

REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

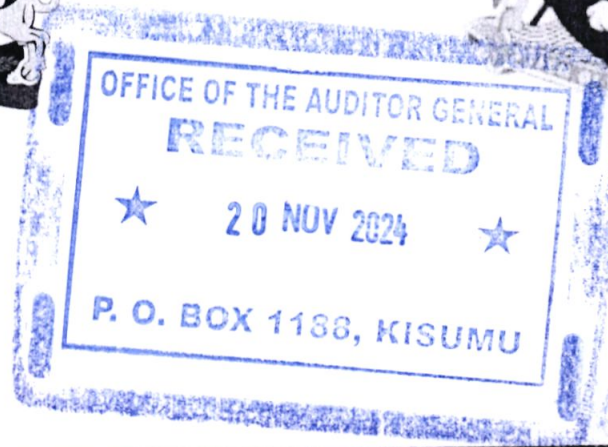
**SIAYA COUNTY CLIMATE CHANGE FUND**

**FOR THE YEAR ENDED**

**30 JUNE, 2024**



PAPERS LAID	
DATE	5/3/2025
TABLED BY	Majority leader
COMMITTEE	
CLERK AT THE TABLE	Maalim



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**SIAYA COUNTY CLIMATE CHANGE FUND**

**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2024**

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

**Siaya County Climate Change Fund.**  
**Annual Report and Financial Statements for the year ended June 30, 2024**

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***Siaya County Climate Change Fund.***  
**Annual Report and Financial Statements for the year ended June 30, 2024**

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**1. Acronyms and Glossary of Terms**

a) Acronyms

BOM	Board of Management
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
Kshs	Kenya Shillings

b) Glossary of Terms

<i>CCCCF</i>	<i>County Climate Change Fund</i>
<i>KfW</i>	<i>German Development Co-operation</i>
<i>IDA</i>	<i>International Development Assistance</i>
<i>ODA</i>	<i>Official Development Assistance</i>
<i>OAG</i>	<i>Office of The Auditor General</i>
<i>APA</i>	<i>Annual Performance Assessment</i>
<i>WB</i>	<i>World Bank</i>

Definitions

1. Climate change — a change in the climate system which is caused by significant changes in the concentration of greenhouse gases as a consequence of human activities and which is in addition to natural climate change that has been observed during a considerable period
2. Mitigation means efforts that seek to prevent or slow down the increase of atmospheric greenhouse gas concentrations by limiting current or future emissions and enhancing potential sinks for greenhouse gases
3. Adaptation (resilience building) means adjustment in natural or human systems in response to actual or expected climatic stimuli or their effects which moderates harm or exploits beneficial opportunities
4. Climate finance refers to funds from local (counties), national or transnational financing, drawn from public and private sources to be applied toward activities that reduce greenhouse gas emissions or build climate resilience.
5. “Fund” means the County Climate Change Fund established under section 23 of The Siaya County Climate Change Act, 2021.

**Siaya County Climate Change Fund.**  
**Annual Report and Financial Statements for the year ended June 30, 2024**

**2. Key Entity Information and Management**

**a) Background information**

Siaya County Climate Change Fund is established by and derives its authority and accountability from Sections 23-27 of The Siaya County Climate Change Act, 2021. The Fund is vested in the County Treasury of the County Government of Siaya and provides for sourcing from both private and public entities.

The object of the County Climate Change Fund is to provide a mechanism for coordinated mobilization and allocation of funds for priority climate change response measures and actions in Siaya County.

**b) Principal Activities**

The principal activities of the fund include procurement of goods and services to finance the operations of the climate change unit, climate change technical working group and all the levels of climate change committees.

**c) Board of Trustees/Fund Administration Committee**

Ref	Position	Name
	CECM Member	Prof. Jaqueline Oduol
1	Fund Administrator/Chief Officer	Judith E.A. Oyugi
2	Director Environment & Climate Change	Gabriel Oduong
3	Accountant	Philip Odundo

**d) Key Management Steam**

Ref	Position	Name
	CECM Member	Prof. Jaqueline Oduol
1	Fund Administrator/Chief Officer	Judith E.A. Oyugi
2	Director Environment & Climate Change	Gabriel Oduong
3	Accountant	Philip Odundo

**Key Entity and Management (Continued)**

**e) Fiduciary Oversight Arrangements**

SN	Position	Name
1	Directorate Internal Audit	Jennifer Ogola
2	Director Environment ,Natural Resources & Climate Change	Gabriel Oduong

**Siaya County Climate Change Fund.**  
**Annual Report and Financial Statements for the year ended June 30, 2024**

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3	Fund Admin/Chief Officer	Judith Oyugi
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**f) Registered Offices**

P.O. Box 214-40600.Siaya.  
County Department Offices of Water, Environment, Irrigation, Climate Change & Natural Resources  
Argwings Kodhek Road, Siaya Town

**g) Fund Contacts**

Telephone: (254) 722-236-966  
E-mail: cowater@siaya.go.ke  
Website: www.siaya.go.ke

**h) Fund Bankers**

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

Account Name: Siaya County Climate Change Fund  
Account Number: 1000567406

**Key Entity and Management (Continued)**

**i) Independent Auditors**

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

**j) Principal Legal Adviser**

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

**k) County Attorney**

County Government of Siaya.  
P.O BOX 803 – 40600  
Siaya.

*Siaya County Climate Change Fund.*  
**Annual Report and Financial Statements for the year ended June 30, 2024**

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**3. Board of Trustees/ Fund Administration Committee**

<b>Ref</b>	<b>Position</b>	<b>Name</b>
	CECM Member	Prof. Jaqueline Oduol
1	Fund Administrator/Chief Officer	Judith E.A. Oyugi
2	Director Environment & Climate Change	Gabriel Oduong
3	Accountant	Philip Odundo

**4. Management Team**

Ref	Position	Name
	CECM Member	Prof. Jaqueline Oduol
1	Fund Administrator/Chief Officer	Judith E.A. Oyugi
2	Director Environment & Climate Change	Gabriel Oduong
3	Accountant	Philip Odundo

*Siaya County Climate Change Fund.*  
**Annual Report and Financial Statements for the year ended June 30, 2024**

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**5. Board/Fund Chairperson's Report**

## **6. Report of The Fund Administrator**

It is my pleasure to present the County Government of Siaya financial statements for the year ended 30<sup>th</sup> June 2024. The financial statements present the financial performance of the Siaya County Climate Change Fund over the past year.

### **Performance Overview and Background for programmes**

The sector is organized around three programs of Water resources development and management, Natural resources conservation, management, Climate change and general administration, planning and support services with strategic objectives of increasing access to safe water and sewerage services, attaining a clean, secure and sustainable environment while taking into consideration climate change issues and improving Efficiency and Effectiveness in service delivery.

### **Work Plan Activity Areas**

- i. Participatory Climate risk assessments (county wide and ward level)
- ii. Community and ward level consultations on climate action and resilience
- iii. Preparation of the County Climate Action Plan
- iv. Research and data
- v. Training and capacity development
- vi. Equipment and office furniture (for CCU)
- vii. Facilitation of activities by the CCU (operational costs)

## **7. Statement of Performance Against the County Fund's Predetermined Objectives**

### **Budget Performance**

In the year ended 30<sup>th</sup> June 2024 the County had projected receipt of Flocca Grant of Kshs. **128,982,155.00** consisting of **Kshs. 3,809,464.65** for Administrative cost representing (3%) and **Kshs. 125,112,690.35** for Development (CCRIG) representing (97%)

### **Actual Expenditure**

Out of the Transfer of **Kshs. 128,982,155.00**, **Kshs. 8,706,775.00** was in respect to Administrative Cost while **Kshs. 40,441,742.15** for Development (CCRIG) leaving a Closing balance of **Kshs. 79,833,637.85** as at 30<sup>th</sup> June, 2024.

## **Introduction**

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

The key development objectives of the Fund as per the strategic plan for 2022-2026 are to:

- a) The Program development objective is to deliver locally led climate resilience actions and strengthen the Siaya county government's capacity to manage climate risks.
- b) The program focuses on capitalizing the County Climate Change Funds in building county level capacity for planning, budgeting, reporting and implementation of local climate actions in partnership with communities.

**8. Corporate Governance Statement**

*Siaya County Climate Change Fund.*  
**Annual Report and Financial Statements for the year ended June 30, 2024**

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**9. Management Discussion and Analysis**

**10. Environmental and Sustainability Reporting**

*Siaya County Climate Change Fund.*  
**Annual Report and Financial Statements for the year ended June 30, 2024**

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**11. Report of The Trustees**

The Trustees submit their report together with the audited financial statements for the year ended June 30, 2024 which show the state of the Fund affairs.

**Principal activities**

The principal activities of the fund include procurement of goods and services to finance the operations of the climate change unit, climate change technical working group and all the levels of climate change committees.

**Results**

The results of the Fund for the year ended June 30, 20xx are set out on page 1-7

**Trustees**

The members of the Board of Trustees who served during the year are shown on page vi

## **12. Statement of Management's Responsibilities**

Section 167 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Administrator of a County Public Fund established by the Siaya County Climate Change Act 2021 shall prepare financial statements for the Fund in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The Administrator of the County Public Fund is responsible for the preparation and presentation of the Fund's financial statements, which give a true and fair view of the state of affairs of the Fund for and as at the end of the financial year ended on June 30, 2024. 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 Fund; (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 Fund; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Administrator of the County Public Fund accepts responsibility for the Fund's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and the Siaya County Climate Change Act 2021. The Administrator of the Fund is of the opinion that the Fund's financial statements give a true and fair view of the state of Fund's transactions during the financial year ended June 30, 2024, and of the Fund's financial position as at that date. The Administrator further confirm the completeness of the accounting records maintained for the Fund, which have been relied upon in the preparation of the Fund's financial statements as well as the adequacy of the systems of internal financial control.

In preparing the financial statements, the Administrator of the County Public Fund has assessed the Fund's ability to continue as a going concern and disclosed, as applicable, matters relating to the use of going concern basis of preparation of the financial statements.

Nothing has come to the attention of the Administrator to indicate that the Fund will not remain a going concern for at least the next twelve months from the date of this statement.

### **Approval of the financial statements**

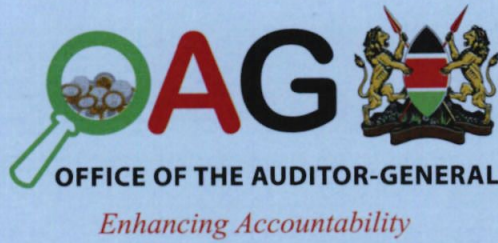
The Fund's financial statements were approved on 12/8/ 2024 and signed on its behalf by:

.....  
**Administrator of the County Climate Change Fund.**



# REPUBLIC OF KENYA

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Email: 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 SIAYA COUNTY CLIMATE CHANGE FUND FOR THE YEAR ENDED 30 JUNE, 2024

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### PREAMBLE

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

- A. Report on 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 the 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 the Government achieves value for money and that such funds are applied for the intended purpose; and,
- 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, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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 Siaya County Climate Change Fund set out on pages 1 to 42, which comprise of the statement of financial position as

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*Report of the Auditor-General on Siaya County Climate Change Fund for the year ended 30 June, 2024*

at 30 June, 2024 and the statement of financial performance, statement of changes in net assets, 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(s) 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 Siaya County Climate Change Fundas at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with [International Financial Reporting Standards/International Public Sector Accounting Standards (Accrual Basis) and comply with the Siaya County Climate Change Act, 2021 and the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **1. Transfers from County Government**

The statement of financial performance and as disclosed in Note 2 reflects an amount of Kshs.128,982,155 in respect of transfers from County Government. Included in the amount transferred is an amount of Kshs.5,000,000 in respect of transfers from the County Government which were receipted and posted in the cash book on 5 July, 2024 to the subsequent financial year. This amount had not been accrued in the financial statements.

In the circumstances, the accuracy and completeness of an amount of Kshs.128,982,155 in respect of transfers from the County Government could not be confirmed.

#### **2. Property, Plant and Equipment**

The statement of financial position and as disclosed in Note 10 to the financial statements reflects property, plant and equipment balance of Kshs.40,441,742. However, no supporting documentation was provided to show the breakdown of the property, plant and equipment. In addition, although Note 4 (c) provides that all property, plant and equipment are stated at cost less accumulated depreciation and impairment losses, no depreciation and amortization charges were made during the year and as per the financial reporting template.

In the circumstances, the accuracy, completeness and existence of assets valued at Kshs.40,441,742 could not be confirmed.

#### **3. Unreconciled Cash and Cash Equivalents Balance**

The statement of financial position and as disclosed in Note 12 to the financial statements reflects bank balance of Kshs.79,833,638. However, cash books, bank statement and certificate of bank balance reflects a balance of Kshs.57,553,437 resulting to unreconciled variance of Kshs.22,280,201, which has not been explained.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.79,833,638 could not be confirmed

#### **4. Unsupported Payments on Employee Costs**

The statement of financial performance reflects a nil amount in respect of employee costs, while the ledgers provided for audit showed two amounts of Kshs.1,892,400 described as training expenses and an amount of Kshs.604,100 described as Daily Subsistence Allowance for screening of ward projects. Other than the description, no further details were provided to show the nature of the expenses.

In the circumstances, the completeness and accuracy of the financial statements provided could not be confirmed.

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

#### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

#### **Other Information**

#### **Conclusion**

Management is responsible for the Other Information set out on page ii to xv which comprise of Key Entity Information, Board of Trustees/Fund Administration Committee, Management Team, Report of the Fund Administrator, Statement of Performance Against the County Fund's Predetermined Objectives, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the Trustees and Statement of Management's Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

#### **Basis for Conclusion**

In connection with my audit on the Fund's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed,

I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

## REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect(s) of the matter(s) described in the Basis for Conclusion on Lawfulness and Effectiveness in the 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. Late Submission of Financial Statements**

The Management of the Fund did not prepare and submit financial statements for audit within the statutory deadline of 30 September, 2022. The financial statements were submitted on 17 October, 2024, contrary to Sections 81(1) and 4(a) of Public Finance Management Act, 2012 which provide that not later than three months after the end of each financial year, the Accounting Officer for the entity shall submit the entity's financial statements to the Auditor-General and a copy of the statement to the Controller of Budget, The National Treasury and the Commission on Revenue Allocation.

In the circumstances, Management was in breach of the law

#### **2. Lack of Approved Budget**

The statement of comparison of budget and actual amounts reflects original budget and final budget balance of Kshs.128,982,155. However, the Management did not provide an approved budget to support the balances and the Authority's Management approval minutes. This is contrary to Section 44(2)(a) of the Public Procurement and Asset Disposal Act, 2015 which stipulates that in the performance of the responsibility under subsection (1), an Accounting Officer shall ensure that procurements of goods, works and services of the public entity are within approved budget of that entity.

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

#### **3. Use of Goods and Services**

The statement of financial performance and as disclosed in Note 7 to the financial statements reflects use of goods and services total expenditure of Kshs.8,706,775. However, the Fund Management made payments of Kshs.8,706,775 in respect to use of goods and services which translates to 6.75% of the total revenue budget of Kshs.128,982,155. Management, therefore, exceeded the maximum of administrative cost ceiling of three percent (3%) of Kshs.128,982,155. This was contrary to Regulation 197(1)(d) of Public Finance Management (County Government) Regulations 2015 which

states that the administration costs of the Fund shall be a maximum of three (3%) percent of the approved budgets of the Fund.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require 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 comply 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, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

### **Basis for Conclusion**

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 the Management and Trustees**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual 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 governance.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention 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 comply with the authorities which govern them and that public resources are applied in an effective way.

The Trustees are responsible for overseeing the Fund'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**

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with IFPP will always detect a material misstatement 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.

  
**FCPA Nancy Gatundu, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

**24 December, 2024**

*Siaya County Climate Change Fund.*

**Annual Report and Financial Statements for the year ended June 30, 2024**

**14. Statement of Financial Performance for the Year Ended 30<sup>th</sup> June 2024**

Description	Note	FY 2023/2024	FY 2022/2023
		Kshs	Kshs
<b>Revenue From Non-Exchange Transactions</b>			
Public Contributions and Donations		-	-
Transfers From the County Government	2	128,982,155.00	-
<b>Revenue From Exchange Transactions</b>			
Interest Income		-	-
Other Income		-	-
		-	-
<b>Total Revenue</b>		<b>128,982,155.00</b>	-
<b>Expenses</b>			
Employee Costs		-	-
Use of goods and services	7	8,706,775.00	
Depreciation and Amortization Expense		-	
Finance Cost			
<b>Total Expenses</b>		<b>8,706,775.00</b>	
<b>Other Gains/Losses</b>			
Gain/Loss on Disposal of Assets		-	-
Gain /Loss on fair value of investments		-	-
<b>Surplus for the Period</b>		<b>120,275,380.00</b>	

Judith E.A.Oyugi

Administrator of the Fund

Philip Odundo

Fund Accountant



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**15. Statement of Financial Position As at 30 June 2024**

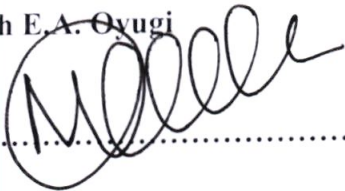
16. Description	Note	FY 2023/2024	2022 2023 2022/2023
		Kshs	Kshs
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	12	79,833,637.85	
Current Portion of Long- Term Receivables From Exchange Transactions		-	
Prepayments		-	
Inventories		-	
Investments in financial assets		-	
<b>Total current assets</b>		<b>79,833,637.85</b>	
<b>Non-Current Assets</b>			
Property, Plant and Equipment	10	40,441,742.15	
Intangible Assets			
Investment Property			
<b>Total non- current assets</b>		<b>40,441,742.15</b>	
<b>Total Assets (A)</b>		<b>120,275,380.00</b>	
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and Other Payables from Exchange Transactions		-	
Current Provisions		-	
Current Portion of Borrowings		-	
Employee Benefit Obligations		-	
Social benefit liabilities		-	
<b>Total current liabilities</b>		<b>-</b>	
<b>Non-Current Liabilities</b>			
Non-Current Provisions		-	
Long Term Portion of Borrowings		-	

**Siaya County Climate Change Fund.**  
**Annual Report and Financial Statements for the year ended June 30, 2024**

Non-Current Employee Benefit Obligation		-	
Social benefit liabilities		-	
<b>Total Liabilities (B)</b>		-	
<b>Net Assets (A-B)</b>		<b>120,275,380.00</b>	
<b>Represented By:</b>			
Revolving Fund			
Reserves		-	
Accumulated Surplus		120,275,380.00	
<b>Net Assets</b>		<b>120,275,380.00</b>	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 12/8/2024 and signed by:

**Judith E. A. Oyugi**

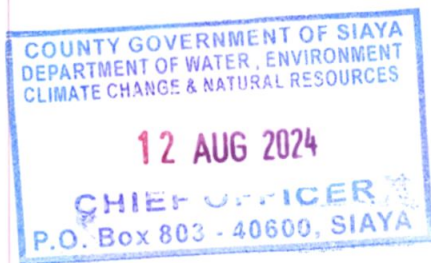


**Administrator of the Fund**

**Philip Odundo**



**Fund Accountant**



**Siaya County Climate Change Fund.**  
**Annual Report and Financial Statements for the year ended June 30, 2024**

**17. Statement of Changes in Net Assets for the year ended 30<sup>th</sup> June 2024**

Description	Revolving Fund	Revaluation Reserve	Accumulated surplus	Total
		Kshs	Kshs	Kshs
<b>Balance As At 1 July 2023</b>				
Surplus/(Deficit) For the Period				
Funds Received During the Year				
Transfers				
Revaluation Gain				
<b>Balance As At 30 June 2023</b>				
<b>Balance As At 1 July 2023</b>				
Surplus/(Deficit) For the Period			120,275,380.00	120,275,380.00
Funds Received During the Year				
Transfers				
Revaluation Gain				
<b>Balance As At 30 June 2024</b>			<b>120,275,380.00</b>	<b>120,275,380.00</b>

## 9. Statement of Cash Flows for The Year Ended 30 June 2024

Description	Note	FY2023/2024	Comparative FY 2022/2023
		Kshs	Kshs
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Public contributions and donations			
Transfers from the county government	2	128,982,155.00	
Interest received			
Receipts from other operating activities			
<b>Total receipts</b>		<b>128,982,155.00</b>	
<b>Payments</b>			
Fund administration expenses			
General expenses	4	8,706,775.00	
Finance cost			
Other payments			
<b>Net cash flows from operating activities</b>		<b>8,706,775.00</b>	
<b>Cash flows from investing activities</b>		<b>120,275,380.00</b>	
Purchase of property, plant, equipment and Intangible assets	6	40,441,742.15	
Proceeds from sale of property, plant & equip			
Proceeds from loan principal repayments			
Loan disbursements paid out			
<b>Net cash flows used in investing activities</b>		<b>40,441,742.15</b>	
<b>Cash flows from financing activities</b>			
Proceeds from revolving fund receipts		-	
Additional borrowings		-	
Repayment of borrowings		-	
<b>Net cash flows used in financing activities</b>		<b>-</b>	
<b>Net increase/(decrease) in cash &amp; cash Equivalents</b>		<b>79,833,637.85</b>	
Cash and cash equivalents at 1 July 2024	8		
<b>Cash and cash equivalents at 30 June 2024</b>		<b>79,833,637.85</b>	

(PSASB has prescribed the direct method of cash flow preparation/presentation for all entities under the IPSAS accrual basis of accounting)

**Siaya County Climate Change Fund.**  
**Annual Report and Financial Statements for the year ended June 30, 2024**

**10. Statement Of Comparison Of Budget And Actual Amounts For The Period 2024**

Description	Original Budget	Adjustments	Final Budget	Actuals as reported to date	Performance Difference	% Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	f=d/c*100
	a	b	C=(a+b)	d	e=(c-d)	f=d/c*100
<b>Revenue</b>						
Public Contributions and Donations						
Transfers From County Govt.	128,982,155.00		128,982,155.00	128,982,155.00	-	100
Interest Income					-	
Other Income					-	
<b>Total Income</b>	<b>128,982,155.00</b>		<b>128,982,155.00</b>	<b>128,982,155.00</b>	<b>-</b>	<b>100</b>
<b>Expenses</b>						
Fund Administration Expenses					-	
General Expenses	3,869,464.65		3,869,464.65	8,706,775	4,837,310.35	22.5
Finance Cost					-	
<b>Total Expenditure</b>	<b>3,869,464.65</b>		<b>3,869,464.65</b>	<b>8,706,775</b>	<b>4,837,310.35</b>	<b>22.5</b>
<b>Surplus For the Period</b>				<b>120,275,380.00</b>	<b>120,275,380.00</b>	
					-	
Capital expenditure	125,112,690.35		125,112,690.35	44,639,213.00	80,473,477.35	35.7

**Budget notes**

1. *There was underutilization of the budget with capital expenditure at 35% and general expenses at 22.5%. This was due to late disbursement of funds and delay in procurement process. (IPSAS 24.14).*
2. *In this case the original budget is the same as the final budget without any adjustments. This therefore means no reallocation was done. (IPSAS 24.29)*

**21. Notes to the Financial Statements**

**Significant Accounting Policies**

**1. General Information**

Siaya County Climate Change Fund entity is established by and derives its authority and accountability from Siaya County climate Change Act. The entity is wholly owned by the Siaya County Government and is domiciled in Kenya. The entity’s principal activity is administer funds for climate change mitigation.

**2. Statement of compliance and basis of preparation**

The Fund’s financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS). The financial statements are presented in Kenya shillings, which is the functional and reporting currency of the Fund. The accounting policies have been consistently applied to all the years presented. The financial statements have been prepared on the basis of historical cost, unless stated otherwise. The cash flow statement is prepared using the direct method. The financial statements are prepared on accrual basis.

**3. Adoption of new and revised standards**

*(i) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2024*

There were no new and amended standards issued in the financial year.

*(ii) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2024.*

Standard	Effective date and impact:
IPSAS 43	<p><i>Applicable 1<sup>st</sup> January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p>
IPSAS 44: Non- Current Assets Held for Sale and	<p><i>Applicable 1<sup>st</sup> January 2025</i></p> <p>The Standard requires,</p>

Discontinued Operations	<p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p>
IPSAS 45- Property Plant and Equipment	<p><b>Applicable 1<sup>st</sup> January 2025</b></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p>
IPSAS 46 Measurement	<p><b>Applicable 1<sup>st</sup> January 2025</b></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> <li>i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.</li> <li>ii. Clarifying transaction costs guidance to enhance consistency across IPSAS;</li> <li>iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.</li> </ul> <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>
IPSAS 47- Revenue	<p><b>Applicable 1<sup>st</sup> January 2026</b></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p>
IPSAS 48- Transfer Expenses	<p><b>Applicable 1<sup>st</sup> January 2026</b></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p>

*Siaya County Climate Change Fund.*

**Annual Report and Financial Statements for the year ended June 30, 2024**

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IPSAS 49- Retirement Benefit Plans	<i>Applicable 1<sup>st</sup> January 2026</i> The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.
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**(i) Early adoption of standards**

The Entity did not early – adopt any new or amended standards in the financial

**3. Summary of Significant Accounting Policies**

**a) Revenue recognition**

**i. Revenue from non-exchange transactions**

**Transfers from other government entities**

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the entity and can be measured reliably.

**ii. Revenue from exchange transactions**

**Interest income**

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

**b) Budget information**

The original budget for FY 2023/2024 was approved by the County Assembly on 30/6/2022. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the entity upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Fund recorded no additional appropriations on the FY 2023/2024 budget following the governing body's approval.

The entity's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts.

**Summary of Significant Accounting Policies (Continued)**

In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget.

A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented under section xxx of these financial statements.

**c) Property, plant and equipment**

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

**a) Intangible Assets**

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred.

The useful life of the intangible assets is assessed as either finite or indefinite.

**b) Investment property**

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property. Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. *Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over an xx-year period or investment property is measured at fair value with gains and losses recognised through surplus or deficit.(entity to amend appropriately)* Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition.

**Summary of Significant Accounting Policies (Continued)**

**c) Financial instruments**

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. *The entity does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements. (amend as appropriate).* A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. At initial recognition, the entity measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

**Financial assets**

**Classification of financial assets**

The entity classifies its financial assets as subsequently measured at amortised cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the entity's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an entity has made irrevocable election at initial recognition for particular investments in equity instruments.

**Subsequent measurement**

Based on the business model and the cash flow characteristics, the entity classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

**Summary of Significant Accounting Policies (Continued)**

**Amortized cost**

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

**Fair value through net assets/ equity**

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

**Fair value through surplus or deficit**

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where the entity manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

**Trade and other receivables**

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

**Impairment**

The entity assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL) are set out in *Note xx*.

**Summary of Significant Accounting Policies (Continued)**

**Financial liabilities**

**Classification**

The entity classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through profit or loss.

**d) Inventories**

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition.

Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- Raw materials: purchase cost using the weighted average cost method
- Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity, but excluding borrowing costs

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the Entity.

**e) Provisions**

Provisions are recognized when the Entity has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the Entity expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

**f) Social Benefits**

Social benefits are cash transfers provided to i) specific individuals and / or households that meet the eligibility criteria, ii) mitigate the effects of social risks and iii) Address the need of society as a whole. The entity recognises a social benefit as an expense for the social benefit scheme at the same time that it recognises a liability. The liability for the social benefit scheme is measured at the best estimate of the cost (the social benefit payments) that the entity will incur in fulfilling the present obligations represented by the liability.

*Siaya County Climate Change Fund.*  
**Annual Report and Financial Statements for the year ended June 30, 2024**

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**Summary of Significant Accounting Policies (Continued)**

**g) Contingent liabilities**

The Entity 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.

**Contingent assets**

The Entity 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 Entity 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.

**h) Nature and purpose of reserves**

The Entity creates and maintains reserves in terms of specific requirements. So there are no reserves maintained being that this is the first financial of the fund in siaya county.

**i) Changes in accounting policies and estimates**

The Entity recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

**Summary of Significant Accounting Policies (Continued)**

**J) Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

**k) Comparative figures**

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

**Summary of Significant Accounting Policies (Continued)**

**5. Significant judgments and sources of estimation uncertainty**

The preparation of the Entity's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

**a) Estimates and assumptions –**

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur. IPSAS 1.140.

*Siaya County Climate Change Fund.*  
**Annual Report and Financial Statements for the year ended June 30, 2024**

**6. Notes To The Financial Statements Continued**

**1. Public contributions and donations**

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Donation From Development Partners	-	
Contributions From The Public	0	
<b>Total</b>	<b>0.00</b>	

**2. Transfers from County Government**

Description	FY 2023/2024	FY2022/2023
	Kshs	Kshs
Transfers From County Govt. –Operations	128,982,155.00	-
Payments By County On Behalf Of The Entity	-	-
Unconditional Development grants	-	-
<b>Total</b>	<b>128,982,155.00</b>	

**3. Fines and Penalties**

Description	Fy 2023/2024	2022/2023
	Kshs	Kshs
Late Payments		
Fined		
<b>Total</b>		

**4. Interest Income**

Description	Fy 2023/2024	2022/2023
	Kshs	Kshs
Interest income from Mortgage Loans		
Interest Income from Car loans		
Interest income from investments		

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Interest income on Bank deposit		
<b>Total</b>		

**5. Other income**

Description	Fy 2023/2024	2022/2023
	Kshs	Kshs
Insurance Recoveries		
Income from sale of tender documents		
Bad debt recovered		
Miscellaneous Income		
<b>Total Other Income</b>		

**6. Employee Cossts**

Description	Fy 2023/2024	2022/2023
	Kshs	Kshs
Salaries And Wages		
Staff Gratuity		
Staff Training Expenses		
Social Security Contribution		
DSA for screening of ward projects in Kisumu		
<b>Total</b>		

**7. Use of Goods and Services**

Description	FY 2023/2024	FY 2022/2023
	Kshs.	Kshs.
General Office Expenses		
Loan Processing Costs		

*Siaya County Climate Change Fund.*

**Annual Report and Financial Statements for the year ended June 30, 2024**

Professional Services Costs		
Administration Fees		
Committee Allowances		
Bank Charges		
Electricity And Water Expenses		
Fuel And Oil Costs		
Training Expenses	136,500.00	
Hospitality Supplies& services	185,000.00	
Insurance Costs		
DSA for screening of ward projects in Kisumu	3,234,500.00	
Consultancy Services	5,150,775.00	
Postage And Courier		
Printing And Stationery		
Rental Costs		
Security Costs		
Telephone And Communication Expenses		
Bank Charges		
Audit Fees		
Provision For Doubtful Debts		
Hospitality expenses		
Social benefit expenses*		
<b>Total</b>	<b>8,706,775</b>	

**8. Depreciation and Amortization Expenses**

Description	Fy 2023/2024	2022/2023
	Kshs	Kshs
Property, Plant and Equipment		
Intangible Assets		
<b>Total</b>		

**9. Finance costs**

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Interest On Bank Overdrafts	0	0

*Siaya County Climate Change Fund.*

**Annual Report and Financial Statements for the year ended June 30, 2024**

Interest On Loans From Banks	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**10. Property, Plant and Equipment**

Description	Fy 2023/2024	2022/2023
	Kshs	Kshs
Constriction of Civil Works	40,441,742.15	
Intangible Assets		
<b>Total</b>	<b>40,441,742.15</b>	

**11. Gain/(loss) on disposal of assets**

Description	FY2023/2024	FY2022/2023
	Kshs	Kshs
<i>Property, Plant and Equipment</i>		
Construction and Civil Works	40,441,742.15	
Intangible Assets		
<b>Total</b>	<b>40,441,742.15</b>	

**12. Cash and cash equivalents**

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Current Account	79,833,638	
Others ( <i>Specify</i> )	0	
<b>Total Cash And Cash Equivalents</b>	<b>79,833,638</b>	

*Siaya County Climate Change Fund.*

**Annual Report and Financial Statements for the year ended June 30, 2024**

**Notes to the Financial Statements Continued**

Detailed analysis of the cash and cash equivalents are as follows:

Financial Institution	Account number	Insert Current FY 2023/2024	Insert Comparative FY 2022/2023
		Kshs	Kshs
<b>a) Fixed Deposits Account</b>			
Central Bank of Kenya			
<b>Sub- Total</b>			
<b>b) On - Call Deposits</b>			
Central bank of Kenya			
<b>Sub- Total</b>			
<b>c) Current Account</b>	1000567406		
Central bank of Kenya			
<b>Sub- Total</b>			
<b>Grand Total</b>	<b>79,833,638.00</b>		

**13. Receivables From Exchange Transactions**

Description	Fy 2023/2024	2022/2023
	Kshs	Kshs
Current Receivables		
Interest Receivables		
Current Loan repayments due		
Other Exchange Debtors		
Less: Impairment Allowances		
<b>Total Current Receivables</b>		
<b>Non-Current Receivables</b>		
Long Term Loan Repayments Due		
<b>Total Non-Current Receivables</b>		
<b>Total Receivables from Exchange</b>		

*Siaya County Climate Change Fund.*

**Annual Report and Financial Statements for the year ended June 30, 2024**

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**14. Prepayments**

Description	Fy 2023/2024	2022/2023
	Kshs	Kshs
Prepaid Rent		
Prepaid Insurance		
Prepaid Electricity Cost		
Other prepayment ( Specify)		
<b>Total</b>		

**15. Inventories**

Description	Insert Current FY2023/2024	Insert Previous FY2022/2023
	Kshs	Kshs
Consumable Stores		
Spare Parts And Meters		
Catering		
Other Inventories (Specify)		
<b>Total Inventories at The Lower of Cost and Net Realizable Value</b>		

Notes To The Financial Statements (Continued)

16. Investment in Financial Assets

Description	Fy 2023/2024	2022/2023
	Kshs	Kshs
<b>a. Investment in Treasury Bills and Bonds</b>		
Financial Institutions		
CBK		
CBK		
<b>Sub Total</b>		
<b>b. Investment with Financial Institutions/Banks</b>		
<b>Bank</b>		
<b>Bank</b>		
<b>Sub Total</b>		
<b>c. Equity Investments (Specify)</b>		
Equity/Shares in Equity		
<b>Sub- Total</b>		
<b>Grant Total</b>		

17. Property Plant and Equipment.

Description	Land	Buildings and Civil works	Motor vehicles	Furniture, fittings, and office equipment	ICT Equipment	Plant and medical equipment	Capital Work in progress	Total
	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
<b>Cost</b>								
At 1 July 2022								
Additions								
Disposals								
Transfers/adjustments								
<b>At 30<sup>th</sup> Jun 2023</b>								
At 1 July 2022								

Siaya county climate change fund  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024

Description	Land	Buildings and Civil works	Motor vehicles	Furniture, fittings, and office equipment	ICT Equipment	Plant and medical equipment	Capital Work in progress	Total
	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
Additions								
Disposals								
Transfer/adjustments								
<b>At 30<sup>th</sup> Jun 2023</b>								
At 1 July 2023								
Depreciation for the year								
Disposals								
<b>At 30 June 2023</b>								
At July 22023)								
Depreciation								
Disposals								
Impairment								
Transfer/adjustment								
<b>At 30<sup>th</sup> June 2024</b>								
<b>Net book values</b>								
At 30 <sup>th</sup> Jun 2023 (previous)								
At 30 <sup>th</sup> Jun 2024 (current)								

18. Intangible Assets

Description	Insert Current FY	Insert Comparative FY
	KShs	KShs
<b>Cost</b>		
<b>At beginning of the year</b>		
Additions		
Additions–Internal development		
Disposal		
<b>At end of the year</b>		

<b>Amortization and impairment</b>		
<b>At beginning of the year</b>		
Amortization for the period		
Impairment loss		
<b>At end of the year</b>		
<b>NBV</b>		

**19. Investment Property**

Description	Current FY2023/2024	Comparative FY2022/2023
	Kshs	Kshs
<b>At beginning of the year</b>		
Additions		
Disposal during the year		
Depreciation		
Impairment		
Gain/(loss) in fair value (if fair value is elected)		
<b>At end of the year</b>		

**Notes To The Financial Statements (Continued)**

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the entity has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts.

The Fund's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

**a) Liquidity risk management**

Ultimate responsibility for liquidity risk management rests with the Fund Administrator, who has built an appropriate liquidity risk management framework for the management of the entity's short, medium and long-term funding and liquidity management requirements. The entity manages liquidity risk through continuous monitoring of forecasts and actual cash flows.

The table below represents cash flows payable by the Fund under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

**Notes To The Financial Statements (Continued)**

**19. Events after the reporting period**

There were no material adjusting and non- adjusting events after the reporting period.

**20. Ultimate and Holding Entity**

The entity is a County Public Fund established by Siaya County Climate Change Act under the Ministry of Devolution. Its ultimate parent is the County Government of Siaya

**21. Currency**

The financial statements are presented in Kenya Shillings (Kshs).

**Siaya County Climate Change Fund  
Annual Report and Financial Statements for the year ended June 30, 2024**

**Notes To The Financial Statements (Continued)**

**18. Intangible assets**

Description	2023/2024	2022/2023
	Kshs	Kshs
<b>Cost</b>		
At Beginning of The Year	-	-
Additions	-	-
At End of The Year	-	-
<b>Amortization And Impairment</b>		
At Beginning of The Year	-	-
Amortization	-	-
At End of The Year	-	-
Impairment Loss	-	-
At End of The Year	-	-
<b>NBV</b>	-	-

**19. Investment Property**

Description	2023/2024	2022/2023
	Kshs	Kshs
<b>At beginning of the year</b>		
Additions		
Disposal during the year		
Depreciation		
Impairment		
Gain/(loss) in fair value (if fair value is elected)		
<b>At end of the year</b>		

*Siaya County Climate Change Fund*  
**Annual Report and Financial Statements for the year ended June 30, 2024**

**Notes To The Financial Statements (Continued)**

**20. Trade and other payables from exchange transactions**

Description	2023 2024		Insert Comparative FY	
	Kshs		Kshs	
Trade Payables	-		-	
Refundable Deposits	-		-	
Accrued Expenses	-		-	
Other Payables	-		-	
<b>Total Trade and Other Payables</b>	-		-	
Ageing analysis (Trade and other payables)	2023 2024	% of the Total	Comparat ive FY	% of the Total
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total (tie to above total)</b>	-		-	

**21. Provisions**

Description	Leave provision	Gratuity Provision	Other provision	Total
	Kshs	Kshs	Kshs	Kshs
<b>Balance b/f</b>	-	-	-	-
Additional provisions	-	-	-	-
Provision utilised	-	-	-	-
Change due to discount and time value for money	-	-	-	-
<b>Total provisions year end</b>	-	-	-	-
Current Provisions	-	-	-	-
Non-Current Provisions	-	-	-	-

*Siaya County Climate Change Fund*  
**Annual Report and Financial Statements for the year ended June 30, 2024**

**Notes To The Financial Statements (Continued)**

**22. Borrowings**

Description	2023-2024	2022-2023
	Kshs	Kshs
<b>Balance At Beginning of The Period</b>	-	-
External Borrowings During the Year	-	-
Domestic Borrowings During the Year	-	-
Repayments of External Borrowings During the Period	-	-
Repayments of Domestic Borrowings During the Period	-	-
<b>Balance At End of The Period</b>	-	-

The table below shows the classification of borrowings into external and domestic borrowings:

Description	2023-2024	2022-2023
	Kshs	Kshs
<b>External Borrowings</b>		
Dollar Denominated Loan	-	-
Sterling Pound Denominated Loan	-	-
Euro Denominated Loan	-	-
<b>Domestic Borrowings</b>		
Kenya Shilling Loan From KCB	-	-
Kenya Shilling Loan from Barclays Bank	-	-
Kenya Shilling Loan from Consolidated Bank	-	-
Borrowings From Other Government Institutions	-	-
<b>Total Balance at End of The Year</b>	-	-

The table below shows the classification of borrowings long-term and current borrowings:

Description	2023-2024	2022-2023
	Kshs	Kshs
Short Term Borrowings (Current Portion)	-	-
Long Term Borrowings	-	-
<b>Total</b>	-	-

*Siaya County Climate Change Fund*  
**Annual Report and Financial Statements for the year ended June 30, 2024**

**Notes To The Financial Statements (Continued)**

**23. Employee benefit obligations**

Description	Defined benefit plan	Post employment medical benefits	Other Provisions	2023 2024	2022 2023
	Kshs	Kshs	Kshs	Kshs	Kshs
Current Benefit Obligation	-	-	-	-	-
Non-Current Benefit Obligation	-	-	-	-	-
<b>Total</b>	-	-	-	-	-

**24. Social Benefit Liabilities**

Description	2023 2024	2022 2023
	Kshs	Kshs
Health social benefit scheme	-	-
Unemployment social benefit scheme	-	-
Orphaned and vulnerable benefit scheme	-	-
Elderly social benefit scheme	-	-
Bursary social benefits	-	-
<b>Total</b>	-	-
	-	-
Current social benefits	-	-
Non- current social benefits	-	-
<b>Total (tie to totals above)</b>	-	-

*Siaya County Climate Change Fund*  
**Annual Report and Financial Statements for the year ended June 30, 2024**

**Notes To The Financial Statements (Continued)**

**25. Cash generated from operations.**

Description	2023-2024	2022-2023
	Kshs	Kshs
<b>Surplus/ (Deficit) For the Year Before Tax</b>	<b>120,275,380.00</b>	-
<b>Adjusted For:</b>	-	-
Depreciation	-	-
Amortisation	-	-
Gains/ Losses On Disposal Of Assets	-	-
Interest Income	-	-
Finance Cost	-	-
<b>Working Capital Adjustments</b>	-	-
Increase In Inventory	-	-
Increase In Receivables	-	-
Increase In Payables	-	-
<b>Net Cash Flow From Operating Activities</b>	<b>120,275,380.00</b>	-

**Notes To The Financial Statements (Continued)**

**26. Related party balances**

**a) Nature of related party relationships**

Entities and other parties related to the Fund include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members. The fund/scheme is related to the following entities:

- a) The County Government;
- b) The Parent County Government Ministry;
- c) Key management;
- d) Board of Trustees; etc.

**b) Related party transactions**

Description	2023 2024	2022 2023
	Kshs	Kshs
Transfers From Related Parties'	-	-
Transfers To Related Parties	-	-

**c) Key management remuneration**

Description	2023 2024	2022 2023
	Kshs	Kshs
Board Of Trustees	-	-
Key Management Compensation	-	-
<b>Total</b>	-	-

**d) Due from related parties**

Description	2023 2024	2022 2023
	Kshs	Kshs
Due From Parent Ministry	-	-
Due From County Government	-	-
<b>Total</b>	-	-

**Notes To The Financial Statements (Continued)**

**28. Financial risk management**

The Fund's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Fund's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The Fund does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history.

The Fund's financial risk management objectives and policies are detailed below:

**a) Credit risk**

The Fund has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the entity's management based on prior experience and their assessment of the current economic environment. The carrying amount of financial assets recorded in the financial statements representing the entity's maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:

Description	Total amount Kshs	Fully performing Kshs	Past due Kshs	Impaired Kshs
<b>At 30 June 2022</b>				
Receivables From Exchange Transactions	-	-	-	-
Receivables From Non-Exchange Transactions	-	-	-	-
Bank Balances	-	-	-	-
<b>Total</b>	-	-	-	-
<b>At 30 June 2021</b>				
Receivables From Exchange Transactions	-	-	-	-
Receivables From Non-Exchange Transactions	-	-	-	-
Bank Balances	-	-	-	-
<b>Total</b>	-	-	-	-

**Other Disclosures Continued**

**e) Due to related parties**

Description	2023/2024	2022/2023
	Kshs	Kshs
Due To Parent Ministry	-	-
Due To County Government	-	-
Due To Key Management Personnel	-	-
<b>Total</b>	-	-

**27. Contingent assets and contingent liabilities**

Contingent Liabilities	2023/2024	2022/2023
	Kshs	Kshs
Court Case_ Against the Fund	-	-
Bank Guarantees	-	-
<b>Total</b>	-	-

**Notes To The Financial Statements (Continued)**

**c) Market risk**

The board has put in place an internal audit function to assist it in assessing the risk faced by the entity on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls.

Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the entity's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee.

The Fund's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies.

There has been no change to the entity's exposure to market risks or the manner in which it manages and measures the risk.

**i. Foreign currency risk**

The entity has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate.

The carrying amount of the entity's foreign currency-denominated monetary assets and monetary liabilities at the end of the reporting period are as follows:

Description		Other currencies	Total
	Kshs	Kshs	Kshs
<b>At 30<sup>th</sup> June 2024</b>			
Financial Assets	-	-	-
Investments	-	-	-
Cash	-	-	-
Debtors/ Receivables	-	-	-
<b>Liabilities</b>	-	-	-
Trade And Other Payables	-	-	-
Borrowings	-	-	-
<b>Net Foreign Currency Asset/(Liability)</b>	-	-	-

**Notes To The Financial Statements (Continued)**

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the entity has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts.

The entity has significant concentration of credit risk on amounts due from \_

The board of trustees sets the Fund's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

**b) Liquidity risk management**

Ultimate responsibility for liquidity risk management rests with the Fund Administrator, who has built an appropriate liquidity risk management framework for the management of the entity's short, medium and long-term funding and liquidity management requirements. The entity manages liquidity risk through continuous monitoring of forecasts and actual cash flows.

The table below represents cash flows payable by the Fund under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
<b>At 30 June (2023 2024)</b>				
Trade Payables	-	-	-	-
Current Portion Of Borrowings	-	-	-	-
Provisions	-	-	-	-
Employee Benefit Obligation	-	-	-	-
<b>Total</b>	-	-	-	-
<b>At 30 June (2022 2023)</b>	-	-	-	-
Trade Payables	-	-	-	-
Current Portion Of Borrowings	-	-	-	-
Provisions	-	-	-	-
Employee Benefit Obligation	-	-	-	-
<b>Total</b>	-	-	-	-

**Notes To The Financial Statements (Continued)**

**Foreign currency sensitivity analysis**

The following table demonstrates the effect on the Fund's statement of financial performance on applying the sensitivity for a reasonable possible change in the exchange rate of the three main transaction currencies, with all other variables held constant. The reverse would also occur if the Kenya Shilling appreciated with all other variables held constant.

Description	Change in currency rate	Effect on surplus/ deficit	Effect on equity
	Kshs	Kshs	Kshs
<b>2023 /2024</b>			
Euro	10%	-	-
USD	10%	-	-
<b>2022/ 2023</b>			
Euro	10%	-	-
USD	10%	-	-

**ii. Interest rate risk**

Interest rate risk is the risk that the entity's financial condition may be adversely affected as a result of changes in interest rate levels. The entity's interest rate risk arises from bank deposits. This exposes the Fund to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the Fund's deposits.

**Management of interest rate risk**

To manage the interest rate risk, management has endeavoured to bank with institutions that offer favourable interest rates.

**Sensitivity analysis**

The Fund analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year. Using the end of the year figures, the sensitivity analysis indicates the impact on the statement of comprehensive income if current floating interest rates increase/decrease by one percentage point as a decrease/increase of Kshs \_ (2023: Kshs \_). A rate increase/decrease of 5% would result in a decrease/increase in profit before tax of Kshs \_ (2024 – Kshs \_).

**Notes To The Financial Statements (Continued)**

**d) Capital risk management.**

The objective of the Fund's capital risk management is to safeguard the Fund's ability to continue as a going concern. The entity capital structure comprises of the following funds:

Description	2023/ 2024	2022/ 2023
	Kshs	Kshs
Revaluation reserve	-	-
Revolving fund	-	-
Accumulated surplus	-	-
<b>Total funds</b>	-	-
	-	-
Total borrowings	-	-
Less: cash and bank balances	-	-
Net debt/(excess cash and cash equivalents)	-	-
<b>Gearing</b>	-	-

**29. Events after the reporting period**

There were no material adjusting and non- adjusting events after the reporting period.

**30. Ultimate and Holding Entity**

The entity is a County Public Fund established by Siaya County Climate Change Act 2021 under the Department of Water, Environment, Climate Change and Natural Resources. Its ultimate parent is the County Government of Siaya.

**31. Currency**

The financial statements are presented in Kenya Shillings (Kshs)

**22. Annexes**

**Annex I: Progress on Follow Up Of 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)

**Guidance Notes:**

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

Fund Manager/Accounting Officer

Date.....




*Siaya County Climate Change Fund*  
**Annual Report and Financial Statements for the year ended June 30, 2024**

**Annex II: Inter-Fund Confirmation Letter**

**REPUBLIC OF KENYA**



**COUNTY GOVERNMENT OF SIAYA**  
**DEPARTMENT OF WATER, ENVIRONMENT, CLIMATE CHANGE AND NATURAL RESOURCES**

Siaya County Climate Change *Fund* wishes to confirm the amounts disbursed to you as at 30<sup>th</sup> June 2024 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate the column E in the table below Please sign and stamp this request in the space provided and return it to us.

Confirmation of amounts received by [Insert name of beneficiary Fund] as at 30 <sup>th</sup> June 2024							
Reference Number	Date Disbursed	Amounts Disbursed by [SC/SAGA/Fund] (Kshs) as at 30 <sup>th</sup> June 2024				Amount Received by [beneficiary Fund] (KShs) as at 30 <sup>th</sup> June 2024 (E)	Differences (KShs) (F)=(D-E)
		Recurrent (A)	Development (B)	Inter-Ministerial (C)	Total (D)=(A+B+C)		
FT24100SFFNH	9.4.2024	11,000,000					
FT241793T4PV	27.06.2024		57,408,650				
Total		11,000,000	57,408,650		68,408,650	68,408,650	

In confirm that the amounts shown above are correct as of the date indicated.

**Head of Accountants department of beneficiary Fund:**

Name Geoffrey Ochieng Sign [Signature] Date 12/08/2024

*Siaya County Climate Change Fund*  
**Annual Report and Financial Statements for the year ended June 30, 2024**

**Annex III: Reporting of Climate Relevant Expenditures**

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

*Siaya County Climate Change Fund*  
**Annual Report and Financial Statements for the year ended June 30, 2024**

**Annex IV: Reporting on Disaster Management 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

FLLOCA

RECEIPT VOUCHER

SINTA COUNTY GOVERNMENT

Particulars or Summary

AMOUNT

Sh.

cts

Being receipt received on 09/11/2023 vide MR. NO. 6297368 from National Treasury for grant issue

11,000,000/-

TOTAL ...

11,000,000/-

Please receive (or) Please note that the sum shown above has been paid into.....

Bank Account on the.....; the paying-in slip is attached.

29/11/23  
Date

*[Signature]*  
Signature

SPFO  
Designation

Finance  
Department

VOTE

HEAD/SUB-HEAD

ITEM

Account No.

Dept. Vch. No.

Station

CASH BOOK

AMOUNT

Voucher No.

Date

Sh.

cts

2023/2024

09/11/2023

11,000,000/-

(SP)





REPUBLIC OF KENYA

FLOCCA

FG. 17

RECEIPT VOUCHER

To: SIAYA COUNTY GOVERNMENT

Particulars or Summary	AMOUNT	
	Sh.	cts
Being receipt received from National Treasury on 28/06/2024 vide MR no 6297360 of grant issue	55,573,505	
TOTAL	55,573,505	

Please receive (or) Please note that the sum shown above has been paid into.....

Bank Account on the.....; the paying-in slip is attached.

28/06/24  
Date

*[Signature]*  
Signature

CFO  
Designation

Finance  
Department

VOTE		HEAD/SUB-HEAD		ITEM	
Account No.	Dept. Vch. No.	Station	CASH BOOK		AMOUNT
			Voucher No.	Date	Sh. cts
2023/2024				28/06/24	55,573,505 F

ORIGINAL  
REPUBLIC OF KENYA

6297360

OFFICIAL RECEIPT D

Station SIATA Date 28/06/2024  
RECEIVED from NATIONAL TREASURY  
Shillings FIFTY FIVE MILLION FIVE HUNDRED  
SEVENTY THREE THOUSAND FIVE HUNDRED  
on account of GRANT ISSUE

Vote  
Head .....  
Sub-  
Head .....  
Item .....  
Cash  
Cheque No. ....

55,573,505/-	
Shs.	cts.

*[Signature]*  
Signature of Officer receiving remittance

REPUBLIC OF KENYA

FO. 17

RECEIPT VOUCHER

To: SIAYA COUNTY GOVERNMENT

Particulars or Summary

Amount

Sh

CS

Being receipt received from National Treasury on 28/06/2024 vide NTA no 6297360 of grant issue

55,573,505

TOTAL

55,573,505

Please receive (or) Please note that the sum shown above has been paid into

Bank Account on the ; the paying-in slip is attached

Date

Signature

Designation

Department

VOTE

HEAD/SUB-HEAD

FORM

Account No.

Dept. Vch. No.

Station

CASH BOOK

AMOUNT

Voucher No.

Date

Sh

CS

2023/2024

28/06/24

55,573,505 F

FF

REPUBLIC OF KENYA

FLOCCA

10.1

RECEIPT VOUCHER

To: SIATA COUNTY GOVERNMENT

Particulars or Summary	AMOUNT	
	Sh.	cts.
Being receipt received from National Treasury on 31/05/24 vide M/N 6297050 of grant issue as per the attached	57,408,650	
TOTAL ...	57,408,650	

Please receive (or) Please note that the sum shown above has been paid into

Bank Account on the 31/05/24; the paying-in slip is attached.

31/05/24  
Date

*[Signature]*  
Signature

SPFO  
Designation

Finance  
Department

VOTE		HEAD/SUB-HEAD		ITEM		
Account No.	Dept. Vch. No.	Station	CASH BOOK		AMOUNT	
			Voucher No.	Date	Sh.	cts.
2023/2024				31/05/24	57,408,650	

FINAL

REPUBLIC OF KENYA

6297050

OFFICIAL RECEIPT DATED

31/05/2024

MANAGED BY TREASURY

AMOUNT FOUR

HUNDRED AND SIX

THOUSAND SHILLINGS

FOR CREDIT ISSUE

5,740,800/-

*[Handwritten Signature]*

Signature of Official Receiving Receipt

REPUBLIC OF KENYA

FC

RECEIPT VOUCHER

To:

SIAYA COUNTY GOVERNMENT

Particulars or Summary

AMOUNT

Sh.

cts.

Being receipt received from National Treasury on 31/05/24 vide M/A NO 6297050 of grant issue as per the attached

57,408,650

TOTAL ...

Please receive (or) Please note that the sum shown above has been paid into Bank Account on the ...; the paying-in slip is attached.

57,408,650

Date 24

Signature

Designation

Department

VOTE

HEAD/SUB-HEAD

ITEM

Account No.

Dept. Vch. No.

Station

CASH BOOK

AMOUNT

Voucher No.

Date

Sh.

cts.

2023/2024

31/05/24

57,408,650

BANKI  
KUU YA  
KENYA



CENTRAL  
BANK OF  
KENYA

KISUMU BRANCH  
P.O. Box 4 - 40100 Kisumu, Kenya  
Telephone: +254 (0) 709 174 000, +254 (0) 709 174 015  
Email: adminksm@centralbank.go.ke

15<sup>th</sup> July 2024

THE COUNTY GOVERNMENT OF SIAYA  
DEPT. OF FINANCE & ECON PLANNING  
P.O BOX 803-40600  
SIAYA.

## CERTIFICATE OF BALANCE

Customer: 119488

SIAYA COUNTY

Balance Date:

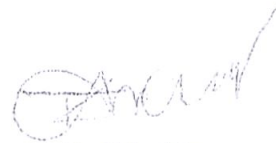
30-Jun-24

<u>Account No</u>	<u>Account Name</u>	<u>Balance</u>
1000170816	SIAYA COUNTY DEVELOPMENT	192,019,794.80
1000170883	SIAYA COUNTY RECURRENT	214,363,702.20
1000171464	SIAYA COUNTY REVENUE FUND	842,857,793.45
1000238259	SIAYA COUNTY DEPOSIT ACCOUNT	844,435.30
1000333863	SIAYA COUNTY FUEL LEVY FUND ACCOUNT	36,242.80
1000333871	SIAYA COUNTY UNIV. HEALTHCARE PRJ F	135,229.25
1000369493	SIAYA COUNTY VILLAGE POLYTECHNIC PR	23,372.45
1000369507	SIAYA COUNTY KE CLIM SMART AGR PRJ	0.00
1000375469	SIAYA COUNTY KENYA URBAN SUP.PROGR	0.10
1000375485	SIAYA COUNTY AGRI SEC DEV S.PRO II	3,037,537.00
1000444754	SIAYA COUNTY KE DEVOLUTION SUP PROG	0.70
1000465166	SIAYA COUNTY COVID-19 FUNDS ACCOUNT	26,138.20
1000468677	SIAYA COUNTY EMERGENCY FUND AC	1,505,799.20

1000566981	SIAYA COUNTY PRIMARY HEALTH CARE SU	19.00
1000567406	SIAYA COUNTY CLIMATE CHANGE FUND	57,553,437.00
1000718277	SIAYA COUNTY NAT AGRIVAL CHAIN DEV	0.20
1000723106	SIAYA COUNTY AGGREG AND INDUST PARK	22,675,753.00
1000737468	SIAYA COUNTY EQUALIZATION FUND	0.00



Moses Lepiren  
Branch Manager



T. K. Chirchir  
Authorised Signatory



**CENTRAL BANK OF KENYA**  
**BANKI KUU YA KENYA**

SPA

STATEMENT OF ACCOUNT

CENTRAL BANK OF KENYA

BANKI KUU YA KENYA

P.O.BOX 60000 - 0200

NAIROBI

STATEMENT PERIOD: FROM 01/07/2024 TO 30/09/2024

Rundate : 02/10/2024

Runtime : 09:05:53

Customer Number : 119480

Account Number : 1000567406

Account Name : SIAYA COUNTY CLIMATE CHANGE FUND(KES)

Opening Balance : 57553437

No.	Txn Date	Value Date	Reference No	Txn Details	Dr Amt	Cr Amt	Balance
1	02/07/2024	02/07/2024	FT24184PMS4T	Outward RTGS Payment MT 103	3,411,034.50	0.00	54,142,402.50
				0180000109			
				SIAYA COUNTY:999999			
				THEODORIC ENTERPRISES LIMITED			
				0180000109			

Generated on: 02nd October 2024 at 09:06 AM EAT

				3245					
				Account Transfer		0.00		55,573,505.00	
2	02/07/2024	02/07/2024	FT24184ZL2PB	TREASURY ORDR DD 01072024					
				COB/SYA/001/119(1) DD 28062024					
				Outward RTGS Payment MT 102		58,965.50	0.00		109,656,942.00
3	03/07/2024	03/07/2024	FT24185SPR05	0180000129					
				SIAYA COUNTY:CBK					
				* Kakwacha Hang-over Foods And Hotel *					
				/REC/0180000129					
				657					
				Outward RTGS Payment MT 102		460,422.40	0.00		109,196,519.60
4	03/07/2024	03/07/2024	FT24185PBT5J	0180000121					
				SIAYA COUNTY:CBK					
				* EVALOVELY INVESTMENT LIMITED *					
				/REC/0180000121					
				233					
				Outward RTGS Payment MT 103		563,605.25	0.00		108,632,914.35
5	03/07/2024	03/07/2024	FT24185Q18YV						

				0180000105			
				SIAYA COUNTY:999999			
				Chrisluc Enterprises Limited			
				0180000105			
				241			
6	03/07/2024	03/07/2024	FT2418570MKX	Outward RTGS Payment MT 102	✓ 767,264.45	0.00	107,865,649.90
				0180000113			
				SIAYA COUNTY:CBK			
				Rapheen Company Limited			
				/REC/0180000113			
				21			
7	03/07/2024	03/07/2024	FT24185XDNB7	Outward RTGS Payment MT 102	✓ 767,482.75	0.00	107,098,167.15
				0180000122			
				SIAYA COUNTY:CBK			
				Lawclin Enterprises Limited			
				/REC/0180000122			
				2854			

				SIAYA COUNTY:999999			
			*	NILE LOGISTICS SERVICES COMPANY LIM	*		
				0180000142			
				1870			
23	05/07/2024	05/07/2024	FT24187KJGVF	Outward RTGS Payment MT 102	✓ 2,558,275.85 ✓		0.00
				0180000144			
				SIAYA COUNTY:CBK			
				GEKLUC CONSTRUCTION CO. LIMITED			
				/REC/0180000144			
				2541			
24	05/07/2024	05/07/2024	FT241877RJ7T	Returned RTGS Payment		0.00	✓ 255,367.10
				EQUITY BANK LIMITED			
				/ROC/RTN RSN INVALID ACCT NUMBER			
				BNF NYOSUTA ENTERPRISES LIMITED			
				YOUR MT 103 DATED 240705 OF			
				KES 255367			
25	05/07/2024	05/07/2024	FT241870S4PJ	Account Transfer		0.00	✓ 5,000,000.00

				001054				
11	05/07/2024	05/07/2024	FT241875YSRW	TRFS Payments	11,395.15	0.00	98,710,918.85	
				0180000104				
				24FAUMVK				
				Withholding Tax				
12	05/07/2024	05/07/2024	FT241877FJGS	TRFS Payments	19,827.60	0.00	98,691,091.25	
				0180000103				
				24FAUMVK				
				Withholding Tax				
13	05/07/2024	05/07/2024	FT24187S4SHH	TRFS Payments	51,432.20	0.00	98,639,659.05	
				0180000100				
				24FATGXU				
				Withholding Tax				
14	05/07/2024	05/07/2024	FT24187K4H1Q	TRFS Payments	60,344.85	0.00	98,579,314.20	
				0180000096				
				24FATEEY				
				Withholding Tax				

15	05/07/2024	05/07/2024	FT24187G6VJ3	TRFS Payments	66,092.00	0.00	98,513,222.20
				0180000102			
				24FAUMVK			
				Withholding Tax			
				TRFS Payments	✓ 89,492.05	0.00	98,423,730.15
16	05/07/2024	05/07/2024	FT241877MD5G	0180000099			
				24FATGXU			
				Withholding Tax			
				TRFS Payments	✓ 105,000.00	0.00	98,318,730.15
17	05/07/2024	05/07/2024	FT24187WND6K	0180000095			
				24FATEEY			
				Withholding Tax			
				Outward RTGS Payment MT 103	✓ 255,367.10	0.00	98,063,363.05
18	05/07/2024	05/07/2024	FT24187Z88VD	0180000145			
				SIAYA COUNTY:999999			
				✗ Nyosuta Enterprises Limited ✗			
				0180000145			

19	05/07/2024	05/07/2024	FT24187KB6PC	241				
				TRFS Payments				
				0180000098	✓ 298,306.80		0.00	97,765,056.25
				24FATGXU				
				Withholding Tax				
20	05/07/2024	05/07/2024	FT24187K0DN7	241				
				TRFS Payments				
				0180000094	✓ 350,000.00		0.00	97,415,056.25
				24FATEEY				
				Withholding Tax				
21	05/07/2024	05/07/2024	FT24187WV3L5	241				
				Outward RTGS Payment MT 102				
				0180000143	✓ 2,131,896.55		0.00	95,283,159.70
				SIAYA COUNTY:CBK				
				X Udonga General Merchants Limited X				
				/REC/0180000143				
				079				
22	05/07/2024	05/07/2024	FT24187TIF10	241				
				Outward RTGS Payment MT 103				
				0180000142	✓ 2,131,896.55		0.00	93,151,263.15

				SIAYA COUNTY:999999				
			*	NILE LOGISTICS SERVICES COMPANY LIM	*			
				0180000142				
				1870				
				Outward RTGS Payment MT 102	✓	2,558,275.85	✓	0.00
23	05/07/2024	05/07/2024	FT24187KJGVF	0180000144				90,592,987.30
				SIAYA COUNTY:CBK				
				GEKLUC CONSTRUCTION CO. LIMITED				
				/REC/0180000144				
				2541				
				Returned RTGS Payment		0.00	✓	255,367.10
24	05/07/2024	05/07/2024	FT241877RJ7T	EQUITY BANK LIMITED				90,848,354.40
				/ROC/RTN RSN INVALID ACCT NUMBER				
				BNF NYOSUTA ENTERPRISES LIMITED				
				YOUR MT 103 DATED 240705 OF				
				KES 255367				
				Account Transfer		0.00	✓	5,000,000.00
25	05/07/2024	05/07/2024	FT241870S4PJ					95,848,354.40

				TREASURY ORDER DD 01072024			
				COB/SYA/001/119(8) DD 28062024			
26	08/07/2024	08/07/2024	FT24190S1DQ4	Outward RTGS Payment MT 103	2,042,080.60	0.00	93,806,273.80
				0180000127			
				SIAYA COUNTY:999999			
				* Banvic Africa Limited *			
				0180000127			
				063			
27	10/07/2024	10/07/2024	FT24192QDR9L	TRFS Payments	1,034.50	0.00	93,805,239.30
				0180000128			
				24FBAOXA			
				Withholding Tax			
28	10/07/2024	10/07/2024	FT241923LP0M	TRFS Payments	5,163.10	0.00	93,800,076.20
				0180000139			
				24GAAJMN			
				Withholding Tax			
29	10/07/2024	10/07/2024	FT24192N5MBN	TRFS Payments	8,077.60	0.00	93,791,998.60

				0180000119					
				24FAXYHN					
				Withholding Tax		8,983.80	0.00		93,783,014.80
				TRFS Payments					
30	10/07/2024	10/07/2024	FT24192CCT1T	0180000135					
				24GAJMN					
				Withholding Tax		15,512.85	0.00		93,767,501.95
				TRFS Payments					
31	10/07/2024	10/07/2024	FT24192CCWDS	0180000112					
				24FAVZRI					
				Withholding Tax		15,517.25	0.00		93,751,984.70
				TRFS Payments					
32	10/07/2024	10/07/2024	FT241925BDY0	0180000118					
				24FAXYGN					
				Withholding Tax		20,689.65	0.00		93,731,295.05
				TRFS Payments					
33	10/07/2024	10/07/2024	FT24192YSW8D	0180000170					

				24GACGEV			
34	10/07/2024	10/07/2024	FT241922K23D	Withholding Tax			
				TRFS Payments	20,689.65	0.00	93,710,605.40
				0180000154			
				24GAAYJQ			
35	10/07/2024	10/07/2024	FT241923XYQ3	Withholding Tax			
				TRFS Payments	26,992.30	0.00	93,683,613.10
				0180000111			
				24FAVZRI			
36	10/07/2024	10/07/2024	FT2419233S93	Withholding Tax			
				TRFS Payments	27,000.00	0.00	93,656,613.10
				0180000116			
				24FAXYGN			
37	10/07/2024	10/07/2024	FT241924ZF4L	Withholding Tax			
				TRFS Payments	29,946.00	0.00	93,626,667.10
				0180000131			
				24GAAJMN			

				Withholding Tax			
38	10/07/2024	10/07/2024	FT241924L21L	TRFS Payments	36,000.00	0.00	93,590,667.10
				0180000167			
				24GACGEV			
				Withholding Tax			
				TRFS Payments	36,000.00	0.00	93,554,667.10
39	10/07/2024	10/07/2024	FT24192YT64P	0180000151			
				24GAAYJQ			
				Withholding Tax			
				TRFS Payments	41,287.50	0.00	93,513,379.60
40	10/07/2024	10/07/2024	FT24192FTYSV	0180000126			
				24FAZRMX			
				Withholding Tax			
				TRFS Payments	42,758.60	0.00	93,470,621.00
41	10/07/2024	10/07/2024	FT24192CNSMP	0180000160			
				24GACFTY			
				Withholding Tax			

42	10/07/2024	10/07/2024	FT2419233Q8B	TRFS Payments	43,103.45	0.00	93,427,517.55
				0180000138			
				24GAAJMZ			
				Withholding Tax			
43	10/07/2024	10/07/2024	FT24192995NC	TRFS Payments	43,103.45	0.00	93,384,414.10
				0180000140			
				24GAAJMD			
				Withholding Tax			
44	10/07/2024	10/07/2024	FT24192F9BGJ	TRFS Payments	48,031.65	0.00	93,336,382.45
				0180000169			
				24GACGEZ			
				Withholding Tax			
45	10/07/2024	10/07/2024	FT241924FTWW	TRFS Payments	48,031.65	0.00	93,288,350.80
				0180000153			
				24GAA YJN			
				Withholding Tax			
46	10/07/2024	10/07/2024	FT24192C6NXM	TRFS Payments	51,724.15	0.00	93,236,626.65

				0180000141				
				24GAAJMV				
				Withholding Tax				
				TRFS Payments	57,568.95	0.00		93,179,057.70
47	10/07/2024	10/07/2024	FT2419226PQJ	0180000120				
				24FAXYGG				
				Withholding Tax				
				TRFS Payments	68,965.50	0.00		93,110,092.20
48	10/07/2024	10/07/2024	FT24192HMC4N	0180000108				
				24FAVYLZ				
				Withholding Tax				
				TRFS Payments	71,840.30	0.00		93,038,251.90
49	10/07/2024	10/07/2024	FT24192CCF6D	0180000125				
				24FAZRMX				
				Withholding Tax				
				TRFS Payments	74,400.00	0.00		92,963,851.90
50	10/07/2024	10/07/2024	FT241921TYZN	0180000159				

				24GACFTY			
				Withholding Tax			
51	10/07/2024	10/07/2024	FT24192G843Y	TRFS Payments	75,000.00	0.00	92,888,851.90
				0180000134			
				24GAAJMZ			
				Withholding Tax			
52	10/07/2024	10/07/2024	FT24192997LF	TRFS Payments	75,000.00	0.00	92,813,851.90
				0180000136			
				24GAAJMD			
				Withholding Tax			
53	10/07/2024	10/07/2024	FT24192B1ZMK	TRFS Payments	77,291.65	0.00	92,736,560.25
				0180000152			
				24GAAYJU			
				Withholding Tax			
54	10/07/2024	10/07/2024	FT24192HRWRX	TRFS Payments	77,291.65	0.00	92,659,268.60
				0180000168			
				24GACGEW			

				Withholding Tax			
55	10/07/2024	10/07/2024	FT241929WMMJ	TRFS Payments	83,575.05	0.00	92,575,693.55
				0180000150			
				24GAA YJN			
				Withholding Tax			
56	10/07/2024	10/07/2024	FT24192241Z9	TRFS Payments	83,575.05	0.00	92,492,118.50
				0180000166			
				24GACGEZ			
				Withholding Tax			
57	10/07/2024	10/07/2024	FT24192GLHY5	TRFS Payments	89,974.40	0.00	92,402,144.10
				0180000110			
				24FAVZRI			
				Withholding Tax			
58	10/07/2024	10/07/2024	FT24192TRF5M	TRFS Payments	90,000.00	0.00	92,312,144.10
				0180000137			
				24GAAJMV			
				Withholding Tax			

59	10/07/2024	10/07/2024	FT24192CVZZD	TRFS Payments	90,000.00	0.00	92,222,144.10
				0180000114			
				24FAXYGN			
				Withholding Tax			
60	10/07/2024	10/07/2024	FT24192NQG3T	TRFS Payments	100,170.00	0.00	92,121,974.10
				0180000117			
				24FAXYGG			
				Withholding Tax			
61	10/07/2024	10/07/2024	FT24192M9MRM	TRFS Payments	120,000.00	0.00	92,001,974.10
				0180000164			
				24GACGEV			
				Withholding Tax			
62	10/07/2024	10/07/2024	FT24192KZ9LQ	TRFS Payments	120,000.00	0.00	91,881,974.10
				0180000148			
				24GAAYJQ			
				Withholding Tax			
63	10/07/2024	10/07/2024	FT241921Q9C8	TRFS Payments	120,000.00	0.00	91,761,974.10

				0180000107				
				24FAVYLZ				
				Withholding Tax				
64	10/07/2024	10/07/2024	FT24192THK8L	TRFS Payments	✓ 134,487.45	0.00	91,627,486.65	
				0180000149				
				24GAAYJU				
				Withholding Tax				
65	10/07/2024	10/07/2024	FT2419209474	TRFS Payments	134,487.45	0.00	91,492,999.20	
				0180000165				
				24GACGEW				
				Withholding Tax				
66	10/07/2024	10/07/2024	FT2419201L74	TRFS Payments	✓ 239,467.60	0.00	91,253,531.60	
				0180000124				
				24FAZRMX				
				Withholding Tax				
67	10/07/2024	10/07/2024	FT24192MZK10	TRFS Payments	✓ 248,000.00	0.00	91,005,531.60	
				0180000158				

				24GACFTY			
				Withholding Tax			
68	10/07/2024	10/07/2024	FT24192XB1HP	TRFS Payments	250,000.00	0.00	90,755,531.60
				0180000132			
				24GAAJMD			
				Withholding Tax			
69	10/07/2024	10/07/2024	FT24192JF49Q	TRFS Payments	250,000.00	0.00	90,505,531.60
				0180000130			
				24GAAJMZ			
				Withholding Tax			
70	10/07/2024	10/07/2024	FT2419245YBY	TRFS Payments	278,583.50	0.00	90,226,948.10
				0180000147			
				24GAAYJN			
				Withholding Tax			
71	10/07/2024	10/07/2024	FT24192F267D	TRFS Payments	278,583.50	0.00	89,948,364.60
				0180000163			
				24GACGEZ			

				Withholding Tax			
72	10/07/2024	10/07/2024	FT241929P3CF	TRFS Payments	300,000.00	0.00	89,648,364.60
				0180000133			
				24GAAJMV			
				Withholding Tax			
73	10/07/2024	10/07/2024	FT24192DC5QS	TRFS Payments	333,900.00	0.00	89,314,464.60
				0180000115			
				24FAXYGG			
				Withholding Tax			
74	10/07/2024	10/07/2024	FT24192X3671	TRFS Payments	400,000.00	0.00	88,914,464.60
				0180000106			
				24FAVYLZ			
				Withholding Tax			
75	10/07/2024	10/07/2024	FT2419289H3R	TRFS Payments	448,291.50	0.00	88,466,173.10
				0180000162			
				24GACGEW			
				Withholding Tax			

76	10/07/2024	10/07/2024	FT24192D84SL	TRFS Payments	448,291.50	0.00	88,017,881.60
				0180000146			
				24GAAYJU			
				Withholding Tax			
77	11/07/2024	11/07/2024	FT24193PCF9R	Outward RTGS Payment MT 102	1,023,310.35	0.00	86,994,571.25
				0180000171			
				SIAYA COUNTY:CBK			
				NILE LOGISTICS SERVICES COMPANY LIM			
				/REC/0180000171			
				N001959			
78	11/07/2024	11/07/2024	FT24193V6B9J	Outward RTGS Payment MT 102	1,023,310.35	0.00	85,971,260.90
				0180000155			
				SIAYA COUNTY:CBK			
				NILE LOGISTICS SERVICES COMPANY LIM			
				/REC/0180000155			
				N001959			
79	11/07/2024	11/07/2024	FT24193N2P4J	Outward RTGS Payment MT 103	2,114,841.40	0.00	83,856,419.50

				0180000161				
				SIAYA COUNTY:999999				
				Syntegra Consulting Limited ✓				
				0180000161				
				027				
80	11/07/2024	11/07/2024	FT24193WHF1R	Outward RTGS Payment MT 102	✓/2,375,644.80 ✓	0.00		81,480,774.70
				0180000173				
				SIAYA COUNTY:CBK				
				Driftmark Investments Limited				
				/REC/0180000173				
				D041				
81	11/07/2024	11/07/2024	FT241933BYP5	Outward RTGS Payment MT 102	2,375,644.80	0.00		79,105,129.90
				0180000157				
				SIAYA COUNTY:CBK				
				Driftmark Investments Limited				
				/REC/0180000157				
				D041				

82	11/07/2024	11/07/2024	FT24193BWBD3	Outward RTGS Payment MT 102	3,822,844.40	0.00	75,282,285.50
				0180000156			
				SIAYA COUNTY:CBK			
				Brechu Company Limited			
				/REC/0180000156			
				2516			
83	11/07/2024	11/07/2024	FT24193KCM0W	Outward RTGS Payment MT 102	3,822,844.40	0.00	71,459,441.10
				0180000172			
				SIAYA COUNTY:CBK			
				Brechu Company Limited /			
				/REC/0180000172			
				2516			
84	11/07/2024	11/07/2024	FT241935V3FY	Inward RTGS Payment MT 103	0.00	2,375,644.80	73,835,085.90
				KENYA COMMERCIAL BANK LIMITED			
				LETTER DD 11/07/2024			
85	12/07/2024	12/07/2024	FT24194C7WXT	Returned RTGS Payment	0.00	1,023,310.35	74,858,396.25
				/ROC/RECALLED FUNDS			

				IFO NILE LOGISTICS SERVICES COMP			
				ACC 0551007847			
				AMT KES1023310			
86	15/07/2024	15/07/2024	FT241977NYBH	Inward RTGS Payment MT 103	0.00	3,822,844.40	78,681,240.65
				COOPERATIVE BANK OF KENYA LTD., THE			
				/ROC/ERRONEOUS RTGS RECALLED			
87	23/09/2024	23/09/2024	FT242672LX10	Outward RTGS Payment MT 102	<del>33,600.00</del>	0.00	78,647,640.65
				0180000176			
				SIAYA COUNTY:CBK			
				CARREN ATIENO AWICH			
				/REC/0180000176			
				76			
88	23/09/2024	23/09/2024	FT242670D4KK	Outward RTGS Payment MT 102	<del>33,600.00</del>	0.00	78,614,040.65
				0180000175			
				SIAYA COUNTY:CBK			
				PHILIP ALENY ODUNDO			
				/REC/0180000175			

				21			
89	23/09/2024	23/09/2024	FT24267W9P4M	Outward RTGS Payment MT 102	33,600.00	0.00	78,580,440.65
				0180000178			
				SIAYA COUNTY:CBK			
				ELIZABETH ANYANGO JUDITH OYUGI			
				/REC/0180000178 (Zitpa Manya)			
				142			
90	23/09/2024	23/09/2024	FT242679XYT8	Outward RTGS Payment MT 102	42,000.00	0.00	78,538,440.65
				0180000174			
				SIAYA COUNTY:CBK			
				GABRIEL MAHULO ODUONG			
				/REC/0180000174			
				65			
91	23/09/2024	23/09/2024	FT24267RY3MR	Outward RTGS Payment MT 102	42,000.00	0.00	78,496,440.65
				0180000177			
				SIAYA COUNTY:CBK			
				ELIZABETH ANYANGO JUDITH OYUGI			

				/REC/018000177			
				114			
92	23/09/2024	23/09/2024	FT24267PRD9H	Outward RTGS Payment MT 102	50,400.00	0.00	78,446,040.65
				018000187			
				SIAYA COUNTY:CBK			
				AGUNDA OCHANDA			
				/REC/018000187			
				36			
93	23/09/2024	23/09/2024	FT24267SGXNJ	Outward RTGS Payment MT 102	50,400.00	0.00	78,395,640.65
				018000181			
				SIAYA COUNTY:CBK			
				JACQUELINE ADHIAMBO ODUOL			
				/REC/018000181			
				362			
94	23/09/2024	23/09/2024	FT24267C3HCF	Outward RTGS Payment MT 102	50,400.00	0.00	78,345,240.65
				018000193			
				SIAYA COUNTY:CBK			

				SYLVESTER ODHIAMBO K'OKOTH			
				/REC/0180000193			
				24			
95	23/09/2024	23/09/2024	FT24267PR68Z	Outward RTGS Payment MT 102	50,400.00	0.00	78,294,840.65
				0180000185			
				SIAYA COUNTY:CBK			
				LEONARD OTIENO OKANDA			
				/REC/0180000185			
				27			
96	23/09/2024	23/09/2024	FT24267F04M8	Outward RTGS Payment MT 103	50,400.00	0.00	78,244,440.65
				0180000190			
				SIAYA COUNTY:999999			
				EDGAR OUKO OTUMBA			
				0180000190			
				23			
97	23/09/2024	23/09/2024	FT24267R8L6D	Outward RTGS Payment MT 103	50,400.00	0.00	78,194,040.65
				0180000182			

				SIAYA COUNTY:999999				
				GEORGE ODHIAMBO NYINGIRO				
				0180000182				
				23				
98	23/09/2024	23/09/2024	FT2426765WMD	Outward RTGS Payment MT 102	50,400.00		0.00	78,143,640.65
				0180000186				
				SIAYA COUNTY:CBK				
				MAURICE OTIENO MCOREGA				
				/REC/0180000186				
				55				
99	23/09/2024	23/09/2024	FT24267F262N	Outward RTGS Payment MT 102	50,400.00		0.00	78,093,240.65
				0180000184				
				SIAYA COUNTY:CBK				
				GRACE AGOLA				
				/REC/0180000184				
				22				
100	23/09/2024	23/09/2024	FT24267J151K	Outward RTGS Payment MT 102	50,400.00		0.00	78,042,840.65

				0180000188			
				SIAYA COUNTY:CBK			
				JOSEPH ONYANGO OGUTU			
				/REC/0180000188			
				23			
101	23/09/2024	23/09/2024	FT24267JRD77	Outward RTGS Payment MT 102	50,400.00	0.00	
				0180000191			77,992,440.65
				SIAYA COUNTY:CBK			
				BENEDICT ABONYO OMOLLO			
				/REC/0180000191			
				36			
102	23/09/2024	23/09/2024	FT24267N4LQF	Outward RTGS Payment MT 102	50,400.00	0.00	
				0180000183			77,942,040.65
				SIAYA COUNTY:CBK			
				MARTIN KONYANGO			
				/REC/0180000183			
				23			

103	23/09/2024	23/09/2024	FT24267W03NM	Outward RTGS Payment MT 102	50,400.00	0.00	77,891,6
				0180000179			
				SIAYA COUNTY:CBK			
				ELIZABETH ANYANGO JUDITH OYUGI			
				/REC/0180000179			
				76			
104	23/09/2024	23/09/2024	FT24267QCJXW	Outward RTGS Payment MT 102	50,400.00	0.00	77,841,2
				0180000180			
				SIAYA COUNTY:CBK			
				ELIZABETH ANYANGO JUDITH OYUGI			
				/REC/0180000180			
				765			
105	23/09/2024	23/09/2024	FT24267XXDDG	Outward RTGS Payment MT 102	55,800.00	0.00	77,785,4
				0180000189			
				SIAYA COUNTY:CBK			
				JAMES AGGREY ORENGO			
				/REC/0180000189			

2024	23/09/2024	FT24267HTNRW	21			
			Outward RTGS Payment MT 102			
			0180000192	85,400.00	0.00	77,700,040.65
			SIAYA COUNTY:CBK			
			MAIDA ATIENO NYAWADE			
			/REC/0180000192			
			245			
<b>Totals</b>				<b>47,904,068.00</b>	<b>68,050,671.65</b>	
<b>Closing Balance</b>						<b>77,700,040.65</b>



**CENTRAL BANK OF KENYA**  
**BANKI KUU YA KENYA**

STATEMENT OF ACCOUNT

CENTRAL BANK OF KENYA

BANKI KUU YA KENYA

P.O.BOX 60000 - 0200

NAIROBI

STATEMENT PERIOD: FROM 01/04/2024 TO 30/04/2024

Rundate : 05/11/2024

Runtime : 17:32:52

Customer Number : 119480

Account Number : 1000171464

Account Name : SIAYA COUNTY REVENUE FUND(KES)

Opening Balance : 807922734.05

No.	Txn Date	Value Date	Reference No	Txn Details	Dr Amt	Cr Amt	Balance
1	03/04/2024	03/04/2024	FT24094P31TD	Inward RTGS Payment MT 103	0.00	13.785.200.00	821.707.934.05
				KENYA COMMERCIAL BANK LIMITED			
				REVENUE COLLECTION			
2	09/04/2024	09/04/2024	FT24100FJX8N	Account Transfer	1.537.537.00	0.00	820.170.397.05
				TREASURY ORDER DD 05042024			

Generated on: 05th November 2024 at 05:33 PM EAT

				COB/SYA/001/110(10) DD 04042024			
3	09/04/2024	09/04/2024	FT24100SFFNH	Account Transfer	11,000,000.00	0.00	809,170,397.05
				TREASURYORDER DD 05042024			
				COB/SYA/001/110(9) DD 04042024			
4	09/04/2024	09/04/2024	FT24100RS30T	Account Transfer	13,561,471.00	0.00	795,608,926.05
				TREASURYORDER DD 08042024			
				COB/SYA/001/109(4) DD 04042024			
5	11/04/2024	11/04/2024	FT24102TR5NF	Account Transfer	2,344,768.00	0.00	793,264,158.05
				TREASURY ORDER DD 11042024			
				COB/SYA/001/111(3) DD 04042024			
6	11/04/2024	11/04/2024	FT24102RK2HG	Account Transfer	26,047,791.00	0.00	767,216,367.05
				TREASURY ORDER DD 11042024			
				COB/SYA/001/111(2) DD 04042024			
7	11/04/2024	11/04/2024	FT24102XLG2Z	Account Transfer	46,094,576.00	0.00	721,121,791.05
				TREASURY ORDER DD 11042024			
				COB/SYA/001/111(6) DD 04042024			
8	17/04/2024	17/04/2024	FT24108F9M9L	Account Transfer	16,138,420.00	0.00	704,983,371.05

				TREASURY ORDER DD 05042024			
				COB/SYA/001/110(4) DD 04042024			
9	17/04/2024	17/04/2024	FT24108S76KB	Account Transfer	18,329,400.00	0.00	686,653,971.05
				TREASURY ORDER DD 11042024			
				COB/SYA/001/111(5) DD 11042024			
10	17/04/2024	17/04/2024	FT241081FHIIW	Account Transfer	37,065,963.00	0.00	649,588,008.05
				TREASURY ORDER DD 11042024			
				COB/SYA/001/111(4) DD 11042024			
11	18/04/2024	18/04/2024	FT2410905J6N	Account Transfer	330,000.00	0.00	649,258,008.05
				TREASURY ORDER DD 18042024			
				COB/SYA/001/112(4) DD 16042024			
12	18/04/2024	18/04/2024	FT24109JJ6J11	Account Transfer	9,916,392.00	0.00	639,341,616.05
				TREASURY ORDER DD 18042024			
				COB/SYA/001/112(3) DD 16042024			
13	18/04/2024	18/04/2024	FT24109DQIIB	Account Transfer	11,481,997.00	0.00	627,856,619.05
				TREASURY ORDER DD 18042024			
				COB/SYA/001/112(1) DD 16042024			

14	18/04/2024	18/04/2024	FT24109FTTWL	Account Transfer	32,393,904.00	0.00	595,462,715.05
				TREASURY ORDER DD 18042024			
				COB/SYA/001/112(2) DD 16042024			
15	19/04/2024	19/04/2024	FT24110PBH0M	Account Transfer	6,381,000.00	0.00	589,087,715.05
				TREASURY ORDER DD 19042024			
				COB/SYA/001/112(6) DD 18042024			
16	19/04/2024	19/04/2024	FT24110ZX5DR	Account Transfer	8,192,948.00	0.00	580,888,767.05
				TREASURY ORDER DD 19042024			
				COB/SYA/001/112(7) DD 18042024			
17	19/04/2024	19/04/2024	FT241100G6TG	Account Transfer	15,273,157.00	0.00	565,615,610.05
				TREASURY ORDER DD 19042024			
				COB/SYA/001/112(9) DD 18042024			
18	19/04/2024	19/04/2024	FT241103FJV5	Account Transfer	86,150,064.00	0.00	479,465,546.05
				TREASURY ORDER DD 19042024			
				COB/SYA/001/113(1) DD 18042024			
19	19/04/2024	19/04/2024	FT241109LLW2	Account Transfer	200,451,720.00	0.00	279,013,826.05
				TREASURY ORDER DD 19042024			

20	19/04/2024	19/04/2024	FT24110MNCYI	COBSYA/001/112(5) DD 18042024				
				Inward RTGS Payment MT 103		0.00	18,973,000.00	297,986,826.05
				KENYA COMMERCIAL BANK LIMITED				
				SIAVA REVENUE COLLECTION				
21	24/04/2024	24/04/2024	FT24115KTMSP	Inward RTGS Payment MT 103		0.00	2,506,000.00	300,492,826.05
				KENYA COMMERCIAL BANK LIMITED				
				SIAVA COUNTY - REVENUE ACCOUNT				
22	24/04/2024	24/04/2024	FT24115S5W0Q	Exchequer issue				
23	29/04/2024	29/04/2024	FT24120RD8M5	Inward RTGS Payment MT 103		0.00	617,356,654.00	917,849,480.05
				KENYA COMMERCIAL BANK LIMITED				
				SIAVA COUNTY - REVENUE ACCOUNT				
24	30/04/2024	30/04/2024	FT24121TTGY	Account Transfer		2,414,037.00		920,359,443.05
				TREASURY ORDER DD 30042024				
25	30/04/2024	30/04/2024	FT24121FMR6	Account Transfer		5,973,600.00		914,385,843.05
				TREASURY ORDER DD 30042024				
				COBSYA/001/113(5) DD 29042024				

26	30/04/2024	30/04/2024	FT24121DH93B	Account Transfer	27,010,775.00	0.00	887,375,068.05
				TREASURY ORDER DD 30042024			
				COB/SYA/001/113(4) DD 29042024			
				<b>Totals</b>	<b>578,092,520.00</b>	<b>657,544,854.00</b>	<b>887,375,068.05</b>
					<b>Closing Balance</b>		

**SUPPORTING SCHEDULE FOR -Domestic travel and subsistence**

CODE	ITEMS DESCRIPTION	PAYEE	DATE	AMOUNT
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	Finah OMONDI	12-Dec-23	330,000.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	Merceline Amuga	12-Dec-23	330,000.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	Melchizedek Julius ODHIAMBO	12-Dec-23	214,500.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	County Treasury	12-Dec-23	192,800.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	caroline Mboga	03-Jun-24	83,400.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	George Okode	03-Jun-24	54,600.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	Justus Oguta	03-Jun-24	42,000.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	Felix Okumu	03-Jun-24	42,000.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	Cynthia Akinyi	03-Jun-24	42,000.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	Philip Odundo	03-Jun-24	33,600.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	Julie Okello	03-Jun-24	42,000.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	Fredrick Oloo	03-Jun-24	42,000.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	William Kinyanyi	03-Jun-24	42,000.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	Rose Rabinya	03-Jun-24	42,000.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	Mark Okeyo	03-Jun-24	42,000.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	Joseph Oduor	03-Jun-24	42,000.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	Alexandria Adhiambo	03-Jun-24	33,600.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	Tobias Owenje	03-Jun-24	42,000.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	Vincent Ochieng	03-Jun-24	33,600.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	Samwel Wire	03-Jun-24	33,600.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	Jacqueline Oduol	03-Jun-24	50,400.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	Judith Oyugi	03-Jun-24	50,400.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	Gabriel Oduong	03-Jun-24	42,000.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	Henry Juma	03-Jun-24	42,000.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	Mielkazadec Odhiambo	03-Jun-24	18,900.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	Lameck Okeyo	03-Jun-24	33,600.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	Amima Masoud	03-Jun-24	33,600.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	Fredrick Opanga	03-Jun-24	42,000.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	Michael Oyugi	03-Jun-24	42,000.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	Philip Odundo	03-Jun-24	42,000.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	Fadhili Oketch	03-Jun-24	18,900.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	Erick Akello	03-Jun-24	18,900.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	Caren Awich	03-Jun-24	33,600.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	Judith Oyugi	03-Jun-24	71,200.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	Rose Rabinya	03-Jun-24	42,000.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	Mark Okeyo	03-Jun-24	42,000.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	immaculate Ochieng	03-Jun-24	33,600.00

0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	Caren Awich	03-Jun-24	71,200.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	Gabriel Oduong	03-Jun-24	60,000.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	Lameck Okeyo	03-Jun-24	48,800.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	caroline Mboga	03-Jun-24	33,600.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	George Omondi	03-Jun-24	6,300.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	immaculate Ochieng	03-Jun-24	11,200.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	Peter Ligulu	03-Jun-24	14,000.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	Jacqueline Oduol	03-Jun-24	50,400.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	Judith Oyugi	03-Jun-24	50,400.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	Felix Okumu	03-Jun-24	42,000.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	Domnic Arodi	03-Jun-24	42,000.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	Roph. J. Kipkoech	03-Jun-24	42,000.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	Peter Ligulu	03-Jun-24	42,000.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	Jared Abayo	03-Jun-24	42,000.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	Jared Abwao	03-Jun-24	14,000.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	Erick Juma	03-Jun-24	18,900.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	immaculate Ochieng	03-Jun-24	33,600.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	Fredrick Opanga	03-Jun-24	42,000.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	caroline Mboga	03-Jun-24	33,600.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	M. J. Odhiambo	03-Jun-24	18,900.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	Amina Masoud	03-Jun-24	33,600.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	Lameck Okeyo	03-Jun-24	33,600.00
0-5024-5013000501-00001001-0703055010-2210301-50100001-000	Daily Subsistence Allowance	Philip Odundo	03-Jun-24	33,600.00
<b>TOTALS</b>				<b>3,234,500.00</b>

**SUPPORTING SCHEDULE FOR CONSULTANCY SERVICES**

CODE	VOTE	ITEMS DESCRIPTION	PAYEE	DATE	AMOUNT
10073253	1-5024-5024000201-000001001-0901025010-3110504-501000001-000		Kiota Research Limited	03-Oct-23	5,150,775.00
Consultancy Services					<b>5,150,775.00</b>

**SUPPORTING SCHEDULE FOR CIVIL WORKS**

CODE	VOTE	ITEM DESCRIPTION	PAYEE	DATE	AMOUNT
10074657	1-5024-5024000201-00001001-0901025010-3110504-50100001-000	Other Infrastructure and Civil Works	Lawelin Enterprise	22-Mar-24	900,000.00
10074658	1-5024-5024000201-00001001-0901025010-3110504-50100001-000	Other Infrastructure and Civil Works	Christic Enterprises	27-Mar-24	660,970.00
10074659	1-5024-5024000201-00001001-0901025010-3110504-50100001-000	Other Infrastructure and Civil Works	Goye Shadows	27-Mar-24	2,983,068.00
10074660	1-5024-5024000201-00001001-0901025010-3110504-50100001-000	Other Infrastructure and Civil Works	Nile Logistics	05-Jul-24	2,500,000.00
10074661	1-5024-5024000201-00001001-0901025010-3110504-50100001-000	Other Infrastructure and Civil Works	Raphelen Company	05-Jul-24	899,744.00
10074662	1-5024-5024000201-00001001-0901025010-3110504-50100001-000	Other Infrastructure and Civil Works	Gekluck Construction	05/07/2024	3,000,000.00
10074663	1-5024-5024000201-00001001-0901025010-3110504-50100001-000	Other Infrastructure and Civil Works	Rioelen Construction Company Ltd		3,500,000.00
10074664	1-5024-5024000201-00001001-0901025010-3110504-50100001-000	Other Infrastructure and Civil Works	Nyosuta Enterprises		299,460.00
10074665	1-5024-5024000201-00001001-0901025010-3110504-50100001-000	Other Infrastructure and Civil Works	Skylax Media	05/07/2024	2,063,930.00
10074666	1-5024-5024000201-00001001-0901025010-3110504-50100001-000	Other Infrastructure and Civil Works	Brecho Co Ltd.	05/07/2024	4,482,915.00
10074667	1-5024-5024000201-00001001-0901025010-3110504-50100001-000	Other Infrastructure and Civil Works	Syntegra Consulting Ltd	05/07/2024	2,480,000.00
10074668	1-5024-5024000201-00001001-0901025010-3110504-50100001-000	Other Infrastructure and Civil Works	Hawila	05/07/2024	3,339,000.00
10074669	1-5024-5024000201-00001001-0901025010-3110504-50100001-000	Other Infrastructure and Civil Works	Nile Logistics	05/07/2024	1,200,000.00
10074670	1-5024-5024000201-00001001-0901025010-3110504-50100001-000	Other Infrastructure and Civil Works	Drift Mark	05/07/2024	2,785,835.00
10074671	1-5024-5024000201-00001001-0901025010-3110504-50100001-000	Other Infrastructure and Civil Works	Banvic	11/07/2024	2,400,826.00
10074672	1-5024-5024000201-00001001-0901025010-3110504-50100001-000	Other Infrastructure and Civil Works	Udonga	05/07/2024	2,500,000.00
10074673	1-5024-5024000201-00001001-0901025010-3110504-50100001-000	Other Infrastructure and Civil Works	Evalovely	05/07/2024	
10074674	1-5024-5024000201-00001001-0901025010-3110504-50100001-000	Other Infrastructure and Civil Works	Brecho Co Ltd.	05/07/2024	468,500.00
				11/07/2024	3,977,544.15

**SUPPORTING SCHEDULE FOR Training expenses**

CODE	ITEMS DESCRIPTION	PAYEE	DATE	AMOUNT
0-5013-5013000201-00001001-0703065010-2210711-50100001-000	Tuition Fees Allowance	Immaculate Ochieng	14-Dec-23	85,400.00
0-5013-5013000201-00001001-0703065010-2210711-50100001-000	Tuition Fees Allowance	George Omondi	28-Sep-23	51,100.00
				<b>136,500.00</b>

**SUPPORTING SCHEDULE FOR HOSPITALITY SUPPLIES&SERVICES**

CODE	VOTE	ITEMS DESCRIPTION	PAYEE	DATE	AMOUNT
75004	0-5024-5024000101-00001001-0901015010-2210801-50100001-00	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	Kababa Resort	12-Oct-23	125,000.00
77972	0-5024-5024000101-00001001-0901015010-2210801-50100001-00	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	Kakwacha Hotel.	02-Jul-24	60,000.00
					<b>185,000.00</b>

**ANALYSIS OF RECEIPTS**

09/11/2024	11,000,000.00
27/06/2024	57,408,650.00
03/07/2024	55,573,505.00
05/07/2024	5,000,000.00
	<b>128,982,155.00</b>

**COUNTY GOVERNMENT OF SIAYA**  
**REPORTS AND FINANCIAL STATEMENTS**  
**30TH JUNE, 2024**  
**TRIAL BALANCE**

	Note	DR	CR
<b>RECEIPTS</b>			
Balance Brought Forward			-
Public contributions and donations	1	-	0.00
Transfers from County Government	2		128,982,155.00
<b>PAYMENTS</b>			
Use of Goods and Services	4	8,706,775.00	
Property, Plant and Equipment	6	40,441,742.15	
Bank Accounts		79,833,637.85	
<b>Total Payments</b>		<b>128,982,155.00</b>	<b>128,982,155.00</b>

1891  
1892  
1893