

REPUBLIC OF KENYA



PARLIAMENT
OF KENYA
LIBRARY

KENYA NATIONAL AUDIT OFFICE

REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
COUNTY GOVERNMENT OF SIAYA**

**FOR THE SIXTEEN (16) MONTHS
PERIOD ENDED 30 JUNE 2014**

REPUBLIC OF KENYA



Telephone: +254-20-342330
Fax: +254-20-311482
E-Mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke

P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON COUNTY GOVERNMENT OF SIAYA FOR THE SIXTEEN (16) MONTHS PERIOD ENDED 30 JUNE 2014

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of County Government of Siaya set out on pages 7 to 26, which comprise the statement of assets as at 30 June 2014, and the statement receipts and payments, statement of cash flows and summary statement of appropriation: recurrent and development for the period 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 8 of the Public Audit Act 2003.

Management's Responsibility for the Financial Statements

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 such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 4 of the Public Audit Act, 2003.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act, 2003. The audit was conducted in accordance with International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County Government's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of

accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

Because of the matters described in the Basis for Disclaimer of Opinion paragraph, however, I am not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

1.0 Assets and Liabilities inherited from the Defunct Local Authorities

The County's statements of receipts and payments reflects an amount of Kshs.495,330,325 under acquisition of assets for the sixteen months period ended 30 June 2014. In addition, it reflects pending bills amounting to Kshs.169,286,382 as disclosed in Pending Bills Annexes attached to the financial statements for the same period. However, the County's financial statements for the sixteen months period do not include the assets and liabilities inherited from the defunct Local Authorities although the County management took possession of them. In addition, the Transition Authority is yet to formally hand over the assets and liabilities of the defunct Local Authorities to the County Government. It is not known when these assets and liabilities will be handed over to the County Government.

Consequently, the financial statements presented by the County Government are not fairly stated.

2.0 Revenue

- 2.1 Included in the receipts for the period ended 30 June 2014 is Kshs.328,822, received on 4 July 2014 which should be accounted for in the year 2014/2015, resulting to overstatement of receipts by the same amount.
- 2.2 The County Government did not maintain a revenue cash book to monitor exchequer receipts from the National Treasury.
- 2.3 Revenue generated from devolved functions namely Ministries of Health, Sports and Culture, Land and Housing, Agriculture, Livestock & Fisheries and Labour for the period under review were not incorporated in the financial statements.
- 2.4 The support schedules for receipts from sub-Counties for the period 1 March to 30 June 2013 were not availed for audit review.
- 2.5 The County received Kshs.61,592,200 in the year 2012/2013 from Transition Authority for the County infrastructure development and purchase of Hansard for County Assembly. However the management had not filed expenditure returns with the Transition Authority by 30 June 2014 as confirmed by Transition Authority letter ref: TA/7/7A VOLII(39) dated 17 April 2015.

In the circumstances, the accuracy of the revenue figure of Kshs.4,024,406,380 in the statement of receipts and payments for the period ended 30 June 2014, could not be confirmed.

3.0 Compensation to Employees

The statement of receipts and payments for the period ended 30 June 2014 reflects total payments of Kshs.1,177,846,030 under compensation of employees. However the IPPD - Payroll analysis by earnings and deductions totalled to Kshs.862,391,713 and the transfer to the National Treasury for salaries paid by the National Government on behalf of the County was Kshs.359,526,290 all totalling to Kshs.1,221,918,003. The difference of Kshs.44,071,973 between the two sets of totals of the IPPD and National Treasury transfer and the statement of receipts and payments was not explained by management. Further, the list of staff paid in support of transfer to the National Treasury was not availed for audit review. In the foregoing circumstances, the propriety and accuracy of the compensation to employees of Kshs.1,177,846,030 for the period ended 30 June 2014 shown in the statement of receipts and payments could not be confirmed.

4.0 Use of Goods and Services

The Statement of receipts and payments for the period ended 30 June 2014, reflects an aggregated figure of Kshs.645,134,054 used for purchase of goods and services. The supporting schedules for goods and services procured as disclosed in the financial statements were not availed for audit review and verification.

In the absence of supporting schedules, the accuracy and propriety of the expenditure on purchase of goods and services of Kshs.645,134,054 in the period under review could not be confirmed.

5.0 Other Grants and Transfers

The statement of receipts and payments for the period ended 30 June 2014, reflects total payments of Kshs.31,554,000 under other grants and transfers. The expenditure as disclosed in Note 7 to the financial statements was incurred on scholarships and other educational benefits. However the management did not avail supporting schedules showing the breakdown of the figure of Kshs.31,554,000.

In the absence of supporting documents, the accuracy and propriety of Other Grants and Transfers balance of Kshs.31,554,000 in the financial statements could not be confirmed.

6.0 Acquisition of Assets

The statement of receipts and payments reported a figure of Kshs.495,330,325 used for acquisition of assets in the period ended 30 June 2014. However a fixed assets register and supporting schedules showing the breakdown figure of Kshs.495,330,325 was not availed for audit review.

The propriety and accuracy of the balance of Kshs.495,330,325 reported in the financial statements under acquisition of fixed assets could not be confirmed.

7.0 Other Payments

The statement of receipts and payments for the period ended 30 June 2014, reflects an aggregated balance of Kshs.14,422,187 under other payments. The expenditures were explained in Note 9 to the financial statements as budgetary reserves and civil contingency reserves of Kshs.1,500,000 and Kshs.12,922,187 respectively. However, the management did not avail supporting documents to support the figures. Further, under IPSAS (Cash Basis), provisions for reserves are not to be recognized as expenditures.

In the circumstances, the accuracy and propriety of other payments balance of Kshs.14,422,187 in the statement of receipts and payments for the period ended 30 June 2014 could not be confirmed.

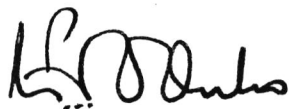
8.0 Outstanding Imprest

Included in the cash and cash equivalents balance of Kshs.1,300,593,494 as at 30 June 2014 are outstanding imprests totalling Kshs.71,249,797 which ought to have been accounted for or surrendered by the same date contrary to the existing regulations on issuance and accountability of imprests. Further, it was noted that there were unprocessed payment vouchers listed as imprests totalling Kshs.64,231,211. Management did not explain why the imprests were not accounted for and the payment vouchers processed and posted in the ledger by 30 June 2014.

In the circumstances, the accuracy of cash and cash equivalents balance of Kshs.1,300,593,494 could not be confirmed.

Disclaimer of Opinion

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on the financial statements.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

3 June 2015



COUNTY GOVERNMENT OF SIAYA

REPORTS AND FINANCIAL STATEMENTS

FOR THE SIXTEEN (16) MONTHS PERIOD

YEAR ENDED

JUNE 30, 2014

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

COUNTY GOVERNMENT OF SLAYA
Reports and Financial Statements
For the Sixteen months period ended June 30, 2014

Table of Content

Page

I. KEY ENTITY INFORMATION AND MANAGEMENT.....	1
II. FORWARD BY THE CEC.....	3
III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES.....	4
IV. REPORT OF THE INDEPENDENT AUDITORS ON THE ENTITY (specify entity name).....	5
V. STATEMENT OF RECEIPTS AND PAYMENTS.....	6
VI. STATEMENT OF ASSETS.....	7
VII.STATEMENT OF CASHFLOW.....	8
VIII.SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED... ..	9
IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT.....	11
X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT.....	12
XI. SUMMARY STATEMENT OF PROVISIONINGS.....	15
XII.SIGNIFICANT ACCOUNTING POLICIES.....	24
XIII.NOTES TO THE FINANCIAL STATEMENTS.....	26

COUNTY GOVERNMENT OF SIAYA
Reports and Financial Statements
For the Sixteen months period ended June 30, 2014

KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The County is constituted as per the constitution of Kenya is headed by the County Governor, who is responsible for the general policy and strategic direction of the County.

(b) Key Management

The County Government of Siaya's day-to-day management is under the following key organs:

- The Governor
- Deputy Governor
- County Executive Committee

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2014 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	- Mr. Joseph Warega
2.	Head of Treasury Accounting	- Mr. Samuel Omondi Otieno
3.	Head of Treasury Budget	- Mrs. Junipher Ayoo Ogola
4.	Head of Fiscal Planning	- Mr. Lawrence Kenyatta Nyamweya

(d) Fiduciary Oversight Arrangements

- *Audit committee*
- *County Budget Finance and Appropriation Committee*
- *County Public Investment Committee and Public Accounts Committee*
- *County monitoring and Evaluation team*

(e) Entity Headquarters
County Headquarters

P.O. Box 803 - 40600

Siaya, KENYA

COUNTY GOVERNMENT OF SIAYA
Reports and Financial Statements
For the Sixteen months period ended June 30, 2014

Entity Contacts

Telephone: (254)
E-mail: info@siaya.go.ke
Website: www.siaya.go.ke

(f) Entity Bankers

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

2. Kenya Commercial Bank
P.o. Box 52-40600
SIAYA.

- Co-operative Bank of Kenya
P.o Box 847-40600
SIAYA

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

COUNTY GOVERNMENT OF SIAYA
Reports and Financial Statements
For the Sixteen months period ended June 30, 2014

I. FORWARD BY THE CEC MEMBER OF FINANCE

Being the first full financial year under which the county government was implementing her full budget, 2013/2014 fiscal performance was generally not satisfactory. The amounts of the revenues were lower than the projections in the approved budget for the year. Against local revenues projections of KSH 150 million, the county government collected only KSH 101 million or 65%. Against the projected expenditure of KSH 4.263 billion, the county government expenditure amounted to KSH 2.227 billion made up of KSH 1.942 billion and KSH 285 million for recurrent and development expenditure respectively. The total absorption rate of the budget was therefore 52.24 per cent while recurrent expenditure absorption rate was 62.52 per cent and development absorption rate at 21.38 per cent.

The total development expenditure of KSH 285 million was utilized as below;

Agriculture	103,762,000
Education- Disbursements	31,620,000
Construction of ECDE blocks	102,479,502
Roads construction	9,777,271
Construction of latrines	2,495,846
Construction of Health facilities	17,513,190
Construction of Street lighting	13,431,744
Construction of Fish Bandas	988,235
Repair of buildings	3,018,204
Total	285,085,992

The impact was therefore low since most of the projects were not completed. The outcomes and impacts of the programs will be felt once the projects are completed and put to use for which they were intended. However, for the roads which were opened, accessibility and mobility in the regions where they were carried out had greatly improved. Lighting also increased security where the flood-lights were installed.

It is my hope that the county will get value for money when the projects are eventually completed. A more accurate assessment will be done by the monitoring and evaluation team once the projects are completed and put to their intended use.

The county faced a lot of challenges in implementing its objectives. These included slow disbursement of funds from the treasury, procurement and systemic challenges. These challenges affected the absorption rates of funds and hence implementation of development agenda. The challenges are being addressed to enable the county perform better in the FY 2014/15.


Cleophas Ombogo
CEC- Finance, Economic Planning and Vision 2030
Siaya County Government

COUNTY GOVERNMENT OF SIAYA
Reports and Financial Statements
For the Sixteen months period ended June 30, 2014

II. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a county government entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of Finance, Planning and Vision 2030 is responsible for the preparation and presentation of the *County Government of Siaya's* financial statements, which give a true and fair view of the state of affairs of the *County Government of Siaya* for and as at the end of the financial year (period) ended on June 30, 2014. 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 entity; (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 Government of Siaya*; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

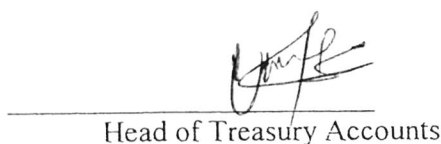
The Accounting Officer in charge of Finance, Planning and Vision 2030 accepts responsibility for the *County Government of Siaya's* financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *County Government of Siaya's* financial statements give a true and fair view of the state of *County Government of Siaya's* transactions during the financial year ended June 30, 2014, and of the *County Government of Siaya's* financial position as at that date. The Accounting Officer in charge of Finance, Planning and Vision 2030 further confirms the completeness of the accounting records maintained for the *County Government of Siaya*, which have been relied upon in the preparation of the *County Government of Siaya's* financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of Finance, Planning and Vision 2030 confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *County Government of Siaya's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The County Government of Siaya's financial statements were approved and signed by the Accounting Officer on 27th September 2014.


Chief Officer


Head of Treasury Accounts

COUNTY GOVERNMENT OF SIAYA
Reports and Financial Statements
For the Sixteen months period ended June 30, 2014

III. REPORT OF THE INDEPENDENT AUDITORS ON THE COUNTY GOVERNMENT OF SIAYA

We have audited the accompanying (consolidated) financial statements of *County Government of Siaya for the year ended June 30, 2014*, which comprise: (i) a statement of receipts and payments; (ii) a statement of financial assets and liabilities; (iii) a statement of comparative budget and actual amounts; (iv) a statement of pending bills as at June 30, 2014; and (v) a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

The *County Government of Siaya's* Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Public Sector Accounting Standards, and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with the International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the *County Government of Siaya's* preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the entity as at June 30, 2014, and its receipts and payments, as well as cash flows for the year then ended in accordance with International Public Sector Accounting Standards.

Auditor General

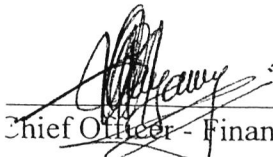
Date

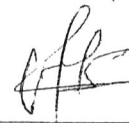
COUNTY GOVERNMENT OF SIAYA
Reports and Financial Statements
For the Sixteen months period ended June 30, 2014

IV COUNTY GOVERNMENT OF SIAYA
STATEMENT OF RECEIPTS AND PAYMENTS FOR PERIOD ENDED 30 JUNE 2014

	Note	2013-2014 Kshs	2012-2013 Kshs	Total for 16 Months
RECEIPTS				
Transfers from National Treasury	1	3,294,053,047	249,804,797	3,543,857,844
Transfers from Other Government Entities	2	359,526,290		359,526,290
Other Revenues	3	121,022,246		121,022,246
TOTAL REVENUES		3,774,601,583	249,804,797	4,024,406,380
PAYMENTS				
Compensation of Employees	4	1,090,642,760	87,203,270	1,177,846,030
Use of goods and services	5	609,009,285	36,124,769	645,134,054
Transfers to Other Government Units	6	359,526,290		359,526,290
Other grants and transfers	7	31,554,000		31,554,000
Acquisition of Assets	8	482,507,472	12,822,854	495,330,325
Other Payments	9	14,422,187		14,422,187
TOTAL PAYMENTS		2,587,661,994	136,150,893	2,723,812,887
SURPLUS/DEFICIT		1,186,939,590	113,653,904	1,300,593,494

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30th September 2014 and signed by:


 Chief Officer - Finance


 Head of Treasury Accounting


COUNTY GOVERNMENT OF SIAYA
Reports and Financial Statements
For the Sixteen months period ended June 30, 2014

STATEMENT OF ASSET AS AT 30 JUNE 2014

	Note	2013-2014 Kshs	2012-2013 Kshs	Total for 16 Months
FINANCIAL ASSETS				
Cash and Cash Equivalents				
Bank Balances	10A	1,229,306,843	104,542,637	1,229,306,843
Cash Balances	10B	36,854	-	36,854
Outstanding Imprests	10C	71,249,797	9,111,268	71,249,797
TOTAL FINANCIAL ASSETS		1,300,593,494	113,653,904	1,300,593,494
REPRESENTED BY				
Fund balance b/fwd	11	113,653,904	1,300,593,494	113,653,904
Surplus/Deficit for the year		1,186,939,590	113,653,904	1,186,939,590
NET FINANCIAL POSSITION		1,300,593,494	1,414,247,398	1,300,593,494

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30th September 2014 and signed by:


 Chief Officer - Finance


 Chief Officer of Treasury Accounting

COUNTY GOVERNMENT OF SIAYA
Reports and Financial Statements
For the Sixteen months period ended June 30, 2014

COUNTY GOVERNMENT OF SIAYA
STATEMENT OF CASH FLOW FOR THE PERIOD
ENDED 30 JUNE 2014

	Note	2013 - 2014 Kshs	2012 - 2013 Kshs	Total for 16 Months
CASH FLOW FROM OPERATING ACTIVITIES				
Receipts for operating income				
Transfers from National Treasury	1	3,294,053,047	249,804,797	3,543,857,844
Transfers from Other Government Entities	2	359,526,290		359,526,290
Other Revenues	3	121,022,246		121,022,246
Payments for operating expenses				
Compensation of Employees	4	1,090,642,760	87,203,270	1,177,846,030
Use of goods and services	5	609,009,285	36,124,769	645,134,054
Transfers to Other Government Units	6	359,526,290		359,526,290
Other grants and transfers	7	31,554,000		31,554,000
Other Expenses	9	14,422,187		14,422,187
Adjusted for:				
Adjustments during the year				
Net cash flow from operating activities		1,669,447,061	126,476,758	1,795,923,819
CASHFLOW FROM INVESTING ACTIVITIES				
Acquisition of Assets	8	482,507,472	12,822,854	495,330,325
Net cash flows from Investing Activities		482,507,472	12,822,854	495,330,325


COUNTY GOVERNMENT OF SIAYA
Reports and Financial Statements
For the Sixteen months period ended June 30, 2014

NET INCREASE IN CASH AND CASH EQUIVALENT		1,186,939,590	113,653,904	1,186,939,590
Cash and cash equivalent at BEGINNING of the year	24	113,653,904.15	1,300,593,494	113,653,904.15
Cash and cash equivalent at END of the year	23	1,300,593,494	113,653,904	1,300,593,494

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30th September 2014 and signed by:



 Chief Officer Finance



 Head of Treasury Accounting

Budget execution - Combined Summary Rec & Dev - FY 2013/14

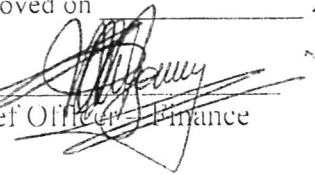
Code	Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
		a	b	c=a+b	d	e=c-d	f=d/c %
	RECEIPTS						
99103 01	Exchequer releases	3,972,000,000.00	3972000000	7,944,000,000.00	3,543,857,844.00	4,400,142,156.00	0.446104965
14	Other Receipts	153,100,439.00	153100439	306,200,878.00	100,756,452.00	205,444,426.00	0.329053439
	Salary set off				359,526,290.00		
	Balance B/F			138,797,574.00			
	PAYMENTS	4,125,100,439.00	4125100439	8,388,998,452.00	4,004,140,586.00	4,605,586,582.00	48%
21	Compensation of Employees	584,678,913.00	828,559,947.00	1,413,238,860.00	1,177,846,030.11	235,392,829.89	83.34%
22	Use of goods and services	1,981,006,585.00	1,072,576,376.00	908,430,209.00	608,662,684.84	299,767,524.16	67.00%
	salary set off	359,526,290.00		359,526,290.00	359,526,290.00	-	100.00%
24	Other Payments	154,654,636.00	130,876,040.00	23,778,596.00	19,126,832.00	4,651,764.00	80.44%
27	Social Security Benefits	9,600,000.00	4,665,885.00	4,934,115.00	500,000.00	4,434,115.00	10.13%
31	Acquisition of Assets	701,003,179.00	328,353,821.00	372,649,358.00	258,507,748.05	114,141,609.95	69.37%
28	Other Payments	250,655,116.00	226,862,265.00	23,792,851.00	14,422,187.00	9,370,664.00	60.62%
22	Hire of equipment plant and machinery, maintenance of building and	20,000,000.00	33,360,000.00	53,360,000.00	14,707,543.00	38,652,457.00	27.56%
31	Construction of non residential building, other infrastructure & civil works	1,339,514,000.00	112,198,400.00	1,227,315,600.00	232,327,387.70	994,988,212.30	18.93%
26	Scholarship and other Education	29,000,000.00	3,000,000.00	32,000,000.00	31,554,000.00	446,000.00	98.61%
28	Other Payments	20,000,000.00	-	20,000,000.00	6,632,184.30	13,367,815.70	33.16%
Grand		5,449,638,719.00	1,010,612,840.00	4,439,025,879.00	2,723,812,887.00	1,715,212,992.00	61.36%


Reports and Financial Statements

For the Sixteen months period ended June 30, 2014

Total							
-------	--	--	--	--	--	--	--

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on _____ 2014 and signed by:


Chief Officer - Finance



Head of Treasury Accounting

Reports and Financial Statements
For the Sixteen months period ended June 30, 2014

Code	Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual Comparable Basis	Budget Utilization Difference	% of Utilization
		a	b	c=a+b	d	e=c-d	f=d/c %
	RECEIPTS						
9910301	Exchequer releases	3,972,000,000.00		3,972,000,000.00	3,543,857,844.00	428,142,156.00	89%
	Salary set off				359,526,290.00		
14	Other Receipts	153,100,439.00		153,100,439.00	100,756,452.00	52,343,987.00	66%
	Balance B/F			138,797,574.00	-	138,797,574.00	0%
	PAYMENTS	4,125,100,439.00	-	4,263,898,013.00	4,004,140,586.00	619,283,717.00	94%
21.00	Compensation of Employees	584,678,913.46	828,559,947.00	1,413,238,860.46	1,177,846,030.11	235,392,830.35	83.34%
	Salary set off	359,526,290.00		359,526,290.00	359,526,290.00		
22.00	Use of goods and services	1,981,006,585.00	-	908,430,209.00	608,662,684.84	299,767,524.16	67.00%
24.00	Other Payments (other experiences)	154,654,636.00	-	23,778,596.00	19,126,832.00	4,651,764.00	80.44%
27.00	Social Security Benefits	9,600,000.00	-	4,934,115.00	500,000.00	4,434,115.00	10.13%
31.00	Acquisition of Assets	701,003,179.00	-	372,649,358.00	258,507,748.05	114,141,609.95	69.37%
28.00	Other Payments (note 22)	250,655,116.00	-	23,792,851.00	14,422,187.00	9,370,664.00	60.62%
Grand Total		4,041,124,719.46	934,774,440.00	3,106,350,279.46	2,438,591,772.00	667,758,507.46	78.50%

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on _____ 2014 and signed by:


Chief Officer of Finance


Head of Treasury Accounting

Reports and Financial Statements
For the Sixteen months period ended June 30, 2014

COUNTY GOVERNMENT OF SIAYA

Budget execution - Development - FY 2013/14

Code	Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Budget Utilisation Difference	% of Utilisation
		a	b	c=a+b	e=c-d	f=d/c %
	RECEIPTS					
9910301	Exchequer releases	3,972,000,000.00		3,972,000,000.00	428,142,156.00	0.892209931
14	Other Receipts	153,100,439.00		153,100,439.00	32,078,193.00	0.790476153
	Balance B/F			138,797,574.00	138797574	0%
	PAYMENTS	4,125,100,439.00	-	4,263,898,013.00	599,017,923.00	1.68
22	Hire of equipment plant and machinery, maintenance of building and	20,000,000.00	33,360,000.00	53,360,000.00	38,652,457.00	0.28
31	Construction of non residential building ,other infrastructure & civil works	1,339,514,000.00	112,198,400.00	1,227,315,600.00	994,988,212.30	0.19
26	Scholarship and other Education	29,000,000.00	3,000,000.00	32,000,000.00	446,000.00	0.99
28	Other Payments	20,000,000.00	-	20,000,000.00	13,367,815.70	0.33
Grand Total		1,408,514,000.00	75,838,400.00	1,332,675,600.00	1,047,454,485.00	1.78

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on _____ 2014 and signed by:


Chief Officer - Finance


Head of Treasury Accounting

I. SUMMARY STATEMENT OF PROVISIONINGS


Details of General Accounts On Vote

	2013 - 2014 Kshs
GAV Provisioning account balance	1,536,914,252.64
Total	<u>1,536,914,252.64</u>

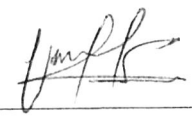
Details of Exchequer Account

	2013 - 2014 Kshs
Exchequer Provisioning account balance	349,124,813.00
Total	<u>349,124,813.00</u>

see annex GAV Accounts workings



Chief Officer - Finance



Head of Treasury

II. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *County Government of Siaya*. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the *County Government of Siaya*.

2. Recognition of revenue and expenses

The *County Government of Siaya* recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the *County Government of Siaya*. In addition, the *County Government of Siaya* recognises all expenses when the event occurs and the related cash has actually been paid out by the *County Government of Siaya*.

3. In-kind contributions

In-kind contributions are donations that are made to the *County Government of Siaya* 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 Government of Siaya* includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

4. 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. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprest and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

5. 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 recorded as ‘memorandum’ or ‘off-balance’ items to provide a sense of the overall net cash position of the *County Government of Siaya* at the end of the year. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

6. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *County Government of Siaya*'s budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the *County Government of Siaya*'s actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

7. Comparative figures

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

8. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2014.

PERIOD OF PREPARED

The financial statement was prepared for sixteen months starting from 1ST April 2013 to 30TH June 2014.

NOTES SUPPORTING FINANCIAL STATEMENT

4 EXCHEQUER
RELEASES

Description and reference of the transfer	Date of transfer	2013 - 2014	2012 - 2013	Total 16 months
		Kshs	Kshs	
				-
1st quarter transfer		621,108,486.00		621,108,486.00
2nd quarter transfer		365,357,934.00		365,357,934.00
3rd quarter transfer		1,059,538,008.00		1,059,538,008.00
4th quarter transfer		919,226,479.00	188,212,597.00	1,107,439,076.00
4th July 2014		328,822,140.00		328,822,140.00
Transition Authority			61,592,200.00	61,592,200.00
Total		3,294,053,047.00	249,804,797.00	3,543,857,844.00

2 TRANSFERS FROM OTHER GOVERNMENT
ENTITIES

Description			2013 - 2014	2012 - 2013	Total 16 months
			Kshs	Kshs	
Transfers from National Government entities					-
Salary adjusted set off			359,526,290.00	-	359,526,290.00
			-	-	-
TOTAL			359,526,290.00	-	359,526,290.00

3 **OTHER REVENUES**

	2013 - 2014 Kshs	2012 - 2013 Kshs
Rents	4,666,931.00	-
Receipts from Administrative Fees and Charges	90,383,821.00	-
Receipts from Sales by Non-Market Establishments	5,705,700.00	-
Other Receipts Not Classified Elsewhere	20,265,794.35	-
Total	121,022,246.35	-

[Provide short appropriate explanations as necessary]

4 **COMPENSATION OF EMPLOYEES**

	2013 - 2014 Kshs	2012 - 2013 Kshs	Total 16 Months
Basic salaries of permanent employees	787,481,601.65	-	787,481,601.65
Basic wages of temporary employees	3,339,856.00	87,203,270.11	90,543,126.11
Personal allowances paid as part of salary	185,858,129.85	-	185,858,129.85
Pension and other social security contributions	13,281,821.00	-	13,281,821.00
Compulsory national social security schemes	621,900.00	-	621,900.00
Other personnel payments	100,059,451.50	-	100,059,451.50
Total	1,090,642,760.00	87,203,270.11	1,177,846,030.11

5 USE OF GOODS AND SERVICES

	2013 - 2014	2012 - 2013	Total 16 Months
	Kshs	Kshs	
Utilities, supplies and services	25,445,391.45	267,131.00	25,712,522.45
Training expenses	7,237,397.00		7,237,397.00
Communication, supplies and services	25,590,652.75	74,586.00	25,665,238.75
Domestic travel and subsistence	81,424,686.70	23,430,048.85	104,854,735.55
Foreign travel and subsistence	57,846,300.25	-	57,846,300.25
Printing, advertising and information supplies & services	5,501,683.80	4,028,922.50	9,530,606.30
Rental of Produced Assets	4,561,833.00	104,400.00	4,666,233.00
Fuel and Lubricant	34,001,074.63	-	34,001,074.63
Hospitality supplies and services	67,663,983.00	5,462,491.15	73,126,474.15
Insurance costs	20,048,360.00	-	20,048,360.00
Specialised materials and services	164,718,435.53	59,000.00	164,777,435.53
Office and general supplies and services	21,748,555.20	151,891.00	21,900,446.20
Other operating expenses	50,888,394.35	18,116.00	50,906,510.35
Routine maintenance – vehicles and other transport equipment	9,792,512.00	990,742.30	10,783,254.30
Routine maintenance – other assets	32,540,025.50	1,537,440.40	34,077,465.90
			-
Total	609,009,285.16	36,124,769.20	645,134,054.36

6

Description	2013 - 2014	2012 - 2013	Total 16 Months
-------------	-------------	-------------	-----------------

			Kshs	Kshs	
Salary adjusted set off (direct deduction)			359,526,290.00	-	359,526,290.00
TOTAL			359,526,290.00	-	359,526,290.00

7 OTHER GRANTS AND OTHER PAYMENTS

	2013 - 2014 Kshs	2012 - 2013 Kshs	Total 16 Months
Scholarships and other educational benefits	31,554,000.00	-	31,554,000.00

8 ACQUISITION OF ASSETS

	2013 - 2014 Kshs	2012 - 2013 Kshs	Total 16 months
Non Financial Assets			
Scholarships and Other Educ. -		-	-
Construction of Buildings	21,423,486.85	-	21,423,486.85
Construction of Non Residential Buildings (schools and Building)	100,864,949.85	-	100,864,949.85
Construction of Roads	6,641,704.20	-	6,641,704.20
Construction and Civil Works	789,926.50	-	789,926.50
Overhaul and Refurbishment of Construction and Civil Works	3,100,880.00	-	3,100,880.00
Purchase of Agricultural machine and Other Transport Equipment	19,950,000.00	-	19,950,000.00

Refurbishment of Non Residential building		3,197,490.85	-	3,197,490.85
Purchase of Tractors and trailers		25,100,000.00	-	25,100,000.00
Purchase of motor vehicle		182,068,052.15	9,718,690.00	191,786,742.15
Purchase of Office Furniture and General equipment		46,235,304.40	350,000.00	46,585,304.40
Purchase Certified Seeds		400,000.00	-	400,000.00
Purchase of ICT Equipment		1,727,400.00	2,754,163.50	4,481,563.50
Purchase of Specialised Plant, Equipment and Machinery		6,600,000.00	-	6,600,000.00
Hire of Plant, Machinery and Equip.		13,000,000.00	-	13,000,000.00
Purchase of Certified Seeds, Breeding Stock and Live Animals		31,200,000.00	-	31,200,000.00
Emergency Funds		6,632,184.30	-	6,632,184.30
Rehabilitation of Civil Works		1,707,543.00	-	1,707,543.00
Other Infrastructure and Civil Works		11,618,549.45	-	11,618,549.45
Acquisition of Land		-	-	-
Purchase of Animals and Breeding stocks		250,000.00	-	250,000.00
Total		482,507,471.55	12,822,853.50	495,330,325.05

9

OTHER EXPENSES

	2013 - 2014 Kshs	2012 - 2013 Kshs	
Budget Reserves	1,500,000.00	-	1,500,000.00
Civil Contingency Reserves	12,922,187.00	-	12,922,187.00
	<u>14,422,187.00</u>	-	<u>14,422,187.00</u>

10 A Bank Accounts

Name of Bank, Account No. & currency	Amou nt in foreig n curren cy	Exc han ge rate	2013 - 2014	2012 - 2013	
			Kshs	Kshs	
SIAYA COUNTY REVENUE FUND ACCOUNT CBK (AC NO 1000171464)	xx		5,523,284.35	104,542,636.6 5	110,065,921
SIAYA COUNTY RECURRENT ACCOUNT CBK (AC NO 1000170883)	xx		59,797,211.88	-	59,797,212
SIAYA COUNTY DEVELOPMENT ACCOUNT CBK AC NO 1000170816)	xx		1,144,938,304.69	-	1,144,938,305
SIAYA COUNTY IMPREST ACCOUNT COP (AC NO 01141257073300)			10,992,776.82	-	10,992,777
SIAYA ASSEMBLY IMPREST ACCOUNT KCB (AC NO 1143428927)				-	-
MINISTRY WATER, ENVIRONMENT AND NATURAL RESOURCES KCB (1149008458)			53,296.10		53,296
MINISTRY OF LANDS AND PHYSICAL PLANNING KCB (AC NO 1149209208)			358,732.00		358,732
MINISTRY EDUCATION, CULTURE AND SPORTS KCB (AC NO 1149007931)			743,070.00		743,070

MINISTRY OF HEALTH COP (AC NO 01141257334700)		4,994,195.35	-	4,994,195
MINISTRY OF AGRICULTURE, LIVESTOCK AND FISHERIES COP (ac no 01141257408400)		1,895,510.00	-	1,895,510
COUNTY PUBLIC SERVICE BOARD COP (ACC NO 01141257285300)		10,400.00		10,400
MINISTRY OF TRADE, TOURISM AND COPORATIVES AND		62.00		62
Total		1,229,306,843.19	104,542,636.6 5	1,333,849,480

10 B

Cash in hand

	2013 - 2014	2012 - 2013	
	Kshs	Kshs	
Trade Tourism and Coporatives	5.00	-	5.00
MIN OF HEALTH SIAYA	36,800.00	-	36,800.00
MIN OF EDUCATION SPORTS AND CULTURE	43.00	-	43.00
MIN OF ENVIRONMENT WATER AND NATURAL RESOURCES	6.00	-	6.00
Location 5	-	-	-
Location 6	-	-	-
Other Locations (specify)	-	-	-
Total	36,854.00	-	36,854.00

Cash equivalents (short-term deposits)

Outstanding Imprests

<i>Name of Officer or Institution</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>	<i>Balance</i>
GRACE ODERO			11,000.00	11,000.00
KEVIN OMAMO			470,000.00	470,000.00
GEORGE OBARE			198,008.00	198,008.00
ALOISE OBARE			1,720,000.00	1,720,000.00
BENJAMIN ODUOR			766,000.00	766,000.00
JOSEPH O. KWAKA			52,000.00	52,000.00
CALEB ONGOMA			14,000.00	14,000.00
CAROLINE MATHENGE			50,000.00	50,000.00
JENIPHER OGOLA			750,000.00	750,000.00
EDWARD MWATHA			504,000.00	504,000.00
PETER WRIGHT			339,000.00	339,000.00
MAURICE OWIRA			111,500.00	111,500.00
UNPROCESED VOUCHER			64,231,211.60	64,231,211.60
DERRICK OKELLO			965,000.00	965,000.00
SELYNE ALEX			30,000.00	30,000.00
RUTH AKINYI AGOT			283,000.00	283,000.00
SHEILLA ATIENO KOYI			205,000.00	205,000.00
LOICE AKOTH ABEKA			40,000.00	40,000.00

GABRIEL ODUONG'		110,000.00		110,000.00
JOSEPH DONDE		88,000.00		88,000.00
ISMAEL NOO		88,000.00		88,000.00
CHARLES OCHOLA		46,000.00		46,000.00
CORAZON AQUINO		94,000.00		94,000.00
JOSEPH ALULA		947.00		947.00
JOHN FREDRICK OKINDA		15,000.00		15,000.00
MICHAEL OUMA		52,580.00		52,580.00
FREDRICK JUMA		943.00		943.00
CHARLES AWICH		10,107.00		10,107.00
GABRIEL MALOWA		2,500.00		2,500.00
GEORGE AGANYO		2,000.00		2,000.00
Total		71,249,796.60	9,111,268	80,361,064.10

[Provide an annex if the list is too long]

10 C

BALANCES BROUGHT FORWARD

	2013 - 2014 Kshs	2012 - 2013 Kshs	Total 16 Months
Bank accounts	104,542,636.65		104,542,636.65
Cash in hand	9,111,267.50	-	9,111,267.50
Cash equivalents (short-term deposits)	-	-	-
Imprest	-	-	-
Total	113,653,904.15	-	113,653,904.15

As the time of preparing the accounts for Financial Year 2013/2014 the officers did not find books of Financial 2012/2013 because the officers in charge by the time of preparation of 2012/2013 was on suspension and had not handed over the Office hence it was difficult to do comparison.

27.5 DEPOSIT AND RENTENTION MONEY

The county government has not paid contractors all their money but just half and therefore in the last financial year there was no retention money and Account had not been opened but this will be transferred in this financial year.

28 PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

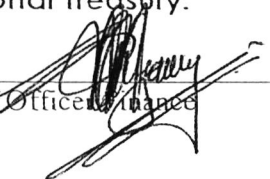
The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

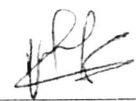
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management;
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;

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


 Chief Officer Finance


 Head of Treasury Accounts

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS RECIEVABLES

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
				2013	2012	
	a	b	c	d=a-c		
Construction of buildings						
ASSEMBLY - ANNEX 1				32,671,467.00		
EXECUTIVE - ANNEX 2	217,987,698.88		132,016,757.93	85,970,940.95		
EXECUTIVE - ANNEX				6,031,386.00		
Sub-Total	217,987,698.88		132,016,757.93	124,673,793.95		
Construction of civil works						
EXECUTIVE -ANNEX2	1,826,083.60		1,643,475.24	182,608.36		
Sub-Total	1,826,083.60		1,643,475.24	182,608.36		
Supply of goods						
ASSEMBLY - ANNEX 1				4,061,700.00		
EXECUTIVE - ANNEX 2				2,674,781.00		
AGRICULTURE - ANNEX 3				19,090.00		
HEALTH - ANNEX 4				11,592,251.00	1,837,490.00	
Sub-Total				18,347,822.00	1,837,490.00	
Supply of services						
ASSEMBLY - ANNEX 1				24,154,195.79		
EXECUTIVE -						
AGRICULTURE - ANNEX 3				90,474.10		

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2012	Comments
		a	b	c	d=a-c		
Senior Management							
1.							
2.							
3.							
	Sub-Total						
Middle Management							
4.							
5.							
6.							
	Sub-Total						
Unionisable Employees							
7.							
8.							
9.							
	Sub-Total						
Others (specify)							
10.							
11.							
12.							
	Sub-Total						
	Grand Total						

ANNEX 3 - ANALYSIS OF OTHER PENDING RECEIVABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2012	Comments
		a	b	c	d-a-c		
Senior Management							
Joseph Donde					88,000.00		CPSB
Ismael Noo					88,000.00		CPSB
Sub-Total					176,000.00		
Middle Management							
Kevin Omamo					470,000.00		
Aloise Obare					1,720,000.00		
Benjamin Oduor					766,000.00		
Joseph O. Kwaka					52,000.00		
Caroline Mathenge					50,000.00		
Jenipher Ogola					750,000.00		
Edward Mwatha					504,000.00		
Peter Wright					339,000.00		
Maurice Owira					111,500.00		
Derrick Okello					965,000.00		
Ruth Akinyi Agot					283,000.00		
Sheilla Alieno Koyi							

Others (<i>specify</i>)									Former Employee
Caleb Ongoma								14,000.00	
Unprocessed Vouchers								64,231,211.60	
Sub-Total								64,245,211.60	
Grand Total								71,249,796.60	

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost	Historical Cost (Kshs) 2012/13
	(Kshs)	
	2013/14	
Land		
Buildings and structures		
Transport equipment	193,877,915.00	
Office equipment, furniture and fittings	24,282,312.96	
ICT Equipment, Software and Other ICT Assets	12,063,838.21	
Other Machinery and Equipment		
TOTAL	230,224,066.17	

1 GAV Account		KSHS	
		3,972,000,000	162,131,010.00
Grants From the National Government			
Revenue from local sources	11	<u>121,022,246</u>	<u>31,237,909.00</u>
		4,093,022,246	193,368,919
Less Actual Expenses			
Compensation to Employees	12	1,090,642,760	55,717,506.55
Operation and Maintenance	13	609,009,285	33,108,775.45
Salary adjusted set off	16	359,526,290	
Other Expenses	22	14,422,187	
Acquisition of Assets	19	<u>482,507,472</u>	
Total Expenses		<u>2,556,107,994</u>	88,826,282.00
Balance c/d to GAV a/c		<u>1,536,914,253</u>	
2 Exchequer Account			
Grant from the National government		3,972,000,000	193,368,919.00
Salary adjusted set off	5	359,526,290	
		328,822,140	
Less Exchequer Release	4	<u>3,294,053,047</u>	193,368,919.00
Balance c/d		<u>349,124,813</u>	

ANNEX I			
COUNTY ASSEMBLY CREDITORS BALANCE AS AT 30TH JUNE, 2014			
EXCLEISIS TOURS AND TRAVEL LTD	96,000.00		
PAMC LTD		600,000.00	
AMUNGA AND COMPANY		646,600.00	
BEVERLY LILIAN OSIEMA	90,480.00		
THE STANDARD GROUP		118,320.00	
MIRIAM HOUSE HOTEL		136,800.00	
THE STANDARD GROUP LTD	1,798,000.00		
MIKANJELO ENTERPRISE LTD		120,000.00	
BUDGET FURNITURE LTD		939,800.00	
METRO CONSULTANT AND GUADIAN LTD	64,240.00		
THE STANDARD GROUP LTD		382,800.00	
MIKANJELO ENTERPRISE LTD		600,000.00	
ULAFUCO ENTERPRISE		365,800.00	
ADINET ENTERPRISES	1,155,000.00		
ELSHADAI COMPUTER SERVICES	1,155,000.00		
AFRICAN TOUCH SAFARIS	3,500.00		
GEORGE OWINO OIRE	61,005.00		
THE STANDARD GROUP	1,798,000.00		
SUMMIT HUMAN RESOURCE		790,875.00	
BELLY TRAVEL AGENCIES		416,000.00	
BUDGET FURNITURE LTD		307,200.00	
KEN OMOLLO AND CO.ADVOCATES		348,000.00	
NATION MEDIA GROUP		178,249.00	
BELLY TRAVEL AGENCIES		256,000.00	
VILLA HOTEL	15,000.00		
KISUMU HOTEL(MASENO UNIVERSITY)	8,800.00		
DT DOBIE	11,900.00		
SAFARICOM LTD	10,716.80		
PRICE WATER HOUSE COUPERS	76,767.97		
PRICE WATER HOUSE COUPERS			

		202,911.00	
MIRIAM HOUSE HOTEL	85,000.00		
GEO LAKE INTERNATIONAL LTD.		609,011.00	DEVELOPMENT
OCEANAIR TOURSAND LTD		233,735.00	
GOVERNMENT PRINTERS	34,800.00		
BELLY TRAVEL AGENCIES		400,000.00	
BELLY TRAVEL AGENCIES		416,000.00	
EASYLAN LTD		260,000.00	DEVELOPMENT
SUMMIT HUMAN RESOURCE	25,500.00		
GULF RADIO	54,134.00		
MIRIAM HOUSE HOTEL	66,300.00		
EASYLAN LTD	1,763,637.00		DEVELOPMENT
NJIRA MEDIA CONSULTANTS	1,392,000.00		
LENACHA AND SONS COMPANY	7,284,976.00		DEVELOPMENT
KONNEXION SYSTEM LTD		10,309,993.00	DEVELOPMENT
GEO LAKE INTERNATIONAL LTD.	7,971,810.00		DEVELOPMENT
DIEVARE PRINTERS AND STATIONERIES		100,100.00	
MIRIAM HOUSE HOTEL		136,800.00	
KADOSH LOGISTICS	14,034.00		
BRIFLO COMMUNICATION AND AGENCIES	3,570.00		
WESTERN SPRINGS	4,000.00		
SAFARICOM LTD	99,584.00		
OCEANAIR TOURSAND LTD		107,700.00	
OCEANAIR TOURSAND LTD	1,915,330.00		
OCEANAIR TOURSAND LTD		990,440.00	
AFRICAN TOUCH SAFARIS	2,834,510.00		
AFRICAN TOUCH SAFARIS	1,575,929.00		
AFRICAN TOUCH SAFARIS		905,685.00	
KADENGE PLUMBER	5,500.00		
DAN OMONDI OTIENO	2,550.00		
DAN OMONDI OTIENO	22,100.00		
MASENO UNIVERSITY		900,000.00	
SAGINAN CONSULTANT		945,000.00	
MASENO UNIVERSITY		785,800.00	DEVELOPMENT
GLOBAL CENTRE FOR CAPACITY			

		278,400.00	
FIRMRISE BUILDING AND CONST. CO LTD		712,387.00	DEVELOPMENT
JENNIPHER AMBUNYA		175,000.00	
FIRMRISE BUILDING AND CONST. CO LTD	3,759,653.00		
OMOLLO AND ASSOCIATE		935,000.00	
MAOL VCOMPLEX	952.00		
LAUNDRY AND GENERAL APPLIANCE LTD	1,400.00		
DAN OWUOR(G4S COURIER SERVICES)	580.00		
SAFARICOM LTD.	14,698.02		

PROJECT NAME	WARD	CONTRACTOR'S NAME	LSO	CONTRACT SUM	AMOUNT PAID	BALANCE(KSH.)
ECD PROJECT						
ULawe PRI.SCH.	UGUNJA	ROUZEHEN INVESTMENT	959355	2,994,247.00	2,512,156.32	482,090.68
DRAHO PRI SCH.	UKWALA	J.E CONTRACTOR'S & ENG.	959356	2,998,340.00	2,407,333.50	591,006.50
OMBOYE PRI SCH.	W. ASEMBO	PILOT ELECTRICAL WORKS	959353	2,998,384.80	2,197,212.84	801,171.96
KAMBAJO PRI. SCH.	W. SAKWA	JOSIAN ENTERPRISES	959352	2,982,481.80	1,814,263.20	1,168,218.60
SIAYA TOWNSHIP PRI. SCH.	SIAYA TOWNSHIP	MWANA WORKS LTD.	959331	2,923,536.40	993,371.22	1,930,165.18
NGURA PRI. SCH.	C. ALEGO	MIGWEL ENTERPRISES	959392	2,963,630.00	1,639,497.60	1,324,132.40
UGAMBE PRI. SCH.	E.YIMBO	JOLLY CONTRACTORS	959385	2,968,463.20	1,427,805.72	1,540,657.48
NYAKADO PRI. SCH.	W.ALEGO	TONICON LTD.	959440 0	2,920,781.00	1,247,569.56	1,673,211.44
KAMALUMBE PRI.SCH.	E.ASEMBO	JACATO INVESTMENT	959386	2,937,539.00	1,325,086.56	1,612,452.44
KABURA PRI. SCH.	W. ALEGO	MAHOLA LOGISTICS	959383	2,986,617.20	1,813,782.96	1,172,834.24
KANYICHUDO PRI. SCH.	E.ASEMBO	MOWGASUD GENERAL ENT.	959390	2,974,750.40	136,807.60	1,506,692.80
LIGOSE PRI. SCH.	N.UGENYA	PINY OCHIEW CO. LTD.	959389	2,982,035.00	1,567,012.68	1,415,022.32
LANGU PRI. SCH.	W.UYOMA	STARDICON INVESTMENT LTD.	959384	2,999,876.00	2,249,313.88	750,557.12
BAR KUOGO PRI.SCH.	N. SAKWA	NEWA TRADERS	959398	2,933,767.00	1,434,362.40	1,499,404.60
NYALULA PRI.SCH.	C.ALEGO	MAKADI BUILDING	927030	2,890,789.60	2,601,711.00	289,078.60
GOT AMOLLO PRI.	UKWALA	OJANDE ENTERPRISES	959399	2,874,654.00	2,587,188.60	287,465.40
HUMWEND PRI. SCH.	W.UGENYA	RAPOLO CONSTRUCTION	959397	2,874,654.00	2,587,188.60	287,465.40
NGUYA PRI.SCH.	UGUNJA	MIGWEL ENTERPRISES		2,959,000.00	1,302,170.76	1,656,829.24
AWELO PRI. SCH.	SIAYA TOWNSHIP	SINAGA CONSTRUCTION	959393	2,892,745.00	2,420,769.78	471,975.22
RANYALA PRI. SCH.	S.UYOMA	NEMAD ENTERPRISES	959395	2,924,261.00	1,303,846.38	1,620,414.60
MANYINGO PRI.	SIDINDI	EXQUISITE CONSTRUCTION	959394	2,991,964.80	1,094,477.44	1,897,487.36
YOGO PRI SCH.	N. ALEGO	MUEDENY CONSTRUCTION	959396	2,851,500.00	1,253,739.60	159,760.40
ULANDA PRI. SCH.	C. ALEGO	TODO	927044			

		CONSTRUCTION		2,869,872.00	876,960.00	1,992,912.00
KAMETHO PRI. SCH.	W. ASEMO	JOKAS SERICES	97044	2,985,863.20	995,005.05	1,990,858.15
MIGIRO PRI. SCH.	C. SAKWA	DOBIA CONSTRUCTION	927046	2,863,250.00	2,576,925.00	286,325.00
BAR OBER PRI. SCH.	N. UGENYA	FRONTIER WORKS INT.	927033	2,861,546.00	1,326,871.80	1,534,674.20
JINA PRI. SCH.	YALA TOWNSHIP	TICHO ENTERPRISES	927032	2,934,542.48	1,769,063.20	1,165,479.28
KALENJUOK PRI. SCH.	C. ALEGO	NDERE AGENCIES	927048	2,998,066.40	1,618,955.86	1,379,110.54
MIGOSI PRI. SCH.	C. GEM	BUBBLE ENGINEERING	66	2,952,397.20	1,363,725.00	1,588,672.20
PALA PRI. SCH.	W. GEM	KAJU CONSTRUCTION	62	2,986,611.40	1,409,076.36	1,577,535.04
GOMBE PRI. SCH.	N. ALEGO	JOYWAB CONSTRUCTION	65	2,900,000.00	2,610,000.00	290,000.00
RAMULE PRI. SCH.	E. GEM	CHALO ENTERPRISES	63	2,913,467.00	2,622,120.30	291,346.70
BAR KALARE PRI. SCH.	E. GEM	RAYSONS ENTERPRISES	60	2,998,414.40	2,179,496.16	818,918.24
SIHAYI PRI. SCH.	E. UGENYA	PETNOR CONSTRUCTORS	61	2,871,325.00	2,584,192.50	287,132.50
GINGA PRI. SCH.	W.GEM	NYAKAN ENTERPRISES	59	2,953,235.88	1,326,234.96	1,627,000.92
SIGOMRE PRI. SCH.	SIGOMRE	BLOOMAC CONSTRUCTION	959387	2,972,827.00	1,402,678.73	1,570,148.27
SANJRO PRI. SCH.	N. GEM	KOKINYO AND SONS	51	2,965,182.00	2,214,736.38	750,445.62
KAUDHA CHAPEL PRI. SCH.	S. GEM	GOT OGWANG ENTERPRISES	86	2,974,309.60	1,286,586.45	1,687,723.15
KANYIGOL PRI. SCH.	E. YIMBO	MUFREMA	85	2,973,620.00	2,488,056.63	485,563.37
RABANGO PRI. SCH.	SIAYA TOWNSHIP	MIRTINI INVESTMENT	87	2,981,768.80	1,214,485.20	1,767,283.60
OGANYA PRI. SCH.	S. SAKWA	GRATOM TECHNICAL SERVICES	959388	2,912,296.00	2,639,127.60	273,168.40
ASANGO PRI. SCH.	SIGOMRE	DELTA AYEMBA	927050	2,915,590.40	2,084,178.90	831,411.44
OGEYA PRI. SCH.	W. UGENYA	BANACO INVESTMENT	64	2,898,367.60	1,766,005.34	1,132,362.26
ARUDHI PRI. SCH.	S. SAKWA	GRATOM TECHNICAL SERVICES	927045	2,932,364.00	1,301,868.00	1,630,496.00
GOT WINYO PRI. SCH.	W. SAKWA	BRIMAZ GENERAL MERCHANTS	492	2,998,676.00	835,840.26	2,162,835.74
RAPOGI PRI. SCH.	W. YIMBO	MIGWEL ENTERPRISES	264	2,966,095.00	1,393,322.40	157,277.60

MAJENGO PRI. SCH.	W. UYOMA	PHEGO ENTERPRISES LTD.	496	2,988,653.00	1,250,832.06	1,737,820.94
SIRIWO PRI. SCH.	C.GEM	KOKIDI ENTERPRISES	493	2,974,759.00	936,052.02	203,876.98
MUNDWARE PRI. SCH.	N.GEM	NYASERE ENTERPRISES AND SERVICES	773	2,949,292.80	2,654,453.52	294,839.28
MAJIWA PRI.SCH.	N. SAKWA	NEWA TRADERS	263	2,971,954.80	1,852,452.72	1,119,502.08
ANYIKO PRI. SCH.	YALA TOWNSHIP	NYASERE ENTERPRISES AND SERVICES	313	2,949,292.80	1,908,296.28	1,040,996.52
MALANGA PRI. SCH.	S. UYOMA	BEDAMA SUPPLIES AND SERVICES	316	2,935,342.80	1,041,974.64	1,893,368.16
POWO PRI. SCH.	S. GEM	ROUZEHEN INVESTMENT	485	2,998,852.00	2,516,266.76	482,585.24
KOLO PRI. SCH.	N. UYOMA	URIM LTD.	767	2,974,750.00	2,192,815.36	782,934.64
MARAMBA PRI. SCH.	N. UYOMA	URIM LTD.	769	2,974,750.00	2,191,815.36	782,934.64
UCHOLA PRI. CH.	E. UGENYA	CAMWENDA COMPANY LTD.	927049	2,861,282.00	1,260,031.68	1,601,253.32
NYANG'INJA PRI. SCH.	S.E ALEGO	KOWANGO CONSTRUCTION	52	2,896,056.00	964,885.60	1,931,170.40
TOTAL(KSH.)				167,878,692.76	99,802,311.34	68,076,381.42

HEALTH PROJECTS						
DISPENSARY-OBBER OGUNGA	N.ALEGO	FAJA INVESTMENTS	93	3,674,079.60	3,306,671.64	367,407.96
DISPENSARY-NDERE KARUOTH	C.ALEGO	ACCURATE COMMUNICATIO N	321	3,987,824.00	1,438,350.12	2,549,473.88
DISPENSARY-NYAGWARA	W.UYOMA	NAM TWENTY THIRTY LTD.	265	3,727,640.00	1,174,155.48	2,553,484.52
DISPENSARY-UHEMBO	USONGA	MAHOLA LOGISTICS	274	3,987,824.80	833,362.56	3,154,462.24
DISPENSARY-OBUGORE	N.UGENYA	PINY OCHIEW CO.LTD.	487	3,683,858.40	1,266,079.68	2,417,778.72
DISPENSARY-JERA	N.UGENYA	HALIJA CON STRUCTION	774	1,798,981.00	789,326.64	1,009,654.36
HEALTH CENTRE - USENGE	W.YIMBO	TURNKEY PROJECTS LTD.	499	3,951,679.20	1,353,707.82	2,597,971.38
PIT LATRINE-SYAMUNGU MARKET	USONGA	RISHACH CONTRACTORS	497	376,014.00	338,412.60	37,601.40
PIT LATRINE-KODIERE MARKET	W.ALEGO	TOGOLAND INVESTMENT	482	378,969.32	299,312.39	79,656.93
PIT LATRINE -	E. ASEMBO	MUFREMA	309			

KOKACH BEACH		AGENCIES		396,048.00	316,498.50	79,549.50
PIT LATRINE-KADEDI BEACH	W. ASEMBO	MUFREMA AGENCIES	310	396,048.00	316,498.50	79,549.50
PIT LATRINE-OBET MARKET	W. UGENYA	HOSMENDA BUILDING CONSTRUCTION LTD.	315	374,370.00	172,416.60	201,953.40
PIT LATRINE-URANGA SHOPPING CENTRE	W. ALEGO	FAJA INVESTMENTS	94	370,991.00	301,214.88	69,776.12
PIT LATRINE-RABAR MARKET	W. ALEGO	OJANDE ENTETRPRISES	959	395,548.40	395,548.40	
PIT LATRINE-UNDIRA MARKET	N. UGENYA	RAPOLA GENERAL CONTRACTOR	960	395,548.40	355,993.56	39,554.84
STAFF HOUSES-MALANGA DISPENSARY	N.GEM	KOKINYO AND SONS CONTRACTORS	498	1,861,423.00	439,659.72	1,421,763.28
STAFF HOUSES-RUAMBWA HEALTH CENTRE	USONGA	FAJA INVESTMENTS	95	1,865,616.40	1,679,054.76	186,561.64
TOTAL(KSH.)				31,622,463.52	14,776,263.85	16,846,199.67

STREETS/FLOODLIGHTS

STREET LIGHTING	SIAYA TOWNSHIP	TRIPPLE INVESTMENT	933	2,269,420.00	2,269,420.00	
STREET LIGHTING	SIAYA TOWNSHIP	TRIPPLE INVESTMENT	931	2,269,420.00	2,269,420.00	
STREET LIGHTING	SIAYA TOWNSHIP	TRIPPLE INVESTMENT	932	2,269,420.00	2,269,420.00	
STREET LIGHTING	SIAYA TOWNSHIP	TRIPPLE INVESTMENT	266	1,752,876.00	1,752,876.00	
STREET LIGHTING	SIAYA TOWNSHIP	TRIPPLE INVESTMENT	79,507.94 0.793	4,870,608.00	4,870,608.00	
TOTAL(KSH.)				13,431,744.00	13,431,744.00	

ROAD PROJECTS

OLUOCH OTEGO ROAD	UGUNJA	FELMARK CONSTRUCTION	752	951,385.60	856,247.04	95,138.56
NYANG'OMA ROAD	S.E ALEGO	FELMARK CONSTRUCTION	751	874,698.00	787,228.20	87,469.80
STADIUM-TOWNSHIP ROAD	SIAYA TOWNSHIP	MUFREMA AGENCIES	333	2,161,159.00	2,161,159.00	
OGWATO-NYALGUNGA ROAD	N.ALEGO	RODINNAUR INVESTMENT	902	1,661,416.00	1,661,416.00	

WANGNENO-UHUMBU ROAD	UKWALA	RAPOLA GENERAL CONTRACTORS	961	810,898.00	810,898.00	
BAR KODHIAMBO ROAD	N. ALEGO	OJANDE ENTERPRISES	901	3,500,323.20	3,500,323.00	
TOTAL(KSH.)				9,959,879.80	9,777,271.44	182,608.36

REFURBISHMENT OF COUNTY BUILDINGS						
IFAD HALL	HQ	SIMWATA ENTERPRISES	796	3,933,560.00	3,018,204.00	915,356.00
TOTAL(KSH.)				3,933,560.00	3,018,204.00	915,356.00
FISH BANDA PROJECTS						
NYALANGI FISH BANDA	W.ALEGO	FAJA INVESTMENT	761	1,121,238.60	988,234.74	133,003.86
TOTAL(KSH.)				1,121,238.60	988,234.74	133,003.86
GRAND TOTAL(KSH.)				227,947,578.68	14,179,409.37	86,153,549.31

ANNEX III

AGRICULTURE PENDING BILLS AS AT 30TH , SEPTEMBER, 2014

SIBO WATER & SANITATION CO.	SCAO/UGENYA	WATER AND SEWARAGE	10,669.7
POSTAL CORPORATOION OF KENYA	SCAO	COURIO & POSTAL SERVICES	6,580
KENYA POWER & LIGHTNING	SCAO	ELECTRICITY	5,180
SIBO WATER & SANITATION CO.	CDA	WATER & SEWARAGE	1,766
MARTS GENERAL AUTO WORKS	SCAO/ALEGO	MAINTENANCE OF MOTORVEHICLE	50,000
ERICK K. NG'ENO	SCAO/ALEGO	HIRE OF EQUIPMENT	1,800
CHARLES AWICH	SLPO/UGENYA	COURIO & POSTAL SERVICES	3,800
DECIMAH AYIEKO	ATDC	GENERAL OFFICE SUPPLIES	4,090
JOHN FREDRICK OKINDA	SLPO	PURCHASE OF AGRI MAT	15,000
SIBO WATER & SANITATION CO.	SCAO/UGENYA	WATER & SEWARAGE	6,231.7
KENYA POWER & LIGHTNING	SCAO/UGENYA	ELECTRICITY	4446.7
TOTAL(KSH.)			109,564.1

ANNEX IV					
HEALTH					
DEPARTMENT/VOTE	DEBT 2010-2011	DEBT2011-2012	DEBT2012-2013	DEBT2013-2014	TOTAL DEBT
CASUAL LABOUR	-	-	-	-	-
CONTRACTED PROFESSIONAL SERVICES	-	-	-	-	-
REFINED FUELS(OTHERS)(GENERATOR)	-	-	-	-	-
REFINED FUEL AND LUBRICANTS	-	-	-	-	-
ELECTRICITY EXPENSES	-	-	-	-	-
WATER AND SEWARAGE CHARGES	-	-	-	-	-
PROVISION OF INTERNET SERVICES	-	-	-	-	-
MEDICAL GAS	-	-	-	-	-
DOMESTIC TRAVEL AND ACCOM.	-	-	-	-	-
BOARDS AND COMMITTEE	-	-	-	-	-
DAILY SUBSISTENCE	-	-	-	-	-
DRUGS	-	-	-	1,290,319	1,290,319
NON PHARMS	-	-	-	1,833,480	1,833,480
SANOITATION	-	-	-	119,330	119,330
STATIONARY	-	-	-	550,560	550,560
LABARATORY	-	-	-	493,802	493,802
EYE CLINIC	-	-	-	-	-
X-RAY	-	-	-	759,700	759,700
DENTAL AIRTIME	-	-	-	-	-
ELECTRICAL ITEMS	-	-	-	253,330	253,330
H/WARE ITEMS	-	-	-	339,560	339,560
ORTHOPEADIC	-	-	-	-	339,560
MOTOR VEHICLE	-	-	-	463,434	463,434
CHARCOAL	-	-	-	167,200	167,200
FIREWOOD	-	-	-	125,000	125,000
FOOD AND RATIONS	-	-	1,837,490	3,822,480	5,659,970
CLEANING	-	-	-	654,000	654,000
SECURITY	-	-	-	334,000	334,000
TOTAL			1,837,490	11,206,195	13,043,685