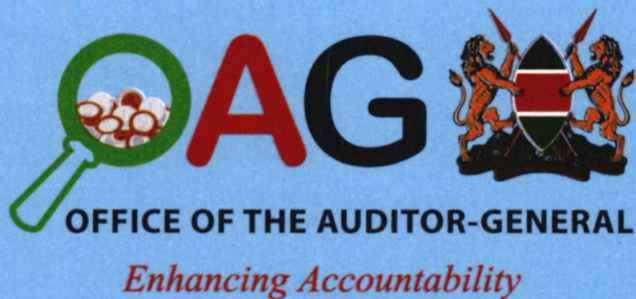


REPUBLIC OF KENYA



REPORT



OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF KISUMU

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

PAPERS LAID	
DATE	24/3/2024
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COUNTY GOVERNMENT OF KISUMU
(EXECUTIVE)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2023

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

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1. Acronyms and Glossary of Terms

a) Acronyms

Acronym	Meaning
ADP	Annual Development Plan
AIE	Authority to Incur Expenditure
CA	County Assembly
CARA	County Allocation of Revenue Act
CECM	County Executive Committee Member
CE	County Executive
CG	County Government
CIDP	County Integrated Development Plan
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CT	County Treasury
IPSAS	International Public Sector Accounting Standards
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
NT	National Treasury
WB	World Bank
KSHS	Kenya Shillings
PAC	Public Accounts Committee
PIC	Public Investment Committee
FY	Financial Year
IFMIS	Integrated Financial Management Information System
FIF	Facility Improvement Fund

b) Glossary of Terms

Fiduciary Management The key management personnel who had financial responsibility

2. Key Entity Information and Management

a) Background information

The County is constituted as per the Constitution of Kenya is headed by the County Governor, who is responsible for the general policy and strategic direction of the County. The County Executive is comprised of the following departments:

No.	Department	Major Responsibility
1.	Department of Finance, Economic Planning and ICT(E-Government) Services.	Ensure efficient and effective sourcing and management of financial and fiscal resources for accelerated development of Kisumu County.
2.	Department of Agriculture, Fisheries, Livestock Development and Irrigation.	Promote innovative, commercially oriented and modern agriculture in Kisumu County.
3.	Department of Water, Environment, Natural Resources and Climate Change.	Enhance access to safe and healthy environment with sustainable water supply and irrigation systems that are climate resilient through a multi sectoral approach.
4.	Department of Public Service, County Administration and Participatory Development, Office of the Governor	Attract, retain, and transform County Public Service for improved service delivery
5.	Department of Medical Services, Public Health and Sanitation	Transform the livelihood of the people of Kisumu County through responsive and sustainable technologically driven evidence based and client centre health system for accelerated attainment of the highest standards of health.
6.	Department of Education, Technical Training, Innovation and Social Services.	To provide excellent and vibrant leadership in offering foundational education, technical training and social services through integration of innovation in service delivery for the development of productive human capacity in Kisumu County.
7.	Department of Sports, Culture, Gender and Youth Affairs.	Offer high quality tourism, culture, arts and sports facilities, products and services capable of competing on the global stage.
8.	Department of Lands, Physical Planning, Housing and Urban Development.	Champion sustainable land management, planned urban and rural development and decent housing for all.
9.	Department of Infrastructure, Energy and Public Works.	Develop, operate and sustain world class transport infrastructure, Roads and Public Works activities that meet the demand and expectations of the citizen.
10.	Department of Trade, Tourism, Industry and Marketing.	Provision of strategic leadership, policy direction and set the agenda for achieving socio-economic and political development in Kisumu County.

b) Key Management team



**H.E. Prof. Peter Anyang' Nyong'o
Governor, County Government of Kisumu**



H.E. Dr. Mathew Ochieng Owili
Deputy Governor, County Government of Kisumu



Ms. Judith Oluoch
Ag. CS & CECM Public Service,
County Administration and
Participatory Development, Office
of the Governor.



Mr. George Omondi
CECM Finance, Economic
Planning and ICT(E-Government)
Services.



Mr. Salmon Orimba
CECM Infrastructure, Energy and
Public Works



Ms. Farida Salim
CECM Trade, Tourism, Industry
and Marketing



Mr. Kennedy Onyango
CECM Agriculture, Fisheries,
Livestock Development and
Irrigation.



Dr. Gregory Ganda
CECM Medical Services, Public
Health and Sanitation



Mr. John Awiti
CECM Education, Technical
Training, Innovation and Social
Services



Ms. Meryline Agwa
CECM Water, Environment,
Natural Resources and Climate
Change



Mr. Kennedy Hongo
CECM Lands, Physical Planning,
Housing and Urban Development



Ms. Beatrice Odongo
CECM Sports, Culture, Gender
and Youth Affairs.

c) Fiduciary Management

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

No.	Accounting Officer	Name
1.	CECM Finance, Economic Planning and ICT(E-Government) Services	Mr. George Omondi Okong'o
2.	Chief Officer Department of Finance, Economic Planning and ICT	Mr. Paul Njenga Waweru
3.	Chief Officer Department of Infrastructure, Energy and Public Works	Eng. Okia Daniel Otieno
4.	Chief Officer Department of Trade, Tourism, Industry and Marketing	Mr. Bovince Ochieng
5.	Chief Officer Department of Agriculture & Irrigation, Livestock & Fisheries	Mr. Erick Omondi Ogalo
6.	Chief Officer Department of Water, Environment, Natural Resources and Climate change	Mr. Francis Okoth Asuna
7.	Chief Officer Department of Medical Services, Public Health and Sanitation	Dr. Joshua Ojwang Lusi

Kisumu County Executive
Annual Report and Financial Statements
for the year ended 30th June, 2023

No.	Accounting Officer	Name
8.	Chief Officer Department of Education, Technical Training, Innovation and Social Services	Mr. Fredrick Mula Osewe
9.	Chief Officer Department of Public Service, County Administration and Participatory and Development	Ms. Benter Omollo
10.	Chief Officer Department of Sports, Culture, Gender and Youth Affairs	Mr. Timothy Ajwang Nyakwamba
11.	Chief Officer Department of Lands, Housing and Physical Planning	Mr. Victor Ndereba Kanyaura
County Treasury		
No.	Designation	Name
1.	Director Finance	Mr. Martin Okode
2.	Director Revenue	Mr. James Kungu
3.	Director Procurement	Ms. Joan Achieng
4.	Director Budget	Mr. Elvis Otieno
5.	Head of Financial Reporting Unit	Mr. Maurice Okoth

d) County Entities

The county has also created the following statutory committees/boards/corporations/funds

- i. Kisumu County Revenue Board
- ii. Kisumu Lakefront Development Ltd
- iii. City of Kisumu
- iv. Kisumu County Emergency Fund
- v. Kisumu County Education Fund
- vi. Kisumu County Facility Improvement Fund
- vii. Kisumu County Executive Car Loan and Mortgage Fund

In addition, the County established the County Public Service Board in line with the County Government Act of 2012 with the following members: -

No.	Name	Position
i.	Mr. Charles Babu Karan	Chairman
ii.	Mrs. Jacinta Mary A. Kapiyo	Vice-Chairlady
iii.	Mrs. Jane Akinyi Oyare	Member
iv.	Mr. Nashon Otieno Aluoka	Member

v.	Mr. Stephen Otieno Orot	Member
vi.	Mr. Edward Joash Kochung'	Member
vii.	Mr. Hesbon Owuor Hongo	Secretary

e) County Hospitals

- i. Jaramogi Oginga Odinga Teaching and Referral Hospital
- ii. Kisumu East District Hospital
- iii. Kombewa District Hospital
- iv. Muhoroni District Hospital
- v. Nyakach Sub-County Hospital
- vi. Lumumba Health Centre
- vii. Chulaimbo Sub-District Hospital
- viii. Ahero Sub-District Hospital

f) Fiduciary Oversight Arrangements

i. Audit and finance committee activities

The Internal Audit Department of the County Government of Kisumu ensures that the internal controls exist and are adhered to. The Internal Audit reports directly to the County Audit Committee.

The committee is comprised of the following members: -

No.	Name	Position	Qualifications
1.	Dr. Joshua Wanjare	Chairman	PhD. Strategic Management and Accounting, CPA(K)
2.	Mr. Jacob Tom Ojwando	Member	MBA Finance, CPA (K)
3.	Mr. Philip Achieng Owang	Member	MBA Finance Certified Fraud Examiner
6.	Godfrey Dienya	Committee Secretary	BCOM, CPA (K), CPS(K)

ii. Parliamentary committee activities

- ❖ Senate PAC
- ❖ Senate PIC

iii. County Assembly of Kisumu

Assembly, Pursuant to the Constitution of Kenya, 2010 and the County Government Act, 2012, has fiduciary oversight role over the execution of the functions of the County Government; under Article 8(1) c) of the County Government Act, 2012, it approves the budget and expenditure of the county government in accordance with article 207 of the Constitution of Kenya; it approves the borrowings of the County Government in accordance with article 212 of the Constitution of Kenya, 2010.

iv. Development partner oversight activities

v. OAG

vi. OCOB

vii. County Executive Committee

g) County Executive Headquarters

P.O. Box 2738

Prosperity Building/House/Plaza

Avenue/Road/Highway

KISUMU, KENYA

h) County Executive Contacts

Telephone: (254)

E-mail: treasury@kisumu.go.ke

Website: www.kisumu.go.ke

i) County Executive Bankers

Central Bank of Kenya Haile Selassie Avenue P.O. Box 60000 City Square 00200 NAIROBI, KENYA	KCB LTD Kisumu Main Branch P.O Box 17-40100 Kisumu	Cooperative Bank of Kenya Kisumu Branch P.O Box 1511-40100 Kisumu.
National Bank of Kenya National Bank Building Harambee Avenue P.O Box 72866-0200 Nairobi	SBM Bank Ltd 1 ST Floor Tuffoam Mall Achieng Oneko Road Kisumu	Equity Bank Ltd Equity Centre, Hospital Road, Upper Hill, P.O. Box 75104-00200 Nairobi.

j) Independent Auditors

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

k) County Attorney

P.O. Box 2738
Prosperity Building/House/Plaza
Avenue/Road/Highway
Kisumu

3. Governance Statement

Kisumu is one of the 47 County governments created by the Constitution of Kenya, 2010. The County is headed by the Governor, who is responsible for the general policy and strategic direction of the County. He is assisted by a Deputy Governor.

The County is made up of a County Assembly, County Executive and the County Public Service Board, beside other County Government Entities. The County Executive is structured in terms of departments, headed by a County Executive Committee (CEC) Member. The CECs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in the Constitution.

The County Executive

The Kisumu County Government is managed by an Executive Committee also known as the Cabinet. There are eleven departments making up the executive committee. The County Secretary serves as Secretary to the Executive committee.

The County government runs an open-door policy and has clear guidelines on dealing with various stakeholders. This is done through the offices of the County Secretary and the CECM for Public Service, County Administration and Participatory Development.

The County government has developed a robust Public Participation Policy awaiting approval by the County Assembly. Moreover, the county has a distinct Directorate overseeing public participation and currently developing a communication policy to help strengthen our stakeholder engagement.

Kisumu County has put in place safeguards against corruption and unethical conduct by its officers. This is guided by the Leadership Integrity Act, 2012, Public Officer Ethic Act 2003 (amended), the Ethics and Anti-Corruption Commission Act (reviewed). Members of the CECM taking oath of office must also pledge to abide by the integrity regulations.

The relationship between the executive and the County Assembly is well spelt out in the County Government Act. The County Assembly through its committees carry out its oversight roles by summoning various departments of the executive to explain their activities and service delivery. Departments also frequently present policies and Bills for approval by the Assembly.

Section 155(5) of the Public Finance Management Act (PFM) 2012 and Regulations provide for the establishment of an internal audit committee and sets out its functions. The county government of Kisumu has an audit committee established and is operational. Currently, we have three audit committee members whose terms were renewed on 31st May, 2021 for a further and final three-year term. The main objective of the committee is to support the accounting officers in discharging their responsibilities as provided for in the PFM Act 2015 enhance efficiency and effectiveness in operations, and service delivery to the county so as to achieve its strategic objectives. The committee has an audit charter in place for their operations and is reviewed annually.

4. Forwarded by the CECM Finance and Economic Planning

It is my pleasure to present the county of Kisumu Executive Annual Financial Statements for the FY 2022/2023. The County Treasury is mandated to prepare annual report on all the County Departments and submit the same to the County Assembly not later than three months after the end of each year in accordance with Sec. 166(4) of the Public Finance Management Act, 2012. It is upon this backdrop that I forward the executive annual report for the year ended 30th June, 2023. The same report has been sent to the relevant statutory bodies as provided for in the PFM Act.

The report presents budget execution status covering the period 1st July, 2022 to 30th June, 2023, with comparative actual achievements and budgeted amounts for the previous year 2021/2022. It contains the revenue performance; both locally generated and an equitable share from the national revenue, grants to level 5 hospitals, User Fees, Maternity Fees, Road Maintenance Levy and donor funds and other development partners' contributions for the year 2022/2023. Also included in the report are the annual budgeted revenues and expenditures for FY 2022/2023.

The county was unable to achieve its development objectives due to a number of factors including late disbursement of the exchequer by the national treasury and IFMIS operation among others.

A detailed analysis of the revenue heads and their major classifications together with a detailed analysis of the payments has been included for better understanding of the figures contained herein.

Chart 1. An analysis of Exchequer releases- Budgeted vs Actual Receipts excluding own source revenue

During the year ended 30th June, 2023, the County received funding from the National government to the tune of Kshs. 8,989,400,165 against final revised budget of Ksh. 9,386,846,495

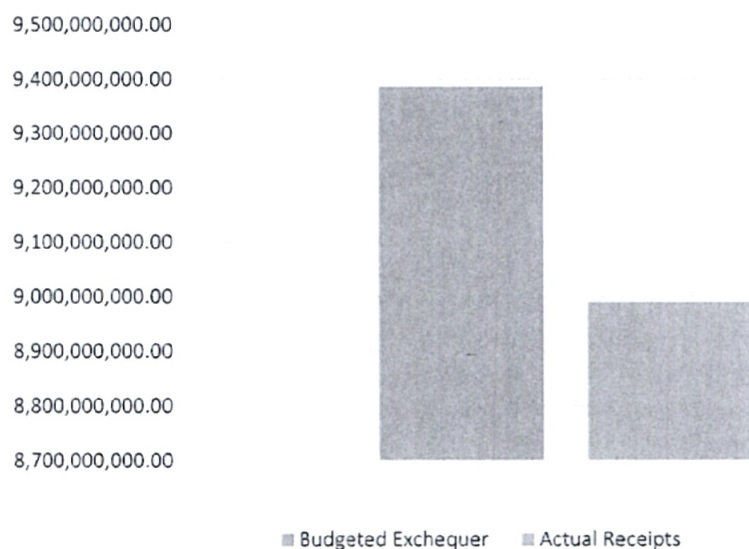


Chart 2: An analysis of actual expenditure

During the financial year the County Government of Kisumu spent a total of Kshs. 8,439,183,251 broken down into Kshs. 4,374,160,138 for Personnel Emoluments, Kshs. 2,118,036,508 for Operations & Maintenance and

**Kisumu County Executive
Annual Report and Financial Statements
for the year ended 30th June, 2023**

Kshs. 1,946,986,605 for Development with an amount of Kshs. 869,794,309 transferred to the County Assembly.

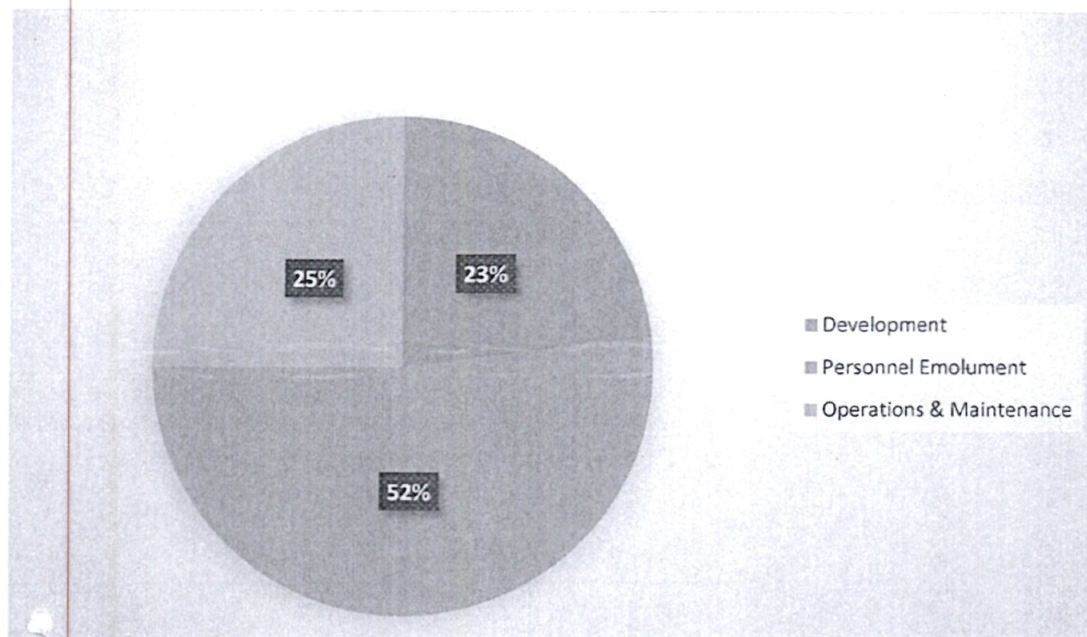


Table 1. Actual quarterly disbursements

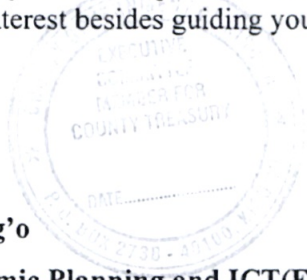
The disbursements refer to the total funds received through the CRF account. This is as tabulated here below: -

Descriptions	TOTAL Q 1	TOTAL Q 2	TOTAL Q 3	TOTAL Q 4	GRAND TOTAL
Equitable share CRF-Executive	1,324,312,977.00	1,966,404,114.00	1,324,312,975.00	4,053,200,316.00	8,668,230,382.00
DANIDA	0.00	0.00	0.00	21,991,500.00	21,991,500.00
World Bank-Kenya Devolution Support Pro	0.00	0.00	0.00	0.00	0.00
Conditional Allocations-Development of Y	0.00	0.00	0.00	0.00	0.00
World Bank Grant for THS	0.00	0.00	0.00	0.00	0.00
WORLD BANK Grant for Devolution advi	0.00	0.00	0.00	0.00	0.00
WORLD BANK-Locally-Led Climate Actio	0.00	0.00	11,000,000.00	11,000,000.00	22,000,000.00
Conditional allocations compensation for us	0.00	0.00	0.00	0.00	0.00
Conditional allocations for leasing of medic	0.00	0.00	0.00	0.00	0.00
Conditional allocations for RMLF	0.00	0.00	0.00	0.00	0.00
EU Grant for instruments for devolution ad	0.00	0.00	0.00	0.00	0.00
IDA (World Bank) Climate Smart Agri Proj	0.00	0.00	70,007,432.00	0.00	70,007,432.00
IDA (World Bank) Kusp (UDG)	0.00	0.00	0.00	2,339,915.00	2,339,915.00
IDA (World Bank) Kusp (urban Institutions	0.00	0.00	0.00	0.00	0.00
UHC Funds	0.00	0.00	0.00	0.00	0.00
Sweden ASDSP	0.00	0.00	4,830,936.00	0.00	4,830,936.00
EU Water tower protection and Climate cha	0.00	0.00	0.00	0.00	0.00
PRACTICE	0.00	0.00	0.00	0.00	0.00
World Bank-Kenya Informal Settlement Imp	0.00	0.00	0.00	200,000,000.00	200,000,000.00
	0.00	0.00	0.00	0.00	0.00
Total share of National Revenue	1,324,312,977.00	1,966,404,114.00	1,410,151,343.00	4,288,531,731.00	8,989,400,165.00

With this summary, it is my sincere hope and belief that you will find this annual financial report very useful in your respective areas of interest besides guiding your decisions at the various sectors/levels.



George Omondi/Okong'o



CECM Finance, Economic Planning and ICT(E-Government) Services

5. Statement of Performance against County Predetermined Objectives

Introduction

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer when preparing financial statements of each County Government 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

The County's 2018-2022 County Integrated Development Plan (CIDP) has identified ten 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 Kisumu County's 2018-2022 CIDP are:

- a) Revitalising agriculture for food security and agribusiness,
- b) Ensuring a healthy population living in a clean and secure environment,
- c) Modernising infrastructure,
- d) Promotion of skills development and innovation,
- e) Conservation of environment while opening the Kisumu lake front for business,
- f) Promotion of decent housing
- g) Promotion of sports, culture and arts,
- h) Promotion of sustainable energy sources in industrialisation and service sector development,
- i) Promotion of tourism driven by culture and heritage and,
- j) Deepening the structures of devolved governance.

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

Progress on Attainment of Development Objectives from Annual Development Plan for FY 2022/2023

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:

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Part E: Summary of Programme Outputs and Key Performance Indicator

1. Health

Program Name	Objective	Net Approved	Actual Expenditure	Outcome	Remarks
County and Sub County Hospitals	To Provide referral Curative services	185,100,000	73,431,713	The hospitals provided 141,736 in patient curative services and 3,020,836 outpatient consultations	The network of hospitals provided curative consultations to the population in need
Jaramogi Oginga Odinga Teaching and Referral Hospital	To Provide Specialized curative services	160,000,000	110,000,000		
Kisumu County Referral Hospital	To Provide Specialized curative services	60,560,000	60,559,969		
Health Policy	To Provide Policy and Strategic Directions	378,500	30,000	Drafted 1. Annual Work Plan 2. Sector Working Group Report 3. CIDP III (Health Sector) 4. County Health Sector Strategic and Investment Plan III	These 4 documents(outcomes) are necessary for the Strategic, Operational and Tactical operations of the Sector
General Administration and Human Resource Management	To provide for the general administration and the management and development of the human resources for health	2,925,372,330	2,900,553,991	All health care workers and the Community health Volunteers were paid their salaries, allowances and stipends for the services they provided to the public	The Services provided by the health workers were appraised.
Mental Health	Reduce Mental Illnesses and restore mental wellness	240,500	240,500	Kisumu County Mental Health Strategy in draft	The amount unspent; the drafting of the Mental Health Strategy was supported by partners.
Primary Health Care	Provide high quality accessible health in communities	236,574,134	92,640,551	The Preventive service on Immunization attained 87% in the FY 2022/2-23	The primary health Care provided for items that work directly to provide for Preventive and promotive health services and operations of the primary health facilities
Reproductive Maternal and Child Health	Reduce Maternal, neonatal, child and adolescent ill health	6,750,000	3,800,000	Attain Skilled Birth Attendance of 82%	Skilled birth attendance was targeted at 80%. An achievement of 82% is satisfactory measure of access of health service to women of reproductive age

2. WATER AND ENVIRONMENT

PROGRAMME 1: WATER SERVICE PROVISION AND MANAGEMENT							
Objective 1.1: Improve access to water services from 58% to 68%							
Programme outcome: Improved access to safe water							
Sub Programme	Key output	Key Outcomes	Key performance indicators	Baseline	Targets		Remarks*
					Planned	Achieved	
Rehabilitate and expand existing 14 water treatment works	Rehabilitated and upgraded water facilities	Water production efficiency increased	% of increase in production efficiency		7.6%	0	Inadequate funds
Rehabilitation and expansion of pipe network, in rural, peri-urban and informal settlement		Distance of accessing to safe water reduced	Distance of accessing to safe water		300M	500M	-Average distance of accessing to safe water is at 500M -Inadequate funds hence target not achieved
Rehabilitation and upgrading of existing viable boreholes	Rehabilitated and upgraded existing boreholes	Increased Number of functional boreholes	Number of rehabilitated and upgraded boreholes		20	14	-Support by development partners enabled the achievement
Drilling and equipping of new boreholes	New drilled and equipped boreholes	Increased number of functional boreholes	Number of boreholes drilled and equipped		26	26	Support by development partners enabled the achievement
Protection and rehabilitation of viable springs	Springs protected and rehabilitated	Springs protected and rehabilitated	No of springs protected and rehabilitated		17	2	-Inadequate funds

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Construction of Soin -Koru Dam		Adequate water coverage in upcoming urban centers and rural areas	Number water schemes developed	0	1	0	-Inadequate funds allocation for the project by the national Government
PROGRAMME 1: WATER SERVICE PROVISION AND MANAGEMENT							
Objective 1.2: Increase Storage per capita per day from 8 liters to 25 liters							
Programme Outcome: Improved water storage capacity							
Promotion of rainwater harvesting systems at institutions	Rainwater harvesting systems developed in institutions	Increased rainwater storage facilities in institutions	Capacity of rainwater facilities in institutions		1400M3	0	-Inadequate funds. -Long dry spell worked against investment in rainwater harvesting
Increase water storage capacity in rural areas	Water storage tanks constructed in Rural areas	Increased water storage capacity in Rural	Capacity of increase in water storage capacity in rural areas		5832 M3	30m3	Insufficient funds
Desilting of Existing water pans	Desilted pans	Increased storage and holding capacity of Existing pans	Number of water pans desilted		2	0	Insufficient funds
PROGRAMME 1: WATER SERVICE PROVISION AND MANAGEMENT							
Objective 1.3 Create Enabling Environment for water service Provision and management							
Programme Outcome: Properly regulated and Coordinated water Sector							

Capacity Building of staff		Highly skilled and motivated staff	Number of trainings undertaken	0	2	3	Support from partners enabled the achievement
Strengthening of Kisumu County WASH Network		Properly Coordinated and effective WASH Network	Number of WASH Network meetings held	4	4	4	Support from development part
PROGRAMME 2: ENVIRONMENT AND NATURAL RESOURCES							
Objective 2.1: To enhance a clean and health environment							
Outcome 2.1: Clean and healthy environment							
Solid Waste Management	Waste collection and evacuation in major markets		Tonnage of waste from major markets Evacuated to Kasese		3600	1000	Inadequate funding
	Conduct periodic clean ups in major markets and centres		No of Clean Ups		7	3	Inadequate funding
	Sensitization and awareness on best practices in solid waste management		No of Sensitization		7	7	Partners support enhanced the activities
	Improvement of Kasese Drainages		Lenth of Drainages (Km)		10	10	County support

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for the year ended 30th June, 2023*

Conservation and Protection of Natural Resources	Sensitization and awareness on various issues including sand harvesting, riverbank protection, forest conservation and best practices in various ecosystems		No. of Forums		7	4	Inadequate funding
	Seedlings propagated and grown		No of seedlings propagated		200,000	70000	Only through partner's support.
	Networking partnerships and agreements with stakeholders		No of joint activities undertaken		3	3	
	Improved water way/ Drainage/river county wide		No of kms opened		10	10	
Compliance To Environmental Laws and Safeguards	Sensitization and awareness on various environmental laws policies and regulations		No of sensitizations		5	2	Achieved through partner support
	Monitoring and surveillance in areas of non-compliance		No of Surveillance		14	7	Lack of noise measurement equipment
	Environmental impact assessments and audits		No of reports reviewed		100	250	Increased number complying developers and support to

							Kenya Climate Smart agriculture project
PROGRAMME 3: CLIMATE CHANGE GOVERNANCE, ADMINISTRATION AND PLANNING							
Objective 3.1 : Strengthen institutions, coordination framework, planning and budgeting							
Outcome 3.1: Improved institutional framework for implementation of climate change act and county climate change policy							
Sub Programme	Key Outputs	Key Outcomes	Key performance indicators	Baseline	Planned Targets	Achieved Targets	Remarks*
Governance, Administration, Planning & Capacity building	Formation of Ward Climate Change planning committees	Committees formed to drive climate change agenda	No. of ward committees formed	5	35	35	
	County gazettement of Climate Change planning committees	Operational committees	Gazette notice	0	1	1	
	Climate Change trust fund	Climate change funds allocated	Trust Fund formed	0	1	1	
	Development of County Climate Change Action Plan	Climate actions planned and implemented	No. of Action plans developed	0	1	1	
	Develop Ward resilience/adaptation plans	Adaptation plans implemented at the ward level	No. of ward adaptation plans developed	0	35	0	Inadequate funds for implementation
	Capacity building of ward climate change, County Planning committee and Climate change council	Improved capacity of the planning committees	No of CC Village committees strengthened and operationalized	0	7	0	Inadequate funds for implementation

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	Enhance disaster Risk Reduction measures through capacity building in DRR	Increased awareness on DRR	No. of ward and village DRR committees formed and operational	0	5	0	Inadequate funds for implementation
	Kisumu County Climate Change Working Group meetings	Forums for dialogue & knowledge sharing	No. of meetings held	2	4	1	
	Capacity Building and training of Kisumu County Climate Change Working Group	Improved capacity of the staff	No. of officers trained		30	0	Inadequate funds for implementation
	Monitoring and evaluation of projects and programmes	Ensure compliance	No. of programs/projects monitored & evaluated				FLLoCA projects moved to the next financial year
PROGRAMME NAME 3: CLIMATE INFORMATION SERVICES AND ADVOCACY							
Objective : 3.2 To strengthen climate change information services							
Outcome 3.2 Informed community on weather advisories and other climate related information							
Sub Programme	Key Outputs	Key Outcomes	Key performance indicators	Baseline	Planned Targets	Achieved Targets	Remarks*
Climate Information Services and advocacy	Participatory scenario Planning sessions (PSPs)	Improved awareness on climate information	No of PSPs carried out	2	2	1	Funds were only available to conduct one PSP

	Dissemination of weekly and monthly weather forecasts	Improved awareness on climate information	No of weather forecast updates shared	48	48	48	
	Installation of Automatic Weather Station (AWS)	Improved weather data collection	No. of AWS installed	1	5	0	Funds not allocated
	Completion of the draft Climate Information Service Plan (CIS)	Improved coordination & implementation of climate services	Completed CIS plan	0	1	0	Inadequate funds for implementation
	Climate information programs aired-Radio talk shows (On seasonal advisories)	Increased level of awareness	No. of radio talk shows	2	2	1	Inadequate funds for implementation
	Formation of climate change Desks	Improved mainstreaming of climate actions into different sectors	No. of Climate change desks formed per department	0	10	0	To be formed in the next financial year
	Media strategies developed	Improved dissemination of climate information	No. of media strategies developed	0	7	1	Inadequate funds for implementation
PROGRAMME 3: CLIMATE CHANGE ADAPTATION AND MITIGATION							
Objective 3.3 : To improve community resilience to Climate change							
Outcome 3.3 : Improved resilience to climate change							

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Sub Programme	Key Outputs	Key Outcomes	Key performance indicators	Baseline	Planned Targets	Achieved Targets	Remarks*
Production/ growing of indigenous and fruit trees seedling (Biotechnology centre project)	Production of tree seedlings	Improved tree/forest cover	No. of tree seedlings produced	9,000	100,000	0	Vandalism of seedling production site
Community sensitization on climate change adaptation and mitigation	Training communities on resilience and Clean energy technologies	Increased uptake of clean cooking technologies	No. of people trained		720	50	Inadequate funds for implementation
Climate change education in schools, and clubs	Sensitization in schools	Increased awareness levels in schools	No. of schools sensitized	4	50	0	Inadequate funds for implementation
	Formation of Climate Change Clubs in schools	Increased awareness levels in schools	No. of climate change clubs formed		7	0	
	Sensitization and training of green champions	Increased awareness levels in the community	No. of sensitizations held		35	0	

	Ward and village green champions registered		No green champions registered		35	0	
PROGRAMME 3: PARTNERSHIP IN CLIMATE RESEARCH, INNOVATION AND DEVELOPMENT							
Objective 3.4 : To enhance and strengthen resource mobilization and partnerships							
Outcome 3.4: Enhanced funding for climate change projects and activities							
Sub Programme	Key Outputs	Key Outcomes	Key performance indicators	Baseline	Planned Targets	Achieved Targets	Remarks*
Enhancing Partnership and collaboration	Development of Sustainable Energy and Climate Change Action Plan (SEACAP) and pilot projects	Implemented plan for climate action	Action Plan developed	0	1	1	
			Pilot projects implemented	0	3	1	
	Development of GCF Proposal & Spatial Plans for 4 satellite towns under Complex Urban Systems for sustainability (CUSSH) and Health-Research	Secured funds for implementation	-GCF Proposal developed	0	1	1	
			-Spatial Plan developed	0	4	0	

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3. ROADS, TRANSPORT AND PUBLIC WORKS

OBJECTIVES	OUTCOME	INDICATOR	PERFORMANCE
To develop and Maintain roads and storm water drainage to global standard	Increased efficient transportation of people, goods and services	% of motorable and passable roads within the County. No of Kms of roads improved .	In the FY 2022-2023, the department upgraded 4.6km of Gravel road to Bitumen standard and constructed and maintained 137km of gravel roads thus increased motorable roads by 5% within the county. The following roads constructed and upgraded see annex 1
Rural Electrification	Increased energy access, business hours and security in the markets and the surrounding areas for socio-economic well-being	No. of highmast floodlights installed in market centres, dispensaries, beaches etc.	4 No. High mast floodlight were installed increasing business hours by 4 hours daily and also reducing crime rate by 50%
Energy Efficiency & Conservation	Reduced utility bills, create jobs, and help stabilize electricity prices and volatility	Roadmap towards 100%RE Developed	1 roadmap is in final stage and TOR for service provider for 100%RE project in Kisumu developed and advertised
Renewable Energy for Sustainable Development	Reduced cost of energy and increased number of household using clean energy	No. of Biogas installed and Awareness created	2 no Biogas plants were installed in 2 demonstration sites 1 awareness creation workshop and demonstration on Clean Cooking done

4. TRADE, TOURISM AND MARKETING

Objective	Outcome	Indicator	Performance
To promote the growth and development of a vibrant and sustainable enterprise and cooperative sector	Improved business environment and growing MSEs	No. of markets rehabilitated & infrastructure improved	Installation of 15Meters high mast floodlight at Rabuor Junction in Kobura Ward, Nyawita in North West Kisumu Ward, Kamagore in East Seme Ward
		No. of ablution blocks & toilets constructed	Constructed and completed of a 4 door toilet at Nyayo Market

		No. of trainings conducted	Jiinue Business Accelerator training SME Loop Training & Coaching program Capacity Building Program Entrepreneurs training in collaboration with Self Help Africa(SHA)
		No. of businesses supported with credit facilities	203 individuals and groups
		No. of Cooperative Societies audited	32 Cooperative Societies Audited
		No. of cooperative Management Committee & members trained	66 trainings conducted
		Revenue Collected from audits	KES 247,380/- collected from audit fees
To enhance consumer protection and fair trade practices	Compliance to Weights and Measures Act (Legal Metrology Act) and Trade Descriptions Act	No. of traders weighing and measuring equipment verified and stamped	A total of 1,796 equipment were verified and stamped
		No. of trading premises inspected	A total of 50 trading premises inspected
To position Kisumu County as an investment hub and tourist destination offering unique, high-end, distinct and diverse tourism products	Increased income from Tourism	No. of marketing campaigns established/done	Launched Kisumu My Pride Marketing Campaign on 9 th April, 2023 at Hippo Point Public Beach, Kisumu
		No. of Digital Tourism Posts made	Kisumu My Pride Facebook Page with over 1 million reach and WhatsApp Group sector updates with over 1,000 sector membership
		No. of tourism exhibitions	Held tourism exhibition during Fish Fiesta Event held at from 6 th to 9 th April, 2023
		No. of engagements and meetings undertaken.	Held two sector workshops at the departmental boardroom and one at Acacia Premiere.
		No. of Sports tourism	Held boat race in the sub county and final county event at hippo point
To facilitate an accelerated growth of the industrial sector through provision of enabling policy, legal and institutional framework	Enhanced industrial growth and promotion of value addition	Supply and installation of bakery equipment at Kochieng Tomatoe Processing Plant	Bakery equipment Supplied and installed
		Construction of Ablution block at Kochieng Tomatoe Processing Plant	Ablution block constructed
Mitigate against alcohol drugs and substance abuse	Reduction of Alcoholic Drinks and Substance Abuse Cases	Mapping liquor outlets in all sub counties	1,929,000 outlets mapped
Mitigate against betting and gaming	Controlled betting and gaming	Mapping pool tables and Casino	16,000 outlets mapped

5. LANDS, HOUSING AND PHYSICAL PLANNING

No.	Program	Housing & Urban Development			
	Sub-Programme	Objective	Target/Planned	Achievement	Remarks
1.	Affordable housing program	Promote decent housing for the residents of Kisumu County	2000 No housing units Housing development partnerships	Negotiation meetings with NHC over county debt Negotiations with a prospective Chinese investor to redevelop housing estates	Discussions were held with the CS Housing & Urban Development on the possible collaboration of the development of Arina estate
2.	Urban Development	Sustainable urban development & management	Appointment of the Ad Hoc Committee on the establishment of municipalities in Kisumu County Completed Ad Hoc Committee report on the establishment of new municipalities Shortlisting and vetting of Municipal Board Members Participation in the first Kenya Urban Forum in Naivasha.		

PHYSICAL PLANNING & LAND ADMINISTRATION SECTION

No.	Program	Physical Planning			
	Sub-Programme	Objective	Target/Planned	Achievement/	Remarks

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3.	Physical Planning.	Development application.	400 No applications	560no development processed.	Technical Evaluation and approval committee
		Planning for market	20 No market	1 market planning process ongoing	Budget constrain/looking for developing partners to do the 19 markets.
		Preparation of integrated detail plans for towns	7 No.plans	3 No.Plans	Kisumu City Intergrated physical and land use plan completed. Ahero and muhorini plans are almost completed.
		Automation of development application	1 No	Not yet	In consultation with previous provider to consider reviving the platform.
		Outdoor advertisement and billboards	10 No.	1	The facing challenges in handling billboard applications due to the application process being domiciled in the finance department. The finance department has not provided the necessary data or handed over the responsibility to the lands department. Urgent action is required to transfer the application process to the lands department and ensure seamless data sharing to enable efficient handling of billboard applications.
4.	Lands Administration	GIS station	1 No.	1 No.	Donation from FAO(Food and Agriculture Organization of United Nation)under the digital land governance programme

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		Valuation Roll	1 No.	1 No.	Finished but there was court injunction and directive that proper public participation be done. Invitation letter to consultant was done and budget raised for public participation as directed by court.
		Dispute resolution	50	70	Lands transition committee.
		Change of names	60	70	Lands transition committee.

6. Environmental and Sustainability Reporting

1. Sustainability strategy and profile

The top management especially the accounting officer should refer to sustainable efforts, broad trends in political and macroeconomic affecting sustainability priorities, reference to international best practices and key achievements and failure.

2. Environmental performance

Outline clearly, environmental policy guiding the organisation, provide evidence of the policy. Outline successes, shortcomings, efforts to manage biodiversity, waste management policy and efforts to reduce environmental impact of the organisation's products.

3. Employee welfare

Give account of the policies guiding the hiring process and whether they consider the gender ratio, whether they take in stakeholder engagements and how often they are improved. Explain efforts made in improving skills and managing careers, appraisal and reward systems. The organisation should also disclose their policy on safety and compliance with Occupational Safety and Health Act of 2007, (OSHA.). How is the entity treating its staff to ensure that talent is retained to continue offering the services needed by the citizenry.

4. Market place practices-

The organisation should outline its efforts to:

a) Responsible Supply chain and supplier relations-

Explain how the organisation maintains good business practices, treats its own suppliers responsibly by honouring contracts and respecting payment practices.

b) Responsible ethical practices-

Corruption free environment

c) Stewardship of goods and services

Outline efforts to safeguard the rights and interests of its citizens.

5. Community Engagements

Give evidence of community engagement including charitable giving (cash & material), Community Social Investment and any other forms of community social responsibility. The statement may also include how the organisation promotes education, sports, healthcare, labour relations, staff training and development, and water and sanitation initiatives)

7. Statement of Management Responsibilities

Section 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity 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, 2023. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county 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, 2023, 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 22nd September, 2023.



George Omondi Okong'o



CECM – Finance, Economic Planning & ICT (E-Government) Services

REPUBLIC OF KENYA

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



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

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Kisumu set out on pages 36 to 97, which comprise of the statement of assets and liabilities as at

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

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

Basis for Qualified Opinion

1. Anomalies in Cash and Cash Equivalents

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.365,945,566 which, as disclosed in Note 8(A) to the financial statements consists of bank balances of Kshs.365,843,516 and cash balances of Kshs.102,050. However, review of the bank reconciliation statements for the various accounts held by the County Government had the following anomalies:

- i. Note 8(A) to the financial statements reflects a balance of Kshs.365,843,516 in respect to bank balances. However, cash and bank records including cashbooks, bank reconciliation statements and certificates of bank balances for fifteen (15) bank accounts with balances totalling to Kshs.22,774,117 were not provided for audit.
- ii. The bank reconciliation statement for the Kisumu County Dairy Enterprises Development Account maintained at Central Bank of Kenya (CBK) reflects payments in the cash book not recorded in the bank statement (unpresented cheques) totalling to Kshs.991,761, and the dates they were presented to the bank were not provided for audit.
- iii. The bank reconciliation statement for the Kisumu County Transforming Health Bank Account revealed payments in bank statement not in cash book of Kshs.10,107,604 in respect of interbank transfers. However, no explanation was provided on how expenditure was incurred without being accounted for in the cash book. Further, the Management did not explain the nature of the payments and why they had not been posted to the cash book as at 30 June, 2023.
- iv. The bank reconciliation statements for six (6) bank accounts as at 30 June, 2023 reflects balances totalling to Kshs.27,130,581 while the Note 8A to the financial statements reflects Nil balance. However, Management made a disclosure to the bank accounts under other important disclosures which was not fully explained.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.365,945,566 could not be confirmed.

2. Variances in Compensation of Employees

The statement of receipts and payments reflects an amount of Kshs.4,374,160,138 in respect to compensation of employees and as disclosed in Note 2 to the financial statements. However, the amount is at variance with the payroll ledger amount of Kshs.4,633,007,878 resulting to unreconciled and unexplained difference of Kshs.258,847,740. Further, records provided for audit revealed that an amount of Kshs.232,706,482 was paid by Kenya Commercial Bank on behalf of the County Executive in a financing arrangement. However, an amount of Kshs.26,141,258 remained unreconciled between the payroll ledger and the statement of receipts and payments.

In the circumstances, the accuracy and completeness of compensation of employees' expenditure of Kshs.4,374,160,138 could not be confirmed.

3. Unsupported Use of Goods and Services

The statement of receipts and payments reflects an amount of Kshs.1,234,220,223 in respect to use of goods and services and as disclosed in Note 3 to the financial statements. Review of documents provided for audit revealed the following anomalies.

3.1 Communication, Supplies and Services

The use of goods and services includes an amount of Kshs.19,249,924 relating to communication, supplies and services out of which Kshs.7,722,638 was spent on procurement of computers and printers resulting in misallocation of expenditure. In addition, the expenditure includes an amount of Kshs.6,128,710 paid to three (3) consultancy firms that included an audit firm. However, it was not clear what kind of communication services were being offered by an audit firm and how the services were procured.

3.2 Domestic Travel and Subsistence Allowances

The use of goods and services expenditure includes an amount of Kshs.177,814,736 incurred on domestic travel and subsistence. Included in this amount were several expenditure items, as disclosed below, which did not appear to be of domestic and subsistence nature and others which were not adequately supported.

Description	Amount (Kshs)
Payment as Daily Subsistence Allowance for a Trip in Israel	1,816,036
Study Visa to Israel	2,220,560
Payment to ICPAK as Training Expenses	327,000
Payment for Income Tax	4,282,800
Payments to a Commercial Bank	53,420,906
Wages Remittances	741,400
Payment as Staff Stall Allowances	874,500
Payment to County Assembly's Agriculture Committee	924,000

Description	Amount (Kshs)
Payment to a Construction Company as Retention Money Refund for the Kabayi Irrigation Scheme	1,634,663
Payment for Catering Items in Cash	642,000

- i. An amount of Kshs.3,918,900 relating to resource mobilization was paid for board committees, subsistence allowances, catering services, conferences and seminars. However, applications for imprests, list and signed attendance registers of participants, breakdown of items purchased in receipts/invoices and itinerary for field visits were not provided for audit
- ii. Seven (7) members of staff were paid Kshs.16,491,985 as domestic travel and subsistence allowances which translates to an average of Kshs.2,000,000 per staff member during the year under review. However, the amount appears exaggerated as it implies that the staff members were away from their work stations for between 100 and 200 days during the year, which is not practical.

In the circumstances the accuracy, completeness and regularity of the Kshs.177,814,736 could not be confirmed.

3.5 Rent and Rates

The use of goods and services expenditure includes an amount of Kshs.11,331,274 relating to rent and rates. Review of payment vouchers provided for audit revealed that Kshs.1,217,018 was paid in respect of car hire for County visitors for various activities. However, no plausible justification was provided for use of privately hired vehicles despite the County Executive and other related agencies having operational vehicles. Further, payments amounting to Kshs.3,720,000 were made in respect to logistic services. However, supporting documents were not provided for audit.

In the circumstances, the regularity of the expenditure of Kshs.4,937,018 on rent and rates could not be confirmed.

3.6 Training Expenses

The use of goods and services expenditure of Kshs.1,234,220,223 includes an amount of Kshs.20,193,911 relating to training expenses which further includes an amount of Kshs.5,828,300 paid to three (3) members of staff for training and accommodation allowances. However, the same staff members are indicated to have received an amount of Kshs.7,348,090 on daily subsistence allowances while on official duty. It is not clear and Management has not disclosed the kind of training that was being offered to these officers. It is also not clear how the three individuals managed to be on official duty, while at the same time they were attending training. In addition, Kshs.510,151 was paid to the Commissioner of Domestic Taxes. However, it is not clear why the amounts were charged to training expenses.

3.7 Hospitality, Supplies and Services

The use of goods and services includes an amount of Kshs.111,126,700 paid for hospitality, supplies and services which further includes an amount of Kshs.4,800,000 paid to a member of staff. However, it is not clear, and Management has not explained why the amounts were paid to the member of staff instead of being paid directly to the service providers.

In the circumstances, the accuracy and completeness of the expenditure on use of goods and services amounting to Kshs.1,234,220,223 could not be confirmed.

4. Unsupported Legal Expenses

The statement of receipts and payments reflects use of goods and services amount of Kshs.1,234,220,223 and as disclosed in Note 3 to the financial statements. The amount includes other operating expenses of Kshs.241,138,696 out of which Kshs.44,600,165 was incurred on legal services. Review of the expenditure revealed the following anomalies:

- i. Documents such as list of pending legal cases, outstanding legal fees per case, stage of proceedings of each case, fees paid up to date per case, breakdown of legal fees in fee notes and evidence of court attendance, rate as per Advocates Remuneration Roll, statements or ledgers of Advocates accounts and case files showing the value of each case were not provided for audit.
- ii. The Management engaged a legal consultant to defend the County in an employment case seeking reinstatement of over thirty (30) former employees. Review of the fee note raised amounting to Kshs.6,960,000 revealed that Kshs.2,000,000 was paid during the year under review. However, the pending bills schedule provided reflected that the whole amount of Kshs.6,960,000 was still outstanding as at 30 June, 2023. Further, documents provided indicated that there was a notice of appeal on 2 November, 2017 by the claimants but the Management did not provide any update on the status of the appeal.
- iii. Similarly, Management engaged a law firm for gazettelement of various appointments and registration of Lake 42 Ventures at a cost of Kshs.1,740,000. However, it was not clear why the Management engaged the services on a function meant for the County Executive legal office.
- iv. Review of payments amounting to Kshs.2,000,000 and Kshs.3,000,000 respectively indicated that Management contracted a firm to provide services for drafting Kisumu County Economic and Social Council, Kisumu County Law Office and Kisumu Village Bills. However, the procurement documents on how the legal firm representing the County Executive was identified and appointed as well as contractual agreement were not provided for audit. The Management also engaged Advocates to prepare First Spouse Bill and Kisumu County Investment and Development Regulations at a total cost of Kshs.4,000,000. However, the firm was identified through direct procurement. No reason was provided by the Management

for engaging in a role that would ideally be prosecuted by the County Assembly. Further, the status of the enactment of the bills by the County Assembly was not provided for audit.

In the circumstances, the accuracy, completeness and regularity of the expenditure of Kshs.44,600,165 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 Kisumu Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.11,111,397,362 and Kshs.8,533,526,659 respectively, resulting to an under-funding of Kshs.2,577,870,703 or 23% of the budget. Similarly, the County Executive spent an amount of Kshs.8,439,183,251 against an approved budget of Kshs.11,111,397,362, resulting to an under-expenditure of Kshs.2,672,214,111 or 24% of the budget. Management has attributed the low absorption due to delayed disbursements by the National Treasury coupled with delayed clearances by the Controller of Budget.

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

2. Delay in Disbursement of Exchequer Releases

The statement of receipts and payments reflects exchequer releases totalling to Kshs.8,533,526,659 and as disclosed in Note 1 to the financial statements which includes an amount of Kshs.594,888,816 received by the County Executive from The National Treasury towards the end of the month of June, 2023. In addition, other exchequer releases amounting to Kshs.1,389,758,573 were disbursed by The National Treasury in the month of July, 2023 for the budgeted funds for 2022/2023 financial year. The late exchequer releases had adverse effects on the implementation of the planned activities and projects by the County Executive.

3. Pending Bills

The financial statements other important disclosures reflects pending bills totalling to Kshs.2,038,281,553 as disclosed under pending accounts payable (Annex 2) comprising of construction of buildings, construction of civil works, supply of goods and services. However, review of the supporting documents revealed that pending accounts payables

opening balance is indicated as Kshs.2,429,762,663 while the audited financial statements for 2021/2022 reflected a balance of Kshs.2,416,382,496 resulting to unreconciled and unexplained variance of Kshs.13,380,167. Analysis of the supporting schedule revealed that four (4) firms had the pending bills balance in excess of the contract amount and no explanation was provided for this anomaly.

Further, pending bills amounting to Kshs.1,932,521,289, which should have been paid as a first charge in 2022/2023 financial year were still outstanding as at 30 June, 2023. Included in the balance are pending bills some dating back in the year 2014. Management did not provide an explanation why the long outstanding bills were not taken as a first charge and prioritized for payments in the subsequent years. This was contrary to Regulation 41(2) of the Public Finance Management (County Governments) Regulations, 2015 which states that debt service payments shall be a first charge on the County Revenue Fund and the accounting officer shall ensure this is done to the extent possible that the County Government does not default on debt obligations.

4. Voided Transactions

Review of expenditure analysis and voided payments register obtained from the Integrated Financial Management Information Systems (IFMIS) revealed that eight hundred and eleven (811) payment transactions with a total expenditure of Kshs.1,063,432,081 had been voided during the year under review. However, no documentary evidence was provided to support authorization for voiding of the transactions which had been approved and funded by the Controller of Budget. In addition, the details of the payments made in place of those that were voided together with approvals from Controller of Budget were not provided for audit.

In the circumstances, the propriety of the cancellations could not be confirmed.

My opinion is not modified in respect of these matters.

Key Audit Matters

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

Other Matter

In the audit report of the previous year, several issues were raised under report on Financial Statement, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management has not resolved the issues or given any explanations for failure to adhere to the provisions of the Public Sector Accounting Standards Board template.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Long Outstanding Imprests

The statement of assets and liabilities reflects outstanding imprests and advances balance of Kshs.41,505,499 which includes imprest totalling to Kshs.14,250,776 which have been outstanding for more than one year, dating back to 2013/2014 financial year. Management has not provided any explanation for not recovering the long outstanding imprests from the salaries of the defaulting officers. Further, several officers held multiple imprests totalling to Kshs.2,571,187. This is contrary to Regulation 93(5) and (8) of the Public Finance Management (County Governments) Regulations, 2015 which requires that imprest be surrendered or accounted for within 7 working days after returning to duty station and prohibits issuing of new imprests to officers with outstanding imprests. In addition, the ageing analysis provided for audit indicated that the movement of the imprest balances reflected a decrease from the prior year balance of Kshs.54,120,090 to Kshs.31,084,115. However, no imprest register and evidence of subsequent surrender or recovery of outstanding imprests of Kshs.12,614,591 were provided for audit .

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

2. Training Undertaken Without Needs Assessments

Review of the operations of the Human Resource Section of the County Executive revealed that there was no comprehensive training needs assessment in place. This is contrary to Section 33 of the Public Service Recruitment and Training Policy which requires that all trainings be based on comprehensive training needs assessment that should be carried out on annual basis.

In the circumstances, the training may not have been effective in the enhancement of service delivery to the public.

3. Lack of staff Establishment

The County Executive did not have an approved staff establishment in place for confirmation on whether the current staffing level was optimal. This is contrary to Section B6(3) of the County Public Service Human Resource Manual, 2013 which states that County Executive should have appropriate organizational structure in each Department, optimal staffing level, schemes of service and career progression guidelines.

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

4. Lack of an Annual Recruitment Plan

An analysis of the payrolls for the financial year under review revealed that the County Executive recruited ten (10) Chief Officers and eighteen (18) Departmental Directors. However, the Human Resource Department did not prepare and submit the recruitment plans to the County Public Services Board. This is contrary to Section B (2)(1) of the Human Resource Policies and Procedures Manual for the Public Service of May, 2016 which requires every Ministry/State Department to prepare Human Resource Plans to support achievement of goals and objectives in their Strategic plans and that the plans shall be based on comprehensive job analysis and shall be reviewed every year to address emerging issues and needs.

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

5. Lack of Human Resource Plans

The County Public Service Board operated without Human Resource Plans as required by Section B2 of the Human Resource Policies and Procedures Manual for the Public Service, 2016 that requires every department to prepare human resource plans out of which annual recruitment plans will be developed and forwarded to County Public Service Board at the beginning of each financial year to enable planning to fill the vacancies. Further, the Management did not develop, update and maintain a skills inventory for all officers in their respective state departments for purposes of identifying the available, and the required skills to guide training, recruitment and succession management decisions.

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

6. Variances in Staff Records

Review of records relating to compensation of employees revealed that during the year under review, the County Executive had two (2) payroll systems in operation – a manual payroll and an Integrated Personnel and Payroll Database (IPPD) system. The payrolls reflected four thousand, three hundred and thirty-six (4,336) employees in the IPPD system, while three hundred and sixty-three (363) employees were in the manual payroll, all totalling to four thousand six hundred and ninety-nine (4,699). However, the Human Resource Management Department staff listing had a total of five thousand, five hundred and forty-four (5,544) resulting to an unexplained variance of eight hundred and forty-five (845) officers. Further, the Departmental returns as at June, 2023 indicated a total of five thousand and thirty (5,030) employees.

No explanation was provided by Management for the variances between the two sets of records contrary to the requirement of Section A.15 of the of the Public Service Commission Human Resource Policies and Procedures Manual, 2016 on establishment and complement control.

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

7. Retention of Staff Beyond Mandatory Retirement Age

Review of the payroll provided for audit revealed that thirty-four (34) employees who had attained the retirement age of sixty (60) years were still appearing in the June, 2023 payroll. This was contrary to Section D.21 of the Human Resource Policies and Procedures Manual, 2016 on mandatory retirement age which states that all officers shall retire from the service on attaining the mandatory retirement age of sixty (60) years, and sixty (65) years for persons with disabilities. Management did not provide reasons for the irregular retention of the employees beyond the mandatory retirement age.

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

8. Non-Compliance with One-Third Basic Salary Rule

Review of the County Government payroll for the year indicated that in the month of June, 2023, ninety-four (94) employees earned a net salary of less than 1/3 of their basic salary contrary to Section C.1(3) of the Public Service Commission (PSC) Human Resource Policies and Procedures Manual, 2016, which states that public officers shall not over-commit their salaries beyond two thirds (2/3) of their basic salaries. Management contravened Section C.1(3) of the Public Service Commission (PSC) Human Resource Policies, 2016 and this may expose the staff to pecuniary embarrassment.

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

9. Staff Serving in Acting Capacity for More Than Six (6) Months

Management paid special duty allowance to thirty (30) officers for more than six (6) months. This is contrary to Section C.15 of the Public Service Commission Human Resource Policies and Procedures Manual, 2016, which states that the payment of special duty allowance will not be payable to an officer for more than six (6) months. Further, review of payroll records revealed that twenty-nine (29) officers were performing duties of posts that were more than two (2) grades higher than their substantive grades. Also this was contrary to the provisions of Section C 15(3) of the Public Service Commission Human Resource Policies and Procedures Manual for the Public Service, 2016 which states that officers shall not be called upon to perform duties of a post that is more than two (2) grades higher than the officer's substantive grade.

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

10. Grounded Motor Vehicles and Machineries

Review of the status of the County Executive's fleet of motor vehicles and machineries revealed that defective and unserviceable motor vehicles have been grounded in parking yards in the County Executive parking for a considerable long period of time. However, no explanation was given on why the unserviceable motor vehicles and transport equipment's have not been bonded and earmarked for disposal in line with Section 163(1) of the Public Procurement and Asset Disposal Act, 2015 which requires an accounting

officer to establish a disposal committee as and when prescribed for the purpose of disposal of unserviceable, obsolete, obsolescent, or surplus stores, equipment, or assets.

Further, the County Executive had not prepared an annual disposal plan of items declared as unserviceable, surplus, or obsolete, obsolescence stores, asset or equipment. This was contrary to Regulation 176(1) of the Public Procurement and Asset Disposal Regulations, 2020 which requires an Accounting Officer to ensure that an annual assets disposal plan is prepared of items declared as unserviceable, surplus or obsolete, obsolescence stores, asset or equipment.

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

11. Irregular Funding of Council of Governors

Review of payment records revealed that an amount of Kshs.3,000,000 was paid to the Council of Governors. The amount comprises of Kshs.2,000,000 paid towards annual intergovernmental contribution and Kshs.1,000,000 being annual contributions towards legal fees. However, Management did not provide justification for the payments since the Council has its own budget as provided by Section 37 of the Inter-Governmental Relations Act, 2012.

In the circumstances, the regularity and value for money on the expenditure of Kshs.3,000,000 could not be confirmed and Management was in breach of the law.

12. Irregular Payment to Kisumu All Stars Members

The statement of receipts and payments and as disclosed in Note 2 to the financial statements reflects compensation of employees amount of Kshs.4,374,160,138. This amount includes an expenditure of Kshs.5,128,560 incurred in respect of Kisumu All Stars football players and the technical bench personnel. Information provided indicated that the employees had been engaged as revenue officers but deployed in the Department of Sports as support staff. In addition, evidence of the tasks for which they were paid, their job descriptions, duty stations and their terms of engagement were not provided for audit.

In the circumstances, the value for money for the expenditure amount of Kshs.5,128,560 could not be confirmed.

13. Excess Staff for the Office of the Governor and Deputy Governor

Review of records obtained from the Human Resource Management indicated that the Governor and Deputy Governor's office had a total number of forty-seven (47) employees who were Governor's appointees. This is a contravention of the Transition Authority and the Salaries and Remuneration Commission requirements on limit of staff to be appointed by the Governor. Included in the list of Governor's appointees are eight (8) liaison officers who were deployed in the sub-counties to act as focal point of contact with the local communities, leaders and other stakeholders and perform other duties assigned to them by the Governor. However, such designations are not in the Salary and Remuneration Commission Job Description guidance for the County Governments.

Further, the County Public Service Board (CPSB) appointed ten (10) members to the Town Management Committees in Municipalities of Katito Pap-Onditi, Kombewa Bodi, Maseno-Holo, Muhoroni-Chemelil and Ahero-Awasi. However, no information was provided regarding the designates, terms of engagement and their remuneration.

In the circumstances, the regularity of the recruitment of the members of the committees could not be confirmed.

14. Unused Revenue Automation System

The statement of receipts and payments reflects an amount of Kshs.1,570,295,208 in respect of acquisition of assets which includes Kshs.10,000,000 paid to a consultant for provision of automation of e-Revenue Management System. The firm was awarded the tender in September, 2018 at a contract sum of Kshs.64,202,500. Payment records provided for audit indicate that the service provider made a payment demand of Kshs.32,101,250 on 21 March, 2019 and the first installment of Kshs.19,853,019 was paid in the financial year ended 30 June, 2019. However, the inspection and acceptance reports were not provided for audit. In addition, information and explanations provided by the user department indicated that deliverables for phase III had not been met on go live on the liquor licensing module.

Further, Management had incurred an expenditure of Kshs.29,853,019 up to the time of audit in the month of November, 2023 and the Department of Revenue does not have access to the system while the Management has already initiated procurement of a new system. The Management was in breach of the contract for delayed payments and the County Executive risks incurring avoidable costs in form of penalties and interest.

In the circumstances, value for money for the Kshs.29,853,019 spent on the Revenue Management System could not be confirmed.

15. Procurement of Fuel from Non-Prequalified Suppliers

The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects an amount of Kshs.76,126,997 in respect of fuel, oil and lubricants which includes Kshs.2,662,655 paid to various service providers. However, the County Executive awarded these orders to suppliers who were not prequalified under the respective categories contrary to Section 106(2)(a) of Public Procurement and Asset Disposal Act, 2015. Further, a framework agreement was not used as the preferred procurement method for fuel and there was no evidence of mini competition performed amongst the framework suppliers' contrary to Section 114(3)(b) of the Public Procurement and Asset Disposal Act, 2015.

Further, the procurement of fuel under quotation valued at Kshs.3,000,000 was made outside the e-procurement system contrary to Regulation 49(2) of the Public Procurement and Asset Disposal Regulations, 2020 which provides 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 addition, fuel was directly procured by the Department of Education at a cost of Kshs.900,000 contrary to Section 91 of the Public Procurement and Asset Disposal Act, 2015 which

provides that open tendering shall be the preferred procurement method for procurement of goods, works and services. No justification was given for the direct procurement.

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

16. Unjustified Procurement Method

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects acquisition of assets amount of Kshs.1,570,295,208 which includes Kshs.16,806,552 relating to research, studies, project preparation, design and supervision. During the year under review, Management awarded a tender for the supply and delivery of BT and Hybrid Cotton Seeds at a cost of Kshs.3,625,000. However, Management used Request for Quotation instead of open tender to procure the items whose cost were beyond the prescribed threshold of Kshs.3,000,000. This is contrary to Regulation 26 of the Public Procurement and Asset Disposal Regulations, 2020 which states that the threshold matrix shall be as provided for in the second schedule and Section 45(3)(b) of the Public Procurement and Asset Disposal Act, 2015 which states that all procurement processes shall be undertaken by a procuring entity as per the threshold matrix prescribed.

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

17. Procurement Done Outside e-Procurement Portal

The statement of receipts and payments reflects an amount of Kshs.1,570,295,208 in respect of acquisition of assets which includes research, studies, project preparation, design and supervision expenditure of Kshs.16,806,552 and as disclosed in Note 7 to the financial statements. Review of the procurement records indicated that Management did not procure the goods through e-procurement as required under Regulation 49(2) of the Public Procurement and Asset Disposal Regulations, 2020 and the Executive Order No. 2 of 2018, Part IV which provide that procuring entities shall undertake all their procurement through the e-procurement module on IFMIS.

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

18. Unsupported Tender Evaluation and Awarding Process

Review of sampled payment vouchers revealed that goods amounting to Kshs.29,281,455 were supplied and delivered, but the Management did not provide the following procurement records for audit ;

- i. Tender and Evaluation Committee reports, signed and initialed on each page as well as the full names and designation of the members as per Section 80(1) of the Public Procurement and Asset Disposal Act, 2015 that requires the evaluation committee to evaluate and compare the responsive tenders.
- ii. Letter of notification of award to the successful tenderer which was issued in accordance with Section 87 of the Public Procurement and Asset Disposal Act, 2015 which requires that a person submitting the successful tender be notified under

subsection (1), the accounting officer of the procuring entity also notify in writing all other persons submitting tenders that their tenders were not successful, disclosing the successful tenderer as appropriate and reasons thereof.

- iii. Letter of acceptance from the successful bidder as per Section 87(2) of the Public Procurement and Asset Disposal Act, 2015.
- iv. Notification to unsuccessful bidders in accordance with Section 87(3) of the Public Procurement and Asset Disposal Act, 2015.
- v. Market survey reports in accordance with Regulation 90(1) (c)(ii) of the Public Procurement and Asset Disposal Regulations, 2020 which states that an accounting officer shall not enter into a contract under Section 104 of the Act unless it is satisfied that the offer is at the prevailing real market price.

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

19. Validity of Framework Agreements

The Department of Finance and Economic Planning entered into framework agreements with various suppliers for provision of hotel and accommodation services and security and guard services on 27 February, 2023 and 19 May, 2023. However, review of procurement records revealed that the form of agreements for five (5) firms was not signed or dated by the said service providers and witnessed contrary to Section 135(1) of the Public Procurement and Asset Disposal Act, 2015 which states that the existence of a contract shall be confirmed through the signature of a contract document incorporating all agreements between the parties and such contract shall be signed by the Accounting Officer or an officer authorized in writing by the Accounting Officer of the procuring entity and the successful tenderer. In addition, no evidence was provided for audit to confirm that the Head of Supply Chain Management issued a Professional Opinion and that the same was approved by the accounting officer as required before the extension award on hotel and accommodation services.

Further, procurement documents which include regret letters sent to the unsuccessful bidders, notification of award and acceptance of the award letters and contract agreement were not provided for audit.

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

20. Irregular Commitments and Expenditures

Procurement records provided for audit indicated that expenditure commitments and contracts totalling to Kshs.5,497,005 were made in June, 2023. However, this was made contrary to Regulation 50(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 31st May each year except with express approval of the accounting officer.

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

21. Unutilized Medical Equipment

Procurement documents provided for audit indicate that the Management through the Department of Finance entered into agreement with a firm for supply and delivery of medical equipment at a cost of Kshs.17,179,900 at the Pap Onditi Nyakach Sub-County Hospital on 20 June, 2022. The County Executive paid Kshs.11,028,900 and Kshs.6,151,000 on 16 January, 2023 and 29 June, 2023 respectively. However, the distribution list indicating the recipients and stores records such as S3 forms and S11 forms indicating how the items were received and issued were not provided for audit.

In addition, the appointment to departmental post inspection and acceptance committee was made on 16 March, 2023 and pointed out that the meeting was to be held on 23 March, 2023. However, it was not clear if the meeting was held as no report of the committee was provided for audit, contrary to Section 48(4)(e) of the Public Procurement and Asset Disposal Act, 2015 which states that the inspection and acceptance committee shall issue interim or completion certificates or goods received notes, as appropriate and in accordance with the contract. Further, physical inspection carried out in the month of August, 2023 revealed that the equipment was delivered on 8 August, 2022 but had been lying idle for thirteen (13) months.

In the circumstances, value for money for the amount of Kshs.17,179,900 spent on medical equipment could not be confirmed.

22. Un-Procedural Termination of Construction of a Cancer Center

As reported in the previous year, the Management entered into a contract with a firm for proposed construction of a Cancer Centre at Jaramogi Oginga Odinga Teaching and Referral Hospital at a contract price of Kshs.165,622,113. The contract was signed on 11 May, 2020 for a period of eighteen (18) months ending November, 2021. However, the project status report provided for audit dated 17 February, 2022 reflected 61% progress of works twenty-one (21) months after the contract lapse. Information provided indicated that the Management of the Hospital communicated to the contractor indicating that the client is sufficiently convinced that the project had been frustrated by factors beyond the Client, Contractor and the Project Manager. Therefore, the contract was terminated by mutual consent as per Sections 153 and 154 of Public Procurement and Asset Disposal Act, 2015. However, the termination was contrary to Regulation 141(4) of the Public Procurement and Asset Disposal Regulations, 2020 which states that an accounting officer of a procuring entity may approve the termination of a contract upon request by the Head of Procurement function. The request for approval shall clearly state the reasons for termination, the contractual grounds for termination and the cost of terminating the contract. The Management did not provide the requisite details on the termination of the project.

In the circumstances, value for money spent on the project could not be confirmed.

23. Acquisition of Assets

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects acquisition of assets amount of Kshs.1,570,295,208 which includes construction of roads amount of Kshs.217,907,156. However, the following observations were made:

23.1 Delayed Completion of Namba Kapiyo-Lolwe to Bitumen Standards

Included in the expenditure is an amount of Kshs.130,892,628 paid to the National Youth Service (NYS) for upgrading to bitumen standard the Namba Kapiyo–Lolwe 8 kms road at a cost of Kshs.221,183,468 for a period of twelve (12) months effective 19 October, 2021. However, procurement details indicated that the entity was single sourced and did not meet the conditions of direct procurement as set out in Section 103(2) of Public Procurement and Asset Disposal Act, 2015 which states that a procuring entity may use direct procurement if any of the following are satisfied; the goods, works or services are available only from a particular supplier/contractor, or a particular supplier or contractor has exclusive rights in respect of the goods, works or services and no reasonable alternative exists.

Review of the expenditure records revealed that an amount of Kshs.142,045,912 or 64% of the contract sum had already been paid to the contractor. Physical inspection carried out in August, 2023 revealed the following observations:

- i. The contract period had expired and there was no evidence of approval for contract extension. In addition, the project was ongoing but at a slow pace.
- ii. Only 4.3 km have been tarmacked out of the 8km required. Cement treatment for subbase and base had been done for 1.8km from the 4.3km stretch that had already been tarmacked. The earth works had been done for the whole 8km stretch. Culverts had been partly installed with the works pending on the 1.9kms that had only been cleared.
- iii. There was no evidence that the Project Management Committee held any site meetings to assess the implementation of the project.

23.2 Poorly Implemented Road Projects

The expenditure on construction of roads also included Kshs.2,998,233 paid for the improvement of Kabeta-Magadi Road. The project was awarded to a contractor in respect of opening, grading, gravelling and installation of 600mm culverts for the 1.5km road. During projects inspection exercise carried out in August, 2023, it was noted that the first 500m stretch was not gravelled as per the bill of quantities. Further, the second culvert installed was poorly done, no formwork was done and it remained exposed making the road impassable. The last 300m stretch was not gravelled to standard with a half noted to have been encroached for farming activities.

Further, Kshs.3,999,603 was paid for improvement of Walter-Nyamgun Access Road. During project verification exercise in August, 2023, it was noted that backfilling in one of

the culverts was not done as it was exposed. It was not clear how and why the certificate of completion was issued yet the works were incomplete as per the bill of quantities.

In the circumstances, the public may not receive value for money on these projects.

23.3 Construction of Water Projects

The statement of receipts and payments reflects an amount of Kshs.1,570,295,208 in respect to acquisition of assets which, as disclosed in Note 7 to the financial statements includes an amount of Kshs.1,301,697,011 relating to construction and civil works which further includes Kshs.3,025,219 paid to a contractor in respect of drilling and equipping of water supply at Kamori. The contractor was to supply and install a 5m² plastic storage tank including all pipe works, stop cocks and surrounding guide rail to secure the tank in place. However, physical inspection revealed that the contractor had not supplied or installed the tank. Further, it was noted from the PMC minutes that the water levels at the drilled borehole were too low which was an indication that the project's feasibility study was poorly done.

Similarly, Management awarded a contract to a contractor for laying of pipes and installing a tank at the Wanganga Primary School being Wanganga Water Project Phase II. Physical inspection of the project in August, 2023 revealed that piping works done via a church to the secondary school were vandalized. No evidence was provided by the Management to indicate measures which were in place to secure installations from vandalism.

In the circumstances, the public may not obtain value for money spent on this project.

24. Provision of Comprehensive Medical Cover

The statement of receipts and payments reflects use of goods and services amount of Kshs.1,234,220,223 which, as disclosed in Note 3 to the financial statements includes Kshs.185,788,774 in respect of insurance costs which further includes Kshs.112,539,497 paid to the National Hospital Insurance Fund (NHIF) in respect of provision of a comprehensive medical group life and last expense. The insurance cover sought was intended to cover principal members if in employment at the commencement of the cover and be on family-shared basis covering the principal member and dependents. The amount paid was for liability and premiums in respect of three thousand five hundred and nineteen (3,519) employees' medical insurance cover during the financial year under review. However, the medical cover agreement duly signed between the Executive and the Insurer was not provided for audit.

In the circumstances, the existence of a contract between the County Executive and the Insurer could not be confirmed.

25. Installation, Testing and Commissioning of an Automated Asset Verification System

The statement of receipts and payments reflects an amount of Kshs.1,570,295,208 in respect to acquisition of assets which as disclosed in Note 7 to the financial statements

includes an amount of Kshs.1,301,697,011 relating to construction and civil works which further includes Kshs.7,638,640 paid to a contractor for installation, testing and commissioning of asset verification, tagging and management system at a cost of Kshs.19,596,600.

However, the following inadequacies were noted:

- i. There was no signed contract agreement provided for audit and the Management explained that the agreement was determined from the letter of contract award. This was contrary to Section 135 of Public Procurement and Asset Disposal Act, 2015 which states that the written contract shall be entered into within the period specified in the notification but not before fourteen (14) days have elapsed following the issuance of that notification provided that a contract shall be signed within the tender validity period. Further, in the absence of a valid contract, disputes arising will not be legally enforceable.
- ii. A report generated from the system indicated that the system was not adequate as it generalized the location of some assets. The system could also not capture depreciation charged to the assets.
- iii. Project file provided for review indicated that the system was to be completed and handed over within two (2) months. However, there was no evidence on the handing over of the system. It was also noted that the system lacked sign off certification which collect proof that work completed is authorised.
- iv. No service level agreement was provided for audit and the Management has not explained when the same will be done.
- v. Payment records indicates that Kshs.7,638,640 has been paid towards the project.

In the circumstances, value for money for the Kshs.7,638,640 spent on this project could not be confirmed.

26. Non-remittance of Statutory Deductions

Review of schedules for remittance of statutory deductions for the year under review revealed that Management either failed to remit or delayed in remitting amounts due to Kenya Revenue Authority (KRA) and Local Authority Provident Trust (LAP-Trust) amounting to Kshs.93,699,562 as at 30 June, 2023. This was contrary to Section 19(4) of the Employment Act, 2007 which provides that an employer who deducts an amount from an employee's remuneration in accordance with subsection (1)(a), (f), (g) and (h) shall pay the amount so deducted in accordance with the time period and other requirements specified in the law, agreement, court order or arbitration as the case may be.

In addition, payment analysis provided for audit indicated that the County remitted Kshs.183,094,747 to the National Hospital Insurance Fund (NHIF) during the year under review. However, third party confirmations from the NHIF indicated that the Management

made remittances amounting to Kshs.178,054,347 resulting to an unexplained and unreconciled variance of Kshs.5,040,400.

In the circumstances, delayed remittances are likely to attract interest and penalties.

27. Integrated Personnel and Payroll Database (IPPD) Payroll

27.1 Payment of Arrears

Review of payroll data provided by the Management revealed that ninety-six (96) employees received arrears more than once in the financial year under review totalling to Kshs.11,087,550. This was contrary to Section 104(1)(i) of Public Finance Management Act, 2012 which requires each County Treasury to put in place proper management control and accounting for finances of the County Government and its entities in order to promote efficient and effective use of County's budgetary resources.

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

27.2 Employees Skipping Job Groups

Review of the Integrated Personnel and Payroll Database revealed that four hundred and twenty-five (425) employees were re-designated from their job groups during the year under review. However, Management did not provide the recommendations from the respective supervisors, staff appraisal forms, minutes of the interviews conducted and approvals from the County Public Service Board for audit. This was contrary to the provisions of Paragraph B.21 of the Public Service Commission Human Resource Policies and Procedures Manual, 2016 which states that the Authorized Officer shall have power to re-designate officers from Job Group 'A' to 'H' upon recommendation of Ministerial Human Resource Management Advisory Committee (MHRMAC), subject to suitability interview for those moving to non-related cadres.

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

27.3 Change of Job Groups

Review of the Integrated Personnel and Payroll Database (IPPD) revealed that seven (7) employees had their job groups changed more than once during the year under review. However, Management did not provide the recommendations from the respective supervisors, staff appraisal forms, minutes of the interviews conducted and approvals from the County Public Service Board for audit. This is contrary to the provisions of Paragraph B.21 of the Public Service Commission Human Resource Policies and Procedures Manual, 2016 which states that the Authorized Officer shall have power to re-designate officers from Job Group 'A' to 'H' upon recommendation of MHRMAC, subject to suitability interview for those moving to non-related cadres.

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

27.4 Payment of Arrears for Unentitled Allowances

Analysis of the IPPD data for the year under review revealed that sixty-three (63) employees received arrears amounting to Kshs.5,660,993 on allowances which they were not entitled to. This was contrary to Section 104(1)(i) of Public Finance Management Act, 2012 which requires each County Treasury to put in place proper management control and accounting for finances of the County Government and its entities to promote efficient and effective use of County's budgetary resources.

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

27.5 Bank Amount Paid Greater than the IPPD Recalculated Net Pay

Review of IPPD payroll payment records in respect of compensation of employees revealed that one hundred twenty-six (126) employees were paid more money in the bank as compared to the actual net pay. It is not clear why the net pay as per the payroll was different from bank remittance schedule.

In the circumstances, the regularity of the payments could not be confirmed.

28. Manual Payroll

28.1 Data Integrity Issues

Review of personnel records for the year under review revealed that the County Executive had four hundred and thirty-six (436) employees with no job group. Further, four hundred and seventy-one (471) employees had no duty stations allocated to them. However, Management did not explain the reasons for non-compliance with the Human Resource Manual.

In the circumstances, Management was in breach of the Human Resource Manual.

28.2 Overpayment of Salaries and Allowances

i. Basic Pay

Review of the monthly payrolls for the year under review revealed instances where thirty-three (33) employees had an over payment of basic pay of Kshs.1,769,730 contrary to SRC Circular Reference SRC/TS/JE/CG/3/33/6 VOL III (31) Dated 8 July, 2020 on implementation of job evaluation results: Phase IV salary review for the County Government employees at the Executive.

ii. House Allowance

The payroll records for the twelve (12) months from July, 2022 to June, 2023 revealed that five employees (5) had an over payment of house allowance of Kshs.224,900 contrary to Salaries and Remuneration Commission (SRC) Circular Reference SRC/TS/MDP/3/1/2 (2) dated 11 August, 2015 on the implementation of the revised house allowance in the public service.

iii. Commuter Allowance

Two (2) employees had an overpayment of Kshs.12,000 in respect of commuter allowance contrary to SRC Circular Reference MPSP.16/4A VOL. IX (105) dated 27 June, 2011 on payment of commuter allowances.

iv. Leave Allowance

Sixteen (16) employees had an overpayment of leave allowance of Kshs.304,181. This was contrary to SRC Circular Reference number SRC/TS/TA/3/10 (86) dated 19 November, 2014 on annual leave allowance for state officers and other public officers serving at the County Government.

v. Health Workers Extraneous Allowance

Review of records provided by the Management revealed that eighteen (18) employees had an overpayment of Kshs.1,520,000 in respect of Health Workers Extraneous Allowance contrary to SRC Circular Reference number SRC/TS/CGOVT/3/61 Vol.III/ (136) dated 14 September, 2015.

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

28.3 Unconfirmed Payment of Salary Arrears through Manual Payroll

Review of documents revealed that the Management processed staff salaries using two (2) parallel payrolls namely: the Integrated Payroll and Personnel Database (IPPD) and a manual payroll. Analysis of the manual payroll revealed that sixty-eight (68) employees were paid arrears amounting to Kshs.11,670,129. This was contrary to Clause 6.3 of the County Financial Accounting and Reporting Manual which requires salaries, allowances and/or arrears of the County Government staff to be processed on the Integrated Personnel and Payroll Database.

In the circumstances, the existence of effective internal controls in payroll could not be confirmed.

28.4 Payment of Salaries Outside IFMIS and IPPD

A comparison between the manual and IPPD payrolls established that there were nine (9) employees who were paid in both manual and IPPD payrolls in specific months during the year under review. Review of the payroll data indicated that salaries amounting to Kshs.773,945 were paid through the manual payroll and Kshs.443,316 in the IPPD payroll to the same officers. This was contrary to Vol. CXIX-no.89 of Gazette Notice number 6518 dated 7 July, 2017 on remuneration and benefits for state officers.

28.5 Non-Compliance with Deduction and Remittance of PAYE

Review of manual payroll revealed that thirteen (13) employees had no PAYE deducted from their salaries and remitted, yet they were not registered as persons living with disabilities. This was contrary to Section 37(1) of the Income Tax Act, 2012 which requires

an employer paying emoluments to an employee to deduct therefrom, and account for tax thereon, to such extent and in such manner as may be prescribed.

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

29. Lack of Competitive Bidding

Included in the use of goods and services expenditure is Kshs.17,061,560 relating to foreign travel and subsistence allowance. Review of the supporting documents revealed that an amount of Kshs.11,764,015 was paid to two travel agency companies. However, it is not clear how the two agencies were identified. Further, the use of goods and services expenditure includes Kshs.48,071,296 relating to printing, advertising and information supplies and services which further includes Kshs.10,300,000 paid to two companies and Kshs.499,000 paid to a hotel. However, it is also not clear how the two companies were identified. This is contrary to Section 71(1) of the Public Procurement and Assets Disposal Act, 2015 which states that the head of procurement function shall maintain and continuously update lists of registered suppliers, contractors and consultants in various specific categories of goods, works or services according to its procurement needs.

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

30. Non-Compliance with the Law on Fiscal Responsibility

The statement of receipts and payments reflects employee costs amount of Kshs.4,374,160,138 and as disclosed in Note 2 to the financial statements. This expenditure is equivalent to 51% of the total revenue of the County Government for the year under review totalling to Kshs.8,533,526,659. The exceedingly high rate is contrary to Regulation 25(1) of Public Financial Management (County Governments) Regulations, 2015 which sets the threshold for the expenditure item at 35%. Therefore, Management breached the law by overspending on personnel emoluments. Further, overuse of limited resources in payment of personnel emoluments constrained the capacity of the County Executive to fund services and development projects beneficial to the public.

In the circumstances, Management was in breach of the law

31. Avoidable Legal Expenditure

The statement of receipts and payments reflects use of goods and services amount of Kshs.1,234,220,223 and as disclosed in Note 3 to the financial statements which includes other operating expenses amounting to Kshs.241,138,696 out of which Kshs.17,461,066 relates to legal fees. However, the following unsatisfactory matters were noted: -

- i. Analysis of the payment vouchers revealed that Management paid an advocate Kshs.2,461,066 while the Court had awarded the plaintiff an amount of Kshs.1,922,708 subject to an interest of 14% per annum for any delayed payment. The additional payment was attributed to interest amounting to Kshs.538,358 on defrayment of delayed payments which led to loss of public funds which could have been avoided.

- ii. The Management engaged an advocate in a case against Municipal Council of Kisumu and County Government of Kisumu. By consent, the Court orders of 25 August, 2021, the outstanding decretal debt was fixed at Kshs.115,000,000 with settlement in instalments of Kshs.30,000,000 as 1st and 2nd and Kshs.55,000,000 as 3rd and final instalment. The Management made a payment of Kshs.15,000,000 being 1st payment in the year under review. The County Executive is at risk of incurring significant interest costs and penalties with the continued delay in payment.
- iii. The pending bills amount of Kshs.2,038,281,553, includes legal fees and other related costs amount of Kshs.35,207,455 of the total bills for several on-going court cases but the Management did not provide details for the same therefore, the existence and authenticity of these cases could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Unexplained Increase in Compensation of Employees

Comparison of the salaries and wages paid in June, 2022, July, 2022 and August, 2022 revealed unexplained variation. The wages paid in July, 2022 amounted to Kshs.435,316,300 which was an increase of Kshs.118,842,497 or 38% from previous month's wages of Kshs.316,473,803.

Similarly, there was an increase in the wages by Kshs.47,183,061 or 11% in the month of August to Kshs.482,499,361 from previous months wages. Further, a comparison between June, 2022 and June 2023 IPPD data revealed that one thousand, two hundred and sixty eight (1,268) employees were in the payroll for June, 2023, yet they were not in the previous year's payroll. Records on new recruitments provided for audit review however indicated that only two hundred and thirty (230) employees were newly appointed.

In the circumstances, the effectiveness of internal controls over the payroll system could not be confirmed.

2. Deposits and Retention

The statement of assets and liabilities and as disclosed in Note 10 to the financial statements reflects deposits and retentions balance of Kshs.76,990,376 being contractors' retention funds held at the Central Bank of Kenya. However, Management did not maintain a retention monies and deposits register. Further, ageing analysis for the balances to establish how long the payables had been outstanding were not provided for audit.

In the circumstances, the existence of an effective checks and balances system could not 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 controls, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the County 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 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 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 controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015, and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to

those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

12 February, 2024

*Kisumu County Executive
Annual Report and Financial Statements
for the year ended 30th June, 2023*

9. Statement of Receipts and Payments for the year ended 30th June 2023

		FY 2022-2023	FY 2021-2022
	Notes	Kshs	Kshs
Receipts			
Transfers from the CRF	1	8,533,526,659	8,404,407,350
			-
Total receipts		8,533,526,659	8,404,407,350
Payments			
Compensation of employees	2	4,374,160,138	4,545,113,972
Use of goods and services	3	1,234,220,223	1,074,027,052
Subsidies		-	
Transfers to other government entities	4	937,513,458	2,157,905,922
Other grants and transfers	5	205,000,000	224,209,938
Social security benefits	6	117,994,224	19,585,133
Acquisition of assets	7	1,570,295,208	924,670,289
Total payments		8,439,183,251	8,945,512,306
Surplus/deficit*		94,343,408	(541,104,956)

The Surplus of Kshs. 94,343,408 refers to unutilized funds held in the accounts. This is captured as part of bank balances under note 8A.

The County Executive's financial statements were approved on 22nd September, 2023 and signed by:



Name: Paul Njenga Waweru

Chief Officer -Finance



CPA. Martin Opiyo
Director Finance
ICPAK M/No. 15141

*Kisumu County Executive
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for the year ended 30th June, 2023*

10. Statement of Assets and Liabilities as at 30th June 2023

		FY 2022-2023	FY 2021-2022
	Notes	Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	8A	365,843,516	1,228,144,862
Cash balances	8B	102,050	192,029
Total cash and cash equivalents		365,945,566	1,228,336,891
Outstanding Imprests and advances	9	41,505,499	54,120,090
Total financial assets		407,451,065	1,282,456,981
Financial liabilities			
Deposits and retentions	10	(76,990,376)	(24,249,889)
Net financial assets		330,460,689	1,258,207,092
Represented by			
Fund balance b/fwd.	11	1,258,207,092	2,542,282,480
Prior year adjustments	12	(1,022,089,811)	(742,970,432)
Surplus/deficit for the year		94,343,408	(541,104,956)
Net financial position		330,460,689	1,258,207,092

The composition/explanation of the prior year adjustment figure of Kshs. 1,022,089,811 is provided in note 12.

The County Executive's financial statements were approved on 22nd September, 2023 and signed by:



 Name: Paul Njenga Waweru
 Chief Officer - Finance



 Name: CPA. Martin Opiyo
 Director Finance
 ICPAK M/No. 15141

11. Statement of Cash Flows for the period ended 30th June 2023

		FY 2022-2023	FY 2021-2022
	Notes	Kshs	Kshs
Receipts from operating income			
Transfers from the CRF	1	8,533,526,659	8,404,407,350
Opening balance for Non-refundable bank balances			-
Total receipts from operating income		8,533,526,659	8,404,407,350
Payments for operating expenses			
Compensation of employees	2	4,374,160,138	4,545,113,972
Use of goods and services	3	1,234,220,223	1,074,027,052
Transfers to other government entities	4	937,513,458	2,157,905,922
Other grants and transfers	5	205,000,000	224,209,938
Social security benefits	6	117,994,224	19,585,133
Total payments for operating expenses		6,868,888,043	8,020,842,017
Net receipts/ (payments) from operations			
Adjusted for:			
Prior year adjustments	12	(1,022,089,811)	(742,970,432)
Decrease/(increase) in outstanding imprests & advances	13	12,614,591	33,345,008
Increase/(decrease) in deposits and retentions	14	52,740,487	20,812,370
Net cash flow from operating activities		707,903,883	(305,247,721)
Cash flow from investing activities			
Acquisition of assets	7	1,570,295,208	924,670,289
Net cash flows from investing activities		1,570,295,208	924,670,289
Cash flow from Financing activities			
Repayment of principal on domestic and foreign Borrowing			
Net cash flow from financing activities			
Net increase in cash and cash equivalents		(862,391,325)	1,229,918,010
Cash and cash equivalents at beginning of the year		1,228,336,891	2,458,254,901
Cash and cash equivalents at end of the year		365,945,566	1,228,336,891

**Kisumu County Executive
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for the year ended 30th June, 2023**

The prior year adjustment figure in the Cash flow statements of 2021/2022 was a typing error, the same have been corrected to Kshs. 742,970,432 as recorded in the Statement of Assets and Liabilities of the same period.

The County Executive's financial statements were approved on 22nd September, 2023 and signed by:



.....
**Name: Paul Njenga Waweru
Chief Officer Finance**



.....
**Name: CPA. Martin Opiyo
Director Finance
ICPAK Member NO. 15141**

KISUMU COUNTY EXECUTIVE
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12. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30th June, 2023

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	11,117,959,130	(6,561,768)	11,111,397,362	8,533,526,659	2,577,870,703	77%
Total	11,117,959,130	(6,561,768)	11,111,397,362	8,533,526,659	2,577,870,703	77%
Payments						
Compensation of employees	4,656,246,365	(20,706,500)	4,635,539,865	4,374,160,138	261,379,727	94%
Use of goods and services	1,933,738,744	97,788,319	2,031,527,063	1,234,220,223	797,306,840	61%
Transfers to other government units	1,714,955,724	(195,613,590)	1,519,342,134	937,513,458	581,828,676	62%
Other grants and transfers	205,000,000	-	205,000,000	205,000,000	-	100%
Social security benefits	126,175,327	(5,118,110)	121,057,217	117,994,224	3,062,993	97%
Acquisition of assets	2,481,842,970	117,088,113	2,598,931,083	1,570,295,208	1,028,635,876	60%
Total	11,117,959,130	(6,561,768)	11,111,397,362	8,439,183,251	2,672,214,111	76%
Surplus/(Deficit)				94,343,408		

(a). The amount /Surplus of Kshs. 94,343,408 refers to unutilized funds held in the accounts as at the closure of the financial year. This is part of bank balances under note 8A

(b.) The 61% utilization level on use of goods was as a result of low OSR collection leading to less funds being availed for requisition/payment.

(c.) The expenditure on acquisition of Assets was at 60% due to delayed disbursements by the national treasury coupled with delayed clearances by the OCOB.

(d.) The changes between the original budget and the final budget were as a result of reallocations within the budget which were effected through a supplementary budget approved by the County Assembly.

The total budget for receipts is Kshs. 11,111,397,362 which is what ought to have been transferred from CRF to the paying accounts if all the funds were received /collected.

The County Executive's financial statements were approved on 22nd September, 2023 and signed by:



.....
Name: Paul Njenga Waweru
Chief Officer Finance



.....
Name: CPA. Martin Opiyo
Director Finance
ICPAK Member No. 15141

*Kisumu County Executive
Annual Report and Financial Statements
for the year ended 30th June,2023*

10A Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30th June ,2023

Receipt/expense item	Original Budget	Adjustment s	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilizatio n
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	7,454,629,387	244,606,197	7,699,235,584	6,800,282,361	898,953,223	88%
Total	7,454,629,387	244,606,197	7,699,235,584	6,800,282,361	898,953,223	88%
Payments				-		
Compensation of employees	4,656,246,365	(20,706,500)	4,635,539,865	4,374,160,138	261,379,727	94%
Use of goods and services	1,933,738,744	97,788,319	2,031,527,063	1,234,220,223	797,306,840	61%
Transfers to other government units	402,586,545	102,047,733	504,634,278	504,634,278	-	100%
Other grants and transfers	205,000,000	-	205,000,000	205,000,000	-	100%
Social security benefits	126,175,327	(5,118,110)	121,057,217	117,994,224	3,062,993	97%
Acquisition of assets	130,882,406	70,594,755	201,477,161	56,187,783	145,289,378	28%
Total	7,454,629,387	244,606,197	7,699,235,584	6,492,196,646	1,207,038,938	84%
Surplus/(deficit)				308,085,715		

(a). The 61% utilization level on use of goods was as a result of low OSR collection leading to less funds being availed for requisition/payment.

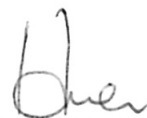
(b). The expenditure on acquisition of Assets was at 28% due to delayed disbursements by the national treasury coupled with delayed clearances by the OCOB.

(c). The changes between the original budget and the final budget were as a result of reallocations within the budget which were effected through a supplementary budget approved by the County Assembly.

The County Executive's financial statements were approved on 22nd September, 2023 and signed by



.....
Name: Paul Njenga Waweru
Chief Officer Finance



.....
Name: CPA. Martin Opiyo
Director Finance
ICPAK Member No. 15141

*Kisumu County Executive
Annual Report and Financial Statements
for the year ended 30th June, 2023*

10B Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30th June, 2023

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Transfers from the CRF	3,663,329,743	(251,167,965)	3,412,161,778	1,733,244,298	1,678,917,480	51%
Total	3,663,329,743	(251,167,965)	3,412,161,778	1,733,244,298	1,678,917,480	51%
Payments						
Transfers to other government units	1,312,369,179	(297,661,323)	1,014,707,856	432,879,180	581,828,676	43%
Acquisition of assets	2,350,960,564	46,493,358	2,397,453,922	1,514,107,425	883,346,498	63%
Totals	3,663,329,743	(251,167,965)	3,412,161,778	1,946,986,605	1,465,175,173	57%
Surplus/(deficit)				(213,742,307)		

- (a). The item line on transfers to other government units recorded an absorption level of 43% due to delayed Procurement processes.
- (b). The expenditure on acquisition of Assets was at 63% due to delayed disbursements by the national treasury coupled with delayed clearances by the OCOB.
- (c). The changes between the original budget and the final budget were as a result of reallocations within the budget which were effected through a supplementary budget approved by the County Assembly.

*Kisumu County Executive
Annual Report and Financial Statements
for the year ended 30th June, 2023*

The County Executive's financial statements were approved on 22nd September, 2023 and signed by



.....
Name: Paul Njenga Waweru
Chief Officer Finance



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Name: CPA. Martin Opiyo
Director Finance
ICPAK Member No. 15141

KISUMU COUNTY EXECUTIVE
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13. Budget Execution by Programmes and Sub-Programmes for the year ended 30th June 2023

Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference	% Budget Utilisation
			KShs	KShs	KShs	KShs	KShs	
101005060		General Administration and Planning Services	1,096,274,176	-221,783,773	874,490,403	835,832,902	38,657,501	96
	101015060	Planning and Coordination Services	428,850,904	-5,193,105	423,657,799	411,028,985	12,628,814	97
	101045060	Planning and administration	667,423,272	-216,590,668	450,832,604	424,803,917	26,028,687	94
102005060		County Survey Services	950,000	-587,500	362,500	175,000	187,500	48
	102015060	County Survey	950,000	-587,500	362,500	175,000	187,500	48
103005060		Physical Planning & Housing	5,400,000	4,093,000	9,493,000	503,180	8,989,820	5
	103015060	Physical planning services	2,850,000	5,790,500	8,640,500	163,000	8,477,500	2
	103025060	county housing management	2,550,000	-1,697,500	852,500	340,180	512,320	40
104005060		Promotion of sustainable land use	600,000	-563,600	36,400	36,400	0	100
	104015060	Promotion of Soil and Water Management	600,000	-563,600	36,400	36,400	0	100
105005060		Agriculture Productivity Improvement	86,741,383	4,628,458	91,369,841	34,241,214	57,128,627	37
	105015060	Management of Agriculture Advisory services	7,353,445	-2,563,432	4,790,013	395,412	4,394,601	8

*Kisumu County Executive
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for the year ended 30th June, 2023*

	105025060	Promotion of Crop production Value Chains	7,200,000	-200,000	7,000,000	-	7,000,000	
	105035060	Promotion of Livestock Production Value Chains	23,062,054	1,741,786	24,803,840	7,074,310	17,729,530	29
	105055060	Management of Stations	48,375,884	6,400,104	54,775,988	26,771,492	28,004,496	49
	105075060	Development of Product Quality Assurance	750,000	-750,000	0	-	0	
106005060		Agricultural Productivity Improvement	1,100,000	-850,000	250,000	52,500	197,500	21
	106015060	Agriculture Credit Access	1,100,000	-850,000	250,000	52,500	197,500	21
107005060		Promotion of market access and products development	3,000,000	-1,000,000	2,000,000	-	2,000,000	
	107015060	Promotion of Agribusiness	500,000	-500,000	0	-	0	
	107025060	Promotion value addition	2,500,000	-500,000	2,000,000	-	2,000,000	
108005060		Revenue Generation and Management	21,855,964	0	21,855,964	21,855,957	7	100
	108015060	Local Revenue Mobilization	21,855,964	0	21,855,964	21,855,957	7	100
109005060		Urban Planning & Development Control	53,847,085	9,411,990	63,259,075	34,364,700	28,894,375	54
	109015060	Urban planning and development	53,847,085	9,411,990	63,259,075	34,364,700	28,894,375	54
201005060		County Roads and Public Works Management	867,311,329	140,545,777	1,007,857,106	539,415,896	468,441,210	54

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	201015060	General administration & planning	554,103,797	95,594,087	649,697,884	268,806,740	380,891,144	41
	201025060	Road construction and maintenance services	313,207,532	44,951,690	358,159,222	270,609,156	87,550,066	76
203005060		Administration, Planning and Support Services	2,799,856,134	25,238,786	2,825,094,920	2,410,681,446	414,413,474	85
	203015060	Administrative services	2,799,856,134	25,238,786	2,825,094,920	2,410,681,446	414,413,474	85
205005060		Energy Production	68,150,648	-11,785,195	56,365,453	7,619,271	48,746,182	14
	205025060		45,875,324	-570,856	45,304,468	4,290,098	41,014,370	9
	205035060	Climate Change	1,400,000	-1,041,000	359,000	9,000	350,000	3
	205045060	Petroleum and Electricity	20,875,324	-10,173,339	10,701,985	3,320,173	7,381,812	31
206005060		Mining Efficiency	29,325,324	-218,013	29,107,311	20,827,361	8,279,950	72
	206045060	Mining Efficiency	200,000	-150,000	50,000	-	50,000	
	206055060	Resource Mobilization	26,950,000	0	26,950,000	20,531,361	6,418,639	76
	206065060	Green Energy	2,175,324	-68,013	2,107,311	296,000	1,811,311	14
207005060		Roads General Administration and Planning	60,000,000	6,572,807	66,572,807	22,085,354	44,487,453	33
	207015060	Public Works	5,000,000	0	5,000,000	-	5,000,000	
	207045060	Mechanical Engineering Services	55,000,000	6,572,807	61,572,807	22,085,354	39,487,453	36
208005060		ICT Services	11,385,000	-6,612,603	4,772,397	886,280	3,886,117	19
	208015060	ICT Services	11,385,000	-6,612,603	4,772,397	886,280	3,886,117	19
301005060		General Administration and Policy making Services	10,643,322	-4,562,330	6,080,992	5,676,991	404,001	93
	301015060	Infrastructure Development	8,843,322	-3,425,000	5,418,322	5,014,321	404,001	93
	301025060	Trade Support Services	1,800,000	-1,137,330	662,670	662,670	0	100

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302005060		Regulation and Verification of Weights	1,500,000	-1,223,214	276,786	48,114	228,672	17
	302015060	Verification and Calibration of Weighing Equipment	1,500,000	-1,223,214	276,786	48,114	228,672	17
303005060		Tourism Development and Management	8,563,750	-986,389	7,577,361	2,882,861	4,694,500	38
	303015060	Tourism Development	2,313,750	2,348,750	4,662,500	840,000	3,822,500	18
	303035060	Tourism Event Management	4,000,000	-2,447,639	1,552,361	948,361	604,000	61
	303045060	Tourism Standards Development	2,250,000	-887,500	1,362,500	1,094,500	268,000	80
304005060		Administration Planning and Support	96,153,738	17,765,156	113,918,894	73,093,780	40,825,114	64
	304015060	Administration planning	96,153,738	17,765,156	113,918,894	73,093,780	40,825,114	64
305005060		Co-Operative Development and Management	12,950,000	-5,021,500	7,928,500	6,687,045	1,241,455	84
	305015060	Extension services	11,000,000	-3,450,000	7,550,000	6,657,045	892,955	88
	305065060	Policy development	1,950,000	-1,571,500	378,500	30,000	348,500	8
306005060		Enterprise Development	55,700,000	-25,764,034	29,935,966	635,966	29,300,000	2
	306015060	Business Development Services	55,700,000	-25,764,034	29,935,966	635,966	29,300,000	2
401005060		Preventive & Promotive Health Services	108,576,257	-423,500	108,152,757	107,912,244	240,513	100
	401015060	Environmental health and sanitation	62,621,434	0	62,621,434	62,621,428	6	100
	401025060	Community health strategy	664,000	-423,500	240,500	-	240,500	

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	401045060	Health promotion service	45,290,823	0	45,290,823	45,290,816	7	100
402005060		Health Curative Services	4,235,200	2,514,800	6,750,000	1,900,000	4,850,000	28
	402035060	Reproductive Health	4,235,200	2,514,800	6,750,000	1,900,000	4,850,000	28
403005060		General Administration, Operational Research and Planning	2,979,750,761	-54,378,431	2,925,372,330	1,982,506,330	942,866,000	68
	403035060	Governance and leadership	148,695,000	-54,378,431	94,316,569	68,466,755	25,849,814	73
	403045060	Human resource for Health	2,831,055,761	0	2,831,055,761	1,914,039,575	917,016,186	68
405005060		Health Sector support Program (DANIDA)	231,180,459	5,393,675	236,574,134	91,640,550	144,933,584	39
	405015060	Health Promotive Services	231,180,459	5,393,675	236,574,134	91,640,550	144,933,584	39
407005060		Jaramogi Oginga Odinga Teaching and Referral Hospital	160,000,000	0	160,000,000	110,000,000	50,000,000	69
	407015060	Jaramogi Oginga Odinga Teaching and Referral Hospital	160,000,000	0	160,000,000	110,000,000	50,000,000	69
408005060		Kisumu County Referral Hospital	60,560,000	0	60,560,000	60,559,969	31	100
	408015060	Kisumu County Referral Hospital	60,560,000	0	60,560,000	60,559,969	31	100
409005060		Medical and Bio-Medical Services	151,200,000	33,900,000	185,100,000	68,680,384	116,419,616	37
	409015060	County and Sub-County Hospital Services	151,200,000	33,900,000	185,100,000	68,680,384	116,419,616	37
501005060		Early Childhood Development.	33,411,122	0	33,411,122	33,411,116	6	100
	501015060	Promotion of early childhood education.	33,411,122	0	33,411,122	33,411,116	6	100

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502005060		Youth Training and Development	54,680,000	-3,076,150	51,603,850	1,382,100	50,221,750	3
	502015060	Youth Polytechnics Services	3,680,000	-2,276,150	1,403,850	1,382,100	21,750	98
	502025060	Youth Training Facilities	51,000,000	-800,000	50,200,000	-	50,200,000	
504005060		Gender and Social Dev.	4,250,000	-2,722,722	1,527,278	513,740	1,013,538	34
	504015060	Gender & Disability Mainstreaming	2,795,000	-1,467,722	1,327,278	513,740	813,538	39
	504025060	Social Dev. Facilities	955,000	-855,000	100,000	-	100,000	
	504055060	Betting Control Services	500,000	-400,000	100,000	-	100,000	
505005060		Early Child Education Management	270,598,895	1,283,299	271,882,194	211,772,751	60,109,443	78
	505015060	Early Child Education	270,598,895	1,283,299	271,882,194	211,772,751	60,109,443	78
506005060		Sports Management and Development	2,027,500	2,113,301	4,140,801	2,853,850	1,286,951	69
	506015060	Sports Management	320,000	3,693,000	4,013,000	2,765,450	1,247,550	69
	506025060	Talent Development	1,707,500	-1,579,699	127,801	88,400	39,401	69
507005060		Sports Stadia Development	9,778,625	-638,099	9,140,526	7,511,355	1,629,171	82
	507015060	Sports Academy	9,778,625	-638,099	9,140,526	7,511,355	1,629,171	82
508005060		Alcoholic Drinks	300,000	-200,000	100,000	-	100,000	
	508015060	Alcoholic Drinks	300,000	-200,000	100,000	-	100,000	
515005060		Pre-Primary Policy and Legislation	16,200,000	713,000	16,913,000	14,366,926	2,546,074	85
	515015060	Primary Policy and Legislation	16,200,000	713,000	16,913,000	14,366,926	2,546,074	85
517005060		Youth Training and Legislation	64,063,192	-1,857,500	62,205,692	52,464,111	9,741,581	84
	517015060	Youth Training and Legislation	64,063,192	-1,857,500	62,205,692	52,464,111	9,741,581	84

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701005060		General Administration and Planning services	246,911,737	27,742,144	274,653,881	224,963,037	49,690,844	82
	701015060	Administration and Formulation of County policy	0	0	0	-	0	
	701025060	Development and Management of County Administrative systems	238,341,737	33,544,744	271,886,481	222,353,737	49,532,744	82
	701065060	Human Resource development services	7,870,000	-5,102,600	2,767,400	2,609,300	158,100	94
	701085060	Social Responsibility Including Civic and Public Engagement	700,000	-700,000	0	-	0	
702005060		Management of County affairs and Special Programmes	11,400,000	-3,784,580	7,615,420	5,428,134	2,187,286	71
	702025060	Inter-Government Coordination and protocol	11,400,000	-3,784,580	7,615,420	5,428,134	2,187,286	71
703005060		Inter-Governmental relations, Communication and Protocol	34,459,952	-16,838,040	17,621,912	12,658,849	4,963,063	72
	703015060	Governor's Press Service and Communication	23,709,952	-12,819,240	10,890,712	8,514,428	2,376,284	78
	703025060	Internal Auditing Services	10,750,000	-4,018,800	6,731,200	4,144,421	2,586,779	62
704005060		County Public Service Board	892,167,915	152,579,253	1,044,747,168	751,802,292	292,944,876	72
	704015060	General Administration and Support services	734,294,115	158,388,237	892,682,352	624,133,596	268,548,756	70

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	704025060	Human Resource Recruitment and Development	155,700,000	-4,926,784	150,773,216	127,294,896	23,478,320	84
	704045060	Promotion of Values and Principles	2,173,800	-882,200	1,291,600	373,800	917,800	29
705005060		Public Financial Management	158,356,063	45,689,267	204,045,330	146,028,525	58,016,805	72
	705015060	Revenue Mobilization	69,600,000	5,806,769	75,406,769	63,592,188	11,814,581	84
	705025060	assets management	5,500,000	12,428,640	17,928,640	2,256,828	15,671,812	13
	705035060	management of public financial resources	10,012,585	2,615,165	12,627,750	5,835,250	6,792,500	46
	705055060	Budget Formulation & Coordination Services	73,243,478	24,838,693	98,082,171	74,344,259	23,737,912	76
706005060		County Planning and Development Coordination Services	56,434,000	-6,743,636	49,690,364	33,679,050	16,011,314	68
	706015060	Policy Formulation & Planning	24,600,000	6,922,611	31,522,611	20,108,911	11,413,700	64
	706025060	Monitoring & Evaluation	31,834,000	-13,666,247	18,167,753	13,570,139	4,597,614	75
707005060		County Communication & Ict Services	1,300,000	-1,210,000	90,000	-	90,000	
	707015060	Management Information System	1,300,000	-1,210,000	90,000	-	90,000	
709005060		Representation services & public participation	11,750,000	-5,033,360	6,716,640	4,163,736	2,552,904	62
	709025060	Public participation services	11,750,000	-5,033,360	6,716,640	4,163,736	2,552,904	62
711005060		County Planning and Development Co ordination Services	9,000,000	-3,922,600	5,077,400	741,135	4,336,265	15

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	711005060	County Planning and Development Co ordination Services	9,000,000	-3,922,600	5,077,400	741,135	4,336,265	15
902005060		Conservation and management of natural lecosystem	235,931,493	-99,423,212	136,508,281	62,914,235	73,594,046	46
	902015060	Sustainable Access to safe Water	940,000	-634,545	305,455	175,455	130,000	57
	902025060	Water resources & Sewerage services	234,991,493	-98,788,667	136,202,826	62,738,780	73,464,046	46
904005060		Environmental Planning And Management	3,696,856	-1,525,250	2,171,606	900,000	1,271,606	41
	904025060	Environment Conservation Of Natural Resources	1,129,856	-150,000	979,856	-	979,856	
	904035060	Solid Waste Management	2,567,000	-1,375,250	1,191,750	900,000	291,750	76
906005060			1,460,000	-605,000	855,000	775,000	80,000	91
	906015060	Pollution Control	1,460,000	-605,000	855,000	775,000	80,000	91
907005060			12,971,250	-3,406,250	9,565,000	6,483,841	3,081,159	34
	907015060	Culture and Heritage Development	1,233,750	-1,068,750	165,000	50,000	115,000	30
	907025060	Artistic Talent Development	11,737,500	-2,337,500	9,400,000	6,433,841	2,966,159	72
		Grand Total	11,117,959,130	-6,561,768	11,111,397,362	8,439,183,251	2,672,214,111	76

14. Significant Accounting Policies

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

a) 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.

b) Reporting entity

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

c) Recognition of receipts and payments

i) Recognition of receipts

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

ii) 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.

iii) Proceeds from sale of assets

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

Significant Accounting Policies (Continued)

d) 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, and statutory contributions 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. (if applicable).*

v) Acquisition of fixed assets

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

a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

Significant Accounting Policies (Continued)

e) 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.

f) Third Party Payments

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

g) 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.

Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2023 this amounted to KShs. 66,218,486 compared to KShs 24,249,889 in prior period as indicated on note 10 (*There were no other restrictions on cash during the year*)

Significant Accounting Policies (Continued)

h) 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.

i) 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.

j) 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.

k) Pending bills

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

l) Contingent Liabilities

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:
 - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships.

The County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Note xx and *Annex 7* of this financial statement is a register of the contingent liabilities in the year.

m) 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.

Significant Accounting Policies (Continued)

n) 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 20th April, 2023 for the period 1st July 2022 to 30 June 2023 as required by law. There was one 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.

o) Comparative figures

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

p) 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.

q) Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 12* explaining the nature and amounts.

r) 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 or obligations between related parties regardless of whether a price is charged.

15. Notes to the Financial Statements

1. Transfer from the CRF

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Total exchequer releases for quarter 1	1,140,473,713	1,134,619,233
Total exchequer releases for quarter 2	1,365,480,135	2,673,548,587
Total exchequer releases for quarter 3	1,457,732,575	1,692,684,885
Total exchequer releases for quarter 4	4,569,840,236	2,903,554,645
Total	8,533,526,659	8,404,407,350

2. Compensation of Employees

	FY 2022-2023	FY 2021 -2022
Description	Kshs	Kshs
Basic salaries of permanent employees	3,650,619,529	3,792,069,614
Basic wages of temporary employees	80,000,001	84,857,534
Personal allowances paid as part of salary	643,540,608	668,186,824
Personal allowances paid as reimbursements		
Personal allowances provided in kind		
Employer contribution to compulsory national social schemes		
Employer contribution to compulsory national health insurance schemes		
Pension and other social security contributions		
Social benefit schemes outside government		
Other personnel payments		
Total	4,374,160,138	4,545,113,972

(The decline in expenditure was as a result of Expiry of Contracts of Chief Officers leading to reduced payments in Salaries)

3. Use of Goods and Services

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Utilities, supplies and services	114,446,353	84,963,039
Communication, supplies and services	19,249,924	6,309,313
Domestic travel and subsistence	177,814,736	178,231,080
Foreign travel and subsistence	17,061,560	22,042,064
Printing, advertising and information supplies & services	48,071,296	25,798,202
Rent and Rates	11,331,274	13,074,217
Training expenses	20,193,911	11,409,296
Hospitality supplies and services	111,126,700	73,793,157
Insurance costs	185,788,774	134,321,868
Specialized materials and services	44,494,818	67,140,919

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Office and general supplies and services	118,321,546	34,356,838
Fuel, oil and lubricants	76,126,997	68,968,625
Other operating expenses (including bank charges)	241,138,696	248,565,357
	34,983,790	
Routine maintenance – vehicles and other transport equipment		14,998,671
Routine maintenance – other assets	14,069,848	90,054,407
Total	1,234,220,223	1,074,027,052

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Notes to the Financial Statements (Continued)

4. Transfer to other Government entities

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Transfers to county government entities		
Covid 19 Response Kisumu County	-	20,000,000
Kisumu Lake Front Development Ltd	15,700,000	13,810,000
Kisumu County Emergency Fund	72,276,860	128,013,000
City of Kisumu	456,590,380	491,964,572
Jaramogi Oginga Odinga Teaching & Referral Hospital	110,000,000	146,334,964
Kisumu District Hospital	26,140,000	70,681,923
Kombewa District Hospital- Kisumu county	1,488,473	8,146,442
Muhoroni District Hospital	1,801,862	6,740,426
Nyakach Sub County Hospital	2,104,852	5,576,651
Lumumba Health Centre – Kisumu County	1,243,643	7,526,476
Chulaimbo Sub District Hospital - Kisumu	1,287,514	5,938,946
Ahero Sub County Hospital – Kisumu County	2,028,836	9,568,181
Other Current Transfers Grants & Subsidies	41,720,300	81,287,658
Transfer to County Assembly	-	852,746,679
Kisumu County Assembly Car Loan And Mortgage	50,000,000	-
Kisumu County Executive Car Loan And Mortgage	15,000,000	-
2, Transfers to other counties		
Other Capital grants and transfers	140,130,738	309,570,004
(Insert name of budget agency)		
Transfers to national government entities		
Transfer to the council of governors		
Transfer to		
Total	937,513,458	2,157,905,922

(The decline in the figure of Transfers to other government agencies was as a result of non-recognition of transfers to the County Assembly under this category and insufficient funds available for transfer to Health Facilities due to low collection of OSR during the year under review.)

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5. Other Grants and Transfers

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Scholarships and other educational benefits	205,000,000	205,000,000
Emergency relief and refugee assistance	-	19,209,938
Subsidies to small businesses, cooperatives, and self employed		
Total	205,000,000	224,209,938

(These funds are channelled to the Kisumu County Education Fund which provides support for the education of bright students from Poor backgrounds)

6. Social Security Benefits

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Social Security Benefits	117,994,224	19,585,133
Employer Social Benefits		
Total		
	117,994,224	19,585,133

(Explain where the benefits are remitted and who the beneficiaries are, explain significant change from prior period)

Notes to the Financial Statements (Continued)

7. Acquisition of Assets

Non-financial assets	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Purchase of buildings		
Construction of buildings	16,153,397	118,870,669
Refurbishment of buildings	479,515	2,274,070
Construction of roads	217,907,156	80,027,061
Construction and civil works	1,301,697,011	569,085,786
Overhaul and refurbishment of construction & civil works		
Purchase of vehicles and other transport equipment	5,729,680	4,600,000
Overhaul of vehicles and other transport equipment		
Purchase of household furniture and institutional equipment	2,280,533	73,778
Purchase of office furniture and general equipment		9,912,318
Purchase of specialized plant, equipment and machinery	3,785,261	49,122,884
Rehabilitation and renovation of plant, machinery and equip.		
Purchase of certified seeds, breeding stock and live animals	5,456,103	30,348,549
Research, studies, project preparation, design & supervision	16,806,552	1,997,000
Rehabilitation of civil works		58,358,174
Acquisition of strategic stocks and commodities		
Acquisition of ICT Equipment's		
Acquisition of land		
Acquisition of intangible assets		
Total acquisition of non- financial assets	1,570,295,208	924,670,289
Financial assets		
Domestic public non-financial enterprises		
Domestic public financial institutions		
Total acquisition of financial assets		
Total acquisition of assets	1,570,295,208	924,670,289

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Notes to the Financial Statements (Continued)

8. Cash and Bank Balances

8A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	FY 2022-2023	FY 2021-2022
			Kshs	Kshs
<i>Kisumu county Development A/c (kshs)</i>	<i>1000170867</i>	<i>Development</i>	<i>1,595,178</i>	<i>293,636</i>
<i>Kisumu county Recurrent A/c (kshs)</i>	<i>1000170956</i>	<i>Recurrent</i>	<i>18,956</i>	<i>5,360</i>
<i>Kisumu county Revenue fund A/c (Kshs)</i>	<i>1000171488</i>	<i>Revenue</i>	<i>234,335,252</i>	<i>773,964,399</i>
<i>Kisumu county Road maintenance Levy A/c (Kshs)</i>	<i>1000270993</i>	<i>Fund</i>	<i>896,372</i>	<i>90,997,196</i>
<i>Kisumu county Deposit A/c(Kshs)</i>	<i>1000233524</i>	<i>Deposit</i>	<i>66,218,486</i>	<i>24,249,889</i>
<i>Kisumu county Transforming Healthcare A/c(Kshs)</i>	<i>1000336749</i>	<i>Project</i>	<i>1,005,855</i>	<i>60,463</i>
<i>Kisumu county Climate Smart Agric. Project A/c (Kshs)</i>	<i>1000360941</i>	<i>Project</i>	<i>22,774,117</i>	<i>160,534,832</i>
<i>Kisumu county Agric. Sec.Dev. Supp. Program A/c (Kshs)</i>	<i>1000364618</i>	<i>Project</i>	<i>4,830,936</i>	<i>22,798,410</i>
<i>Kisumu county Youth Polytechnics A/c (Kshs)</i>	<i>1000367989</i>	<i>Operations</i>	<i>8,557,281</i>	<i>15,953,192</i>
<i>Kisumu County Kenya Urban Supp. Prgm.A/c (Kshs)</i>	<i>1000395354</i>	<i>Project</i>	<i>1</i>	<i>1</i>
<i>Kisumu county Dairy Enterp.Dev.A/c (Kshs)</i>	<i>1000397896</i>	<i>Project</i>	<i>2,972,335</i>	<i>6,613,340</i>
<i>Kisumu county Devolution support prgm.A/c (Kshs)</i>	<i>1000433345</i>	<i>Project</i>	<i>12,742,939</i>	<i>64,158,683</i>
<i>Kisumu county Universal Health Care A/c (Kshs)</i>	<i>1000447265</i>	<i>Project</i>	<i>10</i>	<i>10</i>
<i>Kisumu county primary Health care A/c (Kshs)</i>	<i>1000560215</i>	<i>Project</i>	<i>501,426</i>	<i>7,573,500</i>
<i>Kisumu county PrAECTICE Project</i>	<i>1000654724</i>	<i>Project</i>	<i>5,259,365</i>	
<i>Kisumu county climate change Fund A/C (Kshs)</i>	<i>1000470615</i>	<i>Project</i>	<i>4,135,007</i>	<i>3,524,998</i>
KCB ACCOUNTS				

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KCB Imp rest/Operations A/c (Kshs)	1142145549	Operations		6,948
Kisumu county cost &contingency Fund A/c(Kshs)	1177287080	Contingency		81,694
Kenya climate smart Agric. project A/c (Kshs)	1271583917	Development		8,322,217
KCB Kisumu county plant &Equipment A/C (Kshs)	1203503865	Operations		4,528,364
Maseno ATC-DFF A/c (Kshs)	114953939208	Operations		1,574,224
KCB Salary A/c (Kshs)	1217991565	Imp rest A/c		5,237
KCB Revenue collection A/c (Kshs)	1141991705	Revenue		13,908,855
Chief Officer Maseno ATC A/c (Kshs)	1148451196	Operations		997
Kisumu ABDP Program A/c (Kshs)	1275614418	Project		114
KCB Health Revenue A/c (Kshs)	1155423712	Revenue		89,014
Kisumu Aqua Culture Business A/c (Kshs)	12755614418	Project		
OTHER BANKS				
Kisumu County Salary A/c ABSA Bank (Kshs)	2029561888	Recurrent		36,104
KISUMU COUNTY RESOURCE MOBILIZATION-01141766220700-CO-OP	01141766220700	Rec		8,697
Kisumu county KUSP UDG A/C (Kshs) SBM Bank	0152378640001	Project		1,427,148
Kisumu county Informal Settlement Improvement Project A/c(Kshs) SBM Bank	0152392538001	Project		1,101,939
Agric.Sector Dev. Support Prog.ASDSP Kisumu county A/c (Kshs) National Bank of Kenya	01071209261200	Project		24,153,898
National Agric. Value chain Dev. project – Kisumu county A/c(Kshs) National Bank	01020261372400	Project		0
City of Kisumu A/C no. EQUITY	1700280863160	Operations		370,631
Kenya Urban Support Program A/c No.	01141739621700	Project		196,419
Co-op Health Revenue Account – Co-op	01141766981100	Revenue		139,600

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Kisumu County Revenue-CO-OP A/C	011417166976600	Revenue		1,464,853
Total			365,945,566	1,228,144,862

Note: Amount is as per amount in the cash book and bank reconciliation statements prepared for each account held. These balances do not include bank balances for self-reporting entities and revenue collection accounts (these are in ROR reports) as at reporting date.

8 B Cash in Hand

	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Cash in hand – Held in Domestic Currency	102,050	192,029
Cash in hand – Held in Foreign Currency		
Total	102,050	192,029

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Notes to the Financial Statements (Continued)

Cash in hand is as analysed below:

	FY 2022-2023	FY 201-2022
	Kshs	Kshs
Nyakach	35,590	36,720
Muhoroni	31,680	40,860
Nyando	13,290	31,320
City of Kisumu	3,700	79,180
Arito Langi Health centre		349
Ojola Sub county Hospital		280
Kisumu West/Seme	17,790	3,320
Total	102,050	192,029

9. Outstanding imprests and advances

<i>Description</i>	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Government Imprests	41,505,499	54,120,090
Salary Advance		
Clearance accounts		
Total	41,505,499	54,120,090

	FY 2022-2023	FY 2021-2022
<i>Breakdown of Imprest and Salary Advance per Department</i>		
<i>Imprest</i>	Kshs	Kshs
Department of Agriculture & Irrigation, Livestock & Fisheries		
City Of Kisumu		
Department of Education, Technical Training, Innovation and Social		
Department of Finance, Economic Planning and ICT		
Department of Medical Services, Public Health and Sanitation		
Department of Public Service, County Administration and Participatory and Development		
Department of Lands, Housing and Physical Planning		
Department of Trade, Tourism, Industry and Marketing		

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Department of Infrastructure, Energy and Public Works		
Department of Water, Environment, Natural Resources and Climate change		
Sub-Total		
Salary Advance		
Sub-Total		
Grand Total		

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

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Notes to the Financial Statements (Continued)

10. Deposits and Retention

	FY 2022-2023		FY 2021-2022	
	Kshs		Kshs	
Deposits	76,990,376		24,249,889	
Retention Monies				
Total	76,990,376		24,249,889	
Ageing analysis for				
Ageing analysis: (deposits and retentions)	Current FY	% of the Total	Comparative FY	% of the Total
Under one year		100	100	
1-2 years				
2-3 years				
Over 3 years				
Total (tie to above total)				

11. Fund Balance Brought Forward

	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Bank Accounts	1,228,144,862	2,457,925,416
Cash in Hand	192,029	329,485
Outstanding Imprests and Advances	54,120,090	87,465,098
Third party deposits and retention	(24,249,889)	(3,437,519)
Total	1,258,207,092	2,542,282,480

The fund balances brought forward refers to the previous financial year's closing balances

12. 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 from Previous FY as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f For previous FY
Description Of the Error	Kshs	Kshs	Kshs
Bank Balances of Kshs. 15,602,322 in Revenue Collection Accounts erroneously captured in the both the CRF and Main Statements and Kshs. 370,630 bank balance relating to the City of Kisumu, a self-reporting entity and Kshs. 41,444,001 relating to other commercial bank Accounts during the FY2021/2022	1,228,144,862	(57,416,953)	1,170,727,909
Transfers to the City of Kisumu(overstatement)	491,964,572	(2,520,000)	489,444,572
Transfers to County Assembly erroneously captured in both CRF and main executive statements-2021/2022	852,746,679	(852,746,679)	0
Error on Kenya Road Board balance	93,997,196	(93,100,824)	896,372
Previous financial years outstanding Imprests relating to transfers,deaths,retirement reinstated		(18,305,355)	
Refundable amount due from recurrent A/c		2,000,000	
Total	2,666,853,309	(1,022,089,811)	1,661,068,853

Justification/Schedules /Appendices for prior year adjustment

Appendix 1

Details

	Transfers to the City but unpaid-2022		Kshs
22-Jun-22	68320	Administrative and contingency fund account	20,000
22-Jun-22	68319	Monitek investments	2,480,000
11-Apr-22	10018933	Administrative and contingency fund account	20,000
			2,520,000

Appendix 2

COMMERCIAL BANK BALANCES AS AT 30TH JUNE 2022		
KCB Imprest/Operations Account - 1142145549 - kshs	Operations A/C	6,948
Kisumu County Cost & Contingency Fund A/C 1177287080 - kshs	Contingency A/C	81,694
Kenya Climate Smart Agric Project A/C NO.1271583917	Development	8,322,217
Kisumu ABDP Programme-1275614418		114
KCB Health Rev A/C 1155423712	Revenue A/c	89,014
KCB - Kisumu County Plant & Equipment A/C 1203503865 - kshs	Operations A/C	4,528,364
Maseno DFF-A/C . 1149539208	Operations A/C	1,574,224
Chief Officer-Maseno ATC A/C-1149539208	Operations A/C	997
KCB Revunue Collection A/c 114991705	Revenue A/c	13,908,855
KCB Salary A/C 1217991565	Imprest A/C	5,237
KISUMU COUNTY RESOURCE MOBILIZATION-01141766220700-CO-OP		8,697
Co-op Health AccountA/c 01141766981100	Renunue A/c	139,600
Ksm County Rev A/C 011417166976600	Revenue A/c	1,464,853

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Kenya Urban Support Program A/c No. 01141739621700	Project	196,419
National Agric. Value chain dev. Proj.-kisumu county a/c no. 01020261372400 NATIONAL BANK	project	-
Kisumu City KUSP UDG -A/C No: 0152378640001-SBM Bank	project	1,427,148
KISUMU COUNTY INFORMAL SETTLEMENT IMPROVEMENT PROJECT A/C NO. 0152392538001-SBM	Operations A/C	1,101,939
Kisumu County Salary Accounty A/C No: 2029561888- ABSA Bank	Salary	36,104
Agric Sector Dev Support Prog ASDSP Kisumu County A/C No: 01071209261200	project	24,153,898
City of Kisumu A/C no. 1700280863160-EQUITY		370,631
Grand Total		57,416,953

Appendix 3

Transfers To The County Assembly Fy 2021/2022

- Recurrent

No.	Value Date	Reference No.	Transaction Details	Amounts Disbursed
1	2-Sep-21	FT21245SV5DS	Account Transfer TREASURY ORDER DD 01092021 REF:KSM/CA/REC/VOL.7(5) COB/KSM/001/58(7) DD 31082021	3,200,000.00
2	2-Sep-21	FT2124536MMY	Account Transfer TREASURY ORDER DD 01092021 REF:KSM/CA/REC/VOL.7(1) COB/KSM/001/58(3) DD 31082021	3,915,640.00
3	2-Sep-21	FT212455WTG5	Account Transfer TREASURY ORDER DD 01092021 REF:KSM/CA/REC/VOL.7(2) COB/KSM/001/58(4) DD 31082021	4,692,100.00
4	2-Sep-21	FT21245TW4S1	Account Transfer TREASURY ORDER DD 01092021 REF:KSM/CA/REC/VOL.7(3) COB/KSM/001/58(5) DD 31082021	6,626,090.00
5	2-Sep-21	FT212456FQRH	Account Transfer TREASURY ORDER DD 01092021 REF:KSM/CA/REC/VOL.7(4) COB/KSM/001/58(6) DD 31082021	19,565,870.00
6	14-Sep-21	FT21257KCM9S	Account Transfer TREASURY ORDER DD 13092021 REF:KSM/CA/REC/VOL.7(9)	14,000,000.00

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7	14-Sep-21	FT21257RT1WN	COB/KSM/001/59(3) DD 10092021 Account Transfer TREASURY ORDER DD 13092021 REF:KSM/CA/REC/VOL.7(7)	15,000,000.00
8	14-Sep-21	FT21257R96ZG	COB/KSM/001/59(4) DD 10092021 Account Transfer TREASURY ORDER DD 13092021 REF:KSM/CA/REC/VOL.7(6)	16,491,875.00
9	14-Sep-21	FT21257DYYKF	COB/KSM/001/59(1) DD 10092021 Account Transfer TREASURY ORDER DD 13092021 REF:KSM/CA/REC/VOL.7(8)	20,000,000.00
10	7-Oct-21	FT21280WTBKP	COB/KSM/001/59(2) DD 10092021 Account Transfer TREASURY ORDER DD 06102021 REF:KSM/CA/REC/VOL.7(11)	20,804,366.00
11	7-Oct-21	FT21280F7MFD	COB/KSM/001/59(10) DD 04102021 Account Transfer TREASURY ORDER DD 06102021 REF:KSM/CA/REC/VOL.7(10)	26,730,357.00
12	14-Oct-21	FT21287K4B5J	COB/KSM/001/59(9) DD 04102021 Account Transfer TREASURY ORDER DD 13102021 REF:KSM/CA/REC/VOL.7(12)	17,465,300.00
13	2-Nov-21	FT21306PM4TC	COB/KSM/001/60(1) DD 12102021 Account Transfer TREASURY ORDER DD 02112021 REF:KSM/CA/REC/VOL.7(13)	29,731,230.00
14	2-Nov-21	FT21314PD5FS	COB/KSM/001/61(4) DD 01112021 Account Transfer TREASURY ORDER DD 02112021 REF:KSM/CA/REC/VOL.7(14)	45,261,100.0
15	8-Dec-21	FT213425X816	COB/KSM/001/61(5) DD 10112021 Account Transfer TREASURY ORDER DD 07122021 REF:KSM//CA/.REC/VOL.7(15)	29,087,815.00
16	8-Dec-21	FT2134285VMV	COB/KSM/001/62(6) DD 06122021 Account Transfer TREASURY ORDER DD 07122021 REF:KSM/CA/REC/VOL79(16)	36,915,000.00
17	29-Dec-21	FT21363MWF7R	COB/KSM/001/63(2) DD 06122021 Account Transfer TREASURY ORDER DD 28122021 REF: KSM/CA/REC/VOL.7 (17)	27,450,000.00

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18	13-Jan-22	FT220130SSVJ	COB/KSM/001/63 (8) DD 24122021 Account Transfer TREASURY ORDER DD 12012022 REF:KSM/CA/REC/VOL.7(18) COB/KSM/001/64(5) DD 11012022	38,298,000.00
19	4-Feb-22	FT22035VNQQ4	Account Transfer TREASURY ORDER DD 03022022 REF:KSM/CA/REC/VOL.7(19)	25,828,000.00
20	9-Feb-22	FT22040WP8WQ	Account Transfer TREASURY ORDER DD 08022022 REF:KSM/CA/REC/VOL.7(20) COB/KSM/001/65(2) DD 08022022	47,430,000.00
21	8-Mar-22	FT22067Z3JG3	Account Transfer TREASURY ORDER DD 08032022 REF:KSM/CA/REC/VOL.7/(21) COB/KSM/001/65(6) DD 07032022	25,620,000.00
22	24-Mar-22	FT22083ZRYVS	Account Transfer TREASURY ORDER DD 23032022 COB/KSM/001/66(7) DD 22032022	41,370,000.00
23	12-Apr-22	FT22102RDJW5	Account Transfer TREASURY ORDER DD 08022022 COB/KSM/001/67(2) DD 07042022	29,470,000.00
24	26-Apr-22	FT22116RK2KS	Account Transfer TREASURY ORDER DD 22042022 REF: KSM/CA/REC/VOL.7(24) COB/KSM/001/67(4) DD 21042022	39,425,000.00
	4-May-22	FT22124PVLV2	Account Transfer TREASURY ORDER DD 28042022 REF: KSM/CA/REC/VOL.7(25) COB/KSM/001/68(6) DD 28042022	28,325,000.00
	16-Jun-22	FT22167LHSK1	Account Transfer TREASURY ORDER DD 14062022 REF:KSM/CA/REC/VOL.7(29) COB/KSM/001/70(1) DD 13062022	32,325,000.00
	30-Jun-22	FT22181QZYFV	Account Transfer TREASURY ORDER DD 29062022 REF:KSM/CA/REC/VOL.7(30) COB/KSM/001/70(8) DD 28062022	30,013,350.00
	7-Jul-22	FT22188DK966	Account Transfer TREASURY ORDER DD 30062022 REF:KSM/CA/REC/VOL.7(31) COB/KSM/001/71(1) DD 30062022	36,600,548.00
	7-Jun-22	FT22158KPV1Y	Account Transfer TREASURY ORDER DD 03062022	24,850,000.00

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7-Jun-22	FT22158GNV6N	REF: KSM/CA/REC/VOL . 7 (27) Account Transfer TREASURY ORDER DD 03062022 REF: KSM/CA/REC/VOL . 7 (28) COB/KSM/001/69 (7) DD 02062022	27,825,815.00
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TOTAL	764,317,456.00
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No.	<u>Value</u> <u>Date</u>	<u>Reference No.</u>	<u>Transaction Details</u>	<u>Amounts</u> <u>Disbursed</u>
	12-Apr-22	FT22102V0KYY	Account Transfer TREASURY ORDER DD 0804022 COB/KSM/001/67(3) DD 07042022	13,088,724.20
	28-Apr-22	FT22118W5M6T	Account Transfer TREASURY ORDER DD 27042022 REF: KSM/CA/DEV/VOL.7(2) COB/KSM/001/68(3) DD 26042022	72,340,498.35
	16-May-22	FT22136NPX0W	Account Transfer TREASURY ORDER DD 13052022 REF:KSM/CA/DEV/VOL.7(3) COB/KSM/001/68(9) DD 11052022	3,000,000.00
Total				88,429,222.55
Grand Total				852,746,678.55

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Appendix 4			
OUTSTANDING IMPREST-DEATHS, TRANSFERS, RETIREMENT			
Invoice Num	Due Date	Payment Date	Amount
19800004746	ADEGO, Mr. ALFRED MATSA		N.A.
IMP/WARRANT NO.0926	30/08/2014	18/08/2014	9,000
Outstanding Balance			9,000
1986105294	MICHAEL OBIERO NGOLO		KIU PFO CA
IMP NO. 2935	30/06/2015	12/6/2015	300,000
Outstanding Balance			300,000
20010004618	FELIX OWUOR OKINYI		KIU Accountant CA
consultative workshop	20/06/2019	24/05/2019	78,000
Outstanding Balance			78,000
20090004943	WYCLIFF OTIENO		KIU PROC OFFICER CA
consultative workshop	20/06/2019	24/05/2019	78,000
Outstanding Balance			78,000
20170074601	GEORGE OTHUTHU ABAJA		N.A.
a consultative workshop	20/06/2019	24/05/2019	78,000
Outstanding Balance			78,000
20170074718	JULIUS OCHIENG GENGA		N.A.
a consultative workshop	20/06/2019	24/05/2019	78,000
Outstanding Balance			78,000
20170074781	KENNETH ONYANGO ODHIAMBO		N.A.
consultative workshop	20/06/2019	23/05/2019	70,000
Outstanding Balance			70,000
20170074852	OJUOK PHILEMON JUMA		N.A.
a consultative workshop	20/06/2019	24/05/2019	78,000
Outstanding Balance			78,000
20170075019	ROY OCHIENG SAMO		N.A.
a consultative workshop	20/06/2019	24/05/2019	70,000
Outstanding Balance			70,000
20170075037	GARD OKOTH OLIMA		N.A.
a consultative workshop	20/06/2019	24/05/2019	78,000
Outstanding Balance			78,000
20170075064	JANE JUMA MANUCHE		N.A.
a consultative workshop	20/06/2019	24/05/2019	78,000
Outstanding Balance			78,000
20170075144	SALLY ACHIENG OKUDO		N.A.
a consultative workshop	20/06/2019	24/05/2019	78,000
Outstanding Balance			78,000
20170075180	MAURICE OTIENO NGETA		N.A.
a consultative workshop	20/06/2019	24/05/2019	78,000
Outstanding Balance			78,000
20170075233	GEORGE OMONDI OLWA		N.A.
a consultative workshop	20/06/2019	24/05/2019	78,000
Outstanding Balance			78,000
20170075260	CAREN JOICE OGUOK		N.A.
a consultative workshop	20/06/2019	24/05/2019	78,000
Outstanding Balance			78,000
20170075386	JOHNSON OTIENO GUYAH		N.A.
a consultative workshop	20/06/2019	24/05/2019	78,000
Outstanding Balance			78,000
20170075528	KENNEDY OOKO OUMA		N.A.

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a consultative workshop	20/06/2019	24/05/2019	78,000
Outstanding Balance			78,000
20170075591	ERICK OTIENO AGOLA		N.A.
a consultative workshop	20/06/2019	24/05/2019	78,000
Outstanding Balance			78,000
20170075680	JACKTON OJWANG OGENDO		N.A.
a consultative workshop	20/06/2019	24/05/2019	78,000
Outstanding Balance			78,000
20170076472	SETH OCHIENG		N.A.
a consultative workshop	20/06/2019	24/05/2019	78,000
Outstanding Balance			78,000
19940007249	NELCO MASANYA SAGWE		N.A.
consultative workshop	20/06/2019	24/05/2019	78,000
Outstanding Balance			78,000
20200458297	PHENNY AKOTH ABOK		N.A.
IW17491	4/4/2022	15/03/2023	100,000
Outstanding Balance			100,000
20150009368	SILVIA AUMA ONYANGO		KIU PO I
12	MAMA NGINA CHILDREN'S HOME		N.A.
IMP NO.1544	30/09/2014	29/08/2014	160,000
STD/AUG 2014 FLOAT	31/12/2014	7/11/2014	158,400
Outstanding Balance			318,400
20110005126	NICHOLAS STEPHEN OKOLA		N.A.
IMP/WARRANT NO.1909	31/10/2014	15/10/2014	21,000
Outstanding Balance			21,000
20130019340	GLADYS OMUODO LORNA		KIU Ag.chief officer
Imp no 3719	30/08/2015	19/08/2015	150,000
Outstanding Balance			150,000
20130019617	BARAK ABONYO OTIENO		N.A.
IMP/WARRANT NO.2654	30/10/2014	17/09/2014	48,000
IMP/WARRANT NO.2664	31/12/2014	15/11/2014	24,000
IMP/WARRANT NO.2670	31/12/2014	11/12/2014	24,000
Outstanding Balance			96,000
20070006656	SAMUEL OCHIENG JAOKO		KIU procurement officer F&P
IMP NO 12402	31/05/2021	44533	41,500
Outstanding Balance			41,500
1981070753	DANIEL AKAKA RAMOYA		N.A.
imp no 13668	30/11/2020	20/11/2020	110,800
IMP NOI 13693	30/12/2020	16/12/2020	33,600
Outstanding Balance			144,400
2.012E+11	MARGARET AKIRING OSILI		N.A.
IMP NO.4461	10/12/2014	4/12/2014	22,000
PREP/IMP-WARRANT NO.4294	31/03/2015	22/01/2015	95,520
PREP/IMP-WARRANT NO 4082	30/05/2015	6/3/2015	388,400
IMP.NO 3323	30/06/2015	26/06/2015	89,000
Imp No 2577	3/1/2016	16/12/2015	12,000
Outstanding Balance			606,920
19980016411	CEPHAS KASERA ODHIAMBO		N.A.
IMP/WARRANT NO.4463	31/12/2014	13/11/2014	71,000
imp no.4468	26/11/2014	15/11/2014	280,140
PREP/IMP-WARRANT NO.3966	31/03/2015	13/02/2015	272,403
Imp no 3780	15/11/2015	29/10/2015	50,400
IMP.NO.005020	30/10/2016	18/10/2016	42,000
IMP.NO.005420	5/12/2016	2/12/2016	17,600

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Outstanding Balance			733,543
19980016733	RAMADHAN ABDALLAH		N.A.
20010004556	WYCLIFE ORWA AMBUSO		N.A.
imp. no. 4390	15/08/2016	2/8/2016	8,400
IMP NO 4433	30/01/2018	22/01/2018	30,000
IMP NO 7421	28/02/2019	13/02/2019	29,000
Outstanding Balance			67,400
20080003961	AUGUSTINE NYAOKE ARODI		N.A.
IMP/WARRANT NO.3155	30/06/2015	19/05/2015	66,000
Outstanding Balance			66,000
20130011059	JOSEPH OKECH AMOLO KOHOGO		N.A.
IMP/WARRANT NO.3060	30/10/2014	11/9/2014	18,000
Outstanding Balance			18,000
20130019117	GEORGE ONGAYA OKOTH		N.A.
IMP/WARRANT NO. 2005	31/12/2014	20/11/2014	41,000
STD/IMP NO.2035		29-Jan-15	(29,000)
IMP NO.2007	30/11/2014	27/11/2014	14,000
PREP/IMP-WARRANT NO.4860	30/05/2015	6/3/2015	14,000
IMP. NO. 6027	20/06/2017	5/6/2017	50,400
SUR REND ER		19-Jun-17	(50,400)
IMP NO 6 762	15/01/2018	17/01/2018	25,200
IMP NO 5981	28/02/2018	19/02/2018	10,500
IMP WAR NO 5981		6-Mar-18	(10,500)
IMP 007421	9/5/2018	16/04/2018	38,600
IMP NO 007421		9-May-18	(38,600)
Outstanding Balance			65,200
199569667	ATIENO OSODO ELVINA		N.A.
IMP/WARRANT NO. 4496	31/03/2014	19/01/2015	30,000
PREP/IMO-WARRANT NO.3952	31/03/2015	27/01/2015	400,000
PREP/IMP-WARRANT NO.3981	30/05/2015	3/3/2015	33,000
IMP 3997	14/03/2015	10/3/2015	61,000
IMP NO.3470	20/05/2015	15/05/2015	170,000
IMP. NO.3470	30/06/2015	23/06/2015	170,000
Outstanding Balance			864,000
19890016798	HESBON OTIENO ONONO		N.A.
IMP. NO. 6015	30/11/2017	17/11/2017	15,000
Outstanding Balance			15,000
20090004961	PETER ODERO ANDITI		N.A.
IMP NO 07507	30/06/2018	30/06/2018	52,800
Outstanding Balance			52,800
11664091	JOHN OBIERO OGONE		N.A.
IMP NO 007512	30/06/2018	30/06/2018	75,200
Outstanding Balance			75,200
19840002066	MOSES NYAMBURA OSEWE		N.A.
IMP NO 5789	15/01/2018	18/01/2018	30,000
IMPREST NO 007127	15/09/2018	6/9/2018	30,000
Outstanding Balance			60,000
2006068365	MARGARET ACHIENG OUMA		N.A.
IMP/WARRANT NO.2020	31/10/2014	14/10/2014	39,000
IMP/WARRANT NO.2021	31/12/2014	15/12/2014	26,000
IMP/WARRANT NO.2022	31/12/2014	15/12/2014	3,375
Imp no 3191	30/04/2016	5/4/2016	87,500
IMP. NO. 5022	31/08/2016	29/08/2016	35,000
IMP,NO.005017	30/10/2016	18/10/2016	28,000
IMP NO 4442	13/04/2018	14/03/2018	500,000

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Outstanding Balance			718,875
20030001364	LUCY A MATENGO		KIU Director eDUCATION
IMP-WARRANT NO.3214	30/06/2015	26/06/2015	174,440
Outstanding Balance			174,440
ID11809820	WASHINGTON ODUOR OKOTH		N.A.
IMP/WARRANT NO. 2043	31/12/2014	19/11/2014	15,000
IMP NO.2009	20/12/2014	15/12/2014	15,000
PREP/IMP/WRNT NO. 2093	31/03/2014	30/12/2014	49,500
IMP NO.1887	20/01/2015	16/01/2015	12,500
Outstanding Balance			92,000
20010005768	EDWIN OUMA KISIA		KIU Head SCM CA
IMP/WARRANT NO.1639	31/08/2014	19/08/2014	18,000
IMP/WARRANT NO.2003	30/06/2015	30/09/2014	100,000
IMP/WARRANT NO.2079	31/12/2014	13/11/2014	34,250
IMP NO.3996	20/03/2015	10/3/2015	49,800
Outstanding Balance			202,050
2009122346	HEZRON N'GIELA MANDUKU		N.A.
Imp no 3028	30/01/2016	14/01/2016	38,500
Imp no 3845	20/05/2016	9/5/2016	21,800
Outstanding Balance			60,300
20120003634	COLLINS SAMO		N.A.
IMP NO 6628	25/06/2018	30/05/2018	152,250
Outstanding Balance			152,250
20130019279	RANA HANIF MOHAMED		N.A.
IMP3707	15/06/2015	3/6/2015	50,400
Outstanding Balance			50,400
20130019340	GLADYS OMUODO LORNA		KIU Ag,chief officer
inv. no. 3732	30/09/2015	21/09/2015	33,783
Imp no 3902	25/06/2016	25/05/2016	603,707
Outstanding Balance			637,490
19980016706	SAMUEL OTIENO ONDOLA		N.A.
IMP/WARRANT NO.2601	30/09/2014	21/08/2014	6,000
IMP/WARRANT NO.2910	31/12/2014	15/11/2014	18,000
Outstanding Balance			24,000
20200441339	SUSAN KANGA		N.A.
IMP NO 08295	30/06/2022	11/1/2022	30,000
Outstanding Balance			30,000
19890017795	ELIZABETH ANYANGO ODUOR		SIA CO TC SA
PREP/IMP-WARRANT NO. 3114	31/03/2015	6/2/2015	22,400
PREP/IMP-WARRANT NO.3121	30/05/2015	2/3/2015	42,400
Imp no 534	20/10/2015	8/10/2015	41,294
Imp no 2121	20/01/2016	5/1/2016	49,800
Outstanding Balance			181,280
20100004760	ISRAEL OLIK OPANA		N.A.
PREP/IMP-WARRANT NO.1322	30/05/2015	2/3/2015	30,800
Outstanding Balance			30,800
20200112118	VALERIE KIZITO ONYANGO		N.A.
IMP NO 18102	1/12/2022	5/10/2022	60,000
Outstanding Balance			60,000
1986105294	MICHAEL OBIERO NGOLO		KIU PFO CA
STD/AUG 2014 SAL	30/06/2015	1/9/2014	100,000
IMP NO.2913	20/12/2014	15/12/2014	280,000
IMP NO.2949	30/06/2015	8/6/2015	67,200
Outstanding Balance			447,200

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20170167058	DAN OTIENO ONGOR		KIUDWENR AIE DEP
IMP 14544	16/12/2021	2/11/2021	420,000
Outstanding Balance			420,000
1989128356	CHRISTOPHER OCHIENG ARODI		N.A.
IMP NO.1973	20/09/2014	15/09/2014	5,000
Outstanding Balance			5,000
20100072821	PEREZ AGINGA OGONJO		KIU secretary to the governor
IMP NO.1928	30/09/2014	27/08/2014	16,000
Imp no 1967	20/09/2015	9/9/2015	115,000
Imp no 618	28/11/2015	12/11/2015	426,200
Imp no 2110	30/11/2015	25/11/2015	62,000
Imp no 2174	2/1/2015	15/12/2015	293,450
Imp no 2497	30/01/2016	18/01/2016	370,494
IMP. NO. 3987	8/4/2016	29/03/2016	394,000
IMP. NO. 3991	8/4/2016	31/03/2016	42,100
Imp no 3961	25/04/2016	15/04/2016	271,750
Inv no 4023	30/04/2016	20/04/2016	42,000
Imp no 3821	30/04/2016	21/04/2016	246,000
impr. no. 2199	15/08/2016	1/8/2016	200,485
surrender		30-Jun-17	(200,000)
surrender23		30-Jun-17	(200,485)
surrender23		2-Feb-22	200,485
Impr. no. 2200	15/08/2016	1/8/2016	87,870
imp. no2198	15/08/2016	1/8/2016	87,870
IMP. NO.752	15/08/2016	1/8/2016	87,870
office float	30/08/2016	11/8/2016	50,000
breakfast meeting	31/08/2016	29/08/2016	205,200
surrender		21-Apr-18	(200,000)
surrender		2-Feb-22	200,000
imp. no.4654	30/09/2016	16/09/2016	153,600
IMP.NO.4393	30/11/2016	3/11/2016	18,300
SURRENDER I		22-Feb-17	(18,300)
SURRENDER I		20-Jan-22	18,300
SURRENDER I		30-Jun-17	(18,300)
SURRENDER I		20-Jan-22	18,300
SURRENDER I		30-Jun-17	(18,300)
IMP.NO.005487	18/02/2017	18/01/2017	451,800
IMP.NO.005486	18/02/2017	18/01/2017	136,000
IMP NO 005485	15/02/2017	7/2/2017	283,800
imp. no. 6203	30/06/2017	29/06/2017	530,000
surrender23		21-Apr-18	(530,000)
surrender23		2-Feb-22	530,000
surrender23		30-Jun-17	(530,000)
Outstanding Balance			3,823,489
20120003634	COLLINS SAMO		N.A.
IMP. NO. 3979	8/4/2016	30/03/2016	18,600
Imp no 3983	10/5/2016	4/5/2016	18,600
Imp no 3865	20/05/2016	9/5/2016	18,650
Outstanding Balance			55,850
20130011513	JACTONE NYANUNGO RANGUMA		N.A.
imp. no. 4786	30/08/2016	26/08/2016	76,154
imp. no. 4952	31/08/2016	29/08/2016	72,800
imp no.4994	30/09/2016	13/09/2016	36,400
IMP		30-Jun-21	(18,200)
imp.no.4395	30/10/2016	11/10/2016	426,911
IMP NO 5839	30/03/2017	8/3/2017	54,600

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Outstanding Balance			648,665
20130020183	DAN KIDHA KIDHA		N.A.
Imp no 1469	25/10/2015	16/10/2015	34,000
30-JUN-2017		27-Jan-22	113,400
Imp no 3888	5/6/2016	19/05/2016	48,000
IMPR. no. 4488 for visa processing	15/08/2016	3/8/2016	29,770
Outstanding Balance			256,670
20130032772	ERICK AWUONDO ODIDA		N.A.
Inv no 4024	30/04/2016	20/04/2016	50,400
Imp no 3991	15/05/2016	4/5/2016	62,000
imp. no. 4997	20/09/2016	14/09/2016	33,000
Outstanding Balance			145,400
20150065928	JACINTA ALUOCH		N.A.
IMP 2122	31/12/2015	7/12/2015	100,000
Imp no 800	10/3/2016	18/02/2016	48,000
Imp no 3996	16/05/2016	5/5/2016	33,000
Imp no 3855	16/05/2016	5/5/2016	16,500
IMP 4983	30/09/2016	8/9/2016	300,000
imp.no.4396	30/10/2016	11/10/2016	271,626
Outstanding Balance			769,126
19970012929	DIDACUS OCHIENG OLOYA		N.A.
IMP.NO.4453	30/10/2016	18/10/2016	26,000
Outstanding Balance			26,000
10165788	AMOS WILLIAM OMOLO		N.A.
KSG PERDIEM	30/11/2015	4/11/2015	117,600
Imp no 2113	15/12/2015	23/11/2015	25,000
Imp no 3241	5/3/2016	19/02/2016	106,800
SURR		20-Jan-22	39,600
Imp no 3149	25/04/2016	8/4/2016	106,800
icpsk, international conferences	30/08/2016	17/08/2016	89,000
imp. no. 4790	20/09/2016	14/09/2016	72,200
imp. no. 4570	30/09/2016	15/09/2016	82,971
IMP.NO.4475	30/11/2016	2/11/2016	55,400
IMP.NO.005058	30/11/2016	29/11/2016	62,400
IMP.NO.005057	30/11/2016	29/11/2016	171,770
IMP.NO.05071	30/11/2016	30/11/2016	38,600
IMP.NO.005453	18/02/2017	18/01/2017	84,000
Outstanding Balance			1,052,141
20120005763	DANIEL OKOTH OGADA		N.A.
IMP/WARRANT NO.1949	30/10/2014	22/09/2014	42,400
IMP/WARRANT NO.2457	31/10/2014	15/10/2014	24,000
IMP/WARRANT NO.2475	31/12/2014	12/11/2014	245,000
SURRENDER		30-Jun-22	(59,073)
PREP/IMP-WARRANT NO.4424	31/03/2015	22/01/2015	150,000
Imp no 4014	30/04/2016	21/04/2016	50,000
Imp no 4112	5/6/2016	20/05/2016	150,000
imp. no. 4354	30/09/2016	16/09/2016	195,000
IMP.NO.4688	30/10/2016	4/10/2016	16,500
IMP.NO. 005093	30/12/2016	2/12/2016	25,200
Outstanding Balance			792,260
20130032790	ERIC OTIENO ORICHO		N.A.
TRASPORT	10/12/2014	4/12/2014	5,000
PRE/IMP WARNT NO. 4403	31/03/2015	16/01/2015	25,000
Imp no 1485	15/11/2015	29/10/2015	24,750
Outstanding Balance			54,750
1997069613	MAURICE NGALA KISERA		N.A.

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IMP/WARRANT N.1942	30/10/2014	15/09/2014	72,542
Imp no 3967	30/04/2016	18/04/2016	29,400
imp. no 4995	30/09/2016	13/09/2016	12,600
IMP NO 5836	30/03/2017	8/3/2017	18,900
Outstanding Balance			133,442
2008131546	BENARD OKETCHA OTIENO		N.A.
IW20801	16/04/2023	21/03/2023	19,600
Outstanding Balance			19,600
2008132233	MESHACH S. ONGALO OWINO		N.A.
i 11441	18/02/2019	11/2/2019	18,900
Outstanding Balance			18,900
2009025756	JASTIN OMONDI		N.A.
IW20802	15/04/2023	17/03/2023	19,600
Outstanding Balance			19,600
1994037015	OKUKU HUMPHREY NAKITARI		N.A.
IMP/WARRANT NO.1944	30/10/2014	17/09/2014	64,000
IMP NO.1400.	21/10/2014	8/10/2014	126,884
IMP/WARRANT NO.3804	30/06/2015	29/05/2015	62,816
Imp no 3611/ Aug 2015	24/08/2015	18/08/2015	84,000
Imp no 1985	25/09/2015	8/9/2015	319,200
4142		18-Jan-22	464,200
IMP.NO.005315	30/11/2016	14/11/2016	153,878
IMP.NO.5860	30/01/2017	24/01/2017	56,400
Outstanding Balance			1,171,869
1981050567	ALEX OGUTU AYATTA		N.A.
IMP.NO.4476	30/11/2016	2/11/2016	47,000
Outstanding Balance			47,000
1985054864	EMMANUEL KILINDA KILEI		N.A.
IMP. NO. 4779	30/08/2016	24/08/2016	350,000
imp. no.4668	30/09/2016	28/09/2016	145,600
imp. no. 6370	30/11/2017	9/11/2017	131,250
Outstanding Balance			626,850
20120004462	DANIEL OCHIENG OTENE		N.A.
IMP. NO. 3972	29/04/2016	19/04/2016	12,600
Outstanding Balance			12,600
TOTAL			18,305,355

Notes to the Financial Statements (Continued)

13. Increase/ (Decrease) in Outstanding Imprests and Advances

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Imprest and Advances as at 1 st July ,2022(A)	54,120,090	87,465,098
Imprest and Advances as at 30 th June,2023 (B)	41,505,499	54,120,090
Increase)/ Decrease in Imprest and Advances (C=(B-A))	12,614,591	33,345,008

14. Increase/ (Decrease) in Deposits and Retention

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Deposits and Retention s as at 1 st July,2022(A)	24,249,889	3,437,519
Deposits and Retention as at 30 th June,2023 (B)	76,990,376	24,249,889
Increase/ (Decrease) in Deposits and Retentions C= B-A	52,740,487	20,812,370

1. Pending Accounts Payable (See Annex 2)

	Balance b/f FY 2021-2022	Additions for the year	Paid during the year	Balance c/f FY 2022- 2023
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	145,157,417.00	5,666,700.00	85,509,424.54	65,314,692.46
Construction of Civil Works	1,246,065,786.72	123,112,133.60	545,362,475.07	823,815,445.25
Supply of Goods	502,823,598.00	127,093,417.00	90,767,538.50	539,149,476.50
Supply of Services	535,715,862.00	244,464,045.74	170,177,968.52	610,001,939.22
Total	2,429,762,663.72	500,336,296.34	891,817,406.63	2,038,281,553.43

2. Pending Staff Payables (See Annex 3)

3. Other Pending Payables (See Annex 4)

(Provide explanations for the prior year adjustments made their nature and effect on the fund balance of the County)

Other Important Disclosures

4. External Assistance

a) External assistance relating to loans and grants

(Total here to tie to line 2 of note 4)

b) Undrawn external assistance

(This is a disclosure of the assistance not yet received as per donor agreements)

Other Important Disclosures

c) Classes of providers of external assistance

(Provide details for external assistance e, g. Economic development or welfare objective, Emergency relief, Trading activities etc. The total here should tie to totals of note 4)

d) Non-monetary external assistance

This may occur when goods such as vehicles, computers, medical equipment, food aid etc are contributed to a county by donors, NGO etc. N/B: Disclose the basis on which the value of goods and services were determined (This may be by : depreciated historical cost of physical assets, price attached on the goods, an assessment of value by the management of transferor, recipient on Third Party, Fair value measurement The totals here tie with line 3 of note 4).

Other Important Disclosures

e) Purpose and use of external assistance.

N/B The above sub-classification will be adopted based on the purpose of the external assistance and how the external assistance was used. (The total here should tie to the note 4 on external assistance)

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

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

(This note should tie to line 3 of note 4 on external assistance)

Other Important Disclosures

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

This relates to payments made directly to supplier on behalf of the county Executive. For example, the national government may fund the operations of health or education program, a donor may pay directly for construction of a given market etc.

5.1 Classification by Source

(Third party payments may be done by other entities that are not providers of external assistance)

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

N/B The above subclassification will be adopted based on the appropriate county's operations

6. Commercial bank balances as at 30/06/2023

	Amount in bank account currency	2022/23
Name of Bank, Account No. & Currency	Kes	Kes
KCB ACCOUNTS		
KCB Imprest/Operations Account - 1142145549 - kshs	Kes	282,184
Kenya Climate Smart Agric Project A/C NO.1271583917	Kes	12,648,587
Kisumu ABDP Programme-1275614418	Kes	1,378
KCB - Kisumu County Plant & Equipment A/C 1203503865 - kshs	Kes	1,801,785
Maseno DFF-A/C . 1149539208	Kes	1,008,464
KCB Salary A/C 1217991565	Kes	3,406,128
CO.OPERATIVE BANK ACCOUNTS		
KISUMU COUNTY RESOURCE MOBILIZATION-01141766220700-CO-OP	KES	4,003,953
Kenya Urban Support Program A/c No. 01141739621700		107,700
OTHER BANKS		
Kisumu City KUSP UDG -A/C No: 0152378640001-SBM Bank	Kes	159,042
KISUMU COUNTY INFORMAL SETTLEMENT IMPROVEMENT PROJECT A/C NO. 0152392538001-SBM	Kes	15,022,480
Kisumu County Salary Accounty A/C No: 2029561888- ABSA Bank	kes	35,524
Agric Sector Dev Support Prog ASDSP Kisumu County A/C No: 01071209261200	Kes	8,043,547
TOTAL		46,520,772

Other Important Disclosures

7. 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.

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Related party transactions

	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Key Management Compensation (Governor, CEC Members And Cos)		
<u>Transfers To Related Parties</u>		
Transfer to County Assembly	869,794,309	852,746,679
Transfers to Other County Government Entities	937,513,458	1,305,159,243
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	1,807,307,767	2,157,905,922
<u>Transfers From Related Parties</u>		
Transfers From the CRF	8,533,526,659	8,404,407,350
Transfers From National Government MDAs		
Transfers From SCs And SAGAs - National Government		
(Insert Any Other Transfers Received)		
Total Transfers From Related Parties	8,533,526,659	8,404,385,860

Other Important Disclosures

8. 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.

Entity	Date Established/ Date taken over	Location	Accounting Officer responsible
County Assembly	2013	County Assembly	Mr. Owen Ojuok
Education Fund	2014	County Headquarter	Mr. Fredrick Mula Osewe
Trade Fund	2016	County Headquarter	Mr. Bovince Ochieng
City Of Kisumu	2013	City Hall	Mr. Abala Wanga
Car And Mortgage Fund	2014	County Headquarter	Mr. Evans Ogwen
KIWASCO	2003	KIWASCO Headquarter	Mr. Thomas Odongo
JOOTRH	1969	JOOTRH	Dr. George Rae
Kisumu County Emergency Fund	2018	County Headquarter	Mr. George Okong'o
Kisumu Lakefront Development Ltd	2021	County Headquarter	Mr. George Owino Ogo

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 current financial year, amounts relating to leased medical equipment was Kshs and Kshs for the previous Financial year.

10. Contingent Liabilities

Contingent Liabilities	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Court Case Against the Entity		
Bank Guarantees In Favour Of Subsidiary		
Contingent Liabilities Arising from PPPs		
Total		

(Give details- Update ANNEX 8 Contingent liabilities register)

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.	Budgetary Control Performance	The expenditures are drawn from the AIEs	Resolved	
2.	Pending Bills			
3.	Prior Year Matters	This Has Been Resolved through journals	Resolved	
4.	Lack of Fixed Asset Register	The County have put in Place an inventory management system and is working on acquiring anew system	In progress	

Guidance Notes:

- Use the same reference numbers as contained in the external audit report.
- Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management.
- Before approving the report, discuss the timeframe with the appointed Focal Point persons within your County Executive responsible for implementation of each issue.
- Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.

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George Omondi Okong'o

CECM – Finance, Economic Planning & ICT (E-Government) Services

Date: 22/09/2023

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17. Annexes

Annex 1 – Analysis of Transfers from the CRF

Period -2022-2023	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
County Executive -	1,140,473,713	1,365,480,135	1,457,732,575	4,569,840,236	8,533,526,659
Total	1,140,473,713	1,365,480,135	1,457,732,575	4,569,840,236	8,533,526,659

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Period 2022/23	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share					
Level 5 Hospitals					
DANIDA - Universal Healthcare in Devolved Units Programme					
World Bank – THUSCP					
National Agricultural & Rural Inclusive Growth Project (NARIGP)					
Kenya Devolution Support Programme					
Youth Polytechnic support grant					
Abolishment of user fees in health centres and dispensaries					
Kenya Urban Support Programme					
Agriculture Sector Development Support Project (ASDSP)					
Kenya Climate Smart Agriculture Project (KCSAP)					
Water and Sanitation Development Project					
Construction of County Headquarters					
Total					

Note: The above comprises transfers from the Exchequer based on CARA, comprising of equitable share, Level 5 and donor funds. Where there are changes in CARA amend as appropriate.

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Annex 2 – Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
				a	b	c	d=a+b-c	
Construction Of Buildings								
1.								
2.								
Sub-Total								
Construction Of Civil Works								
3.								
4.								
Sub-Total								
Supply Of Goods								
5.								
6.								
Sub-Total								
Supply Of Services								
7.								
Sub-Total								
Grand Total								

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Supplier Of Goods Or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
	<i>Note: Pending bills comprise goods and services rendered and invoiced but not yet settled and does not include commitments</i>							

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Annex 3 – Analysis of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
			a	b	c=a-b		
Senior Management							
1.							
2.							
Sub-Total							
Middle Management							
3.							
4.							
Sub-Total							
Unionisable Employees							
5.							
6.							
Sub-Total							
Others (specify)							
7.							
8.							
Sub-Total							
Grand Total							

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Annex 4 – Analysis of Other Pending Payables

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 20xx	Outstanding Balance 20xx-1	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							

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Annex 5 –Analysis of imprests and Advances

Invoice Num	Due Date	Payment Date	Amount
1988054465	ZUHRA ACHIENG MAHMOUD		N.A.
IMP NO.2543	10/5/2015	30/04/2015	32,100
Outstanding Balance			32,100
20170074781	KENNETH ONYANGO ODHIAMBO		N.A.
Imp114760	15/04/2023	17/05/2023	243,870
Outstanding Balance			243,870
2007053436	TOBIAS OTIENO OKELLO		KIU procurement officer2 ALF
IMP NO 7103	21/12/2020	2/12/2020	523,200
Outstanding Balance			523,200
20010005857	PAUL CHERUIYOT ROTICH		N.A.
IMP NO 13713	30/06/2021	5/11/2020	5,000
per diem to sosa	7/5/2021	27/04/2021	347,200
SURRENDER		30-Jun-21	(347,200)
Outstanding Balance			5,000
20160146921	DAVID OKENO ABUOR		N.A.
IMP 13725	30/06/2021	9/2/2021	5,000
Outstanding Balance			5,000
19950006130	ZABLON OPUNDO OTIENDE		N.A.
a consultative workshop	20/06/2019	24/05/2019	64,000
Outstanding Balance			64,000
1983002910	PHILIP OLIECH AYODO		N.A.
IMP. NO. 2404	2/4/2016	29/03/2016	446,630
Outstanding Balance			446,630
20000013758	VALENTINE OIRO OBONYO		N.A.
IMP NO 17266	20/04/2023	13/04/2023	83,600
Outstanding Balance			83,600
20100004484	JOSHUA OKOTH MUNDA		N.A.
a consultative workshop	20/06/2019	24/05/2019	78,000

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Outstanding Balance			78,000
20110006810	PAUL OTIENO KODERO		KIUCOK REQUESTOR
evaluation allowance	28/02/2019	15/02/2019	21,000
SU RRENDER		30-Jun-22	(1,817)
evaluation committee	28/02/2018	7/2/2019	21,000
Outstanding Balance			40,183
27883981	EDWARD WASHINGTON ODANGA		N.A.
consultative workshop	20/06/2019	24/05/2019	39,500
Outstanding Balance			39,500
20170074441	CALEB OWUOR OMOROH		N.A.
consultative workshop	20/06/2019	12/6/2019	78,000
Outstanding Balance			78,000
20170074487	GEORGE OLOO ONYANGO		N.A.
consultative workshop	20/06/2019	24/05/2019	106,000
Outstanding Balance			106,000
20170074503	STEPHEN OUMA OWITI		N.A.
consultative workshop	20/06/2019	12/6/2019	78,000
Outstanding Balance			78,000
ID 29520751	NICHOLAS ODHIAMBO OLOO		N.A.
consultative workshop	20/06/2019	24/05/2019	81,000
Outstanding Balance			81,000
19850004803	KENNETH OTIENO OPIYO		N.A.
a consultative workshop	20/06/2019	24/05/2019	64,000
Outstanding Balance			64,000
20034201194	DANCUN OTIENO RIAGA		N.A.
a consultative workshop	20/06/2019	24/05/2019	76,000
Outstanding Balance			76,000
20070005499	NICHOLAS OCHUDHO AYORO		N.A.
a consultative workshop	20/06/2019	24/05/2019	76,000

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Outstanding Balance			76,000
20090004345	WILLIAM OGADA OTIENO		N.A.
a consultative workshop	20/06/2019	24/05/2019	64,000
Outstanding Balance			64,000
20120004766	DAVID ONYANGO AYIEKO		N.A.
a consultative workshop	20/06/2019	24/05/2019	64,000
Outstanding Balance			64,000
2008158093	SAMSON LINAGALA INJENI		N.A.
consultative workshop	20/06/2019	24/05/2019	56,000
Outstanding Balance			56,000
1991003106	JANET INGAHIZU ELPHAS		N.A.
IMPR 2291	30/11/2015	27/11/2015	405,000
Outstanding Balance			405,000
20150022469	MICHAEL ONYANGO		N.A.
Imp 4403	27/06/2016	2/6/2016	33,600
imp. no. 5035	15/09/2016	5/9/2016	72,200
Outstanding Balance			105,820
20150065919	ZACHARY OCHIENG		N.A.
Imp no 1960	25/02/2016	F	33,000
Imp no 1969	10/3/2016	18/02/2016	42,000
Outstanding Balance			75,000
1990085951	ALPHAEUS ONANGE OMONDI		N.A.
IMP NO 006798	30/06/2018	26/06/2018	9,800
Outstanding Balance			9,800
2003055185	WASHINGTON GOGA OLWA		N.A.
IMP NO 07662	30/06/2018	29/06/2018	9,800
Outstanding Balance			9,800
20010007182	ESTHER NYABONYI MOSETI		N.A.
office float	15/12/2021	1/12/2021	30,000
Outstanding Balance			30,000

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20140068711	MBOGO JAMES NYABILO		N.A.
IW 16026	30/03/2022	8/2/2022	172,000
Outstanding Balance			172,000
20150020081	ABIERO PETER OMONDI		N.A.
IW17468	8/4/2023	15/03/2023	160,000
Outstanding Balance			160,000
1992031712	NAMAN OKOTH OWITI		N.A.
iw 15451	15/11/2022	14/06/2022	590,000
Outstanding Balance			590,000
20120004435	DIANA ALUOCH ODHOCH		N.A.
IMP 14202	30/06/2021	24/05/2021	515,200
Outstanding Balance			515,200
2012033146	PAUL KIPROP BIWOT		N.A.
Imp no 3002	30/08/2015	19/08/2015	10,500
Imp no 1411	20/10/2015	9/10/2015	7,000
IMP. NO. 1440	20/02/2016	10/2/2016	7,000
Outstanding Balance			24,500
19980016886	CAROLYNE AKINYI AGER		N.A.
IMP NO 14229	30/06/2022	8/10/2021	30,000
Outstanding Balance			30,000
1978090265	ROSE OLANDO OWITI		N.A.
Imp no 3050	30/06/2016	5/10/2015	15,000
Imp no 1401	30/10/2015	19/10/2015	50,250
Outstanding Balance			65,250
1992007446	CHRISTINE BONARERI ODHIAMBO		N.A.
imp/warrant no. 1546	30/06/2015	10/9/2014	30,000
Outstanding Balance			30,000
2008029456	JACQUILINE AUMA MUYUMO		N.A.
IMP/WARRANT NO.1911	31/12/2014	15/11/2014	30,000
Outstanding Balance			30,000

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1990026436	ZACHARY NYAIRO OKORA		KIU chief officer
IMP/WARRANT NO. 1950	31/12/2014	9/12/2014	408,500
Outstanding Balance			408,500
1993053610	JAFFER KIPKEBOE ELUIS		N.A.
IM PNO 10725	29/04/2019	30/04/2019	9,800
Outstanding Balance			9,800
19950006229	JANE MUKHONGO NASIMIYU		KIU procurement officer I CT
IMP NO 9769	30/10/2022	6/10/2022	30,000
Outstanding Balance			30,000
19980017230	ELIZABETH NAFULA KAKAI		N.A.
IMP NO 112000	30/04/2022	26/04/2022	112,000
Outstanding Balance			112,000
20100003987	GEORGE ROMBO ORUDE		N.A.
IMP NO 161119	30/01/2023	13/01/2023	750,000
Outstanding Balance			750,000
20120004588	JOHN OMONDI OBIERO		N.A.
IMP NO 17409	30/08/2022	29/08/2022	32,000
Outstanding Balance			32,000
20160064933	NANCY CLAIRE JUMA		N.A.
17312	30/12/2022	2/9/2022	550,000
Outstanding Balance			550,000
1992007446	CHRISTINE BONARERI ODHIAMBO		N.A.
IMP NO 08854	30/06/2020	4/11/2019	15,000
Outstanding Balance			15,000
20160159197	WYCLIFF OTIENO BETE		N.A.
IMP NO 13536	30/08/2021	16/12/2021	30,000
Outstanding Balance			30,000
20170144519	LABAN ONYANGO OKEYO		N.A.
IMP NO 08262	30/12/2019	18/12/2019	42,900
Outstanding Balance			42,900

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2009007944	GEORGE OMONDI OPIYO		N.A.
imp no 16151	30/11/2021	9/11/2021	50,000
Outstanding Balance			50,000
2009008217	OTIENO KARUME ZADOCK		N.A.
imp no 15739	31/12/2021	8/11/2021	50,000
Outstanding Balance			50,000
2010056443	WILSON OPONDO ABIERO		KIU chief finance officer
IMP NO 16126	30/03/2023	9/2/2023	331,454
Outstanding Balance			331,454
20200256564	ELVIS ODHIAMBO OTIENO		N.A.
IMP NO 17314	30/10/2022	24/10/2022	300,000
IMP NO 17441	30/08/2022	3/11/2022	108,000
Outstanding Balance			408,000
19850005453	DAVID OTIENO AMOI		N.A.
Imprest no 2403	25/12/2015	10/12/2015	686,560
Outstanding Balance			686,560
20150022469	MICHAEL ONYANGO		N.A.
IMP. NO. 4449	10/8/2016	1/8/2016	200,485
Outstanding Balance			200,485
1989018640	NICODEMUS O OCHUNG'		N.A.
NATIONAL DAY FACILITATION	21/10/2015	15/10/2015	30,000
Outstanding Balance			30,000
19850005195	MAURICE OTUNGA OMBEWA		N.A.
impr no. 2562	18/02/2016	9/2/2016	568,400
Outstanding Balance			568,400
19990027720	DOROTHY ADHIAMBO ONONGNO		N.A.
IMP NO 7458	30/11/2018	7/11/2018	33,200
Outstanding Balance			33,200
ID 25963181	ANDREW ODHIAMBO OTIENDE		N.A.
IMP NO.2032	25/12/2014	17/12/2014	9,000

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Outstanding Balance			9,000
2007068316	MAURICE OKELLO OKELLO		N.A.
IMP/WARRANT NO.2102	30/10/2014	9/9/2014	18,500
Outstanding Balance			18,500
1993053610	JAFFER KIPKEBOE ELUIS		N.A.
IMP NO7488	18/12/2018	6/12/2018	19,600
Outstanding Balance			19,600
19960012337	WILSON ANYANGO OCHIENG		N.A.
IMP NO 7192	24/03/2019	28/02/2019	86,400
Outstanding Balance			86,400
2012033146	PAUL KIPROP BIWOT		N.A.
Imp no 1417	3/10/2015	5/10/2015	3,500
Outstanding Balance			3,500
201302041	STEPHEN OCHIENG OTIENO		N.A.
IMP NO.3078	30/10/2014	18/09/2014	46,500
IMP/WARRANT NO.3156	30/06/2015	19/05/2015	48,000
Outstanding Balance			94,500
19790007797	ROSE GENG A AKUMU		N.A.
IMP.NO.004837	20/12/2016	7/12/2016	43,600
IMPR 9715	15/12/2017	29/11/2017	15,000
Outstanding Balance			58,600
1989131993	EVANS MAGETO GICHANA		N.A.
IMP/WARRANT NO.2023	30/11/2014	13/10/2014	39,000
Outstanding Balance			39,000
2010056419	DANIEL ODHIAMBO		SDHUD DCFO
IMP/WARRANT NO.2021	31/10/2014	14/10/2014	39,000
Outstanding Balance			39,000
2007074319	MARTINE OMONDI OMBWAYO		N.A.
Imp no 962	20/09/2015	11/9/2015	17,500

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Outstanding Balance			17,500
1985024306	STEPHEN GEORGE OMONDI ONDUU		N.A.
IMP 12167	30/06/2022	6/4/2022	27,400
Outstanding Balance			27,400
2004007711	JACKLINE ATIENO ODHIAMBO		N.A.
THS IMP NO 114208	30/06/2023	27/02/2023	30,000
Outstanding Balance			30,000
2011363676	KEVIN ODHIAMBO OCHIENG		N.A.
THS IMP NO 114411	30/06/2023	31/05/2023	280,000
Outstanding Balance			280,000
1991068130	JACKTON OLIVER OKEYO		N.A.
IMP NO 12193 THS	2/8/2022	2/11/2022	435,250
Outstanding Balance			435,250
1995066148	JOEL OMINO ABONGO		N.A.
THS IMP O 114220	30/06/2023	27/02/2023	87,500
Outstanding Balance			87,500
96055637	GEORGE OWITI		N.A.
Imp no 2367	15/02/2016	21/01/2016	47,000
Outstanding Balance			47,000
20100004126	FANUEL ODHIAMBO ONYANGO		N.A.
IMP NO 6409	15/12/2018	3/12/2018	30,000
Outstanding Balance			30,000
20160146716	JULIUS ONYANGO AYIEKO		N.A.
IMP 6094	31/05/2018	14/02/2018	16,000
Outstanding Balance			16,000
1989096436	SAMUEL NYAKUNDI MOGENI		N.A.
IMP/WARRANT NO. 2731	31/12/2014	21/11/2014	19,000
IMP SURRENDER		10-Mar-15	(18,000)
Outstanding Balance			1,000
2007000182	ANTONY OPIYO ONANDA		BUS Chief Finance Officer

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IMP/WARRANT NO.1197	30/10/2014	18/09/2014	150,000
IMP/WARRANT NO.2716	30/10/2014	18/09/2014	25,000
Outstanding Balance			309,000
1998013940	JOHNSTONE KIPLAGAT RONO		N.A.
imp. no. 4802	31/08/2016	2/9/2016	30,000
Outstanding Balance			30,000
1978016334	ELIZABETH ATIENO OPONDO ANGWECH		N.A.
IMP/WARRANT NO.2713	30/06/2015	23/09/2014	25,000
IMP NO.4756	15/05/2015	6/5/2015	119,500
Outstanding Balance			144,500
20010004350	GEORGE TINDI OWUOTH		N.A.
IMP6642 NIGHTOUT AND FUEL TO BOMET	5/11/2018	25/10/2018	11,200
Outstanding Balance			11,200
2009006265	JANET MULONGO WANGORO		KIUDOLHPP REQ
IW 114880	13/06/2023	13/06/2023	572,800
Outstanding Balance			572,800
1999008697	MAUREEN ACHIENG DAYA		N.A.
iw 114881	15/07/2023	19/06/2023	268,200
Outstanding Balance			268,200
1978112821	JOHN WAFULAH SIMIYU		N.A.
imp7015	25/02/2019	19/02/2019	22,500
IMP 7032	30/03/2019	21/02/2019	695,000
IMP7032		7-Jun-19	(663,600)
IMP7039 facilitation of planning of markets	20/05/2019	13/05/2019	332,600
Outstanding Balance			386,500
1984125921	HENRY JAKOYO ODUMA		N.A.
IMP/WARRANT NO.2624	30/06/2015	19/06/2015	29,500
imp. no. 650	31/08/2016	2/9/2016	6,300
Outstanding Balance			35,800

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2012005106	LEAH CATHERINE SOITA		N.A.
imp. no. 646	31/08/2016	7/9/2016	37,000
Outstanding Balance			37,000
20140042128	FREDRICK ONYANGO MISIGO		N.A.
IMP NO 15529	30/06/2022	16/03/2022	132,000
Outstanding Balance			132,000
1996020975	OTIENO CHARLES MBURU		N.A.
IMP NO 14704	30/06/2022	22/02/2022	30,000
Outstanding Balance			30,000
20170108924	STEPHEN OCHIENG OKEYO		N.A.
FLOAT	30/06/2022	17/02/2022	5,000
Outstanding Balance			5,000
20160143297	PHILIP MWANGI ALOO		N.A.
IMPR NO 14734	30/06/2023	26/06/2023	294,000
Outstanding Balance			294,000
20070006692	JANET WANYANDEH		N.A.
imp. no.4321	30/08/2016	19/08/2016	37,800
Outstanding Balance			37,800
19890015728	KENNETH FRANCIS OUMA		N.A.
IMP NO 17554	10/3/2023	13/01/2023	521,700
Outstanding Balance			521,701
2009080170	MWAKA JANE WAITHERA		KIU Trade development officer
IMP/WARRANT NO 3110	31/12/2014	11/12/2014	100,000
Outstanding Balance			100,000
20010005482	LETECIA AWUOR ODHIAMBO		KISM HEALTH REQ
IMP NO 18109	26/11/2022	26/10/2022	104,600
Outstanding Balance			104,600
20160146896	WILLIAM ODONGO LUMUMBA		N.A.
IMP NO 17559	4/3/2023	5/1/2023	513,750

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Outstanding Balance			513,750
19980016591	MATABEL ATIENO OPIYO		KIU SCMA
IMP18120	30/12/2022	1/12/2022	348,000
Outstanding Balance			348,000
20210528840	DORCAS AWINO OWISO		KIU SCMA
IPM 14440	30/06/2022	23/06/2022	634,500
Outstanding Balance			634,500
20200463917	AKINYI ODUOR MARBELL		N.A.
IMPREST	4/3/2022	9/1/2023	513,750
Outstanding Balance			513,750
1977079957	ELLY ODERO DEYA		N.A.
IMP/WARRANT NO.0987	30/10/2014	16/09/2014	30,000
Outstanding Balance			30,000
2007074319	MARTINE OMONDI OMBWAYO		N.A.
IMP. NO. 935	29/02/2016	19/02/2016	26,700
Outstanding Balance			26,700
20080004173	MATHEWS ODHIAMBO ODINGA		N.A.
IPM NO 14517	1/1/2022	8/12/2021	30,000
Outstanding Balance			30,000
20120003803	ERIC ONYANGO NDEGE		N.A.
IMP NO 114702	6/5/2023	15/03/2023	300,000
Outstanding Balance			300,000
20170144537	LUDFINE AKETCH KOSOME		N.A.
IMP 14540	27/06/2022	2/2/2022	20,000
Outstanding Balance			20,000
20170144608	HAZEL AKINYI ALAI		N.A.
FLOAT1	30/06/2022	14/12/2021	20,000
Outstanding Balance			20,000
1983052060	SOSPETER AKIRI OBIERO		N.A.
IMP 3285	16/05/2015	18/05/2015	100,000

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Outstanding Balance			100,000
1978049638	THADDEUS ALLAN ONYAGO JUMA		N.A.
IMP/WARRANT NO.3258	31/12/2014	13/11/2014	10,000
IMP NO.3275	5/1/2014	22/12/2014	10,000
Imp no 3689	30/06/2016	3/11/2015	10,000
Outstanding Balance			30,000
1982071621	CHARLES NYAMBUGA ODENY		N.A.
IMP-WARRANT NO.2695	30/06/2015	11/6/2015	100,000
Outstanding Balance			100,000
1990070980	APUT JAMES AURA		N.A.
IMP 14549	10/3/2022	14/02/2022	30,000
Outstanding Balance			30,000
1996032354	EMILLY AKOTII OTIENO		N.A.
IMP NO14591	16/12/2022	17/11/2022	100,000
Outstanding Balance			100,000
1987078945	EMMA OGINGA OLENYO		N.A.
IMP 14528	30/06/2022	30/09/2021	30,000
Outstanding Balance			30,000
20010007360	PETER OTIENO NGARE		N.A.
IMP NO.1993	14/10/2014	10/10/2014	4,500
Outstanding Balance			4,500
1989145196	MAURICE NYADIANGA OGINGA		N.A.
imp. no.6569	31/05/2017	5/5/2017	30,200
imp. no. 6607	30/06/2017	23/06/2017	30,200
Outstanding Balance			60,400
20130012314	MIDEU WILLIS OGONYO		N.A.
Imp no 4063	26/04/2016	18/04/2016	34,000
Outstanding Balance			34,000
20080004264	ADRIAN O OUMA		N.A.
IMP.NO4372	30/11/2016	1/11/2016	33,600

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Outstanding Balance			33,600
2014240035	ROBERT GIKUNDA MWENDA		N.A.
IMP.NO.004915	30/12/2016	7/12/2016	18,900
Outstanding Balance			18,900
20160040620	HONGO HARRIET AMULEN		N.A.
IMP NO 17991 SURRENDER		30-Jun-23	151,000
Outstanding Balance			151,000
19940013605	DEBORAH ANYANGO OMWA		N.A.
IW 114680	15/02/2023	3/3/2023	100,000
Outstanding Balance			100,000
19960011287	SAMUEL MIYAWA		N.A.
IMP NO 114682 SURRENDER		30-Jun-23	18,900
Outstanding Balance			18,900
1996020739	JUDITH OMOGO AKINYI		KIU Sec.- county secretary
iw18044	15/06/2023	29/09/2022	150,000
Outstanding Balance			150,000
imp no 6752	8/10/2018	2/10/2018	23,800
IMP 6752		7-Nov-18	(23,700)
IW19176	16/04/2023	21/03/2023	19,600
Outstanding Balance			19,700
20070006389	JAMES AMOS NYAWANDA		N.A.
IMP. NO.2159	30/06/2015	27/06/2015	29,400
Outstanding Balance			29,400
20080004164	ADRIAN OUMA		N.A.
Imp no 1497	15/12/2015	4/12/2015	16,800
Imp no 4039	30/04/2016	21/04/2016	44,800
Outstanding Balance			61,600
ID10923083	VINCENT OCHIENG ORAYO		N.A.
IMP NO 4759		25-Mar-22	137,450

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Outstanding Balance			137,450
20010004216	SAMUEL ORIMBA HONGO		N.A.
iw 19193	30/05/2023	6/6/2023	39,500
Outstanding Balance			39,500
20100004126	FANUEL ODHIAMBO ONYANGO		N.A.
IMP/WARRANT NO.2162	30/06/2015	26/06/2015	77,000
Outstanding Balance			77,000
20140068524	KEVIN OTIENO OWADE		N.A.
IMP.NO,004910	30/12/2016	2/12/2016	33,600
Outstanding Balance			33,600
20120003778	MARTIN NYAGOL OLWA		N.A.
Inv no 4028	30/04/2016	20/04/2016	17,600
Outstanding Balance			17,600
20130032843	JOHN ODERO OYUCHO		N.A.
iw 19165	20/03/2023	14/03/2023	16,800
Outstanding Balance			16,800
1990085951	ALPHAEUS ONANGE OMONDI		N.A.
imp no 6711	21/08/2018	18/09/2018	8,400
IMPR NO 6711	21/08/2018	18/09/2018	12,600
Outstanding Balance			21,000
1997086615	DANIEL OMOLO MIRUKA		N.A.
Imp no 789	20/10/2015	8/10/2015	25,200
Imp no 1476	20/10/2015	13/10/2015	31,500
impr no. 2156	31/12/2015	7/12/2015	9,800
Outstanding Balance			66,500
1999015806	MICHAEL COLLYNS OKETCH OWUOR		N.A.
IMP/WARRANT NO.1943	30/10/2014	12/9/2014	72,542
Imp no 3965	30/04/2016	18/04/2016	34,400
Imp no 4127	5/6/2016	20/05/2016	17,500
Outstanding Balance			124,442

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2001006512	PHILLIP ANYUL ANYUL		N.A.
imp 5967	30/01/2018	22/01/2018	15,000
Outstanding Balance			15,000
2005009300	VICTOR ODHIAMBO OMONDI		N.A.
IMP 11197	20/03/2019	22/02/2019	29,400
imp no 9725	28/06/2019	28/06/2019	300,000
Outstanding Balance			329,400
2008118289	GRIFFIN OMONDI ODINDO		N.A.
iw 114694	20/02/2023	10/2/2023	18,900
Outstanding Balance			18,900
2008126444	LILIAN ACHIENG OTIENO		N.A.
PREP-IMP/W NO.3634	30/08/2015	13/08/2015	44,100
PREP-IMP/W NO. 3419	30/08/2015	14/08/2015	24,500
Imp no 1490	15/11/2015	22/10/2015	6,300
Imp no 2346	25/11/2015	16/11/2015	25,200
Imp no 2161	20/01/2016	21/12/2015	18,900
Imp no 3232	20/02/2016	8/2/2016	25,200
Imp no 4017	30/04/2016	18/04/2016	21,000
Imp 3878	20/05/2016	13/05/2016	19,600
Imp 3894	5/6/2016	20/05/2016	18,900
Outstanding Balance			203,700
2008135346	ROGERS ONSARE M. OMWANCHI		N.A.
Imp no 3851	16/05/2016	5/5/2016	12,600
Imp 3879	20/05/2016	13/05/2016	19,600
Imp no 3767	29/06/2016	20/06/2016	50,400
NO.4974	30/09/2016	8/9/2016	12,600
imp. no. 4992	30/09/2016	8/9/2016	25,200
IMP.NO.4366	30/10/2016	14/10/2016	25,200
IMP.NO.4377	30/10/2016	26/10/2016	19,600

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Outstanding Balance			165,200
2011350639	PROSPER BAHATIDOLA OBIERO		N.A.
IMPR NO. 3970	28/03/2016	18/03/2016	18,900
Imp no 3997	10/5/2016	4/5/2016	12,600
IMP.NO.005099	30/12/2016	2/12/2016	21,000
IMP.NO.005098	30/12/2016	7/12/2016	52,500
IMP.NO.005100	30/12/2016	7/12/2016	21,000
Outstanding Balance			126,000
5102	WILSON NASHON OGWANG' OGUYA		N.A.
surrender		26-Jan-22	108,800
Outstanding Balance			108,800
20120006108	UMMY ABDALLAH		N.A.
iw 114664	20/02/2022	3/3/2023	30,000
Outstanding Balance			30,000
19960012337	WILSON ANYANGO OCHIENG		N.A.
imp.no.4675	30/09/2016	30/09/2016	49,800
Outstanding Balance			49,800
2012033146	PAUL KIPROP BIWOT		N.A.
IMP.NO.4494	30/11/2016	30/11/2016	17,500
IMP. NO. 5844	30/03/2017	20/03/2017	25,200
IMP. NO. 5814	30/03/2017	24/03/2017	18,000
Outstanding Balance			60,700
20160146690	PETER OCHIENG OPEYO		N.A.
iw19183	16/03/2023	21/03/2023	14,000
Outstanding Balance			14,000
722235620	PATRICK OGADA MADANJI		N.A.
IW19173	15/04/2023	21/03/2023	42,000
Outstanding Balance			42,000
20010005571	SARAH AWINO BOYI		N.A.
iw 16010	26/03/2022	8/2/2022	430,000

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Outstanding Balance			430,000
2015054929	CALVINCE OTIENO OGWELLA		N.A.
IW19188	16/04/2023	21/03/2023	19,600
Outstanding Balance			19,600
20160146789	PETER OCHIENG OMBEDU		N.A.
kicosca	30/01/2018	5/2/2018	15,000
Outstanding Balance			15,000
20160159142	AGREY OKINYI OJIJO		N.A.
IMP NO 007066	9/5/2018	30/04/2018	19,600
IMP NO 007268	30/05/2018	31/05/2018	10,500
Outstanding Balance			30,100
20160159295	HERBERT OMONDI ONDITI		N.A.
imp 6831	15/12/2018	21/11/2018	7,000
Outstanding Balance			7,000
20170104186	RITA ATIENO ODUM		N.A.
iw 18045	15/06/2023	30/09/2022	100,000
iw 20826	20/05/2023	6/6/2023	56,000
Outstanding Balance			156,000
20170108200	JOHN OKISE OCHOLA		N.A.
IW20806	15/04/2023	21/03/2023	33,600
Outstanding Balance			33,600
20170110120	JUSTUS OKOTH ALOYO		N.A.
iw114693	20/02/2023	10/2/2023	18,900
Outstanding Balance			18,900
20170145507	EDDY REUBEN ILLAH		N.A.
iw 20557	30/06/2023	12/6/2023	248,007
Outstanding Balance			248,007
20180105748	MAURICE OCHIENG OWITI		N.A.
iw 20805	30/03/2023	10/5/2023	14,000
Outstanding Balance			14,000

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20927863	ABUBAKAR OTIENO GENGA		N.A.
iw 20825	30/05/2023	22/06/2023	21,000
Outstanding Balance			21,000
30164707	LENNOX ONYANGO OMONDI		N.A.
iw 20567	5/7/2023	26/06/2023	782,600
Outstanding Balance			782,600
32480191	COLLINS OWUOR OJWANG		N.A.
iw 17369	15/10/2022	6/10/2022	200,000
Outstanding Balance			200,000
86046767	VICTOR NYAGAYA		N.A.
IMP NO 007034	5/5/2018	25/04/2018	14,000
Outstanding Balance			14,000
20160146681	HESBORN ONYANGO GILA		N.A.
iw 15144	30/03/2022	5/4/2022	38,000
Outstanding Balance			38,000
20160159320	CLAIN WASONGA OGINDO		N.A.
imp 5981	20/02/2018	8/2/2018	16,800
imp 6161	20/02/2018	8/2/2018	13,200
imp 5999	28/02/2018	26/02/2018	10,400
imp 6164	15/03/2018	28/02/2018	16,800
IMP NO 007088	5/5/2018	25/04/2018	14,000
Outstanding Balance			71,200
20150009386	KENNEDY OCHIENG		N.A.
IMP 6801	30/12/2017	21/12/2017	44,100
Outstanding Balance			44,100
20160159231	SYLAS OMBALO OKUMU		N.A.
iw 19196 nightout to nrb for fleet mgmt training	15/05/2023	7/6/2023	31,000
Outstanding Balance			31,000
20200458506	ELIZABETH ACHIENG ODONGO		N.A.
iw 19170	30/05/2023	18/04/2023	50,400

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Outstanding Balance			50,400
2006038996	DANIEL ABSALOM OTWOMA		N.A.
IMP/WARRANT NO.2057	30/10/2014	11/9/2014	35,000
Outstanding Balance			35,000
6666156	CALEB OTIENO OPON		N.A.
iw 19153	20/03/2023	7/3/2023	606,060
Outstanding Balance			606,060
2004003018	ELIAKIM MUSEWE OKOTH		N.A.
IMP NO 1958	3/9/2015	26/08/2015	19,600
Outstanding Balance			19,600
20170145249	NELSON MANDELA OKORE		N.A.
il11102	18/03/2019	26/02/2019	63,600
imp no 11119	29/04/2019	17/04/2019	24,995
Outstanding Balance			88,595
20160159213	CHARLES OTIENO LUSI		N.A.
iw 14820	30/10/2021	26/10/2021	30,000
Outstanding Balance			30,000
2009054234	STEPHEN OCHIENG AJOWI		N.A.
IW 19177	15/04/2023	4/4/2023	19,600
Outstanding Balance			19,600
2012037273	CATHERINE ANYANGO BOLO		N.A.
iw17368	20/10/2022	7/10/2022	700,000
Outstanding Balance			700,000
20130021126	AGWANDA CAROLINE AWUOR		N.A.
iw 20552	15/06/2023	30/05/2023	293,728
Outstanding Balance			293,728
1983088338	SOTERI NYAKUNDI NYAKUNDI		N.A.
imp 6225	15/03/2020	28/02/2018	25,200
Outstanding Balance			25,200

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20110005117	SIMON OTILA OLANGO		KIU SCMA
IMP NO16398	30/06/2022	2/6/2022	600,000
Outstanding Balance			600,000
TOTAL			23,035,975

(b) Salary Advance

<i>Name Of Officer</i>	<i>Date Advanced</i>	<i>Amount Advanced</i>	<i>Amount Recovered</i>	<i>Balance as at (insert current FY)</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name Of Officer</i>				
<i>Name Of Officer</i>				
<i>Name Of Officer</i>				
<i>Name Of Officer</i>				
Total				

Annex 6 – Summary of Non-Current Asset Register

Asset Class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 2023
Land	2,753,928,477	0			2,753,928,477.00
Buildings And Structures	1,286,149,761.90	16,639,912.00			1,302,789,673.90
Transport Equipment	248,838,680	5,729,680.00			254,568,360.00
Office Equipment, Furniture And Fittings	109,289,604.80	2,227,601.00			111,517,205.80
ICT Equipment	72,556,619	0			72,556,619.00

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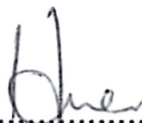
Asset Class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 2023
Machinery And Equipment	201,539,715.60	3,738,133.00			205,277,848.60
Heritage And Cultural Assets					
Biological Assets	51,244,410.60	3,456,103.00			54,700,513.60
Intangible Assets	72,333,868.50	16,806,552.00			89,140,420.50
Infrastructure Assets- Roads, Rails	2,375,928,942.60	1,522,604,167.00			3,898,533,109.60
Work In Progress					
Total	7,171,810,080.00	1,570,295,208			8,742,105,280

*NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Executive. Additions during the year should tie to **note 7** on acquisition of assets during the year. Ensure a complete fixed asset register is separately prepared in line with guidelines from The National Treasury.*

*Kisumu County Executive
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Annex 7 – Inter-Entity Transfers

R ef	Entity	Q u a r t e r 1	Q u a r t e r 2	Quarter 3	Quarter 4	Cumulative amount transferred. KShs	Amount Confirmed as received. KShs	difference	explana tion
	CITY OF KISUMU					456,590,380			
	JOOTRH					110,000,000			
	KISUMU EAST DISTRICT HOSPITAL					26,140,000			
	KOMBEWA SUB- COUNTY HOSPITAL					1,488,473			
	MUHORONI SUB- COUNTY HOSPITAL					1,801,862			
	NYAKACH SUB- COUNTY HOSPITAL					2,104,852			
	LUMUMBA SUB- COUNTY HOSPITAL					1,243,643			
	CHULAIMBO SUB- COUNTY HOSPITAL					1,287,514			
	AHERO SUB-COUNTY HOSPITAL					2,028,836			
	KISUMU COUNTY EMERGENCY FUND					72,276,860			
	KISUMU LAKEFRONT DEVELOPMENT LTD					15,700,000			
	KISUMU COUNTY ASSEMBLY CAR LOAN AND MORTGAGE					50,000,000			
	KISUMU COUNTY EXECUTIVE CAR LOAN AND MORTGAGE					15,000,000			
	TOTAL					755,662,420			



.....
CPA. MARTIN OPIYO

Director of Finance

County Executive

ICPAK No. 15141

.....
Director of Finance

Fund/project/board/water

company/hospital

(NB: This appendix must be agreed and signed by the issuing and receiving party)

KISUMU COUNTY EXECUTIVE
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Annex 8 – 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						

KISUMU COUNTY EXECUTIVE
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Annex: 9 Reporting of Climate Relevant Expenditures

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

Annex 10 Reporting on Disaster Expenditure

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