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REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF SIAYA

FOR THE YEAR ENDED 30 JUNE, 2022

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COUNTY GOVERNMENT OF SIAYA

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2022

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1. KEY ENTITY INFORMATION AND MANAGEMENT

a. Background information

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

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

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

Core Values

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

b. Key management

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

	Name	Designation	Date of holding office
1.	H.E.Cornel Rasanga Amoth	Governor	April 2013 to date
2.	H.E.Dr. James Okumbe	Deputy Governor	October 2017 to date
3.	Mr. Dismas Wakla	CEC, Health and Sanitation	January 2021 to date
4.	Eng. Adrian Ouma	CEC, Tourism, Sports, Culture and Arts	June 2021 to date
5.	Mrs. Dorothy Owino	CEC, Governance and Administration	January 2021 to date
6.	Mr.Richard Mungla	CEC-Water, Environment and Natural Resources	March 2022 to date

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

c. Fiduciary management

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

No.	Name	Designation
1.	Mr.Cleophas Ombogo	CEC, Finance and Economic Planning
2.	Mr. Hezron Mariwa,CPA(K)	Chief Officer, Finance and Economic Planning
3.	Mr.Jack Odinga,	Director Of Finance
4.	Mr. Lawrence Nyamweya	Director Budget & Economic Planning
5.	Mr.Martin Okwata	Director Supply Chain Management
6.	Mr. Moses Keya ,CPA(K)	Director of Revenue
7.	Mr. Edward Onyango,CPA(K)	Head of Accounting Services

d. Fiduciary oversight arrangements

The key fiduciary oversight bodies at the County for the year ended 30th June 2022 were:

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

e. County Executive headquarters

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

Siaya, Kenya.

f. County Executive contacts

Telephone: (254) 792 631 619
E-mail: info@siaya.go.ke
Website: www.siaya.go.ke

g. County Executive bankers

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

2. Kenya Commercial Bank
   P.O. Box ,52-40600
   Siaya Kenya

3. Co-operative Bank of Kenya
   P.O.Box 847-40600
   Siaya,Kenya

4. Equity Bank Siaya
   P.O Box 253-40600
   SIAYA

5. Faulu Bank Limited
   P.O. Box60240-40600
   NAIROBI

h. Independent Auditors

Auditor-General

Office of The Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

NAIROBI, KENYA

i. Principal Legal Adviser

The Attorney General

State Law Office and Department of Justice

Harambee Avenue

P.O. Box 40112

City Square 00200

NAIROBI, KENYA

2. FOREWORD BY THE CECM FINANCE AND ECONOMIC PLANNING

It is my pleasure to present the County Government of Siaya financial statements for the year ended 30th June 2022. The financial statements present the financial performance of the County Government over the past year.

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

a. Financing of the County Governments

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

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

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

1) Automation of revenue collection system – the County is currently in the process of sourcing for competent firm to undertake full automation of its revenue collection.

2) Consultancy on revenue potential – the County has engaged its staff through a centralized committee to study the County revenue potential and advise the County on new streams of revenue and ways of enhancing the current streams to achieve their full potential.

b. Financial Performance

i. Revenue

In the year ended 30th June 2022 the County had projected revenues of Kshs.8,105,403,629.00 consisting of Kshs.445,445,551.00 from own sources and Kshs.6,966,507,531 from Equitable share and Kshs.693,450,547.00 from conditional Grants.

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

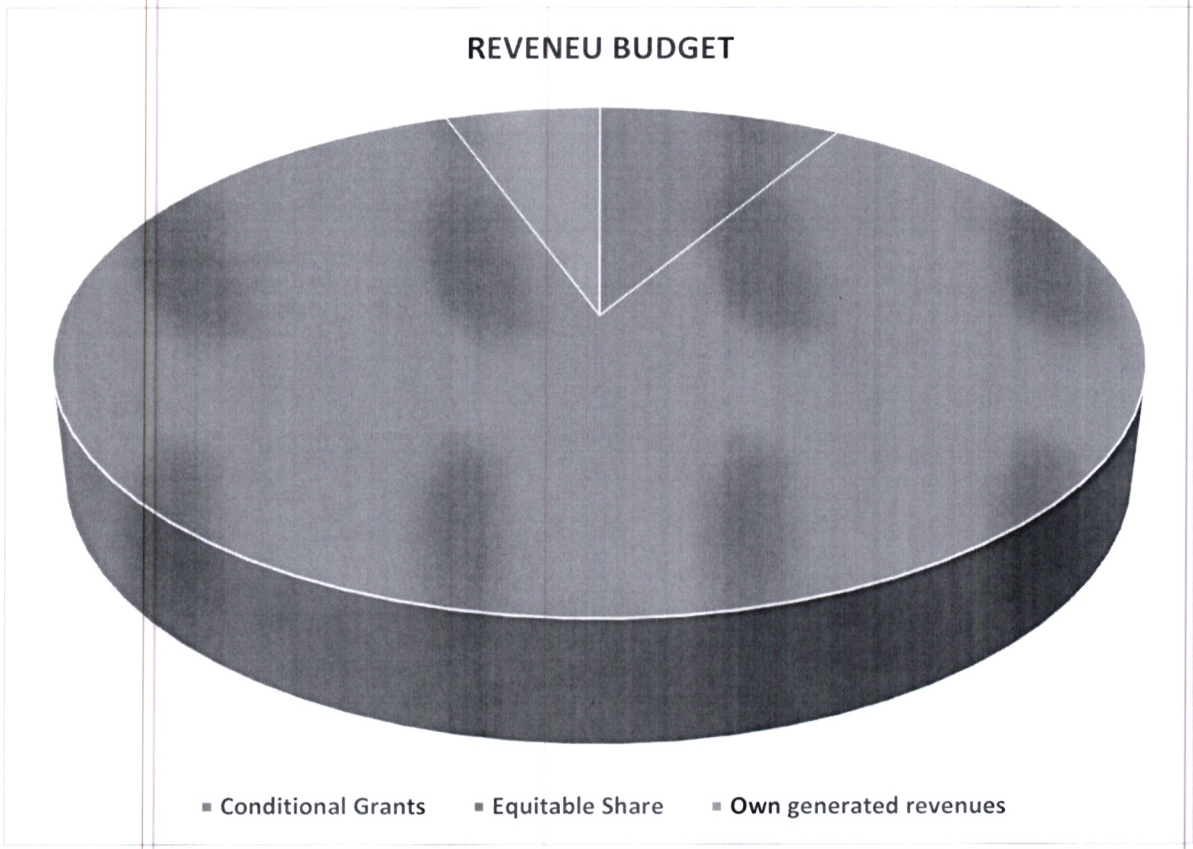

Figure 1: Siaya County revenue sources in FY 2021/2022

CARA revenues consisting of equitable shares and Conditional grants continue to form the largest part of our revenue budget, contributing 85 % towards our budget. Our own generated revenues formed 5% of our budget.

Out of the projected revenue, the County was able to realize Kshs.7, 884,939,562.00 in actual revenues, representing 88% performance. This good performance was as a result of high realization of CARA revenues. It should be noted however that during the year, own generated revenues increased from 80% to 100 % from the previous year. In the table below, we present an analysis of revenue performance during the year.

Revenue classification	Revenue budget (Kshs)	Actual (Kshs)	Realization (%)
Balance Bf	864,890,950		
CARA	7,659,958,078	7,438,559,934.78	83%
Own generated revenues	445,445,551	446,379,626.98	5%
Total	**8,970,294,579**	**7,884,939,562**	**88%**

Table 1: Revenue performance in FY 2021/2022

ii. Payments

Our total expenditure for the year amounted to Kshs.8, 128,878,268. Out of which Kshs 2,325,684,768 was spent on development expenditure while Kshs.5, 803,193,500.48 was spent on recurrent expenditure representing 29% and 71% respectively. Out of the Recurrent Expenditure of Kshs 5,803,193,500.48 an amount of Kshs. 2,918,749,245.48 was spent on Personnel Emoluments and Kshs. 1, 866,113,402 on Operation and Maintenance representing 50% and 32% respectively. Expenditure on Personnel Emoluments represented 50% of Recurrent Expenditure and 36% of the totals expenditure.

iii. Cash flows

In the FY 2019/2020, we had many liquidity disruptions. This was as a result of late disbursements by the National Treasury. As a result cash and cash equivalents decreased to Kshs. 715,246,487.97 as at 30th June 2022 from Kshs 955,394,209 as at 30th June 2021.

iv. Accounts receivables

Imprest management is a critical area of focus in Siaya County. Our aim is to adhere to the PFM regulations on imprest management. In the financial year under review Outstanding Imprest was Kshs.3, 616,181 against last year's amount of Kshs 22,586,875. We appreciate that there is still

room for improvement in this area. Going into FY 2022/2023, we will place more emphasis on complying with the PFM regulations with regards to imprests.

v. Pending bills

Our pending bills have increased from Kshs. 918,598,546.15 in the Financial Year 2020/2021 to Kshs.959, 087,583.24 in the Financial Year 2021/2022. This increase in attributed by late exchequer releases. Our focus as a County is to settle the bills as soon as possible. In every budget cycle, we ensure that part of the allocations is towards settlement of old outstanding pending bills.

vi. Fixed assets

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

c. Operational performance

The County's operations are structured in terms of departments which are headed by a County Executive Committee member. For seamless service delivery, all departments have to work in unison and synergize. In the table below, we summarize the key activities carried out by each department during the year:

Table 2: Departmental performance in FY 2021/2022

SECTOR	KEY ACHIEVEMENTS
County Health Services	• Recruitment of a total of 83 health workers and capacity building for health staff on ophthalmic Nursing and Cataract surgery • Improvement of health infrastructures through construction of maternity unit in Bondo Sub County Hospital; renovation of Maternity Unit and MCH in Yala SC Hospital; Sigomre and Ukwala SCH and

	completed dispensaries Lwero, Lur, Nyamsenda, Nyalweny, Mudondo, Muhwayo, Obambo, Masita Mago, Udimba, Minyiri, Jar, Lwala and Tatro • Establishment of specialized units in SCRH and equipping with CT scan and endoscopy; Yala SCH and equipping new X-ray machines and Madiany SCH and equipping with Ultra sound machine • Improvement of ambulatory services through acquisition of more ambulances supported by THS funding • Enhanced mobility through acquisition of two utility vehicles funded by THS and Ngima for SURE programs. • Improved diagnostic services through completion of Laboratory in Rwambwa SC Hospital and Uyawi SC Hospitals, Obaga Dispensary, Dienya Dispensary and purchase of Laboratory equipment • Enhanced service delivery by facilitating the enactment to law of Siaya Health services and Siaya County waste and sanitation pieces of legislations. • Improvement in access to health care services through construction of staff houses within Bar Agulu; Pap Oriang; Got Winyo and Ulafu dispensaries.

Water, Environment and Natural Resources	The sector improved access to water through; • protection of 36 dams/pans, improvement of 5 gazzetted water supply schemes, • solarization of 59 boreholes and extension of 31 pipelines among others. • The sector also managed to establish 3 demonstration tree nurseries, afforestation, riverbank conservation • development of wood lots under natural resources conservation and management program •
Roads, Public Works, Energy and Transport	• To improve accessibility and mobility in the county, the sector completed upgrading of 2.18 km Opoda- Bondo Township Road to bitumen standard; opened 196.5Km of new roads and maintained 834.9km of existing roads. • To ensure quality control in the built environment, the department inspected all government buildings constructed during the period. • In energy, the sector collaborated with Kenya Power and Lightening Company(KPLC) to install street lights in all major towns across the county. • To facilitate general administration, planning and support services the

	department strengthened human resource capacity and initiated construction of new office bloc.
Tourism, Culture, Sports and Arts	During the period under review, the sector undertook construction and improvement of Odera Akango colonial cells and other facilities at the Odera Akang'o and Got Ramogi Heritage Centers;installed Computers and related accessories in various offices; The table below gives a summary of key sector achievements per programme in the Financial year 2021-2022 against the FY 2021-2022 ADP targets. • Phased Development of Odera Akangó heritage centre development of 4 curio shops, installation of water tank • Phased Got Ramogi forest development that is construction of the parking lot and access road • Marketed and branded the county in various social media platforms • Maintained and updated the county website • Undertook the development of ERP • Implemented a number of ICT systems to improve service delivery(IPPD, Revenue collection system, Internet connectivity to all county departments, and Health Management System)

	• Carried out Continuous capacity building of county staff on ICT applications
Governance and Administration	The following were the achievements realized during the period under review: **a) Governance:** 1) Developed Human resource manual and procedures; Strategic plan; Draft board charter and . draft examination guidelines. 2) Thedirectorate reported their achievements as functional performance management having been developed, coordination of training and capacity building within the department, increased coordination of public service delivery, generation of bills and policies, disaster mitigation mechanism establishment, coordination of administration functions and establishment of grievance redress mechanisms. 3) Completion of Ukwala and Ugunja Sub County offices 4) Training for the Enforcement officers 5) A draft for the regulations of the Siaya County Laws, Inspectorate, Compliance and Enforcement Act 2019 has been done and is awaiting approval by the County Executive 6) A draft for the regulations of the Siaya Village Administrative Unit Act 2019 is completed and is awaiting approval by the County Executive 7) Creating awareness and enforcing Covid-19 protocols in the whole county 8) Reviewed project Management Committee guidelines **b) Human Resource Management** 1) Vetting of fifty three(53) enforcement officers 2) Recruitment of 74 health staff

	3) Renewal of contract of 80 health staff 4) Renewal of contract of 200 revenue officers 5) Confirmation of appointment of 83 staffs 6) Sensitization of County Executive Committee Members, Chief Officers and Directors of NHIF Comprehensive cover. 7) Integration of seventy four (74) recruited health staff in to the payroll. 8) Participated in the salary and Remuneration Commission (SRC) stakeholders' engagement on allowances and benefits policy. 9) Participated in the stakeholder engagement on proposed remuneration and benefits for state officers in the county Executive. 10) Submitted status report on Human Resource Assessment and performance Management under Kenya Accountable Devolution Program (KADP 11) Rolled out Staff Performance Appraisal in the various departments 12) Partly paid for the liabilities of the defunct local authorities **c) County Public Service Board** 1) Engagement of Revenue Collectors 2) Head count and suitability interview for ECDE Teachers 3) Development of Policy documents eg Guideline on recruitment, selection, appointment and Boards Charter 4) Confirmation in Appointments.
Education, Youth Affairs, Gender and Social Services	Despite the variances in the planned budget against the actual budget allocated, the sector recorded several achievements including: • The department equipped 25 ECDE centers with furniture, learning

	materials and recreational materials • Enrollment rate in ECDE increased by 2.39 percent from 88,000 to 90,104 pupils in both public and private ECDE centres. • Constructed 35 new ECDE centers, completed 30 ECDE blocks and renovated 2 ECDE centers • Total of 4,644 pupils benefitted from school feeding programme in two wards • Enrollment rate in VTCs increased by 2.42 percent from 3,260 to 3,339 across the County. • Disbursed bursaries at a cost of Kshs. 75 million to Secondary Schools and Tertiary Colleges • Provided disability aids to PLWD at a cost of Ksh8 million • The department facilitated the training of 33 youths and 33 PLWDs on entrepreneurial skills and business management skills respectively. In addition, 100 youths were trained on film production • Siaya stadium construction works increased by 10 percent and Nyangera sports pavilion by 50 percent during the period under review • Ward sporting activities implemented at 90 percent
Enterprise and Industrial Development	• Under general administration, planning and

	support services, the sector improved service delivery through development of one policy (Cooperative Development Fund Bill); renovation of two office blocks and capacity building of four staff. • Under trade development programme; the sector provided a conducive environment for trade through facilitating 16 SMEs to attend East Africa Juakali Exhibition in Kigali, capacity building of 989 SMEs on various business skills. The sector also improved market infrastructure through installation of 33 high mast floodlights; construction of 74 sanitation facilities; completion of phase I Ramba modern market; construction, gravelling and fencing of 19 markets; refurbishment of 21 market sheds and construction of 9 boda boda sheds. • Under waste management, the sector improved market solid waste management through recruitment of 2,260 casuals to clean up markets; conducting seven clean-up days in markets; collection and dumping of 18,720 tonnes from all the 240 markets. • Under cooperative development programme, the sector expanded cooperative business through conducting

	26 audits against a target of 56; inspection of 6 cooperatives against 39; facilitate registration of 15 cooperatives societies; revival of 9 dormant cooperatives; facilitate development of 107 by laws for various Cooperatives; 29 pre cooperative trainings were held; 38 members education held; and 39 committee training conducted, 14 value addition to products were done out of the targeted 11.
Lands, Physical Planning, Housing and Urban Development	• Improved human capital development through training of staff. • Prepared and submitted Valuation Rating Bill to the County Assembly for approval. • Retrieved public land records from five sub county officesfor purposes of digitization at the headquarters (land records from 6 sub counties have been scanned) • Survey and planning of 3 intermediate urban centres, namely Boro, Nyamonye and Sega. • Construction of Sewer Line in Alego Usonga and construction of Storm Water drainage in Bondo • Delineation of proposed 12 Urban area boundaries in Siaya County, that is, Siaya Municipality, Ugunja, Ukwala, Nyadorera, Yala, Ndori, Akala, Usenge, Madiany, Sigomere, Sega & Bondo.

	During the period under review, the Municipality achieved the following: • Secured office accommodation at the Yard • Received budgetary and financial support from the County and the World Bank • Improved of Governor's Park, Ahindi Park and Interconnecting Streets in Siaya Town • Developed Non-motorized transport system in Siaya Town
Agriculture, Food, Livestock and Fisheries	During the period, key achievements of the sector include: **(1) Enhancement of crop production and productivity through:** ➢ Transformation of farm preparation using tractor hire services (THS). A total of 543.25 acres of land was ploughed under the scheme. ➢ Improvement of crop infrastructure by: constructing an integrated diagnostic laboratory in Siaya town and rice drying floor at Muluwa Siriwo (Usonga ward); laying 2,265 farms with soil conservation structures; establishment of 2,650 acres of sorghum and 4,200 acres of sweet potato; ➢ Promotion of crop production through distribution of 8.75 tons of assorted certified seeds (maize, sorghum and green grams) and 3,750 mango seedlings to farmers were procured and distributed. Maize seed was

	distributed to farmers in South Gem, South Sakwa, East Asembo and Ugunja wards. Under KCSAP 2 tonnes of sorghum and tomato seeds were distributed to farmers. Other achievements included the distribution of 2300 Grafted mango seedlings to farmers in Gem sub county as a ward project. A total of 115 households benefitted from the mango seedlings distribution. To qualify for seedlings support farmers had to show commitment by having already prepared land and the ability to secure the mango seedlings against roaming animals. ➢ Under irrigation development, in South Gem and South Uyoma fifteen 5 HP engine water pumps were procured and distributed to facilitate irrigation development (5 in South Gem and 10 in South Uyoma). The sector also received support from World Bank to implement various projects. These are Kenya Climate Smart Project (KCSAP), Kenya Devolution Support Project (KDSP) and Agricultural Sector Development Support Program (ASDSP). Under KDSP Five water pans (Koga, Sandholf, Uranga, Futro and Nyalnawe) were completed. In addition, two water pans, Adhiri Water Pan in Rarieda and Miruka Water Pan in Bondo supported by World Bank under the Kenya Climate Smart Agricultural Project (KCSAP) were also

	completed. Through these investments, horticultural production was enhanced in the county. (2) **Improve Livestock production and productivity through:** ➢ Milk production: To improve milk production, 38 dairy cows were distributed to 38 groups in South Gem, Yala Township and Yimbo West wards at a total cost was Kshs 2,015,000. In addition, 82 dairy goats were also procured at a total cost of Kshs 2,050,000 and distributed to 82 groups. ➢ On poultry promotion, a total of 8,547-month-old chicks were procured at a cost of Kshs 2, 649,570. They were distributed to 224 groups in Yala Township and Yimbo West. **(3) To promote Fisheries Management and Development** ➢ Fish landing infrastructure improvement: 20 Fish Landing Bandas were completed and handed over to Beach Management Units (BMUs). In addition, 17 toilets were constructed at the fish landing sites. ➢ Fisheries surveillance: 15 motorized boats were procured for use by BMUs. This resulted in the removal of 5500 assorted destructive fishing gears from the fishery. ➢ To strengthen BMUs operations: elections were conducted for 80 MUs followed by

	continuous mentoring as well as monitoring of their activities. ➢ Monitoring of the fisheries and accompanying infrastructure: The sub-sector conducted Lake Victoria Fisheries Frame Survey, with support from the State Department of Fisheries, gathering useful information for policy decision on the management of the fisheries. **(4) Improve Veterinary Services through:** ➢ Compliance and standards, the sub-sector issued licenses to 6 slaughter houses and 20 slaughter men; and inspected 17,130 carcasses in slaughter houses. ➢ Disease control: carried out vaccinations of foot and mouth disease (FMD), Rabies and New Castle Disease ((FMD -15,000, Rabies -96,543, NCD- 150,658), and conducted surveillance visits due to alert on RVF (around Lake Kanyaboli and Yimbo), sprayed animals in collaboration with other partners. In addition, farmers were trained on Rift Valley Fever (RVF) control and management and in collaboration with other stakeholders conducted Fixed Time Artificial Inseminations. As part of disease control, the sector administered targeted vaccinations.
Finance and Economic Planning	• Pending bills were treated as a first charge in the budget

	• Reduction in 92% of pending bills of the County • Constructed archives and board room at the procurement Directorate • Timely preparation and submission of statutory documents (budgets, CFSP, CBROP, circular prepared,Quarterly and Annual Report) • 220 revenue officers were recruited

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

1) Own source revenue collection – the actual revenue collected during the year was 100% of the projected revenues. We are exploring ways of boosting revenue collection

2) Exchequer releases-During the year under review, the County experienced late exchequer issuances leading to accumulation of huge pending bills;

3) We have also experienced challenges with IFMIS as a result of down times and poor internet connectivity. This has in some instance delayed payments to suppliers and late preparation of financial statements

d. Conclusion

FY 2021/2022 was a good year in general. Good progress was made and the momentum has been created to enable Siaya County continue on a trajectory into prosperity. We have identified gaps and areas to improve on in the subsequent years.

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

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

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CECM Finance and Economic Planning

County Government of Siaya

3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES

Introduction

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer when preparing financial statements of each County Government entity Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the county government entity's performance against predetermined objectives.

Strategic development objectives (*Adopted from Siaya County)*

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

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

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

1 Create a public service that is accountable, transparent, efficient and competitive for effective service delivery to the citizens.

2 Provide overall leadership and policy direction in research, planning, resource mobilization, financial management and accountability.

3 Transform agriculture, livestock and fisheries industry to ensure sustainable food and nutrition security, income generation and employment creation

4 Access safe water and sanitation for all in a clean and secure environment

5 Provide sustainable quality education and training, social protection, quality empowerment, mentorship and leadership programmes.

6 Provide quality healthcare to all for a competitive, healthy and productive county.

7 Facilitate land administration and management, access to adequate and affordable housing.

8 Rehabilitate and develop business infrastructure, Fair trade practices, provide credit facilities, capacity building and cooperative development

9 Promote tourism in the county, preserve cultural heritage, facilitate sports and talent development and promote use of Information, Communication and Technology.

10 Provide a well maintained road network system and other related county transport infrastructure for sustainable socio-economic growth and development.

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

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

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

		disease (FMD), Rabies and New Castle Disease ((FMD - 15,000, Rabies -96,543, NCD- 150,658), and conducted surveillance visits due to alert on RVF (around Lake Kanyaboli and Yimbo), sprayed animals in collaboration with other partners	
4	Access safe water and sanitation for all in a clean and secure environment	Improved access to water through construction of 15 water pans against a target of 18, protection of 33 water springs against a target of 43; drilling and equipping of 46 boreholes with solar pumps, Rehabilitation of 8 shallow wells, Installation of 4 Rainwater Harvesting systems, Rehabilitation of 4 Water Supply Schemes, and Extension of 80km of Water Pipelines Natural Resources Conservation and Management; 11 tree nurseries were established against a target 5; 5 woodlots were developed against a target of 6; 25,000 seedlings distributed to community members from the nurseries and the 5,000 seedlings planted in woodlots are estimated to increase the tree cover by 0.0046%. The sector registered under performance on number of hilltops afforested and kilometres of riparian land protected the sector improved service delivery through recruitment, training and provision of operational tools; development of relevant policies, plans and laws such as Water and Sewerage Act 2018, Environmental & Natural Resource Management Bill 2019, County Environment Performance Index 2019; County State of Environment Report and County Environment Action Plan 2018-2022	Over Performance noted however few challenges experienced. They include; Inadequate funding Inadequate technical staff. Old and dilapidated water infrastructure Vandalism of water infrastructure
5	Provide sustainable quality education and training, social protection, quality empowerment, mentorship and leadership programmes	Completed 60 ECD blocks in 30wards and 4 ECDE model blocks Completed 2 sheltered workshops in Ugunja and Ukwala Issued bursaries to 30,000 students for last of 3 years, a total of sum of Ksh. 225 million Provided disability aids worth Ksh. 8 million Equipped 30 VTCs with tools and equipment at a cost of Ksh. 48 million Developed 3 policy papers in 2019 During the period under review enrolment increased from 88,000 to 90,104 through investment in infrastructure and pilot school feeding programme The School feeding programme was piloted in West Alego ward and East Asembo. Under vocational education and training development, VTC learners increased from 1,700 to 3,260. This is attributed to grants from the national government sponsored through the subsided vocational training support grant. VTCs were equipped with modern tools and equipment out of the targeted 18. To strengthen institutional framework, general administration and support services embarked on preparation of 4 policies. These were Bursary policy, Scholarship policy, VTC policy, Youth and gender policy.	Over Performance noted however few challenges experienced. They include; Inadequate staffing Limited transport and communication facilities Political interest during project identification Inadequate funding and delays in disbursement of funds

		These are at draft stage. Social security sector also conducted capacity building of 900 women groups against a target of 1,200. In addition, 1,851 youths out of a target of 120,000 benefitted from the positive behavior change program while under the responsible parenthood & enhanced leadership capabilities program, 500 parents benefited against a target of 3,600.	
6	Provide quality healthcare to all for a competitive, healthy and productive county	Recruitment of a total of 83 health workers and capacity building for health staff on ophthalmic Nursing and Cataract surgery Improvement of health infrastructures through construction of maternity unit in Bondo Sub County Hospital; renovation of Maternity Unit and MCH in Yala SC Hospital; Sigomre and Ukwala SCH and completed dispensaries Lwero, Lur, Nyamsenda, Nyalweny, Mudondo, Muhwayo, Obambo, Masita Mago, Udimba, Minyiri, Jar, Lwala and Tatro Establishment of specialized units in SCRH and equipping with CT Scan and endoscopy; Yala SCH and equipping new X-ray machines and Madiany SCH and equipping with Ultra sound machine Improvement of ambulatory services through acquisition of more ambulances supported by THS funding Enhanced mobility through acquisition of two utility vehicles funded by THS and Ngima for SURE programmes. Improved diagnostic services through completion of Laboratory in Rwambwa SC Hospital and Uyawi SC Hospitals, Obaga Dispensary, Dienya Dispensary and purchase of Laboratory equipment's Enhanced service delivery by facilitating the enactment to law of Siaya Health services and Siaya County waste and sanitation pieces of legislations. Improvement in access to health care services through construction of staff houses within Bar Agulu; Pap Oriang; Got Winyo and Ulafu dispensaries.	Over Performance noted however few challenges experienced. They include; Inadequate capital and human reources to implement activities as planned Emerging new disease burden associated with COVID 19, Hypertension, Cancers etc Inadequate county health infrastructure Stock out of health products and non pharmaceuticals High cost of healthcare
7	Facilitate land administration and management, access to adequate and affordable housing	Directorate of Lands and Survey: Installation and Equipping of G.I.S Laboratory Installation Audit and inventory of public land conducted in Siaya County and report prepared Acquisition of approximately 30 acres of land for public investment and development within the County Prepared the Siaya County Valuation Roll Prepared the Siaya County Valuation and Rating Bill,2019 Directorate of Physical Planning: Preparation of Siaya town integrated development plan County spatial plan prepared and validated by stakeholders Local Physical Land Use Development Plans for Boro, Nyamonye and Sega market centres Constitution of County Development Control Committee Directorate of Housing and Urban Development Preparation of 196,966 pieces of interlocking soil stabilized	Over Performance noted however few challenges experienced. They include; Project implementation for FY 2017/18 disrupted by unstable political environment following disputed 2017 general elections. Projects implementation for FY 2019/20 scaled down due to corona virus pandemic which required adherence to strict MoH guidelines including limitation on meetings, travel and physical office presence. Delayed disbursements from

		blocks (ISSB) for 24 residential houses and 2 shops Trained 26 locals in Kogello, 15 in Bar Ogongo58 in Mur Malanga, 12 in Bondo and 10 in Magoya (Ugunja) Ligega (Ugenya) people on the use of ABMT in partnership with World Vision Sensitization of residents within 3 Sub-Locations on the use of ABMT Rehabilitation of 20 housing units in Siaya town Undertaking audit and inventory of Siaya county government residential houses to ascertain the number of houses belonging to County Government Constitution of Inaugural Siaya Municipality Board	the County Treasury impacting on programme implementation.
8	Rehabilitate and develop business infrastructure, Fair trade practices, provide credit facilities, capacity building and cooperative development	In general administration, the sector improved service delivery through development of one policy (Cooperative Development Fund Bill); renovation of two office blocks and capacity building of four staff. In trade development programme; the sector provided a conducive environment for trade through facilitating 16 SMEs to attend Eat Africa Juakali Exhibition in Kigali, capacity building of 989 SMEs on various business skills. The sector also improved market infrastructure through installation of 33 high mast floodlights; construction of 74 sanitation facilities; completion of phase I Ramba modern market; construction, gravelling and fencing of 19 market; refurbishment of 21 market sheds and construction of 9 boda boda sheds In waste management, the sector improved market solid waste management through recruitment of 2,260 casuals to clean up markets; conducting seven clean-up days in markets; collection and dumping of 18,720 tonnes from all the 240 markets In cooperative development programme, the sector expanded cooperative business through conducting 26 audits against a target of 56; inspection of 6 cooperatives against 39; facilitate registration of 15 cooperatives societies; revival of 9 dormant cooperatives; facilitate development of 107 by laws for various Cooperatives; 29 pre cooperative trainings were held; 38 members education held; and 39 committee training conducted, 14 value addition to products were done out of the targeted 11.	Over Performance noted however few challenges experienced. They include; Delays in receipt of BQs from the department of public works, which slows down the projects implementation rate. Destruction of market infrastructures due to flooding Low awareness on the departmental mandates. In adequate resources to implement departmental mandates Poor inter-departmental coordination
9	Promote tourism in the county, preserve cultural heritage, facilitate sports and talent development and promote use of Information, Communication and Technology	The sector participated in the 'The Jumuiya ya Afrika Mashariki Utamaduni Festival' (JAMAFEST), Dar e-salaam, Tanzania; sponsored a cultural exchange program between Luo Council of Elders together and king of Padhola in Tororo Uganda with an objective of promoting cultural preservation and development; executed Art talent search and hosted the 93rd Edition of Kenya Music and Cultural Festival (KMCF) which attracted over 14,000 visitors; promoted homestay concept through capacity building of the existing and new homestay owners and improved infrastructure around Mageta Island Colonial Cells	Over Performance noted however few challenges experienced. They include; Budgetary constraints Inadequate ICT infrastructure Low adoption of ICT in service delivery Inadequate staffing

		The department coordinated the county's participation in Kenya Inter-County Sports and cultural Association (KICOSCA) and East Africa Local Authorities Cultural Association (EALASCA) games in Kampala. The department also identified and nurtured 80 sport talents (40 males and 40 females) through Kenya Youths Inter-county Sports Association (KYISA) games in Busia, supported 17 community sports events across; installed Netball, Football, Volleyball and Handball goals at Musembe primary, Gem Sub County and constructed Siaya county stadium which is 75% complete.	
10	Provide a well maintained road network system and other related county transport infrastructure for sustainable socio-economic growth and development.	To ensure Transport infrastructure development, the department during the period under review, rehabilitated 1.3 of Yala Ring Road; initiated upgrading of the 2.18 km Opoda Bondo Township Road to bitumen standard; opened 635 km of new roads and maintained 1704km of existing roads. To ensure quality control, the department inspected all government buildings constructed during the period. Under energy the department in collaboration with Kenya power, installed street lights in all major towns across the county. To facilitate general administration, planning and support services the department procured one vehicle for field supervision, refurbished their headquarter offices and developed policies such as Labour Based Policy and Mechanical Transport Fund Policy whose drafts are ready for cabinet approval	Over Performance noted however few challenges experienced. They include; Unpredictable weather patterns that affected project execution Delay in project implementation arising from prolonged supplementary budget process Slowdown in project implementation as a result of Covid -19 Delay in approval of policies Encroachment on rural access roads that exists in government maps

Progress on Attainment of Development Objectives from Annual Development Plan (*Adopted from Siaya County ADP) - Customize as per specific county.*

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

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

Department	Objective	Outcome	Indicator	Performance
Social Services	County	Childhood Education		
			No. of ECDE centres equipped	5
	To Provide Access to Quality and Relevant Training to Youth Polytechnic Trainees	Appropriate Skill Developed	No. of youth polytechnics supplied with ICT tools and equipment	18
			No. of 4 door toilet constructed/improved	11
			No. of VTCs fenced	3
			Number of classrooms/Administration block constructed	4
	To Expand Welfare and Support Systems in The County	Social Assurance for The Vulnerable	No. of PWDs given assistive devices	814
			No. of Youth groups trained on tree planting	30
	To Ensure Provision of Efficient Service to The Clients	Effective Service Delivery	No of needy beneficiaries	9,319
Enterprise and Industrial Development	To provide an enabling environment that facilitates a competitive local, regional and global trade and investment	A conducive environment for trade	No. of new investments established	154
			No. of SMEs trained on business skills	386
			No. of Solar Lamps installed	14
			No. of high mast installed	19
			No. of sanitation facilities(modern washroom/latrines) constructed in markets	16
			Modern markets constructed	5
			No. of Markets with drainages, fences and murrums	11
			No. Boda Boda sheds constructed	7
			No of Market Shades constructed	6
			No. of market management committees	180
	To provide an enabling environment that facilitates sustainable growth of cooperative sub sector for socio-economic development.	Expanded cooperative business	No of cooperative audit years. No of audited societies	44
			No. of Cooperative Societies adopting value addition	22
			No. of new cooperatives registered	18
	To Improve market solid waste management system	Improved sanitation and hygiene in Market centres	No. of Casuals recruited	2267
			Volume of refuse (tonnage) collected and	24,140 tonnes

Department	Objective	Outcome	Indicator	Performance
			dumped	
	To improve compliance with Siaya County Alcoholic drinks Control Act 2016	Improved control and management of liquor and drug abuse	% compliance with Siaya County Alcoholic Drinks control Act 2016 and other subsidiary legislations	98
			No. of Liquor licenses issued	732
Health and Sanitation	To reduce mortality from preventable deaths	To reduce mortality from preventable deaths	No. Completed medical laboratories	3
			No. Completed maternity units	5
			No. Completed general wards	2
			No. Completed dispensaries	3
			% of Clients counselled and tested for HIV	83%
			% of HIV positive clients linked to care	97%
			% of WRA who know their HIV status	92%
			Percentage of HEI turning HIV positive at 18 months	2%
			% of clients with viral load <1000c/ml	93%
			No. of accredited CHVs given feedback	1535
			No. of CHAs sensitized on eye health	24
			No. of half jackets distributed	2200
			No. of CHVs sensitized on NCDs	40
			No. of CHAs trained on community MNH	30
			No. of stakeholders meetings held	2
			No. of HHs reached with COVID19 messages	250,698
			No. of targeted dialogue days held	6
	To provide accessible and appropriate diagnostic and curative services	Reduced disease burden in Siaya County	No. of maternity-Theatre Complex Completed at Madiany, Ambira, Ukwala	2
			Blood Bank fenced at SCRH	completed
			Upgrade of Power to 3-phase at Ukwala, Ambira	2
Lands, Physical planning, housing and urban development	To provide a spatial frame work that will guide and coordinate land use development	Improved land use	Survey plans and base maps for markets	3
			Survey of Yala Swamp	0
			Audit of Public land records	1
			Purchase of lands for investment and	10

Department	Objective	Outcome	Indicator	Performance
			development	
			Acquire and approve Valuation Roll	1
	To provide a spatial frame work that will guide and coordinate land use development for sustainable livelihood	Well Managed Land and Its Resources for Sustainable Development of The County	No. of Markets planned	6
	To provide adequate, affordable and decent housing for all and to institutionalize urban areas and enhance urban economic infrastructure.	Quality and affordable housing and efficient urban management	Refurbishment of Staff Houses in Ukwala and Yala Staff Quarters	2
Agriculture, Food, Livestock and Fisheries	To increase crop production and productivity	Crop production and productivity improved	No. of micro-irrigation schemes in the county	17
			Hectares under micro-irrigation schemes in the county	63.5
			No. of smallholder pumps issued	15
			No. of farms conserved	2,264
			No. of farmers trained	8794
			MT of subsidized seeds procured and distributed	16.5
			No. of farmers accessing quality seeds and fertilizers	18,328
			Acreage under sorghum (Ha)	16,219
			MT of sorghum harvested	10,370
			Acreage under cassava (Ha)	3,364
			MT of cassava harvested	26,962
			Acreage under sweet potatoes (Ha)	4,194
			MT of sweet potato harvested	41,940
			Acreage under mangoes (Ha)	194
			No. of seedlings produced	15,000
			MT of mangoes harvested	5,880
			Acreage under avocado (Ha)	241
			No. of seedlings produced	5,000
			MT of avocado harvested	-
			Acreage under coffee (Ha)	27
			MT of coffee harvested	140
			Acreage under cotton (Ha)	2,500
			MT of cotton harvested	183

Department	Objective	Outcome	Indicator	Performance
			No. of community Grain Storage facilities constructed	2
			No. of Agro processing and value addition infrastructure operationalized	1
			No. of farmer groups linked to Financial/ Credit institutions	3
			No of farmers linked to Agricultural insurance services/ institutions	-
			Acreage under sweet potatoes (Ha)	4,194
			MT of sweet potato harvested	41,940
	To Sustainably Manage the Fisheries Resources for Increased Fish Production and Productivity	Sustainable Utilization of Fisheries Resources	No. of BMU mentoring and monitoring	1010
			Train BMUs	30
			Hold biannual workshops	0
			Implement programs that support targeted fishers	1
			Support BMUs with fisheries patrol equipment	15
			No of fisheries management stakeholder for a held	13
			Undertake fisheries surveillance	15
			No. of BMU mentoring and monitoring	1010
	To increase livestock production and productivity	Reduced disease prevalence, morbidity and mortality	% Increase in improved livestock breeds	5
			% Decrease in morbidity	15
			% Decrease in mortality	5
			% Increase in animal welfare	5
			% Decrease in incidence of zoonosis	15
Tourism, Culture Arts and ICT	To increase access and utilization of ICT in service delivery	Improved ICT enabled service delivery and universal access to affordable and quality ICT infrastructure	% of applications installed and updated	100
			No. of modules installed	0
			% of applications installed and updated	75%
			% of county buildings/ department connected	80%
	To increase tourism sector contribution to county's economic Development	Siaya promoted and marketed as a destination of	No. of promotional materials developed	5
			No. of Tourism	3

Department	Objective	Outcome	Indicator	Performance
		choice	stakeholder forums held	
			No. of cultural sites established	2
			No. of latrines Constructed, signage installed and rehabilitations of curio shops and washrooms	12
Governance and Administration	To provide quality leadership based on the policies and plans	Efficient and Effective service delivery	No. of Executive Committee meetings held	35
			No. of policies developed and approved	10
			Performance contract agreements signed	1
	To champion devolution at grass root level	Devolved functions Effectively and Efficiently implemented	Increased & Enhanced platforms on citizens engagement and Civic Educations for a	10
			Improved and a well-Coordinated PP Activities in all the County Depts	0
			NO of Sensitization programs to citizens on county structures and opportunities for public participation	40
			NO, Of complaints on issues emerging from PP processes and liaising with the respective department for redress.	1
	To facilitate the development of coherent integrated human resource in the county	Retain skilled and motivated workforce	No of staff trained.	20
	To coordinate Information and communication services	Effective communication to all departments and the public	No of public awareness engagements	15
			Improved customer satisfaction	50
			satisfaction level	150
			No of interactive forums created for stakeholders	30

4. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

1. Sustainability strategy and profile

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

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

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

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

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

2. Environmental performance

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

3. Employee welfare

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

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

4. Market place practices-

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

***5.* Community Engagements-**

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

5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2022. This responsibility includes: (i)Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period;(ii)Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive;(iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv)Safeguarding the assets of the county Executive;(v)Selecting and applying appropriate accounting policies; and(iv)Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2022, and of its financial position as at that date.

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

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

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

Approval of the financial statements

The County Executive's financial statements were approved and signed by the CEC member for finance on 23/12/2022.

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County Executive Committee Member –

Finance and Economic Planning

REPUBLIC OF KENYA

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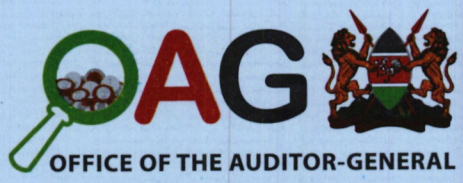

Enhancing Accountability

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REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF SIAYA FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

A. Report on the Financial Statements that considers whether the Financial Statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the Financial Statements.

B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for the intended purpose.

C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of the County Executive of Siaya set out on pages 1 to 59, which comprise of the statement of assets and liabilities as at 30 June, 2022 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, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of the Count Executive of Siaya as at 30 June, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

Basis for Adverse Opinion

1. Compensation of Employees

The statement of receipts and payments reflects compensation of employees amount of Kshs.2,918,749,245 as disclosed in Note 4 to the financial statements. The following anomalies were noted:

1.1. Unsupported Basic Wages of Temporary Employees

The expenditure on compensation of employees includes basic wages of temporary employees of Kshs.360,506,813 (2021 – Kshs.331,092,550) an increase of Kshs.29,141,263 which is an indication of engaging more temporary employees without approval and justification. Further, some temporary employees were engaged for more than six (6) months contrary to provisions of Section 37 of the Employment Act, 2007. Further, the Integrated Financial Management Information System (IFMIS) data revealed expenditure on temporary employees of Kshs.23,167,050 in the Enterprise and Industrial Development Department without the needs assessment, justification and evidence of work done.

In the circumstances, the accuracy and completeness of basic wages of temporary employees of Kshs.360,506,813 could not be confirmed.

1.2. Unsupported Other Personnel Payments

Included in compensation of employees expenditure is other personnel payments of Kshs.308,302,691 (2021 – Kshs.8,427,710) an increase of Kshs.299,874,981 or 97% which was not explained or supported by documents and approval from the Controller of Budget.

In the circumstances, the accuracy and completeness of other personnel payments expenditure of Kshs.308,302,691 could not be confirmed.

1.3. Variance in Basic Salaries

The expenditure on compensation of employees also includes basic salaries of permanent employees of Kshs.1,002,016,606, which is at variance with an amount of Kshs.977,611,780, reflected in the Integrated Personnel and Payroll Database (IPPD) resulting in an unexplained and unreconciled variance of Kshs.24,404,826.

In the circumstances, the accuracy and completeness of basic salaries of permanent employees of Kshs.1,002,016,606 could not be confirmed.

2. Use of Goods and Services

The statement of receipts and payments reflects the use of goods and services amount of Kshs.1,866,113,402 as disclosed in Note 5 to the financial statements. Review of expenditure records revealed the following anomalies:

2.1. Unsupported Domestic Travel and Subsistence Allowance

The expenditure on use of goods and services includes domestic travel and subsistence allowance of Kshs.381,665,358 out of which Kshs.111,976,000 was indicated as payment to the County Government of Siaya and Kshs.3,200,000 as payment to Siaya County Emergency Fund Account instead of the respective individuals/payees. In addition, Kshs.4,674,800 for provision of air travel services was not supported by approved travel memos or boarding passes and the purpose of travel was not indicated.

2.2. Unsupported Foreign Travel and Subsistence Allowance

The expenditure on use of goods and services further includes an amount of Kshs.8,963,706 on foreign travel and subsistence. However, expenditures totalling Kshs.2,605,396, were not supported by invitation letters, boarding passes, copies of passports, authority to travel, or attendance register and there was no evidence of output from the foreign travel.

2.3. Unsupported Training Expenses

The expenditure on use of goods and services includes training expenses of Kshs.261,244,362 out of which Kshs.12,341,576 paid through imprest accounts was not supported by payment vouchers, attendance registers, work tickets and training reports.

2.4. Unsupported Hospitality Supplies and Services

Included under use of goods and services is hospitality supplies and servicesKshs.106,507,816 out of which an amount of Kshs.53,581,947 was paid through the imprest account but supporting documentation was not provided for audit. In addition, Kshs.3,431,000 was transferred to a private club without explanations and Kshs.644,000 was paid to facilitate Members of the County Assembly of Siaya to attend a meeting in Kisumu which was not acknowledged and there was no evidence of travel. Further, Kshs.10,682,000 was paid on account of departmental review meetings held in Kisumu in the months of April, May and June 2022. However, only one list of sixty-five (65) officers was used to support the three (3) different payments which was also inconsistent with IFMIS records and the authority to attend meetings was not provided for audit.

2.5. Unsupported Specialized Materials

The use of goods and services expenditure further, includes specialized materials and services amount of Kshs.444,992,930 which is at variance with the general ledger reflects Kshs.451,409,367 resulting to unexplained nor reconciled variance of Kshs.6,416,438. In

Addition, payment vouchers totalling Kshs.40,144,243 that were paid in the month of June, 2022 and the supporting documents for Kshs.350,000,000 paid through imprest account were not provided for audit review. In addition, Kshs.6,096,351 was paid through Siaya County Referral Hospital account whose statements were also not provided for audit.

2.6. Unsupported Operating Expenses

Included in other operating expenses and other creditors amount of Kshs.316,664,103 is Kshs.46,500,000 paid through the imprest account and Kshs.18,696,392 which were not supported by payment vouchers and other supporting documents.

2.7. Irregular Rent Payments

Disclosed in Note 5 to the financial statements is rentals of produced assets amount of Kshs.7,570,564. The expenditure relates to an office space whose contract agreement was dated September, 2016 and for monthly rentals of Kshs.40,000. A request for additional office space was confirmed on 21 February, 2019 and a review of payments for the nine months starting July, 2021 to March, 2022 revealed rent charges of Kshs.60,000 per month. However, there was no evidence of amending the contract agreement or signing a new one.

2.8. Un-supported Routine Maintenance of Motor Vehicles Expenditure

As disclosed in Note 5 to the financial statements, the use of goods and services expenditure includes routine maintenance - vehicles and other transport equipment of Kshs.32,297,886. However, out of which a sample of payments totalling Kshs.7,937,323, only Kshs.290,696 of this sample had supporting documentation resulting to unsupported amount of Kshs.7,646,627 or 96.3% of the sampled expenditure.

2.9. Unsupported Legal Fees

Disclosed in Note 5 to the financial statements is other operating expenses of Kshs.316,664,103 which includes legal fees amount of Kshs.9,766,800. However, the expenditure was not supported by initial fee notes, amounts paid to date, outstanding balances per case, the cases being handled and their status, evidence of court attendance, rate as per advocate remuneration roll and case files showing the value of each case. In addition, there was no evidence of competitive identification and award of service to the law firms.

In the circumstances, the propriety, accuracy and completeness the expenditure for the year ended 30 June, 2022 could not be confirmed.

3. Acquisition of Assets

The statement of receipts and payments reflects acquisition of assets amount of Kshs.2,034,618,876 as disclosed in Note 8 to the financial statements. Review of expenditure records revealed the following anomalies:

3.1. Unsupported Expenditure

The expenditure includes Kshs.630,255,837 in respect of refurbishment of buildings, construction of civil works and purchase of certified seed, breeding stock and live animals out of which Kshs.72,315,850 was not supported by payment vouchers and other documentation.

In the circumstances, the accuracy and completeness of acquisition of assets amount of Kshs.72,315,850 could not be confirmed.

3.2. Unreconciled Variance

The acquisition of assets includes an amount of Kshs.2,506,000 for research, studies, projection preparation, design and supervision balance of which is at variance with an amount of Kshs.25,581,750 reflected in the Integrated Financial Management Information System (IFMIS) resulting to an unexplained variance of Kshs.23,075,750. The expenditure was also not supported by prefeasibility reports. In addition, expenditure on acquisition of land was reflected at Kshs.2,700,000. However, schedules from the County's lands, Physical Planning, Urban Development and Housing sector revealed expenditure of Kshs.4,303,100 resulting to an unexplained variance of Kshs.1,603,100.

In the circumstances, the accuracy and completeness of acquisition of assets expenditure of Kshs.5,206,000 could not be confirmed.

4. Unsupported Bank Balances

The statement of assets and liabilities reflects bank balances of Kshs.715,238,368 as disclosed in Note 10A to the financial statements. The amount includes Kenya Climate Smart Agriculture Operations Account balance of Kshs.2,248,612 which includes unpresented cheques of Kshs.207,718 out of which Kshs.48,068 were stale. In addition, the Siaya County Education Bursary Fund bank balance was reflected at Kshs.18,603,667 whereas the cash book balance reflects Kshs.17,309,265 resulting to an unreconciled variance of Kshs.1,294,402. Further, the reconciliation statement includes bursary cheques amounting to Kshs.1,417,892 which were not presented and bank charges of Kshs.123,480 which have not been recorded in the cashbook. Also, a review of the Integrated Financial Management Information System (IFMIS) report revealed "Return to Drawer" cheques amounting to Kshs.69,746,785 without evidence of replacement cheques drawn in favour of the beneficiaries.

In the circumstances, the accuracy and completeness of bank balances as at 30 June, 2022 could not be confirmed

5. Pending Bills

Other important disclosures reflect pending accounts payable balance of Kshs.818,803,232 as disclosed in Annex II to the financial statements. However, audit revealed the following unsatisfactory matters:

5.1. Inaccuracies in Accounts Payables

Annex II to the financial statements reflects pending accounts payable balance of Kshs.818,803,232, while the supporting schedules reflect a balance of Kshs.738,755,483

resulting to an unexplained variance of Ksh.80,047,749. Further, the Integrated Financial Management Information System (IFMIS) reports reflected pending bills balance of Kshs.9,093,570,181, resulting to an unexplained variance of Kshs.8,274,766,949. In addition, the consolidated list of pending bills included Kshs.176,613,833, both under purchase of goods and under purchase of services.

5.2. Unsupported Pending Bills

A pending bills taskforce report by the Governor reflected an amount of Kshs.1,036,248,598 which was not supported and differed from supporting schedules balance of Kshs.738,755,483.

In the circumstances, the propriety, completeness and accuracy of pending accounts payable balance of Kshs.818,803,232 could not be confirmed.

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget of Kshs.8,970,294,579 and actual amounts on comparable basis of Kshs.7,884,939,562, resulting to underfunding of Kshs.1,085,355,017 or 12% of the budget. Similarly, the Executive spent Kshs.8,128,878,268 against an approved budget of Kshs.8,970,294,579 resulting to an under-expenditure of Ksh.841,416,311 or 9% of approved budget. In addition, statement of comparison of budget and actual reflects amounts other grants and payments of Kshs.420,084,756 which has no budgetary provision.

The underfunding and underperformance affected the planned activities and projects which may have impacted negatively on service delivery to the residents.

2. Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, no report or recommendations from Management and oversight bodies were submitted for verification and clearance. In addition, the issues remain unresolved contrary to Section 149(2)(l) of the Public Finance Management Act, 2012

which require Accounting Officers designated for County Government entities to resolve any issues resulting from an audit that remain outstanding.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, based on the audit procedures performed, I confirm that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Irregular Imprest Management

The statement of assets and liabilities reflects accounts receivables - outstanding imprests of Kshs.3,616,181 as disclosed in Note 11 to the financial statements. However, the following anomalies were noted:

1.1. Expensing of Imprest Upon Issuance

During the year under review, an amount of Kshs.1,075,025,345 was transferred from recurrent account to imprest account and immediately expensed without specifying the purposes or instead of through the imprest warrants. In addition, payment vouchers were prepared in the name of County Treasury whereas actual payments were made to individuals. This was contrary to Regulation 93 (1) of the Public Finance Management (County Governments) Regulations, 2015 which states that an imprest shall be issued for a specific purpose and any payments made from it, shall be only for the purposes specified in the imprest warrant.

1.2. Delayed Surrender of Imprest

Review of the imprest records revealed that several imprest were surrendered late after seven (7) working days, while imprest totalling Kshs.661,840 remained un-surrendered for more than a year. This was contrary to Regulation 93(5) of the Public Finance Management (County Governments) Regulations, 2015 which requires a holder of a temporary imprest to account or surrender the imprest within seven (7) working days after returning to duty station.

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

2. Retention of Staff Beyond Mandatory Retirement Age

Examination of the payrolls revealed fourteen (14) employees who had attained the retirement age of sixty (60) years were still in the June, 2022 payroll and were not among staff serving in the Office of the Governor. This was contrary to Section D.21 of the Human Resource Policies and Procedures Manual for the Public Service, May, 2016 which states that all officers shall retire from the Service on attaining the mandatory retirement age of 60 years and 65 years for persons with disabilities and/or as may be prescribed by the Government from time to time.

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

3. Non-Compliance with the One Third (1/3) Basic Salary Rule

A review of the payrolls for the year under review indicated that in the month of June, 2022, net salaries for one hundred and nineteen (119) officers totalling to Kshs.1,508,608 were less than the calculated one third of the respective basic pay. This was contrary to Section C.1(3) of the Public Service Commission (PSC) Human Resources Policies of 2016 and Management has not given any explanation for failure to comply with the policy.

In the circumstances, Management contravened the Public Service Commission (PSC) Human Resources Policies which may expose the staff to pecuniary embarrassment.

4. Irregular Recruitment

During the year under review, the County Executive recruited two hundred and twenty (220) revenue collectors and seventy-one (71) health workers without an approved staff establishment, human resource budget and recruitment plan. In addition, one hundred and four (104) Early Childhood Development (ECD) instructors were employed, without the requisite qualifications of early childhood certificates or holders of a Diploma in Education and were not registered by the Teachers Service Commission (TSC). This was contrary to Section B.5 of the Human Resource Policies on recruitment based on merit.

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

5. Delayed Acquisition of Assets (ERP) Management Information System

The contract for supply, installation, configuration, customization, testing, commissioning and support of an enterprise resource planning (ERP) management information system was awarded at a sum of Kshs.72,420,000. However, in November, 2022, fourteen (14) months after signing of the contract and paying Kshs.21,600,000 the system was still in the development stage.

In the circumstances, value for money on expenditure of Kshs.21,600,000 on the system could not be confirmed.

6. Delay in Construction of Siaya County Stadium

The statement of receipts and payments reflects acquisition of assets amount of Kshs.2,034,618,876 as disclosed in Note 8 to the financial statements. The amount includes construction and civil works of Kshs.567,191,516 out of which Kshs.57,999,787 was paid towards the construction of Siaya County Stadium. The following unsatisfactory matters were noted:

6.1. Irregular Contract Extension and Variation

The contract for these works was signed on 30 August, 2018 at a contract sum of Kshs.394,661,767 starting 01 January, 2019 to 06 December, 2019 but later extended six(6) times with the latest ending 25 May, 2022. In addition, the contract sum was revised to Kshs.488,716,823 resulting to a variation of Kshs.94,055,056 or 24% but the bill of quantities was not amended. However, there was no evidence of recommendations by

an evaluation committee for these variations contrary to Section 139(1) and (2) of the Public Procurement and Asset Disposal Act, 2015.

6.2. Incomplete Works

Audit verification in November, 2022 revealed that the project remained incomplete about thirty-five (35) months after inception. Pending works include sports pitch, main pavilion (substructure, roofing and rainwater disposal, windows, doors, B.W.I electrical/mechanical engineering services), terraces and Amphitheatre. Similarly, the installations of the electrical fittings and plumbing fittings were incomplete, while the storage of these fittings were poorly done and prone to theft and/or damage.

6.3. Expired Performance Bond

The performance bond dated 26 October, 2018 expired on 20 April, 2020 without evidence of its replacement or extension.

In the circumstances, Management was in breach of the law and value for money on expenditure of Kshs.57,999,787 for the construction of Siaya County Stadium could not be confirmed.

7. Skewed Award of Contracts for Construction and Civil Works

During the year under review, three (3) contractors were paid Kshs.500,892,638 for construction and civil works. However, there was no evidence on prequalification and registration of the suppliers to undertake these works. In addition, out of the total expenditure of Kshs.1,116,705,514 in Roads, Public Works, Energy and Transport Sector/Department, Kshs.327,000,412 or 29.28% was executed by only two (2) contractors. This was contrary to Section 58 (2) of the Public Procurement and Asset Disposal Act, 2015 which states that the tender documents used by a procuring entity under subsection (1) shall contain sufficient information to allow fairness, equitability, transparency, cost-effectiveness and competition among those who may wish to submit their applications.

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

8. Construction of Roads

The statement of receipts and payments reflects acquisition of assets amounting to Kshs.2,034,618,876 as disclosed in Note 8 to the financial statements. The amount includes construction of roads of Kshs.1,067,726,665 whose audit revealed incomplete projects and other irregularities as follows:

8.1. Skewed Awards for Construction of Roads Contracts

The expenditure includes an amount of Kshs.1,067,726,665 on the construction of roads, out of which, Kshs.605,289,909 or 57% of the total amount on roads, was paid to only eleven (11) contractors, out of eight-six (86) road contractors registered and awarded contracts during the year under review. The eleven (11) contractors were awarded two hundred and twenty-one (221) road works, an indication of a lack of fairness and open competition contrary to Section 58(2) of the Public Procurement and Asset Disposal Act, 2015.

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

8.2. Incomplete Road Works

During the year under review, the County Executive spent Kshs.7,722,584 was paid towards drainage works, grading and gravelling and dozing works of twelve (12) kilometres of Kwaweya Yenga Nyalula Udura Kolum road. However, physical verification of the projects on 27 July, 2022 revealed that three (3) kilometres stretch of the road was not gravelled nor graded as provided in the bill of quantities.

In the circumstances, value for money in respect to expenditure of Kshs.7,722,584 towards road works of Kwaweya Yenga Nyalula Udura Kolum road could not be confirmed.

8.3. Damaged Boro-Katondi Road

A contractor was engaged to carry out repairs and maintenance of Boro-Katondi Road, Ogunga Road and Segere-Ouru Road at a contract sum of Ksh.14,659,268 and paid Kshs.5,218,260 for the repairs and maintenance of Boro-Katondi road. However, physical verification carried out on 10 November, 2022 revealed a damaged line of the culvert on the section of the road.

In the circumstances, value for money on the expenditure of Kshs.5,218,260 for the repairs and maintenance of Boro-Katondi road could not be confirmed.

8.4. Incomplete Construction of Siaya Bus Park

The contract for the construction of Siaya Bus Park was awarded in March, 2020 at a cost of Kshs.23,014,867 with expected completion date of 22 February, 2021 but a second request for extension up to 22 February, 2022 was made. However, there was no evidence that the extension was given after recommendation by the evaluation committee as required by Section 139(2)(a). There was also no evidence of justification by the technical department in writing backed by supporting evidence and submitted to the head of the procurement function for processing as required by Section 151(2) (e) of the Public Procurement and Assets Disposal Act, 2015. In addition, at the time of this audit, the contractor had been paid Kshs.12,582,218, the project was estimated to be at a 60% level of completion but the project duration had lapsed by over sixteen (16) months.

In the circumstances, value for money on the expenditure of Kshs.12,582,218 for the construction of Siaya Bus Park could not be confirmed.

8.5. Incomplete Tarmacking of Opoda-Bondo Township Road

The contract for tarmacking of the Opoda-Bondo township road was awarded in July, 2020 at a cost of Kshs.52,805,116 with a completion date of 23 November, 2021. It was noted that as at 30 June, 2022, Kshs.17,692,949 had been paid translating to 33.5% of expected road works. At the time of this audit, the executed works were estimated at only 20% and the contractor was not on site.

In the circumstances, value for money on the expenditure of Kshs.17,692,949 spent on the tarmacking of Opoda-Bondo township road could not be confirmed.

9. Delayed Completion of Early Childhood Development (ECD) Classrooms

The statement of receipts and payments reflects acquisition of assets amounting to Kshs.2,034,618,876 as disclosed in Note 8 to the financial statements. The amount includes construction and civil works of Kshs.567,191,516 out of which Kshs.9,701,685 was paid towards the construction of five (5) ECD classrooms in Mahero Primary School, Kirindo Primary School, Ninga Primary, Nyadheho Primary and Nyabondo Primary with a total contract sum of Kshs.19,124,181. However, physical verification revealed pending works of installation of steel windows and steel doors, floor screeding and tiling, plastering and electrical works and the contractors were not on site in all five (5) projects.

In the circumstances, value for money on the expenditure of Kshs.9,701,685 for the construction Early Childhood Development classrooms could not be confirmed.

10. Delayed Completion of Boreholes

The statement of receipts and payments reflects acquisition of assets amounting to Kshs.2,034,618,876 as disclosed in Note 8 to the financial statements. The amount includes construction and civil works of Kshs.567,191,516 out of which Kshs.9,640,750 was paid towards drilling and equipping of nine (9) boreholes in Ugunja, Alego and Rarienda sub-counties and whose contract sum was Kshs.29,040,488. However, physical verification in sampled boreholes at Alara Primary School, Pala Kobong Primary School and Kolo Primary School revealed that they were not equipped, the contractors were not on site and there was no evidence of contract extension.

In the circumstances, value for money on the expenditure of Kshs.9,640,750 for drilling and equipping of nine (9) boreholes could not be confirmed.

11. Non-Operational Power House

The contract for the supply and installation of machines, wiring repairs and construction of a powerhouse at Madiany Ginnery in West Uyoma ward was awarded at a contract sum of Kshs.10,237,191. However, the tender opening minutes were not provided for audit and there was no evidence that bidders were invited to the tender opening. A visit to the ginnery on 15 November, 2022 revealed a lack of power since the distribution board and the led flood lights blew off soon after being repaired, the powerhouse foundation slab had cracks and the project was not operational.

In the circumstances, the public may not get value for money on the expenditure of Kshs.10,237,191 for the supply and installation of machines, wiring repairs and construction of powerhouse at Madiany Ginnery.

12. Failure to Utilize Kagwa Health Centre Laboratory

The construction works of Kagwa Dispensary laboratory were certified to be completed as per bills of quantities at Kshs.4,326,869 and a technical inspection report was issued on 21 June, 2021. However, site verification in July, 2022 revealed that the laboratory had not been put into use without explanations.

In the circumstances, value for money on the expenditure of Kshs.4,326,869 spent on the construction of Kagwa Dispensary laboratory could not be confirmed.

13. Delayed Supply and Installation of a Transformer

The statement of receipts and payments reflects the acquisition of assets amounting to Kshs.2,034,618,876 which includes an amount of Kshs.38,070,893 on the refurbishment of buildings as disclosed in Note 8 to the financial statements. The expenditure includes includes an amount of Kshs.2,324,054 in respect of the supply and installation of a transformer at the Ambira Sub-County Hospital which had not been installed by July, 2022. This has hindered the commissioning and use of an x-ray machine that was delivered to the facility on 19 December, 2019

In the circumstances, value for money on the expenditure of Kshs.2,324,054 for the supply and installation of a transformer at Ambira Sub-County Hospital could not be confirmed.

14. Irregular Commitments-Pending bills

Other Important Disclosures reflect pending accounts payable of Kshs.818,803,232 as disclosed in Annex II to the financial statements. However, the balance of the pending bills includes Kshs.77,122,956 arising from commitments made after 31 May, 2022. This was contrary to Regulation 51(1) of the Public Finance Management (County Governments) Regulations, 2015, which states that all commitments for supply of goods and services shall be done not later than 31 May each year except with express approval of the accounting officer.

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

15. Failure to Use E-procurement

During the year under review, the County Executive spent Kshs.6,276,158 for various goods and services without using the e-procurement system. This was contrary to Regulation 49(2) of the Public Procurement and Asset Disposal Regulations, 2020 which states that the conduct of e-procurement procedures for the supply of goods, works and services shall be carried out by a procuring entity using an e-procurement system which is integrated to the State Portal.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance sections of my

report, based on the audit procedures performed, I confirm that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Failure to Map Businesses

During the year under review, all businesses within the County jurisdiction had not been mapped and included in a comprehensive register for monitoring and issuance of single business permits. In addition, the register maintained was only being used or updated when the businessmen presented themselves for renewal or application of the licenses.

In the circumstances, the effectiveness of internal controls for monitoring and renewal/issuance of single business permits could not be confirmed.

2. Failure to Automate Own Source Revenue Collection

The statement of receipts and payments reflects the county's own generated revenues of Kshs.446,379,627 as disclosed in Note 3 to the financial statements. However, Management has not mapped and automated any of its revenue-generating streams and was dependent on manual collections which are prone to errors and inconsistencies and is time-consuming.

In the circumstances, the effectiveness of internal controls on county own generated revenues budgeting, monitoring of revenue collection and banking could not be confirmed.

3. Lack of Policy on Recruitment of Casuals

Review of the human resource policy documents revealed that the County Executive does not have an approved policy manual on the recruitment of casuals. Further, human resources records revealed that the County has five thousand six hundred and seventy-nine (5,679) casual workers which translate to three (3) casuals for every permanent and contracted employee. In addition, the wages of the casuals were not categorised or defined, which was left at the discretion of the persons hiring the casuals.

In the circumstances, the effectiveness of internal controls for engaging casual workers could not be confirmed.

4. Delayed Hearing and Determination of Disciplinary Cases

Review of personnel records revealed twenty (23) officers were either interdicted or under suspension with their cases not heard and determined with some dating back to the year 2014. Management has not explained this delay.

In the circumstances, the effectiveness of internal controls for hearing and determination of disciplinary cases could not be confirmed.

5. Weaknesses in Inventory Management

The statement of receipts and payments reflects use of goods and services of Kshs.1,866,113,402. As disclosed in Note 5 to the financial statements, the expenditure includes Kshs.444,992,929 in respect of specialized materials and services out of which,

Kshs.26,290,000 was for the supply and delivery of non-pharmaceutical items charged to emergency funds sub-vote. However, bidders were not invited to witness the tender opening process and the signed contract agreement was not provided for audit. In addition, stores records of details of the items received and issues from the store were not provided for audit verification.

In the circumstances, the effectiveness of internal controls on inventory could not be confirmed.

6. Failure to Insure Assets

As disclosed in Note 5 to the financial statements, the statement of receipts and payments reflects the use of goods and services expenditure which includes insurance costs at Kshs.153,102,936 out of which an amount of Kshs.144,867,779, relates to National Hospital Insurance Fund (NHIF) for staff medical cover and Kshs.8,235,157 for insurance cover on motor vehicles. However, there was no evidence insuring other non-current assets.

In the circumstances, the effectiveness of internal controls on insurance of non-current assets could not be confirmed.

7. Lack of a Risk Management Policy

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

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

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the County Executive'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 the Management is aware of the intention to dissolve the County Executive or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in

which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal 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 control.

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

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

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

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

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

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

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

CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

12 April, 2023

7. STATEMENT OF RECEIPTS AND PAYMENTSFOR THE YEAR ENDED 30TH JUNE 2022.

	Note	FNY 2021/2022	FNY 2020/2021
			Kshs
RECEIPTS			
Exchequer releases	1	6,901,502,676.00	5,797,741,950
Proceeds from Domestic and Foreign Grants	2	537,057,258.75	663,012,355
County Own Generated Revenues	3	446,379,626.98	336,291,768
TOTAL RECEIPTS		**7,884,939,561.73**	**6,797,046,073**
PAYMENTS			
Compensation of Employees	4	2,918,749,245.48	2,171,614,033
Use of goods and services	5	1,866,113,402.00	1,779,152,446
Transfers to Other Government Entities	6	889,010,940.00	780,150,934
Other grants and Payments	7	420,084,756.00	538,130,277
Acquisition of Assets	8	2,034,618,875.93	2,326,518,672
Finance Costs	9	301,049.00	303,415
TOTAL PAYMENTS		**8,128,878,268.41**	**7,595,869,777**
SURPLUS/DEFICIT		**- 243,938,706.68**	**- 798,823,705**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 23/12/ 2022and signed by:

Ag.Chief Officer Finance
Name: Ouma Jacktone Odinga

Head of Accounting Services
Name: Geoffrey Ochieng
ICPAK Number:16035

8. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2022

	Note	FNY 2021/2022	FNY 2020/2021
FINANCIAL ASSETS			**Kshs**
Cash and Cash Equivalents			
Bank Balances	10A	715,238,367.97	955,384,139
Cash Balances	10B	8,120.00	10,070
Total Cash and cash equivalents		**715,246,488**	**955,394,209**
Accounts receivables – Outstanding Imprests	11	3,616,181.00	22,586,875
Suspense Account			
TOTAL FINANCIAL ASSETS		**718,862,669**	**977,981,084**
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	12	23,362,688.00	38,542,407
NET FINANCIAL ASSETS		**695,499,981**	**939,438,688**
REPRESENTED BY			
Fund balance b/fwd	13	939,438,688.00	1,735,975,417
Prior years adjustment	14		2,286,976
Surplus/Defict for the year		- 243,938,707	- 798,823,705
Suspense Account			
NET FINANCIAL POSITION		**695,499,981**	**939,438,688**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 23/12/2022and signed by:

Ag.Chief Officer Finance
Name: Ouma Jacktone Odinga

Head of Accounting Services
Name: Geoffrey Ochieng
ICPAK Number:16035

9. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2022.

	Note	FNY 2021/2022	FNY 2020/2021
			Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating income			
Exchequer releases	**1**	6,901,502,676.00	5,797,741,950
Proceeds from Domestic and Foreign Grants	**2**	537,057,258.75	663,012,355
County Own Generated Revenues	**3**	446,379,626.98	336,291,768
TOTAL RECEIPTS		7,884,939,562	**6,797,046,073**
Payments for operating expenses			
Compensation of Employees	**4**	2,918,749,245.48	2,171,614,033
Use of goods and services	**5**	1,866,113,402.00	1,779,152,446
Transfers to Other Government Entities	**6**	889,010,940.00	780,150,934
Other grants and payments	**7**	420,084,756.00	538,130,277
Finance Costs, including Loan Interest	**9**	301,049.00	303,415
TOTALS PAYMENTS		**6,094,259,392**	**5,269,351,106**
Adjusted for:			
Decrease/(Increase) in Accounts Receivable: Outstanding Imprests	**15**	**18,970,694.00**	15,320,363
Decrease/(Increase) in Accounts Payable: Deposits and Retention	**16**	**- 15,179,719.00**	- 52,671,571
Other Adjustments-Prior Year Adjustments	**14**		2,286,976
Net cash flows from operating activities		**1,794,471,144**	**1,492,630,735**
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	**8**	**2,034,618,875.93**	2,326,518,672
Net cash flow from financing activities			
NET INCREASE IN CASH AND CASH EQUIVALENT		**- 240,147,732**	**- 833,887,937**
Cash and cash equivalent at BEGINNING of the year		**955,394,220.00**	**1,789,282,157**
Cash and cash equivalent at END of the year		**715,246,487.97**	**955,394,209**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 23/12/ 2022and signed by:

Ag.Chief Officer Finance
Name: Ouma Jacktone Odinga

Head of Accounting Services
Name: Geoffrey Ochieng
ICPAK Number:16035

10. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on comparable basis	budget utilization difference	% of utilization difference to final budget
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS						
Exchequer releases	9,018,361,619.00	(1,186,963,138)	7,831,398,481	6,901,502,676.00	929,895,805	88
Proceeds from Domestic and Foreign Grants	693,450,547.00	-	693,450,547	537,057,258.75	156,393,288	77
County Own Generated Revenues	445,445,551.00	-	445,445,551	446,379,626.98	(934,076)	100
TOTAL	**10,157,257,717.00**	**(1,186,963,138)**	**8,970,294,579**	**7,884,939,562**	**1,085,355,017**	**88**
PAYMENTS		-	-		-	
Compensation of Employees	2,572,499,089	413,014,541	2,985,513,630	2,918,749,245	66,764,385	98
Use of goods and services	1,792,234,166	80,357,587	1,872,591,753	1,866,113,402	6,478,351	100
Transfers to Other Government Entities	1,547,274,007	(379,486,745)	1,167,787,262	889,010,940	278,776,322	76
Other grants and payments	-		-	420,084,756	(420,084,756)	
Acquisition of Assets	4,245,250,455	(1,300,848,521)	2,944,401,934	2,034,618,876	909,783,058	69
Finance Costs	-	-	-	301,049	(301,049)	
TOTAL	**10,157,257,717.00**	**(1,186,963,138)**	**8,970,294,579**	**8,128,878,268**	**841,416,311**	**91**

(a) The underperformance of other receipts was as a result of low actual revenue collections in key local revenue streams such as land rates, business permits and cesses.

(b) The low utilization of the development budget was as a result of delays in commencement of procurement processes. As a result, commencement of some projects delayed.

(c) The total budget figure for the financial year of Kshs 8,970,294,579 included a brought forward of Kshs.864,890,950

(d) Included in the exchequer releases budget are balances brought forward of Kshs.2,051,854,088 for initial budget and kshs.864,890,950 for supplementary budget respectively

The County Executive's financial statements were approved on 23/12/ 2022 and signed by:

A.g Chief Officer Finance
Name: Ouma Jacktone Odinga

Head of Accounting Services
Name: Geoffrey Ochieng
ICPAK Number:16035

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on comparable basis	budget utilization difference	% of utilization difference to final budget
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS						
Exchequer releases	5,066,269,293.70	(67,771,664)	4,998,497,629	4,762,036,846.44	236,460,783	95
Proceeds from Domestic and Foreign Grants	131,763,675.00	-	131,763,675	149,203,928.75	(17,440,254)	113
County Own Generated Revenues	445,445,551.00	-	445,445,551	446,379,626.98	(934,076)	100
TOTAL	**5,643,478,520**	**(67,771,664)**	**5,575,706,855**	**5,357,620,402**	**218,086,453**	**96**
PAYMENTS					-	
Compensation of Employees	2,572,499,089.00	413,014,541	2,985,513,630	2,918,749,245.48	66,764,385	98
Use of goods and services	1,792,234,166.00	80,357,587	1,872,591,753	1,866,113,402.00	6,478,351	100
Transfers to Other Government Entities	786,663,318.00	(20,011,594)	766,651,724	777,976,241.00	(11,324,517)	101
Other grants and payments				240,053,563.00	(240,053,563)	
Acquisition of Assets					-	
Finance Costs including loan interest				301,049.00	(301,049)	
TOTAL	**5,151,396,573**	**473,360,534**	**5,624,757,107**	**5,803,193,500.48**	**(178,436,393)**	**103**

a. *The underperformance of other receipts was as a result of low actual revenue collections in key local revenue streams such as land rates, business permits and cesses.*

b. *The low utilization of the development budget was as a result of delays in commencement of procurement processes and emergence of CIVID-19 pandemic. As a result, commencement of some projects delayed.*

The County Executive's financial statements were approved on 23/12/ 2022 and signed by:

A.g Chief Officer Finance
Name: Ouma Jacktone Odinga

Head of Accounting Services
Name: Geoffrey Ochieng
ICPAK Number:16035

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on comparable basis	budgetr utilization difference	% of utilization difference to final budget
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS						
Exchequer releases	3,952,092,325	(1,119,191,474)	2,832,900,852	2,139,465,830	693,435,022	24
Proceeds from Domestic and Foreign Grants	561,686,872	-	561,686,872	387,853,330	173,833,542	
County Own Generated Revenues					-	
TOTAL	**4,513,779,197**	**(1,119,191,474)**	**3,394,587,724**	**2,527,319,160**	**867,268,564**	**26**
PAYMENTS					-	
Compensation of Employees				-	-	
Use of goods and services					-	
Transfers to Other Government Entities	760,610,689	(359,475,151)	401,135,538	111,034,699	290,100,839	72
Other grants and payments	.			180,031,193	(180,031,193)	
Acquisition of Assets	4,245,250,455	(1,300,848,521)	2,944,401,934	2,034,618,876	909,783,058	31
TOTAL	**5,005,861,144**	**(1,660,323,672)**	**3,345,537,472**	**2,325,684,768**	**1,019,852,704**	**30**

a) *The underperformance of other receipts was as a result of low actual revenue collections in key local revenue streams such as land rates, business permits and cesses.*

b) *The low utilization of the development budget was as a result of delays in commencement of procurement processes. As a result, commencement of some projects delayed.*

The County Executive's financial statements were approved on 23/12/ 2022 and signed by:

A.g Chief Officer Finance
Name: Ouma Jacktone Odinga

Head of Accounting Services
Name: Geoffrey Ochieng
ICPAK Number:16035

13. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

	Programme/Sub-programme	Approved Budget 2020/21	Adjustments	Final Supp. Budget 2020/21	Actual on comparable basis	Budget utilization difference
Vote: 5011	**COUNTY ASSEMBLY**					
	Legislation and Representation					
	Compensation to employees	262,968,175	(25,240,727)	237,727,448		237,727,448
	Use of goods and Services	93,042,389	3,853,970	96,896,359		96,896,359
	Acquisition of Non-financial assets	-		-		-
	Sub- Total	**356,010,564**	**(21,386,757)**	**334,623,807**		**334,623,807**
	Legislative Oversight			-		-
	Compensation to employees			-		-
	Use of goods and Services	60,343,140	4,000,000	64,343,140		64,343,140
	Acquisition of Non-financial assets			-		-
	Sub- Total	**60,343,140**	**4,000,000**	**64,343,140**		**64,343,140**
	General Administration, planning and support services			-		-
	Compensation to employees	121,387,068	(4,266,593)	117,120,475		117,120,475
	Use of goods and Services	168,922,546	1,641,759	170,564,305		170,564,305
	Acquisition of Financial assets	80,000,000	-	80,000,000		80,000,000
	Acquisition of Non-financial assets	760,610,689	(359,475,151)	401,135,538		401,135,538
	Sub- Total	**1,130,920,303**	**(362,099,985)**	**768,820,318**		**768,820,318**
	Total	**1,547,274,007**	**(379,486,742)**	**1,167,787,265**	-	**1,167,787,265**
Vote:5022	**AGRICULTURE,IRRIGATION,FOOD,LIVESTOCK AND FISHERIES**					
	General Administration,Planning and Support Services					
	Compensation to employees	31,422,369	-	31,422,369	26,125,005.00	**5,297,364**
	Use of goods and Services	29,519,688	(3,630,711)	25,888,977	25,560,500.00	**328,477**
	Acquisition of Non-financial assets	-	-			-
	Sub- Total	**60,942,057**	**(3,630,711)**	**57,311,346**	**51,685,505.00**	**5,625,841**
	Livestock			-		-
	Compensation to employees	36,934,194	-	36,934,194	33,152,149.00	**3,782,045**
	Use of goods and Services	6,945,173	(1,878,983)	5,066,190		**5,066,190**
	Acquisition of Non-financial assets	6,966,912	(694,588)	6,272,324		**6,272,324**
	Sub- Total	**50,846,279**	**(2,573,571)**	**48,272,708**	**33,152,149.00**	**15,120,559**
	Crops			-		-
	Compensation to employees	70,577,450	-	70,577,450	62,500,450.00	**8,077,000**
	Use of goods and Services	9,716,475	(2,409,560)	7,306,915	7,000,000.00	**306,915**
	Acquisition of Non-financial assets	381,043,999	(30,576,976)	350,467,023	180,456,800.00	**170,010,223**
	Sub- Total	**461,337,924**	**(32,986,536)**	**428,351,388**	**249,957,250.00**	**178,394,138**

	Fisheries Mgt & Development			-		-
	Compensation to employees	20,865,719	-	20,865,719	18,560,500.00	**2,305,219**
	Use of goods and Services	7,025,738	(1,566,644)	5,459,094	5,000,000.00	**459,094**
	Acquisition of Non-financial assets	37,113,820	(15,539,073)	21,574,747	10,456,800.00	**11,117,947**
	Sub- Total	**65,005,277**	**(17,105,717)**	**47,899,560**	**34,017,300.00**	**13,882,260**
	Veterinary services			-		-
	Compensation to employees	17,241,669	-	17,241,669	15,200,450.00	**2,041,219**
	Use of goods and Services	10,165,890	(3,130,129)	7,035,761	4,603,548.00	**2,432,213**
	Acquisition of Non-financial assets	19,134,549	83,906	19,218,455	5,560,400.00	**13,658,055**
	Sub- Total	**46,542,108**	**(3,046,223)**	**43,495,885**	**25,364,398.00**	**18,131,487**
	Total	**684,673,645**	**(59,342,758)**	**625,330,887**	**394,176,602.00**	**231,154,285**
Vote:5013	**FINANCE AND ECONOMIC PLANNING**					
	Financial Services					
	Compensation to employees					-
	Use of goods and Services	64,851,654	6,082,639	70,934,293	56,800,420.00	14,133,873.00
	Acquisition of Non-financial assets					
	Sub- Total	**64,851,654**	**6,082,639**	**70,934,293**	**56,800,420.00**	**14,133,873.00**
	Fiscal Planning			-		-
	Compensation to employees	-		-		-
	Use of goods and Services	32,923,696	25,981,064	58,904,760	72,059,063.20	(13,154,303.20)
	Acquisition of Non-financial assets	-		-		-
	Sub- Total	**32,923,696**	**25,981,064**	**58,904,760**	**72,059,063.20**	**(13,154,303.20)**
	Administration			-		-
	Compensation to employees	251,962,866	353,282,541	605,245,407	561,500,503.00	43,744,904.00
	Use of goods and Services	335,732,639	274,037,650	609,770,289	562,700,456.00	47,069,833.00
	Acquisition of Non-financial assets	23,828,128	(18,828,128)	5,000,000	5,500,000.00	(500,000.00)
	Sub- Total	**611,523,633**	**608,492,063**	**1,220,015,696**	**1,129,700,959.00**	**90,314,737.00**
	Total	**709,298,983**	**640,555,766**	**1,349,854,749**	**1,258,560,442.20**	**91,294,306.80**
Vote:5022	**GOVERNANCE AND ADMINISTRATION**					
	County Executive Administration					
	Compensation to employees	216,659,267	-	216,659,267	206,600,250.00	10,059,017.00
	Use of goods and Services	48,001,341	-	48,001,341	47,850,600.00	150,741.00
	Acquisition of Non-financial assets	0	-	-		0.00
	Sub- Total	**264,660,608**	**-**	**264,660,608**	**254,450,850.00**	**10,209,758.00**
	Office of Governor and Deputy Governor			-		0.00
	Compensation to employees	42,624,094	-	42,624,094	41,250,600.00	1,373,494.00
	Use of goods and Services	199,590,604	(63,784,695)	135,805,909	164,582,600.00	-28,776,691.00
	Acquisition of Non-financial assets	83,754,075	-	83,754,075	18,169,380.00	65,584,695.00

	Sub- Total	**325,968,773**	**(63,784,695)**	**262,184,078**	**224,002,580.00**	**38,181,498.00**
	County Public Service Board			-		0.00
	Compensation to employees	0	-	46,983,886	41,526,500.00	5,457,386.00
	Use of goods and Services	46,983,886	(31,056,061)	15,927,825	14,250,000.00	1,677,825.00
	Acquisition of Non-financial assets	15,927,825	-	-		0.00
	Sub- Total	**62,911,711**	**(31,056,061)**	**62,911,711**	**55,776,500.00**	**7,135,211.00**
	Total	**653,541,092**	**(94,840,756)**	**589,756,397**	**534,229,930.00**	**55,526,467.00**
Vote-5024	**WATER, ENVIRONMENT& NATURAL RESOURCES**					
	Water Services					
	Compensation to employees	-		-		0.00
	Use of goods and Services	17,391,764.00	(2,695,000)	14,696,764	13,520,500.00	1,176,264.00
	Acquisition of Non-financial assets	455,335,503	(271,035,894)	184,299,609	158,200,540.00	26,099,069.00
	Sub- Total	**472,727,267**	**(273,730,894)**	**198,996,373**	**171,721,040.00**	**27,275,333.00**
	Forestry Services			-		0.00
	Compensation to employees			-		0.00
	Use of goods and Services	1,987,500	(225,050)	1,762,450	1,542,400.00	220,050.00
	Acquisition of Non-financial assets	5,474,446	(4,774,446)	700,000	650,025.00	49,975.00
	Sub- Total	**7,461,946**	**(4,999,496)**	**2,462,450**	**2,192,425.00**	**270,025.00**
	General Administration , Planning			-		0.00
	Compensation to employees	26,450,652	-	26,450,652	23,560,425.00	2,890,227.00
	Use of goods and Services	6,872,251	(1,229,738)	5,642,513	4,956,050.00	686,463.00
	Acquisition of Non-financial assets	7,000,000	42,620,240	49,620,240	25,620,530.00	23,999,710.00
	Sub- Total	**40,322,903**	**41,390,502**	**81,713,405**	**54,137,005.00**	**27,576,400.00**
	Total	**520,512,116**	**(237,339,888)**	**283,172,228**	**228,050,470.00**	**55,121,758.00**
Vote:5025	**EDUCATION, YOUTH AFFAIRS, GENDER AND SOCIAL SERVICES**					
	General Administration and Planning and support					
	Compensation to employees	136,931,326	-	136,931,326	128,900,520.00	8,030,806.00
	Use of goods and Services	183,844,574	12,284,875	171,559,699	168,520,400.00	3,039,299.00
	Acquisition of Non-financial assets	-	(10,992,392)	10,992,392	9,520,554.00	1,471,838.00
	Sub- Total	**320,775,900**	**1,292,483**	**319,483,417**	**306,941,474.00**	**12,541,943.00**
	County Pre-Primary School Education			-		0.00
	Compensation to employees	-		-		0.00
	Use of goods and Services	6,644,960	(3,544,260)	3,100,700	2,900,150.00	200,550.00
	Acquisition of Non-financial assets	304,569,233	(139,658,644)	164,910,589	90,900,059.00	74,010,530.00
	Sub- Total	**311,214,193**	**(143,202,904)**	**168,011,289**	**93,800,209.00**	**74,211,080.00**
	Vocational Education			-		0.00
	Compensation to employees	-		-		0.00
	Use of goods and Services	3,053,869	(835,850)	2,218,019	1,256,005.00	962,014.00

	Acquisition of Non-financial assets	94,933,956	(10,849,795)	84,084,161	75,101,086.73	8,983,074.27
	Sub- Total	**97,987,825**	**(11,685,645)**	**86,302,180**	**76,357,091.73**	**9,945,088.27**
	Sports			-		0.00
	Compensation to employees	-		-		0.00
	Use of goods and Services	5,493,609	(2,874,000)	2,619,609	1,645,689.00	973,920.00
	Acquisition of Non-financial assets	172,951,021	(95,185,208)	77,765,813	47,563,191.75	30,202,621.25
	Sub- Total	**178,444,630**	**(98,059,208)**	**80,385,422**	**49,208,880.75**	**31,176,541.25**
	County Social Security & Services			-		0.00
	Compensation to employees	-		-		0.00
	Use of goods and Services	33,689,300	(5,250,700)	28,438,600	26,060,420.00	2,378,180.00
	Acquisition of Non-financial assets	17,363,568	(7,321,298)	10,042,270	9,500,045.00	542,225.00
	Sub- Total	**51,052,868**	**(12,571,998)**	**38,480,870**	**35,560,465.00**	**2,920,405.00**
	Total	**959,475,416**	**(266,812,238)**	**692,663,178**	**561,868,120.48**	**130,795,057.52**
Vote:007	**COUNTY HEALTH SERVICES**					
	General Administration					-
	Compensation to employees	1,467,808,805	-	1,467,808,805	1,633,672,038.48	-165,863,233.48
	Use of goods and Services	231,425,881	33,444,050	264,869,931	163,356,900.00	101,513,031.00
	Acquisition of Non-financial assets	-		-		0.00
	Sub- Total	**1,699,234,686**	**33,444,050**	**1,732,678,736**	**1,797,028,938.48**	**-64,350,202.48**
	Curative			-		0.00
	Compensation to employees			-		0.00
	Use of goods and Services	201,703,135	-	52,095,690	51,095,690.00	1,000,000.00
	Acquisition of Non-financial assets	208,912,848		110,637,692	95,665,952.00	14,971,740.00
	Sub- Total	**410,615,983**	-	**162,733,382**	**146,761,642.00**	**15,971,740.00**
	Linda Mama			-		0.00
	Compensation to employees	-		-		0.00
	Use of goods and Services	60,578,536	-	126,607,445	126,268,105.00	339,340.00
	Acquisition of Non-financial assets					0.00
	Sub- Total	**60,578,536**	-	**126,607,445**	**126,268,105.00**	**339,340.00**
	NHIF			-		0.00
	Compensation to employees	-		-		0.00
	Use of goods and Services	50,158,116	-	50,158,116	48,158,106.00	2,000,010.00
	Acquisition of Non-financial assets					0.00
	Sub- Total	**50,158,116**	-	**50,158,116**	**48,158,106.00**	**2,000,010.00**
	Promotion of Primary Health Care			-		0.00
	Compensation to employees	-		-		0.00
	Use of goods and Services	125,550,000		159,257,445	159,158,582.80	98,862.20

	Acquisition of Non-financial assets	183,012,669		125,160,484	108,491,540.00	16,668,944.00
	Sub- Total	**308,562,669**		**284,417,929**	**267,650,122.80**	**16,767,806.20**
	Total	**2,529,149,990**	**33,444,050**	**2,356,595,608**	**2,385,866,914.28**	**-29,271,306.28**
Vote:5026	**LANDS, PHYSICAL PLANNING, URBAN DEVELOPMENT AND HOUSING**					
	Physiscal Planning					-
	Compensation to employees	30,749,234	-	30,749,234	25,750,200.00	4,999,034
	Use of goods and Services	9,958,107	2,051,486	12,009,593	11,500,592.00	509,001
	Acquisition of Non-financial assets	34,851,996	(24,695,196)	10,156,800	9,506,500.00	650,300
	Sub- Total	**75,559,337**	**(22,643,710)**	**52,915,627**	**46,757,292.00**	**6,158,335**
	Boundaries and Fencing			-		-
	Compensation to employees	-		-		-
	Use of goods and Services	2,225,001	(480,400)	1,744,601	1,562,020.00	182,581
	Acquisition of Non-financial assets	2,025,451	(525,451)	1,500,000	1,350,602.00	149,398
	Capital Transfer to Gvt.gencies					
	Sub- Total	**4,250,452**	**(1,005,851)**	**3,244,601**	**2,912,622.00**	**331,979**
	Land Surveying and Mapping			-		-
	Compensation to employees	-		-		-
	Use of goods and Services	1,800,000	6,177,425	7,977,425	6,523,001.00	1,454,424
	Acquisition of Non-financial assets	33,455,300	8,015,845	41,471,145	19,502,126.00	21,969,019
	Sub- Total	**35,255,300**	**14,193,270**	**49,448,570**	**26,025,127.00**	23,423,443
	Housing			-		-
	Compensation to employees	-		-		-
	Use of goods and Services	6,285,354	(1,447,920)	4,837,434	4,520,203.00	317,231
	Acquisition of Non-financial assets	119,942,966	(117,942,966)	2,000,000	1,200,000.00	800,000
	Sub- Total	**126,228,320**	**(119,390,886)**	**6,837,434**	**5,720,203.00**	1,117,231
	Siaya Municipality			-		-
	Compensation to employees	1,500,000	-	1,500,000	1,323,000.00	177,000
	Use of goods and Services	20,843,140	(7,851,349)	12,991,791	11,550,791.00	1,441,000
	Acquisition of Non-financial assets	-	14,069,989	14,069,989	8,500,989.00	5,569,000
	Sub- Total	**22,343,140**	**6,218,640**	**28,561,780**	**21,374,780.00**	7,187,000
	Total	**263,636,549**	**(122,628,537)**	**141,008,012**	**102,790,024.00**	**38,217,988**
Vote:5028	**ENTERPRISE AND INDUSTRIAL DEVELOPMENT**					
	Trade					
	Compensation to employees					-
	Use of goods and Services	1,670,000	(175,000)	1,495,000	1,356,230.00	138,770
	Acquisition of Non-financial assets	259,594,907	(91,448,616)	168,146,291	85,146,290.00	83,000,001
	Sub- Total	**261,264,907**	**(91,623,616)**	**169,641,291**	**86,502,520.00**	83,138,771
	Fair Trade Practices			-		-

	Compensation to employees	-		-		-
	Use of goods and Services	2,089,533	(130,694)	1,958,839	1,750,952.00	207,887
	Acquisition of Non-financial assets			-		-
	Sub- Total	**2,089,533**	**(130,694)**	**1,958,839**	**1,750,952.00**	207,887
	Cooperative			-		-
	Compensation to employees	-		-		-
	Use of goods and Services	2,190,000	5,566,275	7,756,275	6,552,275.00	1,204,000
	Acquisition of Non-financial assets	29,500,000	(29,500,000)	-		-
	Sub- Total	**31,690,000**	**(23,933,725)**	**7,756,275**	**6,552,275.00**	1,204,000
	Administration			-		-
	Compensation to employees	38,125,697	-	38,125,697	35,125,600.00	3,000,097
	Use of goods and Services	52,089,490	1,435,586	53,525,076	53,250,075.00	275,001
	Acquisition of Non-financial assets	6,800,000	(6,800,000)	-		-
	Sub- Total	**97,015,187**	**(5,364,414)**	**91,650,773**	**88,375,675.00**	3,275,098
	Market Development			-		-
	Compensation to employees	-		-		-
	Use of goods and Services	1,240,000	(300,084)	939,916	900,952.00	38,964
	Acquisition of Non-financial assets	-		-		-
	Sub- Total	**1,240,000**	**(300,084)**	**939,916**	**900,952.00**	38,964
	Total	**393,299,627**	**(121,352,533)**	**271,947,094**	**184,082,374.00**	**87,864,720**
Vote:5029						
	Tourism					
	Compensation to employees	36,995,494	-	36,995,494	34,500,450.00	2,495,044
	Use of goods and Services	19,875,000	(6,873,450)	13,001,550	11,500,450.00	1,501,100
	Acquisition of Non-financial assets	19,981,968	(18,810,978)	1,170,990	952,300.00	218,690
	Sub- Total	**76,852,462**	**(25,684,428)**	**51,168,034**	**46,953,200.00**	4,214,834
	Information & Communication Services (ICT)			-		-
	Compensation to employees	-		-		-
	Use of goods and Services	4,030,000	(1,217,000)	2,813,000	1,985,200.00	827,800
	Acquisition of Non-financial assets	14,000,000	(901,422)	13,098,578	11,250,600.00	1,847,978
	Sub- Total	**18,030,000**	**(2,118,422)**	**15,911,578**	**13,235,800.00**	2,675,778
	Total	**94,882,462**	**(27,802,850)**	**67,079,612**	**60,189,000.00**	**6,890,612**
Vote:5027	**ROADS, PUBLIC WORKS, ENERGY AND TRANSPORT**					
	Road Development and maintenance					
	Compensation to employees	33,925,998	-	33,925,998	29,500,605.00	4,425,393
	Use of goods and Services	42,097,656	(11,317,606)	30,780,050	24,000,420.00	6,779,630
	Acquisition of Non-financial assets	1,663,953,141	(317,489,713)	1,346,463,428	1,043,765,907.45	302,697,521
	Sub- Total	**1,739,976,795**	**(328,807,319)**	**1,411,169,476**	**1,097,266,932.45**	**313,902,544**

	Government Building Services			-		-
	Compensation to employees	-		-		-
	Use of goods and Services	627,241	(434,039)	193,202	185,600.00	7,602
	Acquisition of Non-financial assets	53,750,000	(43,750,000)	10,000,000	9,500,654.00	499,346
	Sub- Total	**54,377,241**	**(44,184,039)**	**10,193,202**	**9,686,254.00**	**506,948**
	General Administration			-		-
	Compensation to employees	-		-		-
	Use of goods and Services	1,159,795	(776,635)	383,160	128,456.00	254,704
	Acquisition of Non-financial assets	6,000,000	(2,646,286)	3,353,714	2,586,004.00	767,710
	Sub- Total	**7,159,795**	**(3,422,921)**	**3,736,874**	**2,714,460.00**	**1,022,414**
	Total	**1,801,513,831**	**(376,414,279)**	**1,425,099,552**	**1,109,667,646.45**	**315,431,906**
	Total P.E Budget Executive	**2,845,130,077**	**370,759,107**	**3,215,889,184**	**2,918,749,245.48**	**297,139,939**
	Total O&M Budget Executive	**2,210,338,671**	**149,970,934**	**2,360,309,605**	**1,866,113,402.00**	**494,196,203**
	Total Acquisition of Assets Budget Executive	**5,101,788,970**	**(1,707,693,180)**	**3,394,095,790**	**2,034,618,875.93**	**1,359,476,914**
	Transfers to Other Government Entities(County Assembly)				**889,010,940.00**	
	Other Grants and Transfers				**420,084,756.00**	
	Finance Cost				**301,049.00**	
	Total Approved Budget (Siaya County)	**10,157,257,718**	**(1,186,963,139)**	**8,970,294,579**	**8,128,878,268.41**	**841,416,311**

(NOTE;

i. The supplementary budget reduced the original Budget by Ksh.1,186,963,139.00 from Kshs.10,157,257,718 to Ksh.8,970,294,579.0

14. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

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

2. Reporting entity

The financial statements are for the xxx County Executive. The financial statements encompass the reporting entity as specified under section 164 of the PFM Act 2012.

3. Recognition of receipts and payments

a) Recognition of receipts

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

Significant Accounting Policies(Continued)

i) Transfers from the County Revenue Fund (CRF)

Transfer from CRF 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 a notification received by the entity.

ii) Proceeds from sale of assets

Proceeds from the sale of assets are recognised in the statement od receipts and payments when the related monies from the sale are received by the entity.

b) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

Significant Accounting Policies (Continued)

v) Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

4. In-kind contributions

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

5. Third Party Payments

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

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.

Significant Accounting Policies (Continued)

a) Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2022 there were no other restrictions on cash during the year.

7. 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.

8. 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.

9. Non-current assets

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

Significant Accounting Policies (Continued)

10. 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 Executiveat the end of the year.Pending bills form a firstcharge 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.

11. Contingent Liabilities

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

A contingent liability is:

a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or

b) A present obligation that arises from past events but is not recognised because:
   i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
   ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships. TheCounty Executivedoes not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Note xx and *Annex 7* of this financial statement is a register of the contingent liabilities in the year.

Significant Accounting Policies (Continued)

12. Contingent Assets

The County Executive does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the County Executive in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

13. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive*'s* budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 30th June 2021 for the period 1st July 2021 to 30 June 2022 as required by law. There was two number of supplementary budgets passed in the year. A high-level assessment of the County Executive*'s* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

14. Comparative figures

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

15. Subsequent events

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

Significant Accounting Policies (Continued)

16. Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 26* explaining the nature and amounts.

17. Related Party Transactions

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

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

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

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15. NOTES TO THE FINANCIAL STATEMENTS

1. Exchequer Releases(Transfer from the CRF)

	FNY 2021/2022	FNY 2020/2021
	Kshs	Kshs
Total Exchequer Releases for quarter 1	1,641,789,492.00	498,107,700.00
Total Exchequer Releases for quarter 2	1,741,626,882.00	1,911,343,500.00
Total Exchequer Releases for quarter 3	1,149,473,742.00	1,447,987,500.00
Total Exchequer Releases for quarter 4	2,368,612,560.00	1,940,303,250.00
Total	**6,901,502,676.00**	**5,797,741,950.00**

2. Proceeds from Domestic and Foreign Grants

Name of Donor	FNY 2021/2022	FNY 2020/2021
Proceeds from Domestic and foreign grants received through exchequer		
DANIDA - Universal Healthcare in Devolved Units Programme	6,416,438.00	16,470,000.00
World Bank – THUSCP	99,972,442.75	24,507,034.00
National Agricultural & Rural Inclusive Growth Project (NARIGP)		-
Kenya Devolution Support Programme	112,815,048.00	75,000,000.00
Youth Polytechnic support grant		48,199,894.00
Abolishment of user fees in health centres and dispensaries		18,194,808.00
Doctors Allowance-Frontline Healthcare Workers Alowance		36,495,000.00
Kenya Urban Support Programme	13,069,989.00	58,800,000.00
Agriculture Sector Development Support Project (ASDSP)	11,872,947.00	12,375,365.00
Road maintenance levy fund	87,257,707.00	128,359,794.00
Kenya Climate Smart Agriculture Project (KCSAP)	205,652,687.00	244,610,459.75
TOTAL	**537,057,258.75**	**663,012,354.75**

3. Own Generated Revenue

	FNY 2021/2022	FNY 2020/2021
	Kshs	Kshs
RECEIPTS		
Business Permits / Cesses	59,808,201.00	84,554,807.33
Plot Rates	3,743,905.00	8,748,892.08
Plot Rents	10,861,170.00	8,373,295.00
Ground Rents	549,700.00	350,055.00
Kiosk/Stall Rents	2,811,562.00	10,814,827.00
Other miscellaneous revenues	1,694,755.00	7,025,803.00
Transfers fees	67,580.00	166,600.00
Donations		
Sand cess	1,839,574.00	428,600.00
Other revenues from financial assets loans		
Market/Trade Centre fees	37,452,522.00	31,677,794.00
Bus Park	11,582,898.00	16,081,319.00
Parking fee	6,221,253.00	4,877,486.00
Boda Boda	-	188,400.00
Housing/house rent	11,500.00	638,958.00
Sugar cess	1,207,212.98	141,834.39
Fish Cess	2,554,059.00	5,510,128.00
Plan Approval(Engineers)	3,229,591.00	3,737,956.00
School Fees		
Plan Approval (Physical Planning)	4,692,550.00	4,754,504.00
Weights and measures	764,810.00	851,950.00
Trade Incomes	199,430.00	242,550.00
Public Health Services	5,629,370.00	4,671,420.00
Hospital revenue	144,608,365.00	101,198,582.00
Linda Mama	72,078,803.00	14,098,981.70
NHIF/Capitation	59,549,781.00	19,156,810.25

Environment and Conservancy Administration(NEMA)	151,960.00	35,200.00
Slaughter Houses Administration Fee	562,640.00	764,090.00
Vetenary Services	3,766,780.00	1,600,225.00
Advertisement charges	5,598,650.00	15,000.00
External Service Fees (Hall Hire)	-	28,590.00
Liquor Licence	644,675.00	7,000.00
Fire Inpection fee	93,030.00	55,400.00
Agricultural Income	4,700.00	60,700.00
Cattle Auction	3,036,450.00	4,211,350.00
Tractor Hire	119,330.00	280,200.00
Burial fee	10,000.00	9,000.00
Clearance Certificate	200,000.00	296,000.00
Site Fee	3,000.00	3,000.00
Survey Fee	826,600.00	599,460.00
Private Estate Fee	4,000.00	-
Impounding Fee	199,220.00	15,000.00
Other Receipts Not Classified Elsewhere(Private Estate)	-	20,000.00
TOTAL	**446,379,626.98**	**336,291,767.75**

Notes to the Financial Statements (Continued)

4. Compensation of Employees

	FNY 2021/2022	FNY 2020/2021
	Kshs	Kshs
Basic salaries of permanent employees	1,002,016,606.40	856,026,498.46
Basic wages of temporary employees	360,506,812.85	331,092,549.99
Personell allowances paid as part of salary	1,149,305,463.02	931,231,384.67
Personel allowances paid as reimbursements		
Personal allowances provided in kind(NITA)	411,000.00	1,181,100.00
Salary Arrears		
Pension and other social security contributions	91,665,071.81	39,007,142.17
Compulsory national social security schemes	6,541,600.00	4,647,648.00
Compulsory national health insurance schemes		
Social benefit schemes outside government		
Other personnel payments	308,302,691.40	8,427,710.19
Total	**2,918,749,245.48**	**2,171,614,033.48**

5. Use of Goods and Services

	FNY 2021/2022	FNY 2020/2021
	Kshs	Kshs
Utilities, supplies and services	26,779,075.95	35,463,365.09
Communication, supplies and services	839,963.00	223,327.90
Domestic travel and subsistence	381,665,357.85	382,450,913.15
Foreign travel and subsistence	8,963,706.80	-
Printing, advertising and information supplies & services	10,760,913.05	27,375,740.60
Rentals of produced assets	7,570,564.00	548,500.00
Training expenses	261,244,362.00	308,930,767.35
Hospitality supplies and services	106,507,816.10	176,352,760.85
Insurance costs	153,102,936.50	47,926,605.00
Specialized materials and services	444,992,929.50	194,764,692.65
Office and general supplies and services	55,262,697.45	71,362,794.90
Fuel Oil and lubricant	47,875,058.00	46,245,091.78
Other operating expenses and other creditors	316,664,103.00	453,855,202.74
Routine maintenance – vehicles and other transport equipment	32,297,886.40	31,183,745.10
Routine maintenance-other assets	11,586,032.40	2,468,939.00
Total	**1,866,113,402.00**	**1,779,152,446.11**

Notes to the Financial Statements (Continued)

6. Transfer to Other Government entities

Description	FNY 2021/2022	FNY 2020/2021
	Kshs	Kshs
County Assembly	889,010,940.00	780,150,934.00
LREB		
TOTAL	**889,010,940.00**	**780,150,934.00**

7. Other Grants and Payments

	FNY 2021/2022	FNY 2020/2021
	Kshs	Kshs
Scholarships and other educational benefits	150,000,000.00	
Kenya Urban Support Programme	13,069,989.00	14,238,060.00
ASDSP	19,872,947.00	17,375,365.00
KCSAP	132,088,257.00	249,610,462.00
Siaya Bondo Water and Sewarages(SIBO)	15,000,000.00	
UHC	3,637,125.00	63,706,496.00
Emmegeny Fund	80,000,000.00	100,000,000.00
DANINDA	6,416,438.00	
Youth Polytechnic/		48,199,894.00
KDSP		45,000,000.00
Total	**420,084,756.00**	**538,130,277.00**

Notes to the Financial Statements (Continued)

8. Acquisition of Assets

	FNY 2021/2022	FNY 2020/2021
Non Financial Assets	**Kshs**	**Kshs**
Refubishment of building	38,070,893.20	12,437,755.00
Construction of Buildings	262,373,398.68	517,271,497.70
Construction of Roads	1,067,726,664.95	844,657,054.19
Construction and Civil Works	567,191,516.30	715,194,837.90
Purchase of Vehicles and Other Transport Equipment	6,050,000.00	14,650,000.00
Overhaul of Vehicles and Other Transport Equipment		
Purchase of Household Furniture and Institutional Equipment		
Purchase of Office Furniture and General Equipment	21,939,871.00	44,989,170.15
Purchase of ICT Equipment, Software and Other ICT Assets	3,606,916.00	13,716,249.60
Purchase of Specialised Plant, Equipment and Machinery	18,165,354.00	94,044,545.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	24,993,427.80	21,446,704.00
Research, Studies, Project Preparation, Design & Supervision	2,506,000.00	42,015,868.00
Rehabilitation of Civil Works		
Acquisition of Land	2,700,000.00	1,500,000.00
Acquisition of Intangible Assets	19,294,834.00	4,594,990.00
Acquisition of other inventory		
Acquistion of other Intangible Assets		
Total	**2,034,618,875.93**	**2,326,518,671.54**

9. Finance Costs, including Loan Interest

	FNY 2020/2021	FNY 2019/2020
	Kshs	**Kshs**
Bank Charges	301,049.00	303,415.00
Total	**301,049.00**	**303,415.00**

Notes to the Financial Statements (Continued)

10. Cash and Bank Balances
10A. Bank Balances

Name of Bank, Account No. & Currency	AccountNo.	FNY 2021/2022	FNY 2020/2021
		Kshs	Kshs
Siaya County Revenue Fund (CBK)	1000171464	383,169,902.05	727,221,000.40
Siaya County Recurrent Account (CBK)	1000170883	3,717.90	74,890.80
Siaya County Development Account (CBK)	1000170816	94,931.50	74,671.35
Siaya Rentention and Deposit Account (CBK)	1000238259	22,265,506.45	70,951.85
Siaya County UHC account (CBK)	1000333871	4,446,750.55	5,437,044.00
Siaya County Devolution Support Programme KDSP	1000444754	-	37,315,609.60
Siaya County KUSP(UDG)	1238598986	13,809,218.82	38,872,778.55
Siaya County KUSP(UIG)	1236251482	170.85	32,515.85
Kenya Urban Support Programme (KUSP-Retention)	1287296998	2,445,273.00	
CHMT Revenue Operations Account	01141259683000	18,657,268.82	
Kenya Climate smartt Agriculture Operations Account	0970277688376	2,248,611.90	25,849,159.00
Kenya Climate smartt Agriculture CBK Account	1000369507	127,088,458.70	
Siaya County Village Polytechnic-Special Purpose	1239126026	283,951.29	
Siaya County Tourism and Culture	01141258273600	700.00	22,200.00
Siaya County Imprest Coop	01141257073300		
Siaya County Imprest Equity	0970278353095	4,576.15	17,702,335.35
Siaya County Emergency A/C CBK	1000468677	1,803,911.30	19,053.00
Siaya County Covid-19 Fund A/C CBK	1000465166	26,138.20	26,138.00
Siaya County Revenue Account-KCB-A/C	1140748904	1,792,443.00	9,924,329.00
Ambira Sub County Hospital-Revenue	1156762758	476,080.04	525,729.49
Ambira Sub County Hospital-Linda mama/NHIF	1117740803	1,010,531.91	14,498.91
Ambira Sub County Hospital-Operations	1294087010	121,431.35	
Siaya County Referral Hospital	1156677165	10,631,677.73	106,898.73
Siaya County Referral Hospital-Operations	1290278679	9,673,112.20	
Siaya County Referral Hospital Revenue	1290277958	22,934,481.50	
Got Agulu Sub County Hospital	01141623362001	1,455.39	

Got Agulu Sub County Hospital	01141623362000	1,213,520.89	4,511.00
Got Agulu Sub County Hospital	1267144319		86,169.00
Madiany Sub County Hospital	01141623361100	2,719,817.00	3,464.45
Madiany Sub County Hospital	01141623361102	2,242.50	
Ukwala Sub County Hospital	1156803942	1,428,821.90	950,142.00
Ukwala Sub County Hospital	1168348048		12,872.00
Ukwala Sub County Hospital	1290779171	373,468.00	
Ukwala Sub County Hospital	1290818029	3,399.00	
Siaya County Alcohol Licencing	1206483431	205,796.50	3,210,700.00
Bondo Sub County Hospital	01141623352000	6,226,957.20	5,089,630.70
Bondo Sub County Hospital	1267143932	3,196,386.00	3,197,305.00
Bondo Sub County Hospital	00141623352001	767,470.35	
Siaya County Village Polytechnic	100369493	23,372.45	24,256,993.29
Siaya County Education Bursary Fund	1149007931	18,603,667.01	5,513,665.01
Siaya County PMC ACC-Faulu bank	1010268504	1,097,273.00	28,531,769.00
Siaya County Emmegency A/C Faulu		19,053.00	4,422,967.00
Siaya ATC (KCB)	1157594042	8,078.65	78,599.00
Siaya County ABDP Programmee A/C	11412594429000	1,429,915.20	3,111,918.00
Sigomere Health Centre	1162169087	1,047,885.85	4,866.00
Sigomere Health Centre	1106089049	171,071.85	
Uyawi Sub-County Hospital	1208016725	341,956.42	220,491.42
Rwambwa Sub-County Hospital	1162563745	18,517.50	681.00
Rwambwa Sub-County Hospital	1129591484	1,374,411.00	103.00
Water nd Irrigation KCB	1149008458	8,577.00	9,768.00
Yala Sub County Hospital-Linda Mama	01141517779600	6,078,915.00	1,282,707.0
Yala Sub County Hospital-Operations	01141740944400	276,959.60	
Yala Sub County Hospital-Revenue	01141740944401	2,554,280.00	
SIAYA COUNTY FUEL LEVY FUND	100333863	28,918,909.50	561,508.70
Siaya County ASDSP II Account	1235799204	14,137,345.00	11,543,505.00
Total		**715,238,367.97**	**955,384,139.45**

10 B Cash in Hand

	FNY 2021/2022	FNY 2020/2021
	Kshs	Kshs
Cash in Hand – Held in domestic currency	8,120.00	10,070.00
Cash in Hand – Held in foreign currency		
Total	**8,120.00**	**10,070.00**

Cash in hand should also be analysed as follows:

	FNY 2021/2022	FNY 2020/2021
	Kshs	Kshs
Uyawi Sub-County Hospital	8,120.00	
Location 2	-	
Location 3		
Total	**8,120.00**	

11. Outstanding imprests and advances

	FNY 2021/2022	FNY 2020/2021
	Kshs	Kshs
Government Imprests	3,616,181.00	22,586,875.00
		-
Total	**3,616,181.00**	**22,586,875.00**

Breakdown of imprest and salary advance per department	**2021-2022**	**2020-2021**
Imprest	**KShs**	**KShs**
EDUCATION, YOUTH AFFAIRS AND SOCIAL SERVICES	150,000.00	290,000.00
FINANCE & ECONOMIC PLANNING	341,640.00	4,471,975.00
GOVERNANCE & ADMNISTRATION	1,099,716.00	13,406,300.00
LANDS, HOUSING AND URBAN DEVELOPMENT	1,825,325.00	3,568,600.00
PUBLIC WORKS, ROAD , TRANSPORT AND INFRASTRUCTURE	199,500.00	120,800.00
TOURISM, ICT,SPORTS AND CULTURE		327,000.00
WATER, ENVIRONMENT AND NATURAL RESOURCES		402,200.00
Sub-Total	**3,616,181.00**	**22,586,875.00**
Salary advance		
Sub-total		
Grand Total	**3,616,181.00**	**22,586,875.00**

Notes to the Financial Statements (Continued)

12. Deposits and Retention

	FNY 2020/2021	FNY 2019/2020
	Ksh	Ksh
Deposits	1,097,273.00	28,531,769.00
Retention	22,265,506.45	10,010,638.00
Total	23,362,779.45	38,542,407.00

13. Fund Balance Brought Forward

	FNY 2021/2022	FNY 2020/2021
	Kshs	Kshs
Bank accounts	715,238,367.97	955,384,139.45
Cash in hand	8,120.00	10,070.00
Accounts Receivables	3,616,181.00	22,586,875.00
Accounts Payables	- 23,362,688.00	- 38,542,407.00
Total	**695,499,980.97**	**939,438,677.45**

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14. Prior Year Adjustments

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

	Balance b/f FY 2020-2021 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 2020-2021
Description Of The Error	**Kshs**	**Kshs**	**Kshs**
Bank Account Balances			
Cash in Hand			
Accounts Payables			
Receivables			
Others (*Specify*)			
Total			

Notes to the Financial Statements (Continued)

15. Increase/ (Decrease) inOutstanding Imprests and Advances

Description	FNY 2021/2022	FNY 2020/2021
	KShs	KShs
Outstanding Imprest as at 1st July 2021 (A)	22,586,875.00	37,907,237.20
Imprest issued during the year (B)	45,723,371.20	93,594,408.00
Imprest surrendered during the Year (C)	64,694,065.20	108,914,770.20
Net changes in account receivables D= A+B-C	**3,616,181.00**	**22,586,875.00**

16. Increase/ (Decrease) in Deposits and Retention

Description	FNY 2021/2022	FNY 2020/2021
	KShs	KShs
Deposit and Retentions as at 1st July 2021 (A)	38,542,407.00	91,213,978.00
Deposit and Retentions held during the year (B)	68,757,572.00	65,653,705.85
Deposit and Retentions paid during the Year (C)	83,937,199.55	118,325,276.85
Net changes in account receivables D= A+B-C	**23,362,779.45**	**38,542,407.00**

Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

Description	Balance b/f FY 2020/2021 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2021/2022 Kshs
Construction of buildings	181,631,561.28	116,707,747.72	174,478,068.62	123,861,240.18
Construction of civil works	131,718,878.89	259,896,906.63	131,718,878.89	259,896,906.63
Supply of goods	132,952,275.96	301,429,505.65	113,325,402.96	321,056,378.65
Supply of services	155,435,791.52	78,719,756.93	120,166,841.44	113,988,707.01
Total	**601,738,507.65**	**756,753,916.93**	**539,689,191.91**	**818,803,232.47**

2. Pending Staff Payables (See Annex 3)

Description	Balance b/f FY 2020-2021 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2021-2022 Kshs
Senior management				
Middle management				
Unionisable employees				
Others				
Total				

Other Important Disclosures (Continued)

3. Other Pending Payables (See Annex 4)

	Balance b/f FY 2020-2021	Additions for the period	Paid during the year	Balance c/f FY 2021-2022
Description	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Amounts due to National Government Entities				
Amounts due to County Government Entities				
Amounts due to Third Parties				
Total				

4. External Assistance

	FY 2021-2022	FY 2020-2021
Description	**Kshs**	**Kshs**
External Assistance received in Cash		
External Assistance received as Loans and Grants		
External Assistance received In Kind- as Payment by Third Parties		
Total		

Other Important Disclosures (Continued)

a) **External assistance relating to loans and grants**

	FY 2021-2022	FY 2020-2021
Description	**Kshs**	**Kshs**
External Assistance received as Loans		
External Assistance received as Grants		
Total		

b) **Undrawn external assistance**

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

c). Classes of providers of external assistance

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

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Other Important Disclosures (Continued)

d.Non-monetary external assistance

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

e. Purpose and use of external assistance.

Payments made by Third Parties	**FY 2021-2022**	**FY 2020-2021**
	Kshs	**Kshs**
Compensation of Employees		
Use of Goods and Services		
Subsidies		
Transfers to Other Government Entities		
Other Grants and Transfers		
Social Security Benefits		
Acquisition of Assets		
Finance Costs, including Loan Interest		
Repayment of Principal on Domestic &Foreign Borrowing		
Other Payments		
Total		

Other Important Disclosures (Continued)

f. External Assistance paid by Third Parties on behalf of the County Executive by Source

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

5. Payments by Third Party on Behalf of the County Executive

This relates to payments done directly to supplier on behalf of the county Executive such as national government may fund the operation of health or education program, a donor may pay directly for construction of a given market etc.

5.1 Classification by Source

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

Other Important Disclosures (Continued)

5.2 Classification of payments made by Third Parties by Nature of expenses

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

6. Related Party Disclosures

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the County Executive:

i) Key management personnel that include the Governor, the Deputy Governor Members of the County Assembly, CECs and Chief Officers for various County Ministries and Departments.

ii) County Ministries and Departments.

iii) The National Government.

iv) Other County Governments Entities and

v) State Corporations and Semi-Autonomous Government Agencies.

Other Important Disclosures (Continued)

Related party transactions

	2021-2022	2020-2021
	KShs	KShs
Key Management Compensation (Governors, CEC Members and COs)		
Transfers to related parties		
Transfer to the County Assembly	**889,110,943.00**	**908,586,780.00**
Transfers to other County Government Entities		
Transfers to Development Projects		
Transfers to non-reporting entities e.g schools and welfare		
Transfers to County Water Service Providers		
Expenses paid on behalf of County Water Service Providers		
Total Transfers to related parties	**889,110,943.00**	**908,586,780.00**
Transfers from related parties		
Transfers from the Exchequer		
Transfers from MDAs		
Transfers from SCs and SAGAs- National Government		
(Insert any other transfers received)		
Total Transfers from related parties		

7. Establishment of other County Government Entities

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

Other Important Disclosures (Continued)

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

8. Disclosure of Balances in Revenue Collection Accounts

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

Name of Bank, Account No. & currency	Amount in bank account currency*	Ex. rate (if in foreign currency)	2021 - 2022	2020 - 2021
			KShs	**KShs**
Siaya County Revenue Account-KCB-A/C *1140748904*			1,792,443	10,982,422.82
Total			**1,792,443**	**10,982,422.82**

Other Important Disclosures (Continued)

9. Leasing of Medical Equipment

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments In the year 2021/22 amounts relating to leased medical equipment was Kshs 153,297,872

10. Contingent Liabilities

Contingent Liabilities	2021-2022	2020-2021
	Kshs	Kshs
Court Case Xxx Against The Entity		
Bank Guarantees In Favour Of Subsidiary		
Contingent Liabilities Arising From Ppps		
Total		

11. Covid- 19 Funds

Covid -19 Funds	2021-2022	2020-2021
	KShs	KShs
Receipts		97,066,000.00
Receipts from the National Government to fight (Note 3)		**97,066,000.00**
Other donations for Covid-19 received directly (Note 2)		
Others (Balance brought Forward)	26,138.20	18,209,400.00
Total Receipts	**26,138.20**	59,519,825.50
Payments		15,865,750.00
Purchase of Covid 19 materials- masks, sanitizers etc		-
Construction of Covid Isolation Ward		-
Purchase of beds and ICU units		-
Subsidies to the community		3,444,886.30
Payment of hospital bills		**97,039,861.80**
Donations to schools and other institutions		**26,138.20**
Other expenses (specify),Office Furniture, Accommodation, Finance Cost		97,066,000.00
Total payments		**97,066,000.00**
Balance in the covid 19 Fund	**26,138.20**	

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

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

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
		therefore are not listed as fixed assets as defined in IAS 16.and don't qualify to be updated in the Fixed Assets Register		
3.0	3.0 Unexplained Variance – Compensation of Employees The statement of receipts and payments reflects an expenditure of Kshs.2, 326,451,400 under compensation of employees which differs from the balance of Kshs.2, 362,946,400 reflected in the supporting schedules. The resultant variance of Kshs.36, 495,000 has not been explained or reconciled	*We note your findings and wish to state that our supporting schedules for Compensation of Employees of Kshs.2, 362,946,400 includedKshs.36, 495,000 which was a Receipt received on 2nd July 2020 in respect to doctor's allowance thus could not be reported as expenditure under compensation of employee during the year under review since our expenditures are as at 30th June 2020*	Report is under discussion at the County Assembly	
4.0	Undisclosed Transfers of Other Government Units The statement of receipts and payments reflects transfers to other governmental entities of Kshs.858,267,464 while the supporting schedules for the expenditure reflected an amount of Kshs.1,082,246,513 resulting to a variance of Kshs.223,979,049 which had not been explained or reconciled	*We note your findings and wish to state that Transfers of Kshs.1,082,246,513 is comprised of Kshs.223,979,042 being transfers of Grants received from Donors and the National Government to Various Commercial bank Accounts (These Accounts are not established as Other government Units but rather operational Accounts) , and Kshs. 858,267,464 which was transferred to County Assembly (which is established as Other Government Units) in full and expensed as per the expenditure codes provided in the budget*	Report is under discussion at the County Assembly	
5.0	Pending Bills Annex 2 to the financial statements on Analysis of Pending Accounts Payables reflects pending bills of Kshs.222,333,808 which decreases by Kshs.164,453,920 from Kshs.386,787,728 as at 30 June, 2019. However, the following anomalies were observed: Pending bills relating to construction of building of Kshs.17,486,043 and	*Management Response* *We note your findings and wish to state that the pending bills report disclosed in the financial statement is prepared after verification of supporting documents to confirm the existence of payables. We can confirm that at the time of Audit, we submitted pending bills files that were fully supported.* *The creditors ledgers for financial year 2019/2020 are also available for your verification* *The pending bills balance of Kshs. 222,333,808 as disclosed in the Financial Statement was payables as at 30th June 2021. These pending*	Report is under discussion at the County Assembly	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	construction of civil works of Kshs.42,038,481 both totaling to Kshs.59,524,524 were not supported by certificates of works done. The creditors ledger was not provided to ascertain the creditors movement from Kshs.386,787,728 as at 30 June, 2020. Pending bills amounting to Kshs.271,951,370 were paid on behalf of the County of Siaya for health workers salaries by the Ministry of Health in 2013-2014. The amount was not included in the pending bills balance of Kshs.222,333,808 as at 30 June, 2020 understating the pending bills balance at close of the year under review	*bills were fully supported. We can confirm that pending bills amounting Kshs. 271,951,370 were not supported by any document to confirm its existence for it to be part of the pending bills for the year ended 30th June 2020*		
1.0	1.0 Budgetary Control and Performance The summary statement of appropriation – recurrent and development combined for the year ended 30 June, 2020 reflects final receipts budget and actual on comparable basis totaling Kshs. 8,881,773,924 and Kshs. 6,133,453,887 respectively, resulting to an under- funding of Kshs. 2,748,320,038 or 31% of the budget. Similarly, the County Executive spent Kshs. 6,117,545,831 against an approved budget of Kshs. 8,881,773,924 resulting to an under- expenditure of Kshs. 2,764,228,093 or 31% of the budget. The underfunding and under performance constrained execution of planned activities and delivery of services to the residents of	*We note your observation and wish to state as follows* *The under collection of own source revenue was attributed by Covid-19 pandemic which affected various revenue streams i.e parking, market fees and etc* *The National Treasury did not release exchequer on time hence affecting our budget performance*	Report is under discussion at the County Assembly	

<table>
<tr><th>Reference No. on the external audit Report</th><th>Issue / Observations from Auditor</th><th>Management comments</th><th>Status: (Resolved / Not Resolved)</th><th>Timeframe: (Put a date when you expect the issue to be resolved)</th></tr>
<tr><td></td><td>Siaya County.</td><td></td><td></td><td></td></tr>
<tr><td>2.0</td><td>2.0 Late Exchequer Releases
Note 1 to the financial statements reflects total Exchequer releases of Kshs. 5,688,553,543, out of which an amount of Kshs. 1,129,430,250 or 20% was received by the County Government from the National Treasury during the month of June as detailed below:
<table>
<tr><td>Date Funds Received in the Bank Account</td><td>Amount (Kshs.)</td></tr>
<tr><td>15- Jun-20</td><td>608,154,750</td></tr>
<tr><td>24- Jun-20</td><td>521,275,500</td></tr>
<tr><td>Total</td><td>1,129,430,250</td></tr>
</table></td><td>We note your observation and wish to state as follows
The under collection of own source revenue was attributed by Covid-19 pandemic which affected various revenue streams i.e parking, market fees and etc
The National Treasury did not release exchequer on time hence affecting our budget performance</td><td>Report is under discussion at the County Assembly</td><td></td></tr>
<tr><td>1.0</td><td>1.0 Irregular Expenditure on Council of Governors
The statement of receipts and payments reflects an expenditure of Kshs. 1,554,295,908 under us of goods and services which, as disclosed in Note 12 to the financial statements, includes an amount of Kshs. 254,206,997 relating to operating expenses. The latter balance includes an amount of Kshs. 1,250,000 incurred on Council of Governors during the year under review. However, Section 37 of the Inter- Governmental Relations Act, 2012 states that all operational expenses of the Council of Governors should be met by the National</td><td>Management Response
We note your findings and wish to state that the Expenditure of Kshs.1, 250,000 was as result of a resolution of the Council of Governors letter dated 29th August 2019. Siaya County being a member of the Council of Governors was obliged to support the initiative</td><td>Report is under discussion at the County Assembly</td><td></td></tr>
</table>

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	Government			
2.0	2.0 Outstanding Imprests As disclosed in Note 24 to the financial statements, the statement of financial assets and liabilities reflects a balance of Kshs. 37,907,238 as at 30 June, 2020 in respect of accounts receivables-outstanding imprests. However, imprest totaling Kshs. 7,035,768 issued in 2018/2019 financial year had not been surrendered as at 30 June, 2020	*Management Response* *We have noted your observation and would wish to respond as follows:* *As at the time of audit the actual surrender had been done and updating of the manual register had not been completed hence showing some officers who had surrendered their imprest as still holding multiple imprests.* *In order to ensure that no officer holds imprest beyond the stipulated period, the management has initiated recovery of the outstanding imprest and accordingly issued recovery letters*	Report is under discussion at the County Assembly	
3.0	3.0 Irregular Salary Payment to Employees Review of the personal emoluments, payroll and personal files reveal that an officer was transferred from Siaya County to Bungoma County on 11 Mary, 2012 but the officer continued to draw salary from Siaya County Government up to October, 2019 totaling to Kshs. 4,545,641 which had not been recovered. Further, an officer who retired in December, 2019 was paid an amount of Kshs. 94, 400 being salary up to January, 2020. Management did not provide explanations for the anomalies.	*Management Response* *The management is in agreement with your observation. However, the management had already discovered that the officer was working in Bungoma County when a head count of staff was conducted in October 2019 as a result of which the following actions had been taken* *The salary was stopped in the October 2019* *Concerning the accumulated salary paid to the officer (Kshs. 4,545,641) at the time of discovery, the management wrote a letter to Bungoma County to refund the said amount to the Siaya County Government* *We do confirm that the said amount has been fully recovered from the County Government of Bungoma*	Report is under discussion at the County Assembly	
4.0	4.0 Non- Compliance with Regional Diversity Requirement Examination of personnel records indicated that the County Executive had a total of 1,883 employees, out of which 86% of the workforce were from the dominant ethnic community in the County contrary to Section 7(2) of the	*Management Response* *We agree with the audit observation that the employee compensation is 38% but the County Government of Siaya had made an improvement by reducing the percentage from 42% in FY 2017/2018 to 38% in FY 2019/2020* *However, County Government of Siaya has put measures to maintain employee compensation below 35% by;* *The County Government of Siaya made a decision not to replace the exited staff from*	Report is under discussion at the County Assembly	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	National Cohesion and Integration Act, 2008. The law requires the County Government to ensure that at least thirty percent (30%) of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the county.	*service, it was a cabinet decision to freeze the employment* *There has been reorganization of staff in the departments, directorate and sections to take the responsibilities of the staff who have exited the service*		
5.0	5.0 Failure to Comply with One Third Basic Salary Rule Review of the County Executive's payroll relived that thirty- seven (37) employees earned net salaries which were below a third of their basic pay. This was contrary to Section 19(3) of the Employment Act, 2007 which states that the total amount of deduction of the wages of an employee should not exceed two thirds of such wages	*Management Response* *The management is in agreement with your observations and will continue to work towards achieving the stipulated legal requirements. However, the affected officers had loans which were still active and were at the same time under interdiction or suspension. The officers were only earning half salary and house allowance and this affected their Net Pay making them to earn below a third of their basic salary*	Report is under discussion at the County Assembly	
6.0	6.0 Excessive Expenditure on Personnel Emoluments Examination of revenue and expenditure records indicated that compensation of employee's expenditure for the year under review totaled Kshs. 2,326,451,400 equivalent of 38% of the revenue of the County Executive totaling Kshs. 6,133,453,887. The expenditure therefore exceeded the threshold of 35% prescribed under Regulation 25(1) (b) of the Public Finance Management (County Governments) Regulations, 2015			
7.1	7.1 Grounded Serviceable Tractors Included in the expenditure of	*Management response* *The Department acknowledges that only 8 tractors were in operation out of a fleet size of*	Report is under discussion	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	Kshs. 1,377,164,209 under acquisition of assets is an amount of Kshs. 29,088,974 in respect of purchase of specialized plant, equipment and machineries. The latter balance includes an amount of Kshs. 15,383,574 for purchase of tractors in the year 2014. However, physical verification revealed that 22 tractors were supplied but only 8 tractors were operational leaving 14 serviceable tractors grounded and lying idle	*22 at the time of audit. The Department carried out mechanical inspections of 22 tractors at the beginning of the financial year 2020/2021 with a view to repair all the tractors in readiness for the ploughing season.* *The procurement process had been done for the repair and maintenance of the tractors and it was work in progress.* *The department has initiated the necessary legislative framework to enable sustainable funding for the project. The legislative framework will lead to the operationalization of the revolving fund for the tractors. In this regard the department has developed the Siaya County Agriculture Input Grants and Subsidies Bill* *This is a legislative framework to guide the identification of beneficiaries, as well as informing the criteria for operationalization of Subsidies. This has been presented to the County Executive Committee and approved. It is awaiting enactment by the Siaya County Assembly. The Department is also finalizing the Siaya County Agriculture Mechanization Policy which will guide the County in sustainable Agricultural mechanization.* *The Management of the department has always strived to adhere to laid down regulations*	at the County Assembly	
7.2	7.2 Renovation of Agricultural Training Centre (ATC) Siaya The expenditure of Kshs.1, 377,164,209 under acquisition of assets includes an amount of Kshs.10, 882,731 incurred on refurbishment of buildings which further includes Kshs.2, 161,460 for renovation works at the Agricultural Training Centre (ATC) Siaya. However, physical verification in November, 2020 revealed that the pre-cast concrete paving slab around the building had fallen off while the painting works was poorly done. The renovations were	*Management response* *We have noted your observations however, we wish to state that the paving slabs are intact (see the attached photo) and there is no pre-cast concrete slab around the building* *On the painting works, as per the site visits with auditors, the area in question is the hostel. The cause of paint peeling off is due to dampness caused by plumbing works (painting and plumbing works were done 2-3 years ago.) in addition the contractor has not been fully paid and retention money for this particular project has not been cleared hence the contractor has been instructed to attend to the defects. The contractor is on sight correcting the defects as per the instructions. (Instruction for the contractor to make good).*	Report is under discussion at the County Assembly	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	not therefore carried out the required standards			
7.3	7.3 Fencing and Construction of Two Door Pit Latrines and Bathrooms at the Nyaudenge Beach The expenditure of Kshs.10, 882,731 on refurbishment of buildings also includes an amount of Kshs.891, 924 for fencing and construction of two door pit latrines and bathrooms at Nyaudenge Beach during the year under. However, physical verification in November, 2020 revealed that the main gate was broken, and the supporting columns of main gate were leaning on the sides.	*Management response* *The observation is noted; however we wish to state that the main gate that was broken has been repaired and supporting columns that were leaning* on the sides have now been made good.	Report is under discussion at the County Assembly	
7.4	7.4 Rehabilitation of Miruka Water Plan The expenditure of Kshs.1, 377,164, 209 under acquisition of assets includes an amount of Kshs.358, 648,199 for construction of civil works which further includes an amount of Kshs.8, 959,022 incurred on rehabilitation of Miruka West Pan in North Sakwa Ward. The latter balance included amounts of Kshs.933, 600, Kshs.2, 632,600 and Kshs.1, 024,200 allocated for installation of solar water pump, site clearance-earthworks and washrooms, respectively. Physical verification in November, 2020 revealed that the solar accessories were not installed. Further the site was bushy, the toilets and bathrooms could not be accessed.	*Management Responses* *The audit finding is true. However, the audit was done 8 months after the contractor had handed over the site to the Project Management Committee (PMC). The contractor did the work as per the BOQ specifications. The works office inspected and issued a certificate of completetion (certificate of completion). The PMC were satisfied with the work of the contractor as being complete and authorized the contractor be paid his dues (inspection and Acceptance). Inspection and Acceptance further proves that site clearance, earth works, solar water pump and its accessories were installed, tested and the works accepted by PMC as having been achieved 100%. Despite the 100% achievement, it is important to note that bush clearance at the site will remain a continuous activity every rainy season throughout the project period.* *The minutes of the site meeting held on 25/2/20 approved the handing over of the project from the contractor to the PMC (Site Meeting minutes).The locks and keys were also handed over during the exercise. The site meeting of 25/2/20 further resolved that the PMC takes over the security matters of the project.*	Report is under discussion at the County Assembly	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
		What is ailing Miruka Water Pan Project are issues of management. Miruka water pan is located within Bondo town area where theft cases are rampant. During the peak period of Covid 19 pandemic, thieves took advantage of the curfew imposed by the government and vandalized the site (letters on vandalism). Two solar panels were stolen in the process. The PMC met (Request to remove solar panel) and resolved that the remaining panels and the pump be removed for safe custody until such a time the pan management committee will be ready to pay for the security services at the project site. They therefore recalledthe contractor to remove the solar water pump from the water and its accessories for safe custody (Minutes of management		
7.5	7.5 Supply of Heifers to Farmers Included in the expenditure of Kshs.1, 377,164,209 under acquisition of assets is an amount of Kshs.25, 351,675 incurred on purchase to certified seeds, breeding stock and live animals which further includes an amount of Kshs.2, 448,000 for supply and delivery of 19 dairy cows in calf to Yimbo East, Sigomere, North Ugenya ward during the year under review. However physical verification in November, 2020 revealed that more than half of the animals delivered died but the death reports issued by the Veterinary Department were not provided to confirm the death of animals	*Management response* *These are projects mooted and demanded by communities at the ward level during public participation of the budget making process. The role of the department is to execute the project as demanded by the community.* *In 2018/2019 FY, a total number of 40 heads of cattle were procured and delivered in 4 wards. About 13 animals have been reported missing/dead.* *The department procured and delivered to the target beneficiaries as per the report attached. After delivery of the animals and bird, famers/beneficiaries take full custody of the animals and are obliged to provide proper management. The department assists by building capacity in form of trainings to impart required husbandry and management skills and regular follow ups.* *In most cases, the famers do not report to the veterinary or livestock officers when animal are sick or dead, but they go ahead and dispose the carcass without post mortem (PM) being carried out. Officers only get to know that the animals died during the routine follow ups therefore impossible to carry out PM and report.* *The causes of deaths were mainly; poor management, especially inadequate feeding leading to starvation hence animals was eating foreign objects ie clothes and papers. Others*	Report is under discussion at the County Assembly	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
		died of suspected cases of East Coast Fever & Anaplasmosis, which are prevalent tick-borne diseases in the area.		
7.6	7.6 Supply of Poultry to Farmers The expenditure of Kshs.25,351,675 incurred on purchase of certified seeds, breeding stock and live animals further includes an amount of Kshs.4,780,500 for supply and delivery of 15,965 one-month old chicks to Yala Township, Alego Usonga, Bondo, Rarieda, Ukwala, Ugunja, Wagai, Asembo and Sidindi wards during the year under review. However, physical verification in November, 2020 revealed that more than half of the chicks delivered died but the death reports issued by the Veterinary Department were not provided to confirm the death of the chicks.	*Management response* *These are projects mooted and demanded by communities at the ward level during public participation of the budget making process. The role of the department is to execute the project as demanded by the community.* *In 2018/2019 FY, a total number of 15,965 Month-Old Chicks (MOC) procured and delivered in 9 wards targeting more than 250 beneficiaries. We further wish to state that death certificates are not issued for chickens. As in the case of dairy cows.* *The department procured and delivered to the target beneficiaries as per the report attached. After delivery of the animals and bird, famers/beneficiaries take full custody of the animals and are obliged to provide proper management. The department assists by building capacity in form of trainings to impart required husbandry and management skills and regular follow ups.* *In most cases, the famers do not report to the veterinary or livestock officers when animal are sick or dead, but they go ahead and dispose the carcass without post mortem (PM) being carried out. Officers only get to know that the animals died during the routine follow ups therefore impossible to carry out PM and report.* *In poultry main problem is vaccine failure due to lack of adherence to cold chain. Farmers buy vaccine but they do not have refrigeration. Hence despite vaccinating the birds, they still succumb to New Castle disease which is a serious viral disease of poultry. Also poor management, especially inadequate feeding leading to starvation and death of birds*	Report is under discussion at the County Assembly	
7.7	7.7 Renovation Works at Moi University Odera Akang'o Campus College The expenditure of Kshs.1,377,164,209 under acquisition of assets includes	*Management Response* *The works consisted of main works awarded to one contractor at Kshs. 36,653,220.40 and specialist's works (Generator installation and commissioning) awarded to another contractor at Kshs. 2,397,148.00. The available budget as at the time of award was Kshs 35,000,000 (See*	Report is under discussion at the County Assembly	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	an amount of Kshs.271,038,787 incurred on construction of buildings which further includes an amount of Kshs.15,881,796 for renovation works at Moi University Odera Akang'o Campus in Yala Township during the year under review. However, physical verification and review on the records in November, 2020 revealed the following anomalies: A local service order (LSO) had a sum of Kshs. 32,602,554 for the renovation works while the contract agreement indicated that the works were to cost a sum of Kshs. 36,653,220 thus a variance of Kshs. 4,050,666 which was not explained. The contractor's performance bond of Kshs. 1,832,661 from an insurance company dated 26 February, 2018 had expired on 25 October, 2018 and no evidence of his renewal was provided for our audit review. On January, 2020, the contractor requested for a time extension of ninety (90) days up to 7 April, 2020 for the completion of the work. The time extension was granted on 5 February, 2020. However, the Tender Committee Evaluation, minutes were not provided for our audit review to confirm that the request was approved. Works totaling to Kshs. 5,352,886 were paid for but not supported with documentary evidence as to how the funds were utilized. Further, the Tender Committee Evaluation	*budget extract of FY-17/18 page 247-ANNEX 14 I)* *The LSO was drawn for the available budgetary provision with Kshs 32,602,554 for the main works and the balance drawn in favor of specialist works contractor (Davis and Shirtliff). Also see ANNEX 14 XII* *Attached please find a copy of contractor's current performance Bond-ANNEX 14II* *Attached please find the report of evaluation committee report approving the extension of time. ANNE 14 III* *Attached find the approved breakdown of contingency and electrical works ANNEX 28 IV and evaluation report of the same ANNEX 14 III.* *Project management funds:- The funds were captured in the first certificate during a period when PMC funds were automatically deducted at the point of payment and expended as per the existing PMC policy(See attached valuation sheet of the payment certificate under column of previous payment-Highlighted) ANNEX14 V* *The director's office has NOT been done and funds meant for it have NOT been expended. Please see the discussions on Minutes attached ANNEX 14 XIV* *Attached, please find monthly report for the period ANNEX 14 VI* *There were NO provisions for steel doors in the original BQ. Steel door were done as a result of instructions to spend the contingency sum. The contractor was instructed to do 20No. and so far he has done 13NO. the balance of Kshs 105,000 will be recovered from the Contractors retention amount* *Pavements: We note this. However, the BQs did NOT include pavement works for classrooms which was an omission during documentation (See attached complete BQs for hall works). Please NOTE further that the existing lecture hall (built using machine cut stones) was NOT part of this contract. ANNEX 14 VII(summary of bqs)* *Falling gutters: We take note of this. The contractor had already been issued with instructions to make good the same before expiry of defects liability period (6 months after*		

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	minutes were not provided to confirm authorization for the use of contingency sum of Kshs. 3,500,000 for the works. A sum of Kshs. 2,070,020 was utilized for the renovation of the Director's office. However, physical verification of the project on 11 November, 2020 revealed that the Director's office had not been renovated. No monthly reports from the Head of the Procurement section to the Accounting Office for the project were provided for the audit review. Consequently, thevalue for money and propriety of Kshs. 11,473,572 out of a total of Kshs. 15,881,769 spent for the year ended 30 June, 2020 could not be confirmed.	*handing over). See attached Practical Completion certificate and snag list ANNEX 14 VIII* *The contractor was NOT on site: the works are practically complete and are awaiting final inspection and handing over. See attached refer t ANNEX 14 VIII above* *The contractor applied paint as provided for in the specifications. It should however be noted that the contractor has been issued with instructions to repair the falling off gutters and any other defects noted on site. See ANNEX 14 XI attached* *The generator contractor had been paid for installing the generator and will be paid for commissioning once the same is done. However, commissioning is awaiting a 3-Phase line to be done by the institution. Refer to ANNEX 14 XII attached*		
7.8	7.8 Purchase of Land for State Officers Residence Included in the expenditure of Kshs.1, 377,164,209 under acquisition of assets is an amount of Kshs.21, 200,000 incurred on acquisition of land. The letter balance includes an amount of Kshs.9, 500,000 for the purchase of the parcels of land for state officers' residence. However, the following anomalies were noted: The purchased parcels of land were not in the approved budget and procurement plan during the year of audit review. There was no public participation before the parcels of land were purchased as the procurement was funded by the savings made from road constructions.	*We wish to acknowledge that there was a budget and a procurement plan for the construction of the state officers' residence in the department of roads. However, the construction was pegged on there being a parcel of land for the purpose (see attached communication between department of lands , department of roads and Director budget* *Public participation was done during budget making process both by the executive and county assembly. In the course of procurement process there was a publicized advert on the land purchase.* *As at the time of audit, the titles were not ready. The titling process is still on* *Fencing of the parcel was not in the budget of Financial Year 2019/2020 and has been proposed in the budgeting of Financial Year 2021/2022 under the department of Roads and Public works.*	Report is under discussion at the County Assembly	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	No tittle deeds for the parcels were produced for audit verifications. Physical verification in November, 2020 revealed that the parcels have not been fenced.			
7.9	7.9 Supply and Delivery of Student Lecture Chairs The expenditure of Kshs.1,377,164,209 under acquisition of assets includes an amount of Kshs.10,025,172 relating to acquisition of other inventory which includes Kshs.5,532,968 for the supply and delivery of 700 student lecture chairs to Agricultural Training Centre [ATC] in Siaya Town. Physical verification confirmed that although the student lecture chairs were delivered, notification of the Inspection and Acceptance Report was also issued. However, delivery of the items was done on 05 March, 2020 after the Inspection and Acceptance Report had been issued.	*Management Response* *The inspection date pointed out in No. 5 as 14/2/2020 is the date of notification of award. The date for inspection and acceptance was 5/5/2020 as spelt out on the inspection and acceptance form.* *We wish to state that inspection and acceptance certificate is designed to indicate the reference number of the notification of award and the date of award which is 14th February 2020. The date of inspection and acceptance, and actual delivery of the Chairs was 5th May 2020*	Report is under discussion at the County Assembly	
	7.10 Construction of ECD Blocks and Two Door Pit Latrines to Primary Schools The expenditure of Kshs.1,377,164,209 under acquisition of assets includes an amount of Kshs.271,038,787 relating to construction of buildings. The latter balance includes an amount of Kshs.18,452,061 for construction of a total of eight [8] Early Childhood Development [ECD] classes and two door pit latrines per every school in various primary schools during the	*Management Response* *Ndira Vocational Training Centre: Contractor Wachiam, construction of two classrooms, payment KShs. 1,301,485.20. To address the issue of cracked floors, the contractor was instructed by the Sub County Works officer vide a letter dated 18th December, 2020 to hack the floor and redo the floor screeding. Sand has been brought to the site and works yet to start. Works to be completed within two weeks. Works to be completed within two weeks failure to which the County Government of Siaya will do the work at the contractors peril and recover the cost from the ten percent retention money.*	Report is under discussion at the County Assembly	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	year under review. However, physical verification on November 2020 established that six [6] classes out of eight [8] had cracks on the floors, walls and ramps were poorly done. Further, it was also noted that the construction of two classes, and two door pit latrines per school at Migono and Kodongo primary schools had stalled after payment of Kshs.4,923,291.	*Rakombe ECD in Rarieda Sub County: Contractor Beneli Engineering Services, Construction of ECD Classrooms and two pit latrine, payment Kshs. 3,310,490. The defective ramps have been corrected by removing tiles to reduce slipperiness as attached in the photo.* *Tanga ECD in Rarieda Sub County: Contractor – Nemad Enterprises Limited, construction of ECD classrooms, and 2 door pit latrine paid Kshs. 1,464,038: The cracked floors has been corrected by putting tiles i.e. photos attached* *Migono Primary ECD: Contractor – Winam Contractors Limited, Construction of ECD classrooms and 2 – door pit latrine, paid KShs. 2,449,483. It is true that the project has stalled. This was caused by inadequate funding, however, the County Executive Committee Member – Finance and Economic Planning has been requested to put KShs. 1.2m for the completion of the project vide letter ref. SC/EDS/FINANCE/BUDGET/1/8/VOL. II (7)* *Sudhe Primary ECD: Contractor – Monaki Better Deals Limited, payment of KShs. 1,208,483 for the construction of ECD 3 classrooms and 2- door pit latrine. To solve the problem of cracking floors, it has been decided that the floors to the ECD be tiled immediately. The County Executive Committee Member – Finance and Economic Planning has been requested to put KShs. 500,000 for the completion of the project vide letter ref. SC/EDS/FINANCE/BUDGET/1/8/VOL. II (8). However, the contractor has also been instructed to do the branding.* *Raduodi Primary ECD: Contractor: - Frajoe Limited, construction of ECD classrooms and 2 door pit latrine, payment of KShs 1,626,041. To address the issue of cracked floors, the contractor was instructed by the Sub County Works officer vide a letter dated 18th December, 2020 to hack and re-do the floors and the walls. Works to be completed within two weeks failure to which the County Government of Siaya will do the work at the*		

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
		contractors peril and recover the cost from the ten percent retention money. *Kotoo Primary ECD: Beneli Engineering Services, construction of classrooms and 2 door pit latrine, paid KShs 3,000,000. Electrical works has been fully completed as per the BQ. The building has light cracks on stones that cannot cause structural failure. The workmanship is perfect. The toilet that had been dug was filled with water due to water logging soil. A new building plan has been re-designed to fit the soil texture.* *Kodongo Primary ECD: Contractor – Nas International Holding Limited, construction of Kodongo ECD classrooms and 2 door pit latrine, payment of Kshs. 2,423,807.82. The contractor is on site doing finishes. Painting works is on-going after which, the project will be handed over for use.*		
7.11	7.11 Unsupported Payments for Preparation of County Spatial Plan Included in the expenditure of Kshs.1377, 164,209 under acquisition of assets is also an amount of Kshs.135, 288,099 incurred on research, studies, project preparations, design and supervision. The latter balance includes an amount of Kshs.10, 000,000 paid for preparation of County spatial plan during the year under review. The contract price of the plan was Kshs.105, 328,000 with 15% or Kshs.15, 799,200 payable on approval of the final draft report by the County Assembly as provided under clause 1 of the amended contract signed on 25 May 2019. However, the payment of Kshs.10, 000,000 was made before approval of the final draft report by the County	*Management Response.* *As at the time of audit, the contractor had submitted the final spatial plan report as per the contractual obligation. The contractor requested for the payment since he had completed the contractual obligation and provided an undertaking to cushion the county from any financial loss that would hither to occur*	Report is under discussion at the County Assembly	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	Assembly and no explanation has been provided for the anomaly			
7.12	7. 12 Implementation of Nyalnawi Water Pan The expenditure of Kshs. 1,377,164,209 under acquisition of assets also includes an amount of Kshs. 358,648,199 relating to construction of civil works which further includes an amount of Kshs. 8,406,250 for fencing the community water point livestock trough and distilling works at Nyalnawi water pan. However, physical verification in November, 2020 revealed that the project had been vandalized. The flush water toilets were clogged, the fence toilet doors were vandalized and the water pan had no gates to secure the project.	*Management Response* *The water pan was vandalized by a rogue group of community members. This was reported to Siaya Police Station under OB31/17/07/2019 and the case is still active with the police.* *On its part, the Department realized that there was a weakness on the Water Pan Management Committee and has carried out a number of activities aimed at strengthening the Committee, as well as improving the acceptability of the community-based project;* *The department has held meeting with the local leadership which included political leadership, chiefs and Assistant chief together with the community on how to strengthen community policing and security of the water pan infrastructure.* *Training the Water Pan Management Committee on organizational development. The management committee is composed of the various leaders of the Agriculture Value Chain groups in the community. This includes horticulture, fishing, poultry and livestock.* *This was aimed to improve the organizational capacity of Management committee.* *The Department has also conducted training for the farmers on income generation for sustainability of the project* *With the continued training and follow-up visits by the department, the situation will continue improving in order to achieve the benefits envisaged.* *The Department observed during the meetings with the community and local leadership that the water pan was being used by two different communities namely Usenge and Urim which were in two different wards of Siaya Township and Central Alego Wards, However due to limitation of funds the livestock trough and community water points were constructed on one side and this was the source of conflict. The department in consultation with the two members of County Assembly has agreed to construct additional facilities on the other ward*	Report is under discussion at the County Assembly	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
		to solve the conflict.		
7.13	7.13 Inventory not Taken on Charge- Assorted Sports Item Included an expenditure of Kshs. 1,377,164,209 under acquisition of assets is an amount of Kshs. 10,025,172 relating to acquisition of other inventory which further includes an amount of Kshs. 5,605,438 for the supply of assorted sports item. However, the assorted sports items were not taken on charge in the store's ledger.	*Management Response* *The observation is noted. We confirm that the items were duly received and taken on charge in our stores. The omission of dates on S.13 forms has been corrected and a copy of S13 and S3 cards are hereby attached for your verification*	Report is under discussion at the County Assembly	

CEC, County Treasury

Sign.....

Date.....23/12/2022

17. ANNEXES

Annex 1 – Analysis Of Transfers From the CRF

Period (2020/21)	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	1,641,789,492.00	1,741,626,882.00	1,149,473,742.00	2,368,612,560.00	6,901,502,676.00
Level 5 Hospitals					-
DANIDA - Universal Healthcare in Devolved Units Programme		-		6,416,438.00	6,416,438.00
World Bank – THUSCP	24,244,461.75		-	75,727,981.00	99,972,442.75
National Agricultural & Rural Inclusive Growth Project (NARIGP)					-
Kenya Devolution Support Programme	112,815,048.00		-		112,815,048.00
Youth Polytechnic support grant			-	-	-
Abolishment of user fees in health centres and dispensaries				-	-
Kenya Urban Support Programme	13,069,989.00	-			13,069,989.00
Agriculture Sector Development Support Project (ASDSP)			-	11,872,947.00	11,872,947.00
Kenya Climate Smart Agriculture Project (KCSAP)		100,455,119.00		205,652,687.00	306,107,806.00
Construction of County Headquarters					-
					-
TOTAL	**1,791,918,991**	**1,842,082,001**	**1,149,473,742**	**2,668,282,613**	**7,451,757,347**

Annex 2 – Analysis Of Pending Accounts Payable

	PAYEE	Date Contracted	Original Amount	Balance at beginning of the year	Additional During the year	Paid During the year	Balance
	CONSTRUCTION OF BUILDING						
1	NAM TWENTY THIRTY		1,195,749.50	1,195,749.50		-	1,195,749.50
2	NAM TWENTY THIRTY		1,019,331.98	1,019,331.98		-	1,019,331.98
3	ARTLINE CONTRACTORS	5/29/2020	1,682,625.00	1,682,625.00		1,419,875.00	262,750.00
4	FRAMOC AGENCIES	3/10/2016	269,527.80	269,527.80		-	269,527.80
5	QUILLAH ENTERPRISES LTD	4/6/2020	129,706.00	129,706.00		-	129,706.00
6	QUILLAH ENTERPRISES LTD	N/A	127,251.68	127,251.68		-	127,251.68
7	QUILLAH ENTERPRISES LTD	4/6/2020	108,420.00	108,420.00			108,420.00
8	QUILLAH ENTERPRISES LTD	4/6/2020	97,110.00	97,110.00			97,110.00
9	SONDAVID LOGISTICS LTD	4/11/2020	56,876.00	56,876.00		-	56,876.00
10	NYAMHORE COMPANY LTD	7/12/2020	3,306,524.40	3,306,524.40		2,266,216.00	1,040,308.40
11	ABGO CONSTRUCTION LTD	4/6/2020	118,477.20	118,477.20		-	118,477.00
12	FELMARK CONTRACTORS LTD	25/04/2019	412,960.00	412,960.00		-	412,960.00
13	CLOUDNINE CLEANING SERVICES	4/6/2020	124,928.00	124,928.00		-	124,928.00
14	GEOWEB INVESTMENTS LTD	14/06/2019	14,613.70	14,613.70		-	14,613.70
15	ANTCO INVESTMENTS LTD	27/02/2020	636,956.80	636,956.80		-	636,956.80
16	ANTCO INVESTMENTS LTD	7/12/2020	2,255,371.60	2,255,371.60		2,000,000.00	255,371.60
17	BAYLON YOUNG	4/11/2020	363,528.00	363,528.00		-	363,528.00
18	Hilltop Engineering Agencies		147,040.00	147,040.00		-	147,040.00
19	Future Africa		772,586.00	772,586.00		-	772,586.00
20	Wilbeatech Investment		184,858.00		184,858.00		184,858.00
21	Joedine Agencies		208,432.00		208,432.00		208,432.00

22	Nile Logistics services		240,540.00		240,540.00		240,540.00
23	Chagra enterprises limited		293,228.40		293,228.40		293,228.40
24	Nile Logistics services		888,908.00		888,908.00		888,908.00
25	Nile Logistics services		473,407.60		473,407.60		473,407.60
26	Nile Logistics services		1,045,380.00		1,045,380.00		1,045,380.00
27	Nile Logistics services		566,664.60		566,664.60		566,664.60
28	Komira welders & General supplies		578,086.00		578,086.00		578,086.00
29	Belkstar LTD		692,694.00		692,694.00		692,694.00
30	Worldspan ventures ltd		694,608.00		694,608.00		694,608.00
31	Banvic Africa Ltd		948,480.00		948,480.00		948,480.00
32	Makanaka Investment		808,917.86		808,917.86		808,917.86
33	Nam and sons co. ltd		1,004,367.40		1,004,367.40		1,004,367.40
34	Wilbeatech Investment		1,139,120.00		1,139,120.00		1,139,120.00
35	Hilltop Engineering Services		1,314,836.80		1,314,836.80		1,314,836.80
36	Levimeg		1,478,416.00		1,478,416.00		1,478,416.00
37	Stonefield company ltd		3,350,591.40		3,350,591.40		3,350,591.40
38	Stonefield company ltd		4,306,332.96		4,306,332.96		4,306,332.96
39	ABELARD ENTERPRISES LTD		998,151.00		998,151.00		998,151.00
40	ELGHIBORH SOLUTIONS		1,760,570.00		1,760,570.00		1,760,570.00
41	PEERHOUSE AFRICA LTD		338,136.80		338,136.80		338,136.80
42	Nile logisctic		2,004,909.20		2,004,909.20		2,004,909.20
43	Nile logisctic		792,491.12		792,491.12		792,491.12
44	Nile logisctic		2,218,541.00		2,218,541.00		2,218,541.00
45	Geodavine Company		343,575.25		343,575.25		343,575.25
46	Shiffa enterprises		6,069,661.26		6,069,661.26		6,069,661.26
47	Uchwagi enterprises		1,366,074.00		1,366,074.00		1,366,074.00
48	Agago enterprises		269,788.88		269,788.88		269,788.88
49	Terma enterprises		642,186.00		642,186.00		642,186.00
50	M/s Coolbase Enterprise ltd		527,733.95		527,733.95		527,733.95
51	MOCA CONTRACTORS CO. LTD		14,240,892.54		14,240,892.54		14,240,892.54

52	UDONGA GENERAL MERCHANTS		1,538,044.00		1,538,044.00		1,538,044.00
53	ABELARD ENTERPRISE LIMITED		5,600,224.80		5,600,224.80		5,600,224.80
54	MUSTI INVESTMENT LTD		4,674,997.20		4,674,997.20		4,674,997.20
55	Aridom Enterprises ltd		304,894.00		304,894.00		304,894.00
56	Aridom Enterprises ltd		2,660,065.60		2,660,065.60		2,660,065.60
57	Awelo investment ltd		54,325.60		54,325.60		54,325.60
58	Banvic Africa LTD		2,399,309.20		2,399,309.20		2,399,309.20
59	Banvic Africa LTD		1,303,960.06		1,303,960.06		1,303,960.06
60	Beneli Eng. services		1,290,956.00		1,290,956.00		1,290,956.00
61	Bestmaj Company Limited		557,600.00		557,600.00		557,600.00
62	Chalo Enterprises ltd		155,307.18		155,307.18		155,307.18
63	Edukello Enterprisess		690,432.00		690,432.00		690,432.00
64	Elgibourh Solutions		2,804,010.60		2,804,010.60		2,804,010.60
65	Gucci Dizani Services LTD		456,579.48		456,579.48		456,579.48
66	Hilltop Eng Services		1,057,498.40		1,057,498.40		1,057,498.40
67	Hilltop Engineering Services		475,442.56		475,442.56		475,442.56
68	Jiangsu Construction Group		176,014.50		176,014.50		176,014.50
69	Kadenge Enterprises LTD		1,609,766.80		1,609,766.80		1,609,766.80
70	Kojuks General Merchants		699,752.40		699,752.40		699,752.40
71	Monaki Better Deals		112,134.00		112,134.00		112,134.00
72	Morenak Company ltd		1,263,889.60		1,263,889.60		1,263,889.60
73	Morenak Company ltd		1,020,083.40		1,020,083.40		1,020,083.40
74	Nile Logistics Limited Services		1,303,960.06		1,303,960.06		1,303,960.06
75	Nile logistics services		155,769.60		155,769.60		155,769.60
76	Nile logistics services		3,711,443.20		3,711,443.20		3,711,443.20
77	Nile logistics services		863,910.00		863,910.00		863,910.00
78	Nile logistics services		1,716,291.00		1,716,291.00		1,716,291.00
79	Pecidam Enterprises ltd		736,711.20		736,711.20		736,711.20

80	Rohando Builders		500,004.00		500,004.00		500,004.00
81	Udonga General Merchants		1,312,609.60		1,312,609.60		1,312,609.60
82	Udonga General Merchants		764,928.60		764,928.60		764,928.60
83	Udonga General Merchants		47,025.00		47,025.00		47,025.00
84	Ujenzi Contractors		591,142.00		591,142.00		591,142.00
85	Wilbeatech Investment LTD		138,242.00		138,242.00		138,242.00
86	Wilbeatech Investment LTD		138,242.00		138,242.00		138,242.00
87	Wilbeatech Investment LTD		129,987.32		129,987.32		129,987.32
88	Winam Contractors		371,294.42		371,294.42		371,294.42
89	Winam Contractors		1,056,594.82		1,056,594.82		1,056,594.82
90	Winam Contractors		1,068,519.62		1,068,519.62		1,068,519.62
91	Winam Contractors		1,068,519.62		1,068,519.62		1,068,519.62
92	Winam Contractors		1,085,968.67		1,085,968.67		1,085,968.67
93	Banvic Africa LTD		228,000.00		228,000.00		228,000.00
94	Edukello Enterprisess		56,494.51		56,494.51		56,494.51
95	Beneli Eng. services		3,375,020.00		3,375,020.00		3,375,020.00
96	Oweclin Enterprise limited		165,240.00		165,240.00		165,240.00
97	Fremerc Builders limited		583,436.00		583,436.00		583,436.00
98	Beneli Engineering services		1,300,020.00		1,300,020.00		1,300,020.00
99	Beneli Engineering services		1,880,708.00		1,880,708.00		1,880,708.00
100	Lawclin Enterprises Ltd		575,962.40		575,962.40		575,962.40
101	Samoto Engineering ltd		1,780,617.40		1,780,617.40		1,780,617.40
102	Vaks ventures ltd		96,112.88		96,112.88		96,112.88
103	Winam Contractors		1,138,126.22		1,138,126.22		1,138,126.22
104	Winam Contractors		1,200,517.00		1,200,517.00		1,200,517.00
105	Winam Contractors		438,570.18		438,570.18		438,570.18
106	Todo Constructions		4,183,981.00		4,183,981.00		4,183,981.00
107	KPLC		23,404.00		23,404.00		23,404.00
108	ohulo building construction		224,508.00		224,508.00		224,508.00
109	ROLEX GEN. CONSTRUCTION	24/01/2020	374,471.20	374,471.20		374,471.20	

	LTD						
110	CHALO ENTERPRISES LTD.		127,084.12	127,084.12		127,084.12	
111	HILLTOP ENG.SERVICES LTD		1,351,614.60	1,351,614.60		1,351,614.60	
112	BENELI ENGINEERING SERVICES LTD		1,300,020.00	1,300,020.00		1,300,020.00	
113	SEMAN CONSTRUCTION CO.LTD		605,113.60	605,113.60		605,113.60	
114	BENELI ENGINEERING SERVICES LTD		1,193,474.01	1,193,474.01		1,193,474.01	
115	MUSTI INVESTMENT		1,178,727.05	1,178,727.05		1,178,727.05	
116	CHAGRA ENTERPRISES		51,779.90	51,779.90		51,779.90	
117	BONDO ASEMBO GENERAL DEVELOPMENT GROUP		450,000.00	450,000.00		450,000.00	
118	coolbase enterprises	1/7/2021	2,121,562.80	2,121,562.80		2,121,562.80	
119	morenak contractors	1/7/2021	982,121.40	982,121.40		982,121.40	
120	belber limited	6/17/2019	7,672,376.00	7,672,376.00		7,672,376.00	
121	morenak contractors	1/7/2021	864,310.00	864,310.00		864,310.00	
122	bireto logistic ltd	4/8/2021	454,086.64	454,086.64		454,086.64	
123	nile logistic	1/9/2020	4,015,040.72	4,015,040.72		4,015,040.72	
124	geodavine company		620,575.20	620,575.20		620,575.20	
125	agago enterprises		176,292.00	176,292.00		176,292.00	
126	nile logistic	11/4/2020	1,313,769.00	1,313,769.00		1,313,769.00	
127	BENELI ENGINEERING SERVICES LTD.	11/24/2020	1,138,669.35	1,138,669.35		1,138,669.35	
128	PLATINUM CONSTRUCTION COMPANY	2/7/2020	4,789,154.00	4,789,154.00		4,789,154.00	
129	OWECLINE ENTERPRISES LTD.	5/20/2021	993,977.25	993,977.25		993,977.25	
130	TENDE SPRINGS	11/25/2020	4,314.00	4,314.00		4,314.00	
131	MAJIMBO CONTACTORS CO. LTD.	1/7/2021	4,314,208.00	4,314,208.00		4,314,208.00	
132	IZA MARVELS GEN	1/7/2021	2,672,165.00	2,672,165.00		2,672,165.00	

	ENTERPRISE						
133	LISTA INVESTMENTS	3/4/2021	1,054,102.00	1,054,102.00		1,054,102.00	
134	CHARAMIA DISABLED ENT	1/29/2021	699,250.00	699,250.00		699,250.00	
135	PECIDAM ENTERPRISES LTD.	5/21/2021	248,955.00	248,955.00		248,955.00	
136	BENELI ENGINEERING SERVICES LTD.	2/25/2021	3,498,000.00	3,498,000.00		3,498,000.00	
137	BRIGHT CUSTOMS LTD.	2/18/2021	386,370.00	386,370.00		386,370.00	
138	LIMITEX EAST AFRICA LTD.	2/6/2021	827,300.00	827,300.00		827,300.00	
139	ADORATION LIMITED	3/18/2021	1,094,656.00	1,094,656.00		1,094,656.00	
140	MORENAK CONTRACTORS LTD	2/5/2021	2,498,750.01	2,498,750.01		2,498,750.01	
141	JOICA ENTERPRISES	1/7/2021	975,878.00	975,878.00		975,878.00	
142	PICADILLY REALTORS	2/7/2020	4,495,000.00	4,495,000.00		4,495,000.00	
143	MORENAK CONTRACTORS LTD	1/7/2021	3,914,603.12	3,914,603.12		3,914,603.12	
144	CADADRA ENTERPRISES LTD	4/6/2020	1,244,100.00	1,244,100.00		1,244,100.00	
145	SONDAVID LOGISTICS LTD	4/6/2020	225,638.80	225,638.80		225,638.80	
146	ETHANELA EAST AFRICA LTD	4/6/2020	435,545.20	435,545.20		435,545.20	
147	BIRETO LOGISTICS	O7/01/2021	453,246.80	453,246.80		453,246.80	
148	CHARAMIA DISABLED ENTERPRISES	3/11/2020	1,059,530.58	1,059,530.58		1,059,530.58	
149	JIMKASHI CO.LTD	7/12/2020	530,642.00	530,642.00		530,642.00	
150	UNIFRECO LTD	4/11/2020	322,994.40	322,994.40		322,994.40	
151	COUNTY TIDINGS TRADERS	11/4/2017	461,360.20	461,360.20		461,360.20	
152	UCHWAGGI ENTERPRISES	7/12/2020	618,200.00	618,200.00		618,200.00	
153	ADORATION LIMITED	3/11/2020	776,432.30	776,432.30		776,432.30	
154	MORENAK CONTRACTORS	26/02/2021	1,988,344.00	1,988,344.00		1,988,344.00	
155	LUSERNBERG INVESTMENTS	7/1/2021	261,219.60	261,219.60		261,219.60	
156	LUSERNBERG INVESTMENTS	4/11/2020	235,561.00	235,561.00		235,561.00	
157	MUSTI INVESTMENTS LTD	14/06/2019	11,765,952.30	11,765,952.30		11,765,952.30	

158	SAMOTO ENGINEERING LTD	4/6/2020	2,153,656.00	2,153,656.00		2,153,656.00	
159	AWELO INVESTMENTS LTD	4/11/2020	411,985.60	411,985.60		411,985.60	
160	WAT TRADING COMPANY LTD	4/11/2020	1,122,172.00	1,122,172.00		1,122,172.00	
161	SAMCO TRADERS LTD	14/04/2021	1,716,100.00	1,716,100.00		1,716,100.00	
162	Shifa Ent. Ltd	23/11/2016	1,980,000.00	1,980,000.00		1,980,000.00	
163	Uchawagi Enterprises	7/12/2020	455,666.00	455,666.00		455,666.00	
164	Welben Technologies Ent. Limited	N/A	1,049,568.00	1,049,568.00		1,049,568.00	
165	Tojam Building and civil Engineering	25/5/2021	944,263.20	944,263.20		944,263.20	
166	Uzinu Enterprises	6/3/2017	506,408.60	506,408.60		506,408.60	
167	Todo Enterprise	17/12/2018	539,526.65	539,526.65		539,526.65	
168	Uzinu Enterprises	30/10/2017	275,890.92	275,890.92		275,890.92	
169	Todo Construction Company	17/04/2016	154,280.00	154,280.00		154,280.00	
170	Dalton Enterprises	28/11/2019	128,900.50	128,900.50		128,900.50	
171	Dalton Enterprises	28/11/2019	438,440.00	438,440.00		438,440.00	
172	Gounzhaou Construction co. Ltd	28/11/2019	2,891,760.00	2,891,760.00		2,891,760.00	
173	Todo Construction Company		394,485.04	394,485.04		394,485.04	
174	Todo Construction Company	20/01/2020	605,514.96	605,514.96		605,514.96	
175	Brechu Company ltd	28/11/2019	800,000.00	800,000.00		800,000.00	
176	Uzinu Enterprises	20/06/2016	377,362.00	377,362.00		377,362.00	
177	Makanaka Investment	27/01/2020	1,670,017.20	1,670,017.20		1,670,017.20	
178	Alphajos Limited	4/6/2020	588,814.92	588,814.92		588,814.92	
179	Marbletech Supplies	15/07/2019	500,000.00	500,000.00		500,000.00	
180	Quickpros Enterprises	4/11/2020	651,557.60	651,557.60		651,557.60	
181	Kenya Power	22/10/2020	1,339,073.00	1,339,073.00		1,339,073.00	
182	Banvic Africa	4/11/2020	367,400.00	367,400.00		367,400.00	
183	Todo Construction Company	20/01/2021	1,367,856.00	1,367,856.00		1,367,856.00	
184	Abby Engineering	4/6/2020	849,723.20	849,723.20		849,723.20	
185	Chagra Enterprises	17/11/2020	837,289.00	837,289.00		837,289.00	

186	Hebibre Enterprises	18/01/2021	1,000,000.00	1,000,000.00		1,000,000.00	
187	Times projects Kenya	24/8/2020	1,000,000.00	1,000,000.00		1,000,000.00	
188	Bright Customs	4/6/2021	896,564.00	896,564.00		896,564.00	
189	Wilbeatech	2/6/2021	1,300,000.00	1,300,000.00		1,300,000.00	
190	Uloma Youth Group	18/01/2017	226,495.27	226,495.27		226,495.27	
191	Laschicas Investment	7/1/2021	887,661.00	887,661.00		887,661.00	
192	Tanga Enterprises	4/2/2019	226,506.00	226,506.00		226,506.00	
193	Desan Construction	30/7/2014	116,487.00	116,487.00		116,487.00	
194	Tough Construction	3/4/2014	320,501.04	320,501.04		320,501.04	
195	Nile Logistics	4/11/2020	927,835.28	927,835.28		927,835.28	
196	Mikynet	1/12/2020	1,154,052.58	1,154,052.58		1,154,052.58	
197	Uzinu Enterprises	13/8/2020	1,116,057.00	1,116,057.00		1,116,057.00	
198	Beneli Engineering	28/11/2019	1,743,420.00	1,743,420.00		1,743,420.00	
199	Quickpros Enterprises	4/11/2020	348,442.40	348,442.40		348,442.40	
200	Nile Logistics	7/1/2021	1,000,000.00	1,000,000.00		1,000,000.00	
201	Hilltop Engineering Agencies	21/11/2017	1,000,000.00	1,000,000.00		1,000,000.00	
202	Lizzley Communications		27,753.91	27,753.91		27,753.91	
203	Mikynet Company Ltd		234,391.38	234,391.38		234,391.38	
204	Morenak Contractors	16/02/2021	2,629,478.40	2,629,478.40		2,629,478.40	
205	Edukello Enterprise Ltd	23/06/2020	478,180.59	478,180.59		478,180.59	
206	Morenak Contractors	24/03/2021	278,061.28	278,061.28		278,061.28	
207	Oyiro General Construction	8/9/2020	710,386.32	710,386.32		710,386.32	
208	Ujenzi Contractors Ltd	27/10/2020	1,311,558.60	1,311,558.60		1,311,558.60	
209	Wambayi and son's Ltd	8/6/2020	515,452.96	515,452.96		515,452.96	
210	Ujenzi Contractors Ltd	NIL	1,236,142.40	1,236,142.40		1,236,142.40	
211	Wambayi and son's Ltd		1,056,214.80	1,056,214.80		1,056,214.80	
212	Elgybourh Solution	27/10/2020	3,315,342.60	3,315,342.60		3,315,342.60	
213	Majimbo Construction	22/06/2020	2,063,872.00	2,063,872.00		2,063,872.00	

214	Rouzehen Investments	27/12/2018	432,621.00	432,621.00		432,621.00	
215	Rouzehen Investments	27/12/2018	412,134.00	412,134.00		412,134.00	
216	Lizzley Communications	8/6/2020	1,220,076.40	1,220,076.40		1,220,076.40	
217	BlackDee Builders	10/7/2020	1,213,940.00	1,213,940.00		1,213,940.00	
218	Aridom Enterprises	30/11/2020	1,372,383.28	1,372,383.28		1,372,383.28	
219	Morenak Contractors	26/10/2020	596,442.00	596,442.00		596,442.00	
220	Winam Contractors	NIL	371,294.42	371,294.42		371,294.42	
221	Winam Contractors	NIL	1,138,119.62	1,138,119.62		1,138,119.62	
222	Joedine Agencies	18/06/2020	885,457.00	885,457.00		885,457.00	
223	Morenak Contractors	5/2/2021	1,283,412.80	1,283,412.80		1,283,412.80	
224	Morenak Contractors	05/2//2021	1,263,889.60	1,263,889.60		1,263,889.60	
225	Platinum Constructors	10/3/2015	405,000.00	405,000.00		405,000.00	
226	Ms Fuar Ninga Group Ltd	3/5/2021	3,420,379.60	3,420,379.60		3,420,379.60	
227	Wilbeatech Investments	1/12/2020	700,000.00	700,000.00		700,000.00	
228	Platinum Constructors	10/3/2015	303,000.00	303,000.00		303,000.00	
229	Rolex Gen Construction		1,118,843.20	1,118,843.20		1,118,843.20	
230	Nile Logistics Services Co Ltd	26/10/2020	2,201,727.60	2,201,727.60		2,201,727.60	
231	Mikynet Company Ltd	6/4/2021	1,079,206.00	1,079,206.00		1,079,206.00	
232	Aridom Enterprises	28/11/2019	304,898.00	304,898.00		304,898.00	
233	Platinum Constructors	10/3/2015	310,726.30	310,726.30		310,726.30	
234	Elgybourh Solution	27/10/2020	2,000,000.00	2,000,000.00		2,000,000.00	
235	Todo Construction Co.Ltd	1/12/2020	1,000,000.00	1,000,000.00		1,000,000.00	
236	Exodus Technical Services	24/01/2020	1,586,878.00	1,586,878.00		1,586,878.00	
237	Vaks Vetrures	8/6/2020	1,274,628.71	1,274,628.71		1,274,628.71	
238	Monaki Better Deal Investment	18/12/2020	674,215.20	674,215.20		674,215.20	
239	Awelo Investment Ltd	24/01/2020	476,171.88	476,171.88		476,171.88	
240	Banvic Africa Ltd	30/11/2020	943,005.72	943,005.72		943,005.72	
241	Winam Contractors	23/03/2016	438,510.18	438,510.18		438,510.18	

242	Winam Contractors	NIL	1,332,453.57	1,332,453.57		1,332,453.57	
243	Winam Contractors	NIL	1,193,931.17	1,193,931.17		1,193,931.17	
244	Udonga Gen Merchants	30/11/2020	230,781.60	230,781.60		230,781.60	
245	Udonga Gen Merchants	30/11/2020	449,752.75	449,752.75		449,752.75	
246	Rouzehen Investments	27/12/2018	2,302,002.60	2,302,002.60		2,302,002.60	
247	Everlovely Enterprises		1,944,307.98	1,944,307.98		1,944,307.98	
248	UCHWAGI ENTERPRISES	23/10/2020	839,512.00	839,512.00		839,512.00	
249	Rouzehen Investments	27/12/2018	997,171.09	997,171.09		997,171.09	
	Sub - Total		**298,339,309.00**	**181,631,561.28**	**116,707,747.72**	**174,478,068.62**	**123,861,240.18**
	CONSTRUCTION OF CIVIL WORK						
1	Plentitude Agencies		840,420.00		840,420.00		840,420.00
2	Masstan Construction ltd		300,000.00		300,000.00		300,000.00
3	Abelard Ent limited		315,056.00		315,056.00		315,056.00
4	Bohawi Company Ltd		999,572.00		999,572.00		999,572.00
5	Abelard Ent. Limited		332,108.00		332,108.00		332,108.00
6	Plentitude Agencies		657,720.00		657,720.00		657,720.00
7	Genober Ent. Limited		761,876.40		761,876.40		761,876.40
8	Plenitude Agencies		758,640.00		758,640.00		758,640.00
9	Genober Ent limited		867,819.20		867,819.20		867,819.20
10	Abelard Ent limited		541,024.00		541,024.00		541,024.00
11	Antco Investments Ltd		600,300.00		600,300.00		600,300.00
12	Udonga General merchants		633,737.00		633,737.00		633,737.00
13	Kojuks General Mechants		667,638.00		667,638.00		667,638.00
14	Udonga General merchants		689,852.00		689,852.00		689,852.00
15	Nyakwar Mire Gen Ent		2,719,040.00		2,719,040.00		2,719,040.00
16	Mofe Agencies Limited		730,220.00		730,220.00		730,220.00
17	Plenitude Agencies		749,313.00		749,313.00		749,313.00
18	Wihm Construction Company Ltd		776,156.00		776,156.00		776,156.00

19	Rospol Investment limited		781,260.00		781,260.00		781,260.00
20	Mofe Agencies Limited		788,753.60		788,753.60		788,753.60
21	Udonga General merchants		798,500.00		798,500.00		798,500.00
22	SONDAVID LOGISTICS LTD		798,420.00		798,420.00		798,420.00
23	Morenak Contractors Ltd		799,989.36		799,989.36		799,989.36
24	Artline Contractors Ltd		800,000.00		800,000.00		800,000.00
25	Theodoric Enterprises limited		812,027.84		812,027.84		812,027.84
26	Lawclin Enterprises Ltd		832,764.00		832,764.00		832,764.00
27	Wat Trading Company Ltd		839,956.00		839,956.00		839,956.00
28	Dynacart Agencies ltd		862,715.20		862,715.20		862,715.20
29	Dynacart Agencies ltd		873,085.00		873,085.00		873,085.00
30	Udonga General merchants		872,001.00		872,001.00		872,001.00
31	Rospol Investment limited		873,074.00		873,074.00		873,074.00
32	Wilbeatech Investments		879,280.00		879,280.00		879,280.00
33	Banvic Africa Ltd		885,120.60		885,120.60		885,120.60
34	Elgiborh Solutions Ltd		889,720.00		889,720.00		889,720.00
35	Morenak Contractors Ltd		900,000.00		900,000.00		900,000.00
36	Morenak Contractors Ltd		900,000.00		900,000.00		900,000.00
37	Frodak Kenya limited		3,380,704.00		3,380,704.00		3,380,704.00
38	Eldoreli Company limited		3,015,884.00		3,015,884.00		3,015,884.00
39	Samco Traders Ltd		2,576,592.00		2,576,592.00		2,576,592.00
40	Frodak Kenya limited		3,258,672.00		3,258,672.00		3,258,672.00
41	JOICA ENTERPRISES LTD		1,117,428.00		1,117,428.00		1,117,428.00
42	Banvic Africa Ltd		1,065,054.00		1,065,054.00		1,065,054.00
43	Kogwang Enterprises Ltd		1,190,299.00		1,190,299.00		1,190,299.00
44	Wihm Construction Company Ltd		1,773,176.00		1,773,176.00		1,773,176.00
45	Wihm Construction Company Ltd		1,217,884.00		1,217,884.00		1,217,884.00
46	Gucci Dizani Services Ltd		1,235,307.20		1,235,307.20		1,235,307.20
47	Frodak Kenya limited		1,252,800.00		1,252,800.00		1,252,800.00
48	Frodak Kenya limited		1,252,916.00		1,252,916.00		1,252,916.00

49	Wihm Construction Company Ltd		1,276,232.00		1,276,232.00		1,276,232.00
50	Samco Traders Ltd		1,288,760.00		1,288,760.00		1,288,760.00
51	Gucci Dizani Services Ltd		1,316,200.00		1,316,200.00		1,316,200.00
52	Wat Trading Company Ltd		1,307,204.00		1,307,204.00		1,307,204.00
53	Wihm Construction Company Ltd		1,372,280.00		1,372,280.00		1,372,280.00
54	Morenak Contractors Ltd		1,399,987.00		1,399,987.00		1,399,987.00
55	Morenak Contractors Ltd		1,399,996.56		1,399,996.56		1,399,996.56
56	Bohawi Company Ltd		1,435,790.00		1,435,790.00		1,435,790.00
57	Samco Traders Ltd		1,476,680.00		1,476,680.00		1,476,680.00
58	Stonefield Company Ltd		1,643,003.82		1,643,003.82		1,643,003.82
59	Udonga General merchants		1,728,806.00		1,728,806.00		1,728,806.00
60	Terma Enterprises		2,039,280.00		2,039,280.00		2,039,280.00
61	Samco Traders Ltd		1,875,720.00		1,875,720.00		1,875,720.00
62	Samco Traders Ltd		1,176,124.00		1,176,124.00		1,176,124.00
63	Samco Traders Ltd		1,299,200.00		1,299,200.00		1,299,200.00
64	Rouzhen Investments Ltd		1,952,396.00		1,952,396.00		1,952,396.00
65	Wihm Construction Company Ltd		1,985,340.00		1,985,340.00		1,985,340.00
66	Wihm Construction Company Ltd		2,088,000.00		2,088,000.00		2,088,000.00
67	Songa Ogoda and Associates		2,000,000.00		2,000,000.00		2,000,000.00
68	Wihm Construction Company Ltd		2,076,980.00		2,076,980.00		2,076,980.00
69	Lincon Enterprises Ltd		2,121,060.00		2,121,060.00		2,121,060.00
70	Wihm Construction Company Ltd		2,121,640.00		2,121,640.00		2,121,640.00
71	Cadadra Ent. Ltd		2,166,499.52		2,166,499.52		2,166,499.52
72	Tashabel Enterprises Ltd		2,232,710.00		2,232,710.00		2,232,710.00
73	Wihm Construction Company Ltd		2,374,520.00		2,374,520.00		2,374,520.00
74	Voacom Networks Ltd		2,464,652.00		2,464,652.00		2,464,652.00
75	Wihm Construction Company Ltd		2,572,996.00		2,572,996.00		2,572,996.00
76	Evanton company limited		2,922,388.00		2,922,388.00		2,922,388.00
77	Wihm Construction Company Ltd		2,676,816.00		2,676,816.00		2,676,816.00
78	Wihm Construction Company Ltd		2,687,024.00		2,687,024.00		2,687,024.00

79	Samco Traders Ltd		2,876,220.00		2,876,220.00		2,876,220.00
80	Elgiborh Solutions Ltd		703,582.00		703,582.00		703,582.00
81	Abelard Ent limited		2,413,214.00		2,413,214.00		2,413,214.00
82	Cadadra Ent. Ltd		4,930,000.00		4,930,000.00		4,930,000.00
83	Samco Traders Ltd		3,076,320.00		3,076,320.00		3,076,320.00
84	Samco Traders Ltd		3,375,484.00		3,375,484.00		3,375,484.00
85	Samco Traders Ltd		3,476,752.00		3,476,752.00		3,476,752.00
86	Samco Traders Ltd		1,799,160.00		1,799,160.00		1,799,160.00
87	Samco Traders Ltd		3,676,736.00		3,676,736.00		3,676,736.00
88	Nile Logistics		4,393,616.00		4,393,616.00		4,393,616.00
89	Voacom Networks Ltd		4,474,120.00		4,474,120.00		4,474,120.00
90	Banvic Africa Ltd		4,571,298.00		4,571,298.00		4,571,298.00
91	Nile Logistics		5,277,536.00		5,277,536.00		5,277,536.00
92	Nile Logistics		7,126,000.00		7,126,000.00		7,126,000.00
93	Mijesh Ent limited		8,183,626.17		8,183,626.17		8,183,626.17
94	Elgiborh Solutions Ltd		679,000.00		679,000.00		679,000.00
95	Elgiborh Solutions Ltd		1,084,756.80		1,084,756.80		1,084,756.80
96	Evanton company limited		1,933,928.80		1,933,928.80		1,933,928.80
97	Mijesh Ent limited		4,130,644.00		4,130,644.00		4,130,644.00
98	WELBEN TECHNOLOGIES		249,072		249,072		249,072
99	BANVIC AFRICA LTD.		249,820		249,820		249,820
100	UYORE INVESTMENTS LTD.		296,942		296,942		296,942
101	MIKYNET COMPANY LTD.		464,531		464,531		464,531
102	BENELI ENGINEERING SERVICES		498,600		498,600		498,600
103	NILE LOGISTICS SERVICES LTD.		500,437		500,437		500,437
104	UYORE INVESTMENTS LTD.		549,681		549,681		549,681
105	BENELI ENGINEERING SERVICES		579,200		579,200		579,200
106	SYNTEGRA CONSULTING LTD.		598,648		598,648		598,648

107	GOYE SHADOWS LTD.		602,984		602,984		602,984
108	WRIGHTCHEM LTD.		835,480		835,480		835,480
109	KARMATES COMPANY LTD.		861,929		861,929		861,929
110	BROMACK CONSTRUCTION CO LTD.		1,195,950		1,195,950		1,195,950
111	BENELI ENGINEERING SERVICES		1,498,537		1,498,537		1,498,537
112	CHAGRA ENTERPRISES LTD.		2,694,375		2,694,375		2,694,375
113	BROMACK CONSTRUCTION CO LTD.		3,194,931		3,194,931		3,194,931
114	EVANTON COMPANY LTD.		4,672,686		4,672,686		4,672,686
115	SAMCO TRADERS LTD.		4,742,688		4,742,688		4,742,688
116	TITAN BUILDING CONCEPTS LTD.		5,050,000		5,050,000		5,050,000
117	NILE LOGISTICS SERVICES LTD.		24,588,810		24,588,810		24,588,810
118	Morenak Contractors Ltd		2,414,603		2,414,603		2,414,603
119	Komira welders & General supplies		178,698.00		178,698.00		178,698.00
120	Musti Investment		178,727.05		178,727.05		178,727.05
121	Theodoric enterprises		412,960.00		412,960.00		412,960.00
122	Nile Logistics Servicesvco. Ltd		2,560,194.40		2,560,194.40		2,560,194.40
123	Paga Company limited		508,198.32		508,198.32		508,198.32
124	SAMCO TRADERS LTD		1,702,922.40		1,702,922.40		1,702,922.40
125	GRACEMATT COMERCIAL INVESTMENT		2,508,046.87		2,508,046.87		2,508,046.87
126	SHARDIA CONSTRUCTION LTD		135,705.60		135,705.60		135,705.60
127	SHARDIA CONSTRUCTION LTD		1,499,256.00		1,499,256.00		1,499,256.00
128	SONDAVID LOGISTICS LTD		131,053.60		131,053.60		131,053.60
129	SONDAVID LOGISTICS LTD		141,066.12		141,066.12		141,066.12
130	FELMARK CONTRACTORS LTD		258,216.00		258,216.00		258,216.00

131	NAEMA CONSTRUCTION AND ENGINEERING LTD		350,060.00		350,060.00		350,060.00
132	MASSTAN CONSTRUCTION LTD		828,901.20		828,901.20		828,901.20
133	COSTER BETTER DEAL		700,524.00		700,524.00		700,524.00
134	UCHWAGI ENTERPRISES LTD		1,381,800.00		1,381,800.00		1,381,800.00
135	Elghiborh Solutions Ltd		761,520.00		761,520.00		761,520.00
136	Finescope Systems Ltd		3,600,000.00		3,600,000.00		3,600,000.00
137	Joyrowl limited		4,626,500.00		4,626,500.00		4,626,500.00
138	Finescope Systems Ltd		4,968,500.00		4,968,500.00		4,968,500.00
139	VOACOM NETWORKS LTD		1,499,400.00	1,499,400.00		1,499,400.00	
140	RENAISSANCE PLANNING LTD		570,000.00	570,000.00		570,000.00	
141	VOACOM NETWORKS LTD		835,920.00	835,920.00		835,920.00	
142	WARIDI WOMEN GROUP		1,355,550.00	1,355,550.00		1,355,550.00	
143	ELGIBORH SOLUTIONS LTD		1,202,911.20	1,202,911.20		1,202,911.20	
144	JOSMER SERVICES		924,948.00	924,948.00		924,948.00	
145	BONDO RARIEDA SELF HELP GROUP		99,688.90	99,688.90		99,688.90	
146	TUNKEY PROJECTS LTD	3/27/2015	500,761.00	500,761.00		500,761.00	
147	Kogwang Ent. Ltd	3/27/2015	1,190,299.20	1,190,299.20		1,190,299.20	
148	Silvol Enterprises	2/11/2016	623,950.00	623,950.00		623,950.00	
149	Makadi Building	1/25/2017	794,501.00	794,501.00		794,501.00	
150	Chrisbe Ltd	6/10/2014	856,578.00	856,578.00		856,578.00	
151	AFRIMAX LTD	5/28/2020	1,555,508.00	1,555,508.00		1,555,508.00	
152	VOACOM NETWORKS LTD	6/8/2020	2,302,868.00	2,302,868.00		2,302,868.00	
153	SAMCO TRADERS LTD	12/30/2019	1,693,252.00	1,693,252.00		1,693,252.00	
154	DYNACART AGENCIES LTD	1/5/2021	1,074,883.00	1,074,883.00		1,074,883.00	
155	BETALINK AGENCIES LTD	11/30/2020	2,967,796.01	2,967,796.01		2,967,796.01	
156	TOWERWAYS INVESTMENT LTD	1/5/2021	602,091.00	602,091.00		602,091.00	
157	ADAHILL SUPPLIES END	1/5/2021	1,424,999.00	1,424,999.00		1,424,999.00	

158	MASSTAN CONSTRUCTION LTD	1/5/2021	300,000.00	300,000.00		300,000.00	
159	rouzehen investments	1/24/2020	2,438,888.40	2,438,888.40		2,438,888.40	
160	STONEFIELD CO.LTD	1/5/2021	2,998,658.00	2,998,658.00		2,998,658.00	
161	ADAMHILL SUPPLIES END	1/5/2021	949,989.62	949,989.62		949,989.62	
162	ADAMHILL SUPPLIES ENT	1/5/2021	949,999.00	949,999.00		949,999.00	
163	KOJUKS GEN MERCHANTS	1/5/2021	964,192.00	964,192.00		964,192.00	
164	SYLNERRY ENT LTD	1/5/2021	1,030,867.98	1,030,867.98		1,030,867.98	
165	KOJUKS GEN MERCHANTS	1/5/2021	3,202,760.00	3,202,760.00		3,202,760.00	
166	KOJUKS GEN MERCHANTS	1/5/2021	2,723,100.00	2,723,100.00		2,723,100.00	
167	STONEFIELD CO.LTD	3/17/2021	1,995,154.00	1,995,154.00		1,995,154.00	
168	MULEON INV CO. LTD	4/20/2021	2,692,476.00	2,692,476.00		2,692,476.00	
169	UPASHE INV LTD	4/9/2021	996,208.00	996,208.00		996,208.00	
170	KOJUKS GEN MERCHANTS	1/5/2021	997,252.00	997,252.00		997,252.00	
171	JOICA ENTERPRISES LTD	1/5/2021	723,445.40	723,445.40		723,445.40	
172	JOICA ENTERPRISES LTD	1/5/2021	666,615.00	666,615.00		666,615.00	
173	ANTCO INVESTMENT LTD	5/4/2021	2,999,996.50	2,999,996.50		2,999,996.50	
174	SYNERGIES COMPANY LTD	1/5/2021	763,572.00	763,572.00		763,572.00	
175	SYNERGIES COMPANY LTD	1/5/2021	709,080.00	709,080.00		709,080.00	
176	SYNERGIES COMPANY LTD	1/5/2021	3,780,842.00	3,780,842.00		3,780,842.00	
177	ALPHASTRATROS INVESTMENT GROUP LTD	1/5/2021	1,222,814.00	1,222,814.00		1,222,814.00	
178	kojuks gen merchants	1/5/2021	1,996,592.00	1,996,592.00		1,996,592.00	
179	OJANDE ENT LTD	1/5/2021	2,853,600.00	2,853,600.00		2,853,600.00	
180	OJANDE ENT LTD	1/5/2021	1,771,320.00	1,771,320.00		1,771,320.00	
181	OJANDE ENT LTD	1/5/2021	1,924,231.20	1,924,231.20		1,924,231.20	
182	OJANDE ENT LTD	1/5/2021	3,229,579.20	3,229,579.20		3,229,579.20	
183	OJANDE ENT LTD	1/5/2021	2,230,865.60	2,230,865.60		2,230,865.60	
184	THEODORIC ENT LTD	3/8/2021	2,576,776.00	2,576,776.00		2,576,776.00	
185	SAMCO TRADERS LTD	4/27/2021	5,282,400.00	5,282,400.00		5,282,400.00	

186	LINCON ENTERPRIE LTD	3/5/2021	1,496,840.00	1,496,840.00		1,496,840.00	
187	LINCON ENTERPRIE LTD	3/5/2021	948,416.00	948,416.00		948,416.00	
188	TODO CONSTRUCTION CO .LTD	3/5/2021	2,400,107.28	2,400,107.28		2,400,107.28	
189	PHILSAM COMPANY LTD	1/5/2021	471,540.00	471,540.00		471,540.00	
190	PHILSAM COMPANY LTD	1/5/2021	995,279.00	995,279.00		995,279.00	
191	PHILSAM COMPANY LTD	1/5/2021	919,300.00	919,300.00		919,300.00	
192	PHILSAM COMPANY LTD	1/5/2021	917,850.00	917,850.00		917,850.00	
193	PHILSAM COMPANY LTD	1/5/2021	1,301,230.00	1,301,230.00		1,301,230.00	
194	PHILSAM COMPANY LTD	7/15/2020	6,354,474.40	6,354,474.40		6,354,474.40	
195	PHILSAM COMPANY LTD	1/5/2021	423,400.00	423,400.00		423,400.00	
196	JOSMER SERVICES LTD	6/13/2019	409,000.00	409,000.00		409,000.00	
197	THEODORIC ENT LTD	5/4/2021	3,094,416.00	3,094,416.00		3,094,416.00	
198	THEODORIC ENT LTD	5/4/2021	3,142,440.00	3,142,440.00		3,142,440.00	
199	THEODORIC ENT LTD	5/4/2021	3,528,024.00	3,528,024.00		3,528,024.00	
200	THEODORIC ENT LTD	3/4/2021	3,902,588.00	3,902,588.00		3,902,588.00	
201	THEODORIC ENT LTD	5/4/2021	3,926,078.00	3,926,078.00		3,926,078.00	
202	THEODORIC ENT LTD	5/4/2021	4,282,720.00	4,282,720.00		4,282,720.00	
203	KERARACON GENERAL SERVICES LTD	3/1/2021	1,581,752.80	1,581,752.80		1,581,752.80	
204	EQUALIZER CONTRACTORS LTD	5/24/2021	570,649.00	570,649.00		570,649.00	
205	Vaks Ventures	28/11/2019	76,663.00	76,663.00		76,663.00	
206	MORENAK CONTRACTORS LTD	3/5/2021	1,965,530.00	1,965,530.00		1,965,530.00	
207	CHARAMIA DISABLED ENTERPRISES	1/5/2021	1,040,820.00	1,040,820.00		1,040,820.00	
208	JOICA ENTERPRISES LTD	1/5/2021	907,120.00	907,120.00		907,120.00	
209	UDONGA GENERAL MERCHANTS	1/5/2021	1,383,300.00	1,383,300.00		1,383,300.00	
210	VOACOM NETWORKS LTD	5/31/2021	4,264,856.00	4,264,856.00		4,264,856.00	
211	VOACOM NETWORKS LTD	5/19/2021	4,367,307.20	4,367,307.20		4,367,307.20	

	SUB-TOTALS		**391,615,785.52**	**131,718,878.89**	**259,896,906.63**	**131,718,878.89**	**259,896,906.63**
	SUPPLY OF GOODS						
1	LIZLEY INVESTMENTS		300,000.00	300,000.00			300,000.00
2	SUNMED PHARMACY		52,000.00	52,000.00			52,000.00
3	BELBAR LMTD		90,000.00	90,000.00			90,000.00
4	Bondo Pride Hotel	12/6/2019	639,000.00	639,000.00			639,000.00
5	corldori enterprises ltd	2/5/2021	44,608.00	44,608.00			44,608.00
6	JUAREZ AGENCIES	5.5.21	41,528.00	41,528.00			41,528.00
7	JUAREZ AGENCIES	22.2.21	45,008.00	45,008.00			45,008.00
8	BRERICKS NETWORK SOLUTIONS ENT. LTD	3/21/2020	1,971,320.00	1,971,320.00			1,971,320.00
9	WELLS OIL LTD	3/20/2021	1,000,000.00	1,000,000.00			1,000,000.00
10	STEGRAVIS ENTERPRISES LTD	15/11/2020	2,032,000.00	2,032,000.00			2,032,000.00
11	The Standard Group		61,596.00	61,596.00			61,596.00
12	The Standard Group		159,732.00	159,732.00			159,732.00
13	Hollywing Investments	3/18/2021	340,000.00	340,000.00			340,000.00
14	RIVIM ENTERPRISES	22/2/2017	284,860.00	284,860.00			284,860.00
15	Lincon Enterprises	11/4/2020	1,582,000.00	1,582,000.00			1,582,000.00
16	ADVANCED MEDICAL SOLUTIONS		7,167,454.00	7,167,454.00		-	7,167,454.00
17	MWANANCHI GENERAL HARDWARE		345,000.00	345,000.00		-	345,000.00
18	belber limited		522,000.00	522,000.00			522,000.00
19	belber limited	11/4/2020	522,000.00	522,000.00			522,000.00
20	Luanda kotieno transporters sacco	N/A	185,000.00	185,000.00			185,000.00
21	Nairobi X-Ray Supplies		531,667.00	531,667.00			531,667.00
22	Belber Limited		21,080.00	-	21,080.00		21,080.00
23	Zilmark Agrovet		1,096,500.00	1,096,500.00			1,096,500.00

24	Kenya Agricultural and Livestock Research Organization		19,600.00	19,600.00			19,600.00
25	Belber Limited		4,000.00	4,000.00			4,000.00
26	lumelelar agencies		248,700.00	-	248,700.00		248,700.00
27	Lumelelar agencies		587,345.00	-	587,345.00		587,345.00
28	Belbar LMTD		590,000.00	590,000.00			590,000.00
29	Shabsal Company Ltd		400,000.00		400,000.00		400,000.00
30	Belbar Ltd		380,000.00		380,000.00		380,000.00
31	FLAG FORTY TWO		6,500,000.00		6,500,000.00		6,500,000.00
32	Abura Limited		474,400.00	-	474,400.00		474,400.00
33	Globalmark Technologies LTD		584,500.00	-	584,500.00		584,500.00
34	Globalmarkt Technologies LTD		280,000.00	-	280,000.00		280,000.00
35	Janisha Minutes Company Limited		999,700.00	-	999,700.00		999,700.00
36	Joteko Limited		999,475.00	-	999,475.00		999,475.00
37	Owecline Enterprises Ltd		479,600.00	-	479,600.00		479,600.00
38	Lauryan Enterprises Ltd		398,810.00	-	398,810.00	-	398,810.00
39	STANDARD GROUP		1,113,600.00		1,113,600.00		1,113,600.00
40	STANDARD GROUP		320,160.00		320,160.00		320,160.00
41	STANDARD GROUP		135,720.00		135,720.00		135,720.00
42	STANDARD GROUP		545,850.00		545,850.00		545,850.00
43	Anram Enterprises		785,000.00		785,000.00		785,000.00
44	Nation MediaGroup		266,568.00		266,568.00		266,568.00
45	Siaya Summit Hotel		18,700.00		18,700.00		18,700.00
46	Empirical Evidence & mgnt		1,500,000.00		1,500,000.00		1,500,000.00
47	VILLA INTERNATIONAL PALACE HOTEL		1,600.00		1,600.00		1,600.00
48	ORUENJO KIBET AND KHALID ADV.		1,160,000.00		1,160,000.00		1,160,000.00
49	BYKAY HOTEL		105,000.00		105,000.00		105,000.00
50	THE STARDARD GROUP		302,760.00		302,760.00		302,760.00

51	JOHN B. P. OMONDI		148,000.00		148,000.00		148,000.00
52	OCEANAIR TOURS AND TRAVEL		4,332,855.00		4,332,855.00		4,332,855.00
53	OCEANAIR TOURS AND TRAVEL		1,577,820.00		1,577,820.00		1,577,820.00
54	Nation Media Group Plc		244,530.00		244,530.00		244,530.00
55	Nation Media Group Plc		1,687,200.00		1,687,200.00		1,687,200.00
56	Nation Media Group Plc		456,000.00		456,000.00		456,000.00
57	Bondo Pride Hotel Ltd		187,500.00		187,500.00		187,500.00
58	Bondo Pride Hotel Ltd		822,000.00		822,000.00		822,000.00
59	Villa International Palace Hotel		225,000.00		225,000.00		225,000.00
60	Bondo Pride Hotel		158,400.00		158,400.00		158,400.00
61	INDUSTRIAL MECHANICAL ENG SERVICES		158,665.00		158,665.00		158,665.00
62	The Audrey Premier Resort		410,000.00		410,000.00		410,000.00
63	LAKESIDE AUTO GARAGE		115,754.60		115,754.60		115,754.60
64	The standard Group Ltd		67,260.00		67,260.00		67,260.00
65	The standard Group Ltd		86,640.00		86,640.00		86,640.00
66	Oceania Tours & Travel		318,340.00		318,340.00		318,340.00
67	Oceania Tours & Travel		128,500.00		128,500.00		128,500.00
68	Bondo Pride Hotel Ltd		154,000.00		154,000.00		154,000.00
69	Sovereign Hotel Limited		598,000.00		598,000.00		598,000.00
70	Royal City Hotel		549,000.00		549,000.00		549,000.00
71	Uchwagi Enterprises		120,000.00		120,000.00		120,000.00
72	Bondo Pride Hotel Ltd		530,000.00		530,000.00		530,000.00
73	NATION MEDIA		183,280.00		183,280.00		183,280.00
74	The standard Group Ltd		240,120.00		240,120.00		240,120.00
75	KENYA SCHOOL OF GOVERNMENT		97,440.00		97,440.00		97,440.00
76	Holywing Investments		87,464.00		87,464.00		87,464.00
77	SURAVIEW HOTEL		187,500.00		187,500.00		187,500.00

78	EMRA INVESTMENT LTD		525,000.00		525,000.00		525,000.00
79	Lakeside Autogarage		37,700.00		37,700.00		37,700.00
80	Lakeside Autogarage		37,700.00		37,700.00		37,700.00
81	Lakeside Autogarage		44,000.40		44,000.40		44,000.40
82	ROCKWEL HOTEL		2,856,000.00		2,856,000.00		2,856,000.00
83	DISTINCTION GARDENS LTD		945,000.00		945,000.00		945,000.00
84	TRIFOLD STAR AGENCIES		106,685.20		106,685.20		106,685.20
85	SKYLAR AUTO SPARES		136,000.00		136,000.00		136,000.00
86	ANCHOR SECURITY SERVICES LTD		165,000.00		165,000.00		165,000.00
87	African Touch Safaris Ltd		22,600.00		22,600.00		22,600.00
88	Odegrand Agencies		24,244.00		24,244.00		24,244.00
89	INDUSTRIAL MECHANICAL ENGINEERING		406,104.40		406,104.40		406,104.40
90	INDUSTRIAL MECHANICAL ENGINEERING		149,292.00		149,292.00		149,292.00
91	INDUSTRIAL MECHANICAL ENGINEERING		77,285.00		77,285.00		77,285.00
92	INDUSTRIAL MECHANICAL ENGINEERING		149,970.60		149,970.60		149,970.60
93	INDUSTRIAL MECHANICAL ENGINEERING		135,267.50		135,267.50		135,267.50
94	INDUSTRIAL MECHANICAL ENGINEERING		456,320.00		456,320.00		456,320.00
95	INDUSTRIAL MECHANICAL ENGINEERING		241,883.20		241,883.20		241,883.20
96	INDUSTRIAL MECHANICAL ENGINEERING		131,045.00		131,045.00		131,045.00
97	KABABA RESORT LIMITED		457,250.00		457,250.00		457,250.00
98	TRIFOLD STAR AGENCIES		466,146.00		466,146.00		466,146.00

99	THE VILLA INTERNATIONAL P.HTEL		510,000.00		510,000.00		510,000.00
100	SPOT EAGLE SERVICES		599,086.96		599,086.96		599,086.96
101	AFRICAN TOUCH SAFARIES		600,070.00		600,070.00		600,070.00
102	Gucci Dizani Services Ltd		241,000.00		241,000.00		241,000.00
103	Victoria Comfort Inn		59,400.00		59,400.00		59,400.00
104	Ngiya vtc		250,000.00		250,000.00		250,000.00
105	Joypam Enterprises		1,468,500.00		1,468,500.00		1,468,500.00
106	RILEY FALCON		142,500.00		142,500.00		142,500.00
107	RILEY FALCON		142,500.00		142,500.00		142,500.00
108	RILEY FALCON		142,500.00		142,500.00		142,500.00
109	RILEY FALCON		142,500.00		142,500.00		142,500.00
110	RILEY FALCON		142,500.00		142,500.00		142,500.00
111	RILEY FALCON		142,500.00		142,500.00		142,500.00
112	Parkview Safari Hotel		238,000.00		238,000.00		238,000.00
113	RJ Auto Services Ltd		153,410.00		153,410.00		153,410.00
114	RJ Auto Services Ltd		694,069.00		694,069.00		694,069.00
115	ODEGRAND AGENCIES		272,368.00		272,368.00		272,368.00
116	TRIFOLD STAR		206,480.00		206,480.00		206,480.00
117	ADORATION LTD		560,500.00		560,500.00		560,500.00
118	LE SAVANNAH HOTEL		975,000.00		975,000.00		975,000.00
119	RILLEY FALCON SECURITY SERVICES		875,357.00		875,357.00		875,357.00
120	HOLLYWING INVESTMENT		49,000.00		49,000.00		49,000.00
121	BENELI		2,017,000.00		2,017,000.00		2,017,000.00
122	LE SAVANNAH HOTEL		1,300,000.00		1,300,000.00		1,300,000.00
123	Africa Touch Safaris Ltd		30,200.00		30,200.00		30,200.00
124	SIBO Water and sanitation company		77,905.00		77,905.00		77,905.00
125	Africa Touch Safaris Ltd		110,700.00		110,700.00		110,700.00
126	Kenya Power Company		5,961,141.85		5,961,141.85		5,961,141.85

127	TRIFOLD STAR AGENCIES		49,416.00		49,416.00		49,416.00
128	TOYOTA KENYA		237,179.00		237,179.00		237,179.00
129	INTERGRATED MANAGEMENT		300,000.00		300,000.00		300,000.00
130	ALOM ENTERPRISES LTD		300,000.00		300,000.00		300,000.00
131	AFRICAN TOUCH SAFARIES		322,500.00		322,500.00		322,500.00
132	SPOT EAGLE SERVICES		600,976.96		600,976.96		600,976.96
133	SPOT EAGLE SERVICES		602,236.96		602,236.96		602,236.96
134	MAFON COMPANY LTD		623,505.20		623,505.20		623,505.20
135	AFRICAN TOUCH SAFARIES		828,300.00		828,300.00		828,300.00
136	STANDARD GROUP		835,620.00		835,620.00		835,620.00
137	BONDO PRIDE HOTEL		844,800.00		844,800.00		844,800.00
138	NATION MEDIA		858,400.00		858,400.00		858,400.00
139	SPOT EAGLE SERVICES		1,202,443.92		1,202,443.92		1,202,443.92
140	OCEANAIR TOURS AND TRAVEL		1,357,190.00		1,357,190.00		1,357,190.00
141	KENYA SCHOOL OF GOVERNMENT		1,385,000.00		1,385,000.00		1,385,000.00
142	RJ AUTO SERVICES		1,407,451.00		1,407,451.00		1,407,451.00
143	MOREX MEDIA LIMITED		1,490,850.00		1,490,850.00		1,490,850.00
144	THE VILLA INTERNATIONAL P.HTEL		1,912,500.00		1,912,500.00		1,912,500.00
145	REGOCH PESTS CONTROL SERVICES		1,924,500.00		1,924,500.00		1,924,500.00
146	RILEY FALCON SEC. SERVICES		2,123,701.88		2,123,701.88		2,123,701.88
147	RJ AUTO SERVICES		2,734,694.00		2,734,694.00		2,734,694.00
148	NATION MEDIA		3,436,736.00		3,436,736.00		3,436,736.00
149	FUTURETECH COMPUTER SOLUTIONS		1,787,000.00		1,787,000.00		1,787,000.00
150	ORUENJO KIBET AND KHALID ADV.		2,200,000.00		2,200,000.00		2,200,000.00
151	ORUENJO KIBET AND KHALID ADV.		2,500,000.00		2,500,000.00		2,500,000.00

152	J.A GUSERWA AND COMPANY ADVOCATES		9,083,062.00		9,083,062.00		9,083,062.00
153	ORUENJO KIBET AND KHALID ADV.		3,201,600.00		3,201,600.00		3,201,600.00
154	WASUNA & COMPANY ADVOCATES		2,227,000.00		2,227,000.00		2,227,000.00
155	OTIENO OGOLA & COMPANY ADVOCATES		4,060,000.00		4,060,000.00		4,060,000.00
156	OLENDO, ORARE & SAMBA ADVOCATES		3,480,000.00		3,480,000.00		3,480,000.00
157	O-N MAKAU & MULEI AND CO. ADVOCATES		5,931,243.00		5,931,243.00		5,931,243.00
158	ORUENJO KIBET AND KHALID ADV.		2,320,000.00		2,320,000.00		2,320,000.00
159	Nation Media Group Plc		684,400.00		684,400.00		684,400.00
160	Nation Media Group Plc		1,716,000.00		1,716,000.00		1,716,000.00
161	OSIEMO WANYONYI & CO. ADVOCATES		2,800,000.00		2,800,000.00		2,800,000.00
162	Gucci Dizani Services Ltd		138,000.00		138,000.00		138,000.00
163	Gucci Dizani Services Ltd		140,000.00		140,000.00		140,000.00
164	Karakana Outlets limited		1,795,643.00		1,795,643.00		1,795,643.00
165	Wandiaga Enterprises		2,128,950.00		2,128,950.00		2,128,950.00
166	Karakana Outlets limited		2,485,397.00		2,485,397.00		2,485,397.00
167	Banvic African LTd		4,799,208.00		4,799,208.00		4,799,208.00
168	Karakana Outlets limited		5,500,285.00		5,500,285.00		5,500,285.00
169	LAKESIDE AUTO GARAGE		65,378.00		65,378.00		65,378.00
170	MFI DOCUMENT SOLUTIONS		75,400.00		75,400.00		75,400.00
171	HOLYWINGS INVESTMENTS		78,184.00		78,184.00		78,184.00
172	GLOBALMARK TECHNOLOGIES LTD		96,000.00		96,000.00		96,000.00
173	GLOBALMARK		96,000.00		96,000.00		96,000.00

	TECHNOLOGIES LTD						
174	GLOBALMARK TECHNOLOGIES LTD		96,000.00		96,000.00		96,000.00
175	HOLLYWING INVESTMENTS		122,544.00		122,544.00		122,544.00
176	HOLYWINGS INVESTMENTS		146,740.00		146,740.00		146,740.00
177	SAFARICOM PLC		157,999.00		157,999.00		157,999.00
178	HOLLYWING INVESTMENTS		168,664.00		168,664.00		168,664.00
179	PARKVIEW SAFARI HOTEL &APARTMENTS		238,000.00		238,000.00		238,000.00
180	BIRETO LOGISTICS LTD.		312,500.00		312,500.00		312,500.00
181	Hollywing Investments		349,600.00		349,600.00		349,600.00
182	Evalovely Investments Ltd		364,000.00		364,000.00		364,000.00
183	Alara Motors		723,260.00		723,260.00		723,260.00
184	MFI		68,400.00		68,400.00		68,400.00
185	Tritek Consulting Ltd		1,728,000.00		1,728,000.00		1,728,000.00
186	chargra enterprises ltd		100,000.00		100,000.00		100,000.00
187	AFRICAN TOUCH		213,800.00		213,800.00		213,800.00
188	park view safari hotel limited		272,000.00		272,000.00		272,000.00
189	holywing		1,179,975.00		1,179,975.00		1,179,975.00
190	THE STAR		307,812.96		307,812.96		307,812.96
191	INDUSTRIAL MECHANICAL ENGINEERING		133,156.00		133,156.00		133,156.00
192	PARKVIEW HOTEL		238,000.00		238,000.00		238,000.00
193	LAKESIDE AUTO GARAGE		50,158.40		50,158.40		50,158.40
194	LAKESIDE AUTO GARAGE		165,114.40		165,114.40		165,114.40
195	THE STARDARD GROUP		302,760.00		302,760.00		302,760.00
196	KOWINY RESORT		29,000.00		29,000.00		29,000.00
197	KUSSCO LIMITED		240,000.00		240,000.00		240,000.00
198	RAYDOLL TOURS		114,640.00		114,640.00		114,640.00
199	ANCHOR SECURITY SERVICES		509,998.00		509,998.00		509,998.00

200	ANCHOR SECURITY SERVICES		509,998.00		509,998.00		509,998.00
201	ANCHOR SECURITY SERVICES		509,998.00		509,998.00		509,998.00
202	ANCHOR SECURITY SERVICES		509,998.00		509,998.00		509,998.00
203	ANCHOR SECURITY SERVICES		509,998.00		509,998.00		509,998.00
204	ANCHOR SECURITY SERVICES		509,998.00		509,998.00		509,998.00
205	ANCHOR SECURITY SERVICES		509,998.00		509,998.00		509,998.00
206	ANCHOR SECURITY SERVICES		509,998.00		509,998.00		509,998.00
207	ANCHOR SECURITY SERVICES		509,998.00		509,998.00		509,998.00
208	ANCHOR SECURITY SERVICES		509,998.00		509,998.00		509,998.00
209	ANCHOR SECURITY SERVICES		509,998.00		509,998.00		509,998.00
210	ANCHOR SECURITY SERVICES		509,998.00		509,998.00		509,998.00
211	ANCHOR SECURITY SERVICES		509,998.00		509,998.00		509,998.00
212	ANCHOR SECURITY SERVICES		509,998.00		509,998.00		509,998.00
213	ANCHOR SECURITY SERVICES		509,998.00		509,998.00		509,998.00
214	ANCHOR SECURITY SERVICES		509,998.00		509,998.00		509,998.00
215	ANCHOR SECURITY SERVICES		509,998.00		509,998.00		509,998.00
216	The standard Group Ltd		61,596.00		61,596.00		61,596.00
217	The standard Group Ltd		120,060.00		120,060.00		120,060.00
218	The standard Group Ltd		79,344.00		79,344.00		79,344.00
219	The standard Group Ltd		56,376.00		56,376.00		56,376.00
220	The standard Group Ltd		292,875.85		292,875.85		292,875.85
221	The standard Group Ltd		120,060.00		120,060.00		120,060.00
222	Nation Media Group		142,680.00		142,680.00		142,680.00
223	African Touch Safaris		78,000.00		78,000.00		78,000.00
224	African Touch Safaris		266,000.00		266,000.00		266,000.00
225	Riley Falcon Security Services Ltd		1,305,600.00		1,305,600.00		1,305,600.00
226	Bondo Pride Hotel		142,500.00		142,500.00		142,500.00
227	Siaya County Club		460,000.00		460,000.00		460,000.00
228	Holywing Investments		101,964.00		101,964.00		101,964.00
229	Holywing Investment		50,000.00		50,000.00		50,000.00

230	Georondik		69,353.00		69,353.00		69,353.00
231	Kenya Seed		3,419,000.00		3,419,000.00		3,419,000.00
232	Musijimy LMA Enerprises		641,000.00		641,000.00		641,000.00
233	CLINSKILL SUPPLIES SOLUTION		705,000.00		705,000.00		705,000.00
234	ELSAMA FILLING STATION		1,200,000.00		1,200,000.00		1,200,000.00
235	corldori enterprises ltd		945,000.00		945,000.00		945,000.00
236	corldori enterprises ltd		1,100,000.00		1,100,000.00		1,100,000.00
237	corldori enterprises ltd		1,200,000.00		1,200,000.00		1,200,000.00
238	corldori enterprises ltd		1,000,000.00		1,000,000.00		1,000,000.00
239	corldori enterprises ltd		1,000,000.00		1,000,000.00		1,000,000.00
240	ELSAMA FILLING STATION		1,100,000.00		1,100,000.00		1,100,000.00
241	corldori enterprises ltd		1,200,000.00		1,200,000.00		1,200,000.00
242	ELSAMA FILLING STATION		1,300,000.00		1,300,000.00		1,300,000.00
243	ELSAMA FILLING STATION		1,000,000.00		1,000,000.00		1,000,000.00
244	ELSAMA FILLING STATION		1,000,000.00		1,000,000.00		1,000,000.00
245	OFFICE SUPPORT TECHNOLOGIES		2,985,550.00		2,985,550.00		2,985,550.00
246	HOLLYWING INVESTMENT		325,000.00		325,000.00		325,000.00
247	DIGNITE VENTURES		300,000.00		300,000.00		300,000.00
248	DIGNITE VENTURES		1,180,000.00		1,180,000.00		1,180,000.00
249	USHANGA AGENCY LIMITED		1,500,000.00		1,500,000.00		1,500,000.00
250	NEVYN ENTERPRISE		156,000.00		156,000.00		156,000.00
251	VENLEE ENTERPRISE		314,400.00		314,400.00		314,400.00
252	GUCCI DIZANI LTD		1,789,570.00		1,789,570.00		1,789,570.00
253	AFRICON		2,200,000.00		2,200,000.00		2,200,000.00
254	DIGNITE VENTURES LTD		699,990.00		699,990.00		699,990.00
255	AFRICOM ENGINEERING SERVICES		2,285,600.00		2,285,600.00		2,285,600.00

256	DIRA CONNECT		1,447,036.20		1,447,036.20		1,447,036.20
257	JOTEKO LTD		2,744,400.00		2,744,400.00		2,744,400.00
258	NYANGOLA INVEST		2,394,200.00		2,394,200.00		2,394,200.00
259	LEEGOT		1,655,070.00		1,655,070.00		1,655,070.00
260	PATKER ENTERPRISE		224,060.00		224,060.00		224,060.00
261	AYAZETA SUPPLIES LTD		581,100.00		581,100.00		581,100.00
262	AYAZETA SUPPLIES LTD		581,100.00		581,100.00		581,100.00
263	trebor investment		91,500.00		91,500.00		91,500.00
264	HOLYWINGS INVESTMENTS		733,800.00		733,800.00		733,800.00
265	NYABERA DIGITAL WOMEN GROUP		1,300.00		1,300.00		1,300.00
266	KEMSA		128,460.00		128,460.00		128,460.00
267	KEMSA		131,529.00		131,529.00		131,529.00
268	BENCARSON INVESTMENT		358,099.00		358,099.00		358,099.00
269	KEMSA		920,195.00		920,195.00		920,195.00
270	KEMSA		1,027,598.00		1,027,598.00		1,027,598.00
271	KEMSA		1,075,500.00		1,075,500.00		1,075,500.00
272	KEMSA		1,392,950.00		1,392,950.00		1,392,950.00
273	VICKPHINE LIMITED		19,822,888.00		19,822,888.00		19,822,888.00
274	KEMSA		2,570,632.00		2,570,632.00		2,570,632.00
275	VETERAN PHARMACEUTICALS		3,414,000.00		3,414,000.00		3,414,000.00
276	KEMSA		5,837,341.00		5,837,341.00		5,837,341.00
277	ELLAREEH PHARMACEUTICALS		10,502,100.00		10,502,100.00		10,502,100.00
278	KEMSA		11,378,996.00		11,378,996.00		11,378,996.00
279	ADVANCED MEDICAL SOLUTIONS		4,438,500.00		4,438,500.00		4,438,500.00
280	VICKPHINE LIMITED		1,507,500.00		1,507,500.00		1,507,500.00

281	KEMSA		21,540,255.21		21,540,255.21		21,540,255.21
282	Joypam Enterprises		708,210.00		708,210.00		708,210.00
283	Dignite Ventures Ltd		992,960.00		992,960.00		992,960.00
284	EMAYNARD ENTERPRISES		227,500.00		227,500.00		227,500.00
285	WADIANGA ENTERPRISES		273,400.00		273,400.00		273,400.00
286	AYAZETE SUPPLIES LTD		596,913.00		596,913.00		596,913.00
287	AYAZETE SUPPLIES LTD		34,024.00		34,024.00		34,024.00
288	JUAREZ AGENCIES		37,300.00		37,300.00		37,300.00
289	JUAREZ AGENCIES		37,300.00		37,300.00		37,300.00
290	JUAREZ AGENCIES		37,300.00		37,300.00		37,300.00
291	JUAREZ AGENCIES		33,800.00		33,800.00		33,800.00
292	JUAREZ AGENCIES		43,268.00		43,268.00		43,268.00
293	JUAREZ AGENCIES		43,268.00		43,268.00		43,268.00
294	JUAREZ AGENCIES		39,208.00		39,208.00		39,208.00
295	KAMSAMO GENERAL MERCHANTS LTD		507,848.00		507,848.00		507,848.00
296	MAFON COMPANY LTD		345,400.00		345,400.00		345,400.00
297	JENNYVINE GENARAL SUPPLIES		342,200.00		342,200.00		342,200.00
298	HOGWALTS SERVICES LTD		1,644,000.00		1,644,000.00		1,644,000.00
299	UCHWAGI ENTERPRISES		533,600.00		533,600.00		533,600.00
300	Africon Enterprises		1,280,660.00		1,280,660.00		1,280,660.00
301	Fairpride Investments		2,315,360.00		2,315,360.00		2,315,360.00
302	Ciscar Ent.		1,550,000.00		1,550,000.00		1,550,000.00
303	JUDIX ENTERPRISES		568,353.00	568,353.00		568,353.00	
304	M/S HOLLYWING INVESTMENTS		46,900.00	46,900.00		46,900.00	
305	POSTAL CORPORATION OF KENYA		119,175.00	119,175.00		119,175.00	

306	LUSANBERG INVESTMENTS		875,000.00	875,000.00		875,000.00	
307	MASI SUPPLIES		4,154,652.00	4,154,652.00		4,154,652.00	
308	ANRAM ENTERPRISES		1,485,000.00	1,485,000.00		1,485,000.00	
309	MEDIFLON ENTERPRISES		158,700.00	158,700.00		158,700.00	
310	ADAMHILL		99,560.00	99,560.00		99,560.00	
311	KONDIEGE ENTERPRISES	1.04.2016	4,200.00	4,200.00		4,200.00	
312	KONDIEGE ENTERPRISES	27.07.2015	29,200.00	29,200.00		29,200.00	
313	KONDIEGE ENTERPRISES	14.04.2016	7,250.00	7,250.00		7,250.00	
314	KONDIEGE ENTERPRISES	2.06.2015	8,400.00	8,400.00		8,400.00	
315	KEVIMA INVESTMENT		267,650.00	267,650.00		267,650.00	
316	GREENWORLD MERCHANTS LOGISTICS COMPANY		225,000.00	225,000.00		225,000.00	
317	HACH AGENCIES		201,724.10	201,724.10		201,724.10	
318	SONEITO ENTERPRISES		1,276,000.00	1,276,000.00		1,276,000.00	
319	JESSYMAX HOLDINGS LTD		358,000.00	358,000.00		358,000.00	
320	M AKIBA LIMITED		741,000.00	741,000.00		741,000.00	
321	LAVINDA LIMITED		819,400.00	819,400.00		819,400.00	
322	USHANGA CONTRACTORS		345,000.00	345,000.00		345,000.00	
323	amedco mechanical services	2/15/2021	838,348.00	838,348.00		838,348.00	
324	avepo enterprises	2/26/2021	1,114,600.00	1,114,600.00		1,114,600.00	
325	coolbase enterprises	7/3/2020	219,800.00	219,800.00		219,800.00	
326	hollywing investment	3/16/2021	339,300.00	339,300.00		339,300.00	
327	ohulo building construction	4/12/2017	224,511.00	224,511.00		224,511.00	
328	trebor investment	2/28/2018	91,000.00	91,000.00		91,000.00	
329	CALITA MERCHANTS		536,000.00	536,000.00		536,000.00	
330	AGBO CONSTRUCT DYNAMICS LTD.	23.3.2021	508,750.00	508,750.00		508,750.00	
331	HOPE OIL	18.5.2021	531,250.00	531,250.00		531,250.00	
332	GEODAVIN COMPANY	22/9/2020	320,000.00	320,000.00		320,000.00	

333	JOSH AND ANN ENTERPRISES	9.4.2021	171,680.00	171,680.00		171,680.00	
334	AYAZETE SUPPLIES LTD	7.5.21	34,024.00	34,024.00		34,024.00	
335	AYAZETE SUPPLIES LTD	11.6.21	34,024.00	34,024.00		34,024.00	
336	AYAZETE SUPPLIES LTD	7.2.21	34,024.00	34,024.00		34,024.00	
337	JUAREZ AGENCIES	13.6.21	34,916.00	34,916.00		34,916.00	
338	JOICA ENTERPRISES	22.1.21	71,986.00	71,986.00		71,986.00	
339	HOGWALTS SERVICES LTD	9.2.21	2,994,000.00	2,994,000.00		2,994,000.00	
340	BIRETO LOGISTICS	24.6.21	275,000.00	275,000.00		275,000.00	
341	JOTEKO LIMITED	19.5.21	715,900.00	715,900.00		715,900.00	
342	BONSIL ENTERPRISES	27.5.21	153,468.00	153,468.00		153,468.00	
343	ABGO CONSTRUCTION DYNAMICS	4.2.21	1,148,400.00	1,148,400.00		1,148,400.00	
344	ROSPOL INVESTMENTS	18.1.21	1,039,075.80	1,039,075.80		1,039,075.80	
345	ROSPOL INVESTMENTS	10.3.21	30,000.00	30,000.00		30,000.00	
346	BIRETO LOGISTICS	31.3.21	30,000.00	30,000.00		30,000.00	
347	MFI DOCUMENT SOLUTIONS	5.5.21	204,322.00	204,322.00		204,322.00	
348	MFI DOCUMENTS	27/4/2021	694,401.00	694,401.00		694,401.00	
349	FUTURETECH COMPUTER SOLUTIONS LTD	4/12/2021	5,174,000.00	5,174,000.00		5,174,000.00	
350	CORLDORI ENTERPRISES LTD	4/26/2021	1,000,000.00	1,000,000.00		1,000,000.00	
351	CORLDORI ENTERPRISES LTD	4/20/2021	1,000,000.00	1,000,000.00		1,000,000.00	
352	WANDIAGA ENTERPRISES	4/14/2021	1,485,000.00	1,485,000.00		1,485,000.00	
353	M/S ZINTECH LIMITED	9/14/2020	2,760,000.00	2,760,000.00		2,760,000.00	
354	HOPE OIL	5/6/2021	1,000,000.00	1,000,000.00		1,000,000.00	
355	HOPE OIL	5/6/2021	500,000.00	500,000.00		500,000.00	
356	HOPE OIL	5/6/2021	1,000,000.00	1,000,000.00		1,000,000.00	
357	AYAZETA SUPPLIES LTD	23/4/2021	1,500,000.00	1,500,000.00		1,500,000.00	
358	MFI DOCUMENTS SOLUTION	19/11/2020	152,000.00	152,000.00		152,000.00	
359	Kingsway Tyres Ltd		285,000.00	285,000.00		285,000.00	

360	MFI DOCUMENTS SOLUTION	30/10/2020	538,399.20	538,399.20		538,399.20	
361	Abina General Supplies	18/5/2021	430,200.00	430,200.00		430,200.00	
362	Hope Oil Ltd	10/4/2021	450,000.00	450,000.00		450,000.00	
363	Gjasfro Agencies Ltd	10/7/2020	350,000.00	350,000.00		350,000.00	
364	Africon Enterprises	05/04/0221	1,280,000.00	1,280,000.00		1,280,000.00	
365	Quillah Ent. Ltd	4/24/2021	150,000.00	150,000.00		150,000.00	
366	BENELI ENG. SERVICES	9/14/2018	248,500.00	248,500.00		248,500.00	
367	HOPE OIL SIAYA	14/06/2021	400,000.00	400,000.00		400,000.00	
368	KEMSA		32,426,245.96	32,426,245.96		32,426,245.96	
369	WINSAR ENTERPRISES	10.3.2021	995,360.00	995,360.00		995,360.00	
370	PHARMASELL LTD	10.12.2020	1,210,000.00	1,210,000.00		1,210,000.00	
371	CADADRA ENTERPRISES		751,209.60	751,209.60		751,209.60	
372	FARAM EA LIMITED		1,286,234.00	1,286,234.00		1,286,234.00	
373	TOGOLAND INVESTMENT	15.2.2021	318,000.00	318,000.00		318,000.00	
374	JIMKASHI COMPANY	9.3.2021	123,120.00	123,120.00		123,120.00	
375	NYANGOLA INVESTMENTS	2.2.2021	567,600.00	567,600.00		567,600.00	
376	ONESTOP MEDICAL	10.3.2021	3,259,040.00	3,259,040.00		3,259,040.00	
377	SANKARA SOLUTIONS	27.11.2020	1,760,000.00	1,760,000.00		1,760,000.00	
378	BENCARSON	10.3.2021	5,940,504.00	5,940,504.00		5,940,504.00	
379	NYABERA DIGITAL WOMEN GROUP		2,800.00	2,800.00		2,800.00	
380	SHELANI INVESTMENT		16,900.00	16,900.00		16,900.00	
381	Josh and Anne	22/02/2021	232,000.00	232,000.00		232,000.00	
382	MFI Document Solution	25/09/2020	304,000.00	304,000.00		304,000.00	
383	Hope Oil	16/06/2021	300,000.00	300,000.00		300,000.00	
384	Elgibourh Solutions Ltd	7/1/2021	1,456,000.00	1,456,000.00		1,456,000.00	
385	NYANGERE ENTERPRISES	6/3/2021	987,905.00	987,905.00		987,905.00	
386	MAG ENTERPRISES		100,000.00	100,000.00		100,000.00	
387	ELSAMA FILLING STATION		200,000.00	200,000.00		200,000.00	

388	MWANANCHI GENERAL HARDWARE	12/22/2020	41,800.00	41,800.00		41,800.00	
389	HOPE OIL	NIL	450,000.00	450,000.00		450,000.00	
390	JIMKASHI COMPANY LTD	1/26/2021	675,800.00	675,800.00		675,800.00	
391	belber limited	1/24/2020	1,275,500.00	1,275,500.00		1,275,500.00	
392	kenya agricultural and livestock research organization	1/15/2021	2,019,600.00	2,019,600.00		2,019,600.00	
393	Belbar LMTD	11/4/2020	980,000.00	980,000.00		980,000.00	
394	Belbar LMTD	11/4/2020	980,000.00	980,000.00		980,000.00	
395	Belbar LMTD	N/A	600,000.00	600,000.00		600,000.00	
396	geodavine company	4/11/2O	188,240.00	188,240.00		188,240.00	
397	geodavine company	11/4/2020	188,240.00	188,240.00		188,240.00	
398	belber limited	11/4/2020	332,000.00	332,000.00		332,000.00	
399	Globalmark Tech. Ltd	7/12/2020	999,000.00	999,000.00		999,000.00	
400	Abura Ltd	N/A	1,044,000.00	1,044,000.00		1,044,000.00	
401	Leeward Investment Ltd	4/11/2020	499,857.90	499,857.90		499,857.90	
402	Mos Golden Ladies Enterprise	8/6/2020	961,708.00	961,708.00		961,708.00	
403	Milestep medical and surgical supplies		1,500,000.00	1,500,000.00		1,500,000.00	
404	KABABA STAR	7/12/2020	558,549.40	558,549.40		558,549.40	
405	kenya seed	2/8/2021	1,979,640.00	1,979,640.00		1,979,640.00	
406	wilabel enterprises	6/2/2020	70,000.00	70,000.00		70,000.00	
407	belber limited	12/1/2020	1,571,080.00	1,571,080.00		1,571,080.00	
408	bayern general supplies ltd	6/2/2020	291,426.00	291,426.00		291,426.00	
	SUB-TOTALS		**434,381,781.61**	**132,952,275.96**	**301,429,505.65**	**113,325,402.96**	**321,056,378.65**
	SUPPLY OF SERVICE						
1	PECIDAM ENTERPRISES		1,700,000.00	1,700,000.00		-	1,700,000.00
2	NYAWIRA OSERO CARILUS & COMPANY ADVOCATES		2,804,060.00	2,804,060.00		-	2,804,060.00

3	NATION MEDIA GROUP		1,500,000.00	1,500,000.00		-	1,500,000.00
4	STARNDARD GROUP		406,000.00	406,000.00		-	406,000.00
5	FRANCIS OMORO OBONYO		1,092,823.00	1,092,823.00		-	1,092,823.00
6	GOVERNMENT PRINTERS		47,560.00	47,560.00		-	47,560.00
7	M/S MFI DOCUMENTS SOLUTION		69,600.00	69,600.00			69,600.00
8	STANDARD GROUP		292,320.00	292,320.00			292,320.00
9	STANDARD GROUP		88,160.00	88,160.00			88,160.00
10	STANDARD GROUP		127,600.00	127,600.00			127,600.00
11	MFI DOUCMENT SOLUTIONS		69,600.00	69,600.00			69,600.00
12	INSPIRATIONAL MANAGEMENT		185,600.00	185,600.00			185,600.00
13	AUDREY PREMIER RESORT		258,500.00	258,500.00			258,500.00
14	THE AUDREY PREMIER RESORT		410,000.00	410,000.00			410,000.00
15	THE AUDREY PREMIER RESORT		254,040.00	254,040.00			254,040.00
16	ROZALA HOTEL BONDO		296,612.00	296,612.00			296,612.00
17	marais suites	2/3/2021	60,000.00	60,000.00			60,000.00
18	the standard group	5/13/2021	177,480.00	177,480.00			177,480.00
19	DISTINCTION GARDENS	6/2/2020	60,000.00	60,000.00			60,000.00
20	BONDO PRIDE HOTEL	108,200	108,200.00	108,200.00			108,200.00
21	Nation Media Group Plc	12/3/2020	431,520.00	431,520.00			431,520.00
22	THE STARDARD GROUP	18.3.21	302,760.00	302,760.00			302,760.00
23	RILEY FALCON	1.3.21	142,500.00	142,500.00			142,500.00
24	RILEY FALCON	1.4.21	142,500.00	142,500.00			142,500.00
25	RILEY FALCON	1.5.21	142,500.00	142,500.00			142,500.00
26	RILEY FALCON	1.6.21	142,500.00	142,500.00			142,500.00
27	ORUENJO KIBET AND KHALID ADVOCATES	4/5/2019	1,160,000.00	1,160,000.00			1,160,000.00

28	INSTITUTE OF HUMAN RESOURCE MANAGEMENT	5/5/2021	556,800.00	556,800.00			556,800.00
29	OCEANEIR TOURS AND TRAVEL	3/20/2020	1,533,580.00	1,533,580.00			1,533,580.00
30	M/S LAKESIDE AUTO GARAGE	1/9/2021	887,288.08	887,288.08			887,288.08
31	STIRLING CONSULTANTS	6/21/2016	6,275,120.00	6,275,120.00			6,275,120.00
32	NATION MEDIA GROUP	13/9/2019	356,120.00	356,120.00			356,120.00
33	NATION MEDIA GROUP	1/11/2019	492,768.00	492,768.00			492,768.00
34	NATION MEDIA GROUP	10/2/2019	356,120.00	356,120.00			356,120.00
35	NATION MEDIA GROUP		731,728.00	731,728.00			731,728.00
36	STANDARD GROUP	5/4/2019	127,600.00	127,600.00			127,600.00
37	JUVENTUS TOURS AND TRAVELS LTD	27/2/2019	124,371.00	124,371.00			124,371.00
38	KENYA SCHOOL OF GOVERNMENT	28/5/2019	1,071,840.00	1,071,840.00			1,071,840.00
39	N.O SUMBA AND ADVOCATES		1,307,342.00	1,307,342.00			1,307,342.00
40	LOG ASSOCIATES	6/14/2020	4,299,000.00	4,299,000.00			4,299,000.00
41	Waraki Ventures		1,538,760.00	1,538,760.00			1,538,760.00
42	Hope Urban Environmental and Research Investments Ltd	1/14/2021	1,985,000.00	1,985,000.00			1,985,000.00
43	Hollywing Investments	4/21/2021	190,472.00	190,472.00			190,472.00
44	Bondo Pride Hotel	10/20/2020	77,400.00	77,400.00			77,400.00
45	Fairpride Investments	1,514,097.00	660,156.00	660,156.00			660,156.00
46	BENELI ENG. SERVICES	12/10/2019	72,450.00	72,450.00			72,450.00
47	Bondo Pride Hotel	17/05/2019	25,000.00	25,000.00			25,000.00
48	STANDARD GROUP	21/05/2021	127,600.00	127,600.00			127,600.00
49	MARTS GENERAL	10.12.2020	127,400.00		127,400.00		127,400.00
50	TRIFOLD STAR AGENCIES		46,952.80		46,952.80		46,952.80
51	AFRICAN TOUCH SAFARIS	1.2.2022	26,900.00		26,900.00		26,900.00
52	JOHN B. P. OMONDI	feb,2022	37,000.00		37,000.00		37,000.00

53	JOHN B. P. OMONDI	march 2022-june-2022	37,000.00		37,000.00		37,000.00
54	JOHN B. P. OMONDI	april,2022	37,000.00		37,000.00		37,000.00
55	JOHN B. P. OMONDI	may,2022	37,000.00		37,000.00		37,000.00
56	JOHN B. P. OMONDI	5.1.2021	37,000.00		37,000.00		37,000.00
57	MARTS GENERAL		53,000.00		53,000.00		53,000.00
58	JOHN OWITI	5.1.2021	65,000.00		65,000.00		65,000.00
59	JOHN B. P. OMONDI		100,000.00		100,000.00		100,000.00
60	JOHN B. P. OMONDI		100,000.00		100,000.00		100,000.00
61	JOHN B. P. OMONDI		100,000.00		100,000.00		100,000.00
62	JOHN B. P. OMONDI		100,000.00		100,000.00		100,000.00
63	JOHN B. P. OMONDI		100,000.00		100,000.00		100,000.00
64	JOHN B. P. OMONDI		100,000.00		100,000.00		100,000.00
65	LUKAS WERE	1.7.2021	109,700.00		109,700.00		109,700.00
66	KOBONG AUTO SPARES	27.4.2022	135,400.00		135,400.00		135,400.00
67	JOHN OWITI	feb,2022	146,410.00		146,410.00		146,410.00
68	NATION MEDIA GROUP	10.6.2022	175,392.00		175,392.00		175,392.00
69	GRAND ROYAL HOTEL		200,000.00		200,000.00		200,000.00
70	HOLYWING INVESTMENT		347,270.00		347,270.00		347,270.00
71	JOHN B. P. OMONDI	5.1.2021	400,000.00		400,000.00		400,000.00
72	JOHN OWITI	march 2022-june-2022	585,640.00		585,640.00		585,640.00
73	ANCHOR SECURITY		768,733.00		768,733.00		768,733.00
74	HOLYWING INVESTMENT	19.10.21	838,670.00		838,670.00		838,670.00
75	JOHN OWITI	july,2021-jan,2022	1,024,870.00		1,024,870.00		1,024,870.00
76	PARKVIEW HOTEL	3.12.21	238,000.00		238,000.00		238,000.00
77	Dayton Enterprises	15/6/2020	600,000.00		600,000.00		600,000.00
78	Afrisol Consultation Limited	6/3/2021	2,556,950.00		2,556,950.00		2,556,950.00
79	SHAPIN DRIVING SCHOOL	25.5.2020	32,500.00		32,500.00		32,500.00

80	SHAPIN DRIVING SCHOOL	5.6.20	32,500.00		32,500.00		32,500.00
81	SHAPIN DRIVING SCHOOL	5.6.20	46,500.00		46,500.00		46,500.00
82	DICTUM AGENCIES	5.7.21	555,862.10		555,862.10		555,862.10
83	Samtech Driving School	29/6/2022	500,000.00		500,000.00		500,000.00
84	Renaissance Planning	6/22/2020	1,860,000.00		1,860,000.00		1,860,000.00
85	Renaissance Planning	6/22/2020	1,100,000.00		1,100,000.00		1,100,000.00
86	Renaissance Planning	6/22/2020	2,090,000.00		2,090,000.00		2,090,000.00
87	Syagga & Associates	7/2/2019	415,300.00		415,300.00		415,300.00
88	Salem Orphanage Ministry	6/28/2022	32,900,005.95		32,900,005.95		32,900,005.95
89	Sylnerry Enterprises Ltd	3/14/2022	509,936.00		509,936.00		509,936.00
90	Wihm Construction Company Ltd	3/23/2022	1,276,232.00		1,276,232.00		1,276,232.00
91	GOVERNMENT PRINTERS		59,160.00		59,160.00		59,160.00
92	TOYOTA KENYA		85,911.00		85,911.00		85,911.00
93	SILVER AFRICA TOURS AND SAFARIS		1,675,645.00		1,675,645.00		1,675,645.00
94	RAYDOLL AIR TRAVELS		2,949,840.00		2,949,840.00		2,949,840.00
95	INSTITUTE OF HUMAN RESOURCE MGT		255,200.00		255,200.00		255,200.00
96	SPOT EAGLE SERVICES		1,808,915.88		1,808,915.88		1,808,915.88
97	Yosuka Agencies		64,902.00		64,902.00		64,902.00
98	ORUENJO KIBET AND KHALID ADV.		856,000.00		856,000.00		856,000.00
99	SIAYA ATC		1,914,000.00		1,914,000.00		1,914,000.00
100	SAMCO TRADERS LTD		2,268,000.00		2,268,000.00		2,268,000.00
101	COUNCIL OF GOVERNORS		2,509,764.00		2,509,764.00		2,509,764.00
102	THEODORIC ENTERPRISES		2,628,100.00		2,628,100.00		2,628,100.00
103	OTIENO OGOLA & COMPANY ADVOCATES		1,392,000.00		1,392,000.00		1,392,000.00
104	KENYA SCHOOL OF GOVERNMENT		136,648.00		136,648.00		136,648.00

105	KENYA SCHOOL OF GOVERNMENT		78,880.00		78,880.00		78,880.00
106	KENYA SCHOOL OF GOVERNMENT		73,080.00		73,080.00		73,080.00
107	KENYA SCHOOL OF GOVERNMENT		69,600.00		69,600.00		69,600.00
108	Kenya Power Company		15,324.00		15,324.00		15,324.00
109	Kenya public service boards forum		1,800,000.00		1,800,000.00		1,800,000.00
110	AFRICAN TOUCH SAFARIES		648,500.00		648,500.00		648,500.00
111	Sovereign Hotel Limited		455,100.00		455,100.00		455,100.00
112	HOLLYWING INVESTMENT		856,776.00		856,776.00		856,776.00
113	SILVER AFRICA TOURS AND SAFARIS		294,079.00		294,079.00		294,079.00
114	unyolo investments		80,224.00		80,224.00		80,224.00
115	SILVER AFRICA TOURS AND SAFARIS		27,345.00		27,345.00		27,345.00
116	Odegrand Agencies		95,178.00		95,178.00		95,178.00
117	Distiction Gardens Ltd		100,000.00		100,000.00		100,000.00
118	KOBONG AUTO SPARES		24,749.00		24,749.00		24,749.00
119	HOLYWING INVESTMENT		124,800.00		124,800.00		124,800.00
120	RAYDOLL AIR TRAVELS		180,865.00		180,865.00		180,865.00
121	SILVER AFRICA TOURS AND SAFARIS		465,705.00		465,705.00		465,705.00
122	Distinction Gardens Hotel		60,000.00		60,000.00		60,000.00
123	Villa International Palace Hotel		585,000.00		585,000.00		585,000.00
124	ANCHOR SECURITY SERVICES		90,000.00		90,000.00		90,000.00
125	SILVER AFRICA TOURS AND SAFARIS		114,065.00		114,065.00		114,065.00
126	LAKESIDE AUTO GARAGE		37,897.20		37,897.20		37,897.20

127	THE STARDARD GROUP		177,480.00		177,480.00		177,480.00
128	Banvic African LTd		1,985,000.00		1,985,000.00		1,985,000.00
129	Lavinda Ltd		55,400.00		55,400.00		55,400.00
130	Mc Akiba		62,700.00		62,700.00		62,700.00
131	Bondo Pride Hotel		234,860.00		234,860.00		234,860.00
132	SILVER AFRICA TOURS AND SAFARIS		130,740.00		130,740.00		130,740.00
133	KENYA FOREST SERVICES		484,500.00		484,500.00		484,500.00
134	OCEANAIR TOURS & TRAVEL		157,700.00		157,700.00		157,700.00
135	JEMISHLEY CONSTRACTION LIMITED		1,602,420.71	1,602,420.71		1,602,420.71	
136	NYAKWAR MIRE		508,453.65	508,453.65		508,453.65	
137	RENAISSANCE PLANNING LTD		1,140,000.00	1,140,000.00		1,140,000.00	
138	INTERGRATED MANAGEMENT		300,000.00	300,000.00		300,000.00	
139	RAJUM CONSTRUCTION		1,971,000.00	1,971,000.00		1,971,000.00	
140	BONDO PRIDE HOTEL		844,800.00	844,800.00		844,800.00	
141	SIAYA SUMMIT HOTEL		-227,000.00	-227,000.00		-227,000.00	
142	SIBO WATER & SANITATION		-51,879.02	-51,879.02		-51,879.02	
143	MFI DOCUMENTS		34,800.00	34,800.00		34,800.00	
144	COSY GARDEN		150,000.00	150,000.00		150,000.00	
145	M/S HILDA K GATWIRI		160,000.00	160,000.00		160,000.00	
146	DESTINY WORLD TRAVEL		183,810.00	183,810.00		183,810.00	
147	BONDO PRIDE HOTEL		1,057,280.00	1,057,280.00		1,057,280.00	
148	BONDO PRIDE HOTEL	4/17/2020	1,687,500.00	1,687,500.00		1,687,500.00	
149	BONDO PRIDE HOTEL	4/17/2020	1,687,500.00	1,687,500.00		1,687,500.00	
150	MFI DOCUMENTS SOLUTION		34,800.00	34,800.00		34,800.00	
151	ROCKWELL HOTEL		600,000.00	600,000.00		600,000.00	
152	ALARA MOTORS		188,760.00	188,760.00		188,760.00	

153	LAKESIDE AUTO GARAGE		19,198.00	19,198.00		19,198.00	
154	LAKESIDE AUTO GARAGE		27,706.20	27,706.20		27,706.20	
155	LAKESIDE AUTO GARAGE		34,974.00	34,974.00		34,974.00	
156	UNYOLO INVESTMENTS		-2,181,950.00	-2,181,950.00		-2,181,950.00	
157	LOG ASSOCIATES		1,961,100.00	1,961,100.00		1,961,100.00	
158	GUCCI DIZANI		67,300.00	67,300.00		67,300.00	
159	JOHN B.P OMONDI		481,000.00	481,000.00		481,000.00	
160	SILO INVESTMENT		89,500.00	89,500.00		89,500.00	
161	ROYAL CITY HOTEL		239,200.00	239,200.00		239,200.00	
162	SYAGGA & ASSOCIATES		415,300.00	415,300.00		415,300.00	
163	WAREED INVESTMENTS LIMITED		268,450.00	268,450.00		268,450.00	
164	INDUSTRIAL MECHANICAL ENGINEERING SERVICES		8,897.00	8,897.00		8,897.00	
165	PAGA COMPANY LIMITED		508,198.32	508,198.32		508,198.32	
166	MARANDA HIGH SCHOOL		330,000.00	330,000.00		330,000.00	
167	alara motors	1/28/2021	205,830.00	205,830.00		205,830.00	
168	alara motors	1/25/2021	96,674.00	96,674.00		96,674.00	
169	alara motors	3/11/2021	160,648.40	160,648.40		160,648.40	
170	Bondo Pride Hotel	7/23/2020	85,000.00	85,000.00		85,000.00	
171	Bondo Pride Hotel	12/2/2020	231,000.00	231,000.00		231,000.00	
172	chargra enterprises ltd	4/27/2021	462,240.00	462,240.00		462,240.00	
173	evalovely investment	4/15/2021	18,900.00	18,900.00		18,900.00	
174	hach agencies	3/22/2019	85,800.00	85,800.00		85,800.00	
175	Jakamanga enterprises	5/17/2021	97,440.00	97,440.00		97,440.00	
176	lakeside auto garage	1/28/2021	87,104.40	87,104.40		87,104.40	
177	lakeside auto garage	2/26/2020	48,534.40	48,534.40		48,534.40	
178	marais suites	12/2/2020	60,000.00	60,000.00		60,000.00	
179	marais suites	2/23/2021	60,000.00	60,000.00		60,000.00	

180	marais suites	5/21/2020	60,000.00	60,000.00		60,000.00	
181	marais suites	1/25/2021	56,000.00	56,000.00		56,000.00	
182	marts general autowork	8/17/2020	314,000.00	314,000.00		314,000.00	
183	Pinecone hotel	8/14/2019	75,000.00	75,000.00		75,000.00	
184	siaya county club	3/1/2021	66,000.00	66,000.00		66,000.00	
185	the standard group	11/23/2020	131,100.00	131,100.00		131,100.00	
186	unyolo investments	7/24/2019	79,650.00	79,650.00		79,650.00	
187	riley falcon security	4/1/2021	285,000.40	285,000.40		285,000.40	
188	ushanga agencies limited	5/13/2021	59,160.00	59,160.00		59,160.00	
189	PESTCONE KENYA	8/1/2020	28,420.00	28,420.00		28,420.00	
190	ALARA MOTORS	4/22/2021	177,277.20	177,277.20		177,277.20	
191	NUMERICAL MACHINING COMPLEX	11/15/2018	1,378,000.00	1,378,000.00		1,378,000.00	
192	NATION MEDIA GROUP	11/7/2019	216,920.00	216,920.00		216,920.00	
193	SIBO WATER COMPANY	14/06/2021	73,365.00	73,365.00		73,365.00	
194	KENYA SCHOOL OF GOVERNMENT	25/01/2021	110,000.00	110,000.00		110,000.00	
195	POSTA KENYA	5/12/2021	9,450.00	9,450.00		9,450.00	
196	BRIDGE CAPACITY BUILDING	10/8/2020	50,000.00	50,000.00		50,000.00	
197	KENYA POWER COMPANY	3/5/2021	1,538,846.00	1,538,846.00		1,538,846.00	
198	TRIFOLD STAR AGENCIES	2/1/2021	103,759.68	103,759.68		103,759.68	
199	INDUSTRIAL MECHANICAL SERVICES	2/28/2020	174,023.00	174,023.00		174,023.00	
200	ALARA MOTORS	11/5/2020	171,307.00	171,307.00		171,307.00	
201	EVALOVELY INVESTMENTS	26.3.2020	140,360.00	140,360.00		140,360.00	
202	SAFARICOM	9/4/2021	76,000.00	76,000.00		76,000.00	
203	THE STANDARD	28/10/2020	131,100.00	131,100.00		131,100.00	
204	HOLYWINGS INVESTMENTS	18.6.2020	219,704.00	219,704.00		219,704.00	
205	HOLYWINGS INVESTMENTS	22.1.2020	197,682.00	197,682.00		197,682.00	
206	HOLYWINGS INVESTMENTS	7/11/2020	90,000.00	90,000.00		90,000.00	

207	HOLYWINGS INVESTMENTS	6/3/2021	88,044.00	88,044.00		88,044.00	
208	ANCHOR SECURITY	29/12/2020	52,000.00	52,000.00		52,000.00	
209	INDUSTRIAL MECHANICAL ENGINEERING	158,665	158,665.00	158,665.00		158,665.00	
210	INDUSTRIAL MECHANICAL ENGINEERING	20.1.21	89,364.00	89,364.00		89,364.00	
211	INDUSTRIAL MECHANICAL ENGINEERING	14.10.20	145,823.00	145,823.00		145,823.00	
212	INDUSTRIAL MECHANICAL ENGINEERING	16.10.20	379,533.00	379,533.00		379,533.00	
213	PINECONE HOTEL	14.8.19	125,000.00	125,000.00		125,000.00	
214	KOBONG AUTO SPARES	3.3.20	146,000.00	146,000.00		146,000.00	
215	INDUSTRIAL MECHANICAL ENGINEERING	19.5.21	74,820.00	74,820.00		74,820.00	
216	INDUSTRIAL MECHANICAL ENGINEERING	28.4.21	91,083.00	91,083.00		91,083.00	
217	INDUSTRIAL MECHANICAL ENGINEERING	12.3.21	75,400.00	75,400.00		75,400.00	
218	LAKESIDE AUTO GARAGE	18.6.21	165,114.40	165,114.40		165,114.40	
219	LAKESIDE AUTO GARAGE	30.4.21	259,492.00	259,492.00		259,492.00	
220	LAKESIDE AUTO GARAGE	4.3.21	227,906.40	227,906.40		227,906.40	
221	LAKESIDE AUTO GARAGE	27.4.21	44,068.40	44,068.40		44,068.40	
222	LAKESIDE AUTO GARAGE	8.3.21	50,158.40	50,158.40		50,158.40	
223	THE STARDARD GROUP	14.11.19	177,480.00	177,480.00		177,480.00	
224	THE STARDARD GROUP	29.3.21	159,732.00	159,732.00		159,732.00	
225	KABABA RESORT LTD	30.4.21	63,000.00	63,000.00		63,000.00	
226	KINGSPARROW LTD	20.1.21	640,000.00	640,000.00		640,000.00	
227	GUCCI DIZANI SERVICES	8.2.21	24,000.00	24,000.00		24,000.00	
228	GUCCI DIZANI SERVICES	13.3.20	8,000.00	8,000.00		8,000.00	

229	GUCCI DIZANI SERVICES	9.4.21	28,800.00	28,800.00		28,800.00	
230	GUCCI DIZANI SERVICES	29.5.20	28,800.00	28,800.00		28,800.00	
231	GUCCI DIZANI SERVICES	13.7.21	91,560.00	91,560.00		91,560.00	
232	GUCCI DIZANI SERVICES	18.12.21	8,000.00	8,000.00		8,000.00	
233	GUCCI DIZANI SERVICES	16.2.21	20,000.00	20,000.00		20,000.00	
234	GUCCI DIZANI SERVICES	23.2.21	53,040.00	53,040.00		53,040.00	
235	GUCCI DIZANI SERVICES	11.6.20	35,840.00	35,840.00		35,840.00	
236	GUCCI DIZANI SERVICES	25.3.32	76,560.00	76,560.00		76,560.00	
237	KENYA POWER AND LIGHTING		1,769,305.00	1,769,305.00		1,769,305.00	
238	RILEY FALCON	14.8.20	114,000.00	114,000.00		114,000.00	
239	BEDROCK HOLDINGS LTD	1/2/2019	229,400.00	229,400.00		229,400.00	
240	KENYA REDCROSS	24/5/2021	180,000.00	180,000.00		180,000.00	
241	KENYA REDCROSS	24/5/2021	180,000.00	180,000.00		180,000.00	
242	KENYA REDCROSS	20/11/2020	180,000.00	180,000.00		180,000.00	
243	KENYA REDCROSS	4/12/2020	180,000.00	180,000.00		180,000.00	
244	SIBO WATER AND SANITATION	5/5/2020	16,340.00	16,340.00		16,340.00	
245	TRI FOLD STAR AGENCIES	1/2/2021	471,370.00	471,370.00		471,370.00	
246	RAJUM CONSTRUCTION	7/4/2020	1,971,000.00	1,971,000.00		1,971,000.00	
247	RAJUM CONSTRUCTION	7/4/2020	1,642,500.00	1,642,500.00		1,642,500.00	
248	KENYA POWER	6/20/2021	1,200.00	1,200.00		1,200.00	
249	KENYA POWER	6/25/2021	5,419.00	5,419.00		5,419.00	
250	KENYA POWER	6/5/2021	40,000.00	40,000.00		40,000.00	
251	ROYAL CITY HOTELS	1/2/2021	1,213,500.00	1,213,500.00		1,213,500.00	
252	SPOT EAGLE SERVICES	6/12/2021	1,202,443.92	1,202,443.92		1,202,443.92	
253	OCEANEIR TOURS AND TRAVEL	4/20/2020	1,577,820.00	1,577,820.00		1,577,820.00	
254	ANCHOR SECURITY SERVICES LTD	6/10/2021	105,000.00	105,000.00		105,000.00	
255	ANCHOR SECURITY SERVICES LTD	6/10/2021	165,000.00	165,000.00		165,000.00	

256	ANCHOR SECURITY SERVICES LTD	5/4/2021	157,000.00	157,000.00		157,000.00	
257	RJ AUTO SERVICES (K) LTD	4/5/2021	450,092.00	450,092.00		450,092.00	
258	RJ AUTO SERVICES (K) LTD	5/6/2021	653,857.00	653,857.00		653,857.00	
259	RJ AUTO SERVICES (K) LTD	5/5/2021	232,487.00	232,487.00		232,487.00	
260	RJ AUTO SERVICES (K) LTD	5/5/2021	891,901.00	891,901.00		891,901.00	
261	RJ AUTO SERVICES (K) LTD	4/10/2021	175,902.00	175,902.00		175,902.00	
262	RJ AUTO SERVICES (K) LTD	5/5/2021	330,455.00	330,455.00		330,455.00	
263	TOYOTA KENYA LTD	5/2/2021	1,000,000.00	1,000,000.00		1,000,000.00	
264	RILEY FALCON SECURITY SERVICES	3/12/2020	1,421,422.85	1,421,422.85		1,421,422.85	
265	RILEY FALCON SECURITY SERVICES	2/5/2021	1,541,341.88	1,541,341.88		1,541,341.88	
266	RILEY FALCON SECURITY SERVICES	5/12/2019	491,160.00	491,160.00		491,160.00	
267	RILEY FALCON SECURITY SERVICES	2/8/2020	91,200.00	91,200.00		91,200.00	
268	STANDARD GROUP	10/5/2020	174,420.00	174,420.00		174,420.00	
269	COUNCIL OF GOVERNORS	14/10/2020	627,441.00	627,441.00		627,441.00	
270	COUNCIL OF GOVERNORS	14/10/2021	627,441.00	627,441.00		627,441.00	
271	COUNCIL OF GOVERNORS	14/10/2022	627,441.00	627,441.00		627,441.00	
272	COUNCIL OF GOVERNORS	16/4/2020	627,441.00	627,441.00		627,441.00	
273	SIAYA ATC	12/7/2019	1,999,000.00	1,999,000.00		1,999,000.00	
274	CMC MOTORS GROUP LTD	26/2/2021	879,846.00	879,846.00		879,846.00	
275	BONDO PRIDE HOTEL	14/9/2020	184,800.00	184,800.00		184,800.00	
276	SKYLAR AUTO SPARES	5/3/2021	136,000.00	136,000.00		136,000.00	
277	M/S MFI DOCUMENTS SOLUTION	21/3/2021	69,600.00	69,600.00		69,600.00	
278	Kingsparrow East Africa Ltd	21/3/2021	761,013.00	761,013.00		761,013.00	
279	The Villa International Palace Hotel	7/1/2021	1,402,500.00	1,402,500.00		1,402,500.00	
280	The Villa International Palace Hotel	7/2/2021	1,150,000.00	1,150,000.00		1,150,000.00	

281	Pinecone Hotel	7/5/2021	1,575,000.00	1,575,000.00		1,575,000.00	
282	Pinecone Hotel	7/5/2021	440,000.00	440,000.00		440,000.00	
283	RJ AUTO SERVICES	21/3/2021	130,674.00	130,674.00		130,674.00	
284	RJ AUTO SERVICES	21/3/2021	63,916.00	63,916.00		63,916.00	
285	RJ AUTO SERVICES	21/3/2021	63,858.00	63,858.00		63,858.00	
286	AFRICAN TOUCH SAFARIS	21/3/2021	92,300.00	92,300.00		92,300.00	
287	Bondo Pride Hotel	24/06/2020	374,000.00	374,000.00		374,000.00	
288	MAY HOTEL		315,000.00	315,000.00		315,000.00	
289	LE SAVANNA COUNTY LODGE	26/03/2021	1,099,000.00	1,099,000.00		1,099,000.00	
290	MFI DOCUMENTS SOLUTION	3/11/2020	159,600.00	159,600.00		159,600.00	
291	ROYAL CITY HOTEL		560,000.00	560,000.00		560,000.00	
292	RILEY FALCON	20/6/2019	144,912.00	144,912.00		144,912.00	
293	RILEY FALCON		114,000.16	114,000.16		114,000.16	
294	COMPULYNX NYANZA LTD		3,681,840.00	3,681,840.00		3,681,840.00	
295	Evalovely Investments Ltd		147,000.00	147,000.00		147,000.00	
296	Kenbright Insurance Brokers Ltd		35,157.50	35,157.50		35,157.50	
297	Grand Royal Swiss	16/10/2017	229,500.00	229,500.00		229,500.00	
298	Raydol Tours and Travel		452,215.00	452,215.00		452,215.00	
299	Holywing Investment	15/10/2020	411,084.00	411,084.00		411,084.00	
300	Theodoric Enterprises Ltd		14,341,280.00	14,341,280.00		14,341,280.00	
301	Uchwagi Enterprises		232,000.00	232,000.00		232,000.00	
302	Ocenair Tours and Travel		733,105.00	733,105.00		733,105.00	
303	Sibo Water and Sanitation		96,150.00	96,150.00		96,150.00	
304	The Standard Group PLC	17/9/2019	159,732.00	159,732.00		159,732.00	
305	Nation Media Group	24/5/2019	216,920.00	216,920.00		216,920.00	
306	Bondo Pride Hotel		462,000.00	462,000.00		462,000.00	
307	Kenya School of Government		167,620.00	167,620.00		167,620.00	
308	Vero Investment		2,045,000.00	2,045,000.00		2,045,000.00	

309	hollywing investments		411,084.00	411,084.00		411,084.00	
310	Yosuka Agencies	15/10/2020	383,350.00	383,350.00		383,350.00	
311	Nation media Group	10/2/2021	73,080.00	73,080.00		73,080.00	
312	Sovereign Hotel	26/6/2018	49,850.00	49,850.00		49,850.00	
313	Africa Optimal Limited		1,844,000.00	1,844,000.00		1,844,000.00	
314	Hollywing Investments	11/24/2020	213,094.00	213,094.00		213,094.00	
315	Fairpride Investments	44,552.00	164,140.00	164,140.00		164,140.00	
316	Fairpride Investment	44,261.00	56,200.00	56,200.00		56,200.00	
317	Lizley Com.	43,936.00	147,000.00	147,000.00		147,000.00	
318	Eldymex Gen. Supplies	43,847.00	768,000.00	768,000.00		768,000.00	
319	NYANYAOGA AGENCIES LTD	11/14/2018	188,000.00	188,000.00		188,000.00	
320	HOLYWING INVESTMENTS	10/12/2018	105,543.00	105,543.00		105,543.00	
321	BONDO PRIDE HOTEL	3/9/2019	234,600.00	234,600.00		234,600.00	
322	KENYA FOREST SERVICES	26/9/2016	458,200.00	458,200.00		458,200.00	
323	Hollywin Investments Ltd	25/09/2019	105,543.00	105,543.00		105,543.00	
324	VILLA INTERNATIONAL PALACE HOTEL	9/3/2019	201,700.00	201,700.00		201,700.00	
325	GRAND ROYAL HOTEL	28.08.2019	200,000.00	200,000.00		200,000.00	
326	JOHN B.P OMONDI	1.5.2019	1,681,000.00	1,681,000.00		1,681,000.00	
327	KOBONG AUTO SPARES	5.1.2021	149,100.00	149,100.00		149,100.00	
328	BYKAY HOTEL		105,000.00	105,000.00		105,000.00	
329	MARTS GENERAL	27.11.2020	132,300.00	132,300.00		132,300.00	
330							
331	JOHN OWITI	10.12.2020	1,393,300.00	1,393,300.00		1,393,300.00	
332	KMTC		1,031,450.00	1,031,450.00		1,031,450.00	
333	TOYOTA KENYA		517,048.28	517,048.28		517,048.28	
334	ANCHOR SECURITY		1,148,733.00	1,148,733.00		1,148,733.00	
335	INDUSTRIAL MECHANICAL		26,000.00	26,000.00		26,000.00	

336	INDUSTRIAL MECHANICAL	27.10.2020.	196,944.00	196,944.00		196,944.00	
337	INDUSTRIAL MECHANICAL	16.6.2021	286,821.00	286,821.00		286,821.00	
338	INDUSTRIAL MECHANICAL	19.8.2020	264,200.00	264,200.00		264,200.00	
339	INDUSTRIAL MECHANICAL	3.10.2020	162,692.00	162,692.00		162,692.00	
340	SIAYA COUNTY CLUB	13.7.2021	1,800,000.00	1,800,000.00		1,800,000.00	
341	Evalovely Investments Ltd	17.3.2021	216,200.00	216,200.00		216,200.00	
342	Evalovely Investments Ltd	5/11/2020	239,400.00	239,400.00		239,400.00	
343	Bondo Pride Hotel	18/11/2019	237,600.00	237,600.00		237,600.00	
344	Distiction Gardens Ltd	20/11/2021	100,000.00	100,000.00		100,000.00	
345	Siaya Summit Hotel	5/22/2020	18,700.00	18,700.00		18,700.00	
346	Gucci Dazani Services		120,300.00	120,300.00		120,300.00	
347	Mart General Auto spares	24/09/2019	191,300.00	191,300.00		191,300.00	
348	Anchor Security	5/6/2020	90,000.00	90,000.00		90,000.00	
349	Anchor Security	8/4/2021	45,000.00	45,000.00		45,000.00	
350	Raydoll Tours and Travel Ltd	8/4/2021	174,170.00	174,170.00		174,170.00	
351	Gucci Dazani Services	24/11/2016	87,250.00	87,250.00		87,250.00	
352	Evalovely Investments Ltd	23/02/2021	47,500.00	47,500.00		47,500.00	
353	THE STANDARD GROUP	1/28/2019	177,480.00	177,480.00		177,480.00	
354	RILEY FALCON SECURITY SERVICES LTD	7/1/2019	260,040.00	260,040.00		260,040.00	
355	RILEY FALCON SECURITY SERVICES LTD		73,080.00	73,080.00		73,080.00	
356	SILVERY ENTERPRISES	1/16/2020	234,000.00	234,000.00		234,000.00	
357	GEORONDIK ENTERPRISES		288,714.12	288,714.12		288,714.12	
358	BONDO PRIDE HOTEL	4/9/2021	158,400.00	158,400.00		158,400.00	
359	VICTORIA COMFORT INN	11/20/2020	342,000.00	342,000.00		342,000.00	
360	VICTORIA COMFORT INN		59,400.00	59,400.00		59,400.00	
361	NATION MEDIA GROUP	1/5/2021	113,680.00	113,680.00		113,680.00	
362	STANDARD GROUP	5/17/2021	302,760.00	302,760.00		302,760.00	

363	STANDARD GROUP	4/21/2021	240,120.00	240,120.00		240,120.00	
364	DISTINCTION GARDENS HOTEL	1/27/2021	65,000.00	65,000.00		65,000.00	
365	DISTINCTION GARDENS HOTEL	1/21/2021	60,000.00	60,000.00		60,000.00	
366	VICTORIA COMFORT INN	2/19/2021	110,400.00	110,400.00		110,400.00	
367	HOLYWING INVESTMENTS		87,464.00	87,464.00		87,464.00	
368	HOLYWING INVESTMENTS	3/9/2021	89,216.00	89,216.00		89,216.00	
369	DISTINCTION GARDENS HOTEL	2/26/2021	96,500.00	96,500.00		96,500.00	
370	VILLA INTERNATIONAL PALACE HOTEL	11/18/2020	80,000.00	80,000.00		80,000.00	
371	VILLA INTERNATIONAL PALACE HOTEL	3/15/2021	585,000.00	585,000.00		585,000.00	
372	VILLA INTERNATIONAL PALACE HOTEL	6/8/2021	225,000.00	225,000.00		225,000.00	
373	EVALOVELY INVESTMENTS LIMITED		49,500.00	49,500.00		49,500.00	
374	VICTORIA COMFORT INN	2/22/2021	120,000.00	120,000.00		120,000.00	
375	MFI Document Solutions Ltd	2/24/2021	110,780.00	110,780.00		110,780.00	
376	LAKESIDE AUTO GARAGE	21/05/2021	215,806.40	215,806.40		215,806.40	
377	RILEY FALCON SECURITY SERVICES LTD	21/05/2021	2,750,169.39	2,750,169.39		2,750,169.39	
378	STANDARD GROUP	25/02/2021	67,250.00	67,250.00		67,250.00	
379	OCEANIA TOURS & TRAVEL	25/02/2022	318,340.00	318,340.00		318,340.00	
380	VERO INVESTMENTS	1/2/2019	750,000.00	750,000.00		750,000.00	
381	OCEANIA TOURS & TRAVEL	6/11/2021	128,500.00	128,500.00		128,500.00	
382	ANCHOR SECURITY	6/4/2021	90,000.00	90,000.00		90,000.00	
383	STANDARD GROUP	2/28/2020	88,160.00	88,160.00		88,160.00	
384	STANDARD GROUP	9/22/2020	86,640.00	86,640.00		86,640.00	

385	DAUDI OWITI ABOGE		130,000.00	130,000.00		130,000.00	
386	afrisol consultation limited	12/4/2020	3,922,950.00	3,922,950.00		3,922,950.00	
387	SHAPIN DRIVING SCHOOL	28/11/2019	1,046,500.00	1,046,500.00		1,046,500.00	
388	ELGIBORH SOLUTIONS LIMITED	23/10/2020	1,285,920.00	1,285,920.00		1,285,920.00	
389	JOHN MARK OKWARO	20/11/2020	2,700,000.00	2,700,000.00		2,700,000.00	
390	AWELO INVESTMENT	27/11/2020	813,344.00	813,344.00		813,344.00	
391	Calmape	24/01/2020	684,140.00	684,140.00		684,140.00	
392	ELGIBORH SOLUTIONS LIMITED	27/11/2020	761,520.00	761,520.00		761,520.00	
393	Kenya Power	27/04/2020	2,324,054.00	2,324,054.00		2,324,054.00	
394	SHAPIN DRIVING SCHOOL	28/11/2019	32,500.00	32,500.00		32,500.00	
395	SHAPIN DRIVING SCHOOL	28/11/2019	46,500.00	46,500.00		46,500.00	
	SUB-TOTALS		**234,155,548.45**	**155,435,791.52**	**78,719,756.93**	**120,166,841.44**	**113,988,707.01**
	GRAND TOTAL		**1,358,492,424.58**	**601,738,507.65**	**756,753,916.93**	**539,689,191.91**	**818,803,232.47**

Annex 3 – Analysis Of Pending Staff Payables

Others (*specify*)					
LAPFUND	ALL	FY 2021/2022	162,976,866.08	127,400,578.78	35,576,287.30
LAPTRUST	ALL	FY 2021/2022	14,295,050.90	9,703,037.00	4,592,013.90
NITA	ALL	FY 2021/2022	2,811,000.00	411,000.00	2,400,000.00
PAYE-KRA	ALL	FY 2021/2022	456,380,552.52	418,381,288.15	37,999,264.37
SACCOS	ALL	FY 2021/2022	286,874,990.85	249,162,174.05	37,712,816.80
INSURANCE COMPANIES	ALL	FY 2021/2022	22,539,759.43	17,582,492.43	4,957,267.00
WELFARE ORGANIZATIONS	ALL	FY 2021/2022	9,946,744.75	8,580,629.20	1,366,115.55
COMMERCIAL LOANS	ALL	FY 2021/2022	509,943,789.07	508,526,269.47	1,417,519.60
HELB LOAN(UNIVERSITY LOANS)	ALL	FY 2021/2022	2,861,428.80	2,625,500.75	235,928.05
WCPS	ALL	FY 2021/2022	5,639,271.35	1,544,469.45	4,094,801.90
GOK-HOUSE RENT	ALL	FY 2021/2022	2,508,880.00	379,640.00	2,129,240.00
ACCOUNTING OFFICER-INTERNAL RECEIPT POSTING	ALL	FY 2021/2022	8,782,746.30	979,650.00	7,803,096.30
Sub total			**1,485,561,080.05**	**1,345,276,729.28**	**140,284,350.77**
Grand total			**1,485,561,080.05**	**1,345,276,729.28**	**140,284,350.77**

Annex 4 – Analysis Of Other Pending Payables

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021	Comments
			a	b	c=a-b		
Amounts Due To National Govt Entities							
1.							
2.							
Sub-Total							
Amounts Due To County Govt Entities							
3.							
4.							
Sub-Total							
Amounts Due To Third Parties							
5.							
Sub-Total							
Others (*Specify*)							
6.							
Sub-Total							
Grand Total							

Annex 5 –Analysis Of imprests and Advances
(a)Government Imprest

NO	NAME	DATE IMPREST TAKEN	AMOUNT TAKEN	AMOUNT SURRENDERED	BALANCE
1	WALTER OKELLO	4/11/2021	100,600.00		100,600.00
2	GEORGE KOKWAKO	4/11/2021	99,340.00		99,340.00
3	IMELDA SYLVIA ODUOR	17/11/2021	100,000.00		100,000.00
4	JARED OTIENO PAMBO	23/11/2021	87,500.00		87,500.00
5	ELIZABETH MOSA AGINA	8/12/2021	186,400.00		186,400.00
6	MAURICE OCHIENG ONDEYO	10/12/2021	88,000.00		88,000.00
7	PAMELA ADWERA OLUOCH	14/12/202	93,000.00		93,000.00
8	RICHARD ABONGO	21/01/2022	139,500.00		139,500.00
9	DORINE AUMA OMORO	21/01/2022	139,500.00		139,500.00
10	JULIA RANDIGA	21/01/2022	139,500.00		139,500.00
11	SOPHY ODIRA	21/01/2022	139,500.00		139,500.00
12	PETER OTIENO AWUONDAH	21/01/2022	139,500.00		139,500.00
13	SELYNE ALEX	21/01/2022	61,800.00		61,800.00
14	SYLVESTER ODERO OWUOR	3/2/2022	61,000.00		61,000.00
15	VINCENT OLOO	1/2/2022	650,000.00		650,000.00
16	PETER OCHOLA	1/2/2022	199,500.00		199,500.00
17	CHARLES OMOLLO	4/2/2022	150,000.00		150,000.00
18	DANCUN OWINO	15/06/2022	150,000.00		150,000.00
19	EVANS ONYANGO	16/06/2022	102,825.00		102,825.00
20	FELIX TINDI	23/06/2022	361,486.00		361,486.00
21	EUNICE FWAYA	23/06/2022	427,230.00		427,230.00
	TOTAL		**3,616,181.00**		**3,616,181.00**

(b) Salary Advance

Name Of Officer	*Date Advanced*	*Amount Advanced*	*Amount Recovered*	*Balance*
		Kshs	*Kshs*	*Kshs*
Name Of Officer				
Name Of Officer				
Name Of Officer				
Name Of Officer				
Total		**xxx**	**xxx**	**xxx**

Annex 6 – Summary Of Non-Current Asset Register

Asset class	Historical Cost b/f (KShs) 2020/2021	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out) during the year (KShs)	Historical Cost c/f (KShs) 2021/2022
Land	264,136,910.00	2,700,000.00	-	-	266,836,910.00
Refubishment of building	12,437,755.00	38,070,893.20			50,508,648.20
Construction and Civil Works	715,194,837.90	567,191,516.30			1,282,386,354.20
Purchase of Certified Seeds, Breeding Stock and Live Animals	21,446,704.00	24,993,427.80			46,440,131.80
Research, Studies, Project Preparation, Design & Supervision	42,015,868.00	2,506,000.00			44,521,868.00
Buildings and structures	4,950,686,064.91	262,373,398.68	-	-	5,213,059,463.59
Purchase of vehicle and other Transport equipment	324,482,986.00	6,050,000.00	-	-	330,532,986.00
Office equipment, furniture and fittings	89,791,309.95	21,939,871.00	-	-	111,731,180.95
ICT Equipment	153,289,074.60	3,606,916.00	-	-	156,895,990.60
Machinery and Equipment	495,937,073.35	18,165,354.00	-	-	514,102,427.35
Heritage and cultural assets			-	-	
Biological assets			-	-	
Intangible assets	28,424,090.00	19,294,834.00	-	-	47,718,924.00
Infrastructure assets- Roads, Rails	1,306,793,933.19	1,067,726,664.95	-	-	2,374,520,598.14
Work in progress			-		
Total	8,404,636,606.90	2,034,618,875.93	-	-	10,439,255,482.83

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

ii) The Historical Cost brought forward is accumulated figure of the previous financial year that were NOT captured in the financial year 2020/2021,the difference forms the basis of Additional Assets accrued/Acquired within the Financial Year 2021/2022.

Annex 7 – Inter-Entity Transfers

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
1	County Assembly	**85,243,430**	**246,643,943**	**262,609,010**	**294,614,560**	**889,110,943**	**889,110,943**		
2									
3									
9	**Total**	**85,243,430**	**246,643,943**	**262,609,010**	**294,614,560**	**889,110,943**	**889,110,943**		

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Director of Finance

County Executive

.....

Director of Finance

County Assembly/fund/project

Annex8: Contingent liabilities register

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						

Annex: 9 Reporting of Climate Relevant Expenditures

Name of the Organization
Telephone Number
Email Address
Name of CEO/MD/Head

Name and contact details of contact person (in case of any clarifications) .....

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		

Annex 10 Disaster Expenditure Reporting Template

Date: Entity						
Period to which this report refers (FY)	Year			Quarter		
Name of Reporting Officer						
Contact details of the reporting officer:	Email			Telephone		
Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments

Annex11: – Bank Reconciliation/FO 30 Reports

(Attach FO 30 Reports from IFMIS for all CBK Accounts)