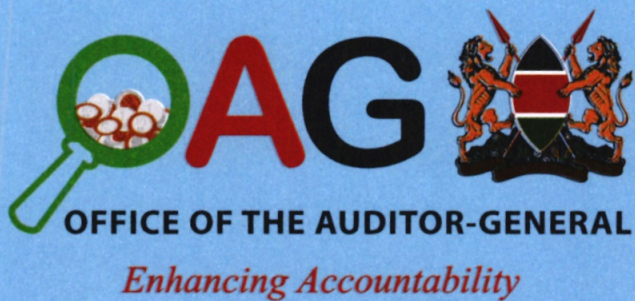


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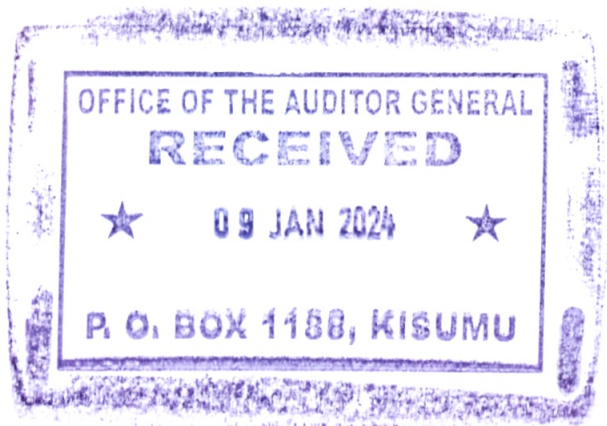
THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF KISUMU

**FOR THE YEAR ENDED
30 JUNE, 2023**

PAPERS LAID	
DATE	21/3/2024
TABLED BY	Dep. May. Wanyo
COMMITTEE	CPAC
CLERK AT THE TABLE	Cherry



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

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2023**

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

COUNTY ASSEMBLY OF KISUMU
Annual Report and Financial Statements For the year ended June 30, 2023

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COUNTY ASSEMBLY OF KISUMU
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1. Acronyms and Glossary of Terms

(a) Acronyms

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

(b) Glossary of Terms

Comparative FY Means the financial year preceding the current financial year.

2. Key County Assembly of Kisumu Information and Management

(a) Background information

The County Assembly is constituted as per the constitution of Kenya is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 35 Members of County Assembly (MCAs) elected to represent members of the public from their respective wards and 12 nominated MCAs to represent special groups. The MCAs are responsible for making any laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

(b) Key Management

The *County Assembly of Kisumu's* day-to-day management is under the following key organs:

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

COUNTY ASSEMBLY OF KISUMU
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(c) Fiduciary Management

The key management personnel who held office during the year ended 30th June 2023 and who had direct fiduciary responsibility were:

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

(d) Fiduciary Oversight Arrangements

Public Accounts and Investment Committee

Public Accounts and Investment Committee has a fiduciary responsibility to provide oversight on the County's finances. The committee members who served during the FY 2022/2023 were:

NO	NAME	POSITION	WARD
1	Hon. Ken Ouko	Chairperson	West Kisumu ward
2	Hon. Geoffrey Warindu	Vice Chairperson	- Miwani ward
3	Hon. Seth Okumu	Member	- East Seme
4	Hon. Rueben Rakwach	Member	- Kolwa East
5	Hon. Nancy Matara	Member	- Nominated
6	Hon. Mildred Ajumbo	Member	- Central Seme
7	Hon. Zackaria Okoyo	Member	- Central Kisumu
8	Hon. James Were	Member	- Nyalenda B
9	Hon. James Omollo	Member	- West Nyakach

Audit Committee

The Audit committee has a fiduciary responsibility to advise the management on institutional risk management and compliance. The committee members during the FY 2022/2023 were:

No	Name	Position
1.	Lucy Mugadukha	Chairperson
2.	George Otieno	Member
3.	Dorothy Amondi	Member

COUNTY ASSEMBLY OF KISUMU

Annual Report and Financial Statements For the year ended June 30, 2023

Finance Committee

The finance committee of the County Assembly has a fiduciary responsibility of ensuring public funds are utilised in accordance with the law. The committee members who served during the FY 2022/2023 were:

NO	MEMBER	POSITION	WARD
1	HON. CARREN ODHIAMBO	CHAIRPERSON	KALOLENI/SHAURIMOYO
2	HON LUMUMBA OWADE	VICE. CHAIRPERSON	SOUTH EAST NYAKACH
3	HON. BENSON ADEGA	MEMBER	KAJULU
4	HON. JOACHIM OKETCH	MEMBER	KONDELE
5	HON. KENNEDY OUKO	MEMBER	WEST KISUMU
6	HON MICKY AWUOR OCHIENG	MEMBER	NOMINATED
7	HON GEORGE ABAJA	MEMBER	WEST SEME

Budget and Appropriation Committee

This committee has a fiduciary responsibility of appropriating funds to County departments. The committee members who served during the FY 2022/2023 were:

NO	MEMBER	POSITION	WARD
1	HON. JOACHIM OKETCH	CHAIRPERSON	KONDELE
2	HON. SETH OKUMU	VICE. CHAIRPERSON	EAST SEME
3	HON. LUMUMBA OWADE	MEMBER	SOUTH EAST NYAKACH
4	HON. NEREAH OKOMBO	MEMBER	MANYATTA "B"
5	HON. KENNEDY OOKO	MEMBER	AHERO
6	HON. SETH KANGA	MEMBER	MARKET/MILIMANI
7	HON. VINCENT JAGONGO	MEMBER	NORTH WEST KISUMU
8	HON. RATIB BOITONE	MEMBER	NYALENDA "A"
9	HON. CARREN ODHIAMBO	MEMBER	KALOLENI/SHAURIMOYO
10	HON. MOSES OCHELE	MEMBER	EAST-KANO WAWIDHI
11	HON. PAMELA OYOO	MEMBER	MIGOSI
12	HON. JENNIPHER OBONYO	MEMBER	SOUTH WEST
13	HON. HON. GEORGE ABAJA	MEMBER	WEST SEME
14	HON. GEOFFREY WARINDU	MEMBER	MIWANI
15	HON. RUEBEN RAKWACH	MEMBER	EAST KOLWA

COUNTY ASSEMBLY OF KISUMU

Annual Report and Financial Statements For the year ended June 30, 2023

(e) County Assembly of Kisumu Headquarters

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

(f) County Assembly of Kisumu Contacts

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

(g) County Assembly of Kisumu Bankers

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

(h) Independent Auditors

Auditor General
Office of 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

(j) Independent Legal Advisors

- OKONGO WANDAGO AND COMPANY ADVOCATES – P. O. BOX 1387, KSM
- S. M. ONYANGO AND ASSOCIATES – P. O. BOX 2864, KISUMU
- MJ OKUMU AND ASSOCIATES ADVOCATES – P.O.BOX 73932 NAIROBI
- C OBIERO AND ASSOCIATES ADVOCATES – P.O. BOX 675-40100 KISUMU
- MODI AND COMPANY ADVOCATES – P.O. BOX 8148-00100 NAIROBI

COUNTY ASSEMBLY OF KISUMU

Annual Report and Financial Statements For the year ended June 30, 2023

3. Governance Statement

The County Assembly

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

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

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

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

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

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

a) Select Committees

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

b) Sectoral Committees

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

The County Assembly has the following Select and Sectoral committees:

- a) Committee of Powers and Privileges
- b) Audit Committee
- c) Public Accounts/Investment Committee
- d) Budget and Appropriations Committee
- e) 12 committees

a) Committee of Powers and Privileges

There is established committee known as the Committee of Powers and Privileges consisting of the Speaker, who shall be the chairperson of the Committee; and such other members of the county assembly as may be provided in the Standing Orders of the county assembly. The functions of the Committee of Powers and Privileges shall be to inquire into the conduct of a member whose conduct is alleged to constitute a breach of privileges accorded to the county assembly members by any legislation or standing orders and perform such other functions as may be specified by enabling legislation. The committee held 4 meetings in FY 2022-2023. The committee members during FY 2022-2023 were:

	NAME	DESIGNATION	WARD
1.	Hon. Elisha Oraro	Speaker/Chairperson	Speaker
2.	Hon. Benson Adegga	Vice Chairperson	Kajulu
3.	Hon. Sammy Onyango	Member	Railways
4.	Hon. Bill Oliver	Member	Kobura
5.	Hon. Nancy Matara	Member	Nominated
6.	Hon. Anne Ochola	Member	Nominated
7.	Hon. Emily Oginga	Member	Nominated
8.	Hon. Caren Odhiambo	Member	Kaloleni/Shaurimoyo
9.	Hon. Samuel Dede	Member	Kisumu North
10.	Hon. Zachariah Okoyo	Member	Central Kisumu
11.	Hon. Kennedy Ooko	Member	Ahero
12.	Hon. Peter Obaso	Member	Nominated
13.	Hon. Miriam Abeid	Member	Nominated
14.	Hon. Kennedy Ouko	Member	West Kisumu
15.	Hon. Vitalis Oliewo	Member	Muhoroni

b) Audit Committee

The audit committee was constituted in 14th February 2022. Its mandate is to advise the County Government on institutional risk management and compliance. The committee held four (4) meetings in FY 2022-2023. The committee members during FY 2022-2023 were:

No	Name	Position
1.	Lucy Mugadukha	Chairperson
2.	George Otieno	Member
3.	Dorothy Amondi	Member

COUNTY ASSEMBLY OF KISUMU

Annual Report and Financial Statements For the year ended June 30, 2023

c) Public Accounts/Investment Committee

The committee was formed to provide oversight on the County's finances. The committee held quarterly mandatory meetings during the year. Additionally, it also held 5 extra sittings to deal with arising matters. The members who served in the committee during the year were:

NO	NAME	POSITION	WARD
1	Hon. Ken Ouko	Chairperson	West Kisumu ward
2	Hon. Geoffrey Warindu	Vice Chairperson	- Miwani ward
3	Hon. Seth Okumu	Member	- East Seme
4	Hon. Rueben Rakwach	Member	- Kolwa East
5	Hon. Nancy Matara	Member	- Nominated
6	Hon. Mildred Ajumbo	Member	- Central Seme
7	Hon. Zackaria Okoyo	Member	- Central Kisumu
8	Hon. James Were	Member	- Nyalenda B
9	Hon. James Omollo	Member	- West Nyakach

d) Budget and Appropriations Committee

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

NO	MEMBER	POSITION	WARD
1	HON. JOACHIM OKETCH	CHAIRPERSON	KONDELE
2	HON. SETH OKUMU	VICE. CHAIRPERSON	EAST SEME
3	HON. LUMUMBA OW ADE	MEMBER	SOUTH EAST NYAKACH
4	HON. NEREAH OKOMBO	MEMBER	MANYATTA "B"
5	HON. KENNEDY OOKO	MEMBER	AHERO
6	HON. SETH KANGA	MEMBER	MARKET/MILIMANI
7	HON. VINCENT JAGONGO	MEMBER	NORTH WEST KISUMU
8	HON. RATIB BOITONE	MEMBER	NYALENDA "A"
9	HON. CARREN ODHIAMBO	MEMBER	KALOLENI/SHAURIMOYO
10	HON. MOSES OCHELE	MEMBER	EAST-KANO WAWIDHI
11	HON. PAMELA OYOO	MEMBER	MIGOSI
12	HON. JENNIPHER OBONYO	MEMBER	SOUTH WEST
13	HON. HON. GEORGE ABAJA	MEMBER	WEST SEME
14	HON. GEOFFREY WARINDU	MEMBER	MIWANI
15	HON. RUEBEN RAKWACH	MEMBER	EAST KOLWA

e) Labour and Social Welfare Services

The Committee on Labour and Social Welfare is established pursuant to Standing Order No. 193 of the Kisumu County Assembly Standing Orders and is mandated to oversight over all matters relating to labour, trade union relations, manpower or human resource planning, gender, social welfare and National Youth Service. As is constituted by this House, the committee on Labour and Social Welfare is currently made up of the following members;

	Name	Designation	WARD
1	Hon. Zack Okoyo	Chairperson	Central Kisumu
2	Hon. Kennedy Ooko	Vice Chairperson	Ahero
3	Hon. Alice Wajewa	Member	Nominated
4	Hon. Benson Adegga	Member	Kajulu
5	Hon. Eunice Alandoh	Member	Nominated
6	Hon. Mildred Ajumbo	Member	Central Seme
7	Hon. Emily Oginga	Member	Nominated
8	Hon. Seth Kanga	Member	Market/Milimani ward
9	Hon. Joachim Oketch	Member	Kondele
10	Hon. Vincent Jagongo	Member	North West Kisumu
11	Hon. Reuben Rakwach	Member	Kolwa East
12	Hon. Boitone Rabbit	Member	Nyalenda B
13	Hon. Caren Odhiambo	Member	Kaloleni/Shaurimoyo
14	Hon. Nancy Matara	Member	Nominated
15	Hon Habil Nyasuna	Member	Masogo Nyang'oma

f) Infrastructure, Energy and Public Works

All matters relating to County transport, including county roads, street lighting, traffic and parking, public road transport and ferries and harbours, excluding the regulation of international and national shipping and matters related thereto; County public works and services including storm water management systems in built-up areas; firefighting services and disaster management. The committee members during FY 2022-2023 were:

	NAME	POSITION	WARD
1.	Hon. Reuben Okoth	Chairperson	Kolwa Central
2.	Hon. Anne Atieno Ochola	Vice Chairperson	Nominated
3.	Hon. Seth Kanga	Member	Market/Milimani
4.	Hon. Kennedy Ouma Ooko	Member	Ahero
5.	Hon. Patrick Lumumba Owade	Member	South East Kisumu
6.	Hon. Jennipher Obonyo	Member	South West Kisumu
7.	Hon. Zachary Okoyo	Member	Central Kisumu
8.	Hon. George Abaja Othuthu	Member	West Seme

COUNTY ASSEMBLY OF KISUMU

Annual Report and Financial Statements For the year ended June 30, 2023

9. Hon. Vincent Jagongo	Member	North West Kisumu
10. Hon. Bill Oliver Odhiambo	Member	Kobura
11. Hon. Kennedy Odhiambo Ouko	Member	West Kisumu
12. Hon. James Omollo	Member	West Nyakach
13. Hon. Samuel Dede	Member	North Kisumu
14. Hon. Pamela Awuor	Member	Migosi
15. Hon. Alice Wajewa	Member	Nominated

g) Tourism, Wildlife and Heritage Committee

All matters relating to local tourism, wildlife conservation and preservation of old buildings like churches, schools, government offices, other public buildings and buildings in private homes of important people. The committee members during FY 2022-2023 were:

NO	NAMES	POSITION	WARD
1	Hon Alice Wajewa	Chairperson	Nominated
2	Hon Gard Olima	Vice Chairperson	South West Nyakach
3	Hon Nancy Matara	Member	Nominated
4	Hon Ann Ochola	Member	Nominated
5	Hon Mickey Ochieng	Member	Nominated
6	Hon Kennedy Ajwang	Member	Nominated
7	Hon Kelvin Oraro	Member	Kolwa Central
8	Hon Benny Pete Oiko	Member	Kabonyo/Kanyagwal
9	Hon Maurice Ngeta	Member	Awasi/Onjiko
10	Hon Emily Oginga	Member	Nominated
11	Hon Tom Onditi	Member	Ombeyi
12	Hon Samwel Onyango	Member	Railways
13	Hon Carren Odhiambo	Member	Kaloleni/Shaurimoyo
14	Hon Habil Nyasuna	Member	Masogo/Nyangoma
15	Hon Pamela Oyoo	Member	Migosi

h) Agriculture, Fisheries, Livestock Development and Irrigation Committee

All matters relating to Agriculture including crop and animal husbandry, livestock sale yards, county abattoirs, plant and animal disease control, veterinary services (excluding regulation of the profession) and fisheries; animal control and welfare, including licensing of dogs and facilities for their accommodation, care and burial of animals. The committee members during FY 2022-2023 were:

COUNTY ASSEMBLY OF KISUMU**Annual Report and Financial Statements For the year ended June 30, 2023**

NO	NAMES	POSITION	WARD
1	Hon Eunice Alandoh	Chairperson	Nominated
2	Hon Tom Nyaoke	Vice Chairperson	North Nyakach
3	Hon Samuel Dede	Member	North Kisumu
4	Hon Bill Oliver	Member	Kobura
5	Hon George Abaja	Member	West Seme
6	Hon Jennipher Obonyo	Member	South West Kisumu
7	Hon Carolyne Lawino	Member	Nominated
8	Hon Gard Olima	Member	South West Nyakach
9	Hon Moses Ochele	Member	East Kano Wawidhi
10	Hon Nereah Okombo	Member	Manyatta
11	Hon Ann Ochola	Member	Nominated
13	Hon Zacharia Okoyo	Member	Central Kisumu
14	Hon Tom Onditi	Member	Ombeyi
15	Hon Vitalis Komudho	Member	Muhoroni

i) Health Housing and Sanitation Committee

All matters relating to county health services, including, in particular county health facilities and pharmacies, ambulance services, promotion of primary health care licensing and control of undertakings that sell food to the public, cemeteries, funeral parlours, and crematoria and refuse removal, refuse dumps and solid waste disposal; housing and sanitation. The committee members during FY 2022-2023 were:

NO	NAMES	POSITION	WARD
1	Hon Vincent Jagongo	Chairperson	North West Kisumu
2	Hon Emily Oginga	Vice Chairperson	Nominated
3	Hon Mickey Ochieng	Member	Nominated
4	Hon Caren Odhiambo	Member	Kaloleni/Shaurimoyo
5	Hon Nereah Okombo	Member	Manyatta
6	Hon Jennipher Obonyo	Member	South West Kisumu
7	Hon Kennedy Ooko	Member	Ahero
8	Hon Kennedy Ouko	Member	West Kisumu
9	Hon Pamela Oyoo	Member	Migosi
10	Hon Seth Kanga	Member	Market/Milimani
11	Hon Seth Okumu	Member	East Seme
12	Hon Lumumba Owade	Member	South East Nyakach
13	Hon Joachim Oketch	Member	Kondele
14	Hon Moses Ochele	Member	East Kano Wawidhi
15	Hon Geoffrey Warindu	Member	Miwani

COUNTY ASSEMBLY OF KISUMU

Annual Report and Financial Statements For the year ended June 30, 2023

j) Children, Culture and Community Services Committee

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

NO	NAMES	POSITION	WARD
1	Hon Nancy Matara Ochieng	Chairperson	Nominated
2	Hon James Were	Vice Chairperson	Nyalenda B
3	Hon Jennipher Obonyo	Member	South West Kisumu
4	Hon Vincent Obuya	Member	Central Kisumu
5	Hon Maurice Ngeta	Member	Awasi/Onjiko
6	Hon Benny Pete Oiko	Member	Kabonyo/Kanyagwal
7	Hon Boitone Ratib	Member	Nyalenda A
8	Hon Reuben Rakwach	Member	Kolwa East
9	Hon Zacharia Okoyo	Member	Central Kisumu
10	Hon Samuel Dede	Member	North Kisumu
11	Hon Mildred Ajumbo	Member	Central Seme
12	Hon Mariam Abeid	Member	Nominated
13	Hon Regina Kizito	Member	Nominated
14	Hon Eunice Alandoh	Member	Nominated
15	Hon Joachim Oketch	Member	Kondele

k) Planning Industrialization and ICT Committee

All matters relating to county planning and development including statistics, land survey and mapping, boundary and fencing; ensuring that development and location of industries and industrialization policies are well planned and properly executed; and monitor the spread and enhance use of ICT in the county government operation to increase transparency and accountability. The committee members during FY 2022-2023 were:

NO	NAMES	POSITION	WARD
1	Boitone Ratib	Chairperson	Nyalenda A
2	Hon James Omollo	Vice Chairperson	West Nyakach
3	Hon Seth Kanga	Member	Market/Milimani
4	Hon Benny Pete Oiko	Member	Kabonyo/Kanyagwal
5	Hon Vincent Obuya	Member	Central Nyakach
6	Hon Gard Olima	Member	South West Nyakach
7	Hon Nereah Okombo	Member	Manyatta
8	Hon James Were	Member	Nyalenda B
9	Hon Zacharia Okoyo	Member	Central Kisumu
10	Hon Reuben Rakwach	Member	Kolwa East

COUNTY ASSEMBLY OF KISUMU**Annual Report and Financial Statements For the year ended June 30, 2023**

11	Hon Seth Okumu	Member	East Seme
12	Hon George Abaja	Member	West Seme
13	Hon Ken Ooko	Member	Ahero
14	Hon Jennipher Obonyo	Member	South West Kisumu
15	Hon Carren Odhiambo	Member	Kaloleni/Shaurimoyo

D) ECDE, Adult Education and Vocational Training Committee

All matters relating to pre-primary education, adult education, village polytechnic, home craft centres and child care facilities. The committee members during FY 2022-2023 were:

NO	NAMES	POSITION	WARD
1	Hon Seth Okumu	Chairperson	East Seme
2	Hon Tom Onditi	Vice Chairperson	Ombeyi
3	Hon Samwel Onyango	Member	Railways
4	Hon Kelvin Oraro	Member	Kolwa Central
5	Hon Ken Ouko	Member	West Kisumu
6	Hon Zacharia Okoyo	Member	Central Kisumu
7	Hon Henrietta Bodo	Member	Nominated
8	Hon Ken Ooko	Member	Ahero
9	Hon Lumumba Owade	Member	South East Nyakach
10	Hon Alice Wajewa	Member	Nominated
11	Hon Joachim Oketch	Member	Kondele
12	Hon Fredrick Adonijah Odari	Member	Chemelil
13	Hon Nancy Matara	Member	Nominated
14	Hon James Omolo	Member	West Nyakach
15	Hon Benson Adeg	Member	Kajulu

m) Cooperative, Finance, Trade and Enterprise Development committee

All matters relating to cooperative movements, microfinance institutions, empowerment of registered women and youth groups, insurance, proposed loans and advances by the executive, trade development and regulations, including markets; trade licenses (Excluding regulation of professions); fair trading practices. The committee members during FY 2022-2023 were:

NO	NAMES	POSITION	WARD
1	Hon Carren Odhiambo	Chairperson	
2	Hon Lumumba Owade	Vice Chairperson	Kaloleni/Shaurimoyo
3	Hon Joachim Oketch	Member	Kondele
4	Hon Mickey Ochieng	Member	Nominated
5	Hon Ratib Boitone	Member	Nyalenda A
6	Hon Benson Adeg	Member	Kajulu

COUNTY ASSEMBLY OF KISUMU
Annual Report and Financial Statements For the year ended June 30, 2023

7	Hon Vitalis Komudho	Member	Muhoroni
8	Hon Pamela Oyoo	Member	Migosi
9	Hon Jennipher Obonyo	Member	South West Kisumu
10	Hon Ken Ouko	Member	West Kisumu
11	Hon Millicent Omuya	Member	North Seme
12	Hon George Abaja	Member	West Seme
13	Hon Henrietta Bodo	Member	Nominated
14	Hon Alice Wajewa	Member	Nominated
15	Hon Ann Ochola	Member	Nominated

n) Administrative of Law, Justice and Legal Affairs Committee

All matters relating to referendum, further devolution in the county, issues of integrity, ethics and conflicts of interest including anti-corruption and human rights; ensuring and coordinating the participation of communities and locations in governance at the local level to develop administrative capacity for the effective exercise of the functions and powers and participation in governance; administration of law and justice, including working and collaborating with national government operatives within the county especially on security matters. The committee members during FY 2022-2023 were:

NO	NAMES	POSITION	WARD
1	Hon Moses Ochele	Chairperson	East Kano Wawidhi
2	Hon Millicent Omuya	Vice Chairperson	North Seme
3	Hon Pamela Oyoo	Member	Migosi
4	Hon Benson Adegga	Member	Kajulu
5	Hon Tom Nyaoke	Member	North Nyakach
6	Hon Seth Okumu	Member	East Seme
7	Hon Fredrick Odari	Member	Chemelil
8	Hon Vitalis Komudho	Member	Muhoroni
9	Hon Gard Olima	Member	South West Nyakach
10	Hon Henrietta Bodo	Member	Nominated
11	Hon Mariam Abeid	Member	Nominated
12	Hon Anne Ochola	Member	Nominated
13	Hon Eunice Alando	Member	Nominated
14	Hon Reuben Rakwach	Member	Kolwa East
15	Hon Peter Obaso	Member	Nominated

o) Water Environment and Natural Resources Committee

All matters relating to the provision of clean water for domestic use; implementation of specific national government policies on natural resources and environmental conservation, including soil and water conservation and forestry and control of air pollution, noise pollution, other public nuisances and outdoor advertising. The committee members during FY 2022-2023 were:

NO	NAMES	POSITION	WARD
1	Hon Samuel Dede	Chairperson	North Kisumu
2	Hon Adonijah Odari	Vice Chairperson	Chemelil
3	Hon Maurice Otieno Ngeta	Member	Awasi/Onjiko
4	Hon Emily Oginga	Member	Nominated
5	Hon Jennipher Obonyo	Member	South West Kisumu
6	Hon Lumumba Owade	Member	South East Nyakach
7	Hon Reuben Rakwach	Member	Kolwa East
8	Hon Vincent Jagongo	Member	North West Kisumu
9	Hon Mildred Ajumbo	Member	Central Seme
10	Hon Ken Ouko	Member	West Kisumu
11	Hon Seth Okumu	Member	East Seme
12	Hon Mariam Abeid	Member	Nominated
13	Hon James Were	Member	Nyalenda B
14	Hon Nancy Matara	Member	Nominated
15	Hon Mickey Ochieng	Member	Nominated

p) Ward Development Committee

All matters relating to allocation and payment of funds; ensure prudent management of funds; received and discussed the annual reports and returns from the wards; ensure timely submission to the county assembly of various returns, reports and information as required under the act; consider project proposals submitted for various wards in accordance with the act and make appropriate recommendation to the county Assembly; continuously review, oversee the implementation, policy framework and legislative matters that may arise in relation to the funds; and perform such other function as maybe provided for in this act. The committee members during FY 2022-2023 were:

NO	NAMES	POSITION	WARD
1	Hon Vitalis Komudho	Chairperson	Muhoroni
2	Hon Samuel Onyango	Vice Chairperson	Railways
3	Hon James Omolo	Member	West Nyakach
4	Hon Joachim Oketch	Member	Kondele
5	Hon Henrietta Bodo	Member	Nominated
6	Hon Pete Oiko	Member	Kabonyo/Kanyagwal
7	Hon Gard Olima	Member	South West Nyakach
8	Hon Alice Wajewa	Member	Nominated

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9	Hon Millicent Omuya	Member	North Seme
10	Hon Habil Nyasuna	Member	Masogo/Nyangoma
11	Hon Vincent Obuya	Member	Central Nyakach
12	Hon Ken Ooko	Member	Ahero
13	Hon Mickey Ochieng	Member	Nominated
14	Hon Tom Nyaoke	Member	North Nyakach
15	Hon George Abaja	Member	West Seme

In addition to the above committees of the County Assembly, the County Assembly has an independent Audit Committee which was constituted in 14th February 2022 to comply with the PFM (County Government) regulations (2015) on the formation of audit committees for all Counties.

Communication with all Stakeholders

The County is committed to ensuring that all its stakeholders are provided with full and timely information about its programmes and performance. They are also given an opportunity to give feedback. In this regard, the County held 6 public participations where the different stakeholders were invited. This communication is important in ensuring that stakeholder expectations are aligned to the County Assembly's service delivery charter.

The County Assembly subjected the following legislation through public participation;

1. The Kisumu County Finance Bill, 2022
2. The Proposed Kisumu County Supplementary Budget Estimates FY 2022/2023
3. Kisumu County Integrated Development Plan III (2023-2027)
4. The Kisumu County Vocational Education and Training Bill, 2023
5. Kisumu County Annual Development Plan FY 2023/2024
6. Kisumu County Budget Estimates FY 2023/2024

Risk management

The Assembly underscores the role of risk management and internal control as an integral part of its governance system. Therefore, it has put in place a risk management and internal control policy which helps in identification, understanding and active monitoring of risks by Heads of Department and reported to the County Assembly's service board where applicable. In addition, we have an independent internal audit department and audit committees that helps in strengthening the control and risk environment. In particular, our focus areas have been on:

1. Developing the relevant guidelines to ensure consistent understanding and implementation of the policy by the users.
2. Documenting and communicating controls, paying close attention to the usability and understandability of the various policies, procedures, etc. Through a Well-prepared and clear guidelines , the we have ensured effectiveness of the implementation of the internal controls decided by the Assembly and in turn allowed appropriate understanding by all users of the risks, the internal controls are supposed to address.
3. Senior management ensuring through active communication and discussion, that risks and the internal controls are developed to address them are understood widely across the organization and applied in practice by employees. In addition, actively engage people, through training and team meetings, in the identification and treatment of the risks that are part of their processes and in the development, implementation and monitoring of the related internal controls.
4. Monitoring the internal controls, in order to assess their efficiency and to detect and remediate, in a timely manner, internal controls that have become deficient, redundant or weak. Therefore, monitoring is done firstly by the individuals that are implementing or executing them in order to check their effectiveness. Secondly by the relevant heads of department and policy owners to identify issues and emerging risks and ensure continuity of the suitability of these controls. In addition, independent monitoring is usually conducted via internal and external audits in order to provide more objective assurance on maintaining the effectiveness of individual controls.

During the period under review the following risks were identified and dealt with:

1. Property loss through burglary and theft, managed through installation of CCTV Cameras within the Assembly's premise and back up security from administrative police officers.
2. Compliance risk attributable to delay in exchequer release of funds- Managed through proactive engagement with the respective stakeholders and recipient organizations

COMPLIANCE

The County Assembly of Kisumu like any other in Kenya draws its mandate to the people of Kisumu County from Article 185 of the Constitution of Kenya of legislation, representation and oversight. In carrying out these functions, the Assembly is guided by the following laws and regulations.

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1. The Constitution of Kenya 2010
2. The Public Finance Act 2012 and Regulations 2015
3. The Public Procurement and Disposal Act 2015 and Regulations 2020
4. The Public Audit Act 2015
5. The Public Officer ethics Act.
6. County Governments Act 2012
7. Income Tax Act CAP 470 and Tax Procedure Act 2015
8. The National Hospital Insurance Act CAP 255
9. The National Social Security Fund Act 2013.

The Management has complied with these laws and regulations in the following manner:

1. Involvement of its citizen through effective public participation in order to gather views on any proposed bill and or program before they are enacted in laws or implemented by publishing and publicizing the proposed bills in at least two local newspapers and website and ensuring that active citizen's involvement is undertaken in all the wards within the County.
2. Online streaming of plenary discussions in which all the issues affecting those represented by each and every Member of the County Assembly are canvassed
3. Adherence to the Accounting Cycle and timelines as provided for by the County Government Act 2012 in budget making process, accounting and reporting and overseeing of all financial resources allocated to the County Government and Assembly of Kisumu.
4. Providing for special interest groups under the AGPO category and ensuring that 30% of all goods and services procured by the Assembly are ring-fenced for this special categories of suppliers.
5. Vetting as appropriate, Chief Officers and County Executive Members to ensure those who are approved to hold office are fit to do so based on the guidelines provided by the Constitutions of Kenya specifically with respect to Chapter 6. In addition, all Members of The County Assembly have been trained and signed a public officer's code of conduct and are expected to perform their duties under such conditions.
6. The Assembly through the Committee on Public Investment examine the reports and accounts from County public Investments such as, Kisumu City, Kisumu Water and Sewerage Company (KIWASCO), Jaramogi Teaching and Referral Hospital and Special Fund Accounts such as Kisumu County Car Loan and Mortgage Fund, Kisumu County Bursary /Education Fund amongst other and have given recommendation on where how or what needs to be done to improve efficiency and enhance value for money in offering services.
7. Application of county Assembly's resources in strict adherence to the budget, effectively and in an efficient manner and that there is value for money in procurement of goods and services consumed by the County Assembly.
8. Ensuring that the relevant taxes are deducted and remitted to the Commissioner of Revenue as and when they fall due.

4. Forward by the Clerk of the Assembly

2.1 Budget Allocation

In the financial year 2022/23 the county Assembly had a gross budget of KShs. 933,886,220 which was made up of KShs. 783,886,220 and KShs. 150,000,000 for recurrent and development vote respectively. The County Assembly spent an amount of KShs. 864,013,071 under the following six programmes:

Programmes	Approved Budget Allocation	Actual Payments	Variance
Administration, Planning and Support Services	52,206,500	49,003,660	3,202,840.25
ICT Services	9,743,520	9,017,618	725,901.95
General Administration and Planning services	480,542,426	443,395,456	37,146,970.10
Public Financial Management	9,301,640	8,697,762	603,877.65
Legislation & Oversight, services	182,493,441	169,079,460	13,413,981.45
County Assembly Service Board	199,598,693	184,819,115	14,779,577.95
	933,886,220	864,013,071	69,873,149

Programme 1: Administration, Planning and support services - This programme was allocated KShs 52,206,500 representing 6% of the budget. A total of KShs 49,003,660 was spent under the following sub programmes: a. Sub-programme S.P.1.1: Financial Services.

Programme 2: General Administration and Planning Services. -This programme was allocated KShs 480,542,426 representing 52% of the budget. A total of KShs 443,395,456 was spent under the following sub programmes: a. Sub-programme S.P.1.1: General Administration. b. Sub-programme S.P.1.2: Human Resource development services.

Programme 3: Public Financial Management. -This programme was allocated KShs 9,301.640 representing 1% of the budget. A total of KShs 8,697,762 was spent under the following sub programmes: a. Sub-programme S.P.1.1: Budget Formulation & Coordination Services.

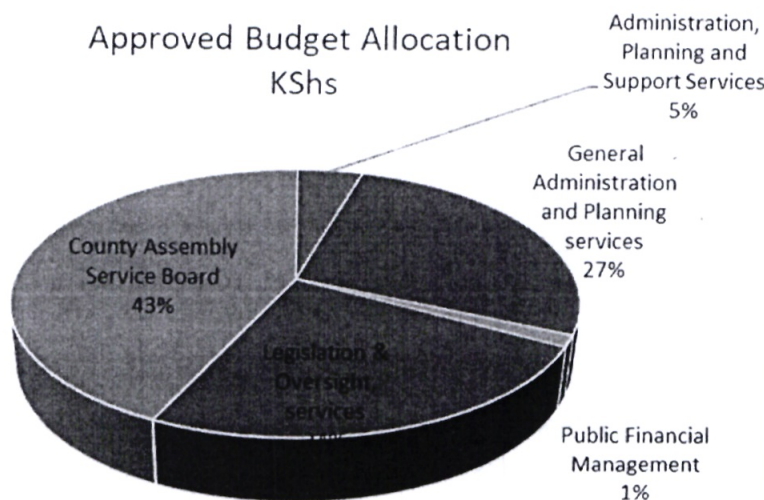
Programme 4: Legislation & Oversight services -This programme was allocated KShs 182,493,441 representing 20% of the budget. A total of KShs 169,079,460 was spent under the following sub programmes: a. Sub-programme S.P.1.1: Legislation & oversight services b. Sub-programme S.P.1.2: Policy Services (Speaker's office)

Programme 5: County Assembly Service Board -This programme was allocated KShs 199,598,693 representing 21% of the budget. A total of KShs 184,819,115 was spent under the following sub programmes: a. Sub-programme S.P.1.1: Committee Service's b. Sub-programme S.P.1.2: Representation & Public Participation Services.

Programme 6: ICT Services -This programme was allocated KShs 9,743,520 representing 1% of the budget. A total of KShs 9,017,618 was spent under the following sub programmes: a. Sub-programme S.P.1.1: ICT Service's.

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



Key Performance Highlights

Financial Performance Summary

Actual Performance against Budget for Year to 30th June 2023

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c%
Total Receipts	917,524,122	16,362,098	933,886,220	869,794,309	64,091,911	93%
Total Payments	917,524,122	16,362,098	933,886,220	864,013,071	69,873,149	93%

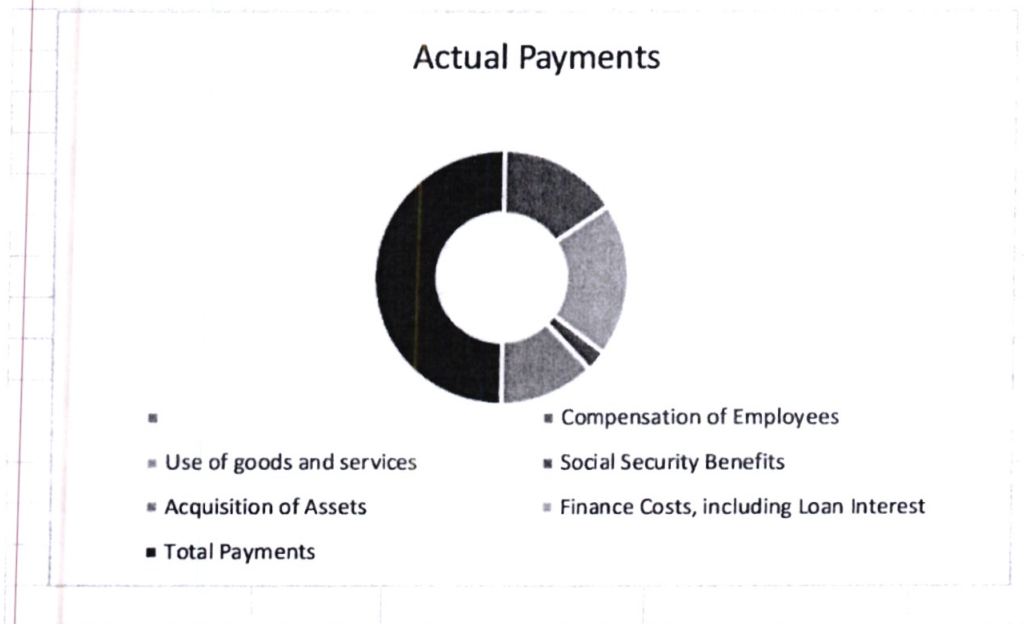
Actual receipts by the County Assembly stood at 7% below budget while actual payments were 7% below budget. This is attributable to underutilization of budget allocation for some vote lines occasioned by delay in disbursement of funds from National Treasury.

Budget Utilisation

The County Assembly spent **KShs. 864,013,071** against an approved budget of **KShs. 933,886,220** representing absorption of **93%**. Utilisation of the budget was carried out through various activities (economic classifications) as shown in the Table herein:

Budget utilization as per economic items

	Approved Budget Allocation	Actual Payments	Variance
Compensation of Employees	308,752,067	268,292,942	40,459,125
Use of goods and services	342,930,893	338,905,188	4,025,705
Social Security Benefits	48,041,150	46,914,285	1,126,865
Acquisition of Assets	233,142,110	209,345,041	23,797,069
Finance Costs, including Loan Interest	1,020,000	555,614	464,386
Total Payments	933,886,220	864,013,071	69,873,149



Receipts

	2022-2023 Kshs	2021-2022 Kshs	Change	%Change
RECEIPTS				
Transfers from County Treasury	869,794,309	852,746,679	17,047,630	2%
TOTAL REVENUES	869,794,309	852,746,679	17,047,630	2%

The County Assembly receipts mainly comprise of exchequer releases from the National Treasury. During the financial year 2022/ 2023, the County Assembly received a total of Kshs. 869,794,309 relating to exchequer releases from National Treasury. This is an increase of 2% of total receipts compared Kshs. 852,746,679 received in FY 2021/2022.

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Payments:

The total payments for the FY 2022/23 were Kshs. 864,013,071 representing 2% increase compared to Kshs. 846,570,991 spent in the FY 2021/22.

PAYMENTS	2022-2023	2021-2022	Change	% Change
	Kshs	Kshs		
Compensation of Employees	268,292,942	318,399,031	(50,106,089)	-16%
Use of goods and services	338,905,188	390,285,538	(51,380,349)	-13%
Social Security Benefits	46,914,285	40,662,384	6,251,901	15%
Acquisition of Assets	209,345,041	96,649,510	112,695,532	117%
Finance costs	555,614	574,528	(18,914)	-3%
TOTAL PAYMENTS	864,013,071	846,570,991	17,442,080	2%

2.2 Operational Performance

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

1. The Kisumu County Vocational Education and Training Act, 2023 - This act is intended to give effect part II of the Fourth Schedule of the constitution of Kenya 2012 and the technical vocational and training act 2013 and to provide for a framework for the establishment of systems for the administration management and governance of vocational and educational training within Kisumu county
2. The Kisumu County Finance Act, 2023 – Provide for various taxes, fees and charges for services and for the other revenue raising measures by the county government.
3. Kisumu County Budget review and Outlook paper Fiscal year 2021-2022 – it reviews the performance of the previous budget (FY 2021-2022) and give a projection for the current budget (FY 2022-2023)
4. Kisumu County Annual Development Plan FY 2023-2024 – provide framework that guided the implementation of the programs and projects in the 2023/2024 FY, with a view of enhancing transparency and accountability to facilitate the realization of the planned county development aspirations as envisaged in the CIDP 2023-2027
5. Kisumu County Fiscal Strategy paper FY 2023/2024 - It sets out the county priority programs to be implemented during the financial year 2023/2024 and over the MTEF period. It outlines the current state of the economy, provides fiscal outlook over the medium term and specifies the set strategic priorities and policy goals together with a summary of the Government spending plans, as a basis of the FY 2023/24 budget
6. The Kisumu County Supplementary Appropriation Act, 2023 – Authorizes the issue of certain sum of money out of the County Revenue Fund and their application towards the services for the year in question.
7. The Kisumu County Appropriation Act, 2022 – Authorizes the issue of certain sum of money out of the County Revenue Fund and their application towards the services for the year in question.

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

- Kisumu County Budget for the FY 2022/2023 was passed on 23rd June, 2022
- Supplementary Budget 23rd March 2023

c) Assembly committees and their mandates;

House Business Committee

The County Assembly Business Committee shall –

- prepare and , if necessary, from time to time, adjust the County Assembly calendar with the approval of the County Assembly;
- monitor and oversee the implementation of the County Assembly business and programmes;
- implement the Standing Orders respecting the scheduling or programming of the business of the County Assembly and the functioning of the Committees of the County Assembly;
- determine the order in which the reports of Committees shall be debated in the County Assembly;
- may take decisions and issue directives and guidelines to prioritize or postpone any business of the County Assembly acting with the concurrence of the Leader of the Majority Party or the Leader of the Minority Party, as the case may be; and
- consider such matters as may from time to time arise in connection with the business of the County Assembly and shall have and perform such powers and functions as are conferred on and ascribed to it by these Standing Orders or from time to time by the County Assembly.

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

Committee on Selection

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

Successes of the Committee –The committee did two reports on constitutional of the house business committee and realignment committee.

Committee on Appointments

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

Successes of the Committee – The committee considered the following reports in the year under reviews;

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- Report on the consideration of the nominees to the position of member to the executive committee.
- Report on suitability of Dr. Hezron MacObewa for position to the chairperson of Kisumu County Revenue Board

Administrative of Law, Justice and Legal Affairs Committee

All matters relating to referendum, further devolution in the county, issues of integrity, ethics and conflicts of interest including anti-corruption and human rights; ensuring and coordinating the participation of communities and locations in governance at the local level to develop administrative capacity for the effective exercise of the functions and powers and participation in governance; administration of law and justice, including working and collaborating with national government operatives within the county especially on security matters

Successes of the Committee – In the year under review, the committee did the following reports;

- Report on the suitability of the nominee to the position of chief office to the department of County Administration and public Service
- Report on the status of the village council.
- Report on the status of flood mitigation in Nyando sub county.

Public Accounts and Investments Committee

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

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

Successes of the Committee – In the year under review, the committee examined and reported to the house the report on the consideration of the Auditor General's Report on the Financial Statements of Kisumu County Executive for the year ended 30, June, 2020

County Budget and Appropriations Committee

The functions of the Committee shall be to-

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

Successes of the Committee – In the year under review, the committee considered the following policies and bills and recommended to the house for adoption;

1. Kisumu County Finance Bill 2022
2. Kisumu County CIDP III (2023-2027)
3. Kisumu county Annual Development Plan 2023-2024
4. Kisumu County Budget estimates FY 2023-2024
5. Kisumu County Appropriation bill FY 2023
6. Kisumu County 1st Supplementary Budget Estimates FY 2022-2023

County Assembly Procedure and Rules Committee

The County Assembly Procedure and Rules Committee shall

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

Successes of the Committee – In the year under review, the committee initiated the amendment of standing orders.

Committee on Implementation

The Committee shall

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

Successes of the Committee – In the year under review, the committee managed to induct its members and secretariat on their mandate.

Committee on Delegated County Legislation

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

- is in accord with the provisions of the Constitution, the Act pursuant to which it is made or other relevant written law;

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- infringes on fundamental rights and freedoms of the public;
- contains a matter which in the opinion of the Committee should more properly be dealt with in an Act of the County Assembly;
- contains imposition of taxation;
- directly or indirectly bars the jurisdiction of the Courts;
- gives retrospective effect to any of the provisions in respect of which the Constitution or the Act does not expressly give any such power;
- involves expenditure from the County Revenue Fund or other public revenues;
- is defective in its drafting or for any reason the form or purport of the statutory instrument calls for any elucidation;
- appears to make some unusual or unexpected use of the powers conferred by the Constitution or the Act pursuant to which it is made;
- appears to have had unjustifiable delay in its publication or laying before County Assembly;
- makes rights, liberties or obligations unduly dependent upon non-reviewable decisions;
- makes rights, liberties or obligations unduly dependent upon insufficiently defined administrative powers;
- inappropriately delegates legislative powers;
- imposes a fine, imprisonment or other penalty without express authority having been provided for in the enabling legislation;
- appears for any reason to infringe on the rule of law;
- inadequately subjects the exercise of legislative power to County Assembly scrutiny; and
- accords to any other reason that the Committee considers fit to examine.

Successes of the Committee – In the year under review, the committee managed to induct its members and secretariat on their mandate.

Welfare and Equal Opportunities

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

Successes of the Committee – In the year under review, the committee reported to the house for adoption on the role of LAPFUND towards members gratuity, pension and contribution.

Liaison Committee

The Liaison Committee shall-

- guide and co-ordinate the operations, policies and mandates of all Committees;
- deliberate on and apportion the annual operating budget among the Committees;
- consider the programs of all Committees, including their need to travel and sit away from the precincts of County Assembly;

- ensure that Committees submit reports as required by these Standing Orders;
- determine, whenever necessary, the Committee or Committees to deliberate on any matter; and
- give such advice relating to the work and mandate of select Committees as it may consider necessary.
- The Liaison Committee shall consider reports compiled by other Committees which reports have not been deliberated by the County Assembly and shall report to the County Assembly on the consideration of such reports.

Successes of the Committee – In the year under review, the adoption of the report on the apportionment of the annual committees operation budget for FY 2022/2023. The committee also did a performance report on committee operations.

Agriculture, Livestock and Fisheries

All matters relating to agriculture, including crop and animal husbandry, livestock sale yards, County abattoirs, plant and animal disease control, veterinary services (excluding regulation of the profession) and fisheries; animal control and welfare, including licensing of dogs and facilities for their accommodation, care and burial of animals.

Successes of the Committee – In the year under review, the committee managed to do a report on induction of members and secretariat.

Health, Housing and Sanitation

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

Successes of the Committee – In the year under review, the committee considered a petition by Kenya Union of Nurses, Kenya National Union of Medical Laboratory officers, Kenya National Union of medical officers, Kenya National Union of Pharmaceutical technologies on the status of the health care workforce and health service provision across health facilities within Kisumu County. The Committee also did a report on Annual Financial statement of Jaramogi Oginga Odinga Referral Hospital for the year ended 30th June 2022. The committee also did a report on study tour of Kenyatta National Hospital.

Children, Culture and Community Services

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

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Successes of the Committee – In the year under review, the committee considered a report on Kisumu Sport policy.

Public Works, Roads and Transport

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

Successes of the Committee – In the year under review, the committee did a report on induction of members and secretariat. The committee also did a report on status of flood lights and street lights in Kisumu County

Cooperative, Finance, Trade and Enterprise Development

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

Successes of the Committee – In the year under review, the committee managed to undertake the following reports that were adopted by the house: Revenue fund quarterly report for the period ending 30th Sep 2022 and Report on the consideration of the Kisumu county Assembly quarterly reports and financial statement for the period ended 30th Sep 2022.

Tourism, Wildlife and Heritage

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

Successes of the Committee – In the year under review, the committee did a report on benchmarking exercise with Nakuru County Assembly

The committee on House Powers and Privileges

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

Successes of the Committee – In the year under review, the committee did a report on induction of members and secretariat

It is important to note that all sectorial committees undertook the following statutory reports;

- Consideration of departmental CIDP III (2023-2027), ADP 2023-2024 and Budget 2023-2024
- Vetting of the suitability of the departmental nominees

d) Oversight role of the County Assembly

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

2.3 Performance Of Key Development Projects

The County Assembly in the year 2022/2023 budgeted for three key development projects namely;

- i. Ultra-Modern Assembly – The County Assembly continues with the construction of the Ultra-modern Kisumu County Assembly Chambers and offices, which started in 2021.
- ii. Speaker’s official residence – The Assembly completed the construction of the speaker’s residence in the year under review, which is now ready for occupation.

Value-for-money Achievements

- i. The ultra-modern Assembly is expected to offer adequate space and a more conducive working environment. The building will further have a cafeteria, gymnasium, Members Lounge and a playing ground for indoor games.
- ii. The speaker’s official residence will save the County Assembly monthly rental expenses, which can be channelled to other development activities or other operation of the County Assembly.

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

- Construction of Ultra-Modern Assembly to provide a conducive working environment (Chambers and offices for staff and MCAs)
- Construction of the official residence of the Speaker
- Modernized assembly, equipped with required tools and equipment for service delivery
- Enhanced human resource and administration for efficiency, through internal placement and recruitment, established performance management system, mainstream HR planning and strengthened financial management systems.
- Enhanced staff capacity building to meet current and future workloads and challenges through training of staff and MCAs.

2.5. Challenges And Recommended Way Forward

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

- We experienced a number of IFMIS challenges while doing auto bank reconciliation hence we couldn't run the FO 30 from the system .However, we have petitioned the national treasury to provide training to mitigate the problem in future.
- Delay in exchequer releases affected the budget absorption rate since some planned projects could not be fully implemented on time. However, discussion has been held between the assembly and county treasury regarding timely release of funds to avert such incidences.

Sign 

Name: Owen Odhiambo Ojuok
Clerk of the County Assembly

5. 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 County Assembly of Kisumu Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the county government County Assembly of Kisumu’s performance against predetermined objectives.

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

Below were the expected outputs of the assembly in FY 22/23

Program 1	Objective	Outcome	Indicator	Performance
Legislation, oversight and representation	Enhanced professional development of MCAs - MCAs were trained/benchmarked with a number of County Assemblies including the Senate on how they can effectively deliver on their three mandates i.e legislations, representation and oversight.	Increased ability of MCA in legislation	4 bills were passed in the County Assembly during the Financial Year; 1. The Kisumu County Finance Bill, 2022 2. The Kisumu County Supplementary Appropriation bill, 2023 3. The Kisumu County Appropriation bill, 2023 4. The Kisumu county Vocational Education and Training Bill, 2023	In the Financial year under review, MCAs were trained on Legislative procedures and public participation procedures.
General Administration and Planning services	To enhance effective and efficient running of the organization	Service delivery Construction of speaker’s residence	Annual work plan developed Policies developed Building of Speaker’s residence Completed	Preparation of policies
County Assembly Service Board	To establish a robust organization structure, enhance staff capacity and sustain high quality	Review organization structure	Public participation realized Assembly Constituted procedures, rules, regulations, the constitution and county	Trained on ethical leadership, risk assessment

COUNTY ASSEMBLY OF KISUMU

Annual Report and Financial Statements For the year ended June 30, 2023

	performance and service delivery		government act adhered to	and monitoring, knowledge management and innovation
Public Finance Management	To ensure timely development review and submission of Assembly budget estimates	Submission of the budget estimates to the County Treasury by 30 th April Prudent Financial Management	Budget Analysed	The budget officers were trained on budget preparation and capturing of pending bills in the budget
Administration, Planning and Support Services	Developing and implementing financial policies	Capacities build for key public financial offices and the staff	Timely submission of Quarterly and Annual Financial Reports Adherence to procurement act and regulation Procurement plan implemented	Training on Financial reporting by National Treasury

6. Corporate Social Responsibility Statement/Sustainability Reporting

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

The Assembly undertook the following during the Financial Year:

a) Sustainability strategy and profile -

The Assembly has a working Service Board, chaired by the Speaker, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 35 Members of County Assembly (MCAs) elected to represent members of the public from their respective wards.

Good governance and accountability are at the heart of the Board to ensure that Assembly enacts good legislation, effective oversight and representation with zero tolerance to corruption practices, payment of outstanding pending bills and reduction of Audit queries.

b) Environmental performance

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

c) Employee welfare

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

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

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

d) Market place practices-

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

e) Community Engagements

County Assembly of Kisumu continues to engage members of the community and ensuring that they are part of the decisions and developments in the Assembly through the Assembly live broadcasts in various social media platforms through the Assembly Broadcasting Unit which has ensured openness in the Assembly.

7. Statement Of Management Responsibilities

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

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year, ended June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Assembly; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2023, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of the its financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The County Assembly's financial statements were approved and signed by the Clerk on 26th September 2023.



Name: Owen Odhiambo Ojuok
Clerk of the County Assembly

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF KISUMU FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Kisumu set out on pages 1 to 26, which comprise of the statement of financial assets and liabilities

as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows and the statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Assembly of Kisumu as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Governments Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unconfirmed Domestic Travel and Subsistence Allowance

The statement of receipts and payments reflects an amount of Kshs.338,905,188 in respect to use of goods and services, which as disclosed in Note 3 to the financial statements includes an amount of Kshs.125,386,629 incurred on domestic travel and subsistence allowances. However, review of the expenditure revealed an amount of Kshs.9,705,000 was paid to four (4) members of staff as daily subsistence allowances. This amount exceeded an average of Kshs.2,000,000 per year, an indication that the members of staff were paid allowances for between 100 and 186 days a year, which appear impractical considering that most of the work of the County Assembly is legislative and concentrated in the Assembly. In addition, an amount of Kshs.26,317,246 was paid to a travel agent and three (3) hotel companies. It is however, not clear how the services of the hotels were procured.

In the circumstances, the accuracy and completeness of the expenditure on domestic travel and subsistence allowances could not be confirmed.

2. Unconfirmed Foreign Travel

The statement of receipts and payments reflects an amount of Kshs.338,905,188 in respect to use of goods and services, which as disclosed in Note 3 to the financial statements includes an amount of Kshs.19,198,416 incurred on foreign travel and subsistence allowance. However, there were eighty one (81) payments for overseas travel out of which, sixty-three (63) of the travel occurred in the month of May. No explanation was provided for these unusual transactions.

In the circumstances, the regularity and completeness of the expenditure could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Assembly of Kisumu Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical

requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.933,886,220 and Kshs.869,794,309 respectively resulting to an under-funding of Kshs.64,091,911 or 7% of the budget. Similarly, the County Assembly spent an amount of Kshs.864,013,071 against an approved budget of Kshs.933,886,220 resulting to an under-expenditure of Kshs.69,873,149 or 7% of the budget.

The under-funding and under-performance affected the planned activities and may have impacted negatively on service delivery to the public.

2. Pending Bills

Annex 1 on other disclosures to the financial statements, reflects pending accounts payable totalling to Kshs.19,433,977 (2022: Kshs.19,890,469) as at 30 June, 2023. Management has not explained why the bills were not settled during the year when they occurred.

Failure to settle bills during the year to which they relate to distorts the financial statements and adversely affects the budgetary provisions for the subsequent year as they form a first charge.

My opinion is not modified in respect of these matters.

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Irregular Payment to County Assemblies Forum (CAF)

The statement of receipts and payments reflects an amount of Kshs.338,905,188 in respect to use of goods and services which, as disclosed in Note 3 to the financial statements includes Kshs.56,085,019 spent on other operating expenses which further includes Kshs.9,000,000 paid to County Assemblies Forum. However, this is contrary to Section 37 of the Intergovernmental Relations Act, 2012 which states that the operational expenses in respect of the structures and institutions established by the Act shall be provided for in the annual estimates of the revenue and expenditure of the National Government. The regularity and value for money for the expenditure amount of Kshs.9,000,000 could not be confirmed

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

2. Non-Compliance with the One Third of Basic Salary Rule

During the year ended 30 June, 2023, eight (8) employees earned a net salary of less than a third (1/3) of the basic salary. This is contrary to Section D22(2) of the County Public Service Human Resource Manual and Section 19(3) of the Employment Act, 2007 which requires that the total amount of deductions which may be made by an employer from the wages of his employee at any one time shall not exceed two-thirds of the basic pay. The Management has not given explanation for failure to comply with the law.

In the circumstances, Management was in breach of the law

3. Acting Position over Six Months

Analysis of the IPPD payroll data revealed that one (1) officer has been in an acting position for a period exceeding six (6) months contrary to Section C.14(1) of the Public Service Commission Human Resource and Procedures Manual, 2016 which provides that an officer may be appointed in an acting capacity, for a period of at least thirty days but not exceeding a period of six (6) months.

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

4. Payment of Salaries Outside the Integrated Personnel and Payroll Database (IPPD)

Review of the payroll records revealed that processing of the payroll was done through the IPPD and manual systems resulting to salaries and allowances for twenty-two (22) staff and three (3) Members of County Assembly (MCAs) being managed and processed by use of excel spread sheets throughout the year under review. However, as at the time of audit in the month of November, 2023, only three (3) staff and two MCAs were being paid outside IPPD system. Further, all ward employees paid outside IPPD had not obtained birth certificates, a document that is a pre-requisite for registration of human resource in the Integrated Personnel and Payroll Database System (IPPD).

In the circumstances, regularity and completeness of payments of salaries using the IPPD and manual systems could not be confirmed.

5. Voided Transactions

The IFMIS report indicates that payments totalling to one hundred and forty-seven (147) transactions in IFMIS amounting to Kshs.132,077,994 were voided. However, supporting documents such as the voided payment vouchers, request to void payments, the National Treasury approval and Exchequer requisitions from the Controller of Budget (COB) were not provided for audit. The voided transactions may have been irregularly processed to pay transactions not approved by the Controller of Budget.

In the circumstances, the regularity of the voided transaction 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 matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

Failure to Adhere to Human Resource Requirements

Review of human resource records revealed that, the County Assembly Service Board did not prepared Human Resource Plans and Annual Recruitment Plans contrary to Policies No.10 and No.11 of the County Assembly Human Resource Policies and Procedures Manual, 2018. In addition, review of the Kisumu County staff establishment revealed that the Assembly did not fill in twelve (12) vacant positions in the approved establishment for various Departments.

In the circumstances, Management may not achieve the intended goals and objectives in the strategic plans without the requisite number of staff.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The Standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

Those charged with governance are responsible for overseeing the County Assembly's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal controls 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 controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional scepticism 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 controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Assembly's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Assembly to cease to continue to sustain its services.


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

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

12 February, 2024

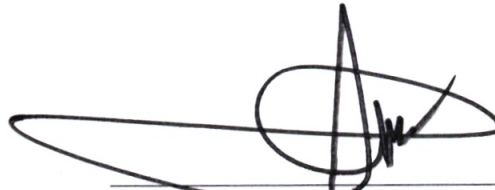
9. Statement of Receipts and Payments for Year Ended 30th June 2023

	Note	2022-2023 Kshs	2021-2022 Kshs
RECEIPTS			
Transfers from the CRF	1	869,794,309	852,746,679
TOTAL REVENUES		869,794,309	852,746,679
PAYMENTS			
Compensation of Employees	2	268,292,942	318,399,031
Use of goods and services	3	338,905,188	390,285,538
Social Security Benefits	4	46,914,285	40,662,384
Acquisition of Assets	5	209,345,041	96,649,510
Finance costs	6	555,614	574,528
TOTAL PAYMENTS		864,013,071	846,570,991
SURPLUS/DEFICIT		5,781,238	6,175,689

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 26th September 2023 and signed by:

Owen Odhiambo Ojuok

Clerk of the Assembly
Name: Owen Odhiambo Ojuok



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

COUNTY ASSEMBLY OF KISUMU

Annual Report and Financial Statements For the year ended June 30, 2023

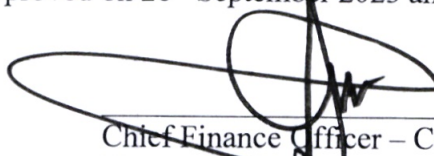
10. Statement Of Financial Assets And Liabilities As At 30th June 2023

	Note	2022-2023 Kshs	2021-2022 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	7A	27,710,892	11,170,097
Cash Balances	7B	-	-
Total Cash And Cash Equivalents		27,710,892	11,170,097
Accounts receivables	8	-	-
TOTAL FINANCIAL ASSETS		27,710,892	11,170,097
Accounts Payables – Deposits and retentio	9	21,929,263	10,433,959
NET FINANCIAL ASSETS		5,781,629	736,138
REPRESENTED BY			
Fund balance b/fwd	10	736,139	(4,640,531)
Surplus/Defict for the year		5,781,238	6,175,689
Prior year adjustments	11	(735,746)	(799,019)
NET FINANCIAL POSSITION		5,781,629	736,139

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 26th September 2023 and signed by:



Clerk of the Assembly
Name: Owen Odhiambo Ojuok



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

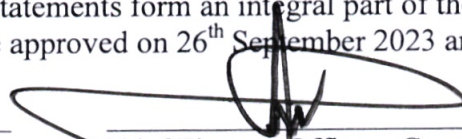
11. Statement Of Cash Flows for The Period Ended 30th June 2023

	Note	2022-2023 Kshs	2021-2022 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Transfers from National Treasury	1	869,794,309	852,746,679
		869,794,309	852,746,679
Payments for operating expenses			
Compensation of Employees	2	268,292,942	318,399,031
Use of goods and services	3	338,905,188	390,285,538
Social Security Benefits	4	46,914,285	40,662,384
Finance costs	6	555,614	574,528
		654,668,030	749,921,481
Adjusted for:			
Changes in payables - Third Party Deposits and Retentions	13	11,495,304	785,598
Adjustments during the year	11	(735,746)	(799,019)
Net cashflow from operating activities		225,885,837	102,811,777
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	5	(209,345,041)	(96,649,510)
Net cash flows from Investing Activities		(209,345,041)	(96,649,510)
NET INCREASE IN CASH AND CASH EQUIVALENT		16,540,796	6,162,267
Cash and cash equivalent at BEGINNING of the year		11,170,097	5,007,831
Cash and cash equivalent at END of the year		27,710,893	11,170,098

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 26th September 2023 and signed by:



Clerk of the Assembly
Name: Owen Odhiambo Ojuok



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

12. Statement of Comparison Of Budget & Actual Amounts: Recurrent and Development for the year ended 30th June 2023

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS						
Exchequer releases	917,524,122	16,362,098	933,886,220	869,794,309	64,091,911	93%
Total Receipts	917,524,122	16,362,098	933,886,220	869,794,309	64,091,911	93%
Payments						
Compensation of Employees	336,490,356	(27,738,289)	308,752,067	268,292,942	40,459,125	87%
Use of goods and services	301,654,656	41,276,237	342,930,893	338,905,188	4,025,705	99%
Social Security Benefits	44,947,000	3,094,150	48,041,150	46,914,285	1,126,865	98%
Acquisition of Assets	233,412,110	(270,000)	233,142,110	209,345,041	23,797,069	90%
Finance costs	1,020,000	-	1,020,000	555,614	464,386	54%
Total Payments	917,524,122	16,362,098	933,886,220	864,013,071	69,873,149	93%

Notes

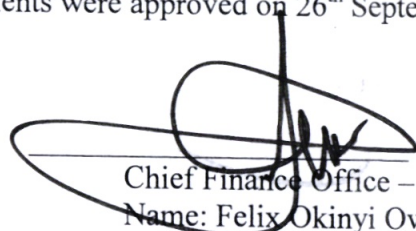
Underutilization under compensation of employees is because of MCAs not having maximum sittings in the County Assembly.

Underutilization under Finance costs is because of minimum transactions at the bank resulting to a saving.

The County Assembly of Kisumu financial statements were approved on 26th September 2023 and signed by:



Clerk of the Assembly
Name: Owen Odhiambo Ojuok



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

12A Statement Of Comparison Of Budget & Actual Amounts: Recurrent for the year ended 30th June 2023

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS						
Exchequer releases	767,524,122	16,362,098	783,886,220	741,474,220	42,412,000	95%
Total Receipts	767,524,122	16,362,098	783,886,220	741,474,220	42,412,000	95%
Payments						
Compensation of Employees	336,490,356	(27,738,289)	308,752,067	268,292,942	40,459,125	87%
Use of goods and services	301,654,656	41,276,237	342,930,893	338,905,188	4,025,705	99%
Social Security Benefits	44,947,000	3,094,150	48,041,150	46,914,285	1,126,865	98%
Acquisition of Assets	83,412,110	(270,000)	83,142,110	83,124,000	18,110	100%
Finance costs	1,020,000	-	1,020,000	555,614	464,386	54%
	767,524,122	16,362,098	783,886,220	737,792,030	46,094,190	94%

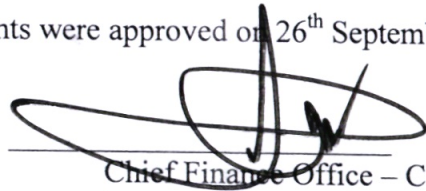
Notes:

Underutilization under compensation of employees is because of MCAs not having maximum sittings in the County Assembly.
Underutilization under Finance costs is because of minimum transactions at the bank resulting to a saving.

The County Assembly of Kisumu financial statements were approved on 26th September 2023 and signed by:



Clerk of the Assembly
Name: Owen Odhiambo Ojuok



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

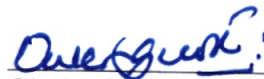
12B Statement of Comparison Of Budget & Actual Amounts: Development for the year ended 30th June 2023

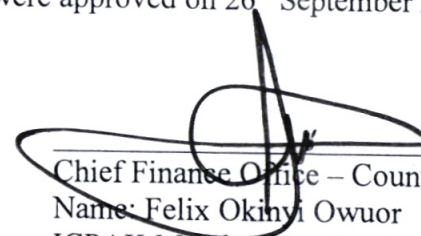
Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS						
Exchequer releases	150,000,000	-	150,000,000	128,320,089	21,679,911	86%
Total Receipts	150,000,000	-	150,000,000	128,320,089	21,679,911	86%
Payments						
Acquisition of Assets	150,000,000	-	150,000,000	126,221,041	23,778,959	84%
	150,000,000	-	150,000,000	126,221,041	23,778,959	84%

Notes:

The percentage Utilization difference of 84% on Acquisition of Assets is due to delay of Exchequer from the National Treasury
There were no changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.

The County Assembly of Kisumu financial statements were approved on 26th September 2023 and signed by:


Clerk of the Assembly
Name: Owen Odhiambo Ojuok


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

13. Budget Execution by Programmes and Sub-Programmes

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual	% Budget
	KShs	KShs	KShs	KShs	
Administration, Planning and Support	49,832,843	2,373,657	52,206,500	49,003,660	94%
Financial Services	49,832,843	2,373,657	52,206,500	49,003,660	94%
ICT Services	9,743,520	-	9,743,520	9,017,618	93%
ICT Services	9,743,520	-	9,743,520	9,017,618	93%
General Administration and Planning services	486,477,166	(5,934,740)	480,542,426	443,395,456	92%
General Administration	351,305,639	(10,967,680)	340,337,959	310,579,741	91%
Human Resource development services	135,171,527	5,032,940	140,204,467	132,815,715	95%
Public Financial Management	9,601,640	(300,000)	9,301,640	8,697,762	94%
Budget Formulation & Coordination Services	9,601,640	(300,000)	9,301,640	8,697,762	94%
Legislation & Oversight, services	164,969,779	17,523,662	182,493,441	169,079,460	93%
Legislation & oversight services	131,336,821	12,449,242	143,786,063	136,527,456	95%
Policy Services (Speaker's office)	33,632,958	5,074,420	38,707,378	32,552,004	84%
County Assembly Service Board	196,899,174	2,699,519	199,598,693	184,819,115	93%
SP2 Committee Services	114,600,854	16,101,836	130,702,690	118,077,067	90%
Representation & Public Participation Services	82,298,320	(13,402,317)	68,896,003	66,742,048	97%
Grand Total	917,524,122	16,362,098	933,886,220	864,013,071	93%

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

14. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Significant Accounting Policies (Continued)

i) Transfers from the Exchequer/ County Treasury

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

ii) Other Receipts

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

b) Recognition of payments

The County Assembly of Kisumu recognises all expenses when the event occurs, and the related cash has actually been paid out by the County Assembly of Kisumu.

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained by each public County Assembly of Kisumu 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 Assembly of Kisumu* 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 Assembly of Kisumu* includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

5. Third Party Payments

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

6. Cash and cash equivalents

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

7. Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2023, this amounted to KShs 21,929,263 compared to KShs 10,433,959 in prior period as indicated on note 9. *There were no other restrictions on cash during the year.*

Significant Accounting Policies (Continued)

8. Imprests and Advances

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

9. Third party deposits and retention

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

10. Non-current assets

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

11. Pending bills

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

Significant Accounting Policies (Continued)

12. Contingent Liabilities

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the County Assembly of Kisumu; 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 Assembly of Kisumu does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Annex 6 of this financial statement is a register of the contingent liabilities in the year.

13. Contingent Assets

The County Assembly of Kisumu 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 Assembly of Kisumu in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

Significant Accounting Policies (Continued)

14. Budget

The budget is prepared on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *County Assembly of Kisumu's* budget was approved as required by Law. The original budget was approved by the County Assembly on 23rd June 2022 for the period 1st July 2022 to 30 June 2023 as required by law. There was only one supplementary budget passed in the year. The supplementary budget was approved on 23rd March 2023. A high-level assessment of the *County Assembly of Kisumu's* actual performance against the comparable budget for the financial year under review has been included in the Statement of Comparison between actual and budgeted amounts included in these financial statements.

15. Comparative figures

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

16. Subsequent events

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

17. Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 17* explaining the nature and amounts.

18. Related Party Transactions

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

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

COUNTY ASSEMBLY OF KISUMU
Annual Report and Financial Statements For the year ended June 30, 2023

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

15. Notes to the Financial Statements

1. Exchequer Releases

Description and reference of the transfer	2022-2023 Kshs	2021-2022 Kshs
1st quarter transfer	80,186,821	103,491,575
2nd quarter transfer	186,461,600	233,445,168
3rd quarter transfer	182,878,035	178,546,000
4th quarter transfer	420,267,853	337,263,936
Total	869,794,309	852,746,679

The exchequer received during the year was kshs. 869,794,309 against a budget of kshs. 932,866,220 resulting to a balance of ksh. 63,071,911.

2. Compensation Of Employees

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

	2022-2023 Kshs	2021-2022 Kshs
Basic salaries of permanent employees	157,204,437	204,908,528
Personal allowances paid as part of salary	98,227,067	109,328,680
Personal allowances paid as reimbursements	12,861,438	4,161,823
Total	268,292,942	318,399,031

COUNTY ASSEMBLY OF KISUMU**Annual Report and Financial Statements For the year ended June 30, 2023****3. Use of Goods and Services**

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

	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	502,609	240,124
Communication, supplies and services	5,250,472	2,765,668
Domestic travel and subsistence	125,386,629	159,375,976
Foreign travel and subsistence	19,198,416	33,531,876
Printing, advertising and information supplies & services	9,411,997	8,469,242
Rentals of produced assets	10,784,140	9,343,548
Training expenses	27,561,306	14,091,901
Hospitality supplies and services	12,421,999	14,088,492
Insurance costs	46,852,255	33,020,596
Specialised materials and services	488,580	3,423,195
Office and general supplies and services	16,159,067	17,131,880
Other operating expenses	56,085,019	84,488,131
Routine maintenance – vehicles and other transport equipment	3,760,778	4,449,634
Fuel Oil and Lubricants	3,779,971	3,785,464
Routine maintenance – Other Assets	1,261,952	2,079,810
Total	<u>338,905,188</u>	<u>390,285,538</u>

COUNTY ASSEMBLY OF KISUMU
Reports and Financial Statements
For the year ended 30 June 2023

Notes to the Financial Statements (Continued)

4. Social Security Benefits

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

	2022-2023 Kshs	2021-2022 Kshs
Government pensions and Retirement Benefits	46,914,285	40,662,384
Total	46,914,285	40,662,384

5. Acquisition Of Assets

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

	2022-2023 Kshs	2021-2022 Kshs
Construction of Building	126,221,041	88,429,223
Purchase of Vehicles and Other Transport Equipment	12,730,000	-
Domestic Lending and On-lending	64,112,110	5,000,000
Purchase of Office Furniture and General Equipment	6,281,890	3,220,287
Total	209,345,041	96,649,510

(Kshs. 64,112,110.00 relates to transfer to Car loan and Mortgage Staff account)

6. Finance Costs

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

	2022-2023 Kshs	2021-2022 Kshs
Bank Charges	555,614	574,528
Total	555,614	574,528

Notes to the Financial Statements (Continued)

7. Cash and bank balances

7A. Bank balances

The balances refer to cash and cash equivalent balances held as at 30th June 2023 in all the County Assembly's bank account

Name of Bank, Account No. & currency	Indicate whether recurrent, Development, deposit, revenue, CRF e.t.c	2022-2023	2021-2022
		Kshs	Kshs
Central Bank Of Kenya,1000194747 & ksh.	Reccurent	3,679,492	735,746
KCB Operations Account1142204197,& Ksh.	Reccurent	3,089	392
Central Bank Of Kenya 1000184758, & ksh.	Development	2,099,049	-
Central Bank Of Kenya1000451618 & ksh.	Deposit	21,929,263	10,433,959
Total		27,710,892	11,170,097

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

7B. Cash In Hand

Cash in hand refers to cash balances held by the cash offices within the County Assembly as at 30th June 2023

	2022-2023	2021-2022
	Kshs	Kshs
Cash in Hand – Held in domestic currency	-	-
Total	-	-

7B. Cash In Hand

Cash in hand refers to cash balances held by the cash offices within the County Assembly as at 30th June 2023

	2022-2023	2021-2022
	Kshs	Kshs
ADC bulding	-	-
Total	-	-

There was no cash held at the end of the period

8. Imprest And Advances

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

Receivables and Advances were surrendered during the year.

COUNTY ASSEMBLY OF KISUMU
Annual Report and Financial Statements For the year ended June 30, 2023

Notes to the Financial Statements (Continued)

9. Third Party Deposits and Advances

The balance refers to deposits received from suppliers as at 30th June 2023. These deposits are refundable upon completion of the contracts

Retentions and Deposit				
Retentions and Deposit		21,929,263		10,433,959
Total		21,929,263		10,433,959
Ageing analysis (third party deposits and advances)				
	FY 2022-2023	% of the	FY 2021-2022	% of the Total
Under one year	11,495,304	52%	8,542,922	82%
1-2 years	10,433,959	48%	1,891,037	18%
2-3 years				
Over 3 years				
Total (tie to above total)	21,929,263		10,433,959	

This is basically relating to contractors Retention Monies withheld during the year.

10. Fund Balance Brought Forward

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

	2022-2023 Kshs	2021-2022 Kshs
Bank accounts	11,170,097	5,007,831
Payables - Deposits	(10,433,959)	(9,648,362)
Total	736,138	(4,640,531)

11. Prior year adjustment

Description of the error	Balance b/f	Adjustments	Adjusted Balance b/f	Prior year Balance
	FY 2021/2022 as per Financial Audited statements Kshs	Kshs	FY 2021/2022 Kshs	Kshs
Bank account Balances	11,170,097	(735,746)	10,434,351	(799,019)
Payables - Deposits	(10,433,959)	-	(10,433,959)	-
	736,138	(735,746)	392	(799,019)

Kshs. 735,746 relates to recurrent bank balances swept to the CRF resulting to a reduction in the fund balance brought forward.

Notes to the Financial Statements (Continued)

12. Changes In Imprests And Advances

Description	2021-2023 Kshs	2021-2022 Kshs
Opening Imprests and Advances As At 1 st July 2022	-	-
Closing Imprests and Advances As At 30 th June 2023	-	-
Change In Accounts Payables	-	-

13. Changes In Third Party Deposits and Retentions

Description of the error	2022-2023 KShs	2021-2022 KShs
Opening Accounts Payables as at 1 st July 2022	10,433,959	9,648,362
Closing Accounts payables as at 30 th June 2023	21,929,263	10,433,959
Change in Accounts payables	11,495,304	785,597

COUNTY ASSEMBLY OF KISUMU
Reports and Financial Statements
For the year ended 30 June 2023

OTHER DISCLOSURES

1. Pending Accounts Payable (See Annex 1)

Description	Balance b/f FY 2021/2022 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2022/2023 Kshs
Construction of buildings	0	2,099,049	0	2,099,049
Construction of civil works				
Supply of goods	560,000	697,200	560,000	697,200
Supply of services	19,330,469	19,937,728	22,630,469	16,637,728
Total	19,890,469	22,733,977	23,190,469	19,433,977

2. Pending Staff Payables (See Annex 2)

Description	Balance b/f FY 2021-2022	Additions for the period	Paid during the year	Balance c/f FY 2022-2023
Senior Management	805,380	950,220	805,380	950,220
Middle Management	4,013,140	2,409,400	4,013,140	2,409,400
Unionisable Employees	2,092,020	2,211,940	2,092,020	2,211,940
Others(Speaker and MCAs)	9,586,300	5,162,612	9,586,300	5,162,612
Total	16,496,840	10,734,172	16,496,840	10,734,172

3. Other Pending Payables (See Annex 3)

Description	Balance b/f FY 2021/2022 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2022/2023 Kshs
Amounts due to third parties	55,306,590	11,495,304	14,112,110	52,689,784
Total	55,306,590	11,495,304	14,112,110	52,689,784

4. External Assistance

No external assistance during the year

COUNTY ASSEMBLY OF KISUMU

Annual Report and Financial Statements For the year ended June 30, 2023

5. Related Party Disclosures

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

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

Related party transactions:

Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	155,142,567	200,248,656
Key Management Compensation(Clerk and Heads of departments)	14,266,250	13,702,250
Total Compensation to Key Management	169,408,817	213,950,906
Transfers to related parties		
Transfers to other County Government Entities such as car and mortgage schemes	64,112,110	-
Total Transfers to related parties	-	-
Transfers from related parties		
Transfers from the County Executive- Exchequer	869,794,309	852,746,679
Payments made on behalf of the County Assembly by car and mortgage schemes		
Total Transfers from related parties	869,794,309	852,746,679

2 Contingent Liabilities

(No Contingent liabilities during the year)

COUNTY ASSEMBLY OF KISUMU

Annual Report and Financial Statements For the year ended June 30, 2023

16. Progress On Follow Up Of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
1	Unconfirmed Office and General Supplies and Services Expenses	The Management wish to state that the contract for the two companies i.e Ms Thomex Enterprises and Ms Nyangola Investments were duly signed and are available for verification.	Mr. Edwin Kisia - Director Supply Chain	Resolved	30 th June 2023
2	Unsupported Communication Supplies and Services	The Management wish to state as follows; Kshs. 885,600 related to procurement and supply of goods and services for telecommunication services which were done in line with section 106(5)(a) of the PPADA 2015 and subsequent LSOs were issued to the service providers. The documentary evidence are available for audit verification. Kshs. 934,000 relates to purchase of airtime for the staff which was purchased through direct procurement from Safaricom Kenya ltd plc which is the monopolistic supply of safaricom airtime which is used by the staff within the Assembly. The	Mr. Edwin Kisia - Director Supply Chain	Resolved	30 th June 2023

COUNTY ASSEMBLY OF KISUMU

Annual Report and Financial Statements For the year ended June 30, 2023

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
		rates applicable to each staff cadre was approved through a board resolution.			
3	Irregular charge of Other Operating Expenses	The management wish to state that all legal fees are fully budgeted in the main budget of the County Assembly	Mr. Owen Ojuok – Clerk of the Assembly	Resolved	30 th June 2023
4	Irregular Subscriptions	The management through the County Assembly Forum has petition the Senate on the regularization of the Forum.	Mr. Owen Ojuok – Clerk of the Assembly	Not Resolved	30th June 2024
1	Outstanding Tax liability	The management has acknowledged the auditors findings on tax liability and wish to state the liability arose as a result of late disbursement of funds for personnel emoluments to county assembly which resulted in late remittance of PAYE. In retrospect the management has put mechanism to foster compliance and where it is foreseen than there would be delay in disbursements, we have adopted a correspondence system to seek prior authority from the commissioner which has always been honored	Mr. Owen Ojuok – Clerk of the Assembly	Resolved	30th June 2023
2	Non-compliance with the national cohesion and	The management acknowledge the auditors' observation that during the year under review, 97% of employees were from the	Mr. Owen Ojuok – Clerk of the Assembly	Not Resolved	30th June 2024

COUNTY ASSEMBLY OF KISUMU

Annual Report and Financial Statements For the year ended June 30, 2023

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
	Integration Act 2008	dominant community of Kisumu County and wish to clarify that the Assembly inherited most of its staff from the defunct local authority where most of the staff were predominantly from the local community. Since the Assembly had and still has contractual obligations with the said employees they cannot be dismissed on account of ethnicity. However, the Management takes cognisance of the need to comply with the law of ethnic composition and is currently making deliberate attempts to achieve this through its current recruitment process.			
3	Non-compliance with the Public Procurement and Asset Disposal Regulation, 2020	The management wish to state that the said firm, Choco Tacco Investments was registered with National Treasury for AGPO – Youth Category as documented in their Quotation submission in response to our invitation to tender. The documents are available for audit verification	Mr. Edwin Kisia - Director Supply Chain	Resolved	30 th June 2023
4	Non-compliance with the Third	The resultant over commitment was a result of the introduction of car and	Mrs Linet Ochieng - Director	Resolved	30 th June 2023

COUNTY ASSEMBLY OF KISUMU

Annual Report and Financial Statements For the year ended June 30, 2023

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
	Rule on Salary Deduction	mortgage scheme, which was advanced to the staff with the hope that they will offset their previous commercial loans, which they did not hence non-compliance to third rule of salary deduction. The Management has since committed to undertake due diligence before advancing loan to any staff, in addition the human resource officer has been nominated to be a member of the Car loan and mortgage committee to check on the enforcement of a third rule to avoid occurrence of the same.	Human Resource and Administration		
5	Irregular Payments made outside the Integrated Personnel and Payroll Database (IPPD)	The management wish to state that defining of staff and MCAs on IPPD has been progressive depending on retrieval of necessary data and reactivation from their previous employers. Currently all the members of staff are all on IPPD and all the MCAs except three are uploaded on IPPD. The said three, the assembly is in the process of retrieving their data from the previous employer.	Mrs Linet Ochieng - Director Human Resource and Administration	Resolved	30 th June 2023

COUNTY ASSEMBLY OF KISUMU

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Clerk of the County Assembly

Sign. *David G. G. G.*

Date: 26th September 2023

COUNTY ASSEMBLY OF KISUMU
Annual Report and Financial Statements For the year ended June 30, 2023

17. ANNEXES

Annex 1 – Analysis Of Pending Accounts Payable

	DATE INVOICED /CONTRACTED	PARTICULARS	ORIGINAL AMOUNT	BALANCE AT THE BEGINNING OF THE YEAR	Additional during the period	Paid during the year	Outstanding balance
			Kshs		Kshs	Kshs	Kshs
CONSTRUCTION OF BUILDINGS							
KISUMU CONCRETE PRODUCTS	2022-2023	PROPOSED CONSTRUCTION OF SPEAKER'S OFFICIAL RESIDENCE			2,099,049		2,099,049
SUB-TOTALS					2,099,049		2,099,049
SUPPLY OF GOODS							
LEIX ENTERPRISES	2021-2022	SUPPLY AND DELIVERY OF VOUCHERS	60,000	60,000		60,000	
DAGGO LOGISTICS LTD	2021-2022/ 2022-2023	SUPPLY AND DELIVERY OF MINERAL WATER	500,000	500,000	697,200	500,000	697,200
SUB-TOTALS			560,000	560,000	697,200	560,000	697,200
SUPPLY OF SERVICES							
CENTRE CAFETERIA JUBAHZ ENTERPRISE	2021-2022/ 2022-2023	BREAKFAST AND LUNCHES FOR BOARD MEETINGS	613,275	613,275	1,437,000	613,275	1,437,000
TOVI TOURS AND TRAVELS LTD	2021-2022/ 2022-2023	AIR TICKET EXPENSES	1,821,570	1,821,570	1,282,720	1,821,570	1,282,720
ACCESSNET COMMUNICATION LTD	2021-2022/ 2022-2023	PROVISION OF INTERNET	400,000	400,000	378,000	400,000	378,000
STARBUCKS HOTEL LTD	2021-2022/ 2022-2023	FULL DAY CONFERENCE FACILITY	2,248,200	2,248,200	380,000	2,248,200	380,000
PRIDE INN AZURE HOTEL LTD	2021-2022/ 2022-2023	FULL DAY CONFERENCE FACILITY	2,376,000	2,376,000	4,207,500	2,376,000	4,207,500
BONDO PRIDE HOTEL	2021-2022/ 2022-2023	FULL DAY CONFERENCE FACILITY	787,500	787,500	417,500	787,500	417,500
NATION MEDIA GROUP	2021-2022/ 2022-2023	ADVERTISEMENT	573,040	573,040	431,520	573,040	431,520
GRAND ROYAL SWISS HOTEL	2021-2022/ 2022-2023	CONFERENCE FACILITY	166,000	166,000		166,000	-
VICMARK HOTEL AND LODGES LTD	2021-2022/ 2022-2023	FULL DAY CONFERENCE FACILITY	1,246,400	1,246,400	1,869,600	1,246,400	1,869,600
SOSA COTTAGES LTD	2021-2022/ 2022-2023	CONFERENCE FACILITY	511,000	511,000	1,110,500	511,000	1,110,500
SUNSET HOTEL LTD	2021-2022/ 2022-2023	CONFERENCE FACILITY	100,000	100,000		100,000	-
THE STAR PUBLICATIONS LTD	2021-2022/ 2022-2023	ADVERTISEMENT	593,584	593,584	169,360	593,584	169,360
JUMUIA HOTEL KISUMU	2021-2022/ 2022-2023	FULL DAY CONFERENCE FACILITY	187,500	187,500	187,500	187,500	187,500
STAR PLUS LTD	2021-2022/ 2022-2023	PROVISION OF WEB HOSTING SERVICES	591,600	591,600	295,800	591,600	295,800
INSTITUTE OF HUMAN RESOURCE MANAGEMENT	2021-2022	TRAINING FEES	208,800	208,800		208,800	-
PRIDE INN PARADISE BEACH RESORT AND SPA	2021-2022/ 2022-2023	CONFERENCE FACILITY	396,000	396,000	319,500	396,000	319,500
MAPETS TRADERS	2022-2023	BREAKFAST AND LUNCHES FOR BOARD MEETINGS	-	-	621,300	-	621,300
HAYI TOURS AND TRAVEL LTD	2022-2023	AIR TICKETS FOR STAFF AND MCAS	-	-	319,054	-	319,054
WESTERN MOTORS REPAIRS AND MACHINERY	2022-2023	REPAIR AN SERVICE MAINTANACE OF MOTOR VEHICLE	-	-	126,500	-	126,500
LYMO INVESTMENTS	2022-2023	COST OF PHOTOCOPYING INTERGRATED DEVELOPMENT PLAN III	-	-	371,700	-	371,700
CFAO MOTORS KENYA LIMITED	2022-2023	REPAIR AN SERVICE MAINTANACE OF MOTOR VEHICLE	-	-	80,033	-	80,033
KIWASCO	2022-2023	WATER BILL	-	-	22,600	-	22,600
JUBILEE ALLIANZ GENERAL INSURANCE	2022-2023	COMPREHENSIVE INSURANCE FOR MOTOR VEHICLE	-	-	32,941	-	32,941
AMAKIPGOS ENTERPRISES	2022-2023	SUPPLY AND DELIVERY OF COMMITTEE ATTENDENCE	-	-	39,100	-	39,100
COUNTY ASSEMBLIES FORUM (CAF)	2021-2022/ 2022-2023	SUBSCRIPTION FEES	5,700,000	5,700,000	5,000,000	9,000,000	1,700,000
SOCATT	2021-2022/ 2022-2023	SUBSCRIPTION FEES	810,000	810,000	838,000	810,000	838,000
SUB-TOTALS			19,330,469	19,330,469	19,937,728	22,630,469	16,637,728
TOTALS			19,890,469	19,890,469	22,733,977	23,190,469	19,433,977

COUNTY ASSEMBLY OF KISUMU
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Annex 2-Pending Staff Payables

NAME OF STAFF	CASB/ JOB GROUP	DATE CONTRACTED	ORIGINAL AMOUNT	AMOUNT PAID TO DATE	OUTSTANDING BAL 2022-2023	OUTSTANDING BALANCE FY 2021-2022	COMMENTS
			a	d	c=a-b		
SENIOR MANAGEMENT							
OWEN OJUOK	1	2022-2023	349,980	94,080	255,900	94,080	
NASHON KUSINA	3	2022-2023	88,500	31,500	57,000	31,500	
EDWIN KISIA	3	2022-2023	716,000	396,500	319,500	396,500	
FELIX OWUOR	4	2022-2023	374,720	211,900	162,820	211,900	
PETER ANDITI	4	2022-2023	226,400	71,400	155,000	71,400	
SUB-TOTAL			1,755,600	805,380	950,220	805,380	
MIDDLE MANAGEMENT							
ABRAHAM ODEGI	6	2021-2022/2022-2023	959,900	471,900	488,000	471,900	
ANNEBELLE WABUGE	4	2021-2022	85,000	85,000	-	85,000	
BOAZ OUKO	6	2021-2022/2022-2023	329,700	292,600	37,100	292,600	
DAVID AYIEKO	6	2022-2023	139,100	-	139,100	-	
DAVID OCHIENG	6	2021-2022	81,500	81,500	-	81,500	
DENNIS ODHIAMBO	6	2021-2022/2022-2023	238,700	201,300	37,400	201,300	
ROSELINE AWUOR	5	2021-2022/2022-2023	628,000	302,000	326,000	302,000	
ZABLON OTIENDE	5	2021-2022/2022-2023	271,000	116,000	155,000	116,000	
DANIEL RADING	5	2021-2022	370,000	370,000	-	370,000	
WYCLIFE OTIENO	5	2021-2022/2022-2023	477,900	330,900	147,000	330,900	
CHRISTINE ONYANGO	6	2021-2022/2022-2023	270,700	150,700	120,000	150,700	
RAPHAEL JUMA	7	2021-2022/2022-2023	224,600	187,700	36,900	187,700	
BILL OMONDI	7	2021-2022	91,300	91,300	-	91,300	
NABOTH ODERO	5	2021-2022/2022-2023	146,500	104,000	42,500	104,000	
MARK IMBULA	4	2021-2022/2022-2023	374,900	219,900	155,000	219,900	
GEOFFREY CHEROSE	5	2021-2022/2022-2023	272,900	117,900	155,000	117,900	
GEORGE AMAYO	5	2021-2022	85,000	85,000	-	85,000	
KENNEDY ONGONGA	8	2021-2022	164,200	164,200	-	164,200	
KENNETH OPIYO	6	2021-2022	79,600	79,600	-	79,600	
CHRISTABEL ADIKA	7	2021-2022	40,000	40,000	-	40,000	
KENNEDY OLIECH	7	2021-2022	68,000	68,000	-	68,000	
DENNIS OGOLA	9	2021-2022/2022-2023	362,900	124,300	238,600	124,300	
WYCLIFFE OWADE	6	2021-2022/2022-2023	136,600	71,000	65,600	71,000	
ZACHARY OGUTU	7	2021-2022	88,920	88,920	-	88,920	
MOLLEN ACHAYO	5	2021-2022/2022-2023	240,000	85,000	155,000	85,000	
FAITH JUDITH	5	2021-2022/2022-2023	109,000	66,500	42,500	66,500	
ARTHUR GOR	7	2021-2022	17,920	17,920	-	17,920	
LILIAN NYAMITA	6	2020-2021	40,000	-	40,000	-	
RISPER WAYUA	8	2020-2021	28,700	-	28,700	-	
SUB-TOTAL			6,422,540	4,013,140	2,409,400	4,013,140	
UNIONISABLE EMPLOYEES							
RUTH RATEMO	10	2021-2022	46,500	46,500	-	46,500	
ESTHER OBONYO	8	2021-2022/2022-2023	320,000	160,000	160,000	160,000	
BELINDA MIDNIGHT	9	2021-2022	59,800	59,800	-	59,800	
VANE MIRERA	8	2021-2022	25,400	25,400	-	25,400	
FREDRICK OWIDO	7	2021-2022	179,920	179,920	-	179,920	
GEOFFREY OMOLO	8	2021-2022/2022-2023	74,000	37,100	36,900	37,100	
HEZEKIAH LAGO	7	2021-2022/2022-2023	234,900	68,000	166,900	68,000	
HILLARY OKOTH	9	2021-2022/2022-2023	143,300	120,200	23,100	120,200	
VALLERY ACHIENG	8	2021-2022	124,400	124,400	-	124,400	
ZACHARY OJWANG	9	2021-2022/2022-2023	191,800	88,900	102,900	88,900	
ROSE AINDA	9	2021-2022/2022-2023	74,200	28,000	46,200	28,000	
JOB OMONDI	7	2021-2022/2022-2023	273,200	96,400	176,800	96,400	
ANGELINE OBONYO	9	2021-2022	123,300	123,300	-	123,300	
PATRICK OKOYO	9	2021-2022/2022-2023	273,100	77,700	195,400	77,700	
EVANS OLOMDE	9	2021-2022/2022-2023	115,500	25,200	90,300	25,200	
EDWARD ORARO	9	2021-2022/2022-2023	129,500	25,200	104,300	25,200	
OLIVER OCHUKA	9	2021-2022/2022-2023	144,200	25,200	119,000	25,200	
AUSTINE OCHIENG	9	2021-2022	53,000	53,000	-	53,000	
PAMELA OPINDE	8	2021-2022/2022-2023	138,900	79,600	59,300	79,600	
HARMAN MOSES	9	2021-2022/2022-2023	152,240	86,200	66,040	86,200	
FANUEL OKODE	7	2021-2022/2022-2023	130,300	71,000	59,300	71,000	
DANCUN RIAGA	8	2021-2022/2022-2023	196,700	95,900	100,800	95,900	

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SILAS KAPESA		8 2021-2022	20,300	20,300	-	20,300
EDWARD ODANGA		9 2021-2022/2022-2023	119,500	20,300	99,200	20,300
JARED OMUNYIN		10 2021-2022	20,300	20,300	-	20,300
RODGERS WAGUDE		10 2021-2022	11,500	11,500	-	11,500
LOREEN OTIENO		10 2021-2022	53,000	53,000	-	53,000
SETH MOCHACHE		8 2021-2022	44,000	44,000	-	44,000
ELIZABETH AYIECHO		9 2021-2022	39,700	39,700	-	39,700
JACKLINE OTIENO		7 2021-2022	59,300	59,300	-	59,300
JUDITH AKOTH		7 2021-2022	39,700	39,700	-	39,700
BRENDA CHASI		9 2021-2022	30,500	30,500	-	30,500
GORDON NYAMBERE		9 2021-2022/2022-2023	71,400	25,200	46,200	25,200
MACREEN LAJAH		14 2021-2022/2022-2023	72,300	31,300	41,000	31,300
EDWIN ISAAC OMOLLO		9 2022-2023	85,700		85,700	-
WILLIAM OGADA		8 2022-2023	129,800		129,800	-
LUDIA GHATI		8 2020-2021	-		-	-
NICHOLAS AYORO		8 2022-2023	146,000		146,000	-
JOSEPH OWUOR		7 2022-2023	156,800		156,800	-
SUB-TOTAL			4,303,960	2,092,020	2,211,940	2,092,020
OTHERS (SPECIFY)						
ELISHA ORARO - SPEAKER	S	2021-2022/2022-2023	490,800	67,200	423,600	67,200
PRISCAH MISACHI - MCA	P	2021-2022	77,000	77,000	-	77,000
PAMELA ODHIAMBO - MCA	P	2021-2022	95,000	95,000	-	95,000
PAUL OKIRI - MCA	P	2021-2022	70,500	70,500	-	70,500
JOACHIM OKETCH - MCA	P	2021-2022/2022-2023	246,000	56,000	190,000	56,000
DAVID ARAO - MCA	P	2021-2022	70,500	70,500	-	70,500
JOSEPH OLALE - MCA	P	2021-2022	119,500	119,500	-	119,500
JOHN OBURA	P	2021-2022	70,500	70,500	-	70,500
STEPHEN OWITI	P	2021-2022	70,500	70,500	-	70,500
JACKTONE OGENDO	P	2021-2022	70,500	70,500	-	70,500
GEORGE OLWAL	P	2021-2022	119,500	119,500	-	119,500
ROY SAMO	P	2021-2022	95,000	95,000	-	95,000
JOHNSON GUYA	P	2021-2022	95,000	95,000	-	95,000
VITALIS OTURA	P	2021-2022	95,000	95,000	-	95,000
SETH OCHIENG - MCA	P	2021-2022/2022-2023	256,000	95,000	161,000	95,000
VINCENT JAGONGO - MCA	P	2021-2022/2022-2023	285,000	95,000	190,000	95,000
ERICK AGOLA	P	2021-2022	70,500	70,500	-	70,500
JUDITH OGAGA	P	2021-2022	226,500	226,500	-	226,500
GEORGE OGUTU	P	2021-2022	180,000	180,000	-	180,000
GARD OLIMA - MCA	P	2021-2022/2022-2023	266,000	119,500	146,500	119,500
GEORGE ABAJA - MCA	P	2021-2022/2022-2023	260,500	70,500	190,000	70,500
SALLY OKUDO	P	2021-2022	70,500	70,500	-	70,500
SAMSON AMESO	P	2021-2022	70,500	70,500	-	70,500
MAURICE NGETA	P	2021-2022	70,500	70,500	-	70,500
JOHN KENNEDY AGENGO	P	2021-2022	95,000	95,000	-	95,000
VICTOR RODGERS	P	2021-2022	95,000	95,000	-	95,000
KENNEDY OUMA OOKO - MCA	P	2021-2022/2022-2023	228,000	70,500	157,500	70,500
BENNY PETE	P	2021-2022	70,500	70,500	-	70,500
KENNEIH ONYANGO	P	2021-2022	70,500	70,500	-	70,500
MAUREEN OPONDO	P	2021-2022	70,500	70,500	-	70,500
JULIUS GENGA	P	2021-2022	70,500	70,500	-	70,500
RASHID MIRUKA	P	2021-2022	70,500	70,500	-	70,500
PHILEMON OJUOK	P	2021-2022	70,500	70,500	-	70,500
HABIL NYASUNA	P	2021-2022	95,000	95,000	-	95,000
SETH OGUTU - MCA	P	2021-2022/2022-2023	452,004	95,000	357,004	95,000
SAMWEL DEDE	P	2021-2022	70,500	70,500	-	70,500
FLORENCE OLANGO	P	2021-2022	70,500	70,500	-	70,500
CAREN MUGA	P	2021-2022	70,500	70,500	-	70,500
JENNIFER OBONYO - MCA	P	2021-2022/2022-2023	285,000	95,000	190,000	95,000
JANE MANUCHE	P	2021-2022	70,500	70,500	-	70,500
BEATRICE ODONGO	P	2021-2022	90,000	90,000	-	90,000
BEATRICE PAMELA	P	2021-2022	241,000	241,000	-	241,000
CAREN OGUOK	P	2021-2022	95,000	95,000	-	95,000

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NANCY OWITI	P	2021-2022	70,500	70,500	-	70,500
OLGA AOKO	P	2021-2022	119,500	119,500	-	119,500
ASLAM KHAN	P	2021-2022	70,500	70,500	-	70,500
CONSOLATA OLLOWS	P	2021-2022	95,000	95,000	-	95,000
INVIOLETE ADHIAMBO	P	2021-2022	95,000	95,000	-	95,000
CALEB OMOROH	P	2021-2022	70,500	70,500	-	70,500
JACK ABONG	R	2021-2022	98,000	98,000	-	98,000
DENNIS ONYANGO	R	2021-2022	98,000	98,000	-	98,000
ISMAEL CHUCHU	R	2021-2022	98,000	98,000	-	98,000
BOARD MEMBERS - GRATUITY		2020-2021	4,854,600	4,854,600	-	4,854,600
JAMES WERE - MCA	P	2022-2023	393,504	-	393,504	-
TOM ONDITI - MCA	P	2022-2023	84,500	-	84,500	-
NANCY MATARA - MCA	P	2022-2023	281,000	-	281,000	-
MILDRED AJUMBO - MCA	P	2022-2023	42,500	-	42,500	-
KENNEDY OUKO ODHIAMBO - MCA	P	2022-2023	42,500	-	42,500	-
GEOFFREY WARINDO - MCA	P	2022-2023	197,500	-	197,500	-
REUBEN RAKWACH - MCA	P	2022-2023	162,000	-	162,000	-
ZACHARIAH OKOYO - MCA	P	2022-2023	42,500	-	42,500	-
JAMES OMOLLO - MCA	P	2022-2023	154,004	-	154,004	-
NEREAH OKOMBO - DEPUTY SPEAKER	P	2022-2023	157,500	-	157,500	-
PATRICK OWADE - MCA	P	2022-2023	161,000	-	161,000	-
BENSON ADEGA - MCA	P	2022-2023	155,000	-	155,000	-
PAMELA OYOO - MCA	P	2022-2023	155,000	-	155,000	-
CARREN AJWANG ODHIAMBO - MCA	P	2022-2023	190,000	-	190,000	-
RATIB BOITONE - MCA	P	2022-2023	155,000	-	155,000	-
MOSES OCHELE - MCA	P	2022-2023	155,000	-	155,000	-
EUNICE ALANDO - MCA	P	2022-2023	35,000	-	35,000	-
MICKEY AWUOR - MCA	P	2022-2023	362,500	-	362,500	-
SAMUEL ONYANGO - MCA	P	2022-2023	84,500	-	84,500	-
VINCENT OBUYA - MCA	P	2022-2023	146,500	-	146,500	-
SUB -TOTAL			14,748,912	9,586,300	5,162,612	9,586,300
GRAND TOTAL			27,231,012	16,496,840	10,734,172	16,496,840

COUNTY ASSEMBLY OF KISUMU
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Annex 3 – Other Pending Payables

NAME	BRIEF TRANSACTION DESCRIPTION	DATE CONTRACTED	ORIGINAL AMOUNT	AMOUNT PAID 2022-2023	OUTSTANDING BALANCE FY 2022-2023	OUTSTANDING BALANCE 2021/2022	COMMENTS
CAR LOAN AND MORTGAGE ACCOUNT	UNREMITTED DEDUCTIONS	2016-2017 2017-2018	44,872,631	14,112,110	30,760,521	44,872,631	
Sub-Total			44,872,631	14,112,110	30,760,521	44,872,631	
Amounts due to Third Parties							
KISUMU CONCRETE PRODUCTS	Retention for construction of Speakers Residence	2020-2021/2021-2022	3,199,909	-	3,199,909	3,199,909	Cert is yet to be raised
ASTRONEA CONSTRUCTIONS LTD	Retention for construction of Ultra Modern Assembly	2021-2022/2022-2023	18,729,354	-	18,729,354	7,234,050	Cert is yet to be raised
Sub-Total			21,929,263	-	21,929,263	10,433,959	
TOTAL			66,801,894	14,112,110	52,689,784	55,306,590	

Annex 4 – Summary Of Non-Current Asset Register

Asset class	Historical Cost (Kshs) 2021/22	Additions (Kshs)	Historical Cost (Kshs) 2022/23
Construction of Building	171,787,238	126,221,041	298,008,279
Purchase of Vehicle and Other Transport Equipment	28,761,880	12,730,000	41,491,880
Purchase of Office Furniture and General Equipment	25,601,049	6,281,890	31,882,939
ICT Equipments	31,463,856	-	31,463,856
Total	257,614,023	145,232,931	402,846,954

64,112,110.00 Transfer to car loan

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Assembly since its inception. Additions during the year should tie to note 5 on acquisition of assets during the year and subsequently the statement of receipts and payments

(kshs. 64,112,110 relates Transfers to car loan and Mortgage)

Annex 5 – Analysis Of Outstanding Imprests

No Outstanding imprest during the year.

COUNTY ASSEMBLY OF KISUMU



Annual Report and Financial Statements For the year ended June 30, 2023

Annex 6: Contingent Liabilities Register

S/No.	CASE No.	County Assembly as Party	Issues for Determination
1.	Civil Case No. HCCOMMARB/E004/2022 County Assembly of Kisumu Vs Dinesh Construction ltd	Defendant	Determination of whether there was a breach for the contract for the construction of the Ultra-Modern Assembly
2.	Civil Case No. E233 of 2022 between The County Assembly of Kisumu v George Onyango Oloo	Plaintiff	An order compelling the Defendant to repay the plaintiff the loan amount of Kshs. 8,389,339.23

COUNTY ASSEMBLY OF KISUMU
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ANNEX 7– BANK RECONCILIATION/FO 30 REPORT CBK RECURRENT ACCOUNT

REPUBLIC OF KENYA COUNTY ASSEMBLY OF KISUMU			
			F.O 30
BANK RECONCILIATION ACCOUNT NO: 1000194747 as at 30TH JUNE 2023			
	SHS.	SHS.	SHS.
Balance as per Bank Certificate			26,702,608.25
Less:			
1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques) ..			79,170,216.30
2. Receipts in Bank Statement not yet recorded in Cash Book ..			
Add:			
3. Payments in Bank Statement not yet recorded in Cash Book ..			
4. Receipts in Cash Book not yet recorded in Bank Statement ..			56,147,100.00
Bank Balance as per Cash Book			3,679,491.95
Prepared By:			
ZACHARY ONYANGO OGU		ACCOUNTANT	4-Jul-23
Name	Signature	Designation	Date
Approved By:			
FELIX OWUOR OKINYI		PRINCIPAL FINANCE OFFICER	4-Jul-23
Name	Signature	Designation	Date

COUNTY ASSEMBLY OF KISUMU

Annual Report and Financial Statements For the year ended June 30, 2023

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT				
CASHBOOK DATE	REFERENCE	PAYEE	CLEARANCE DATE	AMOUNT
6/30/2023	FT23184WS6HR	KISUMU MUNICIPAL STAFF BBF	7/3/2023	200.00
6/30/2023	FT23184B5XGW	MICRO MOBILE LIMITED	7/3/2023	317.00
6/30/2023	FT23184ZF1R3	TRFS Payments	7/3/2023	700.00
6/30/2023	FT23184Z53Z	TRFS Payments	7/3/2023	700.00
6/30/2023	FT23184PYCFT	TRFS Payments	7/3/2023	700.00
6/30/2023	FT23184ZX75W	TOWN CLERK'S DEPT.STAFF WELFARE GRO	7/3/2023	1,000.00
6/30/2023	FT231847JXBW	BANDARI SACCO LTD	7/3/2023	2,000.00
6/30/2023	FT23184XGPVY	LIBERTY LIFE ASSURANCE KENYA LTD	7/3/2023	2,184.00
6/30/2023	FT23184GXW92	NGAO CREDIT LIMITED	7/3/2023	2,455.00
6/30/2023	FT23184QD80Y	COTU	7/3/2023	3,900.00
6/30/2023	FT23184GP8MY	SANLAM LIFE INSURANCE LIMITED	7/3/2023	4,000.00
6/30/2023	FT23184L2G9S	MyCredit Limited	7/3/2023	4,959.00
6/30/2023	FT231846R94X	ICEA LION LIFE ASSURANCE COMPANY LI	7/3/2023	6,000.00
6/30/2023	FT23184K1F2R	AFRICAN CAPITAL LTD	7/3/2023	7,232.00
6/30/2023	FT231848TWF	NAAMAN OTIENO ADHIAMBO	7/3/2023	9,000.00
6/30/2023	FT23184CNHNNH	NAAMAN OTIENO ADHIAMBO	7/3/2023	9,000.00
6/30/2023	FT23184M931W	NAAMAN OTIENO ADHIAMBO	7/3/2023	9,000.00
6/30/2023	FT231846NVS7	PIONEER ASSURANCE	7/3/2023	9,400.00
6/30/2023	FT23184X96X4	IZWE LOANS KENYA LTD	7/3/2023	9,448.00
6/30/2023	FT231844SLLW	JUBILEE INSURANCE	7/3/2023	10,000.00
6/30/2023	FT23184J456J	NACICO SACCO LIMITED	7/3/2023	13,577.10
6/30/2023	FT231849TC5C	KENYA LOCAL GOVERNMENT WORKERS UNIO	7/3/2023	15,800.00
6/30/2023	FT23184M7DL5	HARMAN MOSES NJOGA	7/3/2023	17,400.00
6/30/2023	FT2318431TXN	MEK SACCO LIMITED	7/3/2023	19,116.55
6/30/2023	FT23184GKCB	HAZINA SACCO	7/3/2023	20,200.00
6/30/2023	FT23184CF9DN	MARTHA ADHIAMBO OTIENO	7/3/2023	23,100.00
6/30/2023	FT23184D2BRY	MUTCO SACCO	7/3/2023	26,467.00
6/30/2023	FT23184DLKZK	PREMIER KENYA LIMITED	7/3/2023	32,396.00
6/30/2023	FT23184GG296	PROGRESSIVE CREDIT LIMITED	7/3/2023	33,014.40
6/30/2023	FT23184CYN8M	SUSPENSE SALARY ACCOUNT-EQUITY	7/3/2023	38,712.00
6/30/2023	FT23184CX3HY	LILIAN ACHIENG NYAMITA	7/3/2023	40,000.00
6/30/2023	FT231849X41B	LILIAN ACHIENG NYAMITA	7/3/2023	40,000.00
6/30/2023	FT2318460GMT	SUSPENSE SALARY ACCOUNT FAMILY BANK	7/3/2023	55,167.65
6/30/2023	FT23184Y3SRB	PLATINUM CREDIT LIMITED	7/3/2023	70,321.00
6/30/2023	FT231842337V	NATIONAL SOCIAL SECURITY FUND	7/3/2023	102,000.00
6/30/2023	FT23184XGGRW	TRUSTGRO SCA LIMITED	7/3/2023	104,178.00
6/30/2023	FT23184R7270	HIGHER EDUCATION LOANS BOARD	7/3/2023	106,178.60
6/30/2023	FT23184SWF28	MADISON INSURANCE COMPANY KENYA LIM	7/3/2023	109,400.00
6/30/2023	FT23184W4Q9V	VIHIGA COUNTY ASSEMBLY CAR LOAN AND	7/3/2023	110,680.00
6/30/2023	FT23184R581R	LOCAL AUTHORITY PENSION TRUST	7/3/2023	119,762.60
6/30/2023	FT23184SJBH	STIMA SACCO SOCIETY LIMITED	7/3/2023	125,000.00
6/30/2023	FT23184JG4PN	ORANGE DEMOCRATIC MOVEMENT	7/3/2023	160,000.00
6/30/2023	FT23184L3S6C	KENYA COMMERCIAL BANK-CHECK OFF LOA	7/3/2023	208,788.20
6/30/2023	FT231844HNPZ	NATION MEDIA GROUP LIMITED	7/3/2023	213,180.00
6/30/2023	FT23184Q980X	LETSHEGO KENYA LIMITED	7/3/2023	310,356.45
6/30/2023	FT231841F2X2	NATIONAL HOSPITAL INSURANCE FUND	7/3/2023	315,550.00
6/30/2023	FT23184D9P00	SUSPENSE SALARY ACCOUNT FAMILY BANK	7/3/2023	525,355.75
6/30/2023	FT231847VDRB	LOCAL AUTHORITY PENSION TRUST	7/3/2023	712,947.70
6/30/2023	FT23184D3LZS	LOCAL AUTHORITY PENSION TRUST	7/3/2023	790,509.90
6/30/2023	FT23184HP0JC	CHECK-OFF LOANS SUSPENSE-CO-OPERATI	7/3/2023	953,511.10
6/30/2023	FT23184H7XCC	LOCAL AUTHORITY PROVIDENT FUND	7/3/2023	1,672,446.70
6/30/2023	FT23184N1019	LOCAL AUTHORITY PROVIDENT FUND	7/3/2023	1,761,963.40
6/30/2023	FT23184BVV68	KISUMU COUNTY ASSEMBLY STAFF CAR LO	7/3/2023	4,276,718.90
6/30/2023	FT231840Y4RT	SUSPENSE SALARY ACCOUNT FAMILY BANK	7/3/2023	11,033,531.20

COUNTY ASSEMBLY OF KISUMU

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6/30/2023	FT23185W2G8W	TRFS Payments	7/4/2023	500.00
6/30/2023	FT23185SFHBH	TRFS Payments	7/4/2023	800.00
6/30/2023	FT23185L6MDB	TRFS Payments	7/4/2023	800.00
6/30/2023	FT23185HHH63	TRFS Payments	7/4/2023	800.00
6/30/2023	FT23185253MH	TRFS Payments	7/4/2023	1,000.00
6/30/2023	FT23185PHKNQ	TRFS Payments	7/4/2023	1,000.00
6/30/2023	FT231854YD0F	TRFS Payments	7/4/2023	1,000.00
6/30/2023	FT23185JS8JD	TRFS Payments	7/4/2023	1,000.00
6/30/2023	FT23185CMW2D	ALICE ACHIENG WADAWI	7/4/2023	6,300.00
6/30/2023	FT23185KVV4R	ALICE ACHIENG WADAWI	7/4/2023	6,300.00
6/30/2023	FT23185QL7CX	ALICE ACHIENG WADAWI	7/4/2023	6,300.00
6/30/2023	FT23185W2VJR	ROSE ACHIENG AINDA	7/4/2023	47,600.00
6/30/2023	FT23185PZ12F	FELIX OWUOR OKINYI	7/4/2023	54,000.00
6/30/2023	FT23186L8GC	BELDING ACHIENG ONTANGO	7/5/2023	7,200.00
6/30/2023	FT23186MKBQS	BELDING ACHIENG ONTANGO	7/5/2023	7,200.00
6/30/2023	FT231864B1DM	BELDING ACHIENG ONTANGO	7/5/2023	7,200.00
6/30/2023	FT23186DFTCN	TRFS Payments	7/5/2023	8,620.35
6/30/2023	FT23186N5RF2	TRFS Payments	7/5/2023	8,620.35
6/30/2023	FT23186Q1PV7	MAGRENISH OFFICE AND SPACE	7/5/2023	9,000.00
6/30/2023	FT23186GFTVM	PETER ODUOR OBARE	7/5/2023	9,000.00
6/30/2023	FT231863GTXS	PETER ODUOR OBARE	7/5/2023	9,000.00
6/30/2023	FT23186G2D5Q	PETER ODUOR OBARE	7/5/2023	9,000.00
6/30/2023	FT23186J45TS	EMMA ATIENO OPAR	7/5/2023	26,410.00
6/30/2023	FT231861C9XV	PAMELA AKINYI OPINDE	7/5/2023	40,000.00
6/30/2023	FT23186XB0BC	PAMELA AKINYI OPINDE	7/5/2023	40,000.00
6/30/2023	FT231863YF7F	PAMELA AKINYI OPINDE	7/5/2023	40,000.00
6/30/2023	FT23186CMWVH	FELIX OWUOR OKINYI	7/5/2023	57,000.00
6/30/2023	FT23186HJ8BR	FELIX OWUOR OKINYI	7/5/2023	68,000.00
6/30/2023	FT23186XSZCW	JOACHIM OKETCH OMIENO	7/5/2023	132,000.00
6/30/2023	FT23187L1FJH	TRFS Payments	7/6/2023	82.80
6/30/2023	FT23187IPCR8	TRFS Payments	7/6/2023	110.40
6/30/2023	FT231873JLBV	TRFS Payments	7/6/2023	113.80
6/30/2023	FT231874Q2HF	TRFS Payments	7/6/2023	250.00
6/30/2023	FT231879WTRL	TRFS Payments	7/6/2023	448.30
6/30/2023	FT23187TBJH4	TRFS Payments	7/6/2023	560.35
6/30/2023	FT23187FG2S3	GORGON OTIENO NYAMBERE	7/6/2023	1,260.00
6/30/2023	FT23187NH3C2	ZACHARIAH ODHIAMBO NYALALO	7/6/2023	1,260.00
6/30/2023	FT23187R4SK8	TRFS Payments	7/6/2023	1,375.85
6/30/2023	FT23187X7M7K	TRFS Payments	7/6/2023	1,448.30
6/30/2023	FT23187SMP7X	TRFS Payments	7/6/2023	1,834.50
6/30/2023	FT23187QC8FB	TRFS Payments	7/6/2023	2,080.00
6/30/2023	FT23187803YB	TRFS Payments	7/6/2023	2,155.15
6/30/2023	FT23187WQM5K	PATRICK OKOYO AWINO	7/6/2023	2,240.00
6/30/2023	FT23187BM6NJ	TRFS Payments	7/6/2023	2,400.00
6/30/2023	FT23187G72R8	TRFS Payments	7/6/2023	2,422.40
6/30/2023	FT231876CDC2	TRFS Payments	7/6/2023	2,920.00
6/30/2023	FT23187THQLS	TRFS Payments	7/6/2023	3,159.50
6/30/2023	FT23187X3M14	TRFS Payments	7/6/2023	3,160.00
6/30/2023	FT23187243JT	TRFS Payments	7/6/2023	3,879.30
6/30/2023	FT23187D7KRY	TRFS Payments	7/6/2023	4,187.95
6/30/2023	FT231879C1W7	TRFS Payments	7/6/2023	5,172.40
6/30/2023	FT231879YR4G	TRFS Payments	7/6/2023	5,356.20
6/30/2023	FT23187V86HC	TRFS Payments	7/6/2023	5,400.00
6/30/2023	FT23187NK5BJ	VINCENT ONYANGO JAGONGO	7/6/2023	6,701.00
6/30/2023	FT23187DGT55	OKOMBO NEREAH AKOTH	7/6/2023	6,701.00
6/30/2023	FT23187X0N5V	TRFS Payments	7/6/2023	7,645.00
6/30/2023	FT231872S592	TRFS Payments	7/6/2023	8,423.80
6/30/2023	FT23187K49T2	TRFS Payments	7/6/2023	12,020.70
6/30/2023	FT231871TBW7	TRFS Payments	7/6/2023	13,758.60
6/30/2023	FT23187KSNV4	TRFS Payments	7/6/2023	15,517.25
6/30/2023	FT231878JBBR	TRFS Payments	7/6/2023	23,661.20
6/30/2023	FT2318776SQ9	OLIVER ODONGO OCHUKA	7/6/2023	31,500.00

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6/30/2023	FT231878NFBR	EDWARD ORARO OKUKU	7/6/2023	31,500.00
6/30/2023	FT23187VYLHN	TRFS Payments	7/6/2023	33,491.40
6/30/2023	FT23187BSZGV	BENARD ABUODHA OMOLLO	7/6/2023	37,800.00
6/30/2023	FT231870TZTY	DOROTHY ATIENO ODULLA	7/6/2023	37,800.00
6/30/2023	FT23187PLYYM	HARMAN MOSES NJOGA	7/6/2023	37,800.00
6/30/2023	FT23187PLVVS	HILLARY OKOTH ONYANGO	7/6/2023	37,800.00
6/30/2023	FT23187T0JQM	BENARD ABUODHA OMOLLO	7/6/2023	38,400.00
6/30/2023	FT23187P3TTC	RUTH KERUBO RATEMO	7/6/2023	38,400.00
6/30/2023	FT23187WNVF5	HARMAN MOSES NJOGA	7/6/2023	38,400.00
6/30/2023	FT23187NDDDX	EDWIN ISAAC OMOLLO	7/6/2023	46,000.00
6/30/2023	FT23187T5691	NICHOLAS OCHUDHO AYORO	7/6/2023	56,000.00
6/30/2023	FT23187YQ9V0	TOM ONDITI	7/6/2023	57,000.00
6/30/2023	FT23187XNCV8	JACKLINE ATIENO OTIENO	7/6/2023	59,400.00
6/30/2023	FT231874YFJT	HELLEN AWUOR NGADI	7/6/2023	62,300.00
6/30/2023	FT23187LLL2K	silas kapesa nyawira	7/6/2023	62,300.00
6/30/2023	FT231879ZWSM	KENNETH OTIENO OPIYO	7/6/2023	62,300.00
6/30/2023	FT231878PK0W	VALLERY ACHIENG ANGIRO	7/6/2023	62,300.00
6/30/2023	FT23187282RP	TRFS Payments	7/6/2023	68,617.50
6/30/2023	FT23187VYFVB	OKOMBO NEREAH AKOTH	7/6/2023	70,000.00
6/30/2023	FT23187SPLRY	Dennish Onyango Ogola	7/6/2023	70,500.00
6/30/2023	FT23187S5XL3	HEZEKIAH LAGO AWINDA	7/6/2023	70,500.00
6/30/2023	FT231873RX77	ZACHARY OGUTU ONYANGO	7/6/2023	71,000.00
6/30/2023	FT23187HW8H3	SETH OGUTU OKUMU	7/6/2023	72,000.00
6/30/2023	FT231878J2FN	ZACHARIAH MBUYA OKOYO	7/6/2023	72,000.00
6/30/2023	FT23187YXDFS	EMILLY MILDRED ANYANGO OGINGA	7/6/2023	72,000.00
6/30/2023	FT2318719NF0	SAMWEL ONYANGO OMOLLO	7/6/2023	72,000.00
6/30/2023	FT23187V534M	KENEDY ODHIAMBO OUKO	7/6/2023	72,000.00
6/30/2023	FT23187Z44ZZ	WERE JAMES OYUGI	7/6/2023	72,000.00
6/30/2023	FT231874ZLRX	KENEDY ODHIAMBO OUKO	7/6/2023	72,000.00
6/30/2023	FT23187721QJ	KISUMU COUNTY-CBK	7/6/2023	72,000.00
6/30/2023	FT231873195R	ALICE WAJEW A ODEK	7/6/2023	72,000.00
6/30/2023	FT23187JHDQ1	BENSON AMBUTI ADEGA	7/6/2023	72,000.00
6/30/2023	FT231877LYP0	CARREN AJWANG ODHIAMBO	7/6/2023	72,000.00
6/30/2023	FT23187KJMQF	VITALIS OLIEWO KOMUDHO	7/6/2023	72,000.00
6/30/2023	FT231873Z17W	ROSELYNE AWUOR	7/6/2023	72,000.00
6/30/2023	FT231872VXRJ	OMOLO JAMES OCHIENG	7/6/2023	72,000.00
6/30/2023	FT23187KMCDV	VINCENT ONYANGO JAGONGO	7/6/2023	72,930.00
6/30/2023	FT23187LTR8G	OKOMBO NEREAH AKOTH	7/6/2023	72,930.00
6/30/2023	FT23187KFDG1	SETH OGUTU OKUMU	7/6/2023	77,000.00
6/30/2023	FT23187GNPGW	ZACHARIAH MBUYA OKOYO	7/6/2023	77,000.00
6/30/2023	FT2318795RL3	EMILLY MILDRED ANYANGO OGINGA	7/6/2023	77,000.00
6/30/2023	FT231870039H	BILL OLIVER OMONDI ODHIAMBO	7/6/2023	77,000.00
6/30/2023	FT23187RSV00	MARIAM ATIENO OCHIENG ABEID	7/6/2023	77,000.00
6/30/2023	FT231879J6JV	SAMWEL ONYANGO OMOLLO	7/6/2023	77,000.00
6/30/2023	FT23187Y7KZQ	KENEDY ODHIAMBO OUKO	7/6/2023	77,000.00
6/30/2023	FT23187WYPWP	BENSON AMBUTI ADEGA	7/6/2023	77,000.00
6/30/2023	FT23187GW9DS	GEORGE OTHUTHU ABAJA	7/6/2023	77,000.00
6/30/2023	FT23187SZ0LZ	CARREN AJWANG ODHIAMBO	7/6/2023	77,000.00
6/30/2023	FT23187N8RK6	PAMELA AWUOR OYOO	7/6/2023	77,000.00
6/30/2023	FT23187NNXJT	NANCY VIVIENNE MATARA	7/6/2023	77,000.00
6/30/2023	FT23187P7WHM	PETER ODERO ANDITI	7/6/2023	77,000.00
6/30/2023	FT23187RJDN5	VITALIS OLIEWO KOMUDHO	7/6/2023	77,000.00
6/30/2023	FT23187TWQ34	ANNE ATIENO OCHOLA	7/6/2023	77,000.00
6/30/2023	FT23187TB57N	ANNABEL NAMASILIKHE WABUGE	7/6/2023	77,000.00
6/30/2023	FT23187MZWPH	KENNEDY OOKO OUMA	7/6/2023	77,000.00
6/30/2023	FT23187Y6XZJ	PETER HENRY OBASO	7/6/2023	77,000.00
6/30/2023	FT23187YTVMS	FREDRICK ONYANGO OWIDO	7/6/2023	81,700.00
6/30/2023	FT2318759NHJ	ELISHA JACK ORARO	7/6/2023	84,000.00
6/30/2023	FT23187PHM46	MOSES ODHIAMBO OCHELE	7/6/2023	84,500.00
6/30/2023	FT23187FYX22	PAMELA AWUOR OYOO	7/6/2023	84,500.00
6/30/2023	FT231879RFMC	NASHON OPANGA KUSINA	7/6/2023	84,500.00
6/30/2023	FT231874BPPN	FELIX OWUOR OKINYI	7/6/2023	84,500.00
6/30/2023	FT23187SPPCC	GEORGE OTHUTHU ABAJA	7/6/2023	84,500.00
6/30/2023	FT231871C8G7	JENNIFER AKEYO OBONYO	7/6/2023	84,500.00
6/30/2023	FT23187NSMK8	CARREN AJWANG ODHIAMBO	7/6/2023	84,500.00

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6/30/2023	FT23187X0J2P	KENNEDY OOKO OUMA	7/6/2023	84,500.00
6/30/2023	FT23187GFD1D	PETER ODERO ANDITI	7/6/2023	84,500.00
6/30/2023	FT231870K8KK	REUBEN OKOTH RAKWACH	7/6/2023	84,500.00
6/30/2023	FT23187YN6RL	ELISHA JACK ORARO	7/6/2023	84,600.00
6/30/2023	FT2318713PG1	OWEN ODHIAMBO OJUOKO	7/6/2023	84,600.00
6/30/2023	FT23187RLWKS	OWEN ODHIAMBO OJUOK	7/6/2023	91,700.00
6/30/2023	FT23187807NP	ELISHA JACK ORARO	7/6/2023	91,700.00
6/30/2023	FT2318747J85	JOSHWA OKOTH MUNDA	7/6/2023	98,500.00
6/30/2023	FT23187TTQJ6	CHARLES AGENGO	7/6/2023	99,000.00
6/30/2023	FT23187N7KDM	NABOTH ODERO OCHIENG	7/6/2023	99,000.00
6/30/2023	FT23187QTKMH	FELIX OWUOR OKINYI	7/6/2023	132,000.00
6/30/2023	FT231875WM8R	ZABLON OPUNDO OTIENDE	7/6/2023	132,000.00
6/30/2023	FT23187Y9X5B	Kenya Orient Insurance Co Limited	7/6/2023	152,765.00
6/30/2023	FT23187D0H4N	OWEN ODHIAMBO OJUOK	7/6/2023	154,400.00
6/30/2023	FT23187ZTG33	JUBILEE ALLIANZ GENERAL INSURANCE (7/6/2023	177,837.00
6/30/2023	FT23187726K3	Dasonet Cleaning Company Limited	7/6/2023	491,358.65
6/30/2023	FT231875MVQX	Dasonet Cleaning Company Limited	7/6/2023	491,358.65
6/30/2023	FT23187F4KY0	TOVI TOURS AND TRAVEL LIMITED	7/6/2023	550,706.00
6/30/2023	FT23187RP4DH	TOVI TOURS AND TRAVEL LIMITED	7/6/2023	560,415.00
6/30/2023	FT23187ZGJTX	Hayi Tours And Travel Ltd	7/6/2023	675,950.00
6/30/2023	FT23188674CV	MACREEN MOKE LAJAH	7/7/2023	600.00
6/30/2023	FT23188KKNGR	HARMAN MOSES NJOGA	7/7/2023	840.00
6/30/2023	FT231887WLZC	RODJAS ODOYO WAGUDE	7/7/2023	840.00
6/30/2023	FT23188HTKFQ	ANGELYNE AKINYI OBONYO	7/7/2023	840.00
6/30/2023	FT231886HL1W	ZACHARIAH ODHIAMBO NYALALO	7/7/2023	840.00
6/30/2023	FT23188MNMNT	ANGELYNE AKINYI OBONYO	7/7/2023	840.00
6/30/2023	FT231882R0JG	NAOMI KEMUMA ORUTWA	7/7/2023	840.00
6/30/2023	FT23188X34FC	CHRISPINE OGUTA ODIWUOR	7/7/2023	840.00
6/30/2023	FT23188KY7K2	PEREZ AKINYI AYIEKO	7/7/2023	840.00
6/30/2023	FT231883J64K	JUDITH AKOTH OMOLLO	7/7/2023	1,260.00
6/30/2023	FT231886N6Y2	RUTH KERUBO RATEMO	7/7/2023	1,260.00
6/30/2023	FT231887JD2C	BOAZ OUKO ONYANGO	7/7/2023	1,400.00
6/30/2023	FT231884QXWR	MAXIMILLAA AWOUR ODUOR	7/7/2023	1,400.00
6/30/2023	FT23188GVZT8	PATRICK OKOYO AWINO	7/7/2023	1,400.00
6/30/2023	FT231888FK6C	WYCLIFFE OMONDI OWADE	7/7/2023	1,400.00
6/30/2023	FT23188S0P08	FANUEL OLUM OKODE	7/7/2023	1,400.00
6/30/2023	FT23188NZJFG	LUDIA GATI GITARI	7/7/2023	1,400.00
6/30/2023	FT231880F17N	RISPER AUMA	7/7/2023	1,400.00
6/30/2023	FT23188WZ546	ABRAHAM ONYANGO ODEGI	7/7/2023	1,400.00
6/30/2023	FT23188JBSJ1	NICHOLAS OCHUDHO AYORO	7/7/2023	1,400.00
6/30/2023	FT23188YLLVH	EDWARD WASHINGTON ODANGA	7/7/2023	1,400.00
6/30/2023	FT23188MVF4W	MAURINE A. MBOGO	7/7/2023	1,400.00
6/30/2023	FT23188V64QR	WILLIAM OGADA OTIENO	7/7/2023	1,400.00
6/30/2023	FT23188KM926	PAMELA AKINYI OPINDE	7/7/2023	1,400.00
6/30/2023	FT23188HWGL7	DANCUN OTIENO RIAGA	7/7/2023	1,400.00
6/30/2023	FT23188FNRPJ	ANNABEL NAMASILIKHE WABUGE	7/7/2023	1,680.00
6/30/2023	FT23188Y80BZ	DA VID OCHIENG OTIENO	7/7/2023	1,680.00
6/30/2023	FT23188Y6WT6	KENYA POWER AND LIGHTING COMPANY	7/7/2023	1,804.00
6/30/2023	FT231889Y1N9	GRACE ATIENO KUNGA	7/7/2023	2,240.00
6/30/2023	FT23188VZ7N0	ENOCK JAKOYO OGAL	7/7/2023	2,240.00
6/30/2023	FT231888BBDF	RAPHAEL JUMA AKEYO	7/7/2023	2,240.00
6/30/2023	FT23188QNQ1G	JESCA AUMA OTIENO	7/7/2023	2,240.00
6/30/2023	FT23188FS3W3	ROSE AKINYI BARAZA	7/7/2023	2,240.00
6/30/2023	FT23188D929H	FAITH JUDITH ATIENO	7/7/2023	2,800.00
6/30/2023	FT2318805HWT	LUNCH FOR PUBLI	7/7/2023	2,800.00
6/30/2023	FT231884JBSL	NASHON OPANGA KUSINA	7/7/2023	2,800.00
6/30/2023	FT231882981L	SHILOAH INVESTMENTS LTD	7/7/2023	4,719.20
6/30/2023	FT231880JTNK	SHILOAH INVESTMENTS LTD	7/7/2023	6,292.80
6/30/2023	FT23188H6K5L	ABEL OTIENO ONGUKE	7/7/2023	10,000.00
6/30/2023	FT231886ZS3L	ABEL OTIENO ONGUKE	7/7/2023	10,000.00
6/30/2023	FT23188C0PND	SCOVIN ACHIENG ODHIAMBO	7/7/2023	10,000.00
6/30/2023	FT23188V3M00	ABEL OTIENO ONGUKE	7/7/2023	10,000.00
6/30/2023	FT23188Z5BTR	SCOVIN ACHIENG ODHIAMBO	7/7/2023	10,000.00
6/30/2023	FT23188R5260	JULIA AKINYI OTIM	7/7/2023	10,000.00
6/30/2023	FT231887S0GZ	EMMA ATIENO OPAR	7/7/2023	10,000.00
6/30/2023	FT23188M82BY	STEVE OKOTH	7/7/2023	10,000.00

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6/30/2023	FT23188LHTCT	MILLICENT AKINYI WANGULU	7/7/2023	10,000.00
6/30/2023	FT23188PGG11	BRIAN OTIENO MATARA	7/7/2023	10,000.00
6/30/2023	FT2318843HBW	JULIA AKINYI OTIM	7/7/2023	10,000.00
6/30/2023	FT23188TLF2S	ASCAR AKINYI BACH	7/7/2023	10,000.00
6/30/2023	FT23188629VF	STEVE OKOTH	7/7/2023	10,000.00
6/30/2023	FT23188Q9CR1	ASCAR AKINYI BACH	7/7/2023	10,000.00
6/30/2023	FT23188M7ZWQ	ISAAC OMONDI OMOLLO	7/7/2023	10,000.00
6/30/2023	FT23188NFKSG	VIOLET ACHIENG	7/7/2023	10,000.00
6/30/2023	FT23188MY1WS	BRIAN OTIENO MATARA	7/7/2023	10,000.00
6/30/2023	FT23188XT647	STEVE OKOTH	7/7/2023	10,000.00
6/30/2023	FT23188YZQXB	VIOLET ACHIENG	7/7/2023	10,000.00
6/30/2023	FT23188QFMM1	JULIA AKINYI OTIM	7/7/2023	10,000.00
6/30/2023	FT231880F1Z7	EMMA ATIENO OPAR	7/7/2023	10,000.00
6/30/2023	FT231885F543	ISAAC OMONDI OMOLLO	7/7/2023	10,000.00
6/30/2023	FT231889M2XK	BRIAN OTIENO MATARA	7/7/2023	10,000.00
6/30/2023	FT23188SFPBJ	ASCAR AKINYI BACH	7/7/2023	10,000.00
6/30/2023	FT23188N6SSN	MILLICENT AKINYI WANGULU	7/7/2023	10,000.00
6/30/2023	FT23188D9Y9F	ISAAC OMONDI OMOLLO	7/7/2023	10,000.00
6/30/2023	FT23188FCNK5	EMMA ATIENO OPAR	7/7/2023	10,000.00
6/30/2023	FT2318865JL7	MILLICENT AKINYI WANGULU	7/7/2023	10,000.00
6/30/2023	FT23188ZLONP	VIOLET ACHIENG	7/7/2023	10,000.00
6/30/2023	FT23188M8JR7	SCOVIN ACHIENG ODHIAMBO	7/7/2023	10,000.00
6/30/2023	FT23188B5LM3	ELLEN BELINDER OCHIENG	7/7/2023	10,000.00
6/30/2023	FT23188JL5QX	ELLEN BELINDER OCHIENG	7/7/2023	10,000.00
6/30/2023	FT23188CG5MQ	ELLEN BELINDER OCHIENG	7/7/2023	10,000.00
6/30/2023	FT23188D5HRB	SAMSON OKOTH NYAGOL	7/7/2023	10,000.00
6/30/2023	FT23188G221G	SAMSON OKOTH NYAGOL	7/7/2023	10,000.00
6/30/2023	FT231882NYTZ	SAMSON OKOTH NYAGOL	7/7/2023	10,000.00
6/30/2023	FT231881RHBJ	CFAO MOTORS KENYA LIMITED	7/7/2023	14,250.00
6/30/2023	FT231880GWJP	CFAO MOTORS KENYA LIMITED	7/7/2023	25,551.70
6/30/2023	FT231885269W	JUDITH AKOTH OMOLLO	7/7/2023	27,400.00
6/30/2023	FT23188PYLTZ	KISUMU NORTH WARD MCA OFFICE	7/7/2023	30,000.00
6/30/2023	FT23188QO6V0	CENTRAL NYAKACH WARD	7/7/2023	30,000.00
6/30/2023	FT23188DKQPK	AHERO WARD	7/7/2023	30,000.00
6/30/2023	FT23188YTBJ4	SOUTH EAST NYAKACH	7/7/2023	30,000.00
6/30/2023	FT23188TTGZC	NORTH WEST KISUMU	7/7/2023	30,000.00
6/30/2023	FT23188X0H5P	WEST SEME WARD	7/7/2023	30,000.00
6/30/2023	FT23188TP9G0	NYALENDA B WARD OFFICE	7/7/2023	30,000.00
6/30/2023	FT231883WF4F	KISUMU NORTH WARD MCA OFFICE	7/7/2023	30,000.00
6/30/2023	FT23188QB2V3	SOUTH EAST NYAKACH	7/7/2023	30,000.00
6/30/2023	FT23188F2FGM	CENTRAL NYAKACH WARD	7/7/2023	30,000.00
6/30/2023	FT23188KMR46	NORTH WEST KISUMU	7/7/2023	30,000.00
6/30/2023	FT23188RNGXT	NYALENDA B WARD OFFICE	7/7/2023	30,000.00
6/30/2023	FT231881GXC4	WEST SEME WARD	7/7/2023	30,000.00
6/30/2023	FT23188L8TC9	KISUMU NORTH WARD MCA OFFICE	7/7/2023	30,000.00
6/30/2023	FT23188VBGB9	SOUTH EAST NYAKACH	7/7/2023	30,000.00
6/30/2023	FT23188GZBB6	AHERO WARD	7/7/2023	30,000.00
6/30/2023	FT23188QW792	NYALENDA B WARD OFFICE	7/7/2023	30,000.00
6/30/2023	FT23188BZPX9	SHAURIMOYO/KALOLENI WARD OFFICE	7/7/2023	30,000.00
6/30/2023	FT23188BYBCG	AWASI/ONJIKO WARD	7/7/2023	30,000.00
6/30/2023	FT231883ZYHZ	KOBURA WARD	7/7/2023	30,000.00
6/30/2023	FT23188TCZ7Q	KOLWA EAST WARD	7/7/2023	30,000.00
6/30/2023	FT23188452L5	KABONYO/KANYAGWAR WARD OFFICE	7/7/2023	30,000.00
6/30/2023	FT23188XTGB0	EAST SEME WARD OFFICE	7/7/2023	30,000.00
6/30/2023	FT23188WTZB7	OMBEYI WARD	7/7/2023	30,000.00
6/30/2023	FT231880VFGW	MANYATTA B WARD	7/7/2023	30,000.00
6/30/2023	FT231880PPH	MARKET/MILIMANI WARD	7/7/2023	30,000.00
6/30/2023	FT23188Z3YZ6	WEST NYAKACH WARD	7/7/2023	30,000.00
6/30/2023	FT2318838LMR	EAST KANO/WAWIDHI WARD	7/7/2023	30,000.00
6/30/2023	FT23188XZ3PD	CENTRAL KISUMU WARD	7/7/2023	30,000.00
6/30/2023	FT23188YZB7X	NORTH NYAKACH WARD	7/7/2023	30,000.00
6/30/2023	FT231882VNZH	MASOGO/NYANGOMA WARD	7/7/2023	30,000.00
6/30/2023	FT231887CYCV	RAILWAYS WARD	7/7/2023	30,000.00
6/30/2023	FT231882VMCS	WEST NYAKACH WARD	7/7/2023	30,000.00
6/30/2023	FT23188K5KQ4	NORTH NYAKACH WARD	7/7/2023	30,000.00

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6/30/2023	FT231880D9X2	MASOGO/NYANGOMA WARD	7/7/2023	30,000.00
6/30/2023	FT231884T5H4	RAILWAYS WARD	7/7/2023	30,000.00
6/30/2023	FT231881SPC3	KABONYO/KANYAGWAR WARD OFFICE	7/7/2023	30,000.00
6/30/2023	FT231881SQF6	KOLWA EAST WARD	7/7/2023	30,000.00
6/30/2023	FT23188F6DQ3	KOBURA WARD	7/7/2023	30,000.00
6/30/2023	FT23188FBDLN	MARKET/MILIMANI WARD	7/7/2023	30,000.00
6/30/2023	FT23188SR3B6	MIGOSI WARD OFFICE	7/7/2023	30,000.00
6/30/2023	FT23188PN01G	SOUTH WEST KISUMU WARD	7/7/2023	30,000.00
6/30/2023	FT23188ZS2Q0	MIWANI WARD OFFICE	7/7/2023	30,000.00
6/30/2023	FT23188ZH40X	NORTH SEME WARD	7/7/2023	30,000.00
6/30/2023	FT23188Q7SW4	CENTRAL SEME WARD	7/7/2023	30,000.00
6/30/2023	FT23188Y71FQ	KOBURA WARD	7/7/2023	30,000.00
6/30/2023	FT23188YX8Q6	CENTRAL SEME WARD	7/7/2023	30,000.00
6/30/2023	FT231886K09N	SHAURIMOYO/KALOLENI WARD OFFICE	7/7/2023	30,000.00
6/30/2023	FT23188PMMNV	AWASI/ONJIKO WARD	7/7/2023	30,000.00
6/30/2023	FT23188B9PH9	MANYATTA B WARD	7/7/2023	30,000.00
6/30/2023	FT23188VCZYP	RAILWAYS WARD	7/7/2023	30,000.00
6/30/2023	FT23188GTBBY	CENTRAL KISUMU WARD	7/7/2023	30,000.00
6/30/2023	FT23188W45HL	MIWANI WARD OFFICE	7/7/2023	30,000.00
6/30/2023	FT23188HBCTK	EAST SEME WARD OFFICE	7/7/2023	30,000.00
6/30/2023	FT23188366NT	MIGOSI WARD OFFICE	7/7/2023	30,000.00
6/30/2023	FT23188DP2F8	NORTH SEME WARD	7/7/2023	30,000.00
6/30/2023	FT23188C5CHH	KOLWA EAST WARD	7/7/2023	30,000.00
6/30/2023	FT2318899TMD	SOUTH WEST KISUMU WARD	7/7/2023	30,000.00
6/30/2023	FT23188JRCGX	MARKET/MILIMANI WARD	7/7/2023	30,000.00
6/30/2023	FT23188ZCP8	OMBEYI WARD	7/7/2023	30,000.00
6/30/2023	FT23188DFCDN	MASOGO/NYANGOMA WARD	7/7/2023	30,000.00
6/30/2023	FT231881HG0H	KABONYO/KANYAGWAR WARD OFFICE	7/7/2023	30,000.00
6/30/2023	FT231884FMYQ	EAST KANO/WAWIDHI WARD	7/7/2023	30,000.00
6/30/2023	FT23188V858F	NORTH NYAKACH WARD	7/7/2023	30,000.00
6/30/2023	FT2318831MTR	CENTRAL SEME WARD	7/7/2023	30,000.00
6/30/2023	FT23188S0TWJ	EAST SEME WARD OFFICE	7/7/2023	30,000.00
6/30/2023	FT23188WG466	MIGOSI WARD OFFICE	7/7/2023	30,000.00
6/30/2023	FT23188ZR3BJ	OMBEYI WARD	7/7/2023	30,000.00
6/30/2023	FT23188VDFK6	SOUTH WEST KISUMU WARD	7/7/2023	30,000.00
6/30/2023	FT231889YX6Z	CENTRAL KISUMU WARD	7/7/2023	30,000.00
6/30/2023	FT231883WNG2	WEST NYAKACH WARD	7/7/2023	30,000.00
6/30/2023	FT23188RK VR8	SHAURIMOYO/KALOLENI WARD OFFICE	7/7/2023	30,000.00
6/30/2023	FT23188W0MVP	MANYATTA B WARD	7/7/2023	30,000.00
6/30/2023	FT23188ZJ8F1	AWASI/ONJIKO WARD	7/7/2023	30,000.00
6/30/2023	FT23188SH5S6	NORTH SEME WARD	7/7/2023	30,000.00
6/30/2023	FT23188365H1	EAST KANO/WAWIDHI WARD	7/7/2023	30,000.00
6/30/2023	FT23188RWJNC	MIWANI WARD OFFICE	7/7/2023	30,000.00
6/30/2023	FT2318807TGQ	NORTH WEST KISUMU	7/7/2023	30,000.00
6/30/2023	FT23188C5G44	AHERO WARD	7/7/2023	30,000.00
6/30/2023	FT23188ZY47N	CENTRAL NYAKACH WARD	7/7/2023	30,000.00
6/30/2023	FT23188ZJZ8Z	WEST SEME WARD	7/7/2023	30,000.00
6/30/2023	FT23188LTKCB	CHEMELIL WARD OFFICE	7/7/2023	30,000.00
6/30/2023	FT23188WB98T	KONDELE WARD OFFICE	7/7/2023	30,000.00
6/30/2023	FT23188T02DF	NYALENDA A WARD OFFICE	7/7/2023	30,000.00
6/30/2023	FT23188D33WD	KAJULU WARD OFFICE	7/7/2023	30,000.00
6/30/2023	FT231885FVC2	WEST KISUMU WARD	7/7/2023	30,000.00
6/30/2023	FT231881CK9P	CHEMELIL WARD OFFICE	7/7/2023	30,000.00
6/30/2023	FT23188S623Q	KONDELE WARD OFFICE	7/7/2023	30,000.00
6/30/2023	FT23188NX01T	KOLWA CENTRAL WARD	7/7/2023	30,000.00
6/30/2023	FT23188ZGCVW	KAJULU WARD OFFICE	7/7/2023	30,000.00
6/30/2023	FT23188HQM18	KOLWA CENTRAL WARD	7/7/2023	30,000.00
6/30/2023	FT23188532YV	WEST KISUMU WARD	7/7/2023	30,000.00
6/30/2023	FT23188X4XKJ	KAJULU WARD OFFICE	7/7/2023	30,000.00
6/30/2023	FT23188L1B5H	KOLWA CENTRAL WARD	7/7/2023	30,000.00
6/30/2023	FT23188ZTWJ4	NYALENDA A WARD OFFICE	7/7/2023	30,000.00
6/30/2023	FT23188YQYBX	KONDELE WARD OFFICE	7/7/2023	30,000.00
6/30/2023	FT23188YSF17	CHEMELIL WARD OFFICE	7/7/2023	30,000.00
6/30/2023	FT231885B370	NYALENDA A WARD OFFICE	7/7/2023	30,000.00
6/30/2023	FT231881QZLM	WEST KISUMU WARD	7/7/2023	30,000.00
6/30/2023	FT23188W2LFB	EVANS OLUOCH OLONGE	7/7/2023	31,500.00

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6/30/2023	FT231885WBD3	MACREEN MOKE LAJAH	7/7/2023	35,500.00
6/30/2023	FT231880QZ47	JUBILEE ALLIANZ GENERAL INSURANCE (7/7/2023	56,900.00
6/30/2023	FT23188VTCGR	CHRISTINE OKINYO ONYANGO	7/7/2023	59,400.00
6/30/2023	FT231884F4RK	ROSE AKINYI BARAZA	7/7/2023	59,400.00
6/30/2023	FT23188QW54P	MOLLEN ADHIAMBO ACHAYO	7/7/2023	60,000.00
6/30/2023	FT23188HNXL7	JOB OMONDI	7/7/2023	70,500.00
6/30/2023	FT23188SSGGD	EDWARD WASHINGTON ODANGA	7/7/2023	70,500.00
6/30/2023	FT231883MMLG	JOACHIM OKETCH OMIENO	7/7/2023	72,000.00
6/30/2023	FT231888QH58	MAURICE OTIENO NGETA	7/7/2023	72,000.00
6/30/2023	FT23188ZJ5M4	NANCY VIVIENNE MATARA	7/7/2023	72,000.00
6/30/2023	FT23188Q666P	KENYA SCHOOL OF GOVERNMENT MATUGA	7/7/2023	78,424.15
6/30/2023	FT23188GLH4D	CHRISTINE OKINYO ONYANGO	7/7/2023	79,100.00
6/30/2023	FT23188ZMTFK	Dennish Onyango Ogola	7/7/2023	79,100.00
6/30/2023	FT23188DFS9D	FELIX OWUOR OKINYI	7/7/2023	82,000.00
6/30/2023	FT23188JSNGF	SOSA COTTAGES LTD	7/7/2023	82,551.70
6/30/2023	FT23188073D0	MARK IMBULA	7/7/2023	84,500.00
6/30/2023	FT23188N1LQV	ZABLON OPUNDO OTIENDE	7/7/2023	84,500.00
6/30/2023	FT23188KC98G	JOACHIM OKETCH OMIENO	7/7/2023	84,500.00
6/30/2023	FT23188L05VM	MAURICE OTIENO NGETA	7/7/2023	84,500.00
6/30/2023	FT23188RKN31	GEOFFREY CHEROSE	7/7/2023	84,500.00
6/30/2023	FT23188YFQFS	RATIB AHMED BOITONE	7/7/2023	84,500.00
6/30/2023	FT23188B65R9	EDWIN OUMA KISIA	7/7/2023	84,500.00
6/30/2023	FT231882QMRS	VINCENT ONYANGO JAGONGO	7/7/2023	84,500.00
6/30/2023	FT231880D8DT	SETH OGUTU OKUMU	7/7/2023	84,500.00
6/30/2023	FT23188HL0WC	HABIL OMONDI NYASUNA	7/7/2023	84,500.00
6/30/2023	FT23188WXMWZ	CHARLES AGENGO	7/7/2023	85,000.00
6/30/2023	FT23188J522R	NABOTH ODERO OCHIENG	7/7/2023	85,000.00
6/30/2023	FT23188P0Y2C	ROSELYNE AWUOR	7/7/2023	98,000.00
6/30/2023	FT23188MZ8WL	MOLLEN ADHIAMBO ACHAYO	7/7/2023	98,000.00
6/30/2023	FT23188KXBZW	FELIX OWUOR OKINYI	7/7/2023	98,000.00
6/30/2023	FT23188CBT2Z	EDWIN OUMA KISIA	7/7/2023	98,000.00
6/30/2023	FT231883WWSA	NASHON OPANGA KUSINA	7/7/2023	98,000.00
6/30/2023	FT23188LWG62	KISUMU WATER AND SEWERAGE COMPANY	7/7/2023	98,750.75
6/30/2023	FT231880S2LH	Elyco Motors Limited	7/7/2023	104,565.50
6/30/2023	FT23188VSH03	KENYA SCHOOL OF GOVERNMENT MOMBASA	7/7/2023	118,560.00
6/30/2023	FT23188HJ7JQ	WESTERN MOTOR REPAIRS AND MACHINERY	7/7/2023	122,844.85
6/30/2023	FT23188HXSQB	KENYA SCHOOL OF GOVERNMENT- LOWER K	7/7/2023	136,800.00
6/30/2023	FT231887Q3Y2	SAFARICOM KENYA LIMITED	7/7/2023	138,000.00
6/30/2023	FT231882V90H	Accessnet Communications Limited	7/7/2023	138,077.60
6/30/2023	FT23188D10SH	SAFARICOM KENYA LIMITED	7/7/2023	140,000.00
6/30/2023	FT231889Q01G	SAFARICOM KENYA LIMITED	7/7/2023	140,000.00
6/30/2023	FT23188114HD	SAFARICOM KENYA LIMITED	7/7/2023	143,000.00
6/30/2023	FT23188JWTSK	THE STAR PUBLICATIONS LIMITED	7/7/2023	166,440.00
6/30/2023	FT23188PBHK5	THE STAR PUBLICATIONS LIMITED	7/7/2023	180,092.50
6/30/2023	FT23188BYYQJ	NATION MEDIA GROUP LIMITED	7/7/2023	180,120.00
6/30/2023	FT23188Z08C1	LOCAL AUTHORITY PROVIDENT FUND	7/7/2023	209,705.70
6/30/2023	FT23188K3MT1	Bondo Pride Hotel Limited	7/7/2023	221,120.70
6/30/2023	FT23188R1TVW	Elyco Motors Limited	7/7/2023	238,712.05
6/30/2023	FT23188JPQ78	Bondo Pride Hotel Limited	7/7/2023	294,827.60
6/30/2023	FT23188WRSQS	INSTITUTE OF CERTIFIED PUBLIC ACCOU	7/7/2023	295,000.00
6/30/2023	FT23188799MT	MF1 DOCUMENT SOLUTIONS LIMITED	7/7/2023	305,303.80
6/30/2023	FT23188K50P0	PRIDE KINGS SERVICES LIMITED	7/7/2023	307,800.00
6/30/2023	FT23188X721B	NATION MEDIA GROUP LIMITED	7/7/2023	435,765.00
6/30/2023	FT23188MPFHL	Chester East Africa Consulting Limi	7/7/2023	480,156.20
6/30/2023	FT23188Z6N9	Daggo Logistics Limited	7/7/2023	685,179.30
6/30/2023	FT23188JKDQT	Vicmark Hotels And Lodges Limited	7/7/2023	784,241.40
6/30/2023	FT23188DDYRQ	R H DEVANI LIMITED	7/7/2023	884,482.75
6/30/2023	FT23188LR3QC	OKUMU JOHN And ASSOCIATES	7/7/2023	1,280,071.30
6/30/2023	FT23188SG1B6	Akdean Company Limited	7/7/2023	1,909,008.60
6/30/2023	FT2319149K6F	TRFS Payments	7/10/2023	92.00
6/30/2023	FT23191ZP694	TRFS Payments	7/10/2023	119.60
6/30/2023	FT23191TYSZ8	TRFS Payments	7/10/2023	591.25
6/30/2023	FT23191F3YWZ	TRFS Payments	7/10/2023	657.95
6/30/2023	FT23191NNBQW	TRFS Payments	7/10/2023	862.05
6/30/2023	FT231913M0Z3	TRFS Payments	7/10/2023	862.05
6/30/2023	FT23191MZHPM	TRFS Payments	7/10/2023	862.05

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6/30/2023	FT2319183JWM	TRFS Payments	7/10/2023	862.05
6/30/2023	FT23191HVM39	TRFS Payments	7/10/2023	1,400.00
6/30/2023	FT2319126RT2	TRFS Payments	7/10/2023	5,600.00
6/30/2023	FT2319191SKQ	TRFS Payments	7/10/2023	5,780.00
6/30/2023	FT23191YKGGC	TRFS Payments	7/10/2023	6,897.25
6/30/2023	FT23191PQ4BW	TRFS Payments	7/10/2023	6,897.25
6/30/2023	FT23191T4G72	TRFS Payments	7/10/2023	39,343.00
6/30/2023	FT23191BKK5D	TRFS Payments	7/10/2023	119,100.00
6/30/2023	FT23191XQQ98	TRFS Payments	7/10/2023	119,100.00
6/30/2023	FT23192Q06GW	TRFS Payments	7/11/2023	500.00
6/30/2023	FT23192C5RNZ	TRFS Payments	7/11/2023	500.00
6/30/2023	FT23192Z0TFZ	TRFS Payments	7/11/2023	500.00
6/30/2023	FT231929NFBL	EDWIN OMONDI AMONDI	7/11/2023	600.00
6/30/2023	FT23192DJ0GY	TRFS Payments	7/11/2023	700.00
6/30/2023	FT23192CV521	TRFS Payments	7/11/2023	700.00
6/30/2023	FT231923VP39	TRFS Payments	7/11/2023	700.00
6/30/2023	FT23192HG2NP	BRENDA VIHENDA CHASI	7/11/2023	840.00
6/30/2023	FT23192Z3QL5	ALLAN OTIENO OTIENO	7/11/2023	840.00
6/30/2023	FT23192XC6C3	DOROTHY ATIENO ODULLA	7/11/2023	840.00
6/30/2023	FT23192XBBF9	EDWIN ISAAC OMOLLO	7/11/2023	840.00
6/30/2023	FT23192CS533	BELINDER MIDNIGHT OWINO	7/11/2023	840.00
6/30/2023	FT23192YVX33	ZACHARY AGOLA	7/11/2023	840.00
6/30/2023	FT23192YM85K	BENARD ABUODHA OMOLLO	7/11/2023	840.00
6/30/2023	FT23192NGV14	ELIZABETH ACHIENG AYIECHO	7/11/2023	840.00
6/30/2023	FT23192DYWKR	AUSTINE OCHIENG NYAMWAYA	7/11/2023	840.00
6/30/2023	FT23192BHJF8	ZACHARY AGOLA	7/11/2023	840.00
6/30/2023	FT23192X0VFK	Outward RTGS Payment MT 102	7/11/2023	1,000.00
6/30/2023	FT231926DV61	TRFS Payments	7/11/2023	1,200.00
6/30/2023	FT23192LJ4BD	TRFS Payments	7/11/2023	1,200.00
6/30/2023	FT23192N4HKK	TRFS Payments	7/11/2023	1,200.00
6/30/2023	FT23192B0L3T	MOSES ORWA OGUTU	7/11/2023	1,260.00
6/30/2023	FT23192NQFX8	HELLEN AWUOR NGADI	7/11/2023	1,400.00
6/30/2023	FT231921B9B5	CHARLES KENNEDY ONGONGA	7/11/2023	1,400.00
6/30/2023	FT23192HSG03	GEOFFREY AKUNGU OMOLLO	7/11/2023	1,400.00
6/30/2023	FT23192FT91C	LILIAN ACHIENG NYAMITA	7/11/2023	1,400.00
6/30/2023	FT23192XG5D2	VANE GESARE MIRERA	7/11/2023	1,400.00
6/30/2023	FT23192VDXN7	DAVID ONYANGO AYIEKO	7/11/2023	1,400.00
6/30/2023	FT231924HH5F	JARED OMUNYINI	7/11/2023	1,400.00
6/30/2023	FT23192QVL8R	OLIVER RADET ABUTO	7/11/2023	1,400.00
6/30/2023	FT23192KBKBW	CHRISTINE OKINYO ONYANGO	7/11/2023	1,400.00
6/30/2023	FT231929V2KG	FREDRICK ONYANGO OWIDO	7/11/2023	1,400.00
6/30/2023	FT231920Q5TP	JOSEPH OTIENO OWUOR	7/11/2023	1,400.00
6/30/2023	FT231924JDP3	VALLERY ACHIENG ANGIRO	7/11/2023	1,400.00
6/30/2023	FT23192DVZ69	KENNEDY ONYANGO OKISE	7/11/2023	1,400.00
6/30/2023	FT23192J7MJ5	JACKLINE ATIENO OTIENO	7/11/2023	1,400.00
6/30/2023	FT23192Y1MC2	PETER ODERO ANDITI	7/11/2023	2,100.00
6/30/2023	FT23192D051M	ESTHER ADHIAMBO	7/11/2023	2,240.00
6/30/2023	FT23192RJVKF	EMILY JEBIWOTT CHIRCHIR	7/11/2023	2,240.00
6/30/2023	FT2319244MF3	Dennish Onyango Ogola	7/11/2023	2,240.00
6/30/2023	FT23192YZ720	CHRISTABEL AKELLO ADIKA	7/11/2023	2,240.00
6/30/2023	FT23192TSFHQ	DENNIS ODHIAMBO	7/11/2023	2,240.00
6/30/2023	FT23192C6LS7	MARTHA ADHIAMBO OTIENO	7/11/2023	2,520.00
6/30/2023	FT23192P3FYZ	MARK IMBULA	7/11/2023	2,800.00
6/30/2023	FT23192K0GN8	ROSELYNE AWUOR	7/11/2023	2,800.00
6/30/2023	FT23192D30R5	DAVID OCHIENG OTIENO	7/11/2023	3,000.00
6/30/2023	FT23192NJZ63	EDWIN ISAAC OMOLLO	7/11/2023	4,200.00
6/30/2023	FT23192331YB	JOSEPH OTIENO OWUOR	7/11/2023	5,000.00
6/30/2023	FT231924WRF1	SHILOAH INVESTMENTS LTD	7/11/2023	5,244.00
6/30/2023	FT23192XYRP4	JOSEPH OTIENO OWUOR	7/11/2023	6,000.00
6/30/2023	FT23192C0HJF	SHILOAH INVESTMENTS LTD	7/11/2023	6,817.20
6/30/2023	FT23192RNZ0F	OLGA ATIENO OWANO	7/11/2023	7,068.00
6/30/2023	FT2319250JG8	SETH ORUTWA MOCHACHE	7/11/2023	7,068.00
6/30/2023	FT23192FS7VC	Dennish Onyango Ogola	7/11/2023	8,624.00
6/30/2023	FT23192P871Y	JESCA AUMA OTIENO	7/11/2023	8,624.00
6/30/2023	FT23192DXKFX	PATRICK OKOYO AWINO	7/11/2023	8,624.00

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6/30/2023	FT231927L6MK	GEOFFREY AKUNGU OMOLLO	7/11/2023	9,741.00
6/30/2023	FT231928GWWH	OLIVER RADET ABUTO	7/11/2023	9,741.00
6/30/2023	FT231924L1TJ	VELINDA ANYANGO OKELLO	7/11/2023	9,741.00
6/30/2023	FT23192454X8	JACKLINE ATIENO OTIENO	7/11/2023	9,741.00
6/30/2023	FT23192LD4D4	DOMINIC MUINDE	7/11/2023	12,829.00
6/30/2023	FT231922YJ2P	GORGON OTIENO NYAMBERE	7/11/2023	13,000.00
6/30/2023	FT23192DB2QM	JOSEPH OTIENO OWUOR	7/11/2023	14,850.00
6/30/2023	FT2319265XFV	FANUEL OLUM OKODE	7/11/2023	15,000.00
6/30/2023	FT23192DPX53	NICHOLAS OCHUDHO AYORO	7/11/2023	19,000.00
6/30/2023	FT23192Z3SZH	MEK SACCO LIMITED	7/11/2023	19,116.55
6/30/2023	FT231922ZP3Y	ZACHARY AGOLA	7/11/2023	20,000.00
6/30/2023	FT23192S6KV9	BRITISH AMERICAN INSURANCE	7/11/2023	20,000.00
6/30/2023	FT231920SY0P	NANCY VIVIENNE MATARA	7/11/2023	26,180.00
6/30/2023	FT2319213GZN	SOUTH WEST NYAKACH WARD	7/11/2023	30,000.00
6/30/2023	FT23192MG0JD	MUHORONI/KORU WARD OFFICE	7/11/2023	30,000.00
6/30/2023	FT23192WGKQ4	SOUTH WEST NYAKACH WARD	7/11/2023	30,000.00
6/30/2023	FT23192842D0	MUHORONI/KORU WARD OFFICE	7/11/2023	30,000.00
6/30/2023	FT23192SD61B	MUHORONI/KORU WARD OFFICE	7/11/2023	30,000.00
6/30/2023	FT231922WJQR	SOUTH WEST NYAKACH WARD	7/11/2023	30,000.00
6/30/2023	FT23192RMD6Y	MONICA AKELLO OGADA	7/11/2023	30,000.00
6/30/2023	FT23192CHYZ0	Dennish Onyango Ogola	7/11/2023	32,000.00
6/30/2023	FT23192WT5CK	CFAO MOTORS KENYA LIMITED	7/11/2023	33,700.75
6/30/2023	FT23192P2381	CFAO MOTORS KENYA LIMITED	7/11/2023	37,502.05
6/30/2023	FT23192FS74J	PEREZ AKINYI AYIEKO	7/11/2023	39,500.00
6/30/2023	FT23192H9FDY	LILIAN ACHIENG NYAMITA	7/11/2023	40,000.00
6/30/2023	FT23192TXQM5	LILIAN ACHIENG NYAMITA	7/11/2023	40,000.00
6/30/2023	FT23192N31LV	CHRISTINE OKINYO ONYANGO	7/11/2023	40,000.00
6/30/2023	FT23192D7R9P	BENARD ABUODHA OMOLLO	7/11/2023	41,769.00
6/30/2023	FT23192NHPWK	JOSEPH OTIENO OWUOR	7/11/2023	42,000.00
6/30/2023	FT23192725LT	DANIEL ONYANGO RADING	7/11/2023	45,500.00
6/30/2023	FT23192D2C39	BENARD ABUODHA OMOLLO	7/11/2023	47,967.00
6/30/2023	FT23192XFNFB	ROSELYNE AWUOR	7/11/2023	48,677.00
6/30/2023	FT231924X7L9	LEIX ENTERPRISES	7/11/2023	49,137.95
6/30/2023	FT23192S3K90	LEIX ENTERPRISES	7/11/2023	49,137.95
6/30/2023	FT231927785C	LEIX ENTERPRISES	7/11/2023	49,137.95
6/30/2023	FT23192QW11F	LEIX ENTERPRISES	7/11/2023	49,137.95
6/30/2023	FT23192VLZRQ	FANUEL OLUM OKODE	7/11/2023	54,510.40
6/30/2023	FT231927DWL1	BILL OTIENO	7/11/2023	54,510.40
6/30/2023	FT23192GCWJN	ESTHER ADHIAMBO	7/11/2023	60,000.00
6/30/2023	FT23192XWH5K	ESTHER ADHIAMBO	7/11/2023	60,000.00
6/30/2023	FT23192BD2Y5	SETH OCHIENG	7/11/2023	72,000.00
6/30/2023	FT231929RNYL	PATRICK LUMUMBA OWADE	7/11/2023	72,000.00
6/30/2023	FT23192ZK5WH	KENNEDY OOKO OUMA	7/11/2023	72,000.00
6/30/2023	FT231927RS9P	OKOMBO NEREAH AKOTH	7/11/2023	77,000.00
6/30/2023	FT23192DMS9H	ARTHUR OMONDI GOR	7/11/2023	79,100.00
6/30/2023	FT23192TXJ6Y	KENYA SCHOOL OF GOVERNMENT- LOWER K	7/11/2023	79,800.00
6/30/2023	FT23192D1PZW	NOEL OTIENO OLWENY	7/11/2023	84,500.00
6/30/2023	FT231922P6ZR	SETH OCHIENG	7/11/2023	84,500.00
6/30/2023	FT23192YGT43	PATRICK LUMUMBA OWADE	7/11/2023	84,500.00
6/30/2023	FT23192NNFVM	PATRICK LUMUMBA OWADE	7/11/2023	84,500.00
6/30/2023	FT231927W85G	PHILEMON KIPKOSGEI RONO	7/11/2023	84,500.00
6/30/2023	FT23192LY739	ROSELYNE AWUOR	7/11/2023	84,500.00
6/30/2023	FT23192YNWLQ	MONICA AKELLO OGADA	7/11/2023	84,500.00
6/30/2023	FT231928PTB8	LUCY MUGADUKHA ANANGWE	7/11/2023	85,000.00
6/30/2023	FT23192N4SV7	GEORGE ROMEO ONGALA OTIENO	7/11/2023	85,000.00
6/30/2023	FT23192S45N7	MOLLEN ADHIAMBO ACHAYO	7/11/2023	85,000.00
6/30/2023	FT231929LYSM	DOROTHY AMONDI ROTA	7/11/2023	85,000.00
6/30/2023	FT23192QGNG4	ROSELYNE AWUOR	7/11/2023	86,000.00
6/30/2023	FT23192M423T	INSTITUTE OF HUMAN RESOURCE MANAGEM	7/11/2023	319,200.00
6/30/2023	FT231928CHKX	KENYA SCHOOL OF GOVERNMENT- LOWER K	7/11/2023	329,460.00
6/30/2023	FT23192GR8GZ	PRIDE KINGS GROUP LTD	7/11/2023	393,142.75
6/30/2023	FT231929RG5K	PRIDE KINGS GROUP LTD	7/11/2023	393,142.75
6/30/2023	FT23192679JK	ELIAKIM AKUNGU OKELLO	7/11/2023	577,900.00
6/30/2023	FT23192WCKSZ	JANET OMOLO OPIATA	7/11/2023	577,900.00

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6/30/2023	FT231930MZJ4	KENNETH OLANGO	7/12/2023	4,500.00
6/30/2023	FT23193B9JDJ	KENNETH OLANGO	7/12/2023	4,500.00
6/30/2023	FT2319314558	KENNETH OLANGO	7/12/2023	4,500.00
6/30/2023	FT23193YJYWJ	JAMES OTIENO JUMA	7/12/2023	6,300.00
6/30/2023	FT23193XSPTP	JAMES OTIENO JUMA	7/12/2023	6,300.00
6/30/2023	FT23193S3KJ9	JAMES OTIENO JUMA	7/12/2023	6,300.00
6/30/2023	FT231939G22V	ALLOYCE OTIENO	7/12/2023	10,800.00
6/30/2023	FT23193CFSM1	ALLOYCE OTIENO	7/12/2023	10,800.00
6/30/2023	FT23193V5V3Q	ALLOYCE OTIENO	7/12/2023	10,800.00
6/30/2023	FT23193XLG3W	SETH OGUTU OKUMU	7/12/2023	14,000.00
6/30/2023	FT231932WR2Y	WERE JAMES OYUGI	7/12/2023	14,000.00
6/30/2023	FT23193WBCJ1	OMOLO JAMES OCHIENG	7/12/2023	14,000.00
6/30/2023	FT231938CLF8	COUNTY ASSEMBLY OF KISUMU	7/12/2023	15,817.50
6/30/2023	FT23193QFSK3	MAXIMILLAA AWOUR ODUOR	7/12/2023	59,300.00
6/30/2023	FT23193QGGH4	MAXIMILLAA AWOUR ODUOR	7/12/2023	59,800.00
6/30/2023	FT23193X9865	PAMELA AKINYI OPINDE	7/12/2023	62,300.00
6/30/2023	FT2319326J8B	PAMELA AKINYI OPINDE	7/12/2023	70,500.00
6/30/2023	FT2319346F7T	SETH OGUTU OKUMU	7/12/2023	373,966.00
6/30/2023	FT23193HJMV5	WERE JAMES OYUGI	7/12/2023	373,966.00
6/30/2023	FT23193YS1XQ	OMOLO JAMES OCHIENG	7/12/2023	373,966.00
6/30/2023	FT231947Q4Y8	TRFS Payments	7/13/2023	78.20
6/30/2023	FT23194QN8RM	TRFS Payments	7/13/2023	1,000.00
6/30/2023	FT231941M35P	TRFS Payments	7/13/2023	1,000.00
6/30/2023	FT23194NVSRQ	TRFS Payments	7/13/2023	1,000.00
6/30/2023	FT231949HNXV	TRFS Payments	7/13/2023	1,000.00
6/30/2023	FT23194R17P1	TRFS Payments	7/13/2023	1,200.00
6/30/2023	FT23194467XL	TRFS Payments	7/13/2023	1,200.00
6/30/2023	FT23194J5N1G	TRFS Payments	7/13/2023	1,200.00
6/30/2023	FT231940ZRDW	TRFS Payments	7/13/2023	1,200.00
6/30/2023	FT231942WWKK	TRFS Payments	7/13/2023	1,750.00
6/30/2023	FT231944Q0J3	TRFS Payments	7/13/2023	1,750.00
6/30/2023	FT2319478PDH	TRFS Payments	7/13/2023	1,750.00
6/30/2023	FT23194TQYT7	TRFS Payments	7/13/2023	1,750.00
6/30/2023	FT2319413T0X	TRFS Payments	7/13/2023	1,750.00
6/30/2023	FT23194BX6ZP	TRFS Payments	7/13/2023	2,000.00
6/30/2023	FT231945G0P3	TRFS Payments	7/13/2023	7,099.85
6/30/2023	FT23194XGS6L	TRFS Payments	7/13/2023	7,731.05
6/30/2023	FT231944MYQ1	TRFS Payments	7/13/2023	13,094.85
6/30/2023	FT23194HLLPG	TRFS Payments	7/13/2023	20,589.50
6/30/2023	FT23194SWC5T	TRFS Payments	7/13/2023	1,850,900.55
6/30/2023	FT231959HYN3	SHILOAH INVESTMENTS LTD	7/14/2023	1,835.40
6/30/2023	FT23195SKLTC	TRFS Payments	7/14/2023	1,998.50
6/30/2023	FT23195238MR	TRFS Payments	7/14/2023	1,998.50
6/30/2023	FT231951K470	SHILOAH INVESTMENTS LTD	7/14/2023	4,456.80
6/30/2023	FT23195CCJ8F	TRFS Payments	7/14/2023	5,840.00
6/30/2023	FT231955CKWR	TRFS Payments	7/14/2023	6,027.60
6/30/2023	FT23195H5Y23	James Otieno Juma	7/14/2023	6,300.00
6/30/2023	FT23195QXP58	ROSELYNE AWUOR	7/14/2023	6,500.00
6/30/2023	FT23195WWMG9	TRFS Payments	7/14/2023	6,551.70
6/30/2023	FT23195B634K	ZACHARY AGOLA	7/14/2023	8,000.00
6/30/2023	FT23195XC9DX	TRFS Payments	7/14/2023	8,115.10
6/30/2023	FT23195VC5JC	TRFS Payments	7/14/2023	8,115.10
6/30/2023	FT23195PK0WB	MOSES OMOLLO ENTERPRISES	7/14/2023	9,000.00
6/30/2023	FT23195DBKNQ	DALC EDUCATION TRUST	7/14/2023	9,000.00
6/30/2023	FT23195LLT9P	DALC EDUCATION TRUST	7/14/2023	9,000.00
6/30/2023	FT23195X9TB6	DALC EDUCATION TRUST	7/14/2023	9,000.00
6/30/2023	FT23195K82S1	DALC EDUCATION TRUST	7/14/2023	9,000.00
6/30/2023	FT23195MFGXF	TWENYO HARDWARE	7/14/2023	10,800.00
6/30/2023	FT231951QCN2	TWENYO HARDWARE	7/14/2023	10,800.00
6/30/2023	FT23195NZZ4Q	TWENYO HARDWARE	7/14/2023	10,800.00
6/30/2023	FT23195M30H1	TWENYO HARDWARE	7/14/2023	10,800.00
6/30/2023	FT231954PW4Q	James Otieno Juma	7/14/2023	12,600.00
6/30/2023	FT231952TZCR	JOSEPH OTIENO OWUOR	7/14/2023	12,683.00
6/30/2023	FT23195HMQR9	SAMUEL OTIENO DEDEH	7/14/2023	13,000.00
6/30/2023	FT23195THZG0	ALICE WAJEWAW ODEK	7/14/2023	13,000.00

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6/30/2023	FT23195SSDZ2	GORGON OTIENO NYAMBERE	7/14/2023	14,000.00
6/30/2023	FT23195HZJTH	JANET AKOTH OWITI	7/14/2023	15,750.00
6/30/2023	FT23195ZDZWP	Maseno South A C K	7/14/2023	15,750.00
6/30/2023	FT23195S6LV1	Maseno South A C K	7/14/2023	15,750.00
6/30/2023	FT23195KL9WQ	Maseno South A C K	7/14/2023	15,750.00
6/30/2023	FT23195WC56K	Maseno South A C K	7/14/2023	15,750.00
6/30/2023	FT23195JH2CD	FREDRICK ONYANGO OWIDO	7/14/2023	17,920.00
6/30/2023	FT23195D9JNH	DALC EDUCATION TRUST	7/14/2023	18,000.00
6/30/2023	FT23195ND2Y2	TWENYO HARDWARE	7/14/2023	21,600.00
6/30/2023	FT23195L9HFY	TRFS Payments	7/14/2023	25,995.15
6/30/2023	FT23195N8H4H	AUSTINE OCHIENG NYAMWAYA	7/14/2023	27,600.00
6/30/2023	FT23195RMVJ8	HARMAN MOSES NJOGA	7/14/2023	28,000.00
6/30/2023	FT231950WQN4	ACHIENG VIOLET	7/14/2023	28,000.00
6/30/2023	FT23195L3DWD	OKOMBO NEREAH AKOTH	7/14/2023	28,000.00
6/30/2023	FT2319517MVT	ROSE ACHIENG AINDA	7/14/2023	28,000.00
6/30/2023	FT23195YTZYT	VINCENT ONYANGO JAGONGO	7/14/2023	28,000.00
6/30/2023	FT23195HWZ47	ZACHARY AGOLA	7/14/2023	29,500.00
6/30/2023	FT23195L16KS	OLIVER ODONGO OCHUKA	7/14/2023	31,500.00
6/30/2023	FT23195SL4Q6	EDWARD ORARO OKUKU	7/14/2023	31,500.00
6/30/2023	FT2319557WWQ	JANET AKOTH OWITI	7/14/2023	31,500.00
6/30/2023	FT23195L2Y06	AUSTINE OCHIENG NYAMWAYA	7/14/2023	31,500.00
6/30/2023	FT23195B2T2F	ELIZABETH ACHIENG AYIECHO	7/14/2023	31,500.00
6/30/2023	FT231951MS00	HARMAN MOSES NJOGA	7/14/2023	31,500.00
6/30/2023	FT231955QCENZ	BENARD ABUODHA OMOLLO	7/14/2023	31,500.00
6/30/2023	FT23195W1Q07	BELINDER MIDNIGHT OWINO	7/14/2023	31,500.00
6/30/2023	FT2319567H91	EDWIN ISAAC OMOLLO	7/14/2023	31,500.00
6/30/2023	FT23195WPQ94	ALLAN OTIENO OTIENO	7/14/2023	31,500.00
6/30/2023	FT23195SRGB9	Maseno South A C K	7/14/2023	31,500.00
6/30/2023	FT231950D938	GORGON OTIENO NYAMBERE	7/14/2023	31,500.00
6/30/2023	FT231959GP0B	NICHOLAS OCHUDHO AYORO	7/14/2023	33,600.00
6/30/2023	FT23195CK0QB	BOAZ OUKO ONYANGO	7/14/2023	37,100.00
6/30/2023	FT23195W53CN	ABRAHAM ONYANGO ODEGI	7/14/2023	37,100.00
6/30/2023	FT23195X73DH	KENNETH OTIENO OPIYO	7/14/2023	37,100.00
6/30/2023	FT231958JH6C	ZACHARY OGUTU ONYANGO	7/14/2023	37,100.00
6/30/2023	FT23195QGSWV	ESTHER ADHIAMBO	7/14/2023	37,400.00
6/30/2023	FT231950SLDB	ROSELYNE AWUOR	7/14/2023	39,500.00
6/30/2023	FT23195V07WP	LILIAN ACHIENG NYAMITA	7/14/2023	40,000.00
6/30/2023	FT231957SNHF	ESTHER ADHIAMBO	7/14/2023	40,000.00
6/30/2023	FT23195X0YB0	ESTHER ADHIAMBO	7/14/2023	40,000.00
6/30/2023	FT23195PY89R	MACREEN MOKE LAJAH	7/14/2023	41,000.00
6/30/2023	FT23195S25QM	NANCY VIVIENNE MATARA	7/14/2023	43,000.00
6/30/2023	FT23195VC03W	NANCY VIVIENNE MATARA	7/14/2023	43,000.00
6/30/2023	FT23195HL62S	WARINDO GEOFFREY	7/14/2023	43,000.00
6/30/2023	FT23195MQR19	KENEDY ODHIAMBO OUKO	7/14/2023	43,000.00
6/30/2023	FT2319551MNC	FREDRICK ONYANGO OWIDO	7/14/2023	45,500.00
6/30/2023	FT23195XBZ16	WYCLIFFE OMONDI OWADE	7/14/2023	45,500.00
6/30/2023	FT23195BXS0T	BOAZ OUKO ONYANGO	7/14/2023	45,500.00
6/30/2023	FT23195G7665	CHRISTINE OKINYO ONYANGO	7/14/2023	45,500.00
6/30/2023	FT231959D4HC	TRFS Payments	7/14/2023	47,067.60
6/30/2023	FT231958WTQD	TRFS Payments	7/14/2023	47,067.60
6/30/2023	FT23195W61ZF	ISAACK ONYANGO NYAKOYO	7/14/2023	47,600.00
6/30/2023	FT23195WT2LP	DENNIS ODHIAMBO	7/14/2023	48,500.00
6/30/2023	FT23195WZDY6	EVANS OLUOCH OLOKONDE	7/14/2023	50,000.00
6/30/2023	FT23195S9RF0	ISAACK ONYANGO NYAKOYO	7/14/2023	54,000.00
6/30/2023	FT23195V91YC	FANUEL OLUM OKODE	7/14/2023	56,000.00
6/30/2023	FT23195F79HF	KENNEDY ONYANGO OKISE	7/14/2023	56,000.00
6/30/2023	FT23195J5SD9	HEZEKIAH LAGO AWINDA	7/14/2023	56,000.00
6/30/2023	FT231956YK91	NABOTH ODERO OCHIENG	7/14/2023	56,000.00
6/30/2023	FT23195WVGWY	Dennish Onyango Ogola	7/14/2023	56,000.00
6/30/2023	FT23195TV4ZF	EDWARD WASHINGTON ODANGA	7/14/2023	56,000.00
6/30/2023	FT23195J5T1B	CHARLES AGENGO	7/14/2023	56,000.00
6/30/2023	FT23195SVYKL	DAVID ONYANGO AYIEKO	7/14/2023	56,000.00
6/30/2023	FT23195TYPW9	KENEDY ODHIAMBO OUKO	7/14/2023	56,500.00
6/30/2023	FT23195PQ7HV	REGINA ATIENO KIZITO	7/14/2023	57,000.00
6/30/2023	FT231958MH42	ANGEL YNE AKINYI OBONYO	7/14/2023	57,800.00

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6/30/2023	FT23195B7YW7	BOAZ OUKO ONYANGO	7/14/2023	59,800.00
6/30/2023	FT23195XJ6CF	CHRISTINE OKINYO ONYANGO	7/14/2023	59,800.00
6/30/2023	FT23195469LQ	CHRISTINE OKINYO ONYANGO	7/14/2023	59,800.00
6/30/2023	FT23195189P6	LILIAN ACHIENG NYAMITA	7/14/2023	59,800.00
6/30/2023	FT231952F9SR	ESTHER ADHIAMBO	7/14/2023	59,800.00
6/30/2023	FT23195QTBCJ	MICKEY AWUOR OCHIENG	7/14/2023	62,000.00
6/30/2023	FT2319587F20	ZABLON OPUNDO OTIENDE	7/14/2023	70,000.00
6/30/2023	FT23195H6SCJ	ROSELYNE AWUOR	7/14/2023	70,000.00
6/30/2023	FT23195Q70T5	ANNABEL NAMASILIKHE WABUGE	7/14/2023	70,000.00
6/30/2023	FT23195QQQHV	PETER ODERO ANDITI	7/14/2023	70,000.00
6/30/2023	FT23195W2XRL	GARD OKOTH OLIMA	7/14/2023	70,500.00
6/30/2023	FT23195QX857	OPAR CAROLINE LAWINO	7/14/2023	70,500.00
6/30/2023	FT23195P1QPF	KENNEDY OTIENO AJWANG	7/14/2023	70,500.00
6/30/2023	FT23195P1YN6	VINCENT ODHIAMBO OBUYA	7/14/2023	70,500.00
6/30/2023	FT23195Y6ZQ9	CHRISTINE OKINYO ONYANGO	7/14/2023	71,000.00
6/30/2023	FT23195PCP8K	GARD OKOTH OLIMA	7/14/2023	71,000.00
6/30/2023	FT2319523PWS	JOSHUA OKOTH MUNDA	7/14/2023	71,000.00
6/30/2023	FT231951HBC6	VINCENT ODHIAMBO OBUYA	7/14/2023	71,000.00
6/30/2023	FT231951HL35	HENRIETTA ATIENO BODO	7/14/2023	72,000.00
6/30/2023	FT231958M6QC	JOB OMONDI	7/14/2023	76,000.00
6/30/2023	FT23195X6W1K	SAMUEL OTIENO DEDEH	7/14/2023	77,000.00
6/30/2023	FT23195J451B	LINET AKOTH OCHIENG	7/14/2023	78,000.00
6/30/2023	FT23195TGN1V	DENNIS ODHIAMBO	7/14/2023	79,100.00
6/30/2023	FT2319563SHZ	CHARLES KENNEDY ONGONGA	7/14/2023	79,100.00
6/30/2023	FT23195BRQR1	EMILY JEBIWOTT CHIRCHIR	7/14/2023	79,100.00
6/30/2023	FT23195C1XXT	KENNEDY OMONDI OLIECH	7/14/2023	79,100.00
6/30/2023	FT23195DGRH7	LUDIA GATI GITARI	7/14/2023	79,100.00
6/30/2023	FT231957XXDB	JOACHIM OKETCH OMIENO	7/14/2023	82,000.00
6/30/2023	FT23195NRH8C	KENNEDY OOKO OUMA	7/14/2023	82,000.00
6/30/2023	FT23195PFG38	PATRICK LUMUMBA OWADE	7/14/2023	82,000.00
6/30/2023	FT231951HGC7	NANCY VIVIENNE MATARA	7/14/2023	82,000.00
6/30/2023	FT231953KPB5	SETH OGUTU OKUMU	7/14/2023	82,000.00
6/30/2023	FT23195042TL	VINCENT ONYANGO JAGONGO	7/14/2023	82,000.00
6/30/2023	FT23195PPG7Q	RATIB AHMED BOITONE	7/14/2023	82,000.00
6/30/2023	FT23195XRL0T	CARREN AJWANG ODHIAMBO	7/14/2023	82,000.00
6/30/2023	FT231955Z7BW	PAMELA AWUOR OYOO	7/14/2023	82,000.00
6/30/2023	FT23195WC7ZB	FELIX OWUOR OKINYI	7/14/2023	82,000.00
6/30/2023	FT23195MWM35	EDWIN OUMA KISIA	7/14/2023	82,000.00
6/30/2023	FT23195QSTKM	GEORGE OTHUTHU ABAJA	7/14/2023	82,000.00
6/30/2023	FT23195T334D	NASHON OPANGA KUSINA	7/14/2023	82,000.00
6/30/2023	FT231952L3VJ	MAURICE OTIENO NGETA	7/14/2023	82,000.00
6/30/2023	FT231951XTQR	MOSES ODHIAMBO OCHELE	7/14/2023	82,000.00
6/30/2023	FT23195DRWW0	MICKEY AWUOR OCHIENG	7/14/2023	82,000.00
6/30/2023	FT23195BFTLF	WYCLIFF OTIENO	7/14/2023	84,500.00
6/30/2023	FT23195LXHSP	ANNE ATIENO OCHOLA	7/14/2023	85,000.00
6/30/2023	FT2319577M8G	PETER HENRY OBASO	7/14/2023	85,000.00
6/30/2023	FT23195Y5WFR	VITALIS OLIEWO KOMUDHO	7/14/2023	85,000.00
6/30/2023	FT23195FIL9V	SAMUEL OTIENO DEDEH	7/14/2023	85,000.00
6/30/2023	FT23195RYJ9F	REUBEN OKOTH RAKWACH	7/14/2023	85,000.00
6/30/2023	FT23195S4RT3	OMOLO JAMES OCHIENG	7/14/2023	85,000.00
6/30/2023	FT23195ZVNJS	OKOMBO NEREAH AKOTH	7/14/2023	85,000.00
6/30/2023	FT23195YGO8M	EUNICE ATIENO ALANDOH	7/14/2023	85,000.00
6/30/2023	FT231958LT8T	KENNEDY OTIENO AJWANG	7/14/2023	85,000.00
6/30/2023	FT23195R79TL	WARINDO GEOFFREY	7/14/2023	85,000.00
6/30/2023	FT23195BSR6V	ALICE WAJEW A ODEK	7/14/2023	85,000.00
6/30/2023	FT23195QLFS7	JENNIFER AKEYO OBONYO	7/14/2023	85,000.00
6/30/2023	FT231953SGGR	BENSON AMBUTI ADEGA	7/14/2023	85,000.00
6/30/2023	FT231958P73H	HENRIETTA ATIENO BODO	7/14/2023	85,000.00
6/30/2023	FT23195KX6QN	ZACHARIAH MBUYA OKOYO	7/14/2023	85,000.00
6/30/2023	FT23195CB6Q1	FREDRICK OCHIENG ADONIJA	7/14/2023	85,000.00
6/30/2023	FT23195BQ18L	KENEDY ODHIAMBO OUKO	7/14/2023	85,000.00
6/30/2023	FT23195XC076	EMILLY MILDRED ANYANGO OGINGA	7/14/2023	85,000.00
6/30/2023	FT23195YC2CW	WERE JAMES OYUGI	7/14/2023	85,000.00
6/30/2023	FT23195CXH51	SETH OCHIENG	7/14/2023	85,000.00
6/30/2023	FT23195PLGZW	SAMWEL ONYANGO OMOLLO	7/14/2023	85,000.00

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6/30/2023	FT23195KHGFS	MARIAM ATIENO OCHIENG ABEID	7/14/2023	85,000.00
6/30/2023	FT23195436JM	MILDRED ACHIENG BIKO AJUMBO	7/14/2023	85,000.00
6/30/2023	FT231951QMM9	BILL OLIVER OMONDI ODHIAMBO	7/14/2023	85,000.00
6/30/2023	FT23195J9TJ1	CHRISTINE OKINYO ONYANGO	7/14/2023	87,200.00
6/30/2023	FT231953PM5Z	NANCY VIVIENNE MATARA	7/14/2023	90,000.00
6/30/2023	FT231957ZD6Z	OWEN ODHIAMBO OJUOKO	7/14/2023	96,000.00
6/30/2023	FT23195F54GX	ELISHA JACK ORARO	7/14/2023	96,000.00
6/30/2023	FT23195SYLZZ	LINET AKOTH OCHIENG	7/14/2023	98,000.00
6/30/2023	FT231956H200	NABOTH ODERO OCHIENG	7/14/2023	99,000.00
6/30/2023	FT23195LQMRM	ROSELYNE AWUOR	7/14/2023	104,000.00
6/30/2023	FT231951HFJG	EDWIN OUMA KISIA	7/14/2023	104,000.00
6/30/2023	FT23195FDBC2	VINCENT ONYANGO JAGONGO	7/14/2023	104,000.00
6/30/2023	FT23195RB1G4	SHILOAH INVESTMENTS LTD	7/14/2023	113,914.50
6/30/2023	FT23195YVHBN	SAFARICOM KENYA LIMITED	7/14/2023	141,000.00
6/30/2023	FT2319526BQ3	SAFARICOM KENYA LIMITED	7/14/2023	141,000.00
6/30/2023	FT23195NZRZQ	SAFARICOM KENYA LIMITED	7/14/2023	144,000.00
6/30/2023	FT23195V7ZX7	SAFARICOM KENYA LIMITED	7/14/2023	144,000.00
6/30/2023	FT23195S289Z	HARMAN MOSES NJOGA	7/14/2023	167,040.00
6/30/2023	FT231953FT6X	NATION MEDIA GROUP LIMITED	7/14/2023	180,120.00
6/30/2023	FT23195Z702B	ESTHER ADHIAMBO	7/14/2023	199,999.00
6/30/2023	FT23195TBVN1	ESTHER ADHIAMBO	7/14/2023	200,000.00
6/30/2023	FT23195JXNTV	ESTHER ADHIAMBO	7/14/2023	200,000.00
6/30/2023	FT23195QJKR3	ESTHER ADHIAMBO	7/14/2023	200,000.00
6/30/2023	FT2319535CXZ	DENNIS ODHIAMBO	7/14/2023	290,700.00
6/30/2023	FT23195B3XMN	C Obiero AND Associates Advocates	7/14/2023	384,100.65
6/30/2023	FT231955WR44	SHILOAH INVESTMENTS LTD	7/14/2023	415,493.10
6/30/2023	FT231950PQZ8	Vicmark Hotels And Lodges Limited	7/14/2023	440,668.95
6/30/2023	FT231951F8KQ	SOSA COTTAGES LTD	7/14/2023	746,405.15
6/30/2023	FT23198YQWX0	HILLARY OKOTH ONYANGO	7/17/2023	840.00
6/30/2023	FT23198TK42M	RODJAS ODOYO WAGUDE	7/17/2023	840.00
6/30/2023	FT231989W76N	JUDITH AKOTH OMOLLO	7/17/2023	840.00
6/30/2023	FT231985G83W	ELIZABETH ACHIENG AYIECHO	7/17/2023	840.00
6/30/2023	FT23198KMC13	AUSTINE OCHIENG NYAMWAYA	7/17/2023	840.00
6/30/2023	FT23198RGTYB	JESCA AUMA OTIENO	7/17/2023	840.00
6/30/2023	FT23198QMZQT	ISAACK ONYANGO NYAKOYO	7/17/2023	840.00
6/30/2023	FT23198GPN97	ACHIENG VIOLET	7/17/2023	840.00
6/30/2023	FT23198KP87N	PEREZ AKINYI AYIEKO	7/17/2023	840.00
6/30/2023	FT231987060X	ROSE ACHIENG AINDA	7/17/2023	840.00
6/30/2023	FT2319886TXS	CHRISPINE OGUTA ODIWUOR	7/17/2023	840.00
6/30/2023	FT231984B20H	ALLAN OTIENO OTIENO	7/17/2023	840.00
6/30/2023	FT23198X90VD	DOROTHY ATIENO ODULLA	7/17/2023	840.00
6/30/2023	FT23198PFRVF	EDWIN ISAAC OMOLLO	7/17/2023	840.00
6/30/2023	FT23198024CL	MARTHA ADHIAMBO OTIENO	7/17/2023	840.00
6/30/2023	FT231980GJZB	BELINDER MIDNIGHT OWINO	7/17/2023	840.00
6/30/2023	FT23198RW8GG	BENARD ABUODHA OMOLLO	7/17/2023	840.00
6/30/2023	FT231985RSSZ	EDWIN OMONDI AMONDI	7/17/2023	840.00
6/30/2023	FT231989CLN7	ZACHARY AGOLA	7/17/2023	840.00
6/30/2023	FT2319855N0M	ENOCK JAKOYO OGAL	7/17/2023	840.00
6/30/2023	FT23198T9M9G	ANGELYNE AKINYI OBONYO	7/17/2023	840.00
6/30/2023	FT231983PZQZ	BRENDA VIHENDA CHASI	7/17/2023	840.00
6/30/2023	FT23198L70BT	ZACHARIAH ODHIAMBO NYALALO	7/17/2023	980.00
6/30/2023	FT2319877HKL	HARMAN MOSES NJOGA	7/17/2023	1,260.00
6/30/2023	FT23198WSQVW	EVANS OLUOCH OLONDE	7/17/2023	1,260.00
6/30/2023	FT2319846ZX7	RUTH KERUBO RATEMO	7/17/2023	1,260.00
6/30/2023	FT23198YBH2R	GORGON OTIENO NYAMBERE	7/17/2023	1,260.00
6/30/2023	FT23198JBDJ4	PATRICK OKOYO AWINO	7/17/2023	1,400.00
6/30/2023	FT23198D5TM5	NICHOLAS OCHUDHO AYORO	7/17/2023	1,400.00
6/30/2023	FT23198WV3XZ	DENNIS ODHIAMBO	7/17/2023	1,400.00
6/30/2023	FT23198SDQNN	KENNEDY ONYANGO OKISE	7/17/2023	1,400.00
6/30/2023	FT23198JN66D	JOSEPH OTIENO OWUOR	7/17/2023	1,400.00
6/30/2023	FT231984ZN0Y	CHRISTINE OKINYO ONYANGO	7/17/2023	1,400.00
6/30/2023	FT23198SJ03W	JACKLINE ATIENO OTIENO	7/17/2023	1,400.00
6/30/2023	FT2319885Q8F	BOAZ OUKO ONYANGO	7/17/2023	1,400.00
6/30/2023	FT23198HK3HH	FANUEL OLUM OKODE	7/17/2023	1,400.00
6/30/2023	FT23198KGDVZ	ABRAHAM ONYANGO ODEGI	7/17/2023	1,400.00

COUNTY ASSEMBLY OF KISUMU

Annual Report and Financial Statements For the year ended June 30, 2023

6/30/2023	FT231986GS3	HEZEKIAH LAGO AWINDA	7/17/2023	1,400.00
6/30/2023	FT231987X3BZ	MAXIMILLAA AWOUR ODUOR	7/17/2023	1,400.00
6/30/2023	FT23198GYFM7	VALLERY ACHIENG ANGIRO	7/17/2023	1,400.00
6/30/2023	FT23198F12MH	PAMELA AKINYI OPINDE	7/17/2023	1,400.00
6/30/2023	FT231983VGLG	VANE GESARE MIRERA	7/17/2023	1,400.00
6/30/2023	FT23198D5BKM	WILLIAM OGADA OTIENO	7/17/2023	1,400.00
6/30/2023	FT23198B2458	LILIAN ACHIENG NYAMITA	7/17/2023	1,400.00
6/30/2023	FT231983GZRW	GEOFFREY AKUNGU OMOLLO	7/17/2023	1,400.00
6/30/2023	FT231980618T	DANCUN OTIENO RIAGA	7/17/2023	1,400.00
6/30/2023	FT231983Q1QS	DAVID ONYANGO AYIEKO	7/17/2023	1,400.00
6/30/2023	FT231981C569	JARED OMUNYINI	7/17/2023	1,400.00
6/30/2023	FT23198W4721	GRACE ATIENO KUNGA	7/17/2023	1,400.00
6/30/2023	FT23198TTPGY	LUDIA GATI GITARI	7/17/2023	1,400.00
6/30/2023	FT23198WBL3Q	SILAS KAPESA NYAWERA	7/17/2023	1,400.00
6/30/2023	FT23198271WQ	ZACHARY OGUTU ONYANGO	7/17/2023	1,400.00
6/30/2023	FT23198MMGX9	silas kapesa nyawira	7/17/2023	1,400.00
6/30/2023	FT231987J540	MAURINE A. MBOGO	7/17/2023	1,400.00
6/30/2023	FT23198YQVRV	EDWARD WASHINGTON ODANGA	7/17/2023	1,400.00
6/30/2023	FT23198YMPHZ	Dennish Onyango Ogola	7/17/2023	1,400.00
6/30/2023	FT23198C4QZR	MOSES ORWA OGUTU	7/17/2023	1,400.00
6/30/2023	FT231981NLF7	ESTHER ADHIAMBO	7/17/2023	1,400.00
6/30/2023	FT23198557D1	EMILY JEBIWOTT CHIRCHIR	7/17/2023	1,400.00
6/30/2023	FT23198TJJ90	DAVID OCHIENG OTIENO	7/17/2023	1,680.00
6/30/2023	FT23198JB0N2	ANNABEL NAMASILIKHE WABUGE	7/17/2023	1,680.00
6/30/2023	FT231985ZGZ4	GEOFFREY CHEROSE	7/17/2023	1,680.00
6/30/2023	FT231989C6LJ	MARK IMBULA	7/17/2023	1,680.00
6/30/2023	FT23198V32XQ	WYCLIFF OTIENO	7/17/2023	1,680.00
6/30/2023	FT23198V7KP4	RAPHAEL JUMA AKEYO	7/17/2023	2,240.00
6/30/2023	FT23198HQRT2	ARTHUR OMONDI GOR	7/17/2023	2,240.00
6/30/2023	FT23198680P7	CHRISTABEL AKELLO ADIKA	7/17/2023	2,240.00
6/30/2023	FT23198QHVC6	CHARLES KENNEDY ONGONGA	7/17/2023	2,240.00
6/30/2023	FT231984CMFC	KENNETH OTIENO OPIYO	7/17/2023	2,240.00
6/30/2023	FT23198T4RK5	RISPER AUMA	7/17/2023	2,240.00
6/30/2023	FT231985Q5J2	Dennish Onyango Ogola	7/17/2023	2,240.00
6/30/2023	FT231988HX1K	HELLEN AWUOR NGADI	7/17/2023	2,240.00
6/30/2023	FT23198MTNYN	MARTHA ADHIAMBO OTIENO	7/17/2023	2,520.00
6/30/2023	FT231981BP4N	RUTH KERUBO RATEMO	7/17/2023	2,520.00
6/30/2023	FT23198CS1XC	PETER ODERO ANDITI	7/17/2023	2,800.00
6/30/2023	FT23198D17GN	ZABLON OPUNDO OTIENDE	7/17/2023	2,800.00
6/30/2023	FT2319867RDZ	ROSELYNE AWUOR	7/17/2023	2,800.00
6/30/2023	FT231984K9SV	FELIX OWUOR OKINYI	7/17/2023	2,800.00
6/30/2023	FT231984YBXY	EDWIN OUMA KISIA	7/17/2023	2,800.00
6/30/2023	FT23198W1SMG	OWEN ODHIAMBO OJUOKO	7/17/2023	3,360.00
6/30/2023	FT2319829JPR	EDWIN ISAAC OMOLLO	7/17/2023	5,040.00
6/30/2023	FT2319801S62	TRFS Payments	7/17/2023	13,189.65
6/30/2023	FT23198L6B6Q	FELIX OWUOR OKINYI	7/17/2023	96,000.00
6/30/2023	FT23198V3BPQ	SHILOAH INVESTMENTS LTD	7/17/2023	113,914.50
6/30/2023	FT23198546MN	INSTITUTE OF CERTIFIED PUBLIC ACCOU	7/17/2023	118,000.00
6/30/2023	FT231988KDQN	NATION MEDIA GROUP LIMITED	7/17/2023	183,280.00
6/30/2023	FT231986HHY4	INSTITUTE OF HUMAN RESOURCE MANAGEM	7/17/2023	208,800.00
6/30/2023	FT23198GVWVD	THE STAR PUBLICATIONS LIMITED	7/17/2023	332,880.00
6/30/2023	FT231987HW2T	Vicmark Hotels And Lodges Limited	7/17/2023	343,572.40
6/30/2023	FT23198PD7JW	Vicmark Hotels And Lodges Limited	7/17/2023	373,448.30
6/30/2023	FT23198VMS0J	SHILOAH INVESTMENTS LTD	7/17/2023	415,493.10
6/30/2023	FT23198S7FZJ	Danique Global Logistics Limited	7/17/2023	1,481,724.85
6/30/2023	FT23199HYK8Z	TRFS Payments	7/18/2023	32.20
6/30/2023	FT231997XV3P	TRFS Payments	7/18/2023	46.00
6/30/2023	FT231995DL7H	TRFS Payments	7/18/2023	450.00
6/30/2023	FT23199S573V	TRFS Payments	7/18/2023	500.00
6/30/2023	FT23199X0DH7	TRFS Payments	7/18/2023	500.00
6/30/2023	FT23199YZLT2	TRFS Payments	7/18/2023	600.00
6/30/2023	FT23199MZNXP	TRFS Payments	7/18/2023	600.00
6/30/2023	FT23199LRV01	TRFS Payments	7/18/2023	1,200.00
6/30/2023	FT23199R2FNH	TRFS Payments	7/18/2023	1,300.00
6/30/2023	FT23199F13PC	TRFS Payments	7/18/2023	1,500.00

COUNTY ASSEMBLY OF KISUMU

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6/30/2023	FT2319946BTW	TRFS Payments	7/18/2023	1,500.00
6/30/2023	FT231990HV4M	TRFS Payments	7/18/2023	1,500.00
6/30/2023	FT23199GR3T3	TRFS Payments	7/18/2023	1,700.00
6/30/2023	FT231997DTPF	TRFS Payments	7/18/2023	1,750.00
6/30/2023	FT23199LWN6B	TRFS Payments	7/18/2023	1,750.00
6/30/2023	FT23199XBK0Q	TRFS Payments	7/18/2023	1,750.00
6/30/2023	FT23199NPSH2	TRFS Payments	7/18/2023	1,750.00
6/30/2023	FT23199951FQ	TRFS Payments	7/18/2023	1,750.00
6/30/2023	FT23199J32WX	TRFS Payments	7/18/2023	2,000.00
6/30/2023	FT23199P0DWJ	TRFS Payments	7/18/2023	2,700.00
6/30/2023	FT231993JDQZ	TRFS Payments	7/18/2023	3,108.30
6/30/2023	FT23199QSDGT	TRFS Payments	7/18/2023	3,400.00
6/30/2023	FT23199D52Y8	TRFS Payments	7/18/2023	3,740.00
6/30/2023	FT23199SKN09	TRFS Payments	7/18/2023	3,900.00
6/30/2023	FT23199MNVN9	TRFS Payments	7/18/2023	4,500.00
6/30/2023	FT23199S72RL	TRFS Payments	7/18/2023	4,910.00
6/30/2023	FT23199T4DJS	TRFS Payments	7/18/2023	5,250.00
6/30/2023	FT23199R1L9L	TRFS Payments	7/18/2023	6,000.00
6/30/2023	FT23199ZGC9D	TRFS Payments	7/18/2023	6,408.60
6/30/2023	FT23199D5F10	TRFS Payments	7/18/2023	6,643.95
6/30/2023	FT23199TJC1C	TRFS Payments	7/18/2023	9,600.00
6/30/2023	FT23199L8ZC3	TRFS Payments	7/18/2023	11,482.75
6/30/2023	FT231998CYWC	TRFS Payments	7/18/2023	15,750.00
6/30/2023	FT23199R7366	ROSELYNE AWUOR	7/18/2023	18,000.00
6/30/2023	FT23199L0G8L	TRFS Payments	7/18/2023	22,585.35
6/30/2023	FT231996G6X1	TRFS Payments	7/18/2023	32,300.75
6/30/2023	FT23199J24V5	TRFS Payments	7/18/2023	36,190.50
6/30/2023	FT23199W6QM3	TRFS Payments	7/18/2023	65,497.50
6/30/2023	FT2319929Y8G	MONICA AKELLO OGADA	7/18/2023	77,000.00
6/30/2023	FT23199J8D1Q	Shielders Holdings Limited	7/18/2023	751,810.35
6/30/2023	FT23200GBNMK	KENNETH OLANGO	7/19/2023	4,500.00
6/30/2023	FT23200PMB9W	MAGRENISH OFFICE AND SPACE	7/19/2023	4,500.00
6/30/2023	FT232000NXRG	KENNETH OLANGO	7/19/2023	9,000.00
6/30/2023	FT232006V6F1	GEORGE OTIENO APIYO	7/19/2023	9,000.00
6/30/2023	FT23200L1G6V	BRITISH AMERICAN INSURANCE	7/19/2023	20,000.00
6/30/2023	FT232009QYJL	BRITISH AMERICAN INSURANCE	7/19/2023	20,000.00
6/30/2023	FT23200H2DB3	Elyco Motors Limited	7/19/2023	279,870.00
6/30/2023	FT23200MHHJS	AMAKIPGOS ENTERPRISES	7/19/2023	378,706.05
6/30/2023	FT23200DXMVL	Smiling Face Enterprises Limited	7/19/2023	1,221,867.15
6/30/2023	FT232063PG3Q	SHILOAH INVESTMENTS LTD	7/25/2023	2,622.00
6/30/2023	FT23206FV5T4	TUSVILLAS ENTERPRISES	7/25/2023	24,300.00
	TOTAL			79,170,216.30

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK

CASHBOOK DATE	REFERENCE	DETAILS	CLEARANCE DATE	AMOUNT
6/30/2023	FT23186DTBM9	CBK-ECHEQUER RELEASE	7/5/2023	34,647,100.00
7/13/2023	FT23194PSZXJ	CBK-ECHEQUER RELEASE	7/13/2023	21,500,000.00
	TOTAL			56,147,100.00

COUNTY ASSEMBLY OF KISUMU

Annual Report and Financial Statements For the year ended June 30, 2023

ANNEX 8 – BANK RECONCILIATION/FO 30 REPORT OPERATION ACCOUNT (KCB)

REPUBLIC OF KENYA
COUNTY ASSEMBLY OF KISUMU

F.O 30

BANK RECONCILIATION
ACCOUNT NO: 1142204197
as at 30th June 2023

	SHS.	SHS.	SHS.
Balance as per Bank Certificate			131,381.61
Less:			
1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques) ..	161,387.91		
2. Receipts in Bank Statement not yet recorded in Cash Book ..		161,387.91	161,387.91
Add:			
3. Payments in Bank Statement not yet recorded in Cash Book ..			
4. Receipts in Cash Book not yet recorded in Bank Statement ..	33,094.83	33,094.83	33,094.83
Bank Balance as per Cash Book			3,088.53

Prepared By:

ZACHARY ONYANGO OGUTU
Name

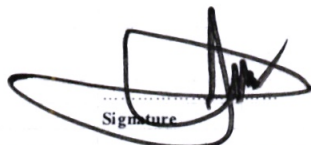

Signature

ACCOUNTANT
Designation

4-Jul-23
Date

Approved By:

FELIX OWUOR OKINYI
Name


Signature

PRINCIPAL FINANCE OFFICER
Designation

4-Jul-23
Date

3. PAYMENTS IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT



CASHBOOK DATE	PAYEE	CLEARANCE DATE	AMOUNT
30-Jun-23	KCB	1-Aug-23	2,190.00
30-Jun-23	DENNIS ODHIAMBO	14TH JUL -2023	24,414.00
30-Jun-23	KCB - GRATUITY PAYMENTS	21ST JUL 2023	134,783.91
		TOTAL	161,387.91

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

CASHBOOK DATE	DETAILS	CLEARANCE DATE	AMOUNT
30-Jun-23	DIRECT DEPOSIT	11TH JUL-2023	15,999.00
30-Jun-23	TRANSFER FROM RECCURENT A/C	12TH JUL -2023	15,817.50
30-Jun-23	RETURNED GRATUITY	21ST JUL -2023	1,278.33
		TOTAL	33,094.83

COUNTY ASSEMBLY OF KISUMU
Annual Report and Financial Statements For the year ended June 30, 2023


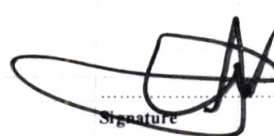
ANNEX 9 – BANK RECONCILIATION/FO 30 REPORT CBK DEPOSIT ACCOUNT

REPUBLIC OF KENYA COUNTY ASSEMBLY OF KISUMU				F.O 30
BANK RECONCILIATION ACCOUNT NO: 1000451618 as at 30TH JUNE 2022				
Balance as per Bank Certificate	SHS.	SHS.	SHS.	
Less:				16,885,347.30
1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques) ..				
2. Receipts in Bank Statement not yet recorded in Cash Book ..				
Add:				
3. Payments in Bank Statement not yet recorded in Cash Book ..				
4. Receipts in Cash Book not yet recorded in Bank Statement ..		5,043,915.80		5,043,915.80
Bank Balance as per Cash Book				21,929,263.10
Prepared By:				
ZACHARY ONYANGO OGUTU Name	 Signature	ACCOUNTANT Designation	4-Jul-23 Date	
Approved By:				
FELIX OWUOR OKINYI Name	 Signature	PRINCIPAL FINANCE OFFICER Designation	4-Jul-23 Date	
1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT				
CASHBOOK DATE	PAYEE	CLEARANCE DATE	AMOUNT	
TOTAL				-
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT				
CASHBOOK DATE	DETAILS	CLEARANCE DATE	AMOUNT	
30-Jun-23	DEVLOPMENT ACCOUNT	17-Jul-23	5,043,916	
TOTAL				5,043,915.80

COUNTY ASSEMBLY OF KISUMU

Annual Report and Financial Statements For the year ended June 30, 2023

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

REPUBLIC OF KENYA COUNTY ASSEMBLY OF KISUMU				F.O 30
BANK RECONCILIATION ACCOUNT NO: 1000194758 as at 30 June 2023				
		SHS.	SHS.	SHS.
Balance as per Bank Certificate				0.00
Less:				
1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques) ..			55,200,157.80	55,200,157.80
2. Receipts in Bank Statement not yet recorded in Cash Book ..				-
Add:				
3. Payments in Bank Statement not yet recorded in Cash Book ..				-
4. Receipts in Cash Book not yet recorded in Bank Statement ..			57,299,206.00	57,299,206.00
Bank Balance as per Cash Book				2,099,048.20
Prepared By:				
ZACHARY ONYANGO OGUTU Name	 Signature	ACCOUNTANT Designation	4-Jul-23 Date	
Approved By:				
FELIX OWUOR OKINYI Name	 Signature	PRINCIPAL FINANCE OFFICER Designation	4-Jul-23 Date	
1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT				
CASHBOOK DATE	PAYEE	CLEARANCE DATE	AMOUNT	
30-Jun-23	KRA	4-Jul-23	82,086	
30-Jun-23	KRA	4-Jul-23	238,050	
30-Jun-23	EDON CONSULTANTS LTD	5-Jul-23	4,440,864	
30-Jun-23	KRA	17-Jul-23	869,641	
30-Jun-23	KRA	17-Jul-23	1,513,175	
30-Jun-23	DEPOSIT ACCOUNT	17-Jul-23	5,043,916	
30-Jun-23	ASTRONEA CONSTRUCTION LTD	18-Jul-23	43,012,427	
		TOTAL	55,200,157.80	
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT				
CASHBOOK DATE	DETAILS	CLEARANCE DATE	AMOUNT	
30-Jun-23	CRF	3-Jul-23	4,761,000	
30-Jun-23	CRF	13-Jul-23	2,099,049	
30-Jun-23	CRF	13-Jul-23	50,439,157	
		TOTAL	57,299,206.00	

