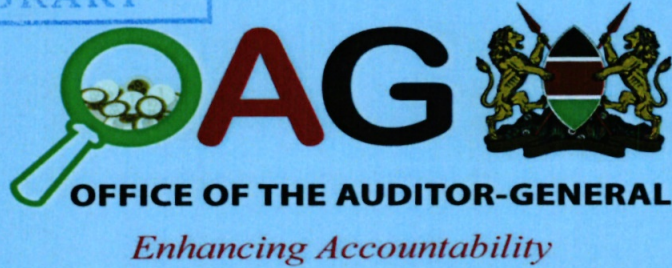


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OF

THE AUDITOR-GENERAL

ON

**COUNTY EXECUTIVE OF
SIAYA**

**FOR THE YEAR ENDED
30 JUNE, 2021**





COUNTY GOVERNMENT OF SIAYA

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021**

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

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1. KEY ENTITY INFORMATION AND MANAGEMENT

a. Background information

Siaya County is constituted as per the Constitution of Kenya, 2010. It is charged with the responsibility of providing a variety of services to residents within its area of jurisdiction. These include the services that were hitherto provided by the defunct Local authorities and the ones that have been transferred from the National Government. The county is headed by the County Governor, who is responsible for the general policy and strategic direction of the County. The Governor is supported by an Executive Committee in carrying out the mandate as stipulated in the Constitution. The County Executive Committee Member for Finance and Economic Planning is in charge of the County Treasury. One of the functions of the CEC – Finance is financial reporting at the County level.

Vision

A model county committed to quality service delivery and sustainable development.”

Mission

To achieve sustainable development and excellence using world class methods of service delivery and technology with emphasis on public participation.

Core Values

Siaya County upholds the values of accountability, fairness, professionalism, creativity and innovation, responsiveness, ethics and integrity, courtesy, patriotism, meritocracy and team work.

b. Key management

The County’s day-to-day management is under the following key organs:

	Name	Designation	Date of holding office
1.	H.E.Cornel Rasanga Amoth - Governor	Governor	April 2013 to date
2.	H.E.Dr. James Okumbe	Deputy Governor	October 2017
3.	Mr. Dismas Wakla	CEC, Health and Sanitation	January 2021 to date
4.	Eng. Adrian Ouma	CEC, Tourism, Sports, Culture and Arts	June 2021 to date
5.	Mrs. Dorothy Owino	CEC, Governance and Administration	January 2021 to date
6.	Mr. Charles Ogada	CEC-Water, Environment and Natural Resources	May 2021 to date

COUNTY EXECUTIVE OF SIAYA**Reports and Financial Statements for the year ended 30 June 2021**

7.	Mr.Richard Mungla	CEC,Enterprise and Industrial Development	May 2020 to date
8.	Mr. Jaoko Oburu	CEC, Transport and Infrastructure	May 2019 to date
9.	George Rubik	CEC, Lands, Housing and Urban Development	May 2021 to date
10.	Mrs. Dr.Elizabeth Odhiambo	CEC, Agriculture, Food security, Livestock and	May 2019 to date
11.	Mrs. Rosnel Odondi	CEC, Education, Youth Affairs, and Social Services	December 2020 to date
12.	Cleophas Ombogo	CEC-Finance & Economic Planning	October 2020 to date

c. Fiduciary management

The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibility were:

No.	Name	Designation
1.	Mr.Cleophas Ombogo	CEC, Finance and Economic Planning
2.	Mr. Dennis Nyonje,CPA(K)	Chief Officer, Finance and Economic Planning
3.	Mr.Michael Ogola,	Director Of Finance
4.	Mr. Jack Odinga	Director Budget & Economic Planning
5.	Mr.Martin Okwata	Director Supply Chain Management
6.	Mr. Moses Keya ,CPA(K)	Director of Revenue
7.	Mr. Geoffrey Ochieng,CPA(K)	Head of Accounting Services

d. Fiduciary oversight arrangements

The key fiduciary oversight bodies at the County for the year ended 30th June 2021 were:

1. Siaya County Assembly;
2. Public Accounts and Investments Committee; and
3. Budget and Appropriations Committee.

e. County Executive headquarters

P.O. Box 803 - 40600
Siaya County Headquarters,
Siaya, Kenya.

f. County Executive contacts

Telephone: (254) 792 631 619

E-mail: info@siaya.go.ke

Website: www.siaya.go.ke

g. County Executive bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000 City
Square 00200
Nairobi, Kenya.
2. Kenya Commercial Bank
P.O. Box ,52-40600
Siaya Kenya
3. Co-operative Bank of Kenya
P.O.Box 847-40600
Siaya,Kenya
4. Equity Bank Siaya
P.O Box 253-40600
SIAYA
5. Faulu Bank Limited
P.O. Box60240-40600
NAIROBI

h. Independent Auditors

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

i. Principal Legal Adviser

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

2. FORWARD BY THE CECM FINANCE AND ECONOMIC PLANNING

It is my pleasure to present the County Government of Siaya financial statements for the year ended 30th June 2021. The financial statements present the financial performance of the County Government over the past year.

The promulgation of the Constitution of Kenya, 2010 under Chapter 11 ushered Kenya into a new system of governance, replacing the centralized system with a devolved system of governance. The devolved system of governance consists of the National Government and 47 County Governments.

a. Financing of the County Governments

Article 202 of the Constitution of Kenya provides that revenue raised nationally shall be shared equitably among the National Government and the County Governments. Each County Government's equitable share of revenue raised nationally, is determined yearly through the County Allocation of Revenue Act (CARA). The revenue sharing formula is developed by the Commission on Revenue Allocation and approved by Parliament in accordance with Article 217 of the Constitution.

The County also finances its operations through own generated revenues. These are revenues collected within the County. They key local revenue sources for Siaya County included business permits, land rates, business plan approval, plot rents, cesses and various other administrative charges.

The County continues to explore new and innovative ways of increasing its local revenue collections. Some of the steps that the County has taken towards improving its revenue collections include:

- 1) Automation of revenue collection system – the County is currently in the process of sourcing for competent firm to undertake full automation of its revenue collection.
- 2) Consultancy on revenue potential – the County has engaged its staff through a centralized committee to study the County revenue potential and advise the County on new streams of revenue and ways of enhancing the current streams to achieve their full potential.

b. Financial Performance

i. Revenue

In the year ended 30 June 2021 the County had projected revenues of Kshs.6,985,119,673.00 consisting of Kshs.420,000,000.00 from own sources and Kshs.5,791,950,000 from Equitable share and Kshs.773,169,673.00 from conditional Grants.

A graphical representation of the revenue budget is as shown below:

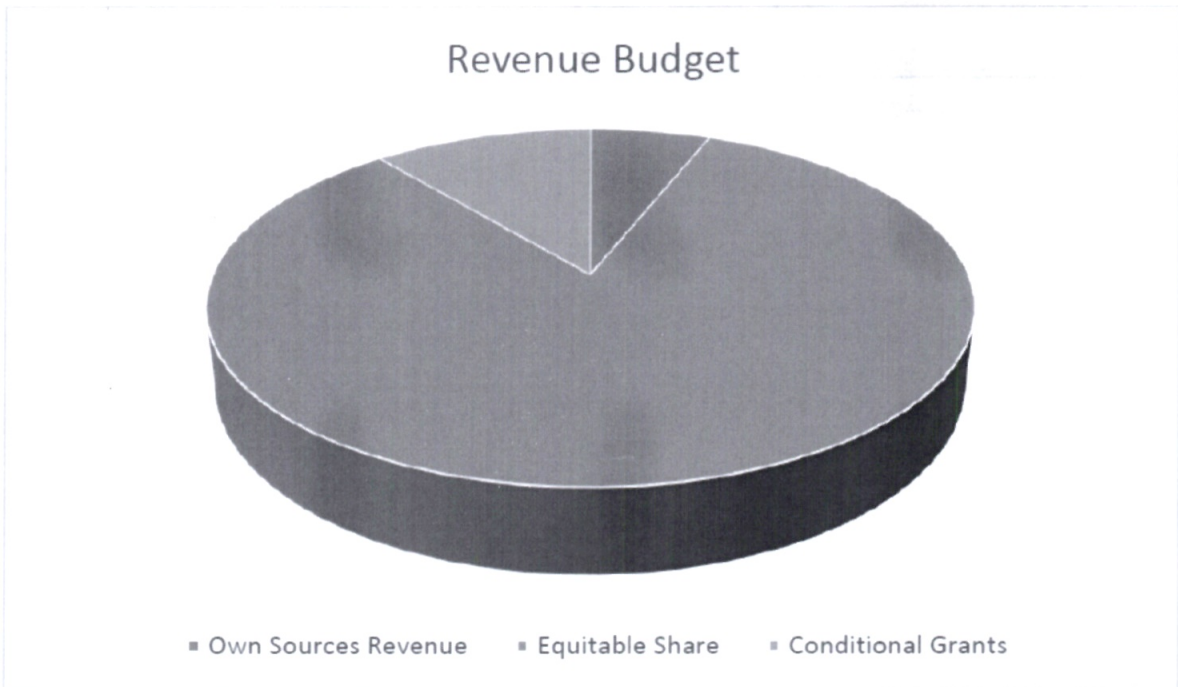


Figure 1: Siaya County revenue sources in FY 2020/2021

CARA revenues consisting of equitable shares and Conditional grants continue to form the largest part of our revenue budget, contributing 80 % towards our budget. Our own generated revenues formed 5% of our budget.

Out of the projected revenue, the County was able to realize Kshs.6, 797,046,073.00 in actual revenues, representing 83% performance. This good performance was as a result of high realization of CARA revenues. It should be noted however that during the year, own generated revenues increased from 44% to 80 % from the previous year. In the table below, we present an analysis of revenue performance during the year.

Revenue classification	Revenue budget (Kshs)	Actual (Kshs)	Realization (%)
Balance Bf	1,235,985,311		
CARA	6,565,119,673	6,460,754,305	79%
Own generated revenues	420,000,000	336,291,768	4%
Total	8,221,104,984	6,797,046,073	83%

Table 1: Revenue performance in FY 2020/2021

ii. Payments

Our total expenditure for the year amounted to Kshs.7, 595,869,777. Out of which Kshs 2,814,708,811 was spent on development expenditure while Kshs.4, 781,160,965.99 was spent on recurrent expenditure representing 37% and 63% respectively. Out of the Recurrent Expenditure of Kshs 4, 781,160,965.99 an amount of Kshs. 2,171,614,033.48 was spent on Personnel Emoluments and Kshs. 1, 779,152,446.11 on Operation and Maintenance representing 45 % and 37% respectively. Expenditure on Personnel Emoluments represented 45% of Recurrent Expenditure and 29% of the totals expenditure.

iii. Cash flows

In the FY 2019/2020, we had many liquidity disruptions. This was as a result of late disbursements by the National Treasury. As a result cash and cash equivalents decreased to Kshs. 955,394,220 as at 30th June 2021 from Kshs 1,789,282,157 as at 30th June 2020.

iv. Accounts receivables

Imprest management is a critical area of focus in Siaya County. Our aim is to adhere to the PFM regulations on imprest management. In the financial year under review Outstanding Imprest was Kshs. 22,586,875 against last year's amount of Kshs 37,907,238. We appreciate that there is still room for improvement in this area. Going into FY 2020/2021, we will place more emphasis on complying with the PFM regulations with regards to imprests.

v. Pending bills

Our pending bills have increased from Kshs. 222, 333,807.19 in the Financial Year 2019/2020 to Kshs.918, 598,546.15 in the Financial Year 2020/2021. This increase is attributed by late exchequer releases. Our focus as a County is to settle the bills as soon as possible. In every budget cycle, we ensure that part of the allocations is towards settlement of old outstanding pending bills.

vi. Fixed assets

Siaya County has made significant investments in fixed assets since coming into office in 2013. Additionally, we inherited some assets from the defunct municipal council. We have the process of developing a comprehensive asset management policy,. The policy will among other things incorporate physical verification of all assets, valuation of assets, tagging of assets and maintenance of asset registers.

c. Operational performance

The County's operations are structured in terms of departments which are headed by a County Executive Committee member. For seamless service delivery, all departments

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have to work in unison and synergize. In the table below, we summarize the key activities carried out by each department during the year:

Table 2: Departmental performance in FY 2020/2021

SECTOR	KEY ACHIEVEMENTS
County Health Services	<ul style="list-style-type: none"> • Power upgrade at SCRH • Installation and operationalization of CT Scan • Installation of X-ray Madiany Hospital • Purchase and operationalization of 4 Ultra Sound machines at Got Agulu, Sigomere, Madiany and Yala Hospital • Completion of Blood Bank Unit at SCRH • Power upgrade to 3 phase at orthopedic unit at SCRH
Water, Environment and Natural Resources	<ul style="list-style-type: none"> • Drilled and equipped 46 boreholes • Pipeline extension to a tune of 40 km complete with appurtenances • Construction of 15 dams • Protected 14 springs across the county
Roads, Public Works, Energy and Transport	<ul style="list-style-type: none"> • Opening, Grading and gravelling 185.85km of new roads • Routine maintenance of 457.2Km of existing roads • Construction of box culverts across the County
Tourism, Culture, Sports and Arts	<ul style="list-style-type: none"> • Marketed and branded the county in various fora through exhibition and social media • construction of 20,000 capacity County Stadium in Siaya town • Organized Siaya county talent search festivals
Governance and Administration	<ul style="list-style-type: none"> • Completion of office annex is 98 percent complete • Coordinated preparation of inventory of Assets and Liabilities for devolved functions • Operationalized Governor Service Delivery Unit (GSDU) • Sensitized members of staff on County Integrated Monitoring and Evaluation System (CIMES) • Conducted payroll cleansing

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Education, Youth Affairs, Gender and Social Services	<ul style="list-style-type: none"> • Construction of hostel at ATC • Renovation of the village polytechnics through capitation grant fund to the registered VTCs • Construction of 25 ECDs in various wards • Equipping of 12 ECDs with furniture and playing materials
Enterprise and Industrial Development	<ul style="list-style-type: none"> • Improvement of infrastructure in 4 markets • Installation of 15 high mast in markets
Lands, Physical Planning, Housing and Urban Development	<ul style="list-style-type: none"> • Infrastructural development within Siaya Municipality (Improvement of Governor's park and upgrading of Ahindi garden) through Kenya Urban Support Program • Operationalize County Valuation Roll • Approve Siaya County spatial plan • Automate public land records • Survey and planning of 12 Markets; Planning of Markets and Rural Centres- 3 Market centres and 12 rural centres • Improve the infrastructure of county government houses in Yala and Ukwala Towns
Agriculture, Food, Livestock and Fisheries	<ul style="list-style-type: none"> • Construction of Integrated Diagnostic Laboratory is 90% complete • Construction of two cereal stores at Bukhowa, and North Alego to improve storage of farm inputs and produce • Purchased and distributed poultry, 47 dairy goats, 13 bulls and 25 dairy cattle to farmer groups • Purchased and distributed 6.4 tons seeds to farmers • Provision of Tractor Hire Services to farmers (Ploughed 543.5acres) • Established 20 of fish landing infrastructures and facilities • Purchased 11 patrol boats for BMUs and fisheries personnel
Finance and Economic Planning	<ul style="list-style-type: none"> • Automation of 3 revenue streams • Reduction in 85% of pending bills of the County • Produced 3 internal audit reports(health facilities, PMC fund and use of imprest) • Timely preparation and submission of statutory documents (budgets, CFSP, CBROP, circular prepared)

COUNTY EXECUTIVE OF SIAYA
Reports and Financial Statements for the year ended 30 June 2021

	<ul style="list-style-type: none">• Training of 18 County Staffs on IFMIS and e-procurement
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Despite the notable achievements, we have experienced some challenges during the year. These include:

- 1) Own source revenue collection – the actual revenue collected during the year was 80% of the projected revenues. We are exploring ways of boosting revenue collection
- 2) Exchequer releases-During the year under review, the County experienced late exchequer issuances leading to accumulation of huge pending bills;
- 3) We have also experienced challenges with IFMIS as a result of down times and poor internet connectivity. This has in some instance delayed payments to suppliers and late preparation of financial statements
- d. Conclusion

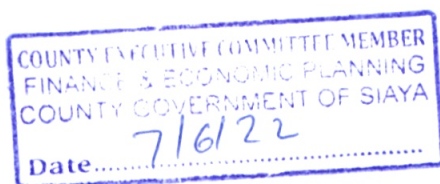
FY 2020/2021 was a good year in general. Good progress was made and the momentum has been created to enable Siaya County continue on a trajectory into prosperity. We have identified gaps and areas to improve on in the subsequent years.

I take this opportunity to thank H.E. the Governor and the Deputy Governor for their support. I would also want to thank my colleagues, the County Executive Committee Members in charge of other departments who we have worked hand in hand to ensure that Siaya County achieves its mission.

I thank all staff in the entire County for their continued commitment and dedication through hard work in delivering services to the people of Siaya County.



County Executive Committee Member for Finance and Economic Planning County Government of Siaya



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.

Strategic development objectives (*Adopted from Siaya County*)

The County's 2018-2022 CIDP has identified 10 key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's "Big Four", NIUPLAN, SDGs and the MTP III.

The strategic objectives are a synthesised product of the afore-mentioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks.

The key development objectives of the Siaya County's 2018-2022 CIDP are to:

- 1 Create a public service that is accountable, transparent, efficient and competitive for effective service delivery to the citizens.
- 2 Provide overall leadership and policy direction in research, planning, resource mobilization, financial management and accountability.
- 3 Transform agriculture, livestock and fisheries industry to ensure sustainable food and nutrition security, income generation and employment creation
- 4 Access safe water and sanitation for all in a clean and secure environment
- 5 Provide sustainable quality education and training, social protection, quality empowerment, mentorship and leadership programmes.

- 6 Provide quality healthcare to all for a competitive, healthy and productive county.
- 7 Facilitate land administration and management, access to adequate and affordable housing.
- 8 Rehabilitate and develop business infrastructure, Fair trade practices, provide credit facilities, capacity building and cooperative development
- 9 Promote tourism in the county, preserve cultural heritage, facilitate sports and talent development and promote use of Information, Communication and Technology.
- 10 Provide a well maintained road network system and other related county transport infrastructure for sustainable socio-economic growth and development.

COUNTY EXECUTIVE OF SIAYA
Reports and Financial Statements for the year ended 30 June 2021

Below we present the progress made in attaining the objectives of the CIDP (2018-2022) for Siaya County.

Ref	Objective as per CIDP	Performance/Progress made up since 2018 up to date	Remarks (Explain the reasons underperformance/ Overperformance)
1	Create a public service that is accountable, transparent, efficient and competitive for effective service delivery to the citizens.	<p>Improved payroll management by conducting two staff head-counts; processing payroll and time management through personnel biometrics.</p> <p>Strengthened institutions through inauguration of the second board, establishment of GSDU and establishment of Strategy, Monitoring and Evaluation directorate.</p> <p>Improved staff welfare through provision of Medical Cover; payment of liabilities of the defunct Local authority; processing of Gratuity and Pension and discharging disciplinary case.</p> <p>Strengthened performance management framework through adoption of RRI; monitoring, evaluation, reporting and learning; performance contracting; Organisation structure and staff establishment</p> <p>Improved policy and regulatory framework through: enactment of Siaya County Village Administrative Units Act, 2020; Siaya County Inspectorate, Compliance and Enforcement Act, 2019; Siaya County Public Participation and Petitions Act, 2018 and Guidelines, and LREB Act</p> <p>Improved communications services through social, print and electronic media leading to improved county visibility</p> <p>Enhanced capacity building through partnership with USAID-AHADI and World Bank (KDSP)</p> <p>Coordinated containment measures of COVID-19 Pandemic and other disasters</p>	Over Performance noted however few challenges experienced. They include; Adverse effects of Covid-19 pandemic and other disasters and Budgetary ceilings constraining service delivery
2	Provide overall leadership and policy direction in research, planning, resource mobilization, financial management and accountability.	<p>Improved quality of accounting services through preparation and submission of financial and expenditure reports. The County attained qualified audit opinions in the external audits conducted by the Office of the Auditor General (OAG).</p> <p>Coordinated own source revenue collection</p> <p>Enhanced budget preparation, execution and reporting</p> <p>Rolled out the E-procurement platform</p> <p>Established and commissioned County Audit Committee and established County Budget Economic Forum (CBEF). The committees have improved accountability, financial governance and policy formulation</p> <p>Implemented economic planning services through preparation of CIDP 2018-2022; Annual Development Plans for FY 2017/18, FY 2018/19 and FY 2019/20 ; CBROP, FY 2016/17, FY 2017/18 and FY 2018/19; CFSP and SWGs for FY 2017/18, FY 2018/19 and FY 2019/20</p> <p>In line with the Presidential decree, cleared pending bills</p> <p>Improved Networking and partnership with key stakeholders (KRA, KNBS, COB)</p> <p>Improved working environment through investment in infrastructure</p>	

COUNTY EXECUTIVE OF SIAYA
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3	<p>Transform agriculture, livestock and fisheries industry to ensure sustainable food and nutrition security, income generation and employment creation</p>	<p>Crop Production: Transformation of farm preparation using tractor hire services (THS). A total of 543.25 acres of land was ploughed under the scheme. Improvement of crop infrastructure by: constructing an integrated diagnostic laboratory in Siaya town and rice drying floor at Muluwa Siriwo (Usonga ward); laying 2,265 farms with soil conservation structures; establishment of 2,650 acres of sorghum and 4,200 acres of sweet potato; Promotion of crop production through distribution of 8.75 tons of assorted certified seeds (maize, sorghum and green grams) and 3,750 mango seedlings to farmers were procured and distributed Under irrigation development, in South Gem and South Uyoma fifteen 5 HP engine water pumps were procured and distributed to facilitate irrigation development (5 in South Gem and 10 in South Uyoma Livestock production and productivity through; Milk production: To improve milk production, 38 dairy cows were distributed to 38 groups in South Gem, Yala Township and Yimbo West wards at a total cost was Kshs 2,015,000. In addition, 82 dairy goats were also procured at a total cost of Kshs 2,050,000 and distributed to 82 groups. On poultry promotion, a total of 8,547-month-old chicks were procured at a cost of Kshs 2, 649,570. They were distributed to 224 groups in Yala Township and Yimbo West. Fisheries Management and Development; Fish landing infrastructure improvement: 20 Fish Landing Bandas were completed and handed over to Beach Management Units (BMUs). In addition, 17 toilets were constructed at the fish landing sites. Fisheries surveillance: 15 motorized boats were procured for use by BMUs. This resulted in the removal of 5500 assorted destructive fishing gears from the fishery. To strengthen BMUs operations: elections were conducted for 80 MUs followed by continuous mentoring as well as monitoring of their activities. Monitoring of the fisheries and accompanying infrastructure: The sub-sector conducted Lake Victoria Fisheries Frame Survey, with support from the State Department of Fisheries, gathering useful information for policy decision on the management of the fisheries. Veterinary Services: Compliance and standards, the sub-sector issued licenses to 6 slaughter houses and 20 slaughter men; and inspected 17,130 carcasses in slaughter houses. Disease control: carried out vaccinations of foot and mouth disease (FMD), Rabies and New Castle Disease ((FMD - 15,000, Rabies -96,543, NCD- 150,658), and conducted surveillance visits due to alert on RVF (around Lake Kanyaboli and Yimbo), sprayed animals in collaboration with other partners</p>	<p>Over Performance noted however few challenges experienced. They include; Low Productivity Inefficient and inadequate marketing system Post-harvest losses Inefficient and inadequate marketing system</p>
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COUNTY EXECUTIVE OF SIAYA

Reports and Financial Statements for the year ended 30 June 2021

4	Access safe water and sanitation for all in a clean and secure environment	<p>Improved access to water through construction of 15 water pans against a target of 18, protection of 33 water springs against a target of 43; drilling and equipping of 46 boreholes with solar pumps, Rehabilitation of 8 shallow wells, Installation of 4 Rainwater Harvesting systems, Rehabilitation of 4 Water Supply Schemes, and Extension of 80km of Water Pipelines</p> <p>Natural Resources Conservation and Management; 11 tree nurseries were established against a target 5; 5 woodlots were developed against a target of 6; 25,000 seedlings distributed to community members from the nurseries and the 5,000 seedlings planted in woodlots are estimated to increase the tree cover by 0.0046%. The sector registered under performance on number of hilltops afforested and kilometres of riparian land protected</p> <p>the sector improved service delivery through recruitment, training and provision of operational tools; development of relevant policies, plans and laws such as Water and Sewerage Act 2018, Environmental & Natural Resource Management Bill 2019, County Environment Performance Index 2019; County State of Environment Report and County Environment Action Plan 2018-2022</p>	<p>Over Performance noted however few challenges experienced. They include;</p> <p>Inadequate funding</p> <p>Inadequate technical staff.</p> <p>Old and dilapidated water infrastructure</p> <p>Vandalism of water infrastructure</p>
5	Provide sustainable quality education and training, social protection, quality empowerment, mentorship and leadership programmes	<p>Completed 60 ECD blocks in 30wards and 4 ECDE model blocks</p> <p>Completed 2 sheltered workshops in Ugunja and Ukwala</p> <p>Issued bursaries to 30,000 students for last of 3 years, a total of sum of Ksh. 225 million</p> <p>Provided disability aids worth Ksh. 8 million</p> <p>Equipped 30 VTCs with tools and equipment at a cost of Ksh. 48 million</p> <p>Developed 3 policy papers in 2019</p> <p>During the period under review enrolment increased from 88,000 to 90,104 through investment in infrastructure and pilot school feeding programme</p> <p>The School feeding programme was piloted in West Alego ward and East Asembo.</p> <p>Under vocational education and training development, VTC learners increased from 1,700 to 3,260. This is attributed to grants from the national government sponsored through the subsidized vocational training support grant.</p> <p>VTCs were equipped with modern tools and equipment out of the targeted 18.</p> <p>To strengthen institutional framework, general administration and support services embarked on preparation of 4 policies. These were Bursary policy, Scholarship policy, VTC policy, Youth and gender policy. These are at draft stage.</p> <p>Social security sector also conducted capacity building of 900 women groups against a target of 1,200. In addition, 1,851 youths out of a target of 120,000 benefitted from the positive behavior change program while under the responsible parenthood & enhanced leadership capabilities program, 500 parents benefitted against a target of 3,600.</p>	<p>Over Performance noted however few challenges experienced. They include;</p> <p>Inadequate staffing</p> <p>Limited transport and communication facilities</p> <p>Political interest during project identification</p> <p>Inadequate funding and delays in disbursement of funds</p>

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6	Provide quality healthcare to all for a competitive, healthy and productive county	<p>Recruitment of a total of 83 health workers and capacity building for health staff on ophthalmic Nursing and Cataract surgery</p> <p>Improvement of health infrastructures through construction of maternity unit in Bondo Sub County Hospital; renovation of Maternity Unit and MCH in Yala SC Hospital; Sigomre and Ukwala SCH and completed dispensaries Lwero, Lur, Nyamsenda, Nyalweny, Mudondo, Muhwayo, Obambo, Masita Mago, Udimba, Minyiri, Jar, Lwala and Tatro</p> <p>Establishment of specialized units in SCRH and equipping with CT Scan and endoscopy; Yala SCH and equipping new X-ray machines and Madiany SCH and equipping with Ultra sound machine</p> <p>Improvement of ambulatory services through acquisition of more ambulances supported by THS funding</p> <p>Enhanced mobility through acquisition of two utility vehicles funded by THS and Ngima for SURE programmes.</p> <p>Improved diagnostic services through completion of Laboratory in Rwambwa SC Hospital and Uyawi SC Hospitals, Obaga Dispensary, Dienya Dispensary and purchase of Laboratory equipment's</p> <p>Enhanced service delivery by facilitating the enactment to law of Siaya Health services and Siaya County waste and sanitation pieces of legislations.</p> <p>Improvement in access to health care services through construction of staff houses within Bar Agulu; Pap Oriang; Got Winyo and Ulafu dispensaries.</p>	<p>Over Performance noted however few challenges experienced. They include;</p> <p>Inadequate capital and human resources to implement activities as planned</p> <p>Emerging new disease burden associated with COVID 19, Hypertension, Cancers etc</p> <p>Inadequate county health infrastructure</p> <p>Stock out of health products and non pharmaceuticals</p> <p>High cost of healthcare</p>
7	Facilitate land administration and management, access to adequate and affordable housing	<p>Directorate of Lands and Survey:</p> <p>Installation and Equipping of G.I.S Laboratory Installation</p> <p>Audit and inventory of public land conducted in Siaya County and report prepared</p> <p>Acquisition of approximately 30 acres of land for public investment and development within the County</p> <p>Prepared the Siaya County Valuation Roll</p> <p>Prepared the Siaya County Valuation and Rating Bill,2019</p> <p>Directorate of Physical Planning:</p> <p>Preparation of Siaya town integrated development plan</p> <p>County spatial plan prepared and validated by stakeholders</p> <p>Local Physical Land Use Development Plans for Boro, Nyamonye and Sega market centres</p> <p>Constitution of County Development Control Committee</p> <p>Directorate of Housing and Urban Development</p> <p>Preparation of 196,966 pieces of interlocking soil stabilized blocks (ISSB) for 24 residential houses and 2 shops</p> <p>Trained 26 locals in Kogello, 15 in Bar Ogongo58 in Mur Malanga, 12 in Bondo and 10 in Magoya (Ugunja) Ligege (Ugenya) people on the use of ABMT in partnership with World Vision</p> <p>Sensitization of residents within 3 Sub-Locations on the use of ABMT</p> <p>Rehabilitation of 20 housing units in Siaya town</p>	<p>Over Performance noted however few challenges experienced. They include;</p> <p>Project implementation for FY 2017/18 disrupted by unstable political environment following disputed 2017 general elections.</p> <p>Projects implementation for FY 2019/20 scaled down due to corona virus pandemic which required adherence to strict MoH guidelines including limitation on meetings, travel and physical office presence.</p> <p>Delayed disbursements from the County Treasury impacting on programme implementation.</p>

COUNTY EXECUTIVE OF SIAYA

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		<p>Undertaking audit and inventory of Siaya county government residential houses to ascertain the number of houses belonging to County Government</p> <p>Constitution of Inaugural Siaya Municipality Board</p>	
8	<p>Rehabilitate and develop business infrastructure, Fair trade practices, provide credit facilities, capacity building and cooperative development</p>	<p>In general administration, the sector improved service delivery through development of one policy (Cooperative Development Fund Bill); renovation of two office blocks and capacity building of four staff.</p> <p>In trade development programme; the sector provided a conducive environment for trade through facilitating 16 SMEs to attend Eat Africa Juakali Exhibition in Kigali, capacity building of 989 SMEs on various business skills. The sector also improved market infrastructure through installation of 33 high mast floodlights; construction of 74 sanitation facilities; completion of phase I Ramba modern market; construction, gravelling and fencing of 19 market; refurbishment of 21 market sheds and construction of 9 boda boda sheds</p> <p>In waste management, the sector improved market solid waste management through recruitment of 2,260 casuals to clean up markets; conducting seven clean-up days in markets; collection and dumping of 18,720 tonnes from all the 240 markets</p> <p>In cooperative development programme, the sector expanded cooperative business through conducting 26 audits against a target of 56; inspection of 6 cooperatives against 39; facilitate registration of 15 cooperatives societies; revival of 9 dormant cooperatives; facilitate development of 107 by laws for various Cooperatives; 29 pre cooperative trainings were held; 38 members education held; and 39 committee training conducted, 14 value addition to products were done out of the targeted 11.</p>	<p>Over Performance noted however few challenges experienced. They include;</p> <p>Delays in receipt of BQs from the department of public works, which slows down the projects implementation rate.</p> <p>Destruction of market infrastructures due to flooding</p> <p>Low awareness on the departmental mandates.</p> <p>In adequate resources to implement departmental mandates</p> <p>Poor inter-departmental coordination</p>
9	<p>Promote tourism in the county, preserve cultural heritage, facilitate sports and talent development and promote use of Information, Communication and Technology</p>	<p>The sector participated in the 'The Jumuiya ya Afrika Mashariki Utamaduni Festival' (JAMAFEST), Dar e-salaam, Tanzania; sponsored a cultural exchange program between Luo Council of Elders together and king of Padhola in Tororo Uganda with an objective of promoting cultural preservation and development; executed Art talent search and hosted the 93rd Edition of Kenya Music and Cultural Festival (KMCF) which attracted over 14,000 visitors; promoted homestay concept through capacity building of the existing and new homestay owners and improved infrastructure around Mageta Island Colonial Cells</p> <p>The department coordinated the county's participation in Kenya Inter-County Sports and cultural Association (KICOSCA) and East Africa Local Authorities Cultural Association (EALASCA) games in Kampala. The department also identified and nurtured 80 sport talents (40 males and 40 females) through Kenya Youths Inter-county Sports Association (KYISA) games in Busia, supported 17 community sports events across; installed Netball, Football, Volleyball and Handball goals at Musembe primary, Gem Sub County and constructed Siaya county stadium which is 75% complete.</p>	<p>Over Performance noted however few challenges experienced. They include;</p> <p>Budgetary constraints</p> <p>Inadequate ICT infrastructure</p> <p>Low adoption of ICT in service delivery</p> <p>Inadequate staffing</p>

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10	Provide a well maintained road network system and other related county transport infrastructure for sustainable socio-economic growth and development.	<p>To ensure Transport infrastructure development, the department during the period under review, rehabilitated 1.3 of Yala Ring Road; initiated upgrading of the 2.18 km Opoda Bondo Township Road to bitumen standard; opened 635 km of new roads and maintained 1704km of existing roads.</p> <p>To ensure quality control, the department inspected all government buildings constructed during the period.</p> <p>Under energy the department in collaboration with Kenya power, installed street lights in all major towns across the county.</p> <p>To facilitate general administration, planning and support services the department procured one vehicle for field supervision, refurbished their headquarter offices and developed policies such as Labour Based Policy and Mechanical Transport Fund Policy whose drafts are ready for cabinet approval</p>	<p>Over Performance noted however few challenges experienced. They include;</p> <p>Unpredictable weather patterns that affected project execution</p> <p>Delay in project implementation arising from prolonged supplementary budget process</p> <p>Slowdown in project implementation as a result of Covid -19</p> <p>Delay in approval of policies</p> <p>Encroachment on rural access roads that exists in government maps</p>
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COUNTY EXECUTIVE OF SIAAYA
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Progress on Attainment of Development Objectives from Annual Development Plan (Adopted from Siaya County ADP) - Customize as per specific county.

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

Department	Objective	Outcome	Indicator	Performance
Roads, Public Works, Energy and Transport.	To increase accessibility and mobility within the county	Improved accessibility in the county	Km of roads tarmacked	2.18 Km
			Km of new roads opened, graded and gravelled	120.9 Km
			Km of roads existing roads routinely maintained	642.57Km
Water, Environment and Natural Resources	To improve water and sanitation infrastructure for access to quality water and sewerage system	Quality water for all	Number of sources protected (dams and pans)	15
			No of springs protected	33
			No. of water supplies schemes rehabilitated & operationalized	4
			No of boreholes drilled and equipped with solar pumps	46
	To Increase Forest and tree coverage	Improved environmental stewardship	Number of tree nurseries demonstrations sites developed	11
			Acreage of woodlots developed	30
Finance and Economic Planning	To raise fiscal resources efficiently and manage county government assets and liabilities effectively.	A transparent and accountable system for the management of public financial resources	Databank of revenue streams	90% updated
			No of automated revenue streams	6
			No of statutory documents prepared, approved and submitted on time	5 (Budget circular, CBROP 2019/20, Sector working group report SWGR 2021/2022, CFSP 2021/2022, Budget 2021/2022)
			% Reduction in pending bills	61%
			No of internal audit reports produced	7
		Improved Access to Early	No. of classrooms constructed and equipped	30

COUNTY EXECUTIVE OF SIAYA
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Department	Objective	Outcome	Indicator	Performance	
Education, Youth Affairs, Gender and Social Services	To Provide Accessible Quality Pre- Primary Education in The County	Childhood Education	No. of ECDE centers equipped	5	
			To Provide Access to Quality and Relevant Training to Youth Polytechnic Trainees	Appropriate Skill Developed	No. of youth polytechnics supplied with ICT tools and equipment
	No. of 4 door toilet constructed/improved	11			
	No. of VTCs fenced	3			
	Number of classrooms/Administration block constructed	4			
	To Expand Welfare and Support Systems in The County	Social Assurance for The Vulnerable	No. of PWDs given assistive devices	814	
			No. of Youth groups trained on tree planting	30	
	To Ensure Provision of Efficient Service to The Clients	Effective Service Delivery	No of needy beneficiaries	9,319	
	Enterprise and Industrial Development	To provide an enabling environment that facilitates a competitive local, regional and global trade and investment	A conducive environment for trade	No. of new investments established	154
				No. of SMEs trained on business skills	386
No. of Solar Lamps installed				14	
No. of high mast installed				19	
No. of sanitation facilities(modern washroom/latrines) constructed in markets				16	
Modern markets constructed				5	
No. of Markets with drainages, fences and murrums				11	
No. Boda Boda sheds constructed				7	
No of Market Shades constructed				6	
No. of market management committees				180	
To provide an enabling environment that facilitates sustainable growth of cooperative sub sector for socio-economic development.		Expanded cooperative business	No of cooperative audit years.	44	
			No of audited societies	22	
			No. of Cooperative Societies adopting value addition	18	
To Improve market solid waste management system		Improved sanitation and	No. of Casuals recruited	2267	

COUNTY EXECUTIVE OF SIIAYA
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Department	Objective	Outcome	Indicator	Performance
		hygiene in Market centres	Volume of refuse (tonnage) collected and dumped	24,140 tonnes
	To improve compliance with Siaya County Alcoholic drinks Control Act 2016	Improved control and management of liquor and drug abuse	% compliance with Siaya County Alcoholic Drinks control Act 2016 and other subsidiary legislations	98
			No. of Liquor licenses issued	732
Health and Sanitation	To reduce mortality from preventable deaths	To reduce mortality from preventable deaths	No. Completed medical laboratories	3
			No. Completed maternity units	5
			No. Completed general wards	2
			No. Completed dispensaries	3
			% of Clients counselled and tested for HIV	83%
			% of HIV positive clients linked to care	97%
			% of WRA who know their HIV status	92%
			Percentage of HEI turning HIV positive at 18 months	2%
			% of clients with viral load <1000c/ml	93%
			No. of accredited CHVs given feedback	1535
			No. of CHAs sensitized on eye health	24
			No. of half jackets distributed	2200
			No. of CHVs sensitized on NCDs	40
			No. of CHAs trained on community MNH	30
			No. of stakeholders meetings held	2
			No. of HHs reached with COVID19 messages	250,698
			No. of targeted dialogue days held	6
			To provide accessible and appropriate diagnostic and curative services	Reduced disease burden in Siaya County
	Blood Bank fenced at SCRH	completed		
Upgrade of Power to 3-phase at Ukwala, Ambira	2			
Lands, Physical planning, housing and urban development	To provide a spatial frame work that will guide and	Improved land use	Survey plans and base maps for markets	3
			Survey of Yala Swamp	0

COUNTY EXECUTIVE OF SIAYA
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Department	Objective	Outcome	Indicator	Performance
	coordinate land use development		Audit of Public land records	1
			Purchase of lands for investment and development	10
			Acquire and approve Valuation Roll	1
	To provide a spatial frame work that will guide and coordinate land use development for sustainable livelihood	Well Managed Land and Its Resources for Sustainable Development of The County	No. of Markets planned	6
To provide adequate, affordable and decent housing for all and to institutionalize urban areas and enhance urban economic infrastructure.	Quality and affordable housing and efficient urban management	Refurbishment of Staff Houses in Ukwala and Yala Staff Quarters	2	
Agriculture, Food, Livestock and Fisheries	To increase crop production and productivity	Crop production and productivity improved	No. of micro-irrigation schemes in the county	17
			Hectares under micro-irrigation schemes in the county	63.5
			No. of smallholder pumps issued	15
			No. of farms conserved	2,264
			No. of farmers trained	8794
			MT of subsidized seeds procured and distributed	16.5
			No. of farmers accessing quality seeds and fertilizers	18,328
			Acreage under sorghum (Ha)	16,219
			MT of sorghum harvested	10,370
			Acreage under cassava (Ha)	3,364
			MT of cassava harvested	26,962
			Acreage under sweet potatoes (Ha)	4,194
			MT of sweet potato harvested	41,940
			Acreage under mangoes (Ha)	194
			No. of seedlings produced	15,000
			MT of mangoes harvested	5,880
			Acreage under avocado (Ha)	241
No. of seedlings produced	5,000			
MT of avocado harvested	-			
Acreage under coffee (Ha)	27			

COUNTY EXECUTIVE OF SIAYA

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Department	Objective	Outcome	Indicator	Performance
			MT of coffee harvested	140
			Acreage under cotton (Ha)	2,500
			MT of cotton harvested	183
			No. of community Grain Storage facilities constructed	2
			No. of Agro processing and value addition infrastructure operationalized	1
			No. of farmer groups linked to Financial/ Credit institutions	3
			No of farmers linked to Agricultural insurance services/ institutions	-
			Acreage under sweet potatoes (Ha)	4,194
			MT of sweet potato harvested	41,940
			To Sustainably Manage the Fisheries Resources for Increased Fish Production and Productivity	Sustainable Utilization of Fisheries Resources
	Train BMUs	30		
	Hold biannual workshops	0		
	Implement programs that support targeted fishers	1		
	Support BMUs with fisheries patrol equipment	15		
	No of fisheries management stakeholder fora held	13		
	Undertake fisheries surveillance	15		
	No. of BMU mentoring and monitoring	1010		
	To increase livestock production and productivity	Reduced disease prevalence, morbidity and mortality	% Increase in improved livestock breeds	5
			% Decrease in morbidity	15
% Decrease in mortality			5	
% Increase in animal welfare			5	
% Decrease in incidence of zoonosis			15	
Tourism, Culture Arts and ICT	To increase access and utilization of ICT in service delivery	Improved ICT enabled service delivery and	% of applications installed and updated	100
			No. of modules installed	0

COUNTY EXECUTIVE OF SIAYA
Reports and Financial Statements for the year ended 30 June 2021

Department	Objective	Outcome	Indicator	Performance
		universal access to affordable and quality ICT infrastructure	% of applications installed and updated	75%
			% of county buildings/ department connected	80%
	To increase tourism sector contribution to county's economic Development	Siaya promoted and marketed as a destination of choice	No. of promotional materials developed	5
			No. of Tourism stakeholder forums held	3
			No. of cultural sites established	2
			No. of latrines Constructed, signage installed and rehabilitations of curio shops and washrooms	12
	Governance and Administration	To provide quality leadership based on the policies and plans	Efficient and Effective service delivery	No. of Executive Committee meetings held
No. of policies developed and approved				10
Performance contract agreements signed				1
To champion devolution at grass root level		Devolved functions Effectively and Efficiently implemented	Increased & Enhanced platforms on citizens engagement and Civic Educations fora	10
			Improved and a well- Coordinated PP Activities in all the County Depts	0
			NO of Sensitization programs to citizens on county structures and opportunities for public participation	40
			NO, Of complaints on issues emerging from PP processes and liaising with the respective department for redress.	1
To facilitate the development of coherent integrated human resource in the county		Retain skilled and motivated workforce	No of staff trained.	20
To coordinate Information and communication services		Effective communication to all departments and the public	No of public awareness engagements	15
			Improved customer satisfaction	50
	satisfaction level		150	
	No of interactive forums created for stakeholders		30	

4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

1. Sustainability strategy and profile

The county government has identified the following sustainability priorities; consultative planning and budgeting process, improving own source revenue collection and sourcing for local service providers.

In consultative planning and budgeting process, the county has ensured all stakeholders are brought on board in project identification, implementation to completion and this has ensured project ownership by the intended beneficiaries and ultimately creating the desired impact. The county has developed own source revenue collection strategy as a deliberate effort of laying down strategies of improving own source revenue collected within the county. These efforts are aimed at boosting the fiscal resource basket of the county that is largely supported by the exchequer from the National Government. In the end, the county is also promoting sourcing of services from local providers with an objective of ‘buying Siaya building Siaya’. This translates to promoting local goods and services that will ultimately build the local economy.

While implementing the above sustainability priorities, there are broad political and macroeconomic trends from the National outlook that are likely to affect their realization. The major macroeconomic trend projected is high cost of inflation in the country. The high inflation rate will affect the cost of living and production cost that will negatively affect the business environment and eventually own source revenue collection. Similarly, the country is also headed in the electioneering period and the political environment interfere with the sustainability priorities. Notwithstanding, the county will align its policies to adjust to the microeconomic conditions and implement succession management plan in the transition period to manage the political environment.

In the review period, key achievements have been realized. Some of the achievements include; Construction of Siaya Stadium(Ongoing), Construction of blood bank at Siaya County Referral Hospital, upgrading to bitumen standards of Opoda Bondo Township Road; opening of 635 km of new roads and maintenance of 1704km of existing roads; Improved access to water; Improved food security in the county in areas of crop, livestock and fishery production, increased access to early childhood education through completion of 60 ECDs and market infrastructure development in the county. However, in the course of implementation, there are challenges experienced across

departments. They include; effects of covid 19, Inadequate staffing, Inadequate funding and delays in disbursement of funds

2. Environmental performance

The County Government of Siaya is yet to establish an environmental policy however, the county has adopted National laws to guide the public and help in compliance with environmental laws . Some of the environmental and climate change issues experienced in the County include; deforestation in hills, flooding in areas near water bodies, pollution in urban areas, drought and famine, invasive species, loss of biodiversity and change in water levels especially in lake Victoria. To manage these environmental hazards, the county is; **developing policies that will** help protect the environment; investing in woodlots to promote tree planting, establishing designated dumping sites for waste management; promoting irrigation; establishing dykes in flood prone areas; preserving indigenous trees and certain wild animals.

3. Employee welfare

To improve staff performance, the county government has initiated capacity building programmes to staffs through trainings by Kenya School of Government and partners such as World bank. Further, the Human Resource department coordinates staff appraisal, performance contracting and propose rewards and sanctions.

The County has complied to Occupational Safety and Health Act of 2007, (OSHA) by providing adequate office space that is regularly cleaned, providing sanitation facilities, regular trainings on drug and substance abuse and providing PPEs to staffs in health-related fields.

4. Market place practices-

In 2019, the County Government was declared a corruption free zone after engagements with Ethics and Anti-corruption commission. The county government advocates for fairness in service provision, resource allocation, open bidding, evaluation and awarding of tenders to suppliers. All advertisement of tenders and communications are done through the County Government website and official social media platforms. The county has fully embraced the e-procurement system to help in the tendering process. To successful suppliers, the county makes timely payment of goods and services delivered and made efforts of settling pending bills owed to creditors. The County expect quality goods and services despite not having a quality assurance unit to check on standards. Nonetheless, the process of ISO certification is on course.

5. Community Engagements-

The County Government is fostering interaction with businesses, NGOs and other key stakeholders to address social problems through Corporate Social Responsibility (CSR) agenda. Various sectors have partnered with NGO's to provide CSR services. In health sector, the county has partnered with NGO's to provide polio vaccine to new born in the communities, training of expectant mothers, providing mosquito nets and providing food supplements. In agriculture, through partners, farmers have benefitted from free extension services, provision of certified seeds and fertilizers, provision of fingerlings and fishing gears.

5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Sections 163,164 and 165 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity, receiver of receipts and consolidated financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2021. 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 Executive; (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 Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive'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 CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2021, and of its financial position as at that date.

The CEC member for finance further confirms the completeness of the accounting records maintained for the County Executive which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

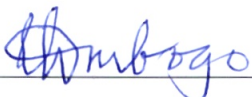
COUNTY EXECUTIVE OF SIAYA
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The CEC member for finance confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Executive's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

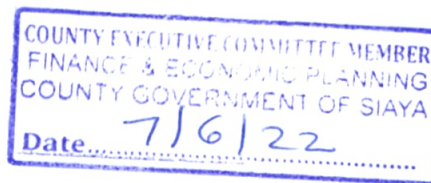
Further the CEC member for finance confirms that the County Executive's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The County Executive's financial statements were approved and signed by the CEC member for finance on 7/6/2022 2022.

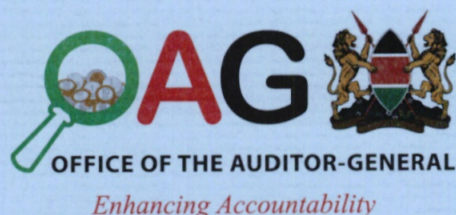


**County Executive Committee Member –
Finance and Economic Planning**



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REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF SIAYA FOR THE YEAR ENDED 30 JUNE, 2021

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, gazetted 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 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 Executive of Siaya set out on pages 1 to 60, which comprise the statement of assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation - recurrent and development combined for the year

then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Executive of Siaya as at 30 June, 2021 and its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

Basis for Qualified Opinion

1. Cash and Cash Equivalents - Bank Reconciliation Statements

The statement of assets and liabilities as at 30 June, 2021 reflects cash and cash equivalents balance of Kshs.955,384,150. However, a review of the bank reconciliation statements for the month of June, 2021 for the various bank accounts held by the County Executive revealed eight(8) bank accounts with cashbook balances totalling to Kshs.792,222,668 had variances between the bank balances reflected in the reconciliation statements and the balances reflected in the certificates of bank balances as shown below.

Bank Account	(a) Cash Book Balance (Kshs.)	(b) Bank Balance reflected in the Reconciliation Statements (Kshs.)	(c) Bank Balance in Certificate of Bank Balance (Kshs.)	(b-c) Variance (Kshs.)
Siaya County Revenue Fund (CBK)	727,221,000	722,629,763	617,770,308	104,859,455
Siaya County Recurrent Account (CBK)	74,891	74,891	395,676	(320,785)
Siaya County KUSP(UDG)	38,872,779	38,872,779	-	38,872,779
Siaya County KUSP(UIG)	32,516	32,516		32,516
Siaya County Development Account (CBK)	74,671	74,671	253,076,717	(253,002,046)
Kenya Climate smart Agriculture Operations Account	25,849,159	27,876,805	73,337,770	(45,460,965)
Siaya County Emergency A/C CBK	19,053	19,053	6,498,778	(6,479,725)
Siaya ATC (KCB)	78,599	80,100	79,974	126

Further, four (4) bank accounts with cash balances totalling to Kshs.50,743,240 were not supported with certificates of bank balances as at 30 June, 2021.

Consequently, the accuracy and existence of the cash and cash equivalents balance of Kshs.955,384,150 as at 30 June, 2021 cannot be confirmed.

2. Presentation and Disclosure of an Error Correction

Note 14 to the financial statements reflects, a comparative balance of Kshs.1,789,279,407 in respect to bank balances while the computed balance amounts to Kshs.1,791,566,383 resulting to a variance of Kshs.2,286,976. Although Management has made a prior year adjustment to correct the error, the disclosure is not in accordance with the requirements of International Public Sector Accounting Standards (Cash basis) on correction of errors, which requires that an error shall be corrected by restating the comparative information unless it is impractical to do so.

Consequently, the financial statements are misstated.

3. Accounts Payables - Unsupported Retention Monies

As disclosed in Note 13 to the financial statements, the statement of assets and liabilities reflects accounts payables balance of Kshs.38,542,407 as at 30 June, 2021 which includes retention monies balance of Kshs.10,010,638. However, the Siaya County retention and deposit bank account held at Central Bank of Kenya had a balance of Kshs.70,891 as at 30 June, 2021 resulting to unexplained shortfall of Kshs.9,939,747.

Consequently, the existence of retention monies amounting of Kshs.9,939,747 as at 30 June, 2021 could not be confirmed.

4. Unaccounted for Transfers to Other County Government Entities

The statement of receipts and payments as disclosed under Note 8 to the financial statements reflects other grants and transfers payments of Kshs.538,130,277 which includes transfers to emergency fund of Kshs.100,000,000. However, financial statements for the year ended 30 June, 2021 for the emergency fund were not prepared and submitted to the Auditor-General for audit.

In addition transfers to youth polytechnics amounting to Kshs.48,199,894 included under other grants and transfers were not supported with expenditure returns from the youth polytechnics.

Consequently, the accuracy of the other grants and transfers amount of Kshs.538,130,277 for the year ended 30 June, 2021 could not be confirmed.

5. Unsupported Purchase of Intangible Assets

As disclosed in Note 9 to the financial statements, the statement of receipts and payments reflects acquisition of assets expenditure of Kshs.2,326,518,672 which includes an amount of Kshs.4,594,990 paid for the acquisition of intangible assets and charged to feasibility and appraisal studies. However, no documentary evidence to support the expenditure was provided for audit review.

Consequently, the validity of the expenditure of Kshs.4,594,990 in respect of purchase of intangible assets for the year ended 30 June, 2021 could not be confirmed.

6. Unsupported Expenses

The statement of receipts and payments and as disclosed under Note 6 to the financial statements reflects use of goods and services expenditure of Kshs.1,779,152,446.

6.1 Training Expenses

Included in the use of goods and services amount of Kshs.1,779,152,446 is Kshs.305,304,703 in respect to training expenses out of which Kshs.135,349,979 was paid to forty individuals whose supporting documents on how the funds were utilized were not provided for audit.

6.2 Hospitality Expenses

Included in the use of goods and services amount of Kshs.1,779,152,446 is Kshs.176,352,761 in respect to hospitality, supplies and services expenses out of which Kshs.48,180,638 of the payments were paid to fourteen (14) members of staff. However, no documentary evidence to support the expenditure was provided for audit review.

6.3 Office and General Supplies Expenses

The statement of receipts and payments as disclosed under Note 6 to the financial statement reflects use of goods and services expenditure of Kshs.1,779,152,446. Included in this amount is an expenditure of Kshs.71,362,794 in respect to office, general supplies, and services out of which, payments totalling to Kshs.46,847,895 were not supported with details of the goods or services supplied.

Consequently, the accuracy, and validity of the expenditure amount totalling to Kshs.230,378,512 included under use of goods could not be confirmed.

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

Key Audit Matters

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

Other Matter

1. Budgetary Performance and Control

The summary statement of appropriation; recurrent and development combined for the year ended 30 June, 2021 reflects final receipts budget and actual amounts on comparable basis of Kshs.8,221,104,984 and Kshs.6,797,046,073 respectively, resulting to an underfunding of Kshs1,424,058,911 or 17% of the budget. Similarly, the County

Executive spent Kshs.7,595,869,777 against an approved budget of Kshs.8,221,104,984 resulting to an under-expenditure of Kshs.625,235,207 or 8% of the budget. The County executive expenditure was limited to the amount realised.

Based on the approved estimates, under funding and expenditure affected the planned activities and may have impacted negatively on service delivery to the public.

Further, The summary statement of appropriation; recurrent and development reflects an expenditure of Kshs.538,130,277 on other grants and transfers with no budgetary provision.

2. Late Exchequer Releases

The statement of receipts and payments as disclosed under Note 1 to the financial statements reflects exchequer releases of Kshs.5,797,741,950 which includes Kshs.1,940,303,250 or approximately 33% released during the fourth quarter out of which Kshs.463,356,000 was received on 30 June, 2021 being the last day of the financial year.

Consequently, the delay in exchequer releases may have impacted negatively on implementation of projects and programs for the benefit of the residents of Siaya County.

3. Pending Bills

Annexure 2 to the financial statements reflects pending bills amounting to Kshs.601,738,508 which were not settled in 2020/2021 financial year but were instead carried forward to 2021/2022. Analysis of the bills revealed that some of them have been outstanding since 2014. Although the Management has explained that the main reason for the delay in settling of the pending bills was due to budget constraints and that the County Government of Siaya has adopted the First in First Out (FIFO) as a basis of settling of pending bills, it is not clear why some pending bills have been outstanding since 2014.

Failure to settle bills during the year to which they relate to adversely affects the provisions of the subsequent year to which they are charged.

In addition the pending accounts payable Includes Kshs.2,509,764 owing to the Council of Governors which Management has explained relates to rent arrears for the County Government office in Nairobi for which the office of Council of Governors entered into a lease agreement on behalf of the County. However, no supporting documents were provided.

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 matter 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. Delayed Construction of Haudinga Sheltered Workshop

Note 9 to the financial statements reflects construction of buildings expenditure of Kshs.517,271,498. Included in this amount is a payment of Kshs.5,407,305 paid to a local contractor for the construction of Haudinga Sheltered Workshop in Ukwala. The contract was awarded to the firm on 22 June, 2020 at a contract sum of Kshs.6,678,405 for a contract period of sixteen (16) weeks. Although Management has indicated that the project is complete and handed over to the community, physical inspection of the project in November, 2021 revealed that it is incomplete over a year since the expected completion period and there was no evidence of extension of the contract period. Further, the completion certificate and the inspection and acceptance report were not provided for audit review.

Consequently, stakeholder's may not have obtained value for their resources amounting Kshs.5,407,305 already spent on this project.

2. Delayed Construction of Nyasanda Sheltered Workshop

Note 9 to the financial statements reflects construction of buildings balance of Kshs.517,271,498. Included in this balance is an amount of Kshs.1,500,000 paid to a local contractor for the construction of Nyasanda Sheltered Workshop in Ugunja. The firm was awarded the contract for a sum of Kshs.6,831,702 on 28 June, 2019 for a contract period of four (4) months. Although Management has explained that the project is complete and has been handed over to the community, physical verification of the project in November, 2021 revealed that a four-door pit latrine, electricity connection, installation of a 5000 litre water tank and water gutters had not been done as required in the bill of quantities. Further, no completion certificate, report of inspection and acceptance committee and the handing over report to the community were provided for audit verification. In addition there was no evidence of extension of the contract period and the contractor was also not on site.

Consequently, stakeholder's may not have obtained value for their resources amounting to Kshs.1,500,000 already spent on this project.

3. Delayed Completion of Nyamnina Youth Polytechnic

Note 9 to the financial statements reflects construction of buildings balance of Kshs.517,271,498. Included in this balance is an amount of Kshs.2,908,328 paid to a contractor for the construction of Nyamnina Youth Polytechnic. The contract was awarded at a contract price of Kshs.3,870,156 and commenced on 24 February, 2020 with an estimated completion period of twelve (12) weeks. Although Management has stated that the project was completed and handed over to the community and a completion certificate dated 17 February, 2021 issued, physical verification of the project in November, 2021 revealed that the project was still incomplete and the contractor was not on site.

In the circumstances, the residents of Siaya County may not have obtained value for money in respect of Kshs.2,908,328 spent on the project.

4. Renovations at Odera Akang'o Campus

4.1 Works at Directors Office

The construction of buildings amount of Kshs.517,271,498 reflected under Note 9 to the financial statements includes Kshs.5,067,399 paid to an engineering firm on 1 October, 2020 in respect to renovations at Odera Akang'o Campus. The construction contract was signed in January, 2018 at a contract sum of Kshs.36,653,220 with an expected completion date of 25 October, 2018. Physical verification of the project in November, 2021 revealed that the renovation works were still incomplete as renovation of the principal's office had not started and the contractor was not on site while the certification for payments totalling to Kshs.33,955,486 or 92% of the contract sum had been done. Although Management has provided a certificate of practical completion dated 10 February, 2021, it was not supported by details of works not properly completed (snag list) and the defect liability period was not known. Management has also not indicated the action that has been taken to have the defects corrected including connectivity of electricity.

Consequently, value for money was not received for the funds incurred on this project

4.2 Supply and Installation of Generator

A local supplier was sub-contracted to supply a 110KVA generator at a contract sum of Kshs.2,397,148 which was delivered and installed in 2018 but could not be commissioned since the connection of a 3-phase power line was yet to be put in place and therefore remains idle. As at the date of the audit Kshs.1,678,003 representing 70% of contract sum had been paid to the supplier towards the supply and installation of generator. Management has explained that the 3-phase power line connection was the responsibility of Odera Akang'o University College Management and not part of the contract between the County Government of Siaya and the main contractor.

Consequently, value for money spent on the delivery and installation of the generator may not have been obtained.

5. Unsupported Variation of Works at Obaga West Asembo Health Centre

The statement of receipts and payments reflects an expenditure of Kshs.517,271,498 under construction of buildings which as disclosed in Note 9 to the financial statements includes Kshs.1,295,372 paid to a local contractor in respect to construction of a laboratory at the Obaga West Asembo Health Centre. However, physical verification in November, 2021 revealed that the laboratory had cracked door frames, ten (10) windows were installed instead of fourteen (14) contracted and that four (4) steel doors were fixed instead of five (5) specified in the contract.

Further, the paving slabs were not done around the building block as per the bill of quantities. Although Management has explained that the Kshs.81,050 saving from the variation was utilized to carry out extra works requested by the Project Management Committee (PMC), no documentary evidence was provided in support of the variation in scope of work. Further, Management did not provide the completion certificate, certificate of inspection and acceptance and handing over certificate in addition to the certificate of making good defects dated 8 April, 2022 provided.

Consequently, the residents of Siaya County may not have received value for money from the project.

6. Payment for Works not Done-Maira Othatch and Bar Okwiri Kayouth Roads

The construction of roads expenditure of Kshs.844,657,054 reflected under Note 9 to the financial statements includes an amount of Kshs.10,305,315 equivalent to the contract sum for the maintenance of Maira Othatch Road and Bar Okwiri Kayouth roads was paid to a local firm . However, physical verification of the project in November, 2021 revealed that there was no evidence of site clearance nor grading and gravelling works on the road. It was further noted that the road had overgrown vegetation and there was no evidence of any maintenance works performed. Although Management has explained that this was attributed to the early implementation of the project which was immediately the contract was awarded, the contractor was instructed to make good of the said defects which have since been rectified by the contractor at his own cost. However, the completion certificate was not provided for audit verification.

Consequently, it was not possible to determine if stakeholders obtained value for their resources on the Kshs.10,305,315 spent on this project.

7. Rehabilitation of Siaya Slaughterhouse

The statement of receipts and payments reflects acquisition of assets expenditure of Kshs.2,326,518,672 as disclosed in Note 9 to the financial statements. Included in this amount is Kshs.715,194,838 incurred on construction and civil works out of which Kshs.3,999,999 was paid to a local contractor for the rehabilitation of Siaya slaughterhouse. The contract was awarded on 5 February, 2021 at a contract sum of Kshs.9,984,993 with a contract period of sixteen (16) weeks. Physical verification of the project in November, 2021 which, was four (4) months after the lapse of the contract period, revealed that the project was incomplete and contractor was not on site. Although Management has attributed the non-completion to changes in the design done to accommodate the blood tank and manure shed, bad weather experienced within the region, covid -19 pandemic and budget constraints, no evidence was provided to support the extension of the project completion period.

Consequently, stakeholders may not obtain value for their resources if the project is not completed and put to its intended use

8. Construction of Migwena Sports Stadium

Information and records at the Department of Agriculture indicates that in 2017 the County Government awarded a tender for the construction of Migwena Sports Stadium to a local contractor at a cost sum of Kshs.22,433,511 for a contract period of twenty-four (24) weeks. However, information made available indicated that due to a breach of contract by the County Government, the contractor sought legal redress and was awarded Kshs.6,966,833 for cost of works done which were subsequently paid in the financial year 2019/2020.

An audit inspection of the project in November, 2021 revealed that the only works done by the contractor was construction of the foundation of the pavilion and supply of ballast of approximately fifteen (15) tonnes. The management has however not provided an

explanation and documentation in support of what led to the termination of the contract and the measures put in place to ensure the project is completed as planned for the benefit of the residents of Siaya County.

Consequently, there was loss of public funds through inappropriate handling of this contract.

9. Construction of Siaya County Stadium

The County Executive of Siaya awarded a contract to a foreign firm for the construction of Siaya County Stadium in a contract signed on 30 August, 2018 at a contract sum of Kshs.394,661,767 with the contract period ranging from 1 January, 2019 to 6 December, 2019. A review of the latest valuation certificate dated 1 March, 2021, provided for audit review revealed that total certified works amounted to Kshs.327,091,241 and the project was approximately 83% complete. During the year under review, Kshs.80,254,180 was paid to the main contractor while an amount totalling Kshs.14,648,670 was paid to two local sub-contractors in respect of plumbing and electrical works. However, the following unsatisfactory matters relating to the project were noted;

- i. Audit verification carried out in November, 2021 revealed that the project remains incomplete 23 months past the completion date despite the management indicating that there had been four extensions to the contract period. However, Management has not provided any documentation in support of the extension of contract period.
- ii. The project activities in relation to sports pitch, main pavilion (substructure, roofing and rainwater disposal, windows, doors, B.W.I electrical/mechanical engineering services), terraces and Amphitheatre were yet to commence. In addition, the installations of the electrical fittings and plumbing fittings were incomplete, and the storage of these fittings were poorly done and prone to theft and/or damage.
- iii. The performance bond issued by a local bank dated 26 October, 2018 expired on 20 April, 2020 and there is no evidence that the same was extended.

Consequently, the delayed completion may lead to cost escalation and the residents of Siaya County may not receive value for money in respect of the expenditure incurred on the stadium.

10. Supply and Delivery of X-Ray Machine

The statement of receipts and payments and Note 9 to the financial statements reflects purchase of specialized plant, equipment and machinery expenditure of Kshs.94,044,545. This amount includes Kshs.2,500,000 paid to a medical supplies firm on 30 October, 2020 for supply and delivery of an X-Ray machine at Madiany Sub-County Hospital at a contract sum of Kshs.4,150,000. Information available indicates that the machine was delivered to the hospital on 19 December, 2019. However, as at the time of audit in November, 2021, the machine had not been commissioned and put to use two years since it was supplied.

Consequently, the residents of Siaya County may not have received value for money on Kshs.4,500,000 spent to purchase the x-ray machine.

11. Inadequate Support to Vocational and Training Centres

During the year under review, the Department of Education disbursed grants from the National Government amounting to Kshs.24,097,920 to eighteen (18) Vocational Training Centres within the county. However, audit verification carried out revealed that the centres within the county had a total of thirty (30) permanent trainers seconded from the National Government in 2013 against a student population of over 3,500. The centres therefore lacked adequate staffing capacity to carry out their mandate. Further, the centres had also engaged instructors under Board of Managements where some of them had salary arrears of several months.

Although the Management has explained that recruitment and promotion processes of trainers is ongoing to address the staff shortage and also ensure timely payment of salaries, no documentary evidence has been provided.

Consequently, centres may not achieve the objectives for which they were established.

12. Outstanding Imprests

The statement of assets and liabilities reflects accounts receivables balance of Kshs.22,586,875 in respect of outstanding staff imprests that had not been surrendered as at 30 June, 2021 out of which Kshs.13,923,575 was still outstanding as at the time of audit in March, 2022. This is contrary to Regulation 93(5) of Public Finance Management (County Governments) Regulations, 2015 which requires a holder of temporary imprest to surrender the imprest within 7 working days after returning to the station.

Further, examination of imprest records revealed that contrary to the Section 93(4)(b) of the Public Finance Management (County Governments) Regulations, 2015 eighteen officers were issued with additional imprests before accounting for previously issued imprests all totalling to Kshs.9,620,975.

Consequently, Management was in breach of the law.

13. Non-Compliance with One Third Basic Rule

Review of the County Executive's payroll revealed that one hundred and fifty-nine (159) employees earned a net salary of less than a third (1/3) of their basic salary in the month June, 2021 contrary to Section C.1(3) of the Public Service Commission (PSC) Human Resource Policies, 2016. Management has not given explanation for failure to comply with the policy.

In the circumstances, the County contravened Section C.1(3) of the Public Service Commission (PSC) Human Resource Policies, 2016 as this may expose the staff to pecuniary embarrassment.

14. Staff Serving Beyond Mandatory Retirement Age

Examination of the personnel records provided for audit revealed that seventy-eight (78) employees who had attained the mandatory retirement age of 60 years were still appearing in the June, 2021 payroll. This is contrary to circular no OP. CAB. 2/7A dated

20 March, 2009 which prescribes the mandatory retirement age for public servants as sixty years.

Consequently, Management was in breach of the law.

15. Irregular Expenses Lake Region Economic Bloc (LREB)

The statement of receipts and payments as disclosed under Note 9 to the financial statement reflects acquisition of assets expenditure of Kshs.2,326,518,672 which includes Kshs.44,817,195 in respect to research, studies, project preparation, design, and supervision. This amount further includes Kshs.2,000,000 paid to the Lake Region Economic Bloc. However, the legal basis for the payment was not provided.

Consequently, the validity of the payment to the Lake Region Economic Bloc amounting to Kshs.2,000,000 could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Lack of an Approved Risk Management Process

During the year under review, the County Executive did not have an approved Risk Management Policy and therefore, had no approved processes and guidelines on how to mitigate operational, legal and financial risks as stipulated under Regulation 158 of the Public Finance Management (County Governments) Regulations, 2015. There was also no evidence that formal risk assessment was conducted during the year under review. Further, the County Executive did not have an approved IT Security Policy, documented and tested emergency procedures and IT continuity and disaster recovery plans kept off-site, and backups stored in a secure off-site location.

Although the Management has explained that an ICT Strategic Plan, ICT Policy, ICT Standards and Guidelines which supports ICT implementation for effective delivery have been developed and has also established an ICT steering committee to spearhead the implementation of ICT related matters, no documentary evidence was provided for audit review.

Consequently, the Management's ability to identify threats or risks and definition of strategy to eliminate or minimize the impact of the risks could be compromised.

2. Staff in Acting Capacity Beyond Six Months

During the audit it was noted that eight (8) members of staff were on acting capacity in various positions for more than six (6) months and without appointment letters. Management has explained that the County Public Service has since served the staff with the letters of acting appointment.

Failure by the County Public Service to appoint substantive officers to the vacant posts may adversely affect the decision making in the County.

3. Lack of Valuation Roll

The statement of performance against county predetermined objectives for the year ended 30 June, 2021 indicated that the County's 2018-2022 County Intergrated Development Plan (CIDP) had identified key strategic development objectives which included operationalization of a County Valuation Roll which outlines the properties within a county's jurisdiction and enables a County Government to value land. The operationalization of the policy was subsequently costed and included in the procurement plan for the year under review at an estimated cost of Kshs.4,018,481 with the contract expected to be signed in December, 2020. However, as at the time of audit, the process was yet to commence and no documentation was provided to confirm otherwise despite the Siaya County Valuation and Rating Bill, 2019 having been introduced in the County Assembly in February, 2021.

Although the Management has explained that the valuation roll was presented to the County Assembly for approval and enactment on 20 December, 2021 and the County Assembly through a newspaper advert commenced public participation which ended on 11 March, 2021, no reason has been provided for not completing the enactment process. In addition, management has not indicated measures being taken as a follow up to have the County Assembly complete the enactment process.

Consequently, the County Government may not realise the anticipated revenue targets and thus may not implement all the planned projects and programs.

4. Lack of Policy Manual on Recruitment of Casuals

During the under review the County Executive of Siaya did not have an approved policy manual on recruitment of casuals. It was therefore not clear how the casuals were engaged in the absence of the policy manual. Further, it was observed that some casuals served for a continuous period of more than three months contrary to the requirement of Section 37 of the Employment Act, 2007

In the circumstances, the County Executive may engage services of casuals not required.

5. Compensation of Employees Payments Outside Payroll

Included in the compensation of employee's balance of Kshs.2,171,614,033 is an amount totalling Kshs.5,642,979 paid to twenty (20) employees outside the Integrated Payroll and Personnel Database (IPPD) system.

Although Management has explained that the payments were in respect of leave commutations, baggage allowance and top up of salaries for state officers as their salaries had not been configured in the IPPD, no reason has been provided for the delay in configuring additional benefits into the payroll system since 2018.

Failure to pay all remuneration through the IPPD may result in double payments

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to continue sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to dissolve the County Executive 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 Executive's financial reporting process, reviewing the effectiveness of how the 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 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 noncompliance. 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 County Executive 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 Executive'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 Executive to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive 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

30 June, 2022

COUNTY EXECUTIVE OF SIAYA
Reports and Financial Statements for the year ended 30 June 2021

7. FINANCIAL STATEMENTS

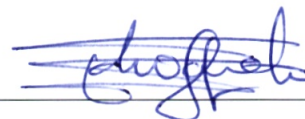
**7.1. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH
 JUNE 2021**

	Note	2020/2021	2019/2020
		Kshs	Kshs
RECEIPTS			
Exchequer releases	1	5,797,741,950	5,425,757,194
Proceeds from Domestic and Foreign Grants	2	498,157,561	303,074,646
Transfers from Other Government Entities	3	164,854,794	220,372,258
County Own Generated Revenues	4	336,291,768	184,249,788
TOTAL RECEIPTS		6,797,046,073	6,133,453,886
PAYMENTS			
Compensation of Employees	5	2,171,614,033	2,326,451,399
Use of goods and services	6	1,779,152,446	1,554,295,908
Transfers to Other Government Entities	7	780,150,934	858,267,464
Other grants and transfers	8	538,130,277	-
Acquisition of Assets	9	2,326,518,672	1,377,164,209
Finance Costs	10	303,415	1,366,852
TOTAL PAYMENTS		7,595,869,777	6,117,545,832
SURPLUS/DEFICIT		(798,823,705)	15,908,054

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 7/6/2022 and signed by:



Chief Officer Finance
 Name: Hezbon Mariwa
 ICPAK Number: 17798



Head of Accounting Services
 Name: Edward Onyango
 ICPAK Number: 12100

CHIEF OFFICER
 FINANCE & ECONOMIC PLANNING
 COUNTY GOVERNMENT OF SIAYA
 Date..... 7/6/22

COUNTY TREASURY SIAYA
 HEAD OF TREASURY ACCOUNTS
 P.O. Box 504 - 43600
 SIAYA

COUNTY EXECUTIVE OF SIAYA
Reports and Financial Statements for the year ended 30 June 2021

7.2. STATEMENT OF ASSETS AND LIABILITIES AS AT 30 JUNE 2021

	Note	2020/2021	2019/2020
FINANCIAL ASSETS		Kshs	Kshs
Cash and Cash Equivalents			
Bank Balances	11A	955,384,150	1,789,279,407
Cash Balances	11B	10,070	2,750
Total Cash and cash equivalents		955,394,220	1,789,282,157
Accounts Receivables	12	22,586,875	37,907,238
Suspense Account			
TOTAL FINANCIAL ASSETS		977,981,095	1,827,189,395
FINANCIAL LIABILITIES			
Accounts Payables	13	38,542,407	91,213,978
NET FINANCIAL ASSETS		939,438,688	1,735,975,417
REPRESENTED BY			
Fund balance b/fwd	14	1,735,975,417	1,720,067,362
Prior years adjustment	15	2,286,976	
Surplus/Deficit for the year		(798,823,705)	15,908,055
NET FINANCIAL POSITION		939,438,688	1,735,975,417

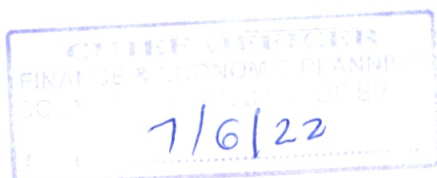
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 Name: Edward Onyango
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COUNTY EXECUTIVE OF SIAYA
Reports and Financial Statements for the year ended 30 June 2021

7.3. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30 JUNE 2021

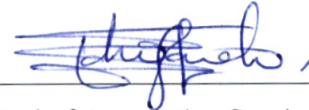
	Note	FNY 2020/2021	FNY 2019/2020
		Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating income			
Exchequer releases	1	5,797,741,950	5,425,757,194
Proceeds from Domestic and Foreign Grants	2	498,157,561	303,074,646
Transfers from Other Government Entities	3	164,854,794	220,372,258
County Own Generated Revenues	4	336,291,768	184,249,788
TOTAL RECEIPTS		6,797,046,073	6,133,453,886
Payments for operating expenses			
Compensation of Employees	5	2,171,614,033	2,326,451,399
Use of goods and services	6	1,779,152,446	1,554,295,908
Transfers to Other Government Entities	7	780,150,934	858,267,464
Other grants and transfers	8	538,130,277	-
Finance Costs, including Loan Interest	10	303,415	1,366,852
TOTALS PAYMENTS		5,269,351,106	4,740,381,623
Adjusted for:			
Decrease/(Increase) in Accounts Receivable: Outstanding Imprests	16	15,320,363	-
Decrease/(Increase) in Accounts Payable: Deposits and Retention	17	(52,671,571)	13,668,546
Other Adjustments-Prior Year Adjustments	15	2,286,976	
Net cash flows from operating activities		1,492,630,735	1,387,864,465
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	9	2,326,518,672	1,377,164,209
Net cash flows from investing activities		(833,887,937)	10,700,256
NET INCREASE IN CASH AND CASH EQUIVALENT		(833,887,937)	10,700,256
Cash and cash equivalent at BEGINNING of the year	11	1,789,282,157	1,778,581,900
Cash and cash equivalent at END of the year	11	955,394,220	1,789,282,157

COUNTY EXECUTIVE OF SIAYA
Reports and Financial Statements for the year ended 30 June 2021

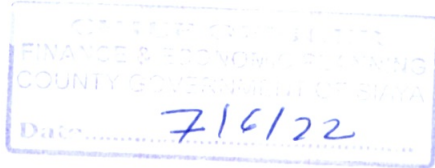
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ICPAK Number: 17798



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Name: Edward Onyango
ICPAK Number: 12100



SIAYA COUNT EXECUTIVE
Consolidated Reports and Financial Statements
For the year ended June 30, 2021

7.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on comparable basis	budget utilization difference	% of utilization difference to final budget
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS						
Exchequer releases	7,561,808,055.00	(533,872,744)	7,027,935,311	5,797,741,950.00	1,230,193,361	82
Proceeds from Domestic and Foreign Grants	864,236,536.00	(265,582,277)	598,654,259	498,157,560.75	100,496,698	83
Proceeds from Other Government Entities	174,515,414.00	-	174,515,414	164,854,794.00	9,660,620	94
County Own Generated Revenues	351,000,000.00	69,000,000	420,000,000	336,291,767.75	83,708,232	80
Refund to CRF Account					-	
TOTAL	8,951,560,005	(730,455,021)	8,221,104,984	6,797,046,073	1,424,058,912	83
PAYMENTS						
Compensation of Employees	2,651,235,852	(150,000,000)	2,501,235,852	2,171,614,033	329,621,819	87
Use of goods and services	1,680,782,612	(87,297,713)	1,593,484,899	1,779,152,446	(185,667,547)	112
Transfers to Other Government Entities	1,388,072,110	(348,757,767)	1,039,314,343	780,150,934	259,163,409	75
Other grants and transfers	-	-	-	538,130,277	(538,130,277)	
Acquisition of Assets	3,231,469,431	(144,399,541)	3,087,069,890	2,326,518,672	760,551,218	75
Finance Costs	-	-	-	303,415	(303,415)	
TOTAL	8,951,560,005	(730,455,021)	8,221,104,984	7,595,869,777	625,235,207	92

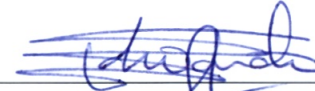
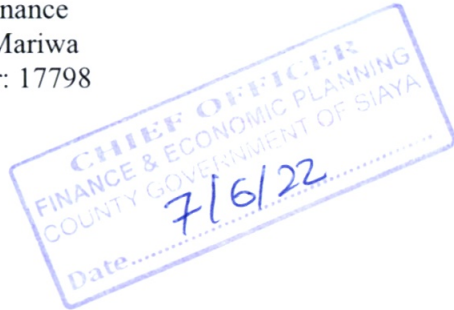
- (a) The underperformance of other receipts was as a result of low actual revenue collections in key local revenue streams such as land rates, business permits and cesses.
- (b) The low utilization of the development budget was as a result of delays in commencement of procurement processes. As a result, commencement of some projects delayed.
- (c) The total budget figure for the financial year of Kshs 8,221,104,984 included a brought forward of Kshs.1,235,985,311
- (d) Included in the exchequer releases budget are balances brought forward of Kshs.1, 706,558,055 for initial budget and kshs.1,235,985,311 for supplementary budget respectively

COUNTY EXECUTIVE OF SIAYA
Reports and Financial Statements for the year ended 30 June 2021

The County Executive's financial statements were approved on 7/6/ 2022 and signed by:



Chief Officer Finance
Name: Hezbon Mariwa
ICPAK Number: 17798



Head of Accounting Services
Name: Edward Onyango
ICPAK Number: 12100



7.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on comparable basis	budget utilization difference	% of utilization difference to final budget
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS						
Exchequer releases	4,463,901,987.00	(172,736,713)	4,291,165,274	4,174,374,204.00	116,791,070	97
Proceeds from Domestic and Foreign Grants	263,425,061.00	(133,561,000)	129,864,061	134,171,842.00	(4,307,781)	103
Proceeds from Other Government Entities		-		36,495,000.00	(36,495,000)	
County Own Generated Revenues	351,000,000.00	69,000,000	420,000,000	336,291,767.75	83,708,232	80
Refund to CRF Account					-	
TOTAL	5,078,327,048	(237,297,713)	4,841,029,335	4,681,332,814	159,696,521	97
PAYMENTS					-	
Compensation of Employees	2,651,235,852.00	(150,000,000)	2,501,235,852	2,171,614,033.48	329,621,819	87
Use of goods and services	1,680,782,612.00	(87,297,713)	1,593,484,899	1,779,152,446.11	(185,667,547)	112
Transfers to Other Government Entities	746,308,584.00	-	746,308,584	654,297,849.00	92,010,735	88
Other grants and transfers				175,793,222.40	(175,793,222)	
Acquisition of Assets						
Finance Costs including loan interest				303,415.00	(303,415)	
TOTAL	5,078,327,048	(237,297,713)	4,841,029,335	4,781,160,965.99	59,868,369	99

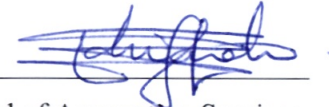
- a. *The underperformance of other receipts was as a result of low actual revenue collections in key local revenue streams such as land rates, business permits and cesses.*
- b. *The low utilization of the development budget was as a result of delays in commencement of procurement processes and emergence of COVID-19 pandemic. As a result, commencement of some projects delayed.*

COUNTY EXECUTIVE OF SIAYA
Reports and Financial Statements for the year ended 30 June 2021

The County Executive's financial statements were approved on 7/6/22 2022 and signed by:



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7.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on comparable basis	budget utilization difference	% of utilization difference to final budget
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS						
Exchequer releases	3,097,906,068	(361,136,031)	2,736,770,037	1,623,367,746	1,113,402,291	41
Proceeds from Domestic and Foreign Grants	600,811,475	(132,021,277)	468,790,198	363,985,719	104,804,479	
Proceeds from Other Government Entities	174,515,414	-	174,515,414	128,359,794	46,155,620	26
TOTAL	3,873,232,957	(493,157,308)	3,380,075,649	2,115,713,259	1,264,362,390	37
PAYMENTS					-	
Compensation of Employees				-	-	
Use of goods and services					-	
Transfers to Other Government Entities	641,763,526	(348,757,767)	293,005,759	125,853,085	167,152,674	57
Other grants and transfers				362,337,055	(362,337,055)	
Acquisition of Assets	3,231,469,431	(144,399,541)	3,087,069,890	2,326,518,672	760,551,218	25
TOTAL	3,873,232,957	(493,157,308)	3,380,075,649	2,814,708,811	565,366,838	17

- a) The underperformance of other receipts was as a result of low actual revenue collections in key local revenue streams such as land rates, business permits and cesses.
- b) The low utilization of the development budget was as a result of delays in commencement of procurement processes. As a result, commencement of some projects delayed.

The County Executive's financial statements were approved on 7/6/22 2022 and signed by:



Chief Officer Finance
 Name: Hezbon Mariwa
 ICPAK Number: 17798




Head of Accounting Services
 Name: Edward Onyango
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COUNTY EXECUTIVE OF SIAYA
Reports and Financial Statements for the year ended 30 June 2021

7.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Approved Budget 2020/21	Adjustments	Final Supp. Budget 2020/21	Actual on comparable basis	Budget utilization difference
COUNTY ASSEMBLY					
Legislation and Representation					
Compensation to employees	233,080,993	-	233,080,993	225,820,500.00	7,260,493
Use of goods and Services	62,708,700	-	67,708,700	65,420,500.00	2,288,200
Acquisition of Non-financial assets	-		-	-	-
Sub- Total	295,789,693	-	300,789,693	291,241,000.00	9,548,693
Legislative Oversight					
Compensation to employees			-		-
Use of goods and Services	76,657,200	-	76,657,200	75,250,000.00	1,407,200
Acquisition of Non-financial assets			-		-
Sub- Total	76,657,200	-	76,657,200	75,250,000.00	1,407,200
General Administration, planning and support services					
Compensation to employees	122,501,089	(1,524,055)	120,977,034	105,765,784.00	15,211,250
Use of goods and Services	166,360,602	1,524,055	167,884,657	153,495,904.00	14,388,753
Acquisition of Financial assets	80,000,000		80,000,000		80,000,000
Acquisition of Non-financial assets	641,763,526	(348,757,767)	293,005,759	154,398,246.00	138,607,513
Sub- Total	1,010,625,217	(348,757,767)	661,867,450	413,659,934.00	248,207,516
Total	1,388,072,110	(348,757,767)	1,039,314,343	780,150,934.00	259,163,409
Agriculture					
Compensation to employees	30,487,398	-	30,487,398	24,860,989.34	5,626,409
Use of goods and Services	27,174,248	1,086,970	28,261,218	-	28,261,218
Acquisition of Non-financial assets	-		-		-
Sub- Total	57,661,646	1,086,970	58,748,616	24,860,989.34	33,887,627
Livestock					
Compensation to employees	35,881,095	1,435,244	37,316,339	31,256,800.00	6,059,539
Use of goods and Services	7,300,173	292,007	7,592,180	6,952,455.00	639,725
Acquisition of Non-financial assets	16,715,261	668,610	17,383,871	17,300,200.00	83,671
Sub- Total	59,896,529	2,395,861	62,292,390	55,509,455.00	6,782,935
Crops					
Compensation to employees	83,781,362	10,860,773	94,642,135	-	94,642,135
Use of goods and Services	10,146,915	17,241,963	27,388,878	-	27,388,878
Acquisition of Non-financial assets	392,379,021	(13,874,071)	378,504,950	302,560,120.00	75,944,830

COUNTY EXECUTIVE OF SIAYA
Reports and Financial Statements for the year ended 30 June 2021

Sub- Total	486,307,298	14,228,665	500,535,963	302,560,120.00	197,975,843
Fisheries Mgt & Development			-		-
Compensation to employees	20,370,533	2,143,819	22,514,352		22,514,352
Use of goods and Services	7,430,738	5,681,784	13,112,522		13,112,522
Acquisition of Non-financial assets	41,384,299	1,655,372	43,039,671		43,039,671
Sub- Total	69,185,570	9,480,975	78,666,545	-	78,666,545
Veterinary services			-		-
Compensation to employees	16,796,306	1,475,077	18,271,383		18,271,383
Use of goods and Services	11,320,890	3,327,084	14,647,974		14,647,974
Acquisition of Non-financial assets	15,432,661	617,306	16,049,967		16,049,967
Sub- Total	43,549,857	5,419,467	48,969,324	-	48,969,324
Total	716,600,900	(62,992,469)	653,608,431	382,930,564.34	270,677,867
FINANCE AND ECONOMIC PLANNING					
General Administration					
Compensation to employees	257,806,480	(5,710,000)	252,096,480	275,300,305.00	(23,203,825.00)
Use of goods and Services	384,044,396	(50,821,405)	333,222,991	356,850,600.00	(23,627,609.00)
Acquisition of Non-financial assets	5,000,000	-	5,000,000	2,000,000.00	3,000,000.00
Sub- Total	646,850,876	(56,531,405)	590,319,471	634,150,905.00	(43,831,434.00)
Fiscal Planning			-		-
Compensation to employees	-		-		-
Use of goods and Services	16,671,189	(3,257,560)	13,413,629	15,800,902.00	(2,387,273.00)
Acquisition of Non-financial assets	-		-		-
Sub- Total	16,671,189	(3,257,560)	13,413,629	15,800,902.00	(2,387,273.00)
Total	663,522,065	(59,788,965)	603,733,100	649,951,807.00	(46,218,707.00)
GOVERNANCE AND ADMINISTRATION					
County Executive Administration					
Compensation to employees	298,329,375	(63,073,070)	235,256,305	256,789,960.00	-21,533,655.00
Use of goods and Services	74,083,840	(14,229,798)	59,854,042	70,500,000.00	-10,645,958.00
Acquisition of Non-financial assets		7,298,140	7,298,140	7,000,800.00	297,340.00
Sub- Total	372,413,215	(70,004,728)	302,408,487	334,290,760.00	-31,882,273.00
Office of Governor and Deputy Governor			-		0.00
Compensation to employees	41,461,418	36,856,021	78,317,439	58,602,500.00	19,714,939.00
Use of goods and Services	75,396,745	5,917,062	81,313,807	68,860,250.00	12,453,557.00
Acquisition of Non-financial assets	24,215,067	(24,215,067)			0.00
Sub- Total	141,073,230	18,558,016	159,631,246	127,462,750.00	32,168,496.00
County Public Service Board			-		0.00
Compensation to employees	50,665,161	26,157,049	76,822,210	83,570,430.00	-6,748,220.00

COUNTY EXECUTIVE OF SIAYA
Reports and Financial Statements for the year ended 30 June 2021

Use of goods and Services	29,850,478	8,312,736	38,163,214	39,560,000.00	-1,396,786.00
Acquisition of Non-financial assets	7,000,000	(7,000,000)	-		0.00
Sub- Total	87,515,639	27,469,785	114,985,424	123,130,430.00	-8,145,006.00
Total	601,002,084	(23,916,927)	577,085,157	584,883,940.00	-7,798,783.00
WATER, ENVIRONMENT& NATURAL RESOURCES					
Water Services					
Compensation to employees	-		-		0.00
Use of goods and Services	11,222,441	-	11,222,441	10,250,800.00	971,641.00
Acquisition of Non-financial assets	329,092,534	(88,374,187)	240,718,347	252,001,620.87	-11,283,273.87
Sub- Total	340,314,975	(88,374,187)	251,940,788	262,252,420.87	-10,311,632.87
Forestry Services					
Compensation to employees	-		-		0.00
Use of goods and Services	3,110,930	-	3,110,930		3,110,930.00
Acquisition of Non-financial assets	40,051,067	-	40,051,067		40,051,067.00
Sub- Total	43,161,997	-	43,161,997		43,161,997.00
General Administration , Planning					
Compensation to employees	27,890,402	-	27,890,402	26,489,597.48	1,400,804.52
Use of goods and Services	8,915,144	-	8,915,144	2,128,576.00	6,786,568.00
Acquisition of Non-financial assets	-		-		0.00
Sub- Total	36,805,546	-	36,805,546	28,618,173.48	8,187,372.52
Total	420,282,518	(88,374,187)	331,908,331	290,870,594.35	41,037,736.65
EDUCATION, YOUTH AFFAIRS, GENDER AND SOCIAL SERVICES					
Education Headquarters					
Compensation to employees	210,832,825	-	210,832,825	119,255,120.00	91,577,705.00
Use of goods and Services	95,171,614	(26,574,768)	68,596,846	70,520,600.00	-1,923,754.00
Acquisition of Non-financial assets	-		-		0.00
Sub- Total	306,004,439	(26,574,768)	279,429,671	189,775,720.00	89,653,951.00
ECDE					
Compensation to employees	-		-		0.00
Use of goods and Services	5,271,760	-	5,271,760		5,271,760.00
Acquisition of Non-financial assets	306,982,275	(46,824,397)	260,157,878	255,878,715.36	4,279,162.64
Sub- Total	312,254,035	(46,824,397)	265,429,638	255,878,715.36	9,550,922.64
Vocational Education					
Compensation to employees	-		-		0.00
Use of goods and Services	2,608,458	-	2,608,458		2,608,458.00
Acquisition of Non-financial assets	111,149,413	(6,994,984)	104,154,429	105,595,390.00	-1,440,961.00
Sub- Total	113,757,871	(6,994,984)	106,762,887	105,595,390.00	1,167,497.00

COUNTY EXECUTIVE OF SIAYA
Reports and Financial Statements for the year ended 30 June 2021

Culture			-		0.00
Compensation to employees	-		-		0.00
Use of goods and Services	25,480,871		25,480,871	19,450,631.00	6,030,240.00
Acquisition of Non-financial assets	21,722,403	-	21,722,403	19,850,600.00	1,871,803.00
Sub- Total	47,203,274	-	47,203,274	19,850,600.00	27,352,674.00
Total	779,219,619	(80,394,149)	698,825,470	571,100,425.36	127,725,044.64
COUNTY HEALTH SERVICES					
Community Health Services					-
Compensation to employees	1,498,357,092	151,418,868	1,346,938,224	887,139,657.33	459,798,566.67
Use of goods and Services	380,325,890	4,686,410	375,639,480	375,230,885.00	408,595.00
Acquisition of Non-financial assets	-		-		0.00
Sub- Total	1,878,682,982	156,105,278	1,722,577,704	1,262,370,542.33	460,207,161.67
Medical Services					0.00
Compensation to employees	-		-		0.00
Use of goods and Services	127,047,600	(6,300,000)	133,347,600	130,500,200.00	2,847,400.00
Acquisition of Non-financial assets	315,413,245	140,000,000	175,413,245	95,617,623.00	79,795,622.00
Sub- Total	442,460,845	133,700,000	308,760,845	226,117,823.00	82,643,022.00
Promotion of Primary Health Care					0.00
Compensation to employees	-		-		0.00
Use of goods and Services	117,850,000	(43,124,577)	160,974,577	149,220,853.00	11,753,724.00
Acquisition of Non-financial assets	81,496,486	46,559,563	34,936,923	-	34,936,923.00
Sub- Total	199,346,486	3,434,986	195,911,500	149,220,853.00	46,690,647.00
Total	2,520,490,313	(293,240,264)	2,227,250,049	1,637,709,218.33	589,540,830.67
LANDS, PHYSICAL PLANNING, URBAN DEVELOPMENT AND HOUSING					
General Administration					-
Compensation to employees	34,365,950	(2,595,000)	31,770,950	34,991,998.06	(3,221,048)
Use of goods and Services	16,666,081	-	16,666,081	17,151,870.00	(485,789)
Acquisition of Non-financial assets	-		-		-
Sub- Total	51,032,031	(2,595,000)	48,437,031	52,143,868.06	(3,706,837)
Land Surveying and Mapping					-
Compensation to employees	-		-		-
Use of goods and Services	2,385,000	-	2,385,000		2,385,000

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Acquisition of Non-financial assets	33,905,337	-	33,905,337	34,019,690.50	(114,354)
Sub- Total	36,290,337	-	36,290,337	34,019,690.50	2,270,647
Physical Planning					
Compensation to employees	-	-	-	-	-
Use of goods and Services	1,960,000	-	1,960,000		1,960,000
Acquisition of Non-financial assets	12,516,800	-	12,516,800	12,560,000.00	(43,200)
Sub- Total	14,476,800	-	14,476,800	12,560,000.00	1,916,800
Housing Development					
Compensation to employees	-	-	-	-	-
Use of goods and Services	5,041,628	(5,041,628)	-		-
Acquisition of Non-financial assets	130,681,460	(68,915,238)	61,766,222	79,560,250.36	(17,794,028)
Sub- Total	135,723,088	(73,956,866)	61,766,222	79,560,250.36	(17,794,028)
Municipal Board					
Compensation to employees	1,500,000	-	1,500,000		1,500,000
Use of goods and Services	15,218,000	-	15,218,000	14,580,265.00	637,735
Acquisition of Non-financial assets	-	-	-	-	-
Sub- Total	16,718,000	-	16,718,000	14,580,265.00	2,137,735
Total	254,240,256	(76,551,866)	177,688,390	192,864,073.92	(15,175,684)
ENTERPRISE AND INDUSTRIAL DEVELOPMENT					
General Administration					
Compensation to employees	38,024,172	(1,211,000)	36,813,172	11,791,196.90	25,021,975
Use of goods and Services	53,269,023	(438,417)	52,830,606	61,078,799.00	(8,248,193)
Acquisition of Non-financial assets	-	-	-	-	-
Sub- Total	91,293,195	(1,649,417)	89,643,778	72,869,995.90	16,773,782
Trade Development					
Compensation to employees	-	-	-	-	-
Use of goods and Services	1,970,000	-	1,970,000		1,970,000
Acquisition of Non-financial assets	182,841,797	(182,841,797)	-	166,490,501.30	(166,490,501)
Sub- Total	184,811,797	(182,841,797)	1,970,000	166,490,501.30	(164,520,501)
Fair Trade Practices					
Compensation to employees	-	-	-	-	-
Use of goods and Services	2,360,000	-	2,360,000		2,360,000
Acquisition of Non-financial assets	-	-	-	-	-
Sub- Total	2,360,000	-	2,360,000		2,360,000
Market Development					
Compensation to employees	-	-	-	-	-

COUNTY EXECUTIVE OF SIAAYA
Reports and Financial Statements for the year ended 30 June 2021

Use of goods and Services	1,490,000	(259,000)	1,749,000		1,749,000
Acquisition of Non-financial assets	-		175,081,968		175,081,968
Sub- Total	1,490,000	(259,000)	176,830,968		176,830,968
Co-operatives			-		-
Compensation to employees	-		-		-
Use of goods and Services	2,190,000	-	2,190,000		2,190,000
Acquisition of Non-financial assets	-		-	10,520,100.00	(10,520,100)
Sub- Total	2,190,000	-	2,190,000	10,520,100.00	(8,330,100)
Total	282,144,992	(9,150,246)	272,994,746	249,880,597.20	23,114,149
Tourism					
Compensation to employees	39,434,130	(1,384,000)	38,050,130	22,990,397.60	15,059,732
Use of goods and Services	31,308,609	(2,071,050)	29,237,559	28,597,501.11	640,058
Acquisition of Non-financial assets	190,378,912	(98,557,706)	91,821,206	62,613,174.00	29,208,032
Sub- Total	261,121,651	(102,012,756)	159,108,895	114,201,072.71	44,907,822
Information & Communication Services (ICT)					
Compensation to employees	-		-		-
Use of goods and Services	5,890,000	(6,000,000)	11,890,000	12,580,500.00	(690,500)
Acquisition of Non-financial assets	-		-		-
Sub- Total	5,890,000	(6,000,000)	11,890,000	12,580,500.00	(690,500)
Total	267,011,651	(96,012,756)	170,998,895	126,781,572.71	44,217,322
ROADS, PUBLIC WORKS, ENERGY AND TRANSPORT					
Road Development and maintenance					
Compensation to employees	40,106,076	(4,671,000)	35,435,076	6,988,797.29	28,446,279
Use of goods and Services	46,360,620	924,676	47,285,296	42,120,430.00	5,164,866
Acquisition of Non-financial assets	970,719,765	400,351,811	1,371,071,576	991,393,406.15	379,678,170
Sub- Total	1,057,186,461	396,605,487	1,453,791,948	1,040,502,633.44	413,289,315
Government Building Services					
Compensation to employees	-		-		-
Use of goods and Services	627,241	-	627,241		627,241
Acquisition of Non-financial assets					
Sub- Total	627,241	-	627,241		627,241
General Administration					
Compensation to employees	-		-		-
Use of goods and Services	1,159,795	12,119,288	13,279,083	10,213,580.00	3,065,503

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Reports and Financial Statements for the year ended 30 June 2021

Acquisition of Non-financial assets	-	-	-	-	-
Sub- Total	1,159,795	12,119,288	13,279,083		13,279,083
Total	1,058,973,497	408,724,775	1,467,698,272	1,050,716,213.44	416,982,059
Total P.E Budget Executive	2,651,235,852	(150,000,000)	2,501,235,852	2,171,614,033.00	329,621,819
Total O&M Budget Executive	1,680,782,612	(87,297,713)	1,593,484,899	1,776,865,470.11	(183,380,571)
Total Acquisition of Assets Budget Executive	3,231,469,431	(144,399,541)	3,087,069,890	2,326,518,671.54	760,551,218
Transfers to Other Government Entities(County Assembly)				780,150,934.00	
Other Grants and Transfers				538,130,277.00	
Finance Cost				820,816.00	
Total Approved Budget (Siaya County)	8,951,560,005	(730,455,021)	8,221,105,184	7,594,100,201.65	627,004,982

NOTE;

- i. The supplementary budget reduced the original Budget by Ksh.730,455,021.00 from Kshs8,951,560,005 to Ksh.8,221,104,984.00

7.8. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The receivables and payables are disclosed in the Statement of Assets and Liabilities.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Executive 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 Siaya County Executive. The financial statements encompass the reporting entity as specified under section 164 of the PFM Act 2012.

3. Recognition of receipts and payments

a) Recognition of receipts

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) Tax receipts

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

ii) Transfers from the Exchequer

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 Executive

iii) External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Donations and grants

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the Executive or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

Proceeds from borrowing

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the County Executive or any other debt the County Executive may take on will be treated on cash basis and recognized as receipts during the year of receipt.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2021, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans. The amount of undrawn external assistance for the year is detailed in the notes to the financial statements.

iv) County Own Generated Receipts

These include Appropriation-in-Aid and relates to receipts such as trade licences, cess, fees, property income among others generated by the County Government from its citizenry. These are recognised in the financial statements the time associated cash is received.

v) Returns to CRF Issues

These relate to unspent balances in the development, recurrent and deposit accounts at the end of the year which are returned to the County Revenue Fund (CRF) and appropriated through a supplementary budget to enable the County to spend funds. These funds are recognised once appropriated through a supplementary budget process.

b) Recognition of payments

The County Executive recognises all expenses when the event occurs and the related cash has actually been paid out.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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) Interest on borrowing

Borrowing costs that include interest are recognized as payment in the period in which they incurred and paid for.

iv) Repayment of borrowing (principal amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. The stock of debt is disclosed as an annexure to the County consolidated financial statements.

v) 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 County Executive 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 County Executive 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.

a) Third Party Payments

This relates to payments done directly to supplier on behalf of the county Executive 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 Executive is detailed in the notes to this financial statement.

5. Cash and cash equivalents

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

a) 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 2021 there were no other restrictions on cash during the year

SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Accounts Receivable

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

7. Accounts Payable

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

8. Non-current assets

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

9. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the County Executive at the end of the year.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Pending bills form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

10. Contingent Liabilities

Section 185 (2) (i) of the PFM Act requires the County Government to report on the payments made, or losses incurred, by the county government to meet contingent liabilities as a result of loans during the financial year, including payments made in respect of loan write-offs or waiver of interest on loans

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 County Executive 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. **Note** and *Annex 7* of this financial statement is a register of the contingent liabilities in the year.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

11. Contingent Assets

The County Executive 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 County Executive 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.

12. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 30th June 2020 for the period 1st July 2020 to 30 June 2021 as required by law. There was one supplementary budget passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

13. Comparative figures

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

14. Subsequent events

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

15. Errors

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

16. Related party transactions

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

7.9. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES

	2020-2021	2019-2020
	KShs	KShs
Total Exchequer Releases for quarter 1	498,107,700.00	1,007,799,300.00
Total Exchequer Releases for quarter 2	1,911,343,500.00	1,042,551,000.00
Total Exchequer Releases for quarter 3	1,447,987,500.00	653,190,394.00
Total Exchequer Releases for quarter 4	1,940,303,250.00	2,722,216,500.00
Total	5,797,741,950.00	5,425,757,194.00

The above comprises transfers from the Exchequer comprising of equitable share and Level 5 Hospitals.

1A. Equitable Share

Description	2020-2021	2019-2020
	KShs	KShs
Total Equitable Share for quarter 1	498,107,700.00	1,007,799,300.00
Total Equitable Share for quarter 2	1,911,343,500.00	1,042,551,000.00
Total Equitable Share for quarter 3	1,447,987,500.00	653,190,394.00
Total Equitable Share for quarter 4	1,940,303,250.00	2,722,216,500.00
Total	5,797,741,950.00	5,425,757,194.00

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Proceeds from Domestic and foreign grants received through exchequer		
DANIDA - Universal Healthcare in Devolved Units Programme	16,470,000.00	24,720,000.00
World Bank – THUSCP	24,507,034.00	42,407,178.00
Kenya Devolution Support Programme	75,000,000.00	-
Youth Polytechnic support grant	48,199,894.00	40,278,298.00
Abolishment of user fees in health centres and dispensaries	18,194,808.00	18,194,808.00
Kenya Urban Support Programme	58,800,000.00	41,200,000.00
Agriculture Sector Development Support Project (ASDSP)	12,375,365.00	16,218,200.00
Kenya Climate Smart Agriculture Project (KCSAP)	244,610,459.75	120,056,162.00
Sub total	498,157,560.75	303,074,646.00
Grand Total	498,157,560.75	303,074,646.00

Note: These are grants received through Exchequer

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2020-2021	2019-2020
	KShs	KShs
Transfers from Central Government entities		
Road maintenance levy fund	128,359,794.00	123,306,258.00
Covid-19 Fund		97,066,000.00
Doctors Allowance-Frontline Healthcare Workers Allowance	36,495,000.00	-
TOTAL	164,854,794.00	220,372,258.00

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4. COUNTY OWN GENERATED RECEIPTS

	FNY 2020/2021	FNY 2019/2020
	Kshs	Kshs
RECEIPTS		
Business Permits / Cesses	84,554,807.33	16,346,838.90
Plot Rates	8,748,892.08	3,111,474.10
Plot Rents	8,373,295.00	5,123,333.00
Ground Rents	350,055.00	
Kiosk/Stall Rents	10,814,827.00	
Other miscellaneous revenues	7,025,803.00	7,135,669.00
Transfers fees	166,600.00	12,500.00
Donations		
Sand cess	428,600.00	708,234.00
Other revenues from financial assets loans		
Market/Trade Centre fees	31,677,794.00	23,161,825.00
Bus Park	16,081,319.00	13,317,740.00
Parking fee	4,877,486.00	
Boda Boda	188,400.00	
Housing/house rent	638,958.00	1,651,470.00
Sugar cess	141,834.39	424,519.00
Fish Cess	5,510,128.00	5,299,442.00
Plan Approval(Engineers)	3,737,956.00	3,113,519.00
School Fees		87,000.00
Plan Approval (Physical Planning)	4,754,504.00	2,868,177.00
Weights and measures	851,950.00	2,109,617.00
Trade Incomes	242,550.00	128,590.00
Public Health Services	4,671,420.00	2,837,600.00
Hospital revenue	101,198,582.00	82,856,653.00
Linda Mama	14,098,981.70	
NHIF/Capitation	19,156,810.25	
Environment and Conservancy Administration(NEMA)	35,200.00	226,370.00
Slaughter Houses Administration Fee	764,090.00	521,140.00
Vetenary Services	1,600,225.00	840,525.00
Advertisement charges	15,000.00	3,017,000.00
External Service Fees (Hall Hire)	28,590.00	9,000.00
Liquor License	7,000.00	4,796,989.00
Fire Inspection fee	55,400.00	24,500.00
Agricultural Income	60,700.00	1,272,029.00
Cattle Auction	4,211,350.00	

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Tractor Hire	280,200.00	1,088,000.00
Burial fee	9,000.00	
Clearance Certificate	296,000.00	
Site Fee	3,000.00	
Survey Fee	599,460.00	
Impounding Fee	15,000.00	
plan approval fee		46,595.00
Other Receipts Not Classified Elsewhere(Private Estate)	20,000.00	2,113,439.00
TOTAL	336,291,767.75	184,249,788.00

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. COMPENSATION OF EMPLOYEES

	2020 - 2021	2019 - 2020
	Kshs	Kshs
Basic salaries of permanent employees	856,026,498.46	949,552,772.00
Basic wages of temporary employees	331,092,549.99	298,495,724.00
Personnel allowances paid as part of salary	931,231,384.67	958,883,413.00
Personnel allowances paid as reimbursements		
Personal allowances provided in kind(NITA)	1,181,100.00	1,653,500.00
Salary Arrears		
Pension and other social security contributions	39,007,142.17	103,891,809.00
Compulsory national social security schemes	4,647,648.00	5,880,300.00
Compulsory national health insurance schemes		
Social benefit schemes outside government		
Other personnel payments	8,427,710.19	8,093,881.00
Total	2,171,614,033.48	2,326,451,399.00

6. USE OF GOODS AND SERVICES

	2020 - 2021	2019 - 2020
	KShs	KShs
Utilities, supplies and services	35,463,365.09	27,542,809.00
Communication, supplies and services	223,327.90	5,819,267.00
Domestic travel and subsistence	382,450,913.15	279,728,851.00
Foreign travel and subsistence	-	835,000.00
Printing, advertising and information supplies & services	27,375,740.60	35,208,230.00
Rentals of produced assets	548,500.00	5,518,142.00
Training expenses	308,930,767.35	258,267,070.00
Hospitality supplies and services	176,352,760.85	136,995,720.00
Insurance costs	47,926,605.00	19,116,081.00
Specialized materials and services	194,764,692.65	429,875,017.00
Office and general supplies and services	71,362,794.90	12,373,404.00
Fuel Oil and lubricant	46,245,091.78	34,664,524.00
Other operating expenses and other creditors	453,855,202.74	254,206,997.00
Routine maintenance – vehicles and other transport equipment	31,183,745.10	35,449,108.00
Routine maintenance-other assets	2,468,939.00	18,695,688.00
Total	1,779,152,446.11	1,554,295,908.00

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Transfers to County Government entities		
County Assembly	780,150,934.00	858,267,464.00
TOTAL	780,150,934.00	858,267,464.00

8. OTHER GRANTS AND PAYMENTS

	2020 - 2021	2019 - 2020
	KShs	KShs
Kenya Urban Support Programme	14,238,060.00	
Agriculture Sector Development Support Programme	17,375,365.00	
Kenya Climate Smart Agriculture Project	249,610,462.00	
Universal Health Coverage	63,706,496.00	
Emergency Fund	100,000,000.00	
Youth Polytechnic/	48,199,894.00	
Kenya Devolution Support Programme	45,000,000.00	
Total	538,130,277.00	

9. ACQUISITION OF ASSETS

Non- Financial Assets	2020 - 2021	2019 - 2020
	KShs	KShs
Refurbishment of building	12,437,755.00	10,882,731.00
Construction of Buildings	517,271,497.70	271,038,787.00
Construction of Roads	844,657,054.19	462,136,880.00
Construction and Civil Works	715,194,837.90	358,648,199.00
Purchase of Vehicles and Other Transport Equipment	14,650,000.00	32,098,147.00
Purchase of Office Furniture and General Equipment	44,989,170.15	1,448,862.00
Purchase of ICT Equipment, Software and Other ICT Assets	13,716,249.60	19,956,683.00
Purchase of Specialised Plant, Equipment and Machinery	94,044,545.00	29,088,974.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	21,446,704.00	25,351,675.00
Research, Studies, Project Preparation, Design & Supervision	42,015,868.00	135,288,099.00
Acquisition of Land	1,500,000.00	21,200,000.00

COUNTY EXECUTIVE OF SIIAYA
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Non- Financial Assets	2020 - 2021	2019 - 2020
	KShs	KShs
Acquisition of Intangible Assets	4,594,990.00	-
Acquisition of other inventory		10,025,172.00
TOTAL	2,326,518,671.54	1,377,164,209.00

10. FINANCE COSTS, INCLUDING LOAN INTEREST

	2020 - 2021	2019 - 2020
	KShs	KShs
Bank Charges	303,415.00	1,366,852.00
Total	303,415.00	1,366,852.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. CASH AND BANK BALANCES

11A. BANK BALANCES

Name of Bank, Account No. & Currency	AccountNo.	FNY 2020/2021	FNY 2019/2020
		Kshs	Kshs
Siaya County Revenue Fund (CBK)	1000171464	727,221,000.40	1,436,471,530.00
Siaya County Recurrent Account (CBK)	1000170883	74,890.80	125,818,580.00
Siaya Rentention and Deposit Account (CBK)	1000238259	70,951.85	22,871,973.00
Siaya County UHC account	1000333871	5,437,044.30	16,209,401.00
Siaya County Devolution Support Programme KDSP		37,315,609.60	
Siaya County KUSP(UDG)	1238598986	38,872,778.55	21,043,789.00
Siaya County KUSP(UIG)	1236251482	32,515.85	8,315,803.00
Siaya County Development Account (CBK)	1000170816	74,671.35	4,020,849.00
Kenya Climate smartt Agriculture Operations Account	0970277688376	25,849,159.00	665,703.00
Siaya County Tourism and Culture	01141258273600	22,200.00	22,000.00
Siaya County Imprest Coop	01141257073300	-	5,318.00
Siaya County Imprest Equity	0970278353095	17,702,335.35	27,567.00
Siaya County Emmegency A/C CBK		19,053.30	
Siaya County Covid-19 Fund A/C CBK		26,138.20	
Siaya County Revenue Account-KCB-A/C	1140748904	9,924,329.00	7,515,283.00
Ambira Sub County Hospital	1156762758	525,729.49	353,685.00
Ambira Sub County Hospital	1117740803	14,498.91	425,433.00
Siaya County Referral Hospital	1156677165	106,898.73	6,352,454.00
Got Agulu Sub County Hospital	01141623362000	4,511.00	631,506.00
Got Agulu Sub County Hospital	1267144319	86,169.00	
Madiany Sub County Hospital	01141623361100	3,464.45	503,686.00

COUNTY EXECUTIVE OF SIAYA
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Name of Bank, Account No. & Currency	AccountNo.	FNY 2020/2021	FNY 2019/2020
		Kshs	Kshs
Ukwala Sub County Hospital	1156803942	950,142.00	2,502,160.00
Ukwala Sub County Hospital	11683480	12,872.00	
Siaya County Alcohol Licencing	1206483431	3,210,700.00	2,286,976
Bondo Sub County Hospital	01141623352000	5,089,630.70	12,307,004.00
Bondo Sub County Hospital	1267143932	3,197,305.00	
Siaya County Village Polytechnic	100369493	24,256,993.29	72,667.00
Siaya County Education Bursary Fund	1149007931	5,513,665.01	
Siaya County PMC ACC-Faulu bank	1010268504	28,531,769.00	68,342,005.00
Siaya County Emmegency A/C Faulu		4,422,967.00	
Siaya ATC (KCB)	1157594042	78,599.00	986,826.00
Siaya County ABDP Programmee A/C	11412594429000	3,111,918.00	
Sigomere Health Centre	1162169087	4,866.0	556,074.0
Uyawi Sub-County Hospital	1208016725	220,491.42	245,157.00
Rwambwa Sub-County Hospital	1162563745	681.00	28,850.00
Rwambwa Sub-County Hospital	1129591484	103.00	1,110,351.00
Water nd Irrigation KCB	1149008458	9,768.00	11,411.00
Yala Sub County Hospital	01141517779600	1,282,707.00	5,656,369.00
SIAYA COUNTY FUEL LEVY FUND	100333863	561,508.70	32,118,353.00
Siaya County ASDSP II Account	1235799204	11,543,515.00	14,087,620.00
Total		955,384,150.25	1,789,279,407.00

11B. CASH IN HAND

	2020 - 2021	2019 - 2020
	KShs	KShs
Cash in Hand – Held in domestic currency	10,070.00	2,750.00
Cash in Hand – Held in foreign currency		
Total	10,070.00	2,750.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12. ACCOUNTS RECEIVABLE

<i>Description</i>	2020 - 2021	2019 - 2020
	KShs	KShs
Government Imprests	22,586,875.00	37,907,238.00
Total	22,586,875.00	37,907,238.00

<i>Breakdown of imprest and salary advance per department</i>	2020 - 2021	2019 - 2020
<i>Imprest</i>	KShs	KShs
EDUCATION, YOUTH AFFAIRS AND SOCIAL SERVICES	290,000.00	
FINANCE & ECONOMIC PLANNING	4,471,975.00	
GOVERNANCE & ADMINISTRATION	13,406,300.00	
LANDS, HOUSING AND URBAN DEVELOPMENT	3,568,600.00	
PUBLIC WORKS, ROAD , TRANSPORT AND INFRASTRUCTURE	120,800.00	
TOURISM, ICT,SPORTS AND CULTURE	327,000.00	
WATER, ENVIRONMENT AND NATURAL RESOURCES	402,200.00	
Sub-Total	22,586,875.00	
<i>Salary advance</i>		
Sub-total		
Grand Total	22,586,875.00	

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13. ACCOUNTS PAYABLE

	2020 - 2021	2019 - 2020
	KShs	KShs
Deposits		
10 %Retention	10,010,638.00	22,932,571.00
5% pmc	28,531,769.00	68,281,407.00
Total	38,542,407.00	91,213,978.00

14. FUND BALANCE BROUGHT FORWARD

	2020 - 2021	2019 - 2020
	KShs	KShs
Bank accounts	955,384,150.25	1,789,279,407.00
Cash in hand	10,070.00	2,750.00
Accounts Receivables	22,586,875.00	37,907,238.00
Accounts Payables	(38,542,407.00)	(91,213,978.00)
Total	939,438,688.25	1,735,975,417.00

15. PRIOR YEAR ADJUSTMENTS

A prior period adjustment really applies to the correction of an error in the financial statements of a prior period.

	Balance b/f FY 2019/2020 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	1,789,279,407.00	2,286,976.00	1,791,566,383.00
Total	1,789,279,407.00	2,286,976.00	1,791,566,383.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

16. INCREASE/ (DECREASE) IN IN ACCOUNT RECEIVABLES

Description	FNY 2020/2021	FNY 2019/2020
	KShs	KShs
Outstanding Imprest as at 1 st July 2019 (A)	37,907,237.20	19,030,893.00
Imprest issued during the year (B)	93,594,408.00	146,398,961.00
Imprest surrendered during the Year (C)	108,914,770.20	127,522,618.00
Net changes in account receivables D= A+B-C	22,586,875.00	37,907,237.00

17. INCREASE/ (DECREASE) IN ACCOUNTS PAYABLES

Description	FNY 2020/2021	FNY 2019/2020
	KShs	KShs
Deposit and Retentions as at 1 st July 2019 (A)	91,213,978.00	77,545,431.00
Deposit and Retentions held during the year (B)	65,653,705.85	82,776,782.00
Deposit and Retentions paid during the Year (C)	118,325,276.85	69,108,235.00
Net changes in account receivables D= A+B-C	38,542,407.00	91,213,978.00

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7.10. OTHER IMPORTANT DISCLOSURES

1. Pending Accounts Payable (See Annex 2)

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	17,486,043.07	223,576,618.75	57,721,000.54	183,341,661.28
Construction of civil works	42,038,481.14	136,905,086.79	47,224,689.04	131,718,878.89
Supply of goods	78,474,316.70	132,826,397.88	80,058,538.62	131,242,175.96
Supply of services	84,334,966.82	144,448,077.66	73,347,252.96	155,435,791.52
Total	222,333,807.73	637,756,181.08	258,351,481.16	601,738,507.65

COUNTY EXECUTIVE OF SIAYA
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2. Pending Staff Payables (See Annex 3)

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2020/2021
Others (specify)					
SACCO DEDUCTIONS	ALL	FY 2020/2021	165,917,116.90	108,336,738.25	57,580,378.65
INSURANCE PREMIUMS	ALL	FY 2020/2021	22,368,502.90	12,134,825.72	10,233,677.18
WELFARE CONTRIBUTIONS	ALL	FY 2020/2021	9,184,354.40	2,823,536.70	6,360,817.70
HIRE PURCHASE CREDITS	ALL	FY 2020/2021	279,489.80	102,699.65	176,790.15
COMMERCIAL LOANS	ALL	FY 2020/2021	488,686,669.44	406,115,543.84	82,571,125.60
HELB-UNIVERSITY LOANS	ALL	FY 2020/2021	3,623,429.95	1,298,553.75	2,324,876.20
NITA	ALL	FY 2020/2021	2,016,750.00	1,181,100.00	835,650.00
PAYE	ALL	FY 2020/2021	377,431,658.11	337,013,605.19	40,418,052.92
NSSF	ALL	FY 2020/2021	17,264,296.00	13,742,486.00	3,521,810.00
LAPTRUST	ALL	FY 2020/2021	14,335,593.25	4,617,911.90	9,717,681.35
GOK-HOUSE RENT	ALL	FY 2020/2021	1,542,000.00	514,800.00	1,027,200.00
LAPFUND	ALL	FY 2020/2021	147,447,990.26	49,899,152.41	97,548,837.85
ACCOUNTING OFFICER	ALL	FY 2020/2021	5,754,404.25	1,211,263.35	4,543,140.90
Sub-Total			1,255,852,255.26	938,992,216.76	316,860,038.50
Grand Total			1,255,852,255.26	938,992,216.76	316,860,038.50

**OTHER IMPORTANT DISCLOSURES (Continued) OTHER IMPORTANT
DISCLOSURES (Continued)**

3. 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 Executive:

- i) Key management personnel that include the Governor, the Deputy Governor Members of the County Assembly, CECs and Chief Officers for various County Ministries and Departments.
- ii) County Ministries and Departments.
- iii) The National Government.
- iv) Other County Governments Entities and
- v) State Corporations and Semi-Autonomous Government Agencies.

OTHER IMPORTANT DISCLOSURES (Continued)

Related party transactions

	2020- 2021	2020- 2019
	Kshs	Kshs
Key Management Compensation (Governors, CEC Members and COs)		
<u>Transfers to related parties</u>		
Transfer to the County Assembly	780,150,934.00	858,267,464.00
Total Transfers to related parties	780,150,934.00	858,267,464.00
Total Transfers from related parties	780,150,934.00	858,267,464.00

4. Establishment of other County Government Entities

The PFM Act, 2012 section 182 enables the County Government to establish and dissolve County Corporations/ entities. For purposes of follow up on financial reporting, audit and disclosure, outlined below is a list of entities established by the County Government since inception.

OTHER IMPORTANT DISCLOSURES (Continued)

Entity	Date Established/Date taken over	Location	Accounting Officer responsible
Water and Sewerage Company	14/06/2006	Siaya	Loice Omoga
Bursary Fund	20/04/2016	Siaya	Henry Ouma

5. Disclosure of Balances in Revenue Collection Accounts

County Government Own source revenue is recognized in the financial statements when it has been swiped to CRF. Revenue collection account balances need to be disclosed at the end of the reporting period as below. Revenue collection accounts should be swept to CRF on reporting dates.

Name of Bank, Account No. & currency	Amount in bank account currency*	Ex. rate (if in foreign currency)	2020 - 2021 KShs	2019 - 2020 KShs
Siaya County Revenue Account-KCB-A/C 1140748904			10,982,422.82	7,515,283.00
Total			10,982,422.82	7,515,283.00

OTHER IMPORTANT DISCLOSURES (Continued)

6. Leasing of Medical Equipment

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments In the year 2020/21 amounts relating to leased medical equipment was Kshs (2019/2020)

7. Covid- 19 Funds

Covid -19 Funds	2020-2021	2019-2020
	Kshs	Kshs
Receipts		
Receipts from the National Government to fight (Note 3)		97,066,000.00
Others (Balance brought Forward)	97,066,000.00	
Total Receipts	97,066,000.00	97,066,000.00
Payments		
Purchase of Covid 19 materials- masks, sanitizers etc	18,209,400.00	-
Construction of Covid Isolation Ward	59,519,825.50	
Purchase of beds and ICU units	15,865,750.00	-
Other expenses (specify),Office Furniture, Accommodation, Finance Cost	3,444,886.30	-
Total payments	97,039,861.80	-
Balance in the covid 19 Fund	26,138.20	97,066,000.00

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7.11. PROGRESS ON FOLLOW UP ON PRIOR YEAR AUDITOR'S RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.0	Unsupported Adjustment - Budgeted Exchequer Releases The summary statement of appropriation-recurrent and development combined reflects a final budget of Kshs 8,106,977,580 under Exchequer releases. However, the budgeted amount had been arrived at after a negative adjustment of Kshs 341,576,215 which has not been explained	<i>Management Response</i> The negative adjustment of Kshs. 341,576,215 from 2019/20 original budget to supplementary budget can be explained through the summary in the table below The deficit in BF from FY 2018/19 of Kshs. 495,526,215 was attributed to the following factors; Non receipt of Kshs. 200,000,000 for lease of medical equipment. Non realized Own Source Revenue (OSR) of Kshs. 135,331,978 Non-receipt of Kshs. 160,194,237 for other conditional grants	Report is under discussion at the County Assembly	
2.0	Fixed Assets the statement of receipts and payments reflects an expenditure of Kshs.1, 377,164,209 incurred on acquisition of assets during the year under review. However, the summary of fixed assets register at Annex 5 to the financial statements reflects a balance of Kshs.1, 195,616,531 being additions during the year, resulting to an unreconciled variance of Kshs.181, 547,678.	<i>We note your observation and wish to that the differences between financial statements (Note 17) and the summary of fixed asset register (Annex 5 in the financial statement) is due to expenditure classification in the Public Sector Accounting Standards Board reporting format (IPSAS Cash Basis).The format classifies all capital expenditure as acquisition of assets but not all the capital expenditure qualifies as fixed assets. For example; Research studies, project preparation and design supervision falls under acquisition of assets but are not fixed assets. Acquisitions of assets include both current and fixed assets. Research studies, project preparation and designs supervision of are intangible assets as defined under IAS 38 which are non-monetary assets without physical substance and identifiable and therefore are not supposed to be updated in the Fixed Assets Register Biological Assets are other assets that are in Note 17 of the financial statement but are not updated in the assets register because they are recorded as explained in the IAS 41 and therefore are not listed as fixed assets as defined in IAS 16 and don't qualify to be updated in the Fixed Assets Register</i>	Report is under discussion at the County Assembly	
3.0	3.0 Unexplained Variance – Compensation of Employees	<i>We note your findings and wish to state that our supporting schedules for Compensation of Employees of Kshs.2, 362,946,400 included Kshs.36, 495,000 which was a Receipt received on 2nd July</i>	Report is under discussion at the	

COUNTY EXECUTIVE OF SIAYA
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	The statement of receipts and payments reflects an expenditure of Kshs.2, 326,451,400 under compensation of employees which differs from the balance of Kshs.2, 362,946,400 reflected in the supporting schedules. The resultant variance of Kshs.36, 495,000 has not been explained or reconciled	<i>2020 in respect to doctor's allowance thus could not be reported as expenditure under compensation of employee during the year under review since our expenditures are as at 30th June 2020</i>	County Assembly	
4.0	Undisclosed Transfers of Other Government Units The statement of receipts and payments reflects transfers to other governmental entities of Kshs.858,267,464 while the supporting schedules for the expenditure reflected an amount of Kshs.1,082,246,513 resulting to a variance of Kshs.223,979,049 which had not been explained or reconciled	<i>We note your findings and wish to state that Transfers of Kshs.1,082,246,513 is comprised of Kshs.223,979,042 being transfers of Grants received from Donors and the National Government to Various Commercial bank Accounts (These Accounts are not established as Other government Units but rather operational Accounts) , and Kshs. 858,267,464 which was transferred to County Assembly (which is established as Other Government Units) in full and expensed as per the expenditure codes provided in the budget</i>	Report is under discussion at the County Assembly	
5.0	Pending Bills Annex 2 to the financial statements on Analysis of Pending Accounts Payables reflects pending bills of Kshs.222,333,808 which decreases by Kshs.164,453,920 from Kshs.386,787,728 as at 30 June, 2019. However, the following anomalies were observed: Pending bills relating to construction of building of Kshs.17,486,043 and construction of civil works of Kshs.42,038,481 both totaling to Kshs.59,524,524 were not supported by certificates of works done. The creditors ledger was not provided to ascertain the creditors movement from Kshs.386,787,728 as at 30 June, 2020. Pending bills amounting to Kshs.271,951,370 were paid on behalf of the County of Siaya	<i>Management Response</i> <i>We note your findings and wish to state that the pending bills report disclosed in the financial statement is prepared after verification of supporting documents to confirm the existence of payables. We can confirm that at the time of Audit, we submitted pending bills files that were fully supported.</i> <i>The creditors ledgers for financial year 2019/2020 are also available for your verification</i> <i>The pending bills balance of Kshs. 222,333,808 as disclosed in the Financial Statement was payables as at 30th June 2021. These pending bills were fully supported. We can confirm that pending bills amounting Kshs. 271,951,370 were not supported by any document to confirm its existence for it to be part of the pending bills for the year ended 30th June 2020</i>	Report is under discussion at the County Assembly	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)						
	for health workers salaries by the Ministry of Health in 2013-2014. The amount was not included in the pending bills balance of Kshs.222,333,808 as at 30 June, 2020 understating the pending bills balance at close of the year under review									
1.0	<p>1.0 Budgetary Control and Performance</p> <p>The summary statement of appropriation – recurrent and development combined for the year ended 30 June, 2020 reflects final receipts budget and actual on comparable basis totaling Kshs. 8,881,773,924 and Kshs. 6,133,453,887 respectively, resulting to an under- funding of Kshs. 2,748,320,038 or 31% of the budget. Similarly, the County Executive spent Kshs. 6,117,545,831 against an approved budget of Kshs. 8,881,773,924 resulting to an under- expenditure of Kshs. 2,764,228,093 or 31% of the budget. The underfunding and under performance constrained execution of planned activities and delivery of services to the residents of Siaya County.</p>	<p><i>We note your observation and wish to state as follows</i> <i>The under collection of own source revenue was attributed by Covid-19 pandemic which affected various revenue streams i.e parking, market fees and etc</i> <i>The National Treasury did not release exchequer on time hence affecting our budget performance</i></p>	Report is under discussion at the County Assembly							
2.0	<p>2.0 Late Exchequer Releases</p> <p>Note 1 to the financial statements reflects total Exchequer releases of Kshs. 5,688,553,543, out of which an amount of Kshs. 1,129,430,250 or 20% was received by the County Government from the National Treasury during the month of June as detailed below:</p> <table border="1" data-bbox="448 1260 862 1404"> <thead> <tr> <th>Date Funds Received in the Bank Account</th> <th>Amount (Kshs.)</th> </tr> </thead> <tbody> <tr> <td>15- Jun- 20</td> <td>608,154,750</td> </tr> <tr> <td>24- Jun- 20</td> <td>521,275,500</td> </tr> </tbody> </table>	Date Funds Received in the Bank Account	Amount (Kshs.)	15- Jun- 20	608,154,750	24- Jun- 20	521,275,500	<p><i>We note your observation and wish to state as follows</i> <i>The under collection of own source revenue was attributed by Covid-19 pandemic which affected various revenue streams i.e parking, market fees and etc</i> <i>The National Treasury did not release exchequer on time hence affecting our budget performance</i></p>	Report is under discussion at the County Assembly	
Date Funds Received in the Bank Account	Amount (Kshs.)									
15- Jun- 20	608,154,750									
24- Jun- 20	521,275,500									

COUNTY EXECUTIVE OF SIAYA
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Total	1,129,430,250		
1.0	<p>1.0 Irregular Expenditure on Council of Governors</p> <p>The statement of receipts and payments reflects an expenditure of Kshs. 1,554,295,908 under us of goods and services which, as disclosed in Note 12 to the financial statements, includes an amount of Kshs. 254,206,997 relating to operating expenses. The latter balance includes an amount of Kshs. 1,250,000 incurred on Council of Governors during the year under review. However, Section 37 of the Inter-Governmental Relations Act, 2012 states that all operational expenses of the Council of Governors should be met by the National Government</p>	<p><i>Management Response</i></p> <p>We note your findings and wish to state that the Expenditure of Kshs. 1,250,000 was as result of a resolution of the Council of Governors letter dated 29th August 2019. Siaya County being a member of the Council of Governors was obliged to support the initiative</p>	Report is under discussion at the County Assembly	
2.0	<p>2.0 Outstanding Imprests</p> <p>As disclosed in Note 24 to the financial statements, the statement of financial assets and liabilities reflects a balance of Kshs. 37,907,238 as at 30 June, 2020 in respect of accounts receivables- outstanding imprests. However, imprest totaling Kshs. 7,035,768 issued in 2018/2019 financial year had not been surrendered as at 30 June, 2020</p>	<p><i>Management Response</i></p> <p>We have noted your observation and would wish to respond as follows: As at the time of audit the actual surrender had been done and updating of the manual register had not been completed hence showing some officers who had surrendered their imprest as still holding multiple imprests. In order to ensure that no officer holds imprest beyond the stipulated period, the management has initiated recovery of the outstanding imprest and accordingly issued recovery letters</p>	Report is under discussion at the County Assembly	
3.0	<p>3.0 Irregular Salary Payment to Employees</p> <p>Review of the personal emoluments, payroll and personal files reveal that an officer was transferred from Siaya County to Bungoma County on 11 May, 2012 but the officer continued to draw salary from Siaya County Government up to October, 2019 totaling to Kshs. 4,545,641 which had not been recovered. Further, an officer who retired in December, 2019 was paid an amount of</p>	<p><i>Management Response</i></p> <p>The management is in agreement with your observation. However, the management had already discovered that the officer was working in Bungoma County when a head count of staff was conducted in October 2019 as a result of which the following actions had been taken The salary was stopped in the October 2019 Concerning the accumulated salary paid to the officer (Kshs. 4,545,641) at the time of discovery, the management wrote a letter to Bungoma County to refund the said amount to the Siaya County Government</p>	Report is under discussion at the County Assembly	

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	Kshs. 94, 400 being salary up to January, 2020. Management did not provide explanations for the anomalies.	<i>We do confirm that the said amount has been fully recovered from the County Government of Bungoma</i>		
4.0	4.0 Non- Compliance with Regional Diversity Requirement Examination of personnel records indicated that the County Executive had a total of 1,883 employees, out of which 86% of the workforce were from the dominant ethnic community in the County contrary to Section 7(2) of the National Cohesion and Integration Act, 2008. The law requires the County Government to ensure that at least thirty percent (30%) of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the county.	<i>Management Response We agree with the audit observation that the employee compensation is 38% but the County Government of Siaya had made an improvement by reducing the percentage from 42% in FY 2017/2018 to 38% in FY 2019/2020 However, County Government of Siaya has put measures to maintain employee compensation below 35% by; The County Government of Siaya made a decision not to replace the exited staff from service, it was a cabinet decision to freeze the employment There has been reorganization of staff in the departments, directorate and sections to take the responsibilities of the staff who have exited the service</i>	Report is under discussion at the County Assembly	
5.0	5.0 Failure to Comply with One Third Basic Salary Rule Review of the County Executive's payroll relived that thirty- seven (37) employees earned net salaries which were below a third of their basic pay. This was contrary to Section 19(3) of the Employment Act, 2007 which states that the total amount of deduction of the wages of an employee should not exceed two thirds of such wages	<i>Management Response The management is in agreement with your observations and will continue to work towards achieving the stipulated legal requirements. However, the affected officers had loans which were still active and were at the same time under interdiction or suspension. The officers were only earning half salary and house allowance and this affected their Net Pay making them to earn below a third of their basic salary</i>	Report is under discussion at the County Assembly	
6.0	6.0 Excessive Expenditure on Personnel Emoluments Examination of revenue and expenditure records indicated that compensation of employee's expenditure for the year under review totaled Kshs. 2,326,451,400 equivalent of 38% of the revenue of the County Executive totaling Kshs. 6,133,453,887. The expenditure therefore			

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	exceeded the threshold of 35% prescribed under Regulation 25(1) (b) of the Public Finance Management (County Governments) Regulations, 2015			
7.1	7.1 Grounded Serviceable Tractors Included in the expenditure of Kshs. 1,377,164,209 under acquisition of assets is an amount of Kshs. 29,088,974 in respect of purchase of specialized plant, equipment and machineries. The latter balance includes an amount of Kshs. 15,383,574 for purchase of tractors in the year 2014. However, physical verification revealed that 22 tractors were supplied but only 8 tractors were operational leaving 14 serviceable tractors grounded and lying idle	<p><i>Management response</i></p> <p>The Department acknowledges that only 8 tractors were in operation out of a fleet size of 22 at the time of audit. The Department carried out mechanical inspections of 22 tractors at the beginning of the financial year 2020/2021 with a view to repair all the tractors in readiness for the ploughing season.</p> <p>The procurement process had been done for the repair and maintenance of the tractors and it was work in progress. The department has initiated the necessary legislative framework to enable sustainable funding for the project. The legislative framework will lead to the operationalization of the revolving fund for the tractors. In this regard the department has developed the Siaya County Agriculture Input Grants and Subsidies Bill This is a legislative framework to guide the identification of beneficiaries, as well as informing the criteria for operationalization of Subsidies. This has been presented to the County Executive Committee and approved. It is awaiting enactment by the Siaya County Assembly. The Department is also finalizing the Siaya County Agriculture Mechanization Policy which will guide the County in sustainable Agricultural mechanization. The Management of the department has always strived to adhere to laid down regulations</p>	Report is under discussion at the County Assembly	
7.2	7.2 Renovation of Agricultural Training Centre (ATC) Siaya The expenditure of Kshs.1, 377,164,209 under acquisition of assets includes an amount of Kshs.10, 882,731 incurred on refurbishment of buildings which further includes Kshs.2, 161,460 for renovation works at the Agricultural Training Centre (ATC) Siaya. However, physical verification	<p><i>Management response</i></p> <p>We have noted your observations however, we wish to state that the paving slabs are intact (see the attached photo) and there is no pre-cast concrete slab around the building</p> <p>On the painting works, as per the site visits with auditors, the area in question is the hostel. The cause of paint peeling off is due to dampness caused by plumbing works (painting and plumbing works were done 2-3 years ago.) in addition the contractor has not been fully paid and retention money for this particular project has not been cleared hence</p>	Report is under discussion at the County Assembly	

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	in November, 2020 revealed that the pre-cast concrete paving slab around the building had fallen off while the painting works was poorly done. The renovations were not therefore carried out the required standards	<i>the contractor has been instructed to attend to the defects. The contractor is on sight correcting the defects as per the instructions. (Instruction for the contractor to make good).</i>		
7.3	7.3 Fencing and Construction of Two Door Pit Latrines and Bathrooms at the Nyaudenge Beach The expenditure of Kshs.10, 882,731 on refurbishment of buildings also includes an amount of Kshs.891, 924 for fencing and construction of two door pit latrines and bathrooms at Nyaudenge Beach during the year under. However, physical verification in November, 2020 revealed that the main gate was broken, and the supporting columns of main gate were leaning on the sides.	<i>Management response The observation is noted; however we wish to state that the main gate that was broken has been repaired and supporting columns that were leaning on the sides have now been made good.</i>	Report is under discussion at the County Assembly	
7.4	7.4 Rehabilitation of Miruka Water Plan The expenditure of Kshs.1, 377,164, 209 under acquisition of assets includes an amount of Kshs.358, 648,199 for construction of civil works which further includes an amount of Kshs.8, 959,022 incurred on rehabilitation of Miruka West Pan in North Sakwa Ward. The latter balance included amounts of Kshs.933, 600, Kshs.2, 632,600 and Kshs.1, 024,200 allocated for installation of solar water pump, site clearance-earthworks and washrooms, respectively. Physical verification in November, 2020 revealed that the solar accessories were not installed. Further the site was bushy, the toilets and bathrooms could not be accessed.	<i>Management Responses The audit finding is true. However, the audit was done 8 months after the contractor had handed over the site to the Project Management Committee (PMC). The contractor did the work as per the BOQ specifications. The works office inspected and issued a certificate of completion (certificate of completion). The PMC were satisfied with the work of the contractor as being complete and authorized the contractor be paid his dues (inspection and Acceptance). Inspection and Acceptance further proves that site clearance, earth works, solar water pump and its accessories were installed, tested and the works accepted by PMC as having been achieved 100%. Despite the 100% achievement, it is important to note that bush clearance at the site will remain a continuous activity every rainy season throughout the project period. The minutes of the site meeting held on 25/2/20 approved the handing over of the project from the contractor to the PMC (Site Meeting minutes). The locks and keys were also handed over during the exercise. The site meeting of 25/2/20 further resolved that the PMC takes over the security matters of the project.</i>	Report is under discussion at the County Assembly	

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		<i>What is ailing Miruka Water Pan Project are issues of management. Miruka water pan is located within Bondo town area where theft cases are rampant. During the peak period of Covid 19 pandemic, thieves took advantage of the curfew imposed by the government and vandalized the site (letters on vandalism). Two solar panels were stolen in the process. The PMC met (Request to remove solar panel) and resolved that the remaining panels and the pump be removed for safe custody until such a time the pan management committee will be ready to pay for the security services at the project site. They therefore recalled the contractor to remove the solar water pump from the water and its accessories for safe custody (Minutes of management</i>		
7.5	7.5 Supply of Heifers to Farmers Included in the expenditure of Kshs.1, 377,164,209 under acquisition of assets is an amount of Kshs.25, 351,675 incurred on purchase to certified seeds, breeding stock and live animals which further includes an amount of Kshs.2, 448,000 for supply and delivery of 19 dairy cows in calf to Yimbo East, Sigomere, North Ugenya ward during the year under review. However physical verification in November, 2020 revealed that more than half of the animals delivered died but the death reports issued by the Veterinary Department were not provided to confirm the death of animals	<i>Management response These are projects mooted and demanded by communities at the ward level during public participation of the budget making process. The role of the department is to execute the project as demanded by the community. In 2018/2019 FY, a total number of 40 heads of cattle were procured and delivered in 4 wards. About 13 animals have been reported missing/dead. The department procured and delivered to the target beneficiaries as per the report attached. After delivery of the animals and bird, famers/beneficiaries take full custody of the animals and are obliged to provide proper management. The department assists by building capacity in form of trainings to impart required husbandry and management skills and regular follow ups. In most cases, the famers do not report to the veterinary or livestock officers when animal are sick or dead, but they go ahead and dispose the carcass without post mortem (PM) being carried out. Officers only get to know that the animals died during the routine follow ups therefore impossible to carry out PM and report. The causes of deaths were mainly; poor management, especially inadequate feeding leading to starvation hence animals was eating foreign objects ie clothes and papers. Others died of suspected cases of East Coast Fever & Anaplasmosis, which are prevalent tick-borne diseases in the area.</i>	Report is under discussion at the County Assembly	
7.6	7.6 Supply of Poultry to Farmers	<i>Management response</i>	Report is under discussion at the	

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	<p>The expenditure of Kshs.25,351,675 incurred on purchase of certified seeds, breeding stock and live animals further includes an amount of Kshs.4,780,500 for supply and delivery of 15,965 one-month old chicks to Yala Township, Alego Usonga, Bondo, Rarieda, Ukwala, Ugunja, Wagai, Asembo and Sidindi wards during the year under review. However, physical verification in November, 2020 revealed that more than half of the chicks delivered died but the death reports issued by the Veterinary Department were not provided to confirm the death of the chicks.</p>	<p><i>These are projects mooted and demanded by communities at the ward level during public participation of the budget making process. The role of the department is to execute the project as demanded by the community.</i></p> <p><i>In 2018/2019 FY, a total number of 15,965 Month-Old Chicks (MOC) procured and delivered in 9 wards targeting more than 250 beneficiaries. We further wish to state that death certificates are not issued for chickens. As in the case of dairy cows.</i></p> <p><i>The department procured and delivered to the target beneficiaries as per the report attached. After delivery of the animals and bird, famers/beneficiaries take full custody of the animals and are obliged to provide proper management. The department assists by building capacity in form of trainings to impart required husbandry and management skills and regular follow ups.</i></p> <p><i>In most cases, the famers do not report to the veterinary or livestock officers when animal are sick or dead, but they go ahead and dispose the carcass without post mortem (PM) being carried out. Officers only get to know that the animals died during the routine follow ups therefore impossible to carry out PM and report.</i></p> <p><i>In poultry main problem is vaccine failure due to lack of adherence to cold chain. Farmers buy vaccine but they do not have refrigeration. Hence despite vaccinating the birds, they still succumb to New Castle disease which is a serious viral disease of poultry. Also poor management, especially inadequate feeding leading to starvation and death of birds</i></p>	<p>County Assembly</p>	
<p>7.7</p>	<p>7.7 Renovation Works at Moi University Odera Akang'o Campus College The expenditure of Kshs.1,377,164,209 under acquisition of assets includes an amount of Kshs.271,038,787 incurred on construction of buildings which further includes an amount of Kshs.15,881,796 for renovation works at Moi University Odera Akang'o Campus in Yala Township during the year under review. However, physical verification and review on</p>	<p><i>Management Response</i></p> <p><i>The works consisted of main works awarded to one contractor at Kshs. 36,653,220.40 and specialist's works (Generator installation and commissioning) awarded to another contractor at Kshs. 2,397,148.00. The available budget as at the time of award was Kshs 35,000,000 (See budget extract of FY-17/18 page 247-ANNEX 14 I)</i></p> <p><i>The LSO was drawn for the available budgetary provision with Kshs 32,602,554 for the main works and the balance drawn in favor of specialist works contractor (Davis and Shirtliff). Also see ANNEX 14 XII</i></p>	<p>Report is under discussion at the County Assembly</p>	

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	<p>the records in November, 2020 revealed the following anomalies: A local service order (LSO) had a sum of Kshs. 32,602,554 for the renovation works while the contract agreement indicated that the works were to cost a sum of Kshs. 36,653,220 thus a variance of Kshs. 4,050,666 which was not explained. The contractor's performance bond of Kshs. 1,832,661 from an insurance company dated 26 February, 2018 had expired on 25 October, 2018 and no evidence of his renewal was provided for our audit review. On January, 2020, the contractor requested for a time extension of ninety (90) days up to 7 April, 2020 for the completion of the work. The time extension was granted on 5 February, 2020. However, the Tender Committee Evaluation, minutes were not provided for our audit review to confirm that the request was approved. Works totaling to Kshs. 5,352,886 were paid for but not supported with documentary evidence as to how the funds were utilized. Further, the Tender Committee Evaluation minutes were not provided to confirm authorization for the use of contingency sum of Kshs. 3,500,000 for the works. A sum of Kshs. 2,070,020 was utilized for the renovation of the Director's office. However, physical verification of the project on 11 November, 2020 revealed that the Director's office had not been renovated. No monthly reports from the Head of the Procurement section to the Accounting Office for the project were provided for the audit review. Consequently, the value for</p>	<p><i>Attached please find a copy of contractor's current performance Bond- ANNEX 14 II</i> <i>Attached please find the report of evaluation committee report approving the extension of time. ANNE 14 III</i> <i>Attached find the approved breakdown of contingency and electrical works ANNEX 28 IV and evaluation report of the same ANNEX 14 III.</i> <i>Project management funds:- The funds were captured in the first certificate during a period when PMC funds were automatically deducted at the point of payment and expended as per the existing PMC policy(See attached valuation sheet of the payment certificate under column of previous payment-Highlighted) ANNEX14 V</i> <i>The director's office has NOT been done and funds meant for it have NOT been expended. Please see the discussions on Minutes attached ANNEX 14 XIV</i> <i>Attached, please find monthly report for the period ANNEX 14 VI</i> <i>There were NO provisions for steel doors in the original BQ. Steel door were done as a result of instructions to spend the contingency sum. The contractor was instructed to do 20No. and so far he has done 13NO. the balance of Kshs 105,000 will be recovered from the Contractors retention amount</i> <i>Pavements: We note this. However, the BQs did NOT include pavement works for classrooms which was an omission during documentation (See attached complete BQs for hall works). Please NOTE further that the existing lecture hall (built using machine cut stones) was NOT part of this contract. ANNEX 14 VII(summary of bqs)</i> <i>Falling gutters: We take note of this. The contractor had already been issued with instructions to make good the same before expiry of defects liability period (6 months after handing over). See attached Practical Completion certificate and snag list ANNEX 14 VIII</i> <i>The contractor was NOT on site: the works are practically complete and are awaiting final inspection and handing over. See attached refer t ANNEX 14 VIII above</i> <i>The contractor applied paint as provided for in the specifications. It should however be noted that the contractor has been issued with instructions to repair the falling off gutters and any other defects noted on site. See ANNEX 14 XI attached</i></p>		

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	money and propriety of Kshs. 11,473,572 out of a total of Kshs. 15,881,769 spent for the year ended 30 June, 2020 could not be confirmed.	<i>The generator contractor had been paid for installing the generator and will be paid for commissioning once the same is done. However, commissioning is awaiting a 3-Phase line to be done by the institution. Refer to ANNEX 14 XII attached</i>		
7.8	<p>7.8 Purchase of Land for State Officers Residence</p> <p>Included in the expenditure of Kshs.1, 377,164,209 under acquisition of assets is an amount of Kshs.21, 200,000 incurred on acquisition of land. The letter balance includes an amount of Kshs.9, 500,000 for the purchase of the parcels of land for state officers' residence. However, the following anomalies were noted:</p> <p>The purchased parcels of land were not in the approved budget and procurement plan during the year of audit review.</p> <p>There was no public participation before the parcels of land were purchased as the procurement was funded by the savings made from road constructions.</p> <p>No title deeds for the parcels were produced for audit verifications.</p> <p>Physical verification in November, 2020 revealed that the parcels have not been fenced.</p>	<p><i>We wish to acknowledge that there was a budget and a procurement plan for the construction of the state officers' residence in the department of roads. However, the construction was pegged on there being a parcel of land for the purpose (see attached communication between department of lands , department of roads and Director budget</i></p> <p><i>Public participation was done during budget making process both by the executive and county assembly. In the course of procurement process there was a publicized advert on the land purchase. As at the time of audit, the titles were not ready. The titling process is still on</i></p> <p><i>Fencing of the parcel was not in the budget of Financial Year 2019/2020 and has been proposed in the budgeting of Financial Year 2021/2022 under the department of Roads and Public works.</i></p>	Report is under discussion at the County Assembly	
7.9	<p>7.9 Supply and Delivery of Student Lecture Chairs</p> <p>The expenditure of Kshs.1,377,164,209 under acquisition of assets includes an amount of Kshs.10,025,172 relating to acquisition of other inventory which includes Kshs.5,532,968 for the supply and delivery of 700 student lecture chairs to Agricultural Training Centre [ATC] in Siaya Town.</p>	<p><i>Management Response</i></p> <p><i>The inspection date pointed out in No. 5 as 14/2/2020 is the date of notification of award. The date for inspection and acceptance was 5/5/2020 as spelt out on the inspection and acceptance form.</i></p> <p><i>We wish to state that inspection and acceptance certificate is designed to indicate the reference number of the notification of award and the date of award which is 14th February 2020. The date of inspection and acceptance, and actual delivery of the Chairs was 5th May 2020</i></p>	Report is under discussion at the County Assembly	

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	Physical verification confirmed that although the student lecture chairs were delivered, notification of the Inspection and Acceptance Report was also issued. However, delivery of the items was done on 05 March, 2020 after the Inspection and Acceptance Report had been issued.			
	<p>7.10 Construction of ECD Blocks and Two Door Pit Latrines to Primary Schools</p> <p>The expenditure of Kshs.1,377,164,209 under acquisition of assets includes an amount of Kshs.271,038,787 relating to construction of buildings. The latter balance includes an amount of Kshs.18,452,061 for construction of a total of eight [8] Early Childhood Development [ECD] classes and two door pit latrines per every school in various primary schools during the year under review.</p> <p>However, physical verification on November 2020 established that six [6] classes out of eight [8] had cracks on the floors, walls and ramps were poorly done. Further, it was also noted that the construction of two classes, and two door pit latrines per school at Migono and Kodongo primary schools had stalled after payment of Kshs.4,923,291.</p>	<p><i>Management Response</i></p> <p><i>Ndira Vocational Training Centre: Contractor Wachiam, construction of two classrooms, payment KShs. 1,301,485.20. To address the issue of cracked floors, the contractor was instructed by the Sub County Works officer vide a letter dated 18th December, 2020 to hack the floor and redo the floor screeding. Sand has been brought to the site and works yet to start. Works to be completed within two weeks. Works to be completed within two weeks failure to which the County Government of Siaya will do the work at the contractors peril and recover the cost from the ten percent retention money.</i></p> <p><i>Rakombe ECD in Rarieda Sub County: Contractor Beneli Engineering Services, Construction of ECD Classrooms and two pit latrine, payment Kshs. 3,310,490. The defective ramps have been corrected by removing tiles to reduce slipperiness as attached in the photo.</i></p> <p><i>Tanga ECD in Rarieda Sub County: Contractor – Nemad Enterprises Limited, construction of ECD classrooms, and 2 door pit latrine paid Kshs. 1,464,038: The cracked floors has been corrected by putting tiles i.e. photos attached</i></p> <p><i>Migono Primary ECD: Contractor – Winam Contractors Limited, Construction of ECD classrooms and 2 – door pit latrine, paid KShs. 2,449,483. It is true that the project has stalled. This was caused by inadequate funding, however, the County Executive Committee Member – Finance and Economic Planning has been requested to put KShs. 1.2m for the completion of the project vide letter ref. SC/EDS/FINANCE/BUDGET/1/8/VOL. II (7)</i></p>	Report is under discussion at the County Assembly	

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		<p><i>Sudhe Primary ECD: Contractor – Monaki Better Deals Limited, payment of KShs. 1,208,483 for the construction of ECD 3 classrooms and 2- door pit latrine. To solve the problem of cracking floors, it has been decided that the floors to the ECD be tiled immediately. The County Executive Committee Member – Finance and Economic Planning has been requested to put KShs. 500,000 for the completion of the project vide letter ref. SC/EDS/FINANCE/BUDGET/1/8/VOL. II (8). However, the contractor has also been instructed to do the branding.</i></p> <p><i>Raduodi Primary ECD: Contractor: - Frajoe Limited, construction of ECD classrooms and 2 door pit latrine, payment of KShs 1,626,041. To address the issue of cracked floors, the contractor was instructed by the Sub County Works officer vide a letter dated 18th December, 2020 to hack and re-do the floors and the walls. Works to be completed within two weeks failure to which the County Government of Siaya will do the work at the contractors peril and recover the cost from the ten percent retention money.</i></p> <p><i>Kotoo Primary ECD: Beneli Engineering Services, construction of classrooms and 2 door pit latrine, paid KShs 3,000,000. Electrical works has been fully completed as per the BQ. The building has light cracks on stones that cannot cause structural failure. The workmanship is perfect. The toilet that had been dug was filled with water due to water logging soil. A new building plan has been re-designed to fit the soil texture.</i></p> <p><i>Kodongo Primary ECD: Contractor – Nas International Holding Limited, construction of Kodongo ECD classrooms and 2 door pit latrine, payment of Kshs. 2,423,807.82. The contractor is on site doing finishes. Painting works is on-going after which, the project will be handed over for use.</i></p>		
7.11	7.11 Unsupported Payments for Preparation of County Spatial Plan Included in the expenditure of Kshs.1377, 164,209 under acquisition of assets is also an	<p><i>Management Response.</i></p> <p><i>As at the time of audit, the contractor had submitted the final spatial plan report as per the contractual obligation. The contractor requested</i></p>	Report is under discussion at the County Assembly	

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	<p>amount of Kshs.135, 288,099 incurred on research, studies, project preparations, design and supervision. The latter balance includes an amount of Kshs.10, 000,000 paid for preparation of County spatial plan during the year under review. The contract price of the plan was Kshs.105, 328,000 with 15% or Kshs.15, 799,200 payable on approval of the final draft report by the County Assembly as provided under clause 1 of the amended contract signed on 25 May 2019. However, the payment of Kshs.10, 000,000 was made before approval of the final draft report by the County Assembly and no explanation has been provided for the anomaly</p>	<p><i>for the payment since he had completed the contractual obligation and provided an undertaking to cushion the county from any financial loss that would hither to occur</i></p>		
7.12	<p>7. 12 Implementation of Nyalnawi Water Pan The expenditure of Kshs. 1,377,164,209 under acquisition of assets also includes an amount of Kshs. 358,648,199 relating to construction of civil works which further includes an amount of Kshs. 8,406,250 for fencing the community water point livestock trough and distilling works at Nyalnawi water pan. However, physical verification in November, 2020 revealed that the project had been vandalized. The flush water toilets were clogged, the fence toilet doors were vandalized and the water pan had no gates to secure the project.</p>	<p><i>Management Response</i> <i>The water pan was vandalized by a rogue group of community members. This was reported to Siaya Police Station under OB31/17/07/2019 and the case is still active with the police.</i> <i>On its part, the Department realized that there was a weakness on the Water Pan Management Committee and has carried out a number of activities aimed at strengthening the Committee, as well as improving the acceptability of the community-based project;</i> <i>The department has held meeting with the local leadership which included political leadership, chiefs and Assistant chief together with the community on how to strengthen community policing and security of the water pan infrastructure.</i> <i>Training the Water Pan Management Committee on organizational development. The management committee is composed of the various leaders of the Agriculture Value Chain groups in the community. This includes horticulture, fishing, poultry and livestock. This was aimed to improve the organizational capacity of Management committee.</i> <i>The Department has also conducted training for the farmers on income generation for sustainability of the project</i> <i>With the continued training and follow-up visits by the department, the situation will continue improving in order to achieve the benefits envisaged.</i></p>	<p>Report is under discussion at the County Assembly</p>	

COUNTY EXECUTIVE OF SIAYA
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<i>The Department observed during the meetings with the community and local leadership that the water pan was being used by two different communities namely Usenge and Urim which were in two different wards of Siaya Township and Central Alego Wards, However due to limitation of funds the livestock trough and community water points were constructed on one side and this was the source of conflict. The department in consultation with the two members of County Assembly has agreed to construct additional facilities on the other ward to solve the conflict.</i>		
7.13	7.13 Inventory not Taken on Charge- Assorted Sports Item Included an expenditure of Kshs. 1,377,164,209 under acquisition of assets is an amount of Kshs. 10,025,172 relating to acquisition of other inventory which further includes an amount of Kshs. 5,605,438 for the supply of assorted sports item. However, the assorted sports items were not taken on charge in the store's ledger.	<i>Management Response The observation is noted. We confirm that the items were duly received and taken on charge in our stores. The omission of dates on S.13 forms has been corrected and a copy of S13 and S3 cards are hereby attached for your verification</i>	Report is under discussion at the County Assembly	

CEC, County Treasury

Sign... 

Date... 7/6/22

COUNTY EXECUTIVE OF SIAYA
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ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period (2020/21)	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	498,107,700	1,911,343,500	1,447,987,500	1,940,303,250	5,797,741,950
Level 5 Hospitals					
DANIDA - Universal Healthcare in Devolved Units Programme		8,235,000		8,235,000	16,470,000
World Bank – THUSCP			24,507,034		24,507,034
National Agricultural & Rural Inclusive Growth Project (NARIGP)					
Kenya Devolution Support Programme	30,000,000		45,000,000		75,000,000
Youth Polytechnic support grant			24,099,947	24,099,947	48,199,894
Abolishment of user fees in health centres and dispensaries				18,194,808	18,194,808
Kenya Urban Support Programme	44,561,940	14,238,060			58,800,000
Agriculture Sector Development Support Project (ASDSP)			12,199,944	175421	12,375,365
Kenya Climate Smart Agriculture Project (KCSAP)		100,455,119		144,155,341	244,610,460
Water and Sanitation Development Project					
Construction of County Headquarters					
TOTAL	572,669,640	2,034,271,679	1,553,794,425	2,135,163,767	6,295,899,511

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ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

	PAYEE	Date Contracted	Original Amount	Balance at beginning of the year	Additional During the year	Paid During the year	Balance
	CONSTRUCTION OF BUILDING						
1	ROLEX GEN. CONSTRUCTION LTD	24/01/2020	3,274,471.20	3,274,471.20		2,900,000.00	374,471.20
2	EXODUS TECHNICAL SERVICES LTD	24/01/2020	2,369,706.00	2,369,706.00		2,369,706.00	-
3	LIZLEY COMMUNICATIONS LTD		927,753.91	927,753.91		927,753.91	-
4	CHALO ENTERPRISES LTD.		127,084.12	127,084.12			127,084.12
5	HILLTOP ENG.SERVICES LTD		1,351,614.60	1,351,614.60			1,351,614.60
6	BENELI ENGINEERING SERVICES LTD		1,300,020.00	1,300,020.00			1,300,020.00
7	SEMAN CONSTRUCTION CO.LTD		605,113.60	605,113.60			605,113.60
8	BENELI ENGINEERING SERVICES LTD		1,193,474.01	1,193,474.01			1,193,474.01
9	MIKYNET COMPANY LIMITED		992,000.00	992,000.00		992,000.00	-
10	LEVIMEG		482,511.80	482,511.80		482,511.80	-
11	PHEGO ENTERPRISES		448,583.00	448,583.00		448,583.00	-
12	MUSTI INVESTMENT		1,178,727.05	1,178,727.05			1,178,727.05
13	NAM TWENTY THIRTY		1,195,749.50	1,195,749.50			1,195,749.50
14	NAM TWENTY THIRTY		1,019,331.98	1,019,331.98			1,019,331.98
15	GEODAVIN COMPANY		7,516.20	7,516.20		7,516.20	-
16	GEODAVIN COMPANY		64,126.20	64,126.20		64,126.20	-
17	CHAGRA ENTERPRISES		51,779.90	51,779.90			51,779.90
18	BONDO ASEMBO GENERAL DEVELOPMENT GROUP		450,000.00	450,000.00			450,000.00
19	FRAMOC AGENCIES		446,480.00	446,480.00		446,480.00	-
21	coolbase enterprises	1/7/2021	2,121,562.80		2,121,562.80	-	2,121,562.80

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	PAYEE	Date Contracted	Original Amount	Balance at beginning of the year	Additional During the year	Paid During the year	Balance
22	morenak contractors	1/7/2021	982,121.40		982,121.40	-	982,121.40
23	belber limited	6/17/2019	7,672,376.00		7,672,376.00	-	7,672,376.00
24	morenak contractors	1/7/2021	864,310.00		864,310.00	-	864,310.00
25	bireto logistic ltd	4/8/2021	454,086.64		454,086.64	-	454,086.64
26	nile logistic	1/9/2020	4,015,040.72		4,015,040.72	-	4,015,040.72
27	geodavine company		1,302,355.20		1,302,355.20	681,780.00	620,575.20
28	agago enterprises		1,676,292.00		1,676,292.00	1,500,000.00	176,292.00
29	nile logistic	11/4/2020	1,313,769.00		1,313,769.00	-	1,313,769.00
30	BENELI ENGINEERING SERVICES LTD.	11/24/2020	1,138,669.35		1,138,669.35	-	1,138,669.35
31	PLATINUM CONSTRUCTION COMPANY	2/7/2020	4,789,154.00		4,789,154.00	-	4,789,154.00
32	OWECLINE ENTERPRISES LTD.	5/20/2021	993,977.25		993,977.25	-	993,977.25
33	TENDE SPRINGS	11/25/2020	1,714,414.00		1,714,414.00	-	1,714,414.00
34	ARTLINE CONTRACTORS	5/29/2020	1,682,625.00		1,682,625.00	-	1,682,625.00
35	MAJIMBO CONTACTORS CO. LTD.	1/7/2021	4,314,208.00		4,314,208.00	-	4,314,208.00
36	IZA MARVELS GEN ENTERPRISE	1/7/2021	2,672,165.00		2,672,165.00	-	2,672,165.00
37	LISTA INVESTMENTS	3/4/2021	1,054,102.00		1,054,102.00	-	1,054,102.00
38	CHARAMIA DISABLED ENT	1/29/2021	699,250.00		699,250.00	-	699,250.00
39	PECIDAM ENTERPRISES LTD.	5/21/2021	248,955.00		248,955.00	-	248,955.00
40	BENELI ENGINEERING SERVICES LTD.	2/25/2021	3,498,000.00		3,498,000.00	-	3,498,000.00
41	BRIGHT CUSTOMS LTD.	2/18/2021	386,370.00		386,370.00	-	386,370.00

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	PAYEE	Date Contracted	Original Amount	Balance at beginning of the year	Additional During the year	Paid During the year	Balance
42	LIMITEX EAST AFRICA LTD.	2/6/2021	2,827,300.00		2,827,300.00	2,000,000.00	827,300.00
43	ADORATION LIMITED	3/18/2021	1,094,656.00		1,094,656.00	-	1,094,656.00
44	MORENAK CONTRACTORS LTD	2/5/2021	2,498,750.01		2,498,750.01	-	2,498,750.01
45	JOICA ENTERPRISES	1/7/2021	975,878.00		975,878.00		975,878.00
46	PICADILLY REALTORS	2/7/2020	4,495,000.00		4,495,000.00	-	4,495,000.00
47	MORENAK CONTRACTORS LTD	1/7/2021	3,914,603.12		3,914,603.12	-	3,914,603.12
48	FRAMOC AGENCIES	3/10/2016	1,769,527.80		1,769,527.80	1,500,000.00	269,527.80
49	CADADRA ENTERPRISES LTD	4/6/2020	1,244,100.00		1,244,100.00	-	1,244,100.00
50	QUILLAH ENTERPRISES LTD	4/6/2020	629,706.00		629,706.00	500,000.00	129,706.00
51	QUILLAH ENTERPRISES LTD	N/A	827,251.68		827,251.68	700,000.00	127,251.68
52	QUILLAH ENTERPRISES LTD	4/6/2020	608,420.00		608,420.00	500,000.00	108,420.00
53	QUILLAH ENTERPRISES LTD	4/6/2020	597,110.00		597,110.00	500,000.00	97,110.00
54	SONDAVID LOGISTICS LTD	4/11/2020	1,056,876.00		1,056,876.00	1,000,000.00	56,876.00
55	SONDAVID LOGISTICS LTD	4/6/2020	425,638.80		425,638.80	200,000.00	225,638.80
56	NYAMHORE COMPANY LTD	7/12/2020	3,306,524.40		3,306,524.40	-	3,306,524.40
57	ABGO CONSTRUCTION LTD	4/6/2020	618,477.20		618,477.20	500,000.00	118,477.20
58	ETHANELA EAST AFRICA LTD	4/6/2020	435,545.20		435,545.20	-	435,545.20
59	FELMARK CONTRACTORS LTD	25/04/2019	1,391,356.20		1,391,356.20	978,396.20	412,960.00
60	CLOUDNINE CLEANING SERVICES	4/6/2020	1,624,928.00		1,624,928.00	1,500,000.00	124,928.00
61	GEOWEB INVESTMENTS LTD	14/06/2019	1,904,325.70		1,904,325.70	1,889,712.00	14,613.70
62	BIRETO LOGISTICS	07/01/2021	453,246.80		453,246.80	-	453,246.80
63	ANTCO INVESTMENTS LTD	27/02/2020	3,236,956.80		3,236,956.80	2,600,000.00	636,956.80

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	PAYEE	Date Contracted	Original Amount	Balance at beginning of the year	Additional During the year	Paid During the year	Balance
64	ANTCO INVESTMENTS LTD	7/12/2020	2,255,371.60		2,255,371.60	-	2,255,371.60
65	CHARAMIA DISABLED ENTERPRISES	3/11/2020	1,959,530.58		1,959,530.58	900,000.00	1,059,530.58
66	JIMKASHI CO.LTD	7/12/2020	530,642.00		530,642.00	-	530,642.00
67	UNIFRECO LTD	4/11/2020	1,722,994.40		1,722,994.40	1,400,000.00	322,994.40
68	COUNTY TIDINGS TRADERS	11/4/2017	1,461,350.20		1,461,350.20	999,990.00	461,360.20
69	BAYLON YOUNG	4/11/2020	563,528.00		563,528.00	200,000.00	363,528.00
70	UCHWAGGI ENTERPRISES	7/12/2020	1,618,200.00		1,618,200.00	1,000,000.00	618,200.00
71	ADORATION LIMITED	3/11/2020	776,432.30		776,432.30	-	776,432.30
72	MORENAK CONTRACTORS	26/02/2021	1,988,344.00		1,988,344.00	-	1,988,344.00
73	LUSERNBERG INVESTMENTS	7/1/2021	261,219.60		261,219.60	-	261,219.60
74	LUSERNBERG INVESTMENTS	4/11/2020	235,561.00		235,561.00	-	235,561.00
75	MUSTI INVESTMENTS LTD	14/06/2019	16,619,128.30		16,619,128.30	4,853,176.00	11,765,952.30
76	SAMOTO ENGINEERING LTD	4/6/2020	2,153,656.00		2,153,656.00	-	2,153,656.00
77	AWELO INVESTMENTS LTD	4/11/2020	411,985.60		411,985.60	-	411,985.60
78	WAT TRADING COMPANY LTD	4/11/2020	1,122,172.00		1,122,172.00	-	1,122,172.00
79	SAMCO TRADERS LTD	14/04/2021	3,810,600.00		3,810,600.00	2,094,500.00	1,716,100.00
80	Shifa Ent. Ltd	23/11/2016	1,980,000.00		1,980,000.00	-	1,980,000.00
81	Uchawagi Enterprises	7/12/2020	455,666.00		455,666.00	-	455,666.00
82	Welben Technologies Ent. Limited	N/A	1,049,568.00		1,049,568.00	-	1,049,568.00
83	Tojam Building and civil Engineering	25/5/2021	944,263.20		944,263.20	-	944,263.20
84	Uzinu Enterprises	6/3/2017	506,408.60		506,408.60	-	506,408.60
85	Todo Enterprise	17/12/2018	539,526.65		539,526.65	-	539,526.65

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	PAYEE	Date Contracted	Original Amount	Balance at beginning of the year	Additional During the year	Paid During the year	Balance
86	Uzinu Enterprises	30/10/2017	275,890.92		275,890.92	-	275,890.92
87	Todo Construction Company	17/04/2016	154,280.00		154,280.00	-	154,280.00
88	Dalton Enterprises	28/11/2019	128,900.50		128,900.50	-	128,900.50
89	Dalton Enterprises	28/11/2019	438,440.00		438,440.00	-	438,440.00
90	Gounzhaou Construction co. Ltd	28/11/2019	2,891,760.00		2,891,760.00	-	2,891,760.00
91	Todo Construction Company		394,485.04		394,485.04	-	394,485.04
92	Todo Construction Company	20/01/2020	605,514.96		605,514.96	-	605,514.96
93	Brechu Company ltd	28/11/2019	800,000.00		800,000.00	-	800,000.00
94	Uzinu Enterprises	20/06/2016	377,362.00		377,362.00	-	377,362.00
95	Makanaka Investment	27/01/2020	1,670,017.20		1,670,017.20	-	1,670,017.20
96	Alphajos Limited	4/6/2020	588,814.92		588,814.92	-	588,814.92
97	Marbletech Supplies	15/07/2019	500,000.00		500,000.00	-	500,000.00
98	Quickpros Enterprises	4/11/2020	651,557.60		651,557.60	-	651,557.60
99	Kenya Power	22/10/2020	1,339,073.00		1,339,073.00	-	1,339,073.00
100	Banvic Africa	4/11/2020	367,400.00		367,400.00	-	367,400.00
101	Todo Construction Company	20/01/2021	1,367,856.00		1,367,856.00	-	1,367,856.00
102	Abby Engineering	4/6/2020	849,723.20		849,723.20	-	849,723.20
103	Chagra Enterprises	17/11/2020	837,289.00		837,289.00	-	837,289.00
104	Hebibre Enterprises	18/01/2021	1,000,000.00		1,000,000.00	-	1,000,000.00
105	Times projects Kenya	24/8/2020	1,000,000.00		1,000,000.00	-	1,000,000.00
106	Bright Customs	4/6/2021	896,564.00		896,564.00	-	896,564.00
107	Wilbeatech	2/6/2021	1,300,000.00		1,300,000.00	-	1,300,000.00
108	Uloma Youth Group	18/01/2017	226,495.27		226,495.27	-	226,495.27

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	PAYEE	Date Contracted	Original Amount	Balance at beginning of the year	Additional During the year	Paid During the year	Balance
109	Laschicas Investment	7/1/2021	887,661.00		887,661.00	-	887,661.00
110	Hilltop Engineering Agencies		147,040.00		147,040.00	-	147,040.00
111	Tanga Enterprises	4/2/2019	226,506.00		226,506.00	-	226,506.00
112	Future Africa		772,586.00		772,586.00	-	772,586.00
113	Desan Construction	30/7/2014	116,487.00		116,487.00	-	116,487.00
114	Tough Construction	3/4/2014	320,501.04		320,501.04	-	320,501.04
115	Nile Logistics	4/11/2020	927,835.28		927,835.28	-	927,835.28
116	Mikynet	1/12/2020	1,154,052.58		1,154,052.58		1,154,052.58
117	Uzinu Enterprises	13/8/2020	1,116,057.00		1,116,057.00	-	1,116,057.00
118	Beneli Engineering	28/11/2019	1,743,420.00		1,743,420.00		1,743,420.00
119	Quickpros Enterprises	4/11/2020	348,442.40		348,442.40	-	348,442.40
120	Nile Logistics	7/1/2021	1,000,000.00		1,000,000.00	-	1,000,000.00
121	Hilltop Engineering Agencies	21/11/2017	1,000,000.00		1,000,000.00	-	1,000,000.00
122	Lizzley Communications		2,500,000.00		2,500,000.00	2,472,246.09	27,753.91
123	Mikynet Company Ltd		1,226,434.38		1,226,434.38	992,043.00	234,391.38
124	Morenak Contractors	16/02/2021	2,629,478.40		2,629,478.40		2,629,478.40
125	Edukello Enterprise Ltd	23/06/2020	478,180.59		478,180.59		478,180.59
126	Morenak Contractors	24/03/2021	278,061.28		278,061.28		278,061.28
127	Oyiro General Construction	8/9/2020	710,386.32		710,386.32		710,386.32
128	Ujenzi Contractors Ltd	27/10/2020	1,311,558.60		1,311,558.60		1,311,558.60
129	Wambayi and son's Ltd	8/6/2020	515,452.96		515,452.96		515,452.96
130	Ujenzi Contractors Ltd	NIL	1,881,142.40		1,881,142.40	645,000.00	1,236,142.40
131	Wambayi and son's Ltd		1,056,214.80		1,056,214.80		1,056,214.80

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	PAYEE	Date Contracted	Original Amount	Balance at beginning of the year	Additional During the year	Paid During the year	Balance
132	Elgybourh Solution	27/10/2020	3,954,010.60		3,954,010.60	638,668.00	3,315,342.60
133	Majimbo Construction	22/06/2020	2,063,872.00		2,063,872.00		2,063,872.00
134	Rouzehen Investments	27/12/2018	432,621.00		432,621.00		432,621.00
135	Rouzehen Investments	27/12/2018	412,134.00		412,134.00		412,134.00
136	Lizzley Communications	8/6/2020	1,220,076.40		1,220,076.40		1,220,076.40
137	BlackDee Builders	10/7/2020	1,213,940.00		1,213,940.00		1,213,940.00
138	Aridom Enterprises	30/11/2020	3,804,983.28		3,804,983.28	2,432,600.00	1,372,383.28
139	Morenak Contractors	26/10/2020	596,442.00		596,442.00		596,442.00
140	Winam Contractors	NIL	371,294.42		371,294.42		371,294.42
141	Winam Contractors	NIL	1,138,119.62		1,138,119.62		1,138,119.62
142	Joedine Agencies	18/06/2020	885,457.00		885,457.00		885,457.00
143	Morenak Contractors	5/2/2021	1,283,412.80		1,283,412.80		1,283,412.80
144	Morenak Contractors	05/2//2021	1,263,889.60		1,263,889.60		1,263,889.60
145	Platinum Constructors	10/3/2015	405,000.00		405,000.00		405,000.00
146	Ms Fuar Ninga Group Ltd	3/5/2021	3,420,379.60		3,420,379.60		3,420,379.60
147	Wilbeatech Investments	1/12/2020	700,000.00		700,000.00		700,000.00
148	Platinum Constructors	10/3/2015	303,000.00		303,000.00		303,000.00
149	Rolex Gen Construction		1,118,843.20		1,118,843.20		1,118,843.20
150	Nile Logistics Services Co Ltd	26/10/2020	2,201,727.60		2,201,727.60		2,201,727.60
151	Mikynet Company Ltd	6/4/2021	1,079,206.00		1,079,206.00		1,079,206.00
152	Aridom Enterprises	28/11/2019	1,914,282.00		1,914,282.00	1,609,384.00	304,898.00
153	Platinum Constructors	10/3/2015	310,726.30		310,726.30		310,726.30
154	Elgybourh Solution	27/10/2020	2,000,000.00		2,000,000.00		2,000,000.00

COUNTY EXECUTIVE OF SIAYA
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	PAYEE	Date Contracted	Original Amount	Balance at beginning of the year	Additional During the year	Paid During the year	Balance
155	Todo Construction Co.Ltd	1/12/2020	1,000,000.00		1,000,000.00		1,000,000.00
156	Exodus Technical Services	24/01/2020	3,956,584.00		3,956,584.00	2,369,706.00	1,586,878.00
157	Vaks Vetrures	8/6/2020	1,274,628.71		1,274,628.71		1,274,628.71
158	Monaki Better Deal Investment	18/12/2020	674,215.20		674,215.20		674,215.20
159	Awelo Investment Ltd	24/01/2020	476,171.88		476,171.88		476,171.88
160	Banvic Africa Ltd	30/11/2020	2,316,147.12		2,316,147.12	1,373,141.40	943,005.72
161	Winam Contractors	23/03/2016	3,489,874.24		3,489,874.24	3,051,364.06	438,510.18
162	Winam Contractors	NIL	1,332,453.57		1,332,453.57		1,332,453.57
163	Winam Contractors	NIL	1,193,931.17		1,193,931.17		1,193,931.17
164	Udonga Gen Merchants	30/11/2020	230,781.60		230,781.60		230,781.60
165	Udonga Gen Merchants	30/11/2020	449,752.75		449,752.75		449,752.75
166	Rouzehen Investments	27/12/2018	3,342,345.12		3,342,345.12	1,040,342.52	2,302,002.60
167	Everlovely Enterprises		3,944,307.98		3,944,307.98	2,000,000.00	1,944,307.98
168	UCHWAGI ENTERPRISES	23/10/2020	839,512.00		839,512.00		839,512.00
169	Rouzehen Investments	27/12/2018	3,457,445.25		3,457,445.25	2,460,274.16	997,171.09
	Sub - Total		241,062,661.82	17,486,043.07	223,576,618.75	57,721,000.54	183,341,661.28
	CONSTRUCTION OF CIVIL WORK						
1	JUBEX ENTERPRISES		516,024.25	516,024.25		516,024.25	-
2	NILE LOGISTICS SERVICES COMPANY LIMITED		3,000,000.00	3,000,000.00		3,000,000.00	-
3	MEZANINE ENTERP.		244,089.00	244,089.00		244,089.00	-
4	MUKWANO ENTERP		2,596,800.00	2,596,800.00		2,596,800.00	-
5	VOACOM NETWORKS LTD		1,499,400.00	1,499,400.00			1,499,400.00
6	SOLARGEN TECH.		7,488,017.26	7,488,017.26		7,488,017.26	-

COUNTY EXECUTIVE OF SIAYA
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	PAYEE	Date Contracted	Original Amount	Balance at beginning of the year	Additional During the year	Paid During the year	Balance
7	PARTKER ENTERP.		746,201.00	746,201.00		746,201.00	-
8	RENAISSANCE PLANNING LTD		570,000.00	570,000.00			570,000.00
9	MAPI ENT LTD		2,339,400.00	2,339,400.00		2,339,400.00	-
10	VOACOM NETWORKS LTD		995,250.00	995,250.00		995,250.00	-
11	VOACOM NETWORKS LTD		835,920.00	835,920.00			835,920.00
12	EQUALISER CONTRACTORS LTD		1,801,523.20	1,801,523.20		1,801,523.20	-
13	ROMET CONTRACTORS AND SUPPLIES		1,000,000.00	1,000,000.00		1,000,000.00	-
14	ROMET CONTRACTORS AND SUPPLIES		800,000.00	800,000.00		800,000.00	-
15	ROMET CONTRACTORS AND SUPPLIES		1,000,000.00	1,000,000.00		1,000,000.00	-
16	WARIDI WOMEN GROUP		1,355,550.00	1,355,550.00			1,355,550.00
17	ELGIBORH SOLUTIONS LTD		1,202,911.20	1,202,911.20			1,202,911.20
18	OJANDE ENT LTD		1,330,000.00	1,330,000.00		1,330,000.00	-
19	JEYPAD DEVELOPERS LTD		950,000.00	950,000.00		950,000.00	-
20	FELMARK CONTRACTORS LTD		1,745,823.20	1,745,823.20		1,745,823.20	-
21	ETHANELA CO. LTD		1,799,856.00	1,799,856.00		1,799,856.00	-
22	GAMMA COMPANY LTD		291,565.80	291,565.80		291,565.80	-
23	GAMMA COMPANY LTD		477,819.89	477,819.89		477,819.89	-
24	BASIFY TECHNOLOGIES LTD		1,000,000.00	1,000,000.00		1,000,000.00	-
25	CADADRA ENTERPRISES LIMITED		1,104,260.00	1,104,260.00		1,104,260.00	-
26	COLLSPHERE CO.LTD		913,089.44	913,089.44		913,089.44	-
27	JOSMER SERVICES		924,948.00	924,948.00			924,948.00
28	JONELLY		1,129,944.00	1,129,944.00		1,129,944.00	-
29	QUANTWALL SUPPLIES		1,355,770.00	1,355,770.00		1,355,770.00	-

COUNTY EXECUTIVE OF SIAYA
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	PAYEE	Date Contracted	Original Amount	Balance at beginning of the year	Additional During the year	Paid During the year	Balance
30	BONDO RARIEDA SELF HELP GROUP		99,688.90	99,688.90			99,688.90
31	JANOH GENERAL		924,630.00	924,630.00		924,630.00	
32	TUNKEY PROJECTS LTD	3/27/2015	3,972,003.00		3,972,003.00	3,471,242.00	500,761.00
33	Kogwang Ent. Ltd	3/27/2015	1,190,299.20		1,190,299.20	-	1,190,299.20
34	Silvol Enterprises	2/11/2016	623,950.00		623,950.00	-	623,950.00
35	Makadi Building	1/25/2017	794,501.00		794,501.00	-	794,501.00
36	Chrisbe Ltd	6/10/2014	856,578.00		856,578.00	-	856,578.00
37	AFRIMAX LTD	5/28/2020	2,555,508.00		2,555,508.00	1,000,000.00	1,555,508.00
38	VOACOM NETWORKS LTD	6/8/2020	3,302,868.00		3,302,868.00	1,000,000.00	2,302,868.00
39	SAMCO TRADERS LTD	12/30/2019	1,693,252.00		1,693,252.00		1,693,252.00
40	DYNACART AGENCIES LTD	1/5/2021	1,074,883.00		1,074,883.00		1,074,883.00
41	BETALINK AGENCIES LTD	11/30/2020	2,967,796.01		2,967,796.01	-	2,967,796.01
42	TOWERWAYS INVESTMENT LTD	1/5/2021	602,091.00		602,091.00		602,091.00
43	ADAHILL SUPPLIES END	1/5/2021	1,424,999.00		1,424,999.00		1,424,999.00
44	MASSTAN CONSTRUCTION LTD	1/5/2021	300,000.00		300,000.00		300,000.00
45	rouzehen investments	1/24/2020	3,642,272.40		3,642,272.40	1,203,384.00	2,438,888.40
46	STONEFIELD CO.LTD	1/5/2021	2,998,658.00		2,998,658.00		2,998,658.00
47	ADAMHILL SUPPLIES END	1/5/2021	949,989.62		949,989.62		949,989.62
48	ADAMHILL SUPPLIES ENT	1/5/2021	949,999.00		949,999.00		949,999.00
49	KOJUJS GEN MERCHANTS	1/5/2021	964,192.00		964,192.00		964,192.00
50	SYLNERRY ENT LTD	1/5/2021	1,030,867.98		1,030,867.98		1,030,867.98
51	KOJUJS GEN MERCHANTS	1/5/2021	3,202,760.00		3,202,760.00		3,202,760.00
52	KOJUJS GEN MERCHANTS	1/5/2021	2,723,100.00		2,723,100.00		2,723,100.00
53	STONEFIELD CO.LTD	3/17/2021	1,995,154.00		1,995,154.00		1,995,154.00

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	PAYEE	Date Contracted	Original Amount	Balance at beginning of the year	Additional During the year	Paid During the year	Balance
54	MULEON INV CO. LTD	4/20/2021	2,692,476.00		2,692,476.00	-	2,692,476.00
55	UPASHE INV LTD	4/9/2021	996,208.00		996,208.00		996,208.00
56	KOJUJS GEN MERCHANTS	1/5/2021	997,252.00		997,252.00		997,252.00
57	JOICA ENTERPRISES LTD	1/5/2021	723,445.40		723,445.40		723,445.40
58	JOICA ENTERPRISES LTD	1/5/2021	666,615.00		666,615.00		666,615.00
59	ANTCO INVESTMENT LTD	5/4/2021	2,999,996.50		2,999,996.50		2,999,996.50
60	SYNERGIES COMPANY LTD	1/5/2021	763,572.00		763,572.00		763,572.00
61	SYNERGIES COMPANY LTD	1/5/2021	709,080.00		709,080.00		709,080.00
62	SYNERGIES COMPANY LTD	1/5/2021	3,780,842.00		3,780,842.00		3,780,842.00
63	ALPHASTRATROS INVESTMENT GROUP LTD	1/5/2021	1,222,814.00		1,222,814.00		1,222,814.00
64	kojujs gen merchants	1/5/2021	1,996,592.00		1,996,592.00		1,996,592.00
65	OJANDE ENT LTD	1/5/2021	2,853,600.00		2,853,600.00		2,853,600.00
66	OJANDE ENT LTD	1/5/2021	1,771,320.00		1,771,320.00		1,771,320.00
67	OJANDE ENT LTD	1/5/2021	1,924,231.20		1,924,231.20		1,924,231.20
68	OJANDE ENT LTD	1/5/2021	3,229,579.20		3,229,579.20		3,229,579.20
69	OJANDE ENT LTD	1/5/2021	2,230,865.60		2,230,865.60		2,230,865.60
70	THEODORIC ENT LTD	3/8/2021	2,576,776.00		2,576,776.00		2,576,776.00
71	SAMCO TRADERS LTD	4/27/2021	5,282,400.00		5,282,400.00	-	5,282,400.00
72	LINCON ENTERPRIE LTD	3/5/2021	1,496,840.00		1,496,840.00		1,496,840.00
73	LINCON ENTERPRIE LTD	3/5/2021	948,416.00		948,416.00		948,416.00
74	TODO CONSTRUCTION CO .LTD	3/5/2021	2,400,107.28		2,400,107.28		2,400,107.28
75	PHILSAM COMPANY LTD	1/5/2021	471,540.00		471,540.00		471,540.00
76	PHILSAM COMPANY LTD	1/5/2021	995,279.00		995,279.00		995,279.00
77	PHILSAM COMPANY LTD	1/5/2021	919,300.00		919,300.00	-	919,300.00

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	PAYEE	Date Contracted	Original Amount	Balance at beginning of the year	Additional During the year	Paid During the year	Balance
78	PHILSAM COMPANY LTD	1/5/2021	917,850.00		917,850.00		917,850.00
79	PHILSAM COMPANY LTD	1/5/2021	1,301,230.00		1,301,230.00	-	1,301,230.00
80	PHILSAM COMPANY LTD	7/15/2020	11,354,474.40		11,354,474.40	5,000,000.00	6,354,474.40
81	PHILSAM COMPANY LTD	1/5/2021	423,400.00		423,400.00		423,400.00
82	JOSMER SERVICES LTD	6/13/2019	409,000.00		409,000.00		409,000.00
83	THEODORIC ENT LTD	5/4/2021	3,094,416.00		3,094,416.00	-	3,094,416.00
84	THEODORIC ENT LTD	5/4/2021	3,142,440.00		3,142,440.00	-	3,142,440.00
85	THEODORIC ENT LTD	5/4/2021	3,528,024.00		3,528,024.00	-	3,528,024.00
86	THEODORIC ENT LTD	3/4/2021	3,902,588.00		3,902,588.00	-	3,902,588.00
87	THEODORIC ENT LTD	5/4/2021	3,926,078.00		3,926,078.00	-	3,926,078.00
88	THEODORIC ENT LTD	5/4/2021	4,282,720.00		4,282,720.00	-	4,282,720.00
89	KERARACON GENERAL SERVICES LTD	3/1/2021	1,581,752.80		1,581,752.80	-	1,581,752.80
90	EQUALIZER CONTRACTORS LTD	5/24/2021	570,649.00		570,649.00	-	570,649.00
91	Vaks Ventures	28/11/2019	76,663.00		76,663.00	-	76,663.00
92	MORENAK CONTRACTORS LTD	3/5/2021	1,965,530.00		1,965,530.00	-	1,965,530.00
93	CHARAMIA DISABLED ENTERPRISES	1/5/2021	1,040,820.00		1,040,820.00	-	1,040,820.00
94	JOICA ENTERPRISES LTD	1/5/2021	907,120.00		907,120.00	-	907,120.00
95	UDONGA GENERAL MERCHANTS	1/5/2021	1,383,300.00		1,383,300.00	-	1,383,300.00
96	VOACOM NETWORKS LTD	5/31/2021	4,264,856.00		4,264,856.00	-	4,264,856.00
97	VOACOM NETWORKS LTD	5/19/2021	4,367,307.20		4,367,307.20	-	4,367,307.20
	Sub - Total		178,943,567.93	42,038,481.14	136,905,086.79	47,224,689.04	131,718,878.89

COUNTY EXECUTIVE OF SIAYA
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	PAYEE	Date Contracted	Original Amount	Balance at beginning of the year	Additional During the year	Paid During the year	Balance
	SUPPLY OF SERVICE						
1	PUNJANI ELECTRICALS & INDUSTRIAL HARDWARE		292,000.00	292,000.00		292,000.00	-
2	JEMISHLEY CONSTRUCTION LIMITED		1,894,420.71	1,894,420.71		292,000.00	1,602,420.71
3	NYAKWAR MIRE		800,453.65	800,453.65		292,000.00	508,453.65
4	EVANTON COMPANY LIMITED		792,064.00	792,064.00		792,064.00	-
5	MIKYNET COMPANY LIMITED		799,919.76	799,919.76		799,919.76	-
6	MIKYNET COMPANY LTD		498,000.00	498,000.00		498,000.00	-
7	JANOH GENERAL MERCHANTS		996,600.00	996,600.00		996,600.00	-
8	LIMITEX E.A.LTD		1,586,240.00	1,586,240.00		1,586,240.00	-
9	PECIDAM ENTERPRISES		1,700,000.00	1,700,000.00			1,700,000.00
10	CALMAPE ENGINEERING		3,500,000.00	3,500,000.00		3,500,000.00	-
11	RENAISSANCE PLANNING LTD		1,140,000.00	1,140,000.00			1,140,000.00
12	RENAISSANCE PLANNING LTD		1,140,000.00	1,140,000.00		1,140,000.00	-
13	DICTUM AGENCIES LTD		443,294.00	443,294.00		443,294.00	-
14	THE STANDARD GROUP		177,480.00	177,480.00		177,480.00	-
15	NYAWIRA OSERO CARILUS & COMPANY ADVOCATES		2,804,060.00	2,804,060.00			2,804,060.00
16	AFRICAN TOUCH SAFARIS		574,200.00	574,200.00		574,200.00	-
17	NATION MEDIA GROUP		1,500,000.00	1,500,000.00			1,500,000.00
18	NATION MEDIA GROUP		2,000,000.00	2,000,000.00		2,000,000.00	-
19	STARNDARD GROUP		1,113,600.00	1,113,600.00		1,113,600.00	-
20	INTERGRATED MANAGEMENT		300,000.00	300,000.00			300,000.00
21	BONDO PRIDE HOTEL		163,290.00	163,290.00		163,290.00	-
22	HOLYWING INVESTMENTS		59,000.00	59,000.00		59,000.00	-

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	PAYEE	Date Contracted	Original Amount	Balance at beginning of the year	Additional During the year	Paid During the year	Balance
23	RAJUM CONSTRUCTION		1,971,000.00	1,971,000.00			1,971,000.00
24	AUDREY PREMIER		468,000.00	468,000.00		468,000.00	-
25	STARNDARD GROUP		320,160.00	320,160.00		320,160.00	-
26	RED CROSS SOCIETY		180,000.00	180,000.00		180,000.00	-
27	BONDO PRIDE HOTEL		844,800.00	844,800.00			844,800.00
28	PINECONE HOTEL		1,515,000.00	1,515,000.00		1,515,000.00	-
29	PINECONE HOTEL		920,000.00	920,000.00		920,000.00	-
30	STARNDARD GROUP		324,800.00	324,800.00		324,800.00	-
31	STARNDARD GROUP		177,480.00	177,480.00		177,480.00	-
32	STARNDARD GROUP		406,000.00	406,000.00			406,000.00
33	FRANCIS OMORO OBONYO		1,092,823.00	1,092,823.00			1,092,823.00
34	SICHAM AVIATION		384,285.00	384,285.00		384,285.00	-
35	DESTINY WORLD TRAVEL		210,585.00	210,585.00		210,585.00	-
36	BEDROCK HOLDINGS LTD		28,000.00	28,000.00		28,000.00	-
37	RILEY FALCON SECURITY SERVICES		1,262,306.80	1,262,306.80		1,262,306.80	-
38	RILEY FALCON SECURITY SERVICES		1,237,560.20	1,237,560.20		1,237,560.20	-
39	RILEY FALCON SECURITY SERVICES		1,237,560.20	1,237,560.20		1,237,560.20	-
40	RILEY FALCON SECURITY SERVICES		1,214,360.20	1,214,360.20		1,214,360.20	-
41	RILEY FALCON SECURITY SERVICES		1,216,222.90	1,216,222.90		1,216,222.90	-
42	RILEY FALCON SECURITY SERVICES		1,216,222.90	1,216,222.90		1,216,222.90	-
43	RILEY FALCON SECURITY SERVICES		1,307,422.87	1,307,422.87		1,307,422.87	-
44	GUCCI DIZANI SERVICES		17,000.00	17,000.00		17,000.00	-
45	GUCCI DIZANI SERVICES		120,700.00	120,700.00		120,700.00	-
46	GOVERNMENT PRINTERS		47,560.00	47,560.00			47,560.00
47	KENYA SCHOOL OF GOVERNMENT		120,640.00	120,640.00		120,640.00	-

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	PAYEE	Date Contracted	Original Amount	Balance at beginning of the year	Additional During the year	Paid During the year	Balance
48	SAFARICOM LIMITED		250,000.00	250,000.00		250,000.00	-
49	SIAYA SUMMIT HOTEL		23,000.00	23,000.00		250,000.00	227,000.00
50	SIAYA SUMMIT HOTEL		27,000.00	27,000.00		27,000.00	-
51	KENYA POWER		8,781.00	8,781.00		8,781.00	-
52	KENYA POWER		206.20	206.2		206.2	-
53	KENYA POWER		78,503.02	78,503.02		78,503.02	-
54	SIBO WATER & SANITATION		26,624.00	26,624.00		78,503.02	51,879.02
55	MFI DOCUMENTS		34,800.00	34,800.00			34,800.00
56	COSY GARDEN		150,000.00	150,000.00			150,000.00
57	PINECONE HOTEL		375,000.00	375,000.00		375,000.00	-
58	M/S HILDA K GATWIRI		160,000.00	160,000.00			160,000.00
59	DESTINY WORLD TRAVEL		183,810.00	183,810.00			183,810.00
60	M/S MFI DOCUMENTS SOLUTION		69,600.00	69,600.00			69,600.00
61	BONDO PRIDE HOTEL		1,057,280.00	1,057,280.00			1,057,280.00
62	HOLLYWING INVESTMENT		91,600.00	91,600.00		91,600.00	-
63	BONDO PRIDE HOTEL	4/17/2020	1,687,500.00	1,687,500.00			1,687,500.00
64	ARONET COMPANY LTD		1,279,715.00	1,279,715.00		1,279,715.00	-
65	KABABA RESORT		72,000.00	72,000.00		72,000.00	-
66	BONDO PRIDE HOTEL	4/17/2020	1,687,500.00	1,687,500.00			1,687,500.00
67	MFI DOCUMENTS SOLUTION		34,800.00	34,800.00			34,800.00
68	ROCKWELL HOTEL		600,000.00	600,000.00			600,000.00
69	SAMCO TRADERS LTD		396,182.45	396,182.45		396,182.45	-
70	MUFREMA AGENCIES		30,000.00	30,000.00		30,000.00	-
71	MUFREMA AGENCIES		30,000.00	30,000.00		30,000.00	-

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	PAYEE	Date Contracted	Original Amount	Balance at beginning of the year	Additional During the year	Paid During the year	Balance
72	HACH AGENCIES		85,800.00	85,800.00		85,800.00	-
73	ALARA MOTORS		188,760.00	188,760.00			188,760.00
74	ALARA MOTORS		74,692.40	74,692.40		74,692.40	-
75	LAKESIDE AUTO GARAGE		22,898.40	22,898.40		22,898.40	-
76	LAKESIDE AUTO GARAGE		42,096.40	42,096.40		22,898.40	19,198.00
77	LAKESIDE AUTO GARAGE		50,604.60	50,604.60		22,898.40	27,706.20
78	LAKESIDE AUTO GARAGE		57,872.40	57,872.40		22,898.40	34,974.00
79	LAKESIDE AUTO GARAGE		32,592.60	32,592.60		32,592.60	-
80	LAKESIDE AUTO GARAGE		35,670.40	35,670.40		35,670.40	-
81	LAKESIDE AUTO GARAGE		45,576.40	45,576.40		45,576.40	-
82	LAKESIDE AUTO GARAGE		37,572.40	37,572.40		37,572.40	-
83	RILEY FALCON SECURITY SERVICES		2,261,600.00	2,261,600.00		2,261,600.00	-
84	UNYOLO INVESTMENTS		79,650.00	79,650.00		2,261,600.00	2,181,950.00
85	BONDO PRIDE HOTEL		639,000.00	639,000.00		639,000.00	-
86	UHULO BUILDING CONSTR		224,511.00	224,511.00		224,511.00	-
87	STANDARD GROUP CENTER		109,620.00	109,620.00		109,620.00	-
88	LOG ASSOCIATES		1,961,100.00	1,961,100.00			1,961,100.00
89	LAKESIDE AUTO GARAGE		123,412.00	123,412.00		123,412.00	-
90	HOLYWINGS INVESTMENTS		32,900.00	32,900.00		32,900.00	-
91	GUCCI DIZANI		100,200.00	100,200.00		32,900.00	67,300.00
92	SAMTEC DRIVING SCHOOL		80,500.00	80,500.00		80,500.00	-
93	VILLA INTERNATIONAL PALACE HOTEL		201,600.00	201,600.00		201,600.00	-
94	VILLA INTERNATIONAL PALACE HOTEL		300,000.00	300,000.00		300,000.00	-

COUNTY EXECUTIVE OF SIAYA
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	PAYEE	Date Contracted	Original Amount	Balance at beginning of the year	Additional During the year	Paid During the year	Balance
95	VILLA INTERNATIONAL PALACE HOTEL		200,000.00	200,000.00		200,000.00	-
96	GRAND ROYAL HOTEL		300,000.00	300,000.00		300,000.00	-
97	KOWINO AND COMPANY ADVOCATES		572,212.24	572,212.24		572,212.24	-
98	JOHN B.P OMONDI		481,000.00	481,000.00			481,000.00
99	KOBONG AUTO SPARES		102,800.00	102,800.00		102,800.00	-
100	KOBONG AUTO SPARES		67,400.00	67,400.00		67,400.00	-
101	KOBONG AUTO SPARES		114,000.00	114,000.00		114,000.00	-
102	STANDARD GROUP		177,480.00	177,480.00		177,480.00	-
103	SILO INVESTMENT		89,500.00	89,500.00			89,500.00
104	ROYAL CITY HOTEL		239,200.00	239,200.00			239,200.00
105	RISHACH CONTRACTORS		1,449,670.00	1,449,670.00		1,449,670.00	-
106	RILEY FALCON SERVICES		657,720.00	657,720.00		657,720.00	-
107	PRINCIPAL SECRETARY,MINISTRY OF LANDS,HOUSING & URBAN DEVT		3,000,000.00	3,000,000.00		3,000,000.00	-
108	SYAGGA & ASSOCIATES		415,300.00	415,300.00			415,300.00
109	WAREED INVESTMENTS LIMITED		268,450.00	268,450.00			268,450.00
110	MFI		58,000.00	58,000.00		58,000.00	-
111	STANDARD GROUP		292,320.00	292,320.00			292,320.00
112	STANDARD GROUP		88,160.00	88,160.00			88,160.00
113	RILEY FALCON SERVICES		260,000.00	260,000.00		260,000.00	-
114	STANDARD GROUP		127,600.00	127,600.00			127,600.00
115	LAKESIDE AUTO GARAGE		88,206.00	88,206.00		88,206.00	-

COUNTY EXECUTIVE OF SIAYA
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	PAYEE	Date Contracted	Original Amount	Balance at beginning of the year	Additional During the year	Paid During the year	Balance
116	OCEANAIR TOURS & TRAVEL		44,520.00	44,520.00		44,520.00	-
117	SIBO WATER & SANITATION LTD		348,843.00	348,843.00		348,843.00	-
118	ELSAMA FILLING STATION		400,000.00	400,000.00		400,000.00	-
119	SIAYA COUNTY CLUB		620,400.00	620,400.00		620,400.00	-
120	VERO INVESTMENTS		4,275,000.00	4,275,000.00		4,275,000.00	-
121	SILVERY ENTERPRISES		294,000.00	294,000.00		294,000.00	-
122	KOBONG AUTO REPAIRS		50,900.00	50,900.00		50,900.00	-
123	PESTCONE KENYA		24,500.00	24,500.00		24,500.00	-
124	NATION MEDIA GROUP		216,920.00	216,920.00		216,920.00	-
125	GREENWORLD MERCHANTS LOGISTICS COMPANY		416,208.00	416,208.00		416,208.00	-
126	YOSUKA AGENCIES		58,522.00	58,522.00		58,522.00	-
127	HOLYWING INVESTMENT LTD		96,700.00	96,700.00		96,700.00	-
128	HOLYWING INVESTMENT LTD		67,600.00	67,600.00		67,600.00	-
129	KENYA SCHOOL OF GOVERNMENT		64,900.00	64,900.00		64,900.00	-
130	MFI DOUCMENT SOLUTIONS		69,600.00	69,600.00			69,600.00
131	KENYA POWER COMPANY		55,159.00	55,159.00		55,159.00	-
132	KENYA POWER COMPANY		24,474.00	24,474.00		24,474.00	-
133	RILEY FALCON SECURITY SERVICES LTD		116,000.00	116,000.00		116,000.00	-
134	RILEY FALCON SECURITY SERVICES LTD		114,000.00	114,000.00		114,000.00	-
135	RILEY FALCON SECURITY SERVICES LTD		114,000.00	114,000.00		114,000.00	-
136	RILEY FALCON SECURITY SERVICES LTD		114,000.00	114,000.00		114,000.00	-

COUNTY EXECUTIVE OF SIAYA
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	PAYEE	Date Contracted	Original Amount	Balance at beginning of the year	Additional During the year	Paid During the year	Balance
137	RILEY FALCON SECURITY SERVICES LTD		116,000.00	116,000.00		116,000.00	-
138	AFRICA TOUCH SAFARIS LTD		74,400.00	74,400.00		74,400.00	-
139	NATION MEDIA GROUP PLC		431,520.00	431,520.00		431,520.00	-
140	GUCCI DIZANI SERVICES		66,000.00	66,000.00		66,000.00	-
141	BESTMAJ CO.LTD		29,940.00	29,940.00		29,940.00	-
142	BESTMAJ CO.LTD		29,300.00	29,300.00		29,300.00	-
143	BESTMAJ CO.LTD		27,800.00	27,800.00		27,800.00	-
144	ODEGRAND AGENCIES		196,480.00	196,480.00		196,480.00	-
145	ODEGRAND AGENCIES		114,376.00	114,376.00		114,376.00	-
146	ODEGRAND AGENCIES		152,859.00	152,859.00		152,859.00	-
147	AGNES ONIARE		200,000.00	200,000.00		200,000.00	-
148	INSPIRATIONAL MANAGEMENT		185,600.00	185,600.00			185,600.00
149	GREENWORLD MERCHANTS		90,382.00	90,382.00		90,382.00	-
150	INDUSTRIAL MECHANICAL ENGINEERING SERVICES		442,296.00	442,296.00		442,296.00	-
151	INDUSTRIAL MECHANICAL ENGINEERING SERVICES		94,551.00	94,551.00		94,551.00	-
152	INDUSTRIAL MECHANICAL ENGINEERING SERVICES		103,448.00	103,448.00		94,551.00	8,897.00
153	INDUSTRIAL MECHANICAL ENGINEERING SERVICES		113,552.40	113,552.40		113,552.40	-
154	AUDREY PREMIER RESORT		258,500.00	258,500.00			258,500.00
155	HOLLYWING INVESTMENTS		105,400.00	105,400.00		105,400.00	-
156	HOLLYWING INVESTMENTS		163,400.00	163,400.00		163,400.00	-
157	ELDYMEX GENERAL SUPPLIES		1,152,000.00	1,152,000.00		1,152,000.00	-

COUNTY EXECUTIVE OF SIAYA
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	PAYEE	Date Contracted	Original Amount	Balance at beginning of the year	Additional During the year	Paid During the year	Balance
158	HOLLYWING INVESTMENTS		83,300.00	83,300.00		83,300.00	-
159	LAKESIDE AUTO GARAGE		51,144.40	51,144.40		51,144.40	-
160	FAIRPRIDE INVESTMENTS		338,300.00	338,300.00		338,300.00	-
161	HOLLYWING INVESTMENTS		198,500.00	198,500.00		198,500.00	-
162	KENYA FOREST SERVICES		453,200.00	453,200.00		453,200.00	-
163	DISTINCTION GARDENS		977,500.00	977,500.00		977,500.00	-
164	THE AUDREY PREMIER RESORT		410,000.00	410,000.00			410,000.00
165	THE AUDREY PREMIER RESORT		254,040.00	254,040.00			254,040.00
166	ROZALA HOTEL BONDO		296,612.00	296,612.00			296,612.00
167	PRIDE HOTEL BONDO		25,680.00	25,680.00		25,680.00	-
168	PAGA COMPANY LIMITED		508,198.32	508,198.32			508,198.32
169	MFI DOCUMENTS		174,364.00	174,364.00		174,364.00	-
170	LAKESIDE AUTO GARAGE		76,397.60	76,397.60		76,397.60	-
171	SILGRACE TRADERS ENTERPRISE		43,670.00	43,670.00		43,670.00	-
172	AYAZETA SUPPLIES LTD		263,750.00	263,750.00		263,750.00	-
173	THE AUDREY PREMIER RESORT		990,000.00	990,000.00		990,000.00	-
174	THE AUDREY PREMIER RESORT		410,000.00	410,000.00		410,000.00	-
175	THE AUDREY PREMIER RESORT		410,000.00	410,000.00		410,000.00	-
176	MARANDA HIGH SCHOOL		330,000.00	330,000.00			330,000.00
177	alara motors	1/28/2021	205,830.00		205,830.00	-	205,830.00
178	alara motors	1/25/2021	96,674.00		96,674.00	-	96,674.00
179	alara motors	3/11/2021	160,648.40		160,648.40	-	160,648.40
180	Bondo Pride Hotel	7/23/2020	85,000.00		85,000.00	-	85,000.00
181	Bondo Pride Hotel	12/2/2020	231,000.00		231,000.00	-	231,000.00
182	chargra enterprises ltd	4/27/2021	462,240.00		462,240.00	-	462,240.00

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	PAYEE	Date Contracted	Original Amount	Balance at beginning of the year	Additional During the year	Paid During the year	Balance
183	evalovely investment	4/15/2021	18,900.00		18,900.00	-	18,900.00
184	hach agencies	3/22/2019	85,800.00		85,800.00	-	85,800.00
185	Jakamanga enterprises	5/17/2021	97,440.00		97,440.00	-	97,440.00
186	lakeside auto garage	1/28/2021	87,104.40		87,104.40	-	87,104.40
187	lakeside auto garage	2/26/2020	48,534.40		48,534.40	-	48,534.40
188	marais suites	2/3/2021	60,000.00		60,000.00	-	60,000.00
189	marais suites	12/2/2020	60,000.00		60,000.00	-	60,000.00
190	marais suites	2/23/2021	60,000.00		60,000.00	-	60,000.00
191	marais suites	5/21/2020	60,000.00		60,000.00	-	60,000.00
192	marais suites	1/25/2021	56,000.00		56,000.00	-	56,000.00
193	marts general autowork	8/17/2020	314,000.00		314,000.00	-	314,000.00
194	Pinecone hotel	8/14/2019	75,000.00		75,000.00	-	75,000.00
195	siaya county club	3/1/2021	66,000.00		66,000.00	-	66,000.00
196	the standard group	11/23/2020	131,100.00		131,100.00	-	131,100.00
197	the standard group	5/13/2021	177,480.00		177,480.00	-	177,480.00
198	unyolo investments	7/24/2019	79,650.00		79,650.00	-	79,650.00
199	riley falcon security	4/1/2021	285,000.40		285,000.40	-	285,000.40
200	ushanga agencies limited	5/13/2021	59,160.00		59,160.00	-	59,160.00
201	PESTCONE KENYA	8/1/2020	28,420.00		28,420.00	-	28,420.00
202	ALARA MOTORS	4/22/2021	177,277.20		177,277.20	-	177,277.20
203	NUMERICAL MACHINING COMPLEX	11/15/2018	1,378,000.00		1,378,000.00	-	1,378,000.00
204	NATION MEDIA GROUP	11/7/2019	216,920.00		216,920.00	-	216,920.00
205	SIBO WATER COMPANY	14/06/2021	73,365.00		73,365.00	-	73,365.00

COUNTY EXECUTIVE OF SIAYA
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	PAYEE	Date Contracted	Original Amount	Balance at beginning of the year	Additional During the year	Paid During the year	Balance
206	KENYA SCHOOL OF GOVERNMENT	25/01/2021	110,000.00		110,000.00	-	110,000.00
207	POSTA KENYA	5/12/2021	9,450.00		9,450.00	-	9,450.00
208	BRIDGE CAPACITY BUILDING	10/8/2020	50,000.00		50,000.00	-	50,000.00
209	KENYA POWER COMPANY	3/5/2021	1,538,846.00		1,538,846.00	-	1,538,846.00
210	DISTINCTION GARDENS	6/2/2020	60,000.00		60,000.00	-	60,000.00
211	TRIFOLD STAR AGENCIES	2/1/2021	103,759.68		103,759.68	-	103,759.68
212	INDUSTRIAL MECHANICAL SERVICES	2/28/2020	174,023.00		174,023.00	-	174,023.00
213	ALARA MOTORS	11/5/2020	171,307.00		171,307.00	-	171,307.00
214	EVALOVELY INVESTMENTS	26.3.2020	140,360.00		140360	0	140,360
215	SAFARICOM	9/4/2021	76,000.00		76,000.00	0	76,000
216	THE STANDARD	28/10/2020	131,100.00		131,100.00	0	131,100
217	HOLYWINGS INVESTMENTS	18.6.2020	219,704.00		219,704.00	0	219,704
218	HOLYWINGS INVESTMENTS	22.1.2020	197,682.00		197,682.00	0	197,682
219	HOLYWINGS INVESTMENTS	7/11/2020	90,000.00		90,000.00		90,000
220	HOLYWINGS INVESTMENTS	6/3/2021	88,044.00		88,044	-	88,044
221	ANCHOR SECURITY	29/12/2020	52,000.00		52,000.00		52000
222	INDUSTRIAL MECHANICAL ENGINEERING	158,665	158,665.00		158,665		158,665
223	BONDO PRIDE HOTEL	108,200	108,200.00		108,200		108,200
224	Nation Media Group Plc	12/3/2020	431,520.00		431,520.00	-	431,520.00
225	INDUSTRIAL MECHANICAL ENGINEERING	20.1.21	89,364.00		89,364.00	-	89,364.00

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	PAYEE	Date Contracted	Original Amount	Balance at beginning of the year	Additional During the year	Paid During the year	Balance
226	INDUSTRIAL MECHANICAL ENGINEERING	14.10.20	145,823.00		145,823.00	-	145,823.00
227	INDUSTRIAL MECHANICAL ENGINEERING	16.10.20	379,533.00		379,533.00	-	379,533.00
228	PINECONE HOTEL	14.8.19	125,000.00		125,000.00	-	125,000.00
229	KOBONG AUTO SPARES	3.3.20	146,000.00		146,000.00	-	146,000.00
230	INDUSTRIAL MECHANICAL ENGINEERING	19.5.21	74,820.00		74,820.00	-	74,820.00
231	INDUSTRIAL MECHANICAL ENGINEERING	28.4.21	91,083.00		91,083.00	-	91,083.00
232	INDUSTRIAL MECHANICAL ENGINEERING	12.3.21	75,400.00		75,400.00	-	75,400.00
233	LAKESIDE AUTO GARAGE	18.6.21	165,114.40		165,114.40	-	165,114.40
234	LAKESIDE AUTO GARAGE	30.4.21	259,492.00		259,492.00	-	259,492.00
235	LAKESIDE AUTO GARAGE	4.3.21	227,906.40		227,906.40	-	227,906.40
236	LAKESIDE AUTO GARAGE	27.4.21	44,068.40		44,068.40	-	44,068.40
237	LAKESIDE AUTO GARAGE	8.3.21	50,538.40		50,538.40	380.00	50,158.40
238	THE STARDARD GROUP	14.11.19	177,480.00		177,480.00	-	177,480.00
239	THE STARDARD GROUP	29.3.21	159,732.00		159,732.00	-	159,732.00
240	THE STARDARD GROUP	18.3.21	302,760.00		302,760.00	-	302,760.00
241	KABABA RESORT LTD	30.4.21	63,000.00		63,000.00	-	63,000.00
242	KINGSPARROW LTD	20.1.21	640,000.00		640,000.00	-	640,000.00
243	GUCCI DIZANI SERVICES	8.2.21	24,000.00		24,000.00	-	24,000.00
244	GUCCI DIZANI SERVICES	13.3.20	8,000.00		8,000.00	-	8,000.00
245	GUCCI DIZANI SERVICES	9.4.21	28,800.00		28,800.00	-	28,800.00
246	GUCCI DIZANI SERVICES	29.5.20	28,800.00		28,800.00	-	28,800.00

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	PAYEE	Date Contracted	Original Amount	Balance at beginning of the year	Additional During the year	Paid During the year	Balance
247	GUCCI DIZANI SERVICES	13.7.21	91,560.00		91,560.00	-	91,560.00
248	GUCCI DIZANI SERVICES	18.12.21	8,000.00		8,000.00	-	8,000.00
249	GUCCI DIZANI SERVICES	16.2.21	20,000.00		20,000.00	-	20,000.00
250	GUCCI DIZANI SERVICES	23.2.21	53,040.00		53,040.00	-	53,040.00
251	GUCCI DIZANI SERVICES	11.6.20	35,840.00		35,840.00	-	35,840.00
252	GUCCI DIZANI SERVICES	25.3.32	76,560.00		76,560.00	-	76,560.00
253	KENYA POWER AND LIGHTING		1,769,305.00		1,769,305.00	-	1,769,305.00
254	RILEY FALCON	14.8.20	114,000.00		114,000.00	-	114,000.00
255	RILEY FALCON	1.3.21	142,500.00		142,500.00	-	142,500.00
256	RILEY FALCON	1.4.21	142,500.00		142,500.00	-	142,500.00
257	RILEY FALCON	1.5.21	142,500.00		142,500.00	-	142,500.00
258	RILEY FALCON	1.6.21	142,500.00		142,500.00	0	142,500.00
259	BEDROCK HOLDINGS LTD	1/2/2019	229,400.00		229,400.00		229,400.00
260	KENYA REDCROSS	24/5/2021	180,000.00		180,000.00		180,000.00
261	KENYA REDCROSS	24/5/2021	180,000.00		180,000.00		180,000.00
262	KENYA REDCROSS	20/11/2020	180,000.00		180,000.00		180,000.00
263	KENYA REDCROSS	4/12/2020	180,000.00		180,000.00		180,000.00
264	SIBO WATER AND SANITATION	5/5/2020	16,340.00		16,340.00		16,340.00
265	ORUENJO KIBET AND KHALID ADVOCATES	4/5/2019	1,160,000.00		1,160,000.00		1,160,000.00
266	TRI FOLD STAR AGENCIES	1/2/2021	471,370.00		471,370.00		471,370.00
267	RAJUM CONSTRUCTION	7/4/2020	1,971,000.00		1,971,000.00		1,971,000.00
268	RAJUM CONSTRUCTION	7/4/2020	1,642,500.00		1,642,500.00		1,642,500.00
269	KENYA POWER	6/20/2021	1,200.00		1,200.00		1,200.00
270	KENYA POWER	6/25/2021	5,419.00		5,419.00		5,419.00

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	PAYEE	Date Contracted	Original Amount	Balance at beginning of the year	Additional During the year	Paid During the year	Balance
271	KENYA POWER	6/5/2021	40,000.00		40,000.00		40,000.00
272	ROYAL CITY HOTELS	1/2/2021	1,213,500.00		1,213,500.00		1,213,500.00
273	SPOT EAGLE SERVICES	6/12/2021	1,202,443.92		1,202,443.92		1,202,443.92
274	INSTITUTE OF HUMAN RESOURCE MANAGEMENT	5/5/2021	556,800.00		556,800.00		556,800.00
275	OCEANEIR TOURS AND TRAVEL	3/20/2020	1,533,580.00		1,533,580.00		1,533,580.00
276	OCEANEIR TOURS AND TRAVEL	4/20/2020	1,577,820.00		1,577,820.00		1,577,820.00
277	ANCHOR SECURITY SERVICES LTD	6/10/2021	105,000.00		105,000.00		105,000.00
278	ANCHOR SECURITY SERVICES LTD	6/10/2021	165,000.00		165,000.00		165,000.00
279	ANCHOR SECURITY SERVICES LTD	5/4/2021	157,000.00		157,000.00		157,000.00
280	RJ AUTO SERVICES (K) LTD	4/5/2021	450,092.00		450,092.00		450,092.00
281	RJ AUTO SERVICES (K) LTD	5/6/2021	653,857.00		653,857.00		653,857.00
282	RJ AUTO SERVICES (K) LTD	5/5/2021	232,487.00		232,487.00		232,487.00
283	RJ AUTO SERVICES (K) LTD	5/5/2021	891,901.00		891,901.00		891,901.00
284	RJ AUTO SERVICES (K) LTD	4/10/2021	175,902.00		175,902.00		175,902.00
285	RJ AUTO SERVICES (K) LTD	5/5/2021	330,455.00		330,455.00		330,455.00
286	M/S LAKESIDE AUTO GARAGE	1/9/2021	887,288.08		887,288.08		887,288.08
287	TOYOTA KENYA LTD	5/2/2021	1,000,000.00		1,000,000.00		1,000,000.00
288	RILEY FALCON SECURITY SERVICES	3/12/2020	1,421,422.85		1,421,422.85		1,421,422.85
289	RILEY FALCON SECURITY SERVICES	2/5/2021	1,541,341.88		1,541,341.88		1,541,341.88
290	RILEY FALCON SECURITY SERVICES	5/12/2019	491,160.00		491,160.00		491,160.00
291	RILEY FALCON SECURITY SERVICES	2/8/2020	91,200.00		91,200.00		91,200.00
292	STIRLING CONSULTANTS	6/21/2016	12,275,120.00		12,275,120	6,000,000.00	6,275,120.00
293	NATION MEDIA GROUP	13/9/2019	356,120.00		356,120		356,120.00
294	NATION MEDIA GROUP	1/11/2019	492,768.00		492,768		492,768.00

COUNTY EXECUTIVE OF SIAYA
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	PAYEE	Date Contracted	Original Amount	Balance at beginning of the year	Additional During the year	Paid During the year	Balance
295	NATION MEDIA GROUP	10/2/2019	356,120.00		356,120		356,120.00
296	NATION MEDIA GROUP		731,728.00		731,728		731,728.00
297	STANDARD GROUP	5/4/2019	127,600.00		127,600.00		127,600.00
298	STANDARD GROUP	10/5/2020	174,420.00		174,420.00		174,420.00
299	JUVENTUS TOURS AND TRAVELS LTD	27/2/2019	124,371.00		124,371.00		124,371.00
300	COUNCIL OF GOVERNORS	14/10/2020	627,441.00		627,441.00		627,441.00
301	COUNCIL OF GOVERNORS	14/10/2021	627,441.00		627,441.00		627,441.00
302	COUNCIL OF GOVERNORS	14/10/2022	627,441.00		627,441.00		627,441.00
303	KENYA SCHOOL OF GOVERNMENT	28/5/2019	1,071,840.00		1,071,840.00		1,071,840.00
304	COUNCIL OF GOVERNORS	16/4/2020	627,441.00		627,441.00		627,441.00
305	SIAYA ATC	12/7/2019	2,999,000.00		2,999,000.00	1,000,000.00	1,999,000.00
306	CMC MOTORS GROUP LTD	26/2/2021	879,846.00		879,846.00		879,846.00
307	BONDO PRIDE HOTEL	14/9/2020	184,800.00		184,800.00		184,800.00
308	N.O SUMBA AND ADVOCATES		1,307,342.00		1,307,342.00		1,307,342.00
309	SKYLAR AUTO SPARES	5/3/2021	136,000.00		136,000.00		136,000.00
310	LOG ASSOCIATES	6/14/2020	4,299,000.00		4,299,000		4,299,000.00
311	M/S MFI DOCUMENTS SOLUTION	21/3/2021	69,600.00		69,600.00		69,600.00
312	Kingsparrow East Africa Ltd	21/3/2021	761,013.00		761,013.00		761,013.00
313	The Villa International Palace Hotel	7/1/2021	1,402,500.00		1,402,500.00		1,402,500.00
314	The Villa International Palace Hotel	7/2/2021	1,150,000.00		1,150,000.00		1,150,000.00
315	Pinecone Hotel	7/5/2021	2,015,000.00		2,015,000.00	440,000.00	1,575,000.00
316	Pinecone Hotel	7/5/2021	2,015,000.00		2,015,000.00	1,575,000.00	440,000.00
317	RJ AUTO SERVICES	21/3/2021	130,674.00		130,674.00		130,674.00
318	RJ AUTO SERVICES	21/3/2021	63,916.00		63,916.00		63,916.00

COUNTY EXECUTIVE OF SIAYA
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	PAYEE	Date Contracted	Original Amount	Balance at beginning of the year	Additional During the year	Paid During the year	Balance
319	RJ AUTO SERVICES	21/3/2021	63,858.00		63,858.00		63,858.00
320	AFRICAN TOUCH SAFARIS	21/3/2021	92,300.00		92,300.00		92,300.00
321	Bondo Pride Hotel	24/06/2020	374,000.00		374,000.00		374,000.00
322	MAY HOTEL		315,000.00		315,000.00		315,000.00
323	LE SAVANNA COUNTY LODGE	26/03/2021	1,099,000.00		1,099,000.00		1,099,000.00
324	MFI DOCUMENTS SOLUTION	3/11/2020	159,600.00		159,600.00		159,600.00
325	ROYAL CITY HOTEL		560,000.00		560,000.00		560,000.00
326	RILEY FALCON	20/6/2019	144,912.00		144,912.00		144,912.00
327	RILEY FALCON		114,000.16		114,000.16		114,000.16
328	COMPULYNX NYANZA LTD		3,681,840.00		3,681,840.00		3,681,840.00
329	Evalovely Investments Ltd		147,000.00		147,000.00		147,000.00
330	Kenbright Insurance Brokers Ltd		35,157.50		35,157.50		35,157.50
331	Grand Royal Swiss	16/10/2017	270,000.00		270,000.00	40,500.00	229,500.00
332	Raydol Tours and Travel		452,215.00		452,215.00		452,215.00
333	Holywing Investment	15/10/2020	411,084.00		411,084.00		411,084.00
334	Theodoric Enterprises Ltd		14,341,280.00		14,341,280.00		14,341,280.00
335	Uchwagi Enterprises		232,000.00		232,000.00		232,000.00
336	Waraki Ventures		1,538,760.00		1,538,760.00		1,538,760.00
337	Ocenair Tours and Travel		733,105.00		733,105.00		733,105.00
338	Sibo Water and Sanitation		96,150.00		96,150.00		96,150.00
339	The Standard Group PLC	17/9/2019	159,732.00		159,732.00		159,732.00
340	Nation Media Group	24/5/2019	216,920.00		216,920.00		216,920.00
341	Bondo Pride Hotel		462,000.00		462,000.00		462,000.00
342	Kenya School of Government		167,620.00		167,620.00		167,620.00
343	Vero Investment		2,045,000.00		2,045,000.00		2,045,000.00

COUNTY EXECUTIVE OF SIAYA
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	PAYEE	Date Contracted	Original Amount	Balance at beginning of the year	Additional During the year	Paid During the year	Balance
344	hollywing investments		411,084.00		411,084.00		411,084.00
345	Yosuka Agencies	15/10/2020	383,350.00		383,350.00		383,350.00
346	Nation media Group	10/2/2021	73,080.00		73,080.00		73,080.00
347	Sovereign Hotel	26/6/2018	49,850.00		49,850.00		49,850.00
348	Africa Optimal Limited		1,844,000.00		1,844,000.00	0	1,844,000.00
349	Hope Urban Environmental and Research Investments Ltd	1/14/2021	1,985,000.00		1,985,000.00	0	1,985,000.00
350	Hollywing Investments	4/21/2021	190,472.00		190,472.00	0	190,472.00
351	Bondo Pride Hotel	10/20/2020	77,400.00		77,400.00	0	77,400.00
352	Hollywing Investments	11/24/2020	213,094.00		213,094.00	0	213,094.00
353	Fairpride Investments	12/22/2021	164,140.00		164,140.00	0	164,140.00
354	Fairpride Investments	6/14/6045	660,156.00		660,156.00	0	660,156.00
355	Fairpride Investment	3/6/2021	56,200.00		56,200.00	0	56,200.00
356	Lizley Com.	4/15/2020	147,000.00		147,000.00	0	147,000.00
357	Eldymex Gen. Supplies	1/17/2020	768,000.00		768,000.00	0	768,000.00
358	BENELI ENG. SERVICES	12/10/2019	72,450.00		72,450.00	0	72,450.00
359	NYANYAOGA AGENCIES LTD	11/14/2018	188,000.00		188,000.00	0	188,000.00
360	HOLYWING INVESTMENTS	10/12/2018	105,543.00		105,543.00	0	105,543.00
361	BONDO PRIDE HOTEL	3/9/2019	234,600.00		234,600.00	0	234,600.00
362	KENYA FOREST SERVICES	26/9/2016	458,200.00		458,200.00	0	458,200.00
363	Bondo Pride Hotel	17/05/2019	25,000.00		25,000.00	0	25,000.00
364	Hollywin Investments Ltd	25/09/2019	105,543.00		105,543.00	0	105,543.00
365	VILLA INTERNATIONAL PALACE HOTEL	9/3/2019	201,700.00		201,700.00		201,700.00
366	GRAND ROYAL HOTEL	28.08.2019	300,000.00		300,000.00	100,000.00	200,000.00
367	JOHN B.P OMONDI						1,681,000.00

COUNTY EXECUTIVE OF SIAYA
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	PAYEE	Date Contracted	Original Amount	Balance at beginning of the year	Additional During the year	Paid During the year	Balance
368		1.5.2019	333,000.00		333,000.00		
369			600,000.00		600,000.00		
370			600,000.00		600,000.00		
371		5.1.2021	148,000.00		148,000.00		
372		5.1.2021	95,600.00		95,600.00		
373							
374	KOBONG AUTO SPARES		53,500.00		53,500.00		149,100.00
375	BYKAY HOTEL		105,000.00		105,000.00		105,000.00
376		27.11.2020	72,800.00		72,800.00		
377	MARTS GENERAL		59,500.00		59,500.00		132,300.00
378		10.12.2020	461,600.00		461,600.00		
379			665,500.00		665,500.00		
380	JOHN OWITI	5.1.2021	266,200.00		266,200.00		1,393,300.00
381	KMTC		1,031,450.00		1,031,450.00		1,031,450.00
382	TOYOTA KENYA		517,048.28		517,048.28		517,048.28
383		20.5.2021	30,000.00		30,000.00		
384		6.5.2021	30,000.00		30,000.00		
385		6.5.2021	30,000.00		30,000.00		
386		30.3.2021	290,000.00		290,000.00		
387		29.5.2021	248,733.00		248,733.00		
388			260,000.00		260,000.00		
389	ANCHOR SECURITY		260,000.00		260,000.00		1,148,733.00
390			26,000.00		26,000.00		26,000.00
391		27.10.2020.	40,716.00		40,716.00		
392	INDUSTRIAL MECHANICAL	11.1.2020	48,708.00		48,708.00		196,944.00

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	PAYEE	Date Contracted	Original Amount	Balance at beginning of the year	Additional During the year	Paid During the year	Balance
393		1.8.2020	56,550.00		56,550.00		
394		13.4.2021	50,970.00		50,970.00		
395		16.6.2021	77,058.80		77,058.80		
396		13.7.2020	109,631.00		109,631.00		
397		3.8.2020	100,131.20		100,131.20		286,821.00
398		19.8.2020	49,160.00		49,160.00		
399		23.3.20	60,772.00		60,772.00		
400		21.9.2020	100,734.00		100,734.00		
401		23.9.2020	53,534.00		53,534.00		264,200.00
402		3.10.2020	29,950.00		29,950.00		
403		22.6.2020	29,400.00		29,400.00		
404		22.6.2020	22,167.00		22,167.00		
405		22.7.2021	29,900.00		29,900.00		
406			21,300.00		21,300.00		
407			29,975.00		29,975.00		162,692.00
408	SIAYA COUNTY CLUB	13.7.2021	1,800,000.00		1,800,000.00		1,800,000.00
409	Evalovely Investments Ltd	17.3.2021	216,200.00		216,200.00		216,200.00
410	Evalovely Investments Ltd	5/11/2020	239,400.00		239,400.00		239,400.00
411	Bondo Pride Hotel	18/11/2019	237,600.00		237,600.00		237,600.00
412	Distiction Gardens Ltd	20/11/2021	100,000.00		100,000.00		100,000.00
413	Siaya Summit Hotel	5/22/2020	18,700.00		18,700.00		18,700.00
414	Gucci Dazani Services		120,300.00		120,300.00		120,300.00
415	Mart General Auto spares	24/09/2019	191,300.00		191,300.00		191,300.00
416	Anchor Security	5/6/2020	90,000.00		90,000.00		90,000.00
417	Anchor Security	8/4/2021	45,000.00		45,000.00		45,000.00

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	PAYEE	Date Contracted	Original Amount	Balance at beginning of the year	Additional During the year	Paid During the year	Balance
418	Raydoll Tours and Travel Ltd	8/4/2021	174,170.00		174,170.00		174,170.00
419	Gucci Dazani Services	24/11/2016	87,250.00		87,250.00		87,250.00
420	Evalovely Investments Ltd	23/02/2021	47,500.00		47,500.00		47,500.00
421	THE STANDARD GROUP	1/28/2019	177,480.00		177,480.00		177,480.00
422	RILEY FALCON SECURITY SERVICES LTD	7/1/2019	260,040.00		260,040.00		260,040.00
423	RILEY FALCON SECURITY SERVICES LTD		73,080.00		73,080.00		73,080.00
424	SILVERY ENTERPRISES	1/16/2020	234,000.00		234,000.00		234,000.00
425	GEORONDIK ENTERPRISES		288,714.12		288,714.12		288,714.12
426	BONDO PRIDE HOTEL	4/9/2021	158,400.00		158,400.00		158,400.00
427	VICTORIA COMFORT INN	11/20/2020	342,000.00		342,000.00		342,000.00
428	VICTORIA COMFORT INN		59,400.00		59,400.00		59,400.00
429	NATION MEDIA GROUP	1/5/2021	113,680.00		113,680.00		113,680.00
430	STANDARD GROUP	5/17/2021	302,760.00		302,760		302,760.00
431	STANDARD GROUP	4/21/2021	240,120.00		240,120.00		240,120.00
432	DISTINCTION GARDENS HOTEL	1/27/2021	65,000.00		65,000.00		65,000.00
433	DISTINCTION GARDENS HOTEL	1/21/2021	60,000.00		60,000.00		60,000.00
434	VICTORIA COMFORT INN	2/19/2021	110,400.00		110,400.00		110,400.00
435	HOLYWING INVESTMENTS		87,464.00		87,464.00		87,464.00
436	HOLYWING INVESTMENTS	3/9/2021	89,216.00		89,216.00		89,216.00
437	DISTINCTION GARDENS HOTEL	2/26/2021	96,500.00		96,500.00		96,500.00
438	VILLA INTERNATIONAL PALACE HOTEL	11/18/2020	80,000.00		80,000.00		80,000.00

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	PAYEE	Date Contracted	Original Amount	Balance at beginning of the year	Additional During the year	Paid During the year	Balance
439	VILLA INTERNATIONAL PALACE HOTEL	3/15/2021	585,000.00		585,000.00		585,000.00
440	VILLA INTERNATIONAL PALACE HOTEL	6/8/2021	225,000.00		225,000.00		225,000.00
441	EVALOVELY INVESTMENTS LIMITED		49,500.00		49,500.00		49,500.00
442	VICTORIA COMFORT INN	2/22/2021	120,000.00		120,000.00		120,000.00
443	MFI Document Solutions Ltd	2/24/2021	110,780.00		110,780.00		110,780.00
444	STANDARD GROUP	21/05/2021	127,600.00		127,600.00		127,600.00
445	LAKESIDE AUTO GARAGE	21/05/2021	215,806.40		215,806.40		215,806.40
446	RILEY FALCON SECURITY SERVICES LTD	21/05/2021	2,750,169.39		2,750,169.39		2,750,169.39
447	STANDARD GROUP	25/02/2021	67,250.00		67,250.00		67,250.00
448	OCEANIA TOURS & TRAVEL	25/02/2022	318,340.00		318,340.00		318,340.00
449	VERO INVESTMENTS	1/2/2019	750,000.00		750,000		750,000
450	OCEANIA TOURS & TRAVEL	6/11/2021	128,500.00		128,500		128,500
451	ANCHOR SECURITY	6/4/2021	90,000.00		90,000		90,000
452	STANDARD GROUP	2/28/2020	88,160.00		88,160		88,160
453	STANDARD GROUP	9/22/2020	86,640.00		86,640		86,640
454	DAUDI OWITI ABOGE		130,000.00		130,000.00		130,000.00
455	afrisol consultation limited	12/4/2020	5,922,950.00		5,922,950.00	2000000	3,922,950.00
456	SHAPIN DRIVING SCHOOL	28/11/2019	1,046,500.00		1,046,500.00	-	1,046,500.00
457	ELGIBORH SOLUTIONS LIMITED	23/10/2020	1,285,920.00		1,285,920.00		1,285,920.00
458	JOHN MARK OKWARO	20/11/2020	2,700,000.00		2,700,000.00		2,700,000
459	AWELO INVESTMENT	27/11/2020	813,344.00		813,344.00		813,344.00
460	Calmape	24/01/2020	684,140.00		684,140.00	-	684,140.00

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	PAYEE	Date Contracted	Original Amount	Balance at beginning of the year	Additional During the year	Paid During the year	Balance
461	ELGIBORH SOLUTIONS LIMITED	27/11/2020	761,520.00		761,520.00		761,520
462	Kenya Power	27/04/2020	2,324,054.00		2,324,054.00	-	2,324,054.00
463	SHAPIN DRIVING SCHOOL	28/11/2019	632,500.00		632,500.00	600,000.00	32,500.00
464	SHAPIN DRIVING SCHOOL	28/11/2019	1,046,500.00		1,046,500.00	1,000,000.00	46,500.00
	SUB-TOTALS		228,783,044.48	84,334,966.82	144,448,077.66	73,347,252.96	155,435,791.52
	SUPPLY OF GOODS						
1	NYANGOLA INVESTMENTS		1,146,640.00	1,146,640.00		1,146,640.00	-
2	SCARGENT GENERAL MERCHANTS LTD		134,900.00	134,900.00		134,900.00	-
3	JUDIX ENTERPRISES		568,353.00	568,353.00			568,353.00
4	HOLYWING INVESTMENTS		345,000.00	345,000.00		345,000.00	-
5	DOCHAR HOLDINGS LTD		2,115,000.00	2,115,000.00		2,115,000.00	-
6	HAWK CREATION		232,000.00	232,000.00		232,000.00	-
7	EVALOVELY INVESTMENT		1,999,950.00	1,999,950.00		1,999,950.00	-
8	RABOTECH INVESTMENTS		440,160.00	440,160.00		440,160.00	-
9	PILONA ENTERPRISES		529,390.00	529,390.00		529,390.00	-
10	M/S HOLLYWING INVESTMENTS		346,900.00	346,900.00		300,000.00	46,900.00
11	HOLLYWING INVESTMENT		1,285,280.00	1,285,280.00		1,285,280.00	-
12	COSMOTECH COMPUTERS		1,861,104.00	1,861,104.00		1,861,104.00	-
13	GENELSURP INVESTMENT		611,577.00	611,577.00		611,577.00	-
14	TREBOR INVESTMENT		91,500.00	91,500.00		91,500.00	-
15	JEOSCA ENTERPRISES		840,000.00	840,000.00		840,000.00	-
16	GUSI DIZANI SERVICES		643,000.00	643,000.00		643,000.00	-
17	DIASTO COMPANY LIMITED		1,132,750.00	1,132,750.00		1,132,750.00	-
18	POSTAL CORPORATION OF KENYA		119,175.00	119,175.00			119,175.00

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	PAYEE	Date Contracted	Original Amount	Balance at beginning of the year	Additional During the year	Paid During the year	Balance
19	MEZANINE ENTERPRISES		366,660.00	366,660.00		366,660.00	-
20	YOSUKA AGENCIES		39,208.00	39,208.00		39,208.00	-
21	LUSANBERG INVESTMENTS		875,000.00	875,000.00			875,000.00
22	LIZLEY INVESTMENTS		300,000.00	300,000.00			300,000.00
23	HOLYWINGS INVESTMENTS		190,500.00	190,500.00		190,500.00	-
24	MASI SUPPLIES		5,044,252.00	5,044,252.00		889,600.00	4,154,652.00
25	TIECIA CONSTRUCTION CONSULTANTS LTD		1,369,500.00	1,369,500.00		1,369,500.00	-
26	ANRAM ENTERPRISES		2,035,000.00	2,035,000.00		550,000.00	1,485,000.00
27	MEDIFLON ENTERPRISES		158,700.00	158,700.00			158,700.00
28	KEMSA		2,181,777.00	2,181,777.00		2,181,777.00	-
29	KEMSA		1,452,054.00	1,452,054.00		1,452,054.00	-
30	KEMSA		343,837.00	343,837.00		343,837.00	-
31	KEMSA		3,317,538.00	3,317,538.00		3,317,538.00	-
32	MEDS		222,160.00	222,160.00		222,160.00	-
33	MEDS		136,210.00	136,210.00		136,210.00	-
34	MEDS		405,380.00	405,380.00		405,380.00	-
35	MEDS		72,080.00	72,080.00		72,080.00	-
36	MEDS		97,160.00	97,160.00		97,160.00	-
37	MEDS		91,020.00	91,020.00		91,020.00	-
38	MEDS		396,100.00	396,100.00		396,100.00	-
39	MEDS		236,420.00	236,420.00		236,420.00	-
40	MEDS		206,860.00	206,860.00		206,860.00	-
41	SUNMED PHARMACY		52,000.00	52,000.00			52,000.00
42	ADAMHILL		99,560.00	99,560.00			99,560.00

COUNTY EXECUTIVE OF SIAYA
Reports and Financial Statements for the year ended 30 June 2021

	PAYEE	Date Contracted	Original Amount	Balance at beginning of the year	Additional During the year	Paid During the year	Balance
43	HOPE OIL SERVICES		18,725.00	18,725.00		18,725.00	-
44	WINSAR ENTERPRISES		642,060.00	642,060.00		642,060.00	-
45	WINSAR ENTERPRISES		196,700.00	196,700.00		196,700.00	-
46	WINSAR ENTERPRISES		1,646,450.00	1,646,450.00		1,646,450.00	-
47	WINSAR ENTERPRISES		2,283,386.00	2,283,386.00		2,283,386.00	-
48	CAPTAIN ANDY		917,194.60	917,194.60		917,194.60	-
49	MFI Solutions		26,100.00	26,100.00		26,100.00	-
50	KONDIEGE ENTERPRISES	1.04.2016	4,200.00	4,200.00			4,200.00
51	KONDIEGE ENTERPRISES	27.07.2015	29,200.00	29,200.00			29,200.00
52	KONDIEGE ENTERPRISES	14.04.2016	7,250.00	7,250.00			7,250.00
53	KONDIEGE ENTERPRISES	2.06.2015	8,400.00	8,400.00			8,400.00
54	KEVIMA INVESTMENT		267,650.00	267,650.00			267,650.00
55	EVALOVELY INVESTMENT		27,000.00	27,000.00		27,000.00	-
56	JAKOM ENTERPRISES		108,000.00	108,000.00		108,000.00	-
57	MAG ENTERPRISES		1,140,160.00	1,140,160.00		1,140,160.00	-
58	PATKER ENTERPRISES LTD		267,000.00	267,000.00		267,000.00	-
59	MASI SUPPLERS LTD		618,825.00	618,825.00		618,825.00	-
60	GREENWORLD MERCHANTS LOGISTICS COMPANY		225,000.00	225,000.00			225,000.00
61	HOLYWING INVESTMENT LTD		640,175.00	640,175.00		640,175.00	-
62	PATKER ENT LTD		29,580.00	29,580.00		29,580.00	-
63	FYNE WEB DESIGNS		29,750.00	29,750.00		29,750.00	-
64	AYAZETA SUPPLIES LTD		951,850.00	951,850.00		951,850.00	-
65	HACH AGENCIES		201,724.10	201,724.10			201,724.10
66	SONYE ENTERPRISES		345,000.00	345,000.00		345,000.00	-

COUNTY EXECUTIVE OF SIAYA
Reports and Financial Statements for the year ended 30 June 2021

	PAYEE	Date Contracted	Original Amount	Balance at beginning of the year	Additional During the year	Paid During the year	Balance
67	SONYE ENTERPRISES		921,000.00	921,000.00		921,000.00	-
68	COLDORI ENTERPRISES		900,000.00	900,000.00		900,000.00	-
69	GILO INVESTMENTS		350,000.00	350,000.00		350,000.00	-
70	SONEITO GENERAL ENTERPRISES		271,350.00	271,350.00		271,350.00	-
71	AYAZETA SUPPLIES LTD		29,250.00	29,250.00		29,250.00	-
72	AYAZETA SUPPLIES LTD		29,250.00	29,250.00		29,250.00	-
73	AYAZETA SUPPLIES LTD		29,250.00	29,250.00		29,250.00	-
74	LINCON ENTERPRISES LTD		2,295,030.00	2,295,030.00		2,295,030.00	-
75	DICTUM AGENCIES		765,000.00	765,000.00		765,000.00	-
76	SONEITO ENTERPRISES		1,276,000.00	1,276,000.00			1,276,000.00
77	JESSYMAX HOLDINGS LTD		358,000.00	358,000.00			358,000.00
78	M AKIBA LIMITED		741,000.00	741,000.00			741,000.00
79	FAIR PRIDE INVESTMENTS		976,870.00	976,870.00		976,870.00	-
80	LAVINDA LIMITED		819,400.00	819,400.00			819,400.00
81	BELBAR LMTD		3,475,500.00	3,475,500.00		3,475,500.00	-
82	BELBAR LMTD		1,970,000.00	1,970,000.00		1,970,000.00	-
83	BELBAR LMTD		90,000.00	90,000.00			90,000.00
84	BELBAR LMTD		2,926,000.00	2,926,000.00		2,926,000.00	-
85	FMD LMTD		255,886.00	255,886.00		255,886.00	-
86	WARENG MARKET		375,000.00	375,000.00		375,000.00	-
87	KENYA SEED		2,615,764.00	2,615,764.00		2,615,764.00	-
88	WILABEL ENTERPRISES		2,975,000.00	2,975,000.00		2,975,000.00	-
89	KENYA SEED COMPANY		2,467,514.00	2,467,514.00		2,467,514.00	-
90	CODUOR FARM		500,000.00	500,000.00		500,000.00	-
91	USHANGA CONTRACTORS		345,000.00	345,000.00			345,000.00

COUNTY EXECUTIVE OF SIAYA
Reports and Financial Statements for the year ended 30 June 2021

	PAYEE	Date Contracted	Original Amount	Balance at beginning of the year	Additional During the year	Paid During the year	Balance
92	PEMAJA BUSINESS		1,954,218.00	1,954,218.00		1,954,218.00	-
93	MILESTEP MEDICAL AND SURGICAL SUPPLIES		4,000,000.00	4,000,000.00		4,000,000.00	-
94	amedco mechanical services	2/15/2021	838,348.00		838,348.00	-	838,348.00
95	avepo enterprises	2/26/2021	1,114,600.00		1,114,600.00	-	1,114,600.00
96	Bondo Pride Hotel	12/6/2019	639,000.00		639,000.00	-	639,000.00
97	coolbase enterprises	7/3/2020	219,800.00		219,800.00	-	219,800.00
98	corldori enterprises ltd	2/5/2021	44,608.00		44,608.00	-	44,608.00
99	hollywing investment	3/16/2021	339,300.00		339,300.00		339,300.00
100	ohulo building construction	4/12/2017	2,551,723.02		2,551,723.02	2,327,212.02	224,511.00
101	trebor investment	2/28/2018	3,964,000.00		3,964,000.00	3,873,000.00	91,000.00
102	CALITA MERCHANTS		1,036,000.00		1,036,000.00	500,000.00	536,000.00
103	AGBO CONSTRUCT DYNAMICS LTD.	23.3.2021	508,750.00		508,750.00	0	508,750.00
104	HOPE OIL	18.5.2021	531,250.00		531,250.00	0	531,250.00
105	GEODAVIN COMPANY	22/9/2020	320,000.00		320,000.00	-	320,000.00
106	JOSH AND ANN ENTERPRISES	9.4.2021	171,680.00		171,680.00	-	171,680.00
107	AYAZETE SUPPLIES LTD	7.5.21	34,024.00		34,024.00		34,024.00
108	AYAZETE SUPPLIES LTD	11.6.21	34,024.00		34,024.00	-	34,024.00
109	AYAZETE SUPPLIES LTD	7.2.21	34,024.00		34,024.00	-	34,024.00
110	JUAREZ AGENCIES	13.6.21	34,916.00		34,916.00		34,916.00
111	JUAREZ AGENCIES	5.5.21	41,528.00		41,528.00		41,528.00
112	JUAREZ AGENCIES	22.2.21	45,008.00		45,008.00		45,008.00
113	JOICA ENTERPRISES	22.1.21	71,986.00		71,986.00	-	71,986.00
114	HOGWALTS SERVICES LTD	9.2.21	2,994,000.00		2,994,000.00	-	2,994,000.00

COUNTY EXECUTIVE OF SIAYA
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	PAYEE	Date Contracted	Original Amount	Balance at beginning of the year	Additional During the year	Paid During the year	Balance
115	BIRETO LOGISTICS	24.6.21	275,000.00		275,000.00	-	275,000.00
116	JOTEKO LIMITED	19.5.21	715,900.00		715,900.00	-	715,900.00
117	BONSIL ENTERPRISES	27.5.21	153,468.00		153,468.00	-	153,468.00
118	ABGO CONSTRUCTION DYNAMICS	4.2.21	1,148,400.00		1,148,400.00	-	1,148,400.00
119	ROSPOL INVESTMENTS	18.1.21	1,039,075.80		1,039,075.80	-	1,039,075.80
120	ROSPOL INVESTMENTS	10.3.21	30,000.00		30,000.00	-	30,000.00
121	BIRETO LOGISTICS	31.3.21	30,000.00		30,000.00	-	30,000.00
122	MFI DOCUMENT SOLUTIONS	5.5.21	204,322.00		204,322.00	-	204,322.00
123	MFI DOCUMENTS	27/4/2021	694,401.00		694,401.00		694,401.00
124	FUTURETECH COMPUTER SOLUTIONS LTD	4/12/2021	5,174,000.00		5,174,000.00		5,174,000.00
125	CORLDORI ENTERPRISES LTD	4/26/2021	1,000,000.00		1,000,000.00		1,000,000.00
126	CORLDORI ENTERPRISES LTD	4/20/2021	1,000,000.00		1,000,000.00		1,000,000.00
127	WANDIAGA ENTERPRISES	4/14/2021	1,485,000.00		1,485,000.00		1,485,000.00
128	BRERICKS NETWORK SOLUTIONS ENT. LTD	3/21/2020	1,971,320.00		1,971,320.00		1,971,320.00
129	M/S ZINTECH LIMITED	9/14/2020	2,760,000.00		2,760,000.00		2,760,000.00
130	HOPE OIL	5/6/2021	1,000,000.00		1,000,000.00		1,000,000.00
131	HOPE OIL	5/6/2021	1,000,000.00		1,000,000.00	500,000.00	500,000.00
132	HOPE OIL	5/6/2021	1,000,000.00		1,000,000.00		1,000,000.00
133	WELLS OIL LTD	3/20/2021	1,000,000.00		1,000,000.00		1,000,000.00
134	STEGRAVIS ENTERPRISES LTD	15/11/2020	2,032,000.00		2,032,000.00		2,032,000.00
135	AYAZETA SUPPLIES LTD	23/4/2021	1,500,000.00		1,500,000.00		1,500,000.00
136	MFI DOCUMENTS SOLUTION	19/11/2020	152,000.00		152,000.00		152,000.00

COUNTY EXECUTIVE OF SIAYA
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	PAYEE	Date Contracted	Original Amount	Balance at beginning of the year	Additional During the year	Paid During the year	Balance
137	Kingsway Tyres Ltd		285,000.00		285,000.00		285,000.00
138	MFI DOCUMENTS SOLUTION	30/10/2020	538,399.20		538,399.20		538,399.20
139	Abina General Supplies	18/5/2021	430,200.00		430,200.00		430,200.00
140	Hope Oil Ltd	10/4/2021	450,000.00		450,000.00		450,000.00
141	The Standard Group		61,596.00		61,596.00		61,596.00
142	The Standard Group		159,732.00		159,732.00		159,732.00
143	Gjasfro Agencies Ltd	10/7/2020	350,000.00		350,000.00	0	350,000.00
144	Africon Enterprises	05/04/0221	1,280,000.00		1,280,000.00	0	1,280,000.00
145	Quillah Ent. Ltd	4/24/2021	150,000.00		150,000.00		150,000.00
146	Hollywing Investments	3/18/2021	340,000.00		340,000.00	0	340,000.00
147	BENELI ENG. SERVICES	9/14/2018	248,500.00		248,500.00	0	248,500.00
148	RIVIM ENTERPRISES	22/2/2017	284,860.00		284,860.00	-	284,860.00
149	HOPE OIL SIAYA	14/06/2021	400,000.00		400,000.00	0	400,000.00
150	Lincon Enterprises	11/4/2020	1,582,000.00		1,582,000.00	0	1,582,000.00
151			25,188,434.00		25,188,434.00		
152							
153							
154	KEMSA		7,237,811.96		7,237,811.96		32,426,245.96
155							
156							
157							
158	WINSAR ENTERPRISES	10.3.2021	995,360.00		995,360.00		995,360.00
159							
160							
161	PHARMASELL LTD	10.12.2020	1,210,000.00		1,210,000.00		1,210,000.00

COUNTY EXECUTIVE OF SIAYA
Reports and Financial Statements for the year ended 30 June 2021

	PAYEE	Date Contracted	Original Amount	Balance at beginning of the year	Additional During the year	Paid During the year	Balance
162							
163							
164							
165							
166							
167							
168							
169							
170							
171	CADADRA ENTERPRISES		751,209.60		751,209.60		751,209.60
172	FARAM EA LIMITED		1,286,234.00		1,286,234.00		1,286,234.00
173							
174	TOGOLAND INVESTMENT	15.2.2021	318,000.00		318,000.00		318,000.00
175	JIMKASHI COMPANY	9.3.2021	123,120.00		123,120.00		123,120.00
176	NYANGOLA INVESTMENTS	2.2.2021	567,600.00		567,600.00		567,600.00
177			1,940,585.00		1,940,585.00		
178	ONESTOP MEDICAL	10.3.2021	1,318,455.00		1,318,455.00		3,259,040.00
179	SANKARA SOLUTIONS	27.11.2020	1,760,000.00		1,760,000.00		1,760,000.00
180	BENCARSON	10.3.2021	5,940,504.00		5,940,504.00		5,940,504.00
181	ADVANCED MEDICAL SOLUTIONS		7,167,454.00		7,167,454.00		7,167,454.00
182	NYABERA DIGITAL WOMEN GROUP		157,400.00		157,400.00	154,600.00	2,800.00
183	SHELANI INVESTMENT		416,900.00		416,900.00	400,000.00	16,900.00
184	Josh and Anne	22/02/2021	232,000.00		232,000.00		232,000.00
185	MFI Document Solution	25/09/2020	304,000.00		304,000.00		304,000.00
186	Hope Oil	16/06/2021	300,000.00		300,000.00		300,000.00

COUNTY EXECUTIVE OF SIAYA
Reports and Financial Statements for the year ended 30 June 2021

	PAYEE	Date Contracted	Original Amount	Balance at beginning of the year	Additional During the year	Paid During the year	Balance
187	Elgibourh Solutions Ltd	7/1/2021	1,456,000.00		1,456,000.00		1,456,000.00
188	MWANANCHI GENERAL HARDWARE		345,000.00		345,000.00		345,000.00
189	NYANGERE ENTERPRISES	6/3/2021	987,905.00		987,905.00		987,905.00
190	MAG ENTERPRISES		100,000.00		100,000.00		100,000.00
191	ELSAMA FILLING STATION		200,000.00		200,000.00		200,000.00
192	MWANANCHI GENERAL HARDWARE	12/22/2020	41,800.00		41,800		41,800
193	HOPE OIL	NIL	450,000.00		450,000		450,000
194	JIMKASHI COMPANY LTD	1/26/2021	675,800.00		675,800		675,800
195	belber limited	1/24/2020	3,475,500.00		3,475,500.00	2,200,000.00	1,275,500.00
196	kenya agricultural and livestock research organization	1/15/2021	2,019,600.00		2,019,600.00	-	2,019,600.00
197	Belbar LMTD	11/4/2020	980,000.00		980,000.00	-	980,000.00
198	Belbar LMTD	11/4/2020	980,000.00		980,000.00	-	980,000.00
199	belber limited		522,000.00		522,000.00	-	522,000.00
200	belber limited	11/4/2020	522,000.00		522,000.00	-	522,000.00
201	Belbar LMTD	N/A	600,000.00		600,000.00	-	600,000.00
202	geodavine company	4/11/20	188,240.00		188,240.00	-	188,240.00
203	geodavine company	11/4/2020	188,240.00		188,240.00	-	188,240.00
204	belber limited	11/4/2020	332,000.00		332,000.00		332,000.00
205	Luanda kotieno transporters sacco	N/A	185,000.00		185,000.00	0	185,000.00
206	Nairobi X-Ray Supplies		531,667.00		531,667.00	-	531,667.00
207	Globalmark Tech. Ltd	7/12/2020	999,000.00		999,000.00	0	999,000.00
208	Abura Ltd	N/A	1,044,000.00		1,044,000.00	0	1,044,000.00

COUNTY EXECUTIVE OF SIAYA
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	PAYEE	Date Contracted	Original Amount	Balance at beginning of the year	Additional During the year	Paid During the year	Balance
209	Leeward Investment Ltd	4/11/2020	499,857.90		499,857.90	0	499,857.90
210	Mos Golden Ladies Enterprise	8/6/2020	961,708.00		961,708.00		961,708.00
211	Milestep medical and surgical supplies		1,500,000.00		1,500,000.00	-	1,500,000.00
212	KABABA STAR	7/12/2020	558,549.40		558,549.40	-	558,549.40
213	kenya seed	2/8/2021	1,979,640.00		1,979,640.00	-	1,979,640.00
214	wilabel enterprises	6/2/2020	2,975,000.00		2,975,000.00	2,905,000.00	70,000.00
215	belber limited	12/1/2020	1,571,080.00		1,571,080.00	-	1,571,080.00
216	bayern general supplies ltd	6/2/2020	1,248,000.00		1,248,000.00	956574	291,426.00
	SUB-TOTALS		211,300,714.58	78,474,316.70	132,826,397.88	80,058,538.62	131,242,175.96
	GRAND TOTALS		860,089,988.81	222,333,807.73	637,756,181.08	258,351,481.16	601,738,507.65

COUNTY EXECUTIVE OF SIAYA
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ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES

Others (specify)					
SACCO DEDUCTIONS	ALL	FY 2020/2021	165,917,116.90	108,336,738.25	57,580,378.65
INSURANCE PREMIUMS	ALL	FY 2020/2021	22,368,502.90	12,134,825.72	10,233,677.18
WELFARE CONTRIBUTIONS	ALL	FY 2020/2021	9,184,354.40	2,823,536.70	6,360,817.70
HIRE PURCHASE CREDITS	ALL	FY 2020/2021	279,489.80	102,699.65	176,790.15
COMMERCIAL LOANS	ALL	FY 2020/2021	488,686,669.44	406,115,543.84	82,571,125.60
HELB-UNIVERSITY LOANS	ALL	FY 2020/2021	3,623,429.95	1,298,553.75	2,324,876.20
NITA	ALL	FY 2020/2021	2,016,750.00	1,181,100.00	835,650.00
PAYE	ALL	FY 2020/2021	377,431,658.11	337,013,605.19	40,418,052.92
NSSF	ALL	FY 2020/2021	17,264,296.00	13,742,486.00	3,521,810.00
LAPTRUST	ALL	FY 2020/2021	14,335,593.25	4,617,911.90	9,717,681.35
GOK-HOUSE RENT	ALL	FY 2020/2021	1,542,000.00	514,800.00	1,027,200.00
LAPFUND	ALL	FY 2020/2021	147,447,990.26	49,899,152.41	97,548,837.85
ACCOUNTING OFFICER	ALL	FY 2020/2021	5,754,404.25	1,211,263.35	4,543,140.90
Sub-Total			1,255,852,255.26	938,992,216.76	316,860,038.50
Grand Total			1,255,852,255.26	938,992,216.76	316,860,038.50

COUNTY EXECUTIVE OF SIAYA
Reports and Financial Statements for the year ended 30 June 2021

ANNEX 4 – ANALYSIS OF ACCOUNTS RECEIVABLES

(a) Government Imprest

NO	NAME	DATE IMPREST TAKEN	AMOUNT TAKEN	AMOUNT SURRENDERED	BALANCE
1	PHOEBE ADHIAMBO OCHIENG	4/5/2021	140,000.00	0	140,000.00
2	PHOEBE ADHIAMBO OCHIENG	04;02;2021	150,000.00	0	150,000.00
3	NAOMI ALEX OBONDO	12;7;2020	30,000.00	0	30,000.00
4	PAMELA AOKO ODERA	13;10;2020	30,000.00	0	30,000.00
5	NAOMI ALEX OBONDO	21;12;2020	42,075.00	0	42,075.00
6	PAUL ANGILA	09;04;2021	43,600.00	0	43,600.00
7	JECTONE OMAMO	04;02;2021	99,800.00	0	99,800.00
8	FREDRICK AYANGA	23;09;2020	100,000.00	0	100,000.00
9	AUSCAH WAMBIYA	13;10;2020	102,000.00	0	102,000.00
10	FREDRICK OKELO ODIWUOR	03;02;2021	147,200.00	0	147,200.00
11	MOSES KEYA	19;11;2020	173,000.00	0	173,000.00
12	JACOB ODUOR	12;06;2021	173,000.00	0	173,000.00
13	COLINS OWINO	16;06;2021	173,000.00	0	173,000.00
14	EDWARD ONYANGO OTIENO	2;06;2021	201,000.00	0	201,000.00
15	LYNA KAOL	01;03;2021	230,400.00	0	230,400.00
16	DALMAS OMONDI	12;11;2020	250,000.00	0	250,000.00
17	FREDRICK AYANGA	13;10;2020	296,000.00	0	296,000.00
18	FREDICK OKELLO	04;06;2021	300,000.00	0	300,000.00
19	IRENE OWITI	13/4/2021	300,900.00	0	300,900.00
20	BONIFACE AOKO ODERA	04;11;2020	316,000.00	0	316,000.00
21	SUSAN RABAH	04;12;2020	460,000.00	0	460,000.00
22	FREDRICK OKELLO ODIWUOR	16;04;2021	525,000.00	0	525,000.00
23	JENIPHER NGESA	04;11;2020	80,000.00	0	80,000.00
24	EDWARD ONYANGO OTIENO	19;11;2020	159,000.00	0	159,000.00
25	DALMAS OMONDI	12;11;2020	240,000.00	0	240,000.00

COUNTY EXECUTIVE OF SIAYA
Reports and Financial Statements for the year ended 30 June 2021

NO	NAME	DATE IMPREST TAKEN	AMOUNT TAKEN	AMOUNT SURRENDERED	BALANCE
26	PAULINE ONGUKO	17;02;2021	89,500.00	0	89,500.00
27	CHARLES OMOLLO	17;02;2021	150,000.00	0	150,000.00
28	BENJAMIN ODUOR	04;02;2021	412,000.00	0	412,000.00
29	KENNEDY OOKO	21;12;2020	60,000.00	0	60,000.00
30	SUSAN RABAH	9;10;2020	110,000.00	0	110,000.00
31	RICHARD OWADE	9;10;2020	129,600.00	0	129,600.00
32	DISMUS WAKLA	9;10;2020	129,600.00	0	129,600.00
33	AUSCAH WAMBIYA	23;09;2020	130,000.00	0	130,000.00
34	AUSCAH WAMBIYA	21;07;2020	364,800.00	0	364,800.00
35	FREDRICK OKELLO	06;01;2021	420,000.00	0	420,000.00
36	OLIVER OMBEKO	7/5/2021	20,000.00	0	20,000.00
37	NASHON KHAYOMBE	5/5/2021	20,000.00	0	20,000.00
38	VINCENT MITO OTIU	12;06;2021	20,000.00	0	20,000.00
39	SYLVIA K. WERE	22/5/2021	30,000.00	0	30,000.00
40	CHRISTINE OGOLA	22/5/2021	30,000.00	0	30,000.00
41	CHRISTINE A OGOLA	12;06;2021	30,000.00	0	30,000.00
42	ISILIVIA KAGENI WERE	12;06;2021	30,000.00	0	30,000.00
43	CHRISTINE OGOLA	07;07;2021	30,000.00	0	30,000.00
44	SILVIA K WERE	07/29/202	30,000.00	0	30,000.00
45	PAULINE ONGUKO	07;04;2021	32,000.00	0	32,000.00
46	AUSCAH WAMBIYA	22/5/2021	38,000.00	0	38,000.00
47	LEONARD OKANDA	09;03;2021	52,000.00	0	52,000.00
48	LEONARD OKANDA	12;06;2021	66,000.00	0	66,000.00
49	PHILIP ONYANGO ABIERO	08;06;2021	83,000.00	0	83,000.00
50	EMMACULATE OKETCH	11;03;2021	88,200.00	0	88,200.00
51	ROWENA NDEDA	4/5/2021	88,400.00	0	88,400.00
52	NICHOLAS YAMBO	12;03;2021	89,300.00	0	89,300.00

COUNTY EXECUTIVE OF SIAYA
Reports and Financial Statements for the year ended 30 June 2021

NO	NAME	DATE IMPREST TAKEN	AMOUNT TAKEN	AMOUNT SURRENDERED	BALANCE
53	LEONARD OKANDA	09;07;2021	108,000.00	0	108,000.00
54	RICHARD ODHIAMBO OJWANG	09;03;2021	110,000.00	0	110,000.00
55	DAVID RAGEN	08;03;2021	113,100.00	0	113,100.00
56	DR EUNICE FWAYA	19;02;2021	117,600.00	0	117,600.00
57	VITALIS OCHIENG OGOLA	12;06;2021	120,000.00	0	120,000.00
58	JUDITH OKUTA	12;06;2021	126,000.00	0	126,000.00
59	FREDRICK MUGA	07;06;2021	146,400.00	0	146,400.00
60	CHARLES OMOLLO	12;06;2021	150,000.00	0	150,000.00
61	PAMELA ADWERA	16;06;2021	156,100.00	0	156,100.00
62	MAUREEN JUMA	08;06;2021	164,000.00	0	164,000.00
63	ELIZABETH AKINYI ONYANGO	12;03;2021	166,800.00	0	166,800.00
64	MAURICE OPONDO	11;03;2021	174,800.00	0	174,800.00
65	WAMBIYA AUSCAR	13;04;2021	180,000.00	0	180,000.00
66	PETER LIGULU	13;06;2021	180,000.00	0	180,000.00
67	RICHARD PHILIP OWADE	16;06;2021	191,000.00	0	191,000.00
68	JOSHUA RIOBA	13;04;2021	313,400.00	0	313,400.00
69	LEAH ASIEYO ASENGI	12;04;2021	326,400.00	0	326,400.00
70	CHRISTINE OGOLA	10/5/2021	345,000.00	0	345,000.00
71	JOSHUA RIOBA	09;03;2021	385,500.00	0	385,500.00
72	BENJAMIN ODUOR	12;07;2021	460,300.00	0	460,300.00
73	CHARLES OTIENO NYANJA	09;07;2021	464,000.00	0	464,000.00
74	ROWENA NDEDA	08;06;2021	473,200.00	0	473,200.00
75	ELIZABETH AGINA	08;06;2021	481,600.00	0	481,600.00
76	JOSHUA RIOBA	07;04;2021	514,700.00	0	514,700.00
77	JUDITH OKUTA	06;04;2021	625,600.00	0	625,600.00
78	MAURICE OPONDO	08;04;2021	695,100.00	0	695,100.00
79	JONATHAN APIDI	09;07;2021	699,600.00	0	699,600.00

COUNTY EXECUTIVE OF SIAYA
Reports and Financial Statements for the year ended 30 June 2021

NO	NAME	DATE IMPREST TAKEN	AMOUNT TAKEN	AMOUNT SURRENDERED	BALANCE
80	KIBET RONO	08;03;2021	715,000.00	0	715,000.00
81	JOSHUA RIOBA		905,200.00	0	905,200.00
82	ALPAHYO OTIENO	09;03;2021	975,100.00	0	975,100.00
83	RUTH A OMOGA	07;04;2021	156,100.00	0	156,100.00
84	JULIA AKINYI	09;03;2021	316,000.00	0	316,000.00
85	ANGELA SEWE	29;10;2020	525,000.00	0	525,000.00
86	BENJAMIN ODHIAMBO	22;09;2020	539,000.00	0	539,000.00
87	GEORGE ODUNGA OBARE	10;02;2021	579,600.00	0	579,600.00
88	PETER OTIENO AWUONDA	16;02;2021	591,300.00	0	591,300.00
89	JECONIA WERE	01;03;2021	861,600.00	0	861,600.00
90	PHILIP RICHARD OWADE	09;03;2021	50,400.00	0	50,400.00
91	FREDRICK AMRARE	02;11;2020	35,500.00	0	35,500.00
92	WILFRED OGUTU	12;06;2021	60,300.00	0	60,300.00
93	GEORGE OUMA KUMO	16;07;2021	167,000.00	0	167,000.00
94	SAMMY INYASI	23;09;2020	160,000.00	0	160,000.00
95	GABRIEL M DOUNG	06;04;2021	157,000.00	0	157,000.00
96	ALEX ANDIRA ODHIAMBO	06;04;2021	245,200.00	0	245,200.00
97	FREDRICK AMBARE	1/5/2021	25,000.00	0	25,000.00
	TOTAL				22,586,875.00

ANNEX 5 – SUMMARY OF NON-CURRENT ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2019/2020	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out) during the year (KShs)	Historical Cost c/f (KShs) 2019/2020
Land	262,636,910.00	1,500,000.00	-	-	264,136,910.00
Refurbishment of building		12,437,755.00			12,437,755.00
Construction and Civil Works		715,194,837.90			715,194,837.90
Purchase of Certified Seeds, Breeding Stock and Live Animals		21,446,704.00			21,446,704.00
Research, Studies, Project Preparation, Design & Supervision		42,015,868.00			42,015,868.00
Buildings and structures	4,433,414,567.21	517,271,497.70	-	-	4,950,686,064.91
Purchase of vehicle and other Transport equipment	309,832,986.00	14,650,000.00	-	-	324,482,986.00
Office equipment, furniture and fittings	44,802,139.80	44,989,170.15	-	-	89,791,309.95
ICT Equipment	139,572,825.00	13,716,249.60	-	-	153,289,074.60
Machinery and Equipment	401,892,528.35	94,044,545.00	-	-	495,937,073.35
Heritage and cultural assets		-	-	-	
Biological assets		-	-	-	
Intangible assets	23,829,100.00	4,594,990.00	-	-	28,424,090.00
Infrastructure assets- Roads, Rails	462,136,879.00	844,657,054.19	-	-	1,306,793,933.19
Work in progress			-		0.00
Total	6,078,117,935.36	2,326,518,671.54	-	-	8,404,636,606.90

- i) The balance as at the end of the year is the cumulative cost of all assets bought and inherited from the Defunct Local Authority by the County Government,

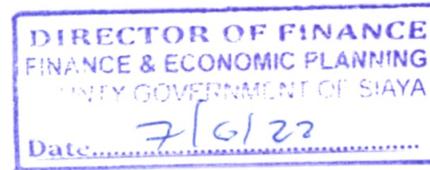
- ii) The Historical Cost brought forward is accumulated figure of the previous financial year that were NOT captured in the financial year 2019/2020, the difference forms the basis of Additional Assets accrued/Acquired within the Financial Year 2020/2021.

COUNTY EXECUTIVE OF SIAYA
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ANNEX 6 – INTER-ENTITY TRANSFERS

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
1	County Assembly	115,504,942	181,351,014	240,792,638	242,502,340	780,150,934	780,150,934		
9	Total	115,504,942	181,351,014	240,792,638	242,502,340	780,150,934	780,150,934		

Director of Finance
 County Executive

Director of Finance
 County Assembly/fund/project



ANNEX 7 – BANK RECONCILIATION/FO 30 REPORT
(Attach FO 30 Reports from IFMIS)