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ON

COUNTY EXECUTIVE OF SIAYA

FOR THE YEAR ENDED 30 JUNE, 2023

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COUNTY GOVERNMENT OF SIAYA

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2023

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

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1. Acronyms and Glossary of Terms

a) *Acronyms*

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

b) *Glossary of Terms*

Fiduciary Management	The key management personnel who had financial responsibility

2. Key Entity Information And Management

a) Background information

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

No.	Department	Major Responsibility
1.	Finance and Economic Planning	Management of County Treasury and Planning
2.	Governance , Administration and ICT	Effective administration, provision of holistic, inclusive, and quality services to all through effective stakeholder engagement, formulation and implementation of relevant legislations, policies and plans.
3.	Agriculture ,Irrigation, Food Security and Livestock and Fisheries	Overseeing County Agriculture, livestock and fisheries industry for sustainable food security, income generation and employment creation
4.	Water , Sanitation, Environment, Climate Change and Natural Resources	Promoting, conserving and protecting life, environments and improving access to water and sanitation for sustainable development
5.	Education ,Youth Affairs, Gender and Services	Providing sustainable Education and Training, Social protection, Mentorship programmes and Sports
6.	Health	Proving quality healthcare for all
7.	Lands, Physical Planning, Housing And Urban Development	Facilitating management of land, access to decent and affordable housing and efficient and responsive urban development
8.	Public Works, Energy, Roads And Transport	Providing a well-maintained road network system and other related county transport infrastructure and efficiently utilize energy resource for sustainable socio-economic growth and development
9.	Trade, Enterprise And Industrialization	Promoting and Coordinating Enterprise, Cooperative and Industrial development through strategic interventions
10.	Tourism, Culture, Sports And Arts	developing and marketing diverse tourism products; preserve and promote cultural heritage; improve ICT enabled service delivery and nurture and expose arts talents.

b) Key Management team

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

1. Office of the Governor
2. Department of Finance and Economic Planning
3. Department of Governance , Administration and ICT
4. Department of Agriculture ,Irrigation, Food Security and Livestock and Fisheries
5. Department of Water , Sanitation, Environment, Climate Change and Natural Resources
6. Department of Education ,Youth Affairs, Gender and Services
7. Department of Health
8. Department of Lands, Physical Planning, Housing And Urban Development
9. Department of Public Works, Energy, Roads And Transport
10. Department of Trade, Enterprise And Industrialization
11. Department of Tourism, Culture, Sports And Arts

c) Fiduciary Management

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

No.	Designation	Name
1.	CECM Finance and Economic Planning	Hon.CPA Benedict Abonyo Omollo
2.	Accounting Officer-Department Finance & Economic Planning	Ouma Jacktone Odinga
3.	Accounting Officer-Department of Governance , Administration and ICT	Joseph Omondi
4.	Accounting Officer-Department of Tourism, Culture, Sports And Arts	Elizabeth Oduor
5.	Accounting Officer-Department of Education ,Youth Affairs, Gender and Services	Henry Ouma
6.	Accounting Officer-Department- Water , Sanitation, Environment, Climate Change and Natural Resources	Walter Okello
7.	Accounting Officer-Department of Lands, Physical Planning, Housing And Urban Development	Charles Siso
8.	Accounting Officer-Department of Health	Dr. Samuel Omondi
9.	Accounting Officer-Department Trade, Enterprise And Industrialization	Joshua Onyona
10.	Accounting Officer- Agriculture ,Irrigation, Food Security and Livestock and Fisheries	DR.Erick Owino
11.	Accounting Officer-Department of Public Works, Energy, Roads And Transport	Eng James Onyango

d) Fiduciary Oversight Arrangements

i. Siaya County Assembly;
ii. Public Accounts and Investments Committee
iii. Budget and Appropriations Committee ; and
iv. Senate Public Accounts Committee

e) County Executive Headquarters

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

f) County Executive Contacts

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

g) County Executive Bankers

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

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

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

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

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

h) Independent Auditor

Auditor-General

Office of The Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

NAIROBI, KENYA

i) Principal Legal Adviser

The Attorney General

State Law Office and Department of Justice

Harambee Avenue

P.O. Box 40112

City Square 00200

NAIROBI, KENYA

j) County Attorney

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

3. Governance Statement

Siaya County is constituted as per the Constitution of Kenya, 2010. The County is headed by the Governor, who is responsible for the general policy and strategic direction of the County.

The County is made up of a County Assembly and County Executive. The County Executive is structured in terms of departments, headed by a County Executive Committee Member (CECMs). The CECMs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in the Constitution. The County Secretary heads county public service and is responsible for arranging the business of county executive committee.

The County Executive

SIAYA COUNTY GOVERNMENT

COUNTY EXECUTIVE COMMITTEE



H.E JAMES ORENGO
GOVERNOR



CS AGUNDA OCHANDA
GOVERNANCE ,ADMINISTRATION & ICT



CPA. BENEDICT OMOLLO
FINANCE & ECONOMIC PLANNING



GEORGE NYIG'IRO
PUBLIC WORKS, ROADS, ENERGY & TRAINSPORT



ANGELINE ODUOR
TOURISM, CULTURE, SPORTS & ARTS



SYLVESTER K'OKOTH
AGRICULTURE, IRRIGATION, FOOD LIVESTOCK & FISHERIES



DR. EDGAR OTUMBA
EDUCATION, YOUTH AFFAIRS, GENDER & SOCIAL SERVICES



DR. MARTIN KONYANGO
HEALTH



GRACE AGOLA
TRADE, ENTERPRISE & INDUSTRIAL DEVELOPMENT



MAURICE MCOREGE
LANDS, PHYSICAL PLANNING, HOUSING & URBAN DEVELOPMENT



JOSEPH OGUTU
COUNTY SECRETARY

b. How the County deals with the stakeholders especially on matters that require public participation
   - There is Siaya County Public Participation & Petitions Act, 2015 provides for mechanisms, processes and procedures with regard to:
     - ✓ Section 29 – Communication by Directorate
     - ✓ Section 30 – Notification by Directorate
     - ✓ Section 31 – County citizens' participation forum
   - There is also Siaya County Public Participation Guidelines
     - ✓ Section 3 (d) – Access to information and public communication
     - ✓ 3 (e) - Stakeholder Mapping, mobilization and outreach for public engagement. The County has undertaken stakeholders mapping upon which it has developed stakeholders' registers per department
   - There is no specific provision on whistleblowing

c. Safeguards against unethical conduct and corruption
   - Sensitization of staff on national values and principles of governance and Ethics and Anti-corruption
   - In partnership with the EACC, the County government undertook Corruption Risk Assessment and the report was launched and disseminated across all the departments and the general public
   - Engagement with the County Assembly

     There are 10 sectoral committees of the County Assembly aligned to the corresponding departments of the county Executive

Functions of Sectoral Committees
- Investigate, inquire into and report on all matters relating to county departments
- Study the programmes and policy objectives of the departments and the effectiveness of implementation
- Study and review all county legislation referred to it
- Assess the success of county departments on the basis of results achieved compared to the stated objectives

d. Risk Management
i. Are there effective arrangements for risk management and internal controls?
ii. Are there formal processes to identify and assess risks?
iii. Are there formal processes to analyze risks as a basis for how they should be managed?
iv. Are there formal processes to assess changes in the internal and external environments which could give rise to risks?
v. Are risks identified and analyzed in the period and how they were management?

In order to address the above, the County government has Internal Audit directorate and the Audit Committee in place-

i. Audit Committee

The Audit Committee should to ensure that risk management is implemented in the County Government as per Regulations 168 (a), and (b) of the Public Finance Management Regulations, 2015, Guidelines 3.1 (d) (iii) and (iv), 3.2 (a) and (b), (i), 3.3.4 (a), (b) and (c) of the Audit Committee Guidelines for County Governments (Kenya Gazette Notice No. 2690 of 15th April 2016) by:
(a) Supporting the Accounting Officers with regard to their responsibilities for issues of risk, control and governance and associated assurance provided that the responsibility over the management of risk, control and governance processes remains with the management.
(b) Following up on the implementation of the recommendations of internal and external auditors.

Mandate
The Audit Committee is responsible for communicating with the internal and external auditors. In its oversight role, the committee shall focus on:
(a) Audit findings, including comments on governance, risk and controls.
(b) Proposed audit scope and audit coverage and approaches with respect to complex, high risks, and judgment areas.

Roles
The Audit Committee is play a key role with respect to the integrity of the County Government's financial information, its system of governance, risk and internal controls and the legal and ethical conduct of management and County public servants.
Depending upon circumstances affecting the County Government, the function undertaken by the Audit Committee shall generally encompass on evaluating whether processes are in place to address key roles and responsibilities in relation to risk management.

Responsibilities
(a) The audit committee to review the County Government's internal financial controls (that is, the systems established to identify, assess, manage and monitor financial risks).
(b) The County Government 's management is responsible for the identification, assessment, management and monitoring of risk, for developing, operating and monitoring the system of internal control and for providing assurance to the County Executive Committee that it has done so.
The Audit Committee to receive and review quarterly strategic risk management reports

ii. Internal Audit – Sec. 155 of the PFMA,2012

Internal Audit shall:
•Ensure processes used by management to identify all significant risks are effective;
•Ensure that risks are correctly assessed by management in order to prioritize them;
•Evaluate risk management processes, to ensure the response to any risk is appropriate and conforms to County Government policies;
•Evaluate the reporting of key risks by Accounting Officers to the County Executive Committee;
•Review the management of key risks by Accounting Officers to ensure controls have been put into operation and are being monitored;
•Promote the county government wide culture of risk management;
•Prepare reports to the Audit Committee regarding the control environment within the County Government; and

g. Compliance

The County is governed by the following laws.
PFMA, 2012 & Regulations 2015
CGA, 2012

- **Other governance issue**

There is need to put in place:

- ✓ County Risk Management Policy Framework
- ✓ County Disaster Risk Management Policy
- ✓ Supply Chain Risk Management practices
- ✓ Public Finance Management Standing Committee

The Public Finance Management Standing Committee shall be required to ensure that risk management is implemented in the County Government as per Regulation 19 (1), (a), (c), and (g) of the Public Finance Management Regulations, 2015 by:

- ✓ Ensuring that there is prioritization on resources allocated to the County Government for the smooth implementation of its mission, strategy, goals, risk policy plans and objectives;
- ✓ Identifying risks and implementation of appropriate measures to manage such risks or anticipated changes impacting on the Government of Makueni County; and
- ✓ Monitoring timely resolution of audit issues

- The Public Finance Management Act, 2012 and its accompanying regulations of 2015. Regulation 165 (1) requires accounting officers to ensure that government entities develop;
  - ✓ risk management strategies, which include fraud prevention mechanisms; and
  - ✓ a system of risk management and internal control that builds robust business operations.

4. Foreword by the CECM Finance and Economic Planning

It is my pleasure to present the County Government of Siaya financial statements for the year ended 30th June 2023. The financial statements present the financial performance of the Siaya County Revenue Fund over the past year.

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

a. Financing of the County Governments

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

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

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

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

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

b. Financial Performance

i. Revenue

In the year ended 30th June 2023 the County had projected revenues of Kshs. 8,602,864,673 consisting of Kshs. 700,998,234.00 from own sources and Kshs. 6,966,507,531 from Equitable share Kshs. 238,315,780.00 from conditional Grants and Kshs. 697,043,128 as balance brought forward.

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

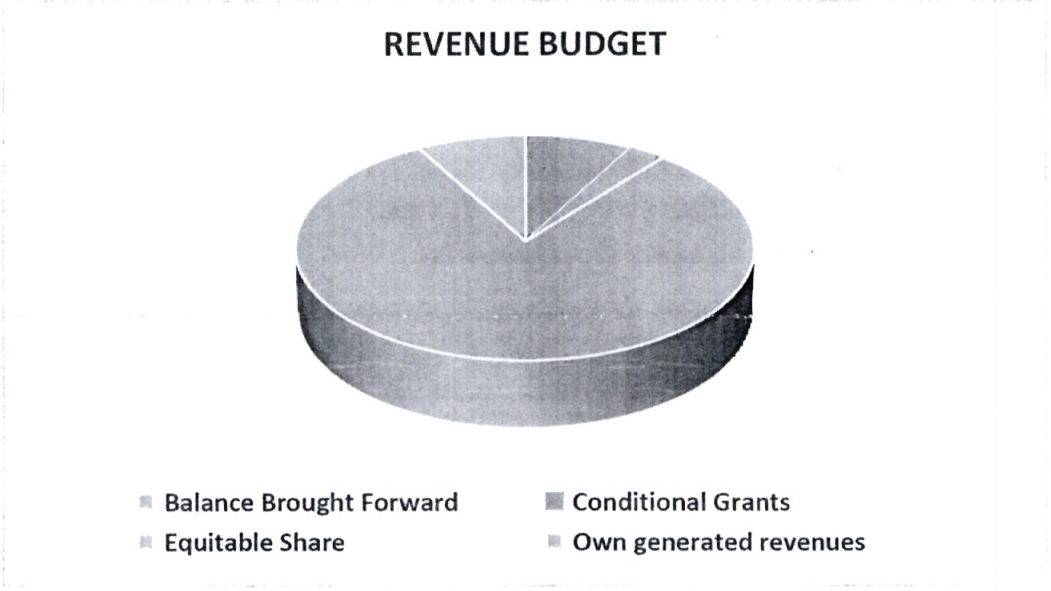

Figure 1: Siaya County revenue sources in FY2022/2023

CARA revenues consisting of equitable shares and Conditional grants continue to form the largest part of our revenue budget, contributing 84 % towards our budget whereas own generated revenues and Balance brought forward formed 8% and 8% of our budget respectively.

Out of the projected revenue, the County was able to realize Kshs. 8,147,688,652.84 in actual revenues, representing 95% performance. This good performance was as a result of high realization of CARA revenues. It should be noted however that during the year, own generated revenue realised was 72%. In the table below, we present an analysis of revenue performance during the year.

Table 1: Revenue performance in FY 2022/2023

Revenue classification	Revenue budget (Kshs)	Actual (Kshs)	Realization (%)
Balance Brought Forward	697,043,128.00		
CARA	7,204,823,311	7,651,505,616.85	89%
Own generated revenues	700,998,234	496,183,035.99	6%
Total	**8,602,864,673.00**	**8,147,688,652.84**	**95%**

Out of the Actual revenue of Kshs. 8,147,688,652.84 the County Executive received Kshs. 6,388,024,849 as Transfers from County Revenue Fund

ii. Payments

Our total expenditure for the year amounted to Kshs. 6,361,286,418.33. Out of which Kshs 1,599,953,206.55 was spent on development expenditure while Kshs. 4,761,333,211.78 was spent on recurrent expenditure representing 25% and 75% respectively. Out of the Recurrent Expenditure of Kshs 4,761,333,211.78 an amount of Kshs. 2,666,925,706.42 was spent on Personnel Emoluments and Kshs. 1,723,881,709.51 on Operation and Maintenance representing 56% and 36% respectively. Expenditure on Personnel Emoluments represented 56% of Recurrent Expenditure and 42% of the totals expenditure.

iii. Cash flows

In the FY 2022/2023, we had many liquidity disruptions. This was as a result of late disbursements by the National Treasury. As a result cash and cash equivalents decreased to Kshs.13,842,516.30 as at 30th June 2023 from Kshs 715,246,487.97 as at 30th June 2022.

iv. Accounts receivables

Imprest management is a critical area of focus in Siaya County. Our aim is to adhere to the PFM regulations on imprest management. In the financial year under review Outstanding Imprest was Kshs. 47,838,660 against last year's amount of Kshs 3, 616,181. We appreciate that there is still room for improvement in this area. Going into FY 2023/2024, we will place more emphasis on complying with the PFM regulations with regards to imprests. Currently Imprest management has been centralized to control issuance of imprest, ensure that no officer holds more than one imprest, and enhance adherence to recovery deadline of 14 days after advancement of imprests.

v. Pending bills

Our pending bills have decreased from Kshs. 959, 087,583.24 in the Financial Year 2021/2022 to Kshs. 828,098,541.09 in the Financial Year 2022/2023. We appreciate that there is still room for improvement in this area. Our focus as a County is to settle the bills as soon as possible. In every budget cycle, we ensure that part of the allocations is towards settlement of old outstanding pending bills.

vi. Fixed assets

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

vii. Physical progress since establishment of the County Government

Economic Pillar

This pillar targeted to uplift the economy of Siaya by improving the economic prosperity of the County through investments in Enterprise and Industrial Development; Financial Services; Tourism, Culture and Sports; and Agriculture, Irrigation, Food, Livestock and Fisheries

The contribution of Siaya to the GDP was estimated at 1% equivalent to Ksh. 15.4 billion. Out of Ksh. 15.4 billion, Agriculture accounts for 60% which is equivalent to Ksh. 9.2 billion (Gross County Product Report 2021). The contribution of agriculture can be attributed by the county's deliberate investment in crop, livestock and fisheries production and productivity. Cognizant of the potential of Agriculture in the county, the sector will subsequently adopt a value chain approach that is expected to create jobs, improve livelihood and ultimately improve the economy of Siaya.

To create a conducive business environment that support trade and investment, the county trained 540 SMEs on e-business and linked 30 SMEs to EPZ; improved market infrastructure across the county and strengthened fair trade practices and cooperative management. In addition, the county also developed tourist attraction sites and promoted Siaya as a tourism destination to increase tourism contribution to the County's economy. In financial services, the county has strengthened internal controls to ensure prudent use of financial resources and formulation of favourable policies that support business environment.

Social Pillar

This pillar targeted to improve the quality of life and the livelihood of the people of Siaya through investments in Health and sanitation: Education, youth affairs, gender, sports and social service, and Water, Environment and Natural Resources.

The County's investment in health realized a reduction of infant mortality from 59/1000 live births to 42/1000 live births; under-five mortality rate from 159/1000 live births to 67/1000 live births; maternal mortality from 619/100,000 in 2011 to 424/100,000 and improvement in skilled deliveries from 65% to 95%.; mortality arising from communicable diseases due to decline in HIV Prevalence from 17.6% to 14.7%; decline in Malaria prevalence from 38% in 2018 to 19%. The efficiency of the Community health volunteer's system has helped reduce communicable diseases and maternal deaths and remains a critical part of the healthcare system.

In education, the gross enrolment in ECD increased from 76,680 pupils to 81,771 pupils. This was attributed to construction of 96 ECDE centres, equipping of 35 ECD centres, establishment of two centres of excellence in Bondo and Yala and implementation of school feeding programs on pilot basis in East Asembo and West Alego. Additionally, the enrolment in VTC increased from 1,580 students to 3,706 students. This achievement is attributed to; construction of 8, equipping of 31 and renovation 34 classrooms; construction of 2 computer laboratory and administration blocks; provision of tuition support to 10,460 trainees through capitation. The sector also improved livelihoods for vulnerable groups by providing bursary to 45,266 students while improved sports in the county through construction of a 20,000 seater stadium which was a county flagship project.

The water access in the county increased from 51% to 58% between 2018-2022. This can be attributed to continued Support to 2 Water Service Providers (SIBO & Maji Milele) and 10 Community Managed Water Schemes; drilling and equipping of 140; laying of 381 km of water pipeline; desilting of 75 Water pans; protection of 45 Springs; augmentation and expansion of 9 water supply schemes; construction of 24 water harvesting tanks. The increase in water access and coverage was also attributed to investments by the National Government (Siaya – Bondo Water and Sanitation project and Ugunja – Sega – Ukwala water project) and partners (Maji Milele and Pisoko).

Enabler pillar

This pillar consists of Governance and Administration; Public Works, Energy, Roads and Transport; Lands, Physical Planning, Housing and Urban Development; Siaya Municipality and the County Assembly Sectors. The pillar provide a base for the realization of the economic and social pillars.

To increase accessibility and mobility within the County the sector; opened 1512.82km of roads; maintained 1895.897 km; tarmacked 2.18km of Bondo Township-Opoda road and constructed 20 box culverts. county. Key ongoing projects include: Tarmacking of Bondo-Nango-Uyawi Road and Got Nanga-Jera-Bar Ober-Uring Road. Generally, the sector surpassed set targets in opening and maintenance of roads due to increased budgetary allocation to address the high demand for road accessibility in the County.

In governance and administration, the sector provided a conducive work environment through construction and equipping of the county administrative Office (headquarters); recruitment, promotion and training of officers; provision of enhanced Medical Cover to all staff; enhanced capacity building through partnership with the World Bank- Kenya Devolution Support Programme (KDSP); paid liabilities of the defunct Local authority staff and Improved payroll management.

During the implementation of its programmes, the county faced the following key challenges: delayed exchequer releases; supplementary budget adjustments; inadequate staffing especially of technical officers; delays in approval of policies and laws; unrealized own source revenue target; poor coordination and overlapping functions among departments. The operations of the county government were impacted upon by emerging issues such as effect of climate change such as frequent droughts, floods and rising water levels; COVID 19 pandemic and resultant shocks; geopolitical e.g Russia- Ukraine wars and economic factors that led to inflation.

Over the medium term, the county has adopted an agriculture driven development model that will address food and nutrition insecurity, low household incomes and high unemployment by restructuring and revamping agriculture into a vibrant industry.

In the FY 2023-2024, the county project to utilize **Kshs. 8,973,225,021** comprising Kshs. 7,263,019,462 as equitable share; Kshs. 950,205,559 as conditional grants and Kshs. 760,000,000 as Own Source Revenue.

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CECM Finance and Economic Planning
County Government of Siaya

5. Statement of Performance against County Predetermined Objectives

Introduction

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

Strategic development objectives (*Adopted from Siaya County)*

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

The strategic objectives are a synthesised product of the afore-mentioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks. The key development objectives of the Siaya County's 2018-2022 CIDP are to:

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

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

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

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

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

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

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

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

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

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

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

Ref	Objective as per CIDP	Performance/Progress made up since 2018-2022	Remarks (Explain the reasons underperformance/ Over performance)
1	Create a public service that is accountable, transparent, efficient and competitive for effective service delivery to the citizens.	Improved payroll management by conducting two staff head-counts; processing payroll and time management through personnel biometrics. Strengthened institutions through inauguration of the second board, establishment of GSDU and establishment of Strategy, Monitoring and Evaluation directorate. Improved staff welfare through provision of Medical Cover; payment of liabilities of the defunct Local authority; processing of Gratuity and Pension and discharging disciplinary case. Strengthened performance management framework trough adoption of RRI; monitoring, evaluation, reporting and learning; performance contracting; Organisation structure and staff establishment Improved policy and regulatory framework through: enactment of Siaya County Village Administrative Units Act, 2020; Siaya County Inspectorate, Compliance and Enforcement Act, 2019; Siaya County Public Participation and Petitions Act, 2018 and Guidelines, and LREB Act Improved communications services through social, print and electronic media leading to improved county visibility Enhanced capacity building through partnership with USAID-AHADI and World Bank (KDSP) Coordinated containment measures of COVID-19 Pandemic and other disasters	
2	Provide overall leadership and policy direction in research, planning, resource mobilization, financial management and accountability.	Improved quality of accounting services through preparation and submission of financial and expenditure reports. The County attained qualified audit opinions in the external audits conducted by the Office of the Auditor General (OAG). Coordinated own source revenue collection. Enhanced budget preparation, execution and reporting Rolled out the E-procurement platform Established and commissioned County Audit Committee and established County Budget Economic Forum (CBEF). The committees have improved accountability, financial governance and policy formulation Implemented economic planning services through preparation of CIDP 2018-2022; five Annual Development Plans, County Budget Review Outlook Paper (CBROP),	During the implementation of its programmes, the county faced the following key challenges that interfered with project implementation: delayed exchequer releases;; inadequate staffing especially of technical officers; delays in approval of policies and laws; unrealized own source revenue target; poor coordination and overlapping functions among departments

Ref	Objective as per CIDP	Performance/Progress made up since 2018-2022	Remarks (Explain the reasons underperformance/ Over performance)
		County Fiscal Strategy Paper (CFSP); MTEF budgets. In line with the Presidential decree, reduced pending bills Improved Networking and partnership with key stakeholders (KRA, KNBS, COB) Improved working environment through investment in infrastructure	
3	Transform agriculture, livestock and fisheries industry to ensure sustainable food and nutrition security, income generation and employment creation	Promotion of Crop Production: Sorghum production was 25,087 MT against 32,000 MT; roots and tubers production was 139,500 MT against 158,000 MT; fruit production was 35,378 against 54,200MT. Promotion of Livestock production Apiculture production was 423.7 MT against 326.2MT; meat production was 12,546.8MT against 6,541.2 MT; dairy production was 29,427.98MT against 33,725.566 MT Promotion of Fish production The county realized 30,000MT of fish in capture fisheries while 147.6MT of culture fisheries.	The crop sub sector performed below target due to a number of challenges including: prolonged drought, inadequate and untimely supply of subsidised fertiliser and other farm inputs. In addition, the sector did not adopt and implement a complete value chain approach in all the sub sectors and the farmer to extension worker ratio remains low. The irrigation potential is large but remains underdeveloped.
4	Access safe water and sanitation for all in a clean and secure environment	During the plan period, the county, under Water Supply and Management, planned to increase water access and coverage from 55.1% to 65%. Currently the water access and coverage stand at 58% which is attributed to: continued Support to 2 Water Service Providers (SIBO & Maji Milele) and 10 Community Managed Water Schemes; drilling and equipping of 140 Boreholes against a target of 100; laying of 381 km of water pipeline against a target of 350 km; desilting of 75 Water pans against a target of 70; protection of 45 Springs against a target of 60; augmentation and expansion of 9 water supply schemes against a target of 10; construction of 24 water harvesting tanks against a target of 220 in public institutions In the plan period, the sector planned to increase tree cover by 9 percent from 5.2 percent to 14.2 percent. During the period, the department increased tree cover by 1 percent from 5.2 percent to 6.2 percent through; establishment of 10 tree nurseries against a target of 190; distribution and planting of 2,000,000 tree seedlings in 50 woodlot creations against a target of 10 woodlots in public spaces The department improved environmental management through Gazettement of the County Environment Committee and formation of 4 Ward Climate Change Planning Committees. Under climate change governance, the department has developed a Climate Change Policy,2020 Enactment of 2 Acts-Water & Sewerage Act,2018 & Climate Change Act,2021 (target of 6).	Key Challenges experienced by the department during the period under review included: lack of a county water masterplan, Inadequate water purification and supply infrastructure; lack of recognition for the need to preserve and budget for relocation of water infrastructure while undertaking other infrastructure development such as roads; vandalism of water infrastructure; weak regulation and enforcement for the protection and conservation of water and environmental resources; low prioritisation of environment projects; high cost of electricity; lack of effective governance structure for community managed water schemes
5	Provide sustainable quality education and	At the beginning of the plan period, gross enrolment in Early Childhood Education was 76,680. At the end of the plan	Key challenges during implementation included:

Ref	Objective as per CIDP	Performance/Progress made up since 2018-2022	Remarks (Explain the reasons underperformance/ Over performance)
	training, social protection, quality empowerment, mentorship and leadership programmes	period, the number stood at 81,771. This achievement can be attributed to construction of 96 ECDE centres, equipping of 35 ECD centres, establishment of two centres of excellence in Bondo and Yala and implementation of school feeding programs on pilot basis in East Asembo and West Alego. Gross enrolment in vocational training centres was 1,580 at the beginning of the plan period. At the end of the plan period, the enrolment stood at 3,706. This achievement is attributed to; construction of 8, equipping of 31 and renovation 34 classrooms; construction of 2 computer laboratory and administration blocks; provision of tuition support to 10,460 trainees through capitation. The sector improved livelihoods for vulnerable groups by providing bursary to 45,266 students, construction of 2 sheltered workshops and provision of 996 assistive devices for PWD, celebration of annual international days for women and persons with disability, training of 1,200 youth on positive behaviour change and leadership, and 700 women on skilful parenting; supporting 30 youth groups to establish tree nurseries as income generating activities in the 30 wards and training of 6 youth theatre groups in partnership with Kenya Film Commission. The sector improved sports infrastructure by construction of Siaya stadium (ongoing), pavilion at Nyangera (ongoing),4 door pit latrine at Pap Kado; surveying and fencing of Nyilima and Pap Komenya sports ground; establishment of Akala playground; installation of goal posts at Musembe and Bar Kowino; provision assorted sporting gear to 800 teams training of 357 athletes and 57 technical bench team; participation in 5 national tournaments, annual KICOSCA and EALASKA	Under-utilization of resource centres and sheltered workshops; low enrolment in VTCs due to negative community perception and withdrawal of government capitation
6	Provide quality healthcare to all for a competitive, healthy and productive county	During the plan period the sector realised the following achievements: Reduction of infant mortality from 59/1000 live births to 42/1000 live births and under-five mortality rate from 159/1000 live births to 67/1000 live births. This reduction is attributed to the following interventions: increased immunisation coverage to 88% of the targeted population, defaulter tracing of antenatal and post-natal care, procurement of 40 fridges for cold chain maintenance of vaccines; support from partners on mother-child health and provision of IMCI services in 100 health facilities. Reduction of maternal mortality from 619/100,000 in 2011 to 424/100,000 and improvement in skilled deliveries from 65% to 95%. These are attributed to; construction and operationalization of six maternity wings, strengthening of Community health services through training, facilitation of bodaboda riders to transport expectant mothers to health facilities, provision of youth friendly services in 7 health	While the county has strived to attain the WHO standards of access to health facilities, most of the facilities established lack adequate healthcare workers, equipment and commodity supply and are therefore unable to provide basic medical services. In addition, the sector has low capacity and inadequate resources to undertake data collection and compilation and over reliance on partner support for health financing.

Ref	Objective as per CIDP	Performance/Progress made up since 2018-2022	Remarks (Explain the reasons underperformance/ Over performance)
		facilities, provision of family planning services, screening of cervical cancer, provision of early childhood development and education services in all public health facilities. Reduction in mortality arising from communicable diseases due to: decline in HIV Prevalence from 17.6% to 14.7%; decline in Malaria prevalence from 38% in 2018 to 19%; improved TB cure rate from 83% in 2019 to 87% in 2022. Improvement in management of non-communicable diseases (NCDs) through: improved screening; training of health care workers and conducting mental health outreaches. Improvement in access and availability of specialized services through establishment of intensive care, emergency, orthopaedic, alcohol and substance abuse rehabilitation units; establishment of blood banks and improvement of diagnostic and imaging services Strengthened primary healthcare services through construction of, 11 maternity units, 18 new dispensaries, 3 Outpatient Departments and 18 staff houses and building capacity of community health volunteers. Improvement of human resource management and office operations through recruitment of 163 healthcare workers against a target of 200, promotion of 78% of existing healthcare workforce against a target of 55%; strengthened legal and operational framework by preparing four policy guidelines and a strategic plan for the sector and enrolment of 19,456 households under universal health coverage scheme.	
7	Facilitate land administration and management, access to adequate and affordable housing	In the review period, the sector targeted to reduce land related conflicts and improve investor confidence through land surveying and mapping of principal towns, intermediate urban centres, public land, markets and county roads. The sector also targeted to improve efficiency of land records through automation of public land and land banking. At the end of the planning period, the sector managed to: erect nine control pillars in three principal towns and intermediate urban centres; surveyed and demarcated boundaries for 100 public parcels, 200 Kms of county roads and 1 hectare of Got Ramogi heritage site. To ensure efficiency in management of public land the sector: established land records office at the County headquarters; digitized 7,000 public land records in five sub counties; acquired 22.13 Ha of land to increase its land bank; held 37 sensitization fora on land issues; delineated 12 Urban boundaries; approved 12 Market layout plans and prepared Siaya County Valuation and Rating Bill, 2021. In addition, the sector planned to develop land use plans for principal towns and markets. At the end of the plan period, the sector managed to develop 12 urban plans and the	Key challenges during implementation included: lack of an approved valuation roll that affects implementation of land use plans and revenue collection; delay in approval of land related policies, legislations and regulations in the County Assembly; numerous litigations related to public land that delays implementation of development in public land; absence of a Validated County Public Land Inventory limiting land administration and planning and land tenure system allows for subdivision which is increasingly affecting access to land for land banking and also implementation of land use plan

Ref	Objective as per CIDP	Performance/Progress made up since 2018-2022	Remarks (Explain the reasons underperformance/ Over performance)
		County Spatial Plan. To improve urban infrastructure and deliver affordable housing units to all, the sector planned to improve motorized and non-motorized (NMT) transport infrastructure, construct new and renovate existing housing units. At the end of the plan period the sector managed to; establish Siaya Municipality which rehabilitated 2 recreational parks, constructed 2 km of NMT and 0.7 km sewer extension. In housing development, the sector renovated 31 staff housing units. The sector also conferred municipality status to Bondo and Ugunja	
8	Rehabilitate and develop business infrastructure, Fair trade practices, provide credit facilities, capacity building and cooperative development	To create an enabling environment that facilitates competitive local, regional and global trade and investment, the sector facilitated 34 SMEs to attend both domestic and international exhibition to showcase products and innovation from Siaya county; trained 540 SMEs on e-business and linked 30 SMEs to EPZ. Towards creating a conducive business environment, the sector: installed 53 high mast and 30 solar lamps; established 16 market management committees, constructed 68 sanitation facilities, constructed 4 modern market sheds and 21 market sheds and undertook infrastructural improvement in 44 markets. To improve Cooperative Management, the sector conducted 205 cooperative Audit, 58 inspections and 102 trainings; capacity building of 12 cooperatives on marketing and value addition. To improve fair trade practices and consumer protection, the sector enforced compliance with Weights and Measures Act, Cap 513 Laws of Kenya by: annual verification of 11,993 trader's equipment; conducting 142 sensitization and awareness campaigns, undertaking 1292 impromptu inspections and test purchases at the trader's premises and prosecuting 3 reported offences. To improve market solid waste management, the sector: cleaned 240 markets by recruiting 2,260 casuals, conducted 31 clean-up days, collected and dumped approximately 54,260. tonnes of garbage. Towards Improved administration and control of alcoholic drinks and substance abuse, the sector issued cumulatively 2147 licenses to the liquor outlets and developed a business map for all the alcoholic drinks outlet within the county	Challenges during implementation included: community resistance to allow establishment of dumpsites; existing cooperatives are not aligned to specific value chains and business systems; inadequate capacity of staff to train cooperative movements; lack of working synergy within the department; Ineffective mechanism for enforcement of Weights and Measures legislations. The sector learnt that: appropriate technologies on waste management should be deployed
9	Promote tourism in the county, preserve cultural heritage, facilitate sports and talent development	To improve tourist attraction sites, the sector; undertook phased development of Got Ramogi Hills; restored Mageta and Odero Akang'o Colonial Cells.	

Ref	Objective as per CIDP	Performance/Progress made up since 2018-2022	Remarks (Explain the reasons underperformance/ Over performance)
	and promote use of Information, Communication and Technology	To promote Siaya as a tourism destination of choice, the sector prepared; 1 policy and guideline; distributed 10,507 publicity materials; organised 18 cultural and 7 talent search events; attended 19 events; designated 7 parcels of land for tourism development; collaborated with National Museums of Kenya and Kenya Forest Services on conservation and protection of heritage sites	
10	Provide a well maintained road network system and other related county transport infrastructure for sustainable socio-economic growth and development.	To increase accessibility and mobility within the County the sector planned to; open 860 km of new roads; maintain 1850Km of existing roads; upgrade 23 km of roads to bitumen standards; construct and maintain 16 bridges and upgrade 4 airstrips across the county. At the end of the plan period, the sector; opened 1512.82km of roads; maintained 1895.897 km; tarmacked 2.18km of Bondo Township-Opoda road and constructed 20 box culverts. county. Key ongoing projects include: Tarmacking of Bondo-Nango-Uyawi Road and Got Nanga-Jera-Bar Ober-Uring Road. Generally, the sector surpassed set targets in opening and maintenance of roads due to increased budgetary allocation to address the high demand for road accessibility in the County. To enhance building safety in the built environment the sector provided designs and bills of quantities; supervised and inspected the construction of all public buildings. The sector planned to improve adoption of climate friendly sources of energy by; equipping 50 boreholes with solar power; promoting use of renewable energy sources in 6000 households; and establishing an energy centre. At the end of the plan period, the sector collaborated with the department of water and equipped 100 boreholes with solar power. To Improve the working environment, security and emergency response the sector planned to; construct and equip a fire station, install solar lights and flood lights in urban centres and markets. During the period under review due to budget constraints, the sector did not realise these targets.	Sector specific challenges included: the county has not demarcated road reserves leading to encroachment on road reserves; lack of a county road master plan; poor project cycle and contract management; lack of properly established energy sub sector

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

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

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

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

Department	Objective	Outcome	Indicator	Performance
		hygiene in Market centres	Volume of refuse (tonnage) collected and dumped	24,140 tonnes
	To improve compliance with Siaya County Alcoholic drinks Control Act 2016	Improved control and management of liquor and drug abuse	% compliance with Siaya County Alcoholic Drinks control Act 2016 and other subsidiary legislations	98
			No. of Liquor licenses issued	732
Health and Sanitation	To reduce mortality from preventable deaths	To reduce mortality from preventable deaths	No. Completed medical laboratories	3
			No. Completed maternity units	5
			No. Completed general wards	2
			No. Completed dispensaries	3
			% of Clients counselled and tested for HIV	83%
			% of HIV positive clients linked to care	97%
			% of WRA who know their HIV status	92%
			Percentage of HEI turning HIV positive at 18 months	2%
			% of clients with viral load <1000c/ml	93%
			No. of accredited CHVs given feedback	1535
			No. of CHAs sensitized on eye health	24
			No. of half jackets distributed	2200
			No. of CHVs sensitized on NCDs	40
			No. of CHAs trained on community MNH	30
			No. of stakeholders meetings held	2
			No. of HHs reached with COVID19 messages	250,698
			No. of targeted dialogue days held	6
	To provide accessible and appropriate diagnostic and curative services	Reduced disease burden in Siaya County	No. of maternity-Theatre Complex Completed at Madiany, Ambira, Ukwala	2
			Blood Bank fenced at SCRH	completed
			Upgrade of Power to 3-phase at Ukwala, Ambira	2
Lands, Physical planning, housing and urban development	To provide a spatial frame work that will guide and coordinate land use development	Improved land use	Survey plans and base maps for markets	3
			Survey of Yala Swamp	0
			Audit of Public land	1

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

Department	Objective	Outcome	Indicator	Performance
			MT of coffee harvested	140
			Acreage under cotton (Ha)	2,500
			MT of cotton harvested	183
			No. of community Grain Storage facilities constructed	2
			No. of Agro processing and value addition infrastructure operationalized	1
			No. of farmer groups linked to Financial/ Credit institutions	3
			No of farmers linked to Agricultural insurance services/ institutions	-
			Acreage under sweet potatoes (Ha)	4,194
			MT of sweet potato harvested	41,940
	To Sustainably Manage the Fisheries Resources for Increased Fish Production and Productivity	Sustainable Utilization of Fisheries Resources	No. of BMU mentoring and monitoring	1010
			Train BMUs	30
			Hold biannual workshops	0
			Implement programs that support targeted fishers	1
			Support BMUs with fisheries patrol equipment	15
			No of fisheries management stakeholder for a held	13
			Undertake fisheries surveillance	15
			No. of BMU mentoring and monitoring	1010
	To increase livestock production and productivity	Reduced disease prevalence, morbidity and mortality	% Increase in improved livestock breeds	5
			% Decrease in morbidity	15
			% Decrease in mortality	5
			% Increase in animal welfare	5
			% Decrease in incidence of zoonosis	15
Tourism, Culture Arts and ICT	To increase access and utilization of ICT in service delivery	Improved ICT enabled service delivery and	% of applications installed and updated	100
			No. of modules installed	0

Department	Objective	Outcome	Indicator	Performance
		universal access to affordable and quality ICT infrastructure	% of applications installed and updated	75%
			% of county buildings/ department connected	80%
	To increase tourism sector contribution to county's economic Development	Siaya promoted and marketed as a destination of choice	No. of promotional materials developed	5
			No. of Tourism stakeholder forums held	3
			No. of cultural sites established	2
			No. of latrines Constructed, signage installed and rehabilitations of curio shops and washrooms	12
Governance and Administration	To provide quality leadership based on the policies and plans	Efficient and Effective service delivery	No. of Executive Committee meetings held	35
			No. of policies developed and approved	10
			Performance contract agreements signed	1
	To champion devolution at grass root level	Devolved functions Effectively and Efficiently implemented	Increased & Enhanced platforms on citizens engagement and Civic Educations for a	10
			Improved and a well-Coordinated PP Activities in all the County Depts	0
			NO of Sensitization programs to citizens on county structures and opportunities for public participation	40
			NO, Of complaints on issues emerging from PP processes and liaising with the respective department for redress.	1
	To facilitate the development of coherent integrated human resource in the county	Retain skilled and motivated workforce	No of staff trained.	20
	To coordinate Information and communication services	Effective communication to all departments and the public	No of public awareness engagements	15
			Improved customer satisfaction	50
			satisfaction level	150
			No of interactive forums created for stakeholders	30

6. Environmental and Sustainability Reporting

1. Sustainability strategy and profile

Spatial Development Framework (SDF) sets out the principles to be used to decide the right development to promote economic growth within the county taking into consideration spatial disparities. The proposed strategies include:

1. Setting industrial incubation centres and initiating agro-processing value addition.
2. Pursuing mining resources to increase revenue generation.
3. Revitalization of the blue economy to improve fishing resources
4. Undertake sustainable tourism and ecotourism.
5. Targeted infrastructural development in trading centres such as markets to connect electricity (street lighting and solar power), establish stall markets, connect water and sanitation.
6. Enhance financial capacity of local traders by availing credit facilities
7. Expand the resource base by pursuing resource mobilization from public finance, private finance and public-private financing.
8. Expanding the role of SME and MSE contribution to the local economy.
9. Tapping into Foreign Direct Investments (FDI) as a driver of investment.

2. Environmental performance

Environment is a broad term representing the totality of the surrounding such as plants, animals, microorganisms, socio economic and cultural factors. It includes the physical factors of the surroundings of human beings such as land, water, atmosphere, sound, odour, taste; the biological factors of animals and plants and the social factors of aesthetics including both natural and built environment. The right to a clean and healthy environment is one of the rights safeguarded under the Constitution of Kenya, 2010. To ensure its protection not only for the present generation, but also the future generations as envisioned, it is critical that Siaya County puts in place measures to conserve the environment. The main activities contributing to environmental degradation in the County include unsustainable land use practices, poor soil and water management practices, unsustainable fishing, and deforestation, overgrazing, over exploitation of wetland resources, encroachment of riparian reserves, pollution and effects of climate change. To address the challenges, the county outlines a strategy to promote sustainable natural resource management in

Siaya County focusing on the following aspects: Reforestation of gazetted forests; Provision and protection of migratory corridors; Protection of water catchment and environmentally fragile ecosystems and Provision and protection of migratory corridors (areas connecting wildlife population but are separate from human activities or structures i.e. roads). This will help to re-establish population of wildlife (crocodiles, warthogs, monkeys, birds, antelopes, leopards, hyenas, squirrels and snakes) which had been reduced due to events such as fires, human wildlife conflict arising from habitat fragmentation where urbanization splits up habitats. The county has also identified wetlands along the Lakes i.e. Lake Victoria and Lake Kanyaboli as well as County rivers as strategic migratory corridors. It also proposes the use of riparian areas along rivers, lakes and other water bodies for utilization as migratory corridors.

3. Employee welfare

The County has an approved structure and establishment, however, the establishment is yet to be implemented fully and with a big mismatch with the skills and competencies needed to drive the County's development agenda. The Agriculture led development model is a major paradigm shift that introduces approaches and innovations in execution. To realise this development goal, a change management approach is required and it involves the identification and assignment of champions across all sectors. The approach also requires realignment of roles and responsibilities and drawing a staff framework to support the desired change. Such a framework will lead to the restructuring and reorganisation of departments such as Agriculture, Trade and Enterprise. As a result of restructuring there will be the abolishment of offices that do not align with the desired Plan. It will also require strategic recruitment, training and tooling to align the staff to the desired change.

Currently, there is no established policy to guide Human Resource development, limited capacity in Directorate of Human Resource Management and the County Public Service Board; weaknesses in the recruitment and promotion processes; lack of clarity in career progression paths, skill development and relevant training plans. To address these challenges, the county will develop and implement a Human Resource Management and Development Policy, institute a performance management system, and review the staff establishment to align it to the new development approach for the County.

4. Market place practices-

The weaknesses in the value chains for agriculture have an interactive relationship with weak market systems. The aggregation, bulking, wholesale and retail systems are under-developed. As part of the agenda to transform Siaya through investment in agriculture, one of the five priority areas is the development of market systems to support the anchor value chains.

The plan is to promote and facilitate the development of a strong network of direct market players such as producers, buyers, and consumers; suppliers of supporting goods and services such as finance, equipment and business consulting; and entities that influence the business environment such as regulatory agencies and County Government Departments, infrastructure providers and business associations. The envisaged market structures and systems will include storage, ICT support, road networks that facilitate movement and confluence of goods and people and a command area with an anchor value chain each linked to a market centre. In this respect, Yala is envisaged as the market centre for the dairy value chain, the Ugunja for the avocado value chain, Bondo for the fish value chain, Rarieda for the fruit and cotton value chain, Alego Usonga for the poultry and rice value chain.

Arising from lack of commercialization of agriculture in Siaya, the farmer-led producer organisations remain few and the existing ones are weak in their operations. This lack of high-capacity in farmer organisations limits smallholder integrations into value chains, raising transaction cost and reduces competitiveness. As a result of this, farmers end up with high post-harvest losses causing the farmers to engage in distress sales of produce at lower prices. The county will place a strong focus on the development of high capacity producer organisations, savings and credit (saccos) and cooperative unions to enhance commercialization and market participation for farmers while boosting productivity through improved access to quality input and extension services and finance and credit. The county will also focus on establishing thirty ward based cooperative SACCOs and federation of these ward based SACCOs into six cooperative unions at sub-county level. Critical to the success of these saccos will be training on corporate governance, linkage to market systems and input supply chains.

5. Community Engagements-

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

7. Statement of Management Responsibilities

Section164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2023. This responsibility includes: (i)Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii)Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv)Safeguarding the assets of the county Executive; (v)Selecting and applying appropriate accounting policies; and (iv)Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2023, and of its financial position as at that date.

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

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

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

Approval of the financial statements

The County Executive's financial statements were approved and signed by the CEC member for finance on 30th January 2024.

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County Executive Committee Member – Finance and Economic Planning

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NAIROBI

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

PREAMBLE

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

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

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

C. Report on the 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.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Siaya set out on pages 1 to 39 which comprise of the statement of assets and liabilities as at 30 June, 2023 and the statement of receipts and payments, statement of cash flows and

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

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

Basis for Qualified Opinion

1. Compensation of Employees

The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects compensation of employees amount of Kshs.2,666,925,706. Analysis of the IPPD payroll revealed that five hundred and sixty-two (562) employees received arrears totalling Kshs.77,924,317 for more than one instance during the year under review yet there were no multiple salary reviews during the year to warrant the payments. Management did not provide justification for payments.

Further, eight hundred and twenty-nine (829) employees received payment in arrears amounting to Kshs.26,138,527 during the year under review. The earnings in arrears did not relate to normal payroll payment lines and were not supported with documentation to justify their payment and approval.

In the circumstances, the accuracy and completeness of the compensation of employees' expenditure of Kshs.2,666,925,706 could not be confirmed.

2. Use of Goods and Services

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects an amount of Kshs.1,723,881,709 in respect of use of goods and services. The following anomalies were observed:

2.1 Domestic Travel and Subsistence Allowance

The statement of receipts and payments and as disclosed Note 4 to the financial statements includes an amount of Kshs.425,830,173 relating to domestic travel and subsistence allowance, while the general ledger reflected an amount of Kshs.436,397,099, resulting to a variance of Kshs.10,566,926, which has not been reconciled or explained. In addition, the following unsatisfactory issues were observed under domestic travel and subsistence allowances;

i. An amount of Kshs.50,337,841 was paid as daily subsistence allowances to seventeen (17) members of staff. This amounted to an average of Kshs.3,000,000 per staff member in the year. It appears exaggerated as it meant that the staff members were out of their work station for a period exceeding six months in the year under review.

ii. In addition, an amount of Kshs.2,485,000 was paid to four (4) members of the County Assembly. Management has explained that the members of the County Assembly were being paid daily subsistence allowances by the County Executive because they were working on behalf of the Executive. However, this is irregular.

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

2.2 Training Expenses

The statements of receipts and payments and as disclosed in Note 4 to the financial statements includes an amount of Kshs.104,277,620 in respect to training expenses. Review of records provided for audit revealed the following unsatisfactory matters:

i. The County Government of Siaya paid an amount of Kshs.7,903,000 to fifty-nine (59) Members of the County Assembly of Siaya and the secretariat as facilitation for budget implementation review at a Kisumu Hotel. The Executive has reiterated that the payment did not create a conflict of interest between the two arms of government. However, it is not clear why the executive paid the said amount yet it is the constitutional mandate for the county assembly to conduct an independent oversight role on the executive and incur expenditure from their approved budget.

ii. In addition, an amount of Kshs.854,000 was paid as tuition allowances to three members of the County Assembly. No justification was provided for this payment.

iii. It was observed that the tuition fees were paid to the staff members instead of the institutions that were offering the tuition. It is therefore not clear whether the tuition fees were allowances paid to staff members or were amounts going to tuition.

iv. Further, it was observed that twelve (12) staff members were paid an amount of Kshs.1,000,000 and above for training. It is however, not clear the kind of training that these members of staff were undergoing.

v. Furthermore, it was observed that eleven (11) members of staff received an amount of Kshs.17,631,891 as tuition allowance, and at the same time received an amount of Kshs.25,771,710 in daily subsistence allowance. It is not clear, and management did not indicate the nature of training that the individuals were

attending class and at the same time they were on duty to warrant daily subsistence allowances.

In the circumstances, the completeness and accuracy of the training expenditure of Kshs.104,277,420 could not confirmed.

2.3 Inaccuracies on Insurance Payments

The statement of receipts and payments and as disclosed in Note 4 to the financial statements includes an expenditure of Kshs.203,130,936 on insurance. Review of Insurance cost amount of Kshs.203,130,916 revealed that the County Executive of Siaya entered into a contract for provision of comprehensive medical Insurance, group life and last expense cover at a renewable premium of Kshs.175,044,059. The total payments made as premium in the payment schedule and vouchers provided for audit review was Kshs.197,433,346. The amount paid was over and above the contracted premium by Kshs.22,389,287.

In addition, an amount of Kshs.5,697,590 was paid for motor vehicle insurance. However, details of the insured motor vehicles were not provided for audit review. Further, the other properties owned by the County Executive were not insured during the year. In case of a peril, the properties were not insured and would therefore be lost.

In the circumstances,, the accuracy and completeness of the insurance cost amount of Kshs.203,130,936 could not be confirmed. In addition, the non-current assets of the County Executive are exposed in case of a peril.

2.4 Unsupported Specialized Materials and Services

The statement of receipts and payments and as disclosed in Note 4 to the financial statements includes an amount of Kshs.296,708,998 incurred on specialized materials and services. However, the supporting documents provided indicated an amount of Kshs.287,404,014, resulting to a variance of Kshs.6,047,739, which has not been reconciled or explained.

In addition, an amount of Kshs.3,085,685 was incurred in the procurement of office equipment and computers. Further, an amount of Kshs.19,070,261 in the procurement of vehicles. It is not clear, and management has not indicated the reasons for treating the procurement of vehicles, office equipment and computers under specialized materials and services.

In the circumstances, the completeness and accuracy on the expenditure on specialized materials and services could not be confirmed.

2.5 Other Operating Expenses

The statement of receipts and payments and as disclosed in Note 4 to the financial statements includes an amount of Kshs.395,513,749 relating to other operating expenses. Review of records provided for audit revealed an amount of Kshs.396,123,169

was incurred on other operating expenses resulting to a variance of Kshs.609,420 that has not been reconciled or explained. Further, the following issues were observed:

i. An amount of Kshs.18,320,067 was paid to members of staff, but details provided indicated they were for daily subsistence allowances and other unexplained expenditure,

ii. In addition, an amount of Kshs.9,543,877 was paid to hotels,

iii. Further, an amount of Kshs.8,000,000 was paid to travel agencies.

No reasons were provided for the failure by Management to account for the amounts in their correct budget lines.

In the circumstances, the accuracy and completeness on the expenditure on other operating expenses could not be confirmed.

2.6 Voided Transactions

Analysis of the IFMIS system payments indicated that 1,103 transactions of Kshs.874,756,305 were voided during the year under review. The voided transactions were not approved by the Controller of Budget. In addition, payment details revealed that two transactions amounting to Kshs.15,914,003 were paid but the specific line items had not been budgeted for in the respective appropriation account.

In the circumstances, the validity of the transactions could not be confirmed.

3. Other Grants and Transfers

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects an amount of Kshs.443,690,505 relating to other grants and transfers. However, review of records provided for audit revealed an amount of Kshs.22,328,126 described as transfer to the emergency fund while Note 7 reflects Kshs.70,000,000 as transfer to emergency fund. In addition,, records maintained by the Siaya Emergency Fund indicated an amount of Kshs.73,200,000. The resulting variances have not been reconciled or explained.

Further, analysis of the IFMIS payment details indicates that payments totaling to Kshs.97,054,171 were irregularly charged to other grants and transfers to other government agencies although they were payments made to suppliers and individuals and were therefore not transfers.

In the circumstances, the completeness and accuracy of the reported amount on other grants and transfers could not be confirmed.

4. Inaccuracies in the Acquisition of Assets

The statement of receipts and payments and as disclosed in Note 9 to the financial statements reflects an amount of Kshs.1,399,932,650 relating to acquisition of assets. Review of records provided for audit revealed the following:

i. Note 9 to the financial statements reflects an amount of Kshs.366,975,466, under construction and civil works , while the supporting ledger shows an amount of Kshs.361,375,242, resulting to a variance of Kshs.5,600,224, which has not been explained.

ii. Note 9 also reflects an amount of Kshs.35,340,261, while the ledger provided for audit reflects an amount of Kshs.34,580,000, resulting to unexplained variance of Kshs.760,261.

In the circumstances, the accuracy of the disclosed amount of Kshs.1,399,932,650 could not be confirmed.

5. Unsupported Retention and Deposits

The statement of assets and liabilities and as disclosed in Note 15 to the financial statements reflects a balance of Kshs.1,328,997 in respect of deposits and retention. Included in the balance is an amount of Kshs.1,097,272 posted as a block figure to the Notes to the financial statements and had the same balance in the prior year, the amount was neither supported by a schedule nor a certificate of bank balance.

In the circumstances, the amount of deposits and retention balance of Kshs.1,328,997 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the County Executive of Siaya 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.

Emphasis of Matter

1. Long Outstanding Pending Bills

Annex 2 to the financial statements reflects pending accounts payable balance of Kshs.741,559,698, while the supporting schedules reflect a balance of Kshs.766,110,894 resulting to an unexplained variance of Ksh.24,551,196.

Analysis of pending bills revealed that pending bills amounting to Kshs.421,007,070 related to unpaid bills overdue for more than 60 days, contrary to Regulation 150(1) of the Public Procurement and Asset Disposal Regulations, 2020 which requires that subject to availability of funds and after proper certification of goods, works or service prompt payments are made within 60 days from date of receipt of invoice.

Furthermore, pending bills amounting to Kshs.319,981,325.02 remained outstanding for over 365 days with the oldest being outstanding for over 8 years.

In the circumstances, the completeness and accuracy of the reported pending bills could not be confirmed.

2. Inaccuracies in Pending Staff Payables

Annex 3 to the financial statements reflects pending staff payables opening balance of Kshs.14,027,138.20 against a closing balance of Kshs.140,284,351 reflected in the previous year's audit report leading to unexplained variance of Kshs.126,257,213. No explanation or reconciliation was provided for the movement.

In the circumstances, the accuracy of the reported pending staff payables could not be confirmed.

3. Budgetary and Control Performance

The statement of comparison of budget and actual amounts (recurrent and development combined) reflects final receipts budget and actual amounts on comparable basis of Kshs.7,282,707,041 and Kshs.6,388,024,849 respectively, resulting to underfunding of Kshs.894,682,192 or twelve (12%) per cent of the budget. Similarly, the County Executive spent Kshs.6,313,614,543 against an approved budget of Kshs.7,282,707,041 resulting to an under-expenditure of Kshs.969,092,498 or thirteen (13%) per cent.

The underfunding and under expenditure affected the planned activities of the County Executive and affected service delivery to the citizens.

My opinion is not modified in respect of these matters.

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. I have determined that there were no key audit matters to communicate in my report.

Other Matter

Un-resolved Prior Year Matters

In the audit report of the previous year, several issues were raised under Report of the financial statements, Report on lawfulness and effectiveness in use of public resources and Report on the effectiveness of internal controls, risk management and governance. However, the Management has not resolved some of the issues or explained failure to address them as required by the National Treasury Circular AG 3/88/VoL.II(27) dated 9 May ,2023.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Compensation of Employees Expenditure Above Set Budget Ceiling

The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects an amount of Kshs.2,666,925,706 in respect of compensation of employees. The amount is forty-two (42%) percent of the County Government's total revenue of Kshs.6,388,024,849 which exceeds the recommended 35% as provided by Regulation 25 (b) of the Public Finance Management (County Governments) Regulations, 2015.

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

2. Stalled Projects

2.1 ECD Classroom

Review of payments provided for audit revealed that payments amounting to Kshs.2,570,332 to a company for construction of Early Childhood Development (ECD) block at Kirindo primary school. The contract was awarded to a company on 3 January, 2022 at a contract sum of Kshs.3,888,053 for a contract period of sixteen (16) weeks. Site visit to the project in November, 2023 revealed that the construction of the classrooms works had stalled and the following works were not started or completed: installation of steel windows and steel doors, floor screeding and tiling, plastering and electrical works despite the contractor having being paid Kshs.2,570,332 by 30 June, 2023. The contractor was not on site and there was no evidence provided for extension of the contract.

2.2 Siaya Bus Park

The county government entered into a contract on 7 August, 2020 with a company to construct a bus park in Siaya Town at a contract sum of Kshs.23,014,867. The expected completion date was 22 February, 2021. Review of the project file revealed that the project was terminated at the request of the contractor on 2 June, 2023 after having been paid a total of Kshs.17,582,978.

Physical verification on the project in November, 2023 revealed that the construction works had stalled and construction abandoned.

In the circumstances, value for money on the expenditure of Kshs.17,582,978 for the construction of Siaya Bus Park has not been realized.

2.3 Construction of Modern Markets

Review of contracts records provided for review revealed that the county government engaged various contractors for construction of modern markets across the county in the year under review. Physical verification of the projects carried out in September, 2023 revealed that the projects were yet to be completed beyond their contract period as detailed below:

2.3.1 Construction of Modern Market in Ukwala Market

The contract was awarded to a commercial investment firm on 16 March, 2021 for Kshs.5,740,187.46, the contract period was sixteen (16) weeks and a total of Kshs.4,252,545 had been paid to date. A site visit to the project revealed that works including, floor works, market stalls and electrical works were incomplete. The performance bond had expired at the time of audit and the contractor had abandoned the project.

2.3.2 Construction of Nyadorera Modern Market

The contract was awarded to a firm on 15 March, 2022 at a contract sum of Kshs.11,665,784 for a period of sixteen (16) weeks. A total of Kshs.8,532,406 had been paid as at 30 June, 2023. A visitation of the project in November, 2023 revealed incomplete works including floor works, surface works, painting of office and construction of toilet blocks. The performance bond had expired at the time of audit and the contractor was not on site.

2.3.3 Fencing and Graveling Works at Akala and Ramba Markets

The county government engaged a firm to fence and construct a pit latrine at Akala market and fencing and gravelling works at Ramba market at a contract price of Kshs.7,715,774 with the contract agreement made on 22 May, 2022 and expected completion date of 15 July, 2022. Review of an interim payment certificate issued on 22 June, 2022 indicated that eighty-eight (88%) percent of the works had been completed at Ramba Market Siaya township ward and a payment was made on 22 November, 2022. However, a visit to the site in October, 2023 revealed that the contractor had not completed the remaining 12% of the works and the market was already in use. There was also no signage of the name of the market.

In addition, an interim payment certificate issued on 22 June, 2022 indicated that fifty-five (55%) percent of work had been completed at Akala Market in South gem ward and a payment was made on 22 November, 2022. However, a visit to the site in October, 2023

revealed that the contractor had not completed the remaining 45% of the works and the market was already in use. There was also no signage of the name of the market. Overall, only seventy-three (73%) of the works have been completed.

In the circumstances, value for money on the expenditure detailed in paragraph 2.3.1 to 2.3.3 could not be confirmed.

3. Irregular Re-location of Water Drilling and Equipping Project

Review of records provided revealed that the county government entered into an agreement with a construction Company on 29 March, 2023 for the drilling and equipping of Aila VTC Borehole at a contract sum of Kshs.4,479,975. The inspection and acceptance report and the invoice attached to the payment voucher indicated that works at Aila VTC Borehole had been fully executed. Physical verification carried out in August, 2023 at Aila VTC revealed that no drilling and equipping of Borehole was undertaken at the institution. The Management pointed out that the works had been executed at a different location but did not provide any documentation to support this.

In the circumstances, the existence of the project for drilling and equipping of Borehole could not be established.

4. Irregular Escalation Project Cost

The contract for the construction of the stadium was signed on 30 August, 2018 between county government and a construction company at a contract sum of Kshs.394,661,767 starting 01 January, 2019 to 06 December, 2019. The contract sum was revised to Kshs.488,716,823 resulting to a variation of Kshs.94,055,056 or 24%. However, there was no evidence of recommendations by an evaluation committee for these variations contrary to Section 139(1) and (2) of the Public Procurement and Asset Disposal Act, 2015.

A new contract for roof works was entered into separately on 14 September 2022 between the county government and an investments company at a contract sum of Kshs.35,512,450. This, therefore, pushed up the construction cost of stadium to Kshs.524,229,273 resulting to a variation amount of Kshs.129,567,506 or 32%.

Total payments made to the contractors as at the time of audit stood at Kshs.425,038,687 being Kshs.410,833,706 to the main contractor and Kshs.14,204,980 to the roofing contractor.

The Management did not provide satisfactory reasons for the new contract whereas the roof works had been envisaged in the original contract and the varied contract.

Physical verification on the Stadium in September, 2023 revealed that the project remained incomplete more than forty-four (44) months from inception. Pending works include sports pitch, main pavilion (substructure, roofing and rainwater disposal, windows, doors, electrical/mechanical engineering services), terraces and Amphitheatre the

installations of the electrical fittings, plumbing fittings and the roof works. The contract period expired in July, 2023.

In the circumstances, Management was in breach of the law and value for money on expenditure of Kshs.425,038,687 for the construction of Siaya County Stadium could not be confirmed.

5. Procurement of Enterprise Resource Planning (ERP) Management Information System

Review of records provided revealed that the county government entered into a contract on 10 August, 2021 for a period of Sixteen (16) weeks with a contractor for supply, installation, configuration, customization, testing, commissioning and support of an enterprise resource planning (ERP) management information system at a contract sum of Kshs.72,420,000.

The service provider had been paid a total of Kshs.28,000,000 as at June, 2023. Interviews with ICT personnel revealed that the system was still under development, stage 24 months after signing of the contract. Management did not give satisfactory reasons for delays in implementation.

In the circumstance the County Government of Siaya did not receive value for money on procurement of ERP MIS at Kshs.72,240,000.

6. Unmarked and Unfenced Acquired Land

During the year under audit, the department of Health acquired land in East Yimbo for a Biotech and Research Centre from Salem Orphanage Ministry through the Department of Lands, Housing and Physical Planning measuring approximately 23.99H (59.27929 Acres) at a cost of Kshs.32,900,005. The county has acquired a valid title deed from the Registrar of Lands.

However, verification of the parcel of land revealed that the land is neither fenced nor beaconed making it hard to determine the boundaries. This poses a major challenge of security and risks of encroachment by the neighboring community settlements, which might lead to land disputes.

7. Employees Skipping Job Groups

Review of the Executive IPPD payroll for the year under review revealed that 28 employees were re-designated from their Job groups contrary to the requirements of section B.21(1) of the Public Service Commission human resource and procedure manual (2016).

8. Un-Authorized Long Outstanding Tax Arrears

Review of the list of pending bills provided for audit revealed that the County Government of Siaya owed Kenya Revenue Authority an amount of Kshs.142, 262,146. It was also

noted that this tax obligation had been outstanding for over two (2) years as at 30 June, 2023.

In the circumstances, the entity is at risk of incurring additional penalties and interest.

9. Non-Compliance with Two Thirds of Basic Salary Rule

Review of the payrolls for the month of June, 2023 revealed that the county government paid one hundred and eighteen (118) employees' salary without observing the one-third basic salary rule. This contrary is to Section 19. (3) of the Employment Act 2007 which provides that the total amount of all deductions which under the provisions of subsection (1), may be made by an employer from the wages of his employee at any one time shall not exceed two-thirds of such wages.

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

10. Non-Compliance with Law on Ethnic Composition

Review of the payroll for the county revealed that the total number of employees on the payroll were 1,950 out of which 1,697 or eighty-seven (87%) of the total number were members of the dominant ethnic community in the county. This is contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 that states that, "all public offices shall seek to represent the diversity of the people of Kenya in the employment of staff and that no public institution shall have more than one-third of its staff establishment from the same ethnic community.

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

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAI) 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements 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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusions

1. Weakness in Inventory Management

The county government through the Department of Agriculture, Livestock and Fisheries procured fertilizers, maize seeds, and fish feeds at a cost of Kshs.113,402,681. Review of records provided indicates that the suppliers were distributing the items directly to sub county offices for final distribution to the intended users. Physical verification on the receipt and delivery of the items revealed that the distribution centers did not maintain stores records such as bins cards or stock control cards to manage the inventory effectively and efficiently.

For instance, at the Rarieda and Alego- Usonga sub-county stores, although the distribution lists of beneficiaries of the 10kg NPK 23:23 fertilizers were provided, the officers in charge could not determine the exact balance in the stores at the days of verification on 31 August, 2023 and 6 September, 2023 respectively.

In the circumstances, the internal controls of the county were weak.

2. Failure to Update Asset Register

Review of the asset register provided for ICT equipment and computer accessories did not contain details such as the name of the assets procured, serial numbers, current condition of the items and location of the equipment purchased for the 15 items purchased during the year worth Kshs.9,280,798.

In the circumstances, the controls on assets was weak.

3. Outstanding Imprests

Management provided a list of all outstanding staff imprests which were due for surrender on or before 30 June, 2023. Review of the imprest records provided revealed the following weaknesses:

i. Imprests amounting to Kshs.47,838,660 were outstanding for more than 300 days. Management did not provide any evidence of taking actions with a view to recover the imprests.

ii. Management issued several imprests to officers on 30 June, 2023 amounting to Kshs.9,218,750 on the eve of the closure of the financial year.

iii. Several officers held multiple imprests. This is contrary to Regulation 93 (8) of the Public Finance Management (County Governments) Regulations, 2015 which provides that to effectively and efficiently manage and control the issue of temporary imprests, an accounting officer shall ensure that no second imprest is issued to any officer before the first imprest is surrendered or recovered in full from his or her salary.

In the circumstances, the internal controls on imprests management did not operate effectively throughout the year under review.

4. Lack of Audit Committee

Review of internal controls and governance structure for the County Executive revealed that the Executive operated without an audit committee during the year under review. The Internal Auditor reported directly to the governor through the county executive committee member responsible for finance and economic planning structurally and functionally. This is contrary to the internal audit charter that provides that there shall be an Audit committee and the internal auditor shall report to the audit committee structurally and functionally to the CECM Finance.

In the circumstance, the internal audit function was not operating independently.

5. Un-Settled Court Awards

Examination of records provided for audit revealed that the County failed to pay court awards for judgements entered against the county government amounting to Kshs.32,219,224.

In the circumstances, fines and penalties charged on the public entity continue to increase.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs) 2315 and 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 those charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in

amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability to continue as a going concern or to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the to cease to continue as a going concern or to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

14 February, 2024

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

	Notes	FY 2022-2023 Kshs	FY 2021-2022 Kshs
Receipts			
Transfers from the CRF	1	6,388,024,849.00	7,884,939,561.73
Miscellaneous receipts	2		
Total receipts		**6,388,024,849.00**	**7,884,939,561.73**
Payments			
Compensation of employees	3	2,666,925,706.42	2,918,749,245.46
Use of goods and services	4	1,723,881,709.51	1,866,113,402.00
Subsidies	5	-	-
Transfers to other government entities	6	-	889,010,940.00
Other grants and transfers	7	443,690,504.85	420,084,756.00
Social security benefits	8	-	-
Acquisition of assets	9	1,399,932,650.55	2,034,618,875.93
Finance costs, including loan interest	10	-	301,049.00
Repayment of principal on domestic & foreign Borrowing	11	-	-
Other payments	12	126,855,848.0	-
Total payments		**6,361,286,419.30**	**8,128,878,268.39**
Surplus/deficit		**26,738,429.70**	**-243,938,706.66**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 30th January 2024 and signed by:

.....

Odinga Jacktone Ouma
Ag. Chief Officer -Finance

.....

Geoffrey Ochieng
Head of Accounting Unit
ICPAK M/No 16035

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

	Notes	FY 2022-2023 Kshs	FY 2021-2022 Kshs
Receipts			
Transfers from the CRF	1	6,388,024,849.00	7,884,939,561.73
Miscellaneous receipts	2		
Total receipts		**6,388,024,849.00**	**7,884,939,561.73**
Payments			
Compensation of employees	3	2,666,925,706.42	2,918,749,245.46
Use of goods and services	4	1,723,881,709.51	1,866,113,402.00
Subsidies	5	-	-
Transfers to other government entities	6	-	889,010,940.00
Other grants and transfers	7	443,690,504.85	420,084,756.00
Social security benefits	8	-	-
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Other payments	12	126,855,848.0	-
Total payments		**6,361,286,419.30**	**8,128,878,268.39**
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The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 30th January 2024 and signed by:

.....

Odinga Jacktone Ouma
Ag. Chief Officer -Finance

.....

Geoffrey Ochieng
Head of Accounting Unit
ICPAK M/No 16035

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

		FY 2022-2023	FY 2021-2022
	Notes	Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	13A	13,842,516.30	715,238,367.97
Cash balances	13B	-	8,120.00
Total cash and cash equivalents		**13,842,516.30**	**715,246,488.0**
Outstanding imprests and advances	14	47,838,660.00	3,616,181.00
Total financial assets		**61,681,176.30**	**718,862,669.0**
Financial liabilities			
Deposits and retentions	15	1,328,996.63	23,362,688.00
Net financial assets		**60,352,179.67**	**695,499,981.0**
Represented by			
Fund balance b/fwd.	16	715,238,367.97	939,438,688.00
Prior year adjustments	17	- 681,624,618.00	
Surplus/deficit for the year		26,738,429.70	-243,938,706.66
Net financial position		**60,352,179.67**	**695,499,981**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 30th January 2024 and signed by:

.....

Odinga Jacktone Ouma
Ag. Chief Officer -Finance

.....

Geoffrey Ochieng
Head of Accounting Unit
ICPAK M/No 16035

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

	Notes	FY 2022-2023 Kshs	FY 2021-2022 Kshs
Receipts from operating income			
Transfers from the CRF	1	6,388,024,849.00	7,884,939,561.73
Miscellaneous receipts	2		
Total receipts from operating income		**6,388,024,849.00**	**7,884,939,561.73**
Payments for operating expenses			
Compensation of employees	3	2,666,925,706.42	2,918,749,245.46
Use of goods and services	4	1,723,881,709.51	1,866,113,402.00
Subsidies	5	-	-
Transfers to other government entities	6	-	889,010,940.00
Other grants and transfers	7	443,690,504.85	420,084,756.00
Social security benefits	8	-	-
Finance costs, including loan interest	10	-	301,049.00
Other payments	12	126,855,848	-
Total payments for operating expenses		**4,961,353,768.75**	**6,094,259,392.46**
Net receipts/ (payments) from operations			
Adjusted for:			
Prior year adjustments	17	- 681,624,618.00	18,970,694.00
Decrease/(increase) in outstanding imprests & advances	18	- 47,838,660.00	- 15,179,719.00
Increase/(decrease) in deposits and retentions	19	1,328,997.05	
		- 728,134,281.37	**3,790,975.00**
Net cash flow from operating activities		**698,536,798.88**	**1,794,471,144**
Cash flow from investing activities			
Acquisition of assets	9	1,399,932,650.55	2,034,618,875.93
Net cash flows from investing activities			
Cash flow from Financing activities			
Repayment of principal on domestic and foreign Borrowing	11	-	0
Net cash flow from financing activities		**- 701,395,851.67**	**- 240,147,731.66**
Net increase in cash and cash equivalents		**-701,395,851.67**	**-240,147,731.66**
Cash and cash equivalents at beginning of the year		**715,238,367.97**	**955,394,220**
Cash and cash equivalents at end of the year		**13,842,516.30**	**715,246,487.97**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 30th January 2024 and signed by:

CHIEF OFFICER
FINANCE & ECONOMIC PLANNING
COUNTY GOVERNMENT OF SIAYA
Date.....

.....

Odinga Jacktone Ouma
Ag. Chief Officer -Finance

.....

Geoffrey Ochieng
Head of Accounting Unit
ICPAK M/No 16035

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
	a	B	c=a+b	D	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	7,143,781,783.00	138,925,258.00	7,282,707,041.00	6,388,024,849.00	894,682,192.00	87.71
Other receipts					-	
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g., DANIDA					-	
Total	**7,143,781,783.00**	**138,925,258.00**	**7,282,707,041.00**	**6,388,024,849.00**	**894,682,192.00**	87.71
Payments						
Compensation of employees	2,780,553,204.00	- 53,973,119.00	2,726,580,085.00	2,666,925,706.42	59,654,378.58	97.81
Use of goods and services	1,660,320,257.00	340,144,172.00	2,000,464,429.00	1,723,881,709.51	276,582,719.49	86.17
Subsidies					-	
Transfers to other government units					-	
Other grants and transfers				443,690,504.85	(443,690,504.85)	
Social security benefits					-	
Acquisition of assets	2,562,354,344.00	- 147,245,794.00	2,415,108,549.00	1,399,932,650.55	1,015,175,898.45	57.97
Finance costs, including loan interest					-	
Repayment of principal on borrowings					-	
Other payments	140,553,978.00		140,553,978.00	126,855,847.00	13,698,131.00	90.25
Total	**7,143,781,783.00**	**138,925,259.00**	**7,282,707,041.00**	**6,361,286,418.33**	**921,420,622.67**	87.35

The County Executive's financial statements were approved on 30th January 2024 and signed by:

.....

Name: Odinga Jacktone Ouma
Ag.Chief Officer Finance

.....

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

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

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	4,581,427,439.00	286,171,053.00	4,867,598,492.00	4,761,797,572.00	105,800,920.00	98
Other receipts					-	
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g. DANIDA					-	
Total	**4,581,427,439.00**	**286,171,053.00**	**4,867,598,492.00**	**4,761,797,572.00**	**105,800,920.00**	**98**
Payments						
Compensation of employees	2,780,553,204.00	- 53,973,119.00	2,726,580,085.00	2,666,925,706.42	59,654,378.58	98
Use of goods and services	1,660,320,257.00	340,144,172.00	2,000,464,429.00	1,723,881,709.51	276,582,719.49	86
Subsidies				-	-	
Transfers to other government units				-	-	
Other grants and transfers				243,669,948.85	(243,669,948.85)	
Social security benefits				-	-	
Acquisition of assets					-	
Finance costs, including loan interest				-	-	
Repayment of principal on borrowings				-	-	
Other payments	140,553,978.00		140,553,978.00	126,855,847.00	13,698,131.00	90
Total	**4,581,427,439.00**	**286,171,053.00**	**4,867,598,492.00**	**4,761,333,211.78**	**106,265,280.22**	**98**

The County Executive's financial statements were approved on 30th January 2024 and signed by

.....

Name: Odinga Jacktone Ouma
Ag.Chief Officer Finance

.....

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

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

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	A	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Transfers from the CRF	2,562,354,344.00	- 499,245,794.00	2,415,108,549.00	1,626,227,277.00	788,881,272.00	67
Other receipts					-	
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g. DANIDA					-	
Total	**2,562,354,344.00**	**- 499,245,794.00**	**2,415,108,549.00**	**1,626,227,277.00**	**788,881,272.00**	67
Payments						
Compensation of employees						
Use of goods and services						
Subsidies						
Transfers to other government units						
Other grants and transfers				200,020,556.00	(200,020,556.00)	
Social security benefits					-	
Acquisition of assets	2,562,354,343.00	- 147,245,794.00	2,415,108,549.00	1,399,932,650.55	1,015,175,898.45	58
Finance costs, including loan interest					-	
Repayment of principal on borrowings					-	
Other payments					-	
Totals	**2,562,354,343.00**	**- 147,245,794.00**	**2,415,108,549.00**	**1,599,953,206.55**	**815,155,342.45**	**66**

The County Executive's financial statements were approved on 30th January 2024 and signed by:

.....

Name: Odinga Jacktone Ouma
Ag.Chief Officer Finance

.....

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

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

	Programme/Sub-programme	Approved Budget 2022/23	Adjustments	Final Supp. Budget 2022/23	Actual on comparable basis	Budget utilization difference
Vote:5023	AGRICULTURE,IRRIGATION,FOOD,LIVESTOCK AND FISHERIES					
	General Administration,Planning and Support Services					
	Compensation to employees	21,287,273	-	21,287,273.00	21,109,318.86	177,954
	Use of goods and Services	26,957,299	14,265,200	41,222,499.00	34,364,957.20	6,857,542
	Acquisition of Non-financial assets	-	-			-
	Sub- Total	**48,244,572**	**14,265,200**	**62,509,772**	**55,474,276**	**7,035,496**
	Livestock		-			-
	Compensation to employees	25,281,772	-	25,281,772	25,070,425.50	211,347
	Use of goods and Services	4,608,760	-	4,608,760.00	3,751,076.89	857,683
	Acquisition of Non-financial assets	12,718,790	7,388,500	20,107,290.00	10,048,439.94	10,058,850
	Sub- Total	**42,609,322**	**7,388,500**	**49,997,822**	**38,869,942**	**11,127,880**
	Crops		-			-
	Compensation to employees	136,683,456	-	136,683,456	135,540,830.22	1,142,626
	Use of goods and Services	5,316,628	10,500,000	15,816,628.00	12,873,177.98	2,943,450
	Acquisition of Non-financial assets	367,183,139	(111,827,838)	255,355,301.00	26,587,611.81	228,767,689
	Sub- Total	**509,183,223**	**(101,327,838)**	**407,855,385**	**175,001,620**	**232,853,765**
	Fisheries Mgt & Development		-			-
	Compensation to employees	14,511,902	-	14,511,902	14,390,587.59	121,314
	Use of goods and Services	3,853,760	-	3,853,760.00	3,136,581.22	717,179
	Acquisition of Non-financial assets	23,154,890	24,044,252	47,199,142.00	20,315,823.95	26,883,318
	Sub- Total	**41,520,552**	**24,044,252**	**65,564,804**	**37,842,993**	**27,721,811**
	Veterinary services		-			-
	Compensation to employees	11,955,793	-	11,955,793	11,855,846.76	99,946
	Use of goods and Services	6,910,910	2,430,553	9,341,463.00	8,416,932.72	924,530
	Acquisition of Non-financial assets	20,560,474	(15,497,213)	5,063,261.00	3,987,004.10	1,076,257
	Sub- Total	**39,427,177**	**(13,066,660)**	**26,360,517**	**24,259,784**	**2,100,733**
	Total	**680,984,846**	**(68,696,546)**	**612,288,300.00**	**331,448,614.74**	**280,839,685**
Vote:5013	FINANCE AND ECONOMIC PLANNING					
	Financial Services					
	Compensation to employees					

	Use of goods and Services	78,281,015	29,173,225	107,454,240.00	54,469,416.03	52,984,823.97
	Acquisition of Non-financial assets		-			-
	Sub- Total	**78,281,015**	**29,173,225**	**107,454,240**	**54,469,416**	**52,984,823.97**
	Fiscal Planning		-			-
	Compensation to employees	-	-			-
	Use of goods and Services	22,854,736	22,475,000	45,329,736.00	43,127,986.27	2,201,749.73
	Acquisition of Non-financial assets	-	-			-
	Sub- Total	**22,854,736**	**22,475,000**	**45,329,736**	**43,127,986**	**2,201,749.73**
	Administration		-			-
	Compensation to employees	328,001,852	43,500,000	371,501,852.00	341,540,648.36	29,961,203.64
	Use of goods and Services	349,488,063	102,533,746	452,021,809.00	443,079,534.81	8,942,274.19
	Acquisition of Non-financial assets	8,795,045	(6,795,045)	2,000,000.00		2,000,000.00
	Sub- Total	**686,284,960**	**139,238,701**	**825,523,661**	**784,620,183**	40,903,477.83
	Total	**787,420,711**	**190,886,926**	**978,307,637.00**	**882,217,585.47**	**96,090,051.53**
Vote:5022	**GOVERNANCE AND ADMINISTRATION**					
	County Executive Administration					
	Compensation to employees	134,050,531	18,004,520.00	152,055,051.00	150,783,924.08	1,271,126.92
	Use of goods and Services	132,591,230	- 15,300,318.00	117,290,912.00	110,001,315.45	7,289,596.55
	Acquisition of Non-financial assets	9,500,000	1,000,000.00	10,500,000.00	2,668,136.80	7,831,863.20
	Sub- Total	**276,141,761**	3,704,202.00	**279,845,963**	**263,453,376**	16,392,586.67
	Office of Governor and Deputy Governor		-			-
	Compensation to employees	43,902,817	- 4,988.00	43,897,829.00	43,530,858.54	366,970.46
	Use of goods and Services	66,141,908	357,000.00	66,498,908.00	65,020,260.13	1,478,647.87
	Acquisition of Non-financial assets		-			-
	Sub- Total	**110,044,725**	352,012.00	**110,396,737**	**108,551,119**	1,845,618.33
	County Public Service Board		-			-
	Compensation to employees	48,393,403	-	48,393,403.00	47,988,581.11	404,821.89
	Use of goods and Services	14,257,628	- 1,250,000.00	13,007,628.00	12,052,536.60	955,091.40
	Acquisition of Non-financial assets		-			-
	Sub- Total	**62,651,031**	- 1,250,000.00	**61,401,031**	**60,041,118**	**1,359,913.29**
	Public Participation and Civic Education		-			-
	Compensation to employees		-			-
	Use of goods and Services	2,600,000	- 200,000.00	2,400,000	**2,362,873.00**	37,127.00
	Acquisition of Non-financial assets		-			-
	Sub- Total	**2,600,000**	- 200,000.00	**2,400,000**	**2,362,873**	**37,127.00**

	Coordination of Devolved Unit		-			-
	Compensation to employees	92,999,687	-	92,999,687	92,222,242.00	777,445.00
	Use of goods and Services	4,657,359	- 100,000.00	4,557,359	4,486,858.00	70,501.00
	Acquisition of Non-financial assets		-			-
	Sub- Total	**97,657,046**	- 100,000.00	**97,557,046**	**96,709,100**	**847,946.00**
	Human Capital Management		-			-
	Compensation to employees	27,749,893	-	27,749,893	27,517,914.00	231,979.00
	Use of goods and Services	4,244,986	- 1,700,000.00	2,544,986	2,505,616.00	39,370.00
	Acquisition of Non-financial assets		-			-
	Sub- Total	**31,994,879**	- 1,700,000.00	**30,294,879**	**30,023,530**	**271,349.00**
	Monitoring and Evaluation		-			-
	Compensation to employees		-			-
	Use of goods and Services	2,414,267	- 200,000.00	2,214,267	2,180,013.00	34,254.00
	Acquisition of Non-financial assets		-			-
	Sub- Total	**2,414,267**	- 200,000.00	**2,214,267**	**2,180,013**	**34,254.00**
	Comunication and Public Relation		-			-
	Compensation to employees		-			-
	Use of goods and Services	1,903,581	50,000.00	1,953,581	1,923,360.00	30,221.00
	Acquisition of Non-financial assets		-			-
	Sub- Total	**1,903,581**	50,000.00	**1,953,581**	**1,923,360**	**30,221.00**
	Office of the County Attorney		-			-
	Compensation to employees	9,751,333	2,193,786.00	11,945,119	11,845,262.00	99,857.00
	Use of goods and Services	21,390,906	- 1,850,000.00	19,540,906	19,238,614.00	302,292.00
	Acquisition of Non-financial assets		-			-
	Sub- Total	**31,142,239**	343,786.00	**31,486,025**	**31,083,876**	**402,149.00**
	Total	**616,549,529**	**1,000,000.00**	**617,549,529**	**596,328,365**	**21,221,164.29**
Vote-5024	**WATER, ENVIRONMENT& NATURAL RESOURCES**					
	Water Services					
	Compensation to employees	-				
	Use of goods and Services	26,180,000.00	450,000.00	26,630,000.00	26,019,380.33	610,619.67
	Acquisition of Non-financial assets	401,388,353	- 90,620,839.00	310,767,514.00	182,504,545.95	128,262,968.05
	Sub- Total	**427,568,353**	**- 90,170,839.00**	**337,397,514**	**208,523,926**	**128,873,587.72**
	Environment		-			-

	Compensation to employees		-			-
	Use of goods and Services	3,970,000	21,800,000.00	**25,770,000**	17,095,034.00	8,674,966.00
	Acquisition of Non-financial assets	1,000,750	- 1,000,750.00	-		-
	Sub- Total	**4,970,750**	**20,799,250.00**	**25,770,000**	**17,095,034**	**8,674,966.00**
	General Administration , Planning		-			-
	Compensation to employees	27,244,172	-	27,244,172.00	11,000,000.00	16,244,172.00
	Use of goods and Services	14,156,480	- 1,550,000.00	12,606,480.00	10,771,706.55	1,834,773.45
	Acquisition of Non-financial assets		-			-
	Sub- Total	**41,400,652**	**- 1,550,000.00**	**39,850,652**	**21,771,707**	**18,078,945.45**
	Total	**473,939,755**	**- 70,921,589.00**	**403,018,166**	**247,390,667**	**155,627,499.17**
Vote:5025	**EDUCATION, YOUTH AFFAIRS, GENDER AND SOCIAL SERVICES**					
	General Administration and Planning and support					
	Compensation to employees	141,039,265	-	141,039,265.00	139,860,226.19	1,179,038.81
	Use of goods and Services	114,076,889	(3,800,792)	110,276,097.00	51,745,967.87	58,530,129.13
	Acquisition of Non-financial assets	4,002,508	(4,002,508)	-		-
	Sub- Total	**259,118,662**	**(7,803,300)**	**251,315,362**	**191,606,194**	**59,709,167.94**
	County Pre-Primary School Education		-			-
	Compensation to employees	-	-			-
	Use of goods and Services	15,649,382	(3,300,000)	12,349,382.00	8,810,660.34	3,538,721.66
	Acquisition of Non-financial assets	204,315,191	(29,427,399)	174,887,792.00	101,269,391.55	73,618,400.45
	Sub- Total	**219,964,573**	**(32,727,399)**	**187,237,174**	**110,080,052**	**77,157,122.11**
	Vocational Education		-			-
	Compensation to employees	-	-			-
	Use of goods and Services	6,243,584	(1,000,000)	5,243,584.00	3,540,354.45	1,703,229.55
	Acquisition of Non-financial assets	50,297,629	22,573,690	72,871,319.00	20,897,497.29	51,973,821.71
	Sub- Total	**56,541,213**	**21,573,690**	**78,114,903**	**24,437,852**	**53,677,051.26**
	Sports		-			-
	Compensation to employees	-	-			-
	Use of goods and Services	22,063,609	(5,500,000)	16,563,609.00	10,385,250.51	6,178,358.49
	Acquisition of Non-financial assets	61,988,627	9,083,619	71,072,246.00	38,309,581.57	32,762,664.43
	Sub- Total	**84,052,236**	**3,583,619**	**87,635,855**	**48,694,832**	**38,941,022.92**
	County Social Security & Services		-			-
	Compensation to employees	-	-			-
	Use of goods and Services	11,429,585	12,733,342	24,162,927.00	5,574,612.51	18,588,314.49

	Acquisition of Non-financial assets	42,683,994	(28,235,266)	14,448,728.00	9,771,650.59	4,677,077.41
	Sub- Total	**54,113,579**	**(15,501,924)**	**38,611,655**	**15,346,263**	**23,265,391.90**
	Total	**673,790,263**	**(30,875,314)**	**642,914,949**	**390,165,193**	**252,749,756.13**
Vote:5017	**COUNTY HEALTH SERVICES**					
	General Administration					-
	Compensation to employees	1,511,843,069	(116,166,437)	1,395,676,632.00	1,390,020,408.07	5,656,223.93
	Use of goods and Services	127,890,928	68,867,025	196,757,953.00	64,444,307.53	132,313,645.47
	Acquisition of Non-financial assets	-	-			-
	Sub- Total	**1,639,733,997**	**(47,299,412)**	**1,592,434,585**	**1,454,464,716**	**137,969,869.40**
	Curative		-			-
	Compensation to employees		-			-
	Use of goods and Services	103,883,249	101,025,000	204,908,249.00	169,773,066.81	35,135,182.19
	Acquisition of Non-financial assets	117,476,579	126,040,013	243,516,592.00	175,451,116.56	68,065,475.44
	Sub- Total	**221,359,828**	**227,065,013**	**448,424,841**	**345,224,183**	**103,200,657.63**
	Promotion of Primary Health Care		-			-
	Compensation to employees	-	-			-
	Use of goods and Services	299,393,248	2,100,000	301,493,248.00	297,186,635.57	4,306,612.43
	Acquisition of Non-financial assets	78,070,561	12,714,604	90,785,165.00	18,847,909.44	71,937,255.56
	Sub- Total	**377,463,809**	**14,814,604**	**392,278,413**	**316,034,545**	**76,243,867.99**
	Total	**2,238,557,634**	**194,580,205**	**2,433,137,839**	**2,115,723,444**	**317,414,395.02**
Vote:5026	**LANDS, PHYSICAL PLANNING, URBAN DEVELOPMENT AND HOUSING**					
	General Admnistration, Planning and Support Services					-
	Compensation to employees					
	Use of goods and Services	51,947,630	(35,300,000)	16,647,630.00	12,822,698.18	3,824,932
	Acquisition of Non-financial assets	500,000	(500,000)	-		-
	Sub- Total	**52,447,630**	**(35,800,000)**	**16,647,630**	**12,822,698**	**3,824,932**
	Physiscal Planning		-			-
	Compensation to employees	36,538,382	-	36,538,382.00	36,232,933.93	305,448
	Use of goods and Services	9,015,600	1,070,590	10,086,190.00	6,949,140.24	3,137,050
	Acquisition of Non-financial assets	10,482,253	16,226,138	26,708,391.00	18,419,602.06	8,288,789
	Sub- Total	**56,036,235**	**17,296,728**	**73,332,963.00**	**61,601,676**	**11,731,287**
	Land Surveying and Mapping		-			-
	Compensation to employees	-	-			-
	Use of goods and Services	8,582,507	7,191,484	15,773,991.00	10,266,354.42	5,507,637
	Acquisition of Non-financial assets	42,997,306	(1,080,000)	41,917,306.00	26,518,231.77	15,399,074
	Sub- Total	**51,579,813**	**6,111,484**	**57,691,297**	**36,784,586**	**20,906,711**

	Housing and Urban Development		-			-
	Compensation to employees	-	-			-
	Use of goods and Services	23,040,354	4,039,915	27,080,269.00	27,079,168.68	1,100
	Acquisition of Non-financial assets	43,795,889	(40,239,078)	3,556,811.00	2,306,490.56	1,250,320
	Sub- Total	**66,836,243**	**(36,199,163)**	**30,637,080**	**29,385,659**	**1,251,421**
	Siaya Municipality		-			-
	Compensation to employees	7,500,000	-	7,500,000.00	7,437,302.63	62,697
	Use of goods and Services	30,585,000	3,550,000	34,135,000.00	12,649,629.30	21,485,371
	Acquisition of Non-financial assets	**47,808,910**	(24,623,264)	**23,185,646**	15,035,231.00	8,150,415
	Sub- Total	**85,893,910**	**(21,073,264)**	**64,820,646**	**35,122,163**	**29,698,483**
	Total	**312,793,831**	**(69,664,215)**	**243,129,616**	**175,716,783**	**67,412,833**
Vote:5028	**ENTERPRISE AND INDUSTRIAL DEVELOPMENT**					
	Trade Development and Promotion					
	Compensation to employees					
	Use of goods and Services	4,751,705	(1,000,000)	3,751,705.00	1,711,830.53	2,039,874
	Acquisition of Non-financial assets		-			-
	Sub- Total	**4,751,705**	**(1,000,000)**	**3,751,705**	**1,711,831**	**2,039,874**
	Fair Trade and Consumer Protection Services		-			-
	Compensation to employees	-	-			-
	Use of goods and Services	6,297,000	(100,000)	6,197,000.00	4,131,136.06	2,065,864
	Acquisition of Non-financial assets		-			-
	Sub- Total	**6,297,000**	**(100,000)**	**6,197,000**	**4,131,136**	**2,065,864**
	Cooperative Development and Management		-			-
	Compensation to employees	-	-			-
	Use of goods and Services	6,705,000	4,600,000	11,305,000.00	7,743,302.38	3,561,698
	Acquisition of Non-financial assets	7,700,000	(7,700,000)	-		-
	Sub- Total	**14,405,000**	**(3,100,000)**	**11,305,000**	**7,743,302**	**3,561,698**
	Administration Planning and Support Services		-			-
	Compensation to employees	87,269,468	-	87,269,468.00	86,539,925.85	729,542
	Use of goods and Services	53,923,428	(15,600,001)	38,323,427.00	28,374,502.33	9,948,925
	Acquisition of Non-financial assets	-	-			-
	Sub- Total	**141,192,896**	**(15,600,001)**	**125,592,895**	**114,914,428**	**10,678,467**
	Alcoholic Drinks Control		-			-
	Compensation to employees		-			-
	Use of goods and Services	4,979,000	(200,000)	4,779,000.00	2,728,207.07	2,050,793
	Acquisition of Non-financial assets		-			-
	Sub- Total	**4,979,000**	**(200,000)**	**4,779,000**	**2,728,207**	**2,050,793**

	Market Development		-			-
	Compensation to employees	-	-			-
	Use of goods and Services	9,594,400	(700,000)	8,894,400.00	6,799,867.13	2,094,533
	Acquisition of Non-financial assets	195,402,885	110,406,017	305,808,902.00	160,298,094.70	145,510,807
	Sub- Total	**204,997,285**	109,706,017	**314,703,302**	**167,097,962**	**147,605,340**
	Total	**376,622,886**	**89,706,016**	**466,328,902**	**298,326,866**	**168,002,036**
Vote:5029	**TOURISM,CULTURE,ICT AND ARTS**					
	Tourism					
	Compensation to employees					
	Use of goods and Services	24,100,000	(1,700,000)	22,400,000.00	21,215,568.33	1,184,432
	Acquisition of Non-financial assets	27,901,422	(12,631,894)	15,269,528.00	10,149,426.41	5,120,102
	Sub- Total	**52,001,422**	**(14,331,894)**	**37,669,528**	**31,364,995**	**6,304,533**
	Information & Communication Services (ICT)		-			-
	Compensation to employees	-	-			-
	Use of goods and Services	7,595,000	(300,000)	7,295,000	6,370,858.80	924,141
	Acquisition of Non-financial assets	21,880,187	(4,500,000)	17,380,187	9,937,434.50	7,442,753
	Sub- Total	**29,475,187**	**(4,800,000)**	**24,675,187**	**16,308,293**	**8,366,894**
	General Admnistration, Planning and Support Services		-			-
	Compensation to employees	39,605,359	(1,500,000)	**38,105,359**	37,786,811.56	318,547
	Use of goods and Services	22,699,641	11,000,000	**33,699,641**	32,559,186.24	1,140,455
	Acquisition of Non-financial assets		-			-
	Sub- Total	**62,305,000**	**9,500,000**	**71,805,000**	**70,345,998**	**1,459,002**
	Total	**143,781,609**	**(9,631,894)**	**134,149,715**	**118,019,286**	**16,130,429**
Vote:5027	**ROADS, PUBLIC WORKS, ENERGY AND TRANSPORT**					
	Road Development and maintenance					
	Compensation to employees	34,943,777	-	34,943,777.00	34,651,659.27	292,118
	Use of goods and Services	42,060,945	10,583,202.00	52,644,147.00	52,644,146.56	0
	Acquisition of Non-financial assets	760,748,961	- 98,041,533.00	662,707,428.00	546,609,430.00	116,097,998
	Sub- Total	**837,753,683**	**- 87,458,331.00**	**750,295,352**	**633,905,236**	**116,390,116**
	Government Building Services		-			-
	Compensation to employees	-	-			-
	Use of goods and Services	627,241	-	627,241.00	592,062.35	35,179
	Acquisition of Non-financial assets		-			-
	Sub- Total	**627,241**	-	**627,241**	**592,062**	**35,179**
	General Administration		-			-

	Compensation to employees	-	-			-
	Use of goods and Services	959,795	-	959,795.00	905,965.14	53,830
	Acquisition of Non-financial assets		-			-
	Sub- Total	**959,795**	-	**959,795**	**905,965**	53,830
	Total	**839,340,719**	**-87,458,331**	**751,882,388**	**635,403,263**	**116,479,125**
	Total P.E Budget Executive	2,780,553,204	(53,973,119)	2,726,580,085	2,666,925,707	59,654,378
	Total O&M Budget Executive	1,800,874,236	340,144,171	2,141,018,407	1,723,881,710	417,136,697
	Total Acquisition of Assets Budget Executive	2,562,354,343	(147,245,794)	2,415,108,549	1,399,932,651	1,015,175,898
	Other Grants and Transfers			-	443,690,505	(443,690,505)
	Other Payments (Pending staff Payables			-	126,855,848	(126,855,848)
	GRAND TOTAL	7,143,781,783	138,925,258	7,282,707,041	6,361,286,419	921,420,622

Note; The supplementary budget reduced the original Budget by Kshs. 138,925,259.00 to Kshs. 7,282,707,041.00

14. Significant Accounting Policies

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

a) Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The receivables and payables are disclosed in the Statement of Assets and Liabilities. The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Executive all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented. The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

b) Reporting entity

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

c) Recognition of receipts and payments

i) Recognition of receipts

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

ii) Transfers from the County Revenue Fund (CRF)

Transfer from CRF is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and a notification received by the entity.

iii) Proceeds from sale of assets

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

Significant Accounting Policies (Continued)

d) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made.

v) Acquisition of fixed assets

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

Significant Accounting Policies (Continued)

e) In-kind contributions

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

f) Third Party Payments

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

g) Cash and cash equivalents

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

Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 20xx, this amounted to KShs xxx compared to KShs xxx in prior period as indicated on note xxx. / *(There were no other restrictions on cash during the year)*

Significant Accounting Policies (Continued)

h) Imprests and Advances

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

i) Third Party Deposits and Retention

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

j) Non-current assets

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

k) Pending bills

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

Significant Accounting Policies (Continued)

l) Contingent Liabilities

A contingent liability is:

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

b) A present obligation that arises from past events but is not recognised because:

   i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or

   ii) The amount of the obligation cannot be measured with sufficient reliability.

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

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

m) Contingent Assets

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

Significant Accounting Policies (Continued)

n) Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive*'s* budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on xxx for the period 1st July 20xx to 30 June 20xx as required by law. There was xxx number of supplementary budgets passed in the year. A high-level assessment of the County Executive*'s* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

o) Comparative figures

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

p) Subsequent events

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

q) Prior Period Adjustment

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

r) Related Party Transactions

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

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

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

15. **Notes to the Financial Statements**

1. Transfer from the CRF

	FY 2022-2023	FY 2021-2022
Description	**Kshs**	**Kshs**
Total exchequer releases for quarter 1	876,337,122.00	1,905,356,245.75
Total exchequer releases for quarter 2	1,735,548,993.00	1,914,878,509.00
Total exchequer releases for quarter 3	848,009,725.00	1,278,342,917.05
Total exchequer releases for quarter 4	2,928,129,009.00	2,786,361,889.93
Total	**6,388,024,849.00**	**7,884,939,561.73**

The opening balance of Kshs. 7,884,939,561.73 consists of Kshs. 6,901,502,676, Kshs. 537,057,258.75 and Kshs. 446,379,626.98 being opening balance for Exchequer releases, Proceeds from Domestic and foreign grants and Own generated revenue respectively

2. Miscellaneous Receipts

	FY 2022-2023	FY 2021-2022
Description	**Kshs**	**Kshs**
Insurance Recoveries		
Other Receipts *(Specify)*		
Total		

3. Compensation of Employees

	FY 2022-2023	FY 2021-2022
Description	**Kshs**	**Kshs**
Basic salaries of permanent employees	906,299,830.84	1,002,016,606.40
Basic wages of temporary employees	344,834,172.84	360,506,812.85
Basic wages-PAYE& NHIF	476,921,880.30	
Personal allowances paid as part of salary	733,035,352.35	1,149,305,463.00
Personal allowances paid as reimbursements		
Personal allowances provided in kind	1,511,000.00	411,000.00
Employer contribution to compulsory national social schemes	13,728,015.00	6,541,600.00
Employer contribution to compulsory national health insurance schemes		
Pension and other social security contributions	190,595,455.09	91,665,071.81
Social benefit schemes outside government		
Other personnel payments		308,302,691.40
Total	**2,666,925,706.42**	**2,918,749,245.46**

Notes to the Financial Statements (Continued)

4. Use of Goods and Services

	FY 2022-2023	FY 2021-2022
Description	**Kshs**	**Kshs**
Utilities, supplies and services	34,519,264.10	26,779,075.95
Communication, supplies and services	1,987,554.00	839,963.00
Domestic travel and subsistence	425,830,172.75	381,665,357.85
Foreign travel and subsistence	2,207,072.00	8,963,706.80
Printing, advertising and information supplies & services	16,566,980.90	10,760,913.05
Rent and Rates		7,570,564.00
Training expenses	104,277,620.45	261,244,362.00
Hospitality supplies and services	51,165,889.80	106,507,816.10
Insurance costs	203,130,936.00	153,102,936.50
Specialized materials and services	296,708,997.92	444,992,929.50
Office and general supplies and services	33,618,552.80	55,262,697.45
Fuel, oil and lubricants	102,679,040.15	47,875,058.00
Other operating expenses (including bank charges)	395,513,749.34	316,664,103.00
Routine maintenance – vehicles and other transport equipment	39,386,049.30	32,297,886.40
Routine maintenance – other assets	16,289,830.00	11,586,032.40
Total	**1,723,881,709.51**	**1,866,113,402.00**

5. Subsidies

	2022-2023	2021-2022
Description	**Kshs**	**Kshs**
Subsidies to Public Corporations		
See List Attached		
(Insert Name)		
Total		

6. Transfer to other Government entities

	FY 2022-2023	FY 2021-2022
Description	**Kshs**	**Kshs**
Transfer to County Assembly		889,010,940.00
Total		**889,010,940.00**

7. Other Grants and Transfers

	FY 2022-2023	FY 2021-2022
Description	**Kshs**	**Kshs**
Scholarships and other educational benefits	75,000,000.00	150,000,000.00
Kenya Urban Support Programme	2,339,915.00	13,069,989.00
ASDSP	19,088,076.00	19,872,947.00
KCSAP	158,932,480.00	132,088,257.00
FFLoCAP	4,158,600.00	
Siaya Bondo Water and Sewerage(SIBO)		15,000,000.00
UHC	71,892,771.85	3,637,125.00
Emergency Fund	70,000,000.00	80,000,000.00
DANINDA	20,278,662.00	6,416,438.00
Youth Polytechnic/	22,000,000.00	
KDSP		
Total	**443,690,504.85**	**420,084,756.00**

8. Social Security Benefits

	2022-2023	2021-2022
Description	**Kshs**	**Kshs**
Social Security Benefits		
Employer Social Benefits		
Total		

Notes to the Financial Statements (Continued)

9. Acquisition of Assets

Non- financial assets	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Purchase of buildings		
Construction of buildings	161,992,591.60	262,373,398.68
Refurbishment of buildings		38,070,893.20
Construction of roads	541,009,206.20	1,067,726,664.95
Construction and civil works	366,975,466.60	567,191,516.30
Overhaul and refurbishment of construction & civil works	17,915,531.90	
Purchase of vehicles and other transport equipment	35,340,261.00	6,050,000.00
Overhaul of vehicles and other transport equipment		
Purchase of household furniture and institutional equipment	3,686,775.00	
Purchase of office furniture and general equipment		21,939,871.00
Purchase of specialized plant, equipment and machinery	48,658,070.80	18,165,354.00
Rehabilitation and renovation of plant, machinery and equip.		
Purchase of certified seeds, breeding stock and live animals	123,402,680.00	24,993,427.80
Research, studies, project preparation, design & supervision	30,664,172.00	2,506,000.00
Rehabilitation of civil works		
Acquisition of strategic stocks and commodities		
Acquisition of ICT Equipment's	30,987,889.50	3,606,916.00
Acquisition of land	32,900,005.95	2,700,000.00
Acquisition of intangible assets	6,400,000.00	19,294,834.00
Total acquisition of non- financial assets	**1,399,932,650.55**	**2,034,618,875.93**
Financial assets		
Domestic public non-financial enterprises		
Domestic public financial institutions		
Total acquisition of financial assets		
Total acquisition of assets	**1,399,932,650.55**	**2,034,618,875.93**

Notes to the Financial Statements (Continued)

10. Finance Costs, including Loan Interest

	FY 2022-2023	FY 2021-2022
Description	**Kshs**	**Kshs**
Bank charges		301,049.00
Interest payments on guaranteed debt taken over by govt		
Interest on domestic borrowings (non-govt)		
Interest on borrowings from other government units		
Total		**301,049.00**

11. Repayment of Principal on Domestic Lending and On-Lending

	FY2022-2023	FY2021-2022
Description	**Kshs**	**Kshs**
Repayments on borrowings from domestic		
Principal repayments on guaranteed debt taken over by government		
Repayments on borrowings from other domestic creditors		
Repayment of principal from foreign lending & on – lending		
Total		

12. Other Payments

	FY 2022-2023	FY 2021-2022
Description	**Kshs**	**Kshs**
Budget Reserves		
Civil Contingency Reserves		
Other payments (Pending staff payables)	126,855,847.97	
Total	**126,855,847.97**	

13. Cash and Bank Balances

13A. Bank Balances

Name of Bank, Account No. & Currency	AccountNo.	FY 2022-2023	FY 2021-2022
Siaya County Revenue Fund (CBK)	1000171464		383,169,902.05
Siaya County Recurrent Account (CBK)	1000170883	139.75	3,717.90
Siaya County Development Account (CBK)	1000170816	931.35	94,931.50
Siaya Rentention and Deposit Account (CBK)	1000238259	231,724.05	22,265,506.45
Siaya County UHC account (CBK)	1000333871	3,835,209.15	4,446,750.55
Siaya County Primary Health Care	1000566981	26.00	
Siaya County Devolution Support Programme KDSP CBK	1000444754		-
Kenya Climate smartt Agriculture CBK	1000369507		127,088,458.70
Siaya County Nat Agri Val Chain Dev	1000718277	-	
Siaya County Agric Sec Dev S.Programme	1000444754	-	
Kenya Urban Support Program	1000375496	-	
Siaya County Aggreg And Industrial PARK	1000723106	-	
County Government Project Climate Cahnge	1000567406	6,841,400.00	
Siaya County Emergency A/C CBK	1000468677		1,803,911.30
Siaya County Covid-19 Fund A/C CBK	1000465166	26,138.00	26,138.20
SIAYA COUNTY FUEL LEVY FUND CBK	100333863	2,906,948.00	28,918,909.50
Siaya County KUSP(UDG)	1238598986		13,809,218.82
Siaya County KUSP(UIG)	1236251482		170.85
Kenya Urban Support Programme (KUSP-Retention)	1287296998		2,445,273.00
CHMT Revenue Operations Account	01141259683000		18,657,268.82
Kenya Climate smartt Agriculture Operations Account	0970277688376		2,248,611.90
Siaya County Village Polytechnic	1239126026		283,951.29
Siaya County Tourism and Culture	01141258273600		700.00
Siaya County Imprest Coop	01141257073300		
Siaya County Imprest Equity	0970278353095		4,576.15
Siaya County Revenue Account-KCB-A/C	1140748904		1,792,443.00
Ambira Sub County Hospital-Revenue	1156762758		476,080.04
Ambira Sub County Hospital-Linda mama/NHIF	1117740803		1,010,531.91
Ambira Sub County Hospital-Operations	1294087010		121,431.35
Siaya County Referral Hospital	1156677165		10,631,677.73
Siaya County Referral Hospital-Operations	1290278679		9,673,112.20
Siaya County Referral Hospital Revenue	1290277958		22,934,481.50
Got Agulu Sub County Hospital	01141623362001		1,455.39
Got Agulu Sub County Hospital	01141623362000		1,213,520.89
Got Agulu Sub County Hospital	1267144319		

Madiany Sub County Hospital	01141623361100		2,719,817.00
Madiany Sub County Hospital	01141623361102		2,242.50
Ukwala Sub County Hospital	1156803942		1,428,821.90
Ukwala Sub County Hospital	1168348048		
Ukwala Sub County Hospital	1290779171		373,468.00
Ukwala Sub County Hospital	1290818029		3,399.00
Siaya County Alcohol Licencing	1206483431		205,796.50
Bondo Sub County Hospital	01141623352000		6,226,957.20
Bondo Sub County Hospital	1267143932		3,196,386.00
Bondo Sub County Hospital	00141623352001		767,470.35
Siaya County Village Polytechnic-special purpose	100369493		23,372.45
Siaya County Education Bursary Fund	1149007931		18,603,667.01
Siaya County PMC ACC-Faulu bank	1010268504		1,097,273.00
Siaya County Emmegency A/C Faulu			19,053.00
Siaya ATC (KCB)	1157594042		8,078.65
Siaya County ABDP Programmee A/C	11412594429000		1,429,915.20
Sigomere Health Centre	1162169087		1,047,885.85
Sigomere Health Centre	1106089049		171,071.85
Uyawi Sub-County Hospital	1208016725		341,956.42
Rwambwa Sub-County Hospital	1162563745		18,517.50
Rwambwa Sub-County Hospital	1129591484		1,374,411.00
Water nd Irrigation KCB	1149008458		8,577.00
Yala Sub County Hospital-Linda Mama	01141517779600		6,078,915.00
Yala Sub County Hospital-Operations	01141740944400		276,959.60
Yala Sub County Hospital-Revenue	01141740944401		2,554,280.00
Siaya County ASDSP II Account	1235799204		14,137,345.00
Total		**13,842,516.30**	**715,238,367.97**

13 B Cash in Hand

	FY 2022-2023	FY 2021-2022
	Kshs	**Kshs**
Cash in Hand – Held in domestic currency		8,120.00
Cash in Hand – Held in foreign currency		
Total		**8,120.00**

Notes to the Financial Statements (Continued)

Cash in hand should also be analysed as follows:

	FY 2022-2023	FY 2021-2022
Description	**Kshs**	**Kshs**
Uyawi Sub-County Hospital		8,120.00
Location 2		
Location 3		
Total		8,120.00

14. Outstanding imprests and advances

	FY 2022-2023	FY 2021-2022
Description	**Kshs**	**Kshs**
Government Imprests	47,838,660.00	3,616,181.00
Total	**47,838,660.00**	**3,616,181.00**

NAME	FY 2022-2023	FY 2021-2022
EDUCATION, YOUTH AFFAIRS AND SOCIAL SERVICES	2,264,100.00	150,000.00
FINANCE & ECONOMIC PLANNING	2,087,800.00	341,640.00
GOVERNANCE & ADMNISTRATION	39,245,505.00	1,099,716.00
LANDS, HOUSING AND URBAN DEVELOPMENT	634,400.00	1,825,325.00
HEALTH	934,600.00	
PUBLIC WORKS, ROAD , TRANSPORT AND INFRASTRUCTURE	225,950.00	199,500.00
TOURISM, ICT,SPORTS AND CULTURE	1606205	
WATER, ENVIRONMENT AND NATURAL RESOURCES	840100	
Sub-Total	**47,838,660.00**	**3,616,181.00**
Salary advance		
Sub-total		
Grand Total	**47,838,660.00**	**3,616,181.00**

Notes to the Financial Statements (Continued)

15. Deposits and Retention

	2022-2023		2021-2022 Comparative FY	
	Kshs		Kshs	
Deposits	1,097,272.58		1,097,273.00	
Retention Monies	231,724.05		22,265,506.45	
Total	**1,328,996.63**		**23,362,779.45**	
Ageing analysis for				
Ageing analysis: (deposits and retentions)	**2022-2023**	**% of the Total**	**2020-2021**	**% of the Total**
Under one year	231,724.05	17.44		
1-2 years			22,265,506.45	95.30
2-3 years	1,097,272.58	82.56	1,097,273.00	4.70
Over 3 years				
Total (tie to above total)	1,328,996.63	100	23,362,779.45	100.00

16. Fund Balance Brought Forward

	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Bank Accounts	13,842,516.30	715,238,367.97
Cash in Hand		8,120.00
Outstanding Imprests and Advances	47,838,660.00	3,616,181.00
Third party deposits and retention	1,328,996.63	23,362,688.00
Total	**60,352,179.67**	**695,499,980.97**

17. Prior Year Adjustments

A prior period adjustment applies to changes in opening balances due to change in reporting format as tabulated below. Previous reporting format reported exchequer issues while this years reporting format reports only requisitions.

	Balance b/f FY 2021/2022as per Financial statements	Adjustments	Adjusted Balance b/f FY 2021/2022
Description of the error	**Kshs**	**Kshs**	**Kshs**
Bank account Balances	715,238,367.97	-681,624,618.00	33,613,749.97
Cash in hand			
Accounts Payables			
Receivables			
Others (*specify*)			
Total	**715,238,367.97**	**-681,624,618.00**	**33,613,749.97**

Notes to the Financial Statements (Continued)

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

Description	FY 2022-2023	FY 2021-2022
	KShs	KShs
Outstanding Imprest as at 1st July 2022 (A)	3,616,181.00	22,586,875.00
Imprest issued during the year (B)	109,254,169.00	45,723,371.20
Imprest surrendered during the Year (C)	65,031,690.00	64,694,065.20
Net changes in account receivables D= A+B-C	**47,838,660.00**	**3,616,181.00**

19. Increase/ (Decrease) in Deposits and Retention

Description	FY 2022-2023	FY 2021-2022
	KShs	KShs
Deposit and Retentions as at 1st July 2021 (A)	23,362,779.45	38,542,407.00
Deposit and Retentions held during the year (B)	35,227,493.20	68,757,572.00
Deposit and Retentions paid during the Year (C)	57,261,275.60	83,937,199.55
Net changes in account receivables D= A+B-C	**1,328,997.05**	**23,362,779.45**

20. Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

	Balance b/f FY 2021/2022	Additions for the period	Paid during the year	Balance c/f FY 2022/2023
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	123,861,240.18	40,585,547.47	67,807,677.77	96,639,109.88
Construction of civil works	259,896,906.63	149,789,764.13	199,444,539.74	210,242,131.02
Supply of goods	321,056,378.65	100,222,272.68	200,069,005.48	221,209,645.85
Supply of services	113,988,707.01	158,121,407.10	58,641,302.43	213,468,811.68
Total	**818,803,232.47**	**448,718,991.38**	**525,962,525.42**	**741,559,698.43**

2. Pending Staff Payables (See Annex 3)

	Balance b/f 2021-2022	Additions for the year	Paid during the year	Balance c/f 2022-2023
Description	Kshs	Kshs	Kshs	Kshs
Senior management				
Middle management				
Unionisable employees				
Salary Arrears	140,284,350.77	589,202.40	126,855,847.97	14,017,705.20
Total	**140,284,350.77**	**589,202.40**	**126,855,847.97**	**14,017,705.20**

3. Other Pending Payables (See Annex 4)

	Balance b/f 2021-2022	Additions for the year	Paid during the year	Balance c/f 2022-2023
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to Defunct Local Authority staff		72,521,137.46	-	72,521,137.46
Amounts due to County Government Entities				
Amounts due to Third Parties				
Total		**72,521,137.46**	-	**72,521,137.46**

Other Important Disclosures

4. External Assistance

	FY2022-2023	FY 2021-2022
Description	**Kshs**	**Kshs**
External Assistance received in Cash		
External Assistance received as Loans and Grants		
External Assistance received In Kind- as Payment by Third Parties		
Total		

a) External assistance relating to loans and grants

	FY 2022-2023	FY 2021-20222
Description	**Kshs**	**Kshs**
External Assistance received as Loans		
External Assistance received as Grants		
Total		

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	FY 2022-2023	FY 2021-2022
Description		**Kshs**	**Kshs**
Undrawn External Assistance - Loans			
Undrawn External Assistance - Grants			
Total			

c) Classes of providers of external assistance

	FY 2022-2023	FY 2021-2022
Description	**Kshs**	**Kshs**
Multilateral Donors		
Bilateral Donors		
International Assistance Organization		
National Assistance Organization		
Total		

d) Non-monetary external assistance

	FY 2022-2023	FY 2021-2022

Description	Kshs	Kshs
Goods		
Services		
Total		

e) Purpose and use of external assistance.

	FY 2022-2023	FY 2021-2022
Description	**Kshs**	**Kshs**
Compensation of Employees		
Use of Goods and Services		
Subsidies		
Transfers to Other Government Entities		
Other Grants and Transfers		
Social Security Benefits		
Acquisition of Assets		
Finance Costs, including Loan Interest		
Repayment of Principal on Domestic & Foreign Borrowing		
Other Payments		
Total		

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

	FY 2022-2023	FY 2021-2022
Description	**Kshs**	**Kshs**
National Government		
Multilateral Donors		
Bilateral Donors		
International Assistance Organization		
NGOs		
National Assistance Organization		
Total		

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

Other Important Disclosures

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

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

5.1 Classification by Source

	FY 2022-2023	FY 2021-2022
Description	**Kshs**	**Kshs**
National Government		
Multilateral Donors		
Bilateral Donors		
International Assistance Organization		
NGOs		
National Assistance Organization		
Other County Entities		
Others		
Total		

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

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Compensation of employees		
Use of goods and services		
Subsidies		
Transfers to other government units		
Other grants and transfers		
Social security benefits		
Acquisition of assets		
Finance costs, including loan interest		
Repayment of principal on domestic & foreign borrowing		
Other payments		
Total		

Other Important Disclosures

6. Related Party Disclosures

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

The following comprise of related parties to the County Executive:

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

ii) County Ministries and Departments.

iii) The National Government.

iv) Other County Governments Entities and

v) State Corporations and Semi-Autonomous Government Agencies.

Related party transactions

	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Key Management Compensation (Governor, CEC Members And Cos)		
Transfers To Related Parties		
Transfers to Other County Government Entities		
Transfers to Development Projects		
Transfers to Non-Reporting Entities E.G Schools And Welfare		
Transfers to County Water Service Providers		
Expenses paid on Behalf Of County Water Service Providers		
Total Transfers To Related Parties		
Transfers From Related Parties		
Transfers From the CRF		
Transfers From National Government MDAs		
Transfers From SCs And SAGAs - National Government		
(Insert Any Other Transfers Received)		
Total Transfers From Related Parties		

Other Important Disclosures

7. Establishment of other County Government Entities

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

Entity	Date Established/Date taken over	Location	Accounting Officer responsible
Water and Sewerage Company	14/06/2006	Siaya	Loice Omoga
Bursary Fund	20/04/2016	Siaya	Henry Ouma
Alcoholic Drinks Control Fund	2016	Siaya	Joshua Onyona
Siaya Municipal Board			
Bondo Municipal Board			
Ugunja Municipal Board			

8. Leasing of Medical Equipment

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

9. Contingent Liabilities

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

16. **Progress on Follow Up On Prior Years Auditor's Recommendation**

The following is the summary of issues raised by the external auditor, management comments that were provide to the auditor:

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timefram
1.1	The expenditure on compensation of employees includes basic wages of temporary employees of Kshs. 360,506,813 (2021 – Kshs. 331,092,550) an increase of Kshs. 29,141,263 which is an indication of engaging more temporary employees without approval and justification. Further, some temporary employees were engaged for more than six (6) months contrary to provisions of Section 37 of the Employment Act, 2007. Further, the Integrated Financial Management Information System (IFMIS) data revealed expenditure on temporary employees of Kshs. 23,167,050 in the Enterprise and Industrial Development Department without the needs assessment, justification and	*We note your findings and wish to state that the increase in basic wages of temporary employees was as a result of the following:* *i. Hired casuals in the department of Trade and Enterprise Development; and* *ii. Full payment of casuals in the Department of Lands (Municipal Board) Please note that in the FY 2020/2021, the Municipal Board only paid six months salary for the casuals as per the summary below*	Report before county Assembly	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timefran
	evidence of work done. In the circumstances, the accuracy and completeness of basic wages of temporary employees of Kshs. 360,506,813 could not be confirmed			
1.2	Included in compensation of employees expenditure is other personnel payments of Kshs.308,302,691 (2021 – Kshs.8,427,710) an increase of Kshs.299,874,981 or 97% which was not explained or supported by documents and approval from the Controller of Budget. In the circumstances, the accuracy and completeness of other personnel payments expenditure of Kshs.308,302,691could not be confirmed	*We wish to state that during the Year 2020/2021 a total of Kshs.316,860,038.50 of salary components were not paid. The same were disclosed in our Financial statement as pending staff payables-See attached extract of pending staff payables. During the year under review, Kshs. 308,302,691.00 of the pending staff payables were paid as per the attached Pending Bills Settlement Return.* *Further, we wish to confirm that the pending bills for personnel emoluments were budgeted for in the year under review hence had all the requisite approvals.* *Extract of Annex 3-Analysis of pending staff payables for F/Y 2020/2021 and Pending Bills Settlement Return*	Report before county Assembly	

<table>
<tr><th>Reference No. on the external audit Report</th><th>Issue / Observations from Auditor</th><th>Management comments</th><th>Status: (Resolved / Not Resolved)</th><th>Timefram</th></tr>
<tr><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td>1.3</td><td>The expenditure on compensation of employees also includes basic salaries of permanent employees of Kshs.1,002,016,606, which is at variance with an amount of Kshs.977,611,780, reflected in the Integrated Personnel and Payroll Database (IPPD)resulting in an unexplained and unreconciled variance of Kshs.24,404,826.

In the circumstances, the accuracy and completeness of basic salaries of permanent employees of Kshs. 1,002,016,606 could not be confirmed</td><td>We have noted your observation relating to basic salaries earnings to employees paid in IPPD and wish to explain as follows:
That Earnings in IPPD are classified as either regular earnings or earnings in arrears. The same are coded separately in IPPD for ease of reporting. During audit, the figures captured as actual earnings were only regular earnings leaving out earnings in arrears. Thus, the variance is as a result of non-inclusion of eanings in arrears during the audit verification exercise as analysed below
<table>
<tr><th>Basic salaries</th><th>Paid Amounts</th><th>IPPD Amount</th><th>Earnings in arrears</th></tr>
<tr><td>JULY</td><td>83,625,951</td><td>82,293,270</td><td>1,332,681</td></tr>
<tr><td>AUG</td><td>82,945,290</td><td>81,869,969</td><td>1,075,321</td></tr>
<tr><td>SEPT</td><td>82,806,790</td><td>82,293,270</td><td>513,520</td></tr>
<tr><td>OCT</td><td>81,862,040</td><td>81,445,179</td><td>416,861</td></tr>
<tr><td>NOV</td><td>85,428,280</td><td>80,018,590</td><td>5,409,690</td></tr>
<tr><td>DEC</td><td>82,673,426</td><td>80,110,646</td><td>2,562,780</td></tr>
<tr><td>JAN</td><td>80,111,893</td><td>79,794,352</td><td>317,541</td></tr>
<tr><td>FEB</td><td>91,343,992</td><td>81,427,296</td><td>9,916,697</td></tr>
<tr><td>MAR</td><td>82,905,603</td><td>82,491,402</td><td>414,201</td></tr>
<tr><td>APR</td><td>83,534,931</td><td>82,198,520</td><td>1,336,411</td></tr>
<tr><td>MAY</td><td>82,444,992</td><td>82,011,382</td><td>433,610</td></tr>
<tr><td>JUNE</td><td>82,333,418</td><td>81,657,904</td><td>675,514</td></tr>
<tr><td>Totals</td><td>1,002,016,606</td><td>977,611,780</td><td>24,404,826</td></tr>
</table></td><td></td><td></td></tr>
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timefram
1.2	**Unsupported Domestic Travel and Subsistence Allowance** The expenditure on use of goods and services includes domestic travel and subsistence allowance of Kshs.381,665,358 out of which Kshs.111,976,000 was indicated as payment to the County Government of Siaya and Kshs.3,200,000 as payment to Siaya County Emergency Fund Account instead of the respective individuals/payees. In addition, Kshs.4,674,800 for provision of air travel services was not supported by approved travel memos or boarding passes and the purpose of travel was not indicated.	*We note your findings and wish to state that the Kshs. 3,200,000 was a transfer to emergency fund account to pay for emergency related expenditure. We also wish to clarify that the payments of Kshs.111, 976,000 were made to facilitate County operations. We also wish to state that these payment vouchers were availed during the audit exercise for verification* ***Annex 2: Emergency fund account bank statement*** **Further,** *We note your findings and wish to state that payment of Kshs4, 674,800 in relation to air travel was properly supported by attaching invoices and authorized travel memos/forms, which clearly indicated the reasons for travel and the duration of travel. Further, there were budgetary provisions to cater for the air travel cost. Please note that the Boarding passes are used by claimants to process their per diems and other allowances during travel and hence not attached to the voucher while paying the merchants/service providers. Going forward we shall ensure that the boarding passes also forms part of the attachments.* ***Annex 3: sample payment voucher-Air Travel Services***	Report before county Assembly	
2.2	**Unsupported Foreign Travel and Subsistence Allowance** The expenditure on use of goods and services further includes an amount of	*We note your observation and wish to state that at the time of audit verification these payment vouchers were not available since they had been taken by the Ethic And Anti-Corruption Commission. (EACC)*	Report before county Assembly	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timefram
	Kshs.8,963,706 on foreign travel and subsistence. However, expenditures totalling Kshs.2,605,396, were not supported by invitation letters, boarding passes, copies of passports, authority to travel, or attendance register and there was no evidence of output from the foreign travel.			
2.3	**Unsupported Training Expenses** The expenditure on use of goods and services includes training expenses of Kshs.261,244,362 out of which Kshs.12,341,576 paid through imprest accounts was not supported by payment vouchers, attendance registers, work tickets and training reports.	*We note your observation and wish to state that at the time of audit verification these payment vouchers were not available since they had been taken by the Ethic And Anti-Corruption Commission. (EACC)*	Report before county Assembly	
2.4	**1.1. Unsupported Hospitality Supplies and Services** Included under use of goods and services is hospitality supplies and	*i. We note your observation and wish to state that the payment voucher relating to hospitality supplies and services listed as not availed during the audit exercise are now available for your verification.* *ii. We note your observation and wish to state that this activity of*	Report before county Assembly	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timefram
	servicesKshs.106,507, 816 out of which an amount of Kshs.53,581,947 was paid through the imprest account but supporting documentation was not provided for audit. In addition, Kshs.3,431,000 was transferred to a private club without explanations and Kshs.644,000 was paid to facilitate Members of the County Assembly of Siaya to attend a meeting in Kisumu which was not acknowledged and there was no evidence of travel. Further, Kshs.10,682,000 was paid on account of departmental review meetings held in Kisumu in the months of April, May and June 2022. However, only one list of sixty-five (65) officers was used to support the three (3) different payments which was also inconsistent with IFMIS records and the authority to attend meetings was not	*Kshs.644,000 was initiated by the County Executive. The County Assembly was invited hence was supposed to be facilitated by the County executive* iii. *We note your findings and wish to state that these were payment done in regards to collaborative activities between the county executive and the Assembly. The total cost for these activities was Kshs.10, 682,000 which at the time of payment were split and a portioned to various county executive departments. We can confirm that the county derived value arising from these meetings* ***Annex 4: Payment Vouchers- Hospitality Supplies and Services***		

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timefram
	provided for audit.			
2.5	**Unsupported Specialized Materials** The use of goods and services expenditure further, includes specialized materials and services amount of Kshs.444,992,930 which is at variance with the general ledger reflects Kshs.451,409,367 resulting to unexplained nor reconciled variance of Kshs.6,416,438. In Addition, payment vouchers totalling Kshs.40,144,243 that were paid in the month of June, 2022 and the supporting documents for Kshs.350,000,000 paid through imprest account were not provided for audit review. In addition, Kshs.6,096,351 was paid through Siaya County Referral Hospital account whose statements were also not provided for audit.	*i. The variance of Kshs. 6,416,438 relates to DANIDA funds transferred to health facilities hence cannot be classified under the expenditure code of specialized materials. The same was reported as Other Grants and payments in the Financial statements (See Note 15 of the Financial Statement) Please see attached payment voucher;* *ii. Payment voucher relating to purchase of specialized materials of Kshs.40,144,243 are hereby attached for your verification;* *iii. Total payments to Imprest account during the year under review was Kshs.276,415,981.35 and not Kshs.350,000,000 as per the attached summary and cashbook extract. We can confirm that the same vouchers could not be provided during audit review since they had been taken by EACC-Refer to List of vouchers issued to EACC* *iv. Finally, we wish to state that we are not aware of payment of Kshs. 6,096,351 to Siaya County Referral Hospital* ***Annex 5: Payment Voucher of*** *of Kshs. 6,416,438;* ***Payment Vouchers of Kshs.*** *40,144,243;Cashbook summary and extract*	Report before county Assembly	
2.6	**Unsupported**	*We note your observation and wish to state that*	Report	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timefran
	Operating Expenses Included in other operating expenses and other creditors amount of Kshs.316,664,103 is Kshs.46,500,000 paid through the imprest account and Kshs.18,696,392 which were not supported by payment vouchers and other supporting documents	*as follows* *The payments of Kshs.46,500,000 is part of Kshs.276,411,405.20 paid through the imprest account during the year under review. Please note that these payment vouchers were taken by EACC and could not be availed for audit verification.* *i. The payment vouchers relating to other operating expenses of Kshs. 18,696,392 listed as not availed during the audit exercise are now available for your verification(see* ***Annex 6: Payment Vouchers-Other Operating Expenses of Kshs.** 18,696,392*	before county Assembly	
2.7	**Irregular Rent Payments** Disclosed in Note 5 to the financial statements is rentals of produced assets amount of Kshs.7,570,564. The expenditure relates to an office space whose contract agreement was dated September, 2016 and for monthly rentals of Kshs.40,000. A request for additional office space was confirmed on 21 February, 2019 and a review of payments for the nine months starting	***We note your observation and wish to state as follows;*** ***i. The Kenya Red Cross Society (KRCS) was established in 1965 through the Kenya Red Cross Society Act (1955). The organization Constitution is based on the Geneva Convention of 1949 and the Additional Protocals of 1977 to which Kenya is a Party. The Kenya Red Cross Society Act provides for the incorporation of the Kenya Red Cross Society. Since the Society was established through the Act of Parliament, it is therefore considered as a government entity.*** ii. *Kindly note that sec (42) of the Procurement and Assets Disposal Act, 2020 provide that acquiring of services provided by*	Report before county Assembly	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timefram
	July, 2021 to March, 2022 revealed rent charges of Kshs.60,000 per month. However, there was no evidence of amending the contract agreement or signing a new one	*government of government department are not procurement of assets disposal with respect to which the Act applies*		
2.8	**Un-supported Routine Maintenance of Motor Vehicles Expenditure** As disclosed in Note 5 to the financial statements, the use of goods and services expenditure includes routine maintenance - vehicles and other transport equipment of Kshs.32,297,886. However, out of which a sample of payments totalling Kshs.7,937,323, only Kshs.290,696 of this sample had supporting documentation resulting to unsupported amount of Kshs.7,646,627or 96.3%of the sampled expenditure	*We note your observation and wish to state that the payment vouchers relating to routine maintenance of motor vehicles listed as not availed during the audit exercise are now available for your verification.* *Annex 7: Payment Vouchers-Maintenance of motor vehicles of Kshs.7,646,627*		
2.9	**Unsupported Legal Fees** Disclosed in Note 5 to	The Auditor's query is noted. The department identifies legal service providers from the list of prequalified service providers. Considering that the nature of services rendered on behalf of the	Report before county	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timefran
	the financial statements is other operating expenses of Kshs.316,664,103 which includes legal fees amount of Kshs.9,766,800. However, the expenditure was not supported by initial fee notes, amounts paid to date, outstanding balances per case, the cases being handled and their status, evidence of court attendance, rate as per advocate remuneration roll and case files showing the value of each case. In addition, there was no evidence of competitive identification and award of service to the law firms. In the circumstances, the propriety, accuracy and completeness the expenditure for the year ended 30 June, 2022 could not be confirmed.	county government are law suits in which the county government has been sued as Defendant/Respondents and that we are required to enter appearance within fifteen (15) days, advertisement of the service is therefore not a practical method for selection of the service providers. Doing so would expose the county government to the risk of having judgment entered against it for failure to comply within the timelines provided for by law and the financial repercussion(s) arising out such judgment may be huge. Picking of a law firm from the list of prequalified service providers is the most preferred because the 15 days allowed by law to respond to a suit is not sufficient to advertise, evaluate and award in time for the service provider to represent the county government. At the time of audit, the department submitted to the auditor all details touching on the payments including fee notes, nature of cases handled by the respective law firms paid as well as the status update of all the cases in which the county Government is a party.	Assembly	
3.1	**Unsupported Expenditure** The expenditure includes	*We note your observation and wish to state that the payment vouchers relating to acquisition of assets listed as not availed during the audit exercise are now available for your verification.*	Report before county Assembly	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timefram
	Kshs.630,255,837 in respect of refurbishment of buildings, construction of civil works and purchase of certified seed, breeding stock and live animals out of which Kshs.72,315,850 was not supported by payment vouchers and other documentation. In the circumstances, the accuracy and completeness of acquisition of assets amount of Kshs.72,315,850 could not be confirmed	*Annex 8; Payment vouchers 8(i)Kshs.26,557,618.20; 8(ii)Kshs.10,564,259.30; 8(iii)Kshs.35,193,972.80*		
3.2	**UnreconcileVariance** The acquisition of assets includes an amount of Kshs.2,506,000 for research, studies, projection preparation, design and supervision balance of which is at variance with an amount of Kshs.25,581,750 reflected in the Integrated Financial Management Information System (IFMIS) resulting to an	*i. The IFMIS code of research, studies, project preparation, design and supervision includes Payment for consultancy, payment for contracted services, payment for public participation, and research;* *ii. However at reporting stage, the items are classified further in various expenditure categories. In this instance it is only Kshs. 2,506,000 of Kshs. 25,581,750 under this category that could be classified as acquisition of assets; and* *iii. Further wish to state that the county purchase lands of Kshs. 2,700,000 as*	Report before county Assembly	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timefra
	unexplained variance of Kshs.23,075,750. The expenditure was also not supported by prefeasibility reports. In addition, expenditure on acquisition of land was reflected at Kshs.2,700,000. However, schedules from the County's lands, Physical Planning, Urban Development and Housing sector revealed expenditure of Kshs.4,303,100 resulting to an unexplained variance of Kshs.1,603,100. In the circumstances, the accuracy and completeness of acquisition of assets expenditure of Kshs.5,206,000 could not be confirmed	*provided under acquisition of assets in the financial statement for the under review, this is as per the supporting schedules and Fixed Assets register.* *Fixed Assets register and schedule of Kshs.2,700,000*		
4	**Unsupported Bank Balances** The statement of assets and liabilities reflects bank balances of Kshs.715,238,368 as disclosed in Note 10A to the financial statements. The	*We note your findings and wish to state as follows;* *1. **Kenya Climate Smart Agriculture Operations;** We note your findings and wish to state that the stale cheque of Kshs. 48,068 made to Simba Corps was reversed and replaced with a new cheque the cashbook updated with the*	Report before county Assembly	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timefram
	amount includes Kenya Climate Smart Agriculture Operations Account balance of Kshs.2,248,612 which includes unpresented cheques of Kshs.207,718 out of which Kshs.48,068 were stale. In addition, the Siaya County Education Bursary Fund bank balance was reflected at Kshs.18,603,667 whereas the cash book balance reflects Kshs.17,309,265 resulting to an unreconciled variance of Kshs.1,294,402. Further, the reconciliation statement includes bursary cheques amounting to Kshs.1,417,892 which were not presented and bank charges of Kshs.123,480 which have not been recorded in the cashbook. Also, a review of the Integrated Financial Management Information System (IFMIS) report revealed "Return to Drawer" cheques	*changes as per your advice.* 2. *Siaya **County Education Bursary Fund** and wish to state that:* i.) *The bank charges of Kshs. 123,480 have since been adjusted in the cashbook and bank reconciliation column for payment in bank not in cashbook revised.* ii.) *The cashbook balance as at 30th is Kshs. 18,603,667 by reversing the unpresented of Kshs. 1,417,892 and adjustment of bank charges of Kshs.123,480. The cashbook was revised as below;* *Cashbook balance before adjustment Kshs. 17,309,265* *Add back unpresented in the reconciliation Kshs. 1,417,892* *Less bank charges not adjusted in Cashbook (Kshs. 123,480)* ***New Cashbook balance in FS Kshs. 18,603,667*** *Annex 9; **Bank reconciliations, Bank certificates, cashbook extracts and Bank statements***		

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timefram
	amounting to Kshs.69,746,785 without evidence of replacement cheques drawn in favour of the beneficiaries. In the circumstances, the accuracy and completeness of bank balances as at 30 June, 2022 could not be confirmed			
5.1	**Inaccuracies in Accounts Payables** Annex II to the financial statements reflects pending accounts payable balance of Kshs.818,803,232, while the supporting schedules reflect a balance of Kshs.738,755,483 resulting to an unexplained variance of Ksh.80,047,749.Further, the Integrated Financial Management Information System (IFMIS) reports reflected pending bills balance of Kshs.9,093,570,181, resulting to an unexplained variance of	*We note your findings and wish to state that our Pending bills figure was Kshs.818,803,232.47 which is a pending bills report per department verified by the pending bills committee is here provided for you and it's the same pending bill report that was submitted to the Office of Controller of budget* ***Annex 10: Pending bills report***	Report before county Assembly	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timefran
	Kshs.8,274,766,949.In addition, the consolidated list of pending bills included Kshs.176,613,833, both under purchase of goods and under purchase of services.			
5.2	**Unsupported Pending Bills** A pending bills taskforce report by the Governor reflected an amount of Kshs.1,036,248,598 which was not supported and differed from supporting schedules balance of Kshs.738,755,483. In the circumstances, the propriety, completeness and accuracy of pending accounts payable balance of Kshs.818,803,232 could not be confirmed.	*We note your findings and wish to state that our Pending bills figure was Kshs.818,803,232.47 which is a pending bills report per department verified by the pending bills committee is here provided for you and it's the same pending bill report that was submitted to the Office of Controller of budget* ***Annex 10: Pending bills report***	Report before county Assembly	
1	**Budgetary Control and Performance** The statement of comparison of budget and actual amounts reflects final receipts budget of	*The under-funding and under-expenditure is attributed to under collection of own source revenue, under receipt of donor funds and late release of exchequer by the National Treasury*	Report before county Assembly	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timefram
	Kshs.8,970,294,579and actual amounts on comparable basis of Kshs.7,884,939,562, resulting to underfunding of Kshs.1,085,355,017 or 12% of the budget. Similarly, the Executive spent Kshs.8,128,878,268 against an approved budget of Kshs.8,970,294,579 resulting to an under-expenditure of Ksh.841,416,311 or 9% of approved budget. In addition, statement of comparison of budget and actual reflects amounts other grants and payments of Kshs.420,084,756 which has no budgetary provision. The underfunding and underperformance affected the planned activities and projects which may have impacted negatively on service delivery to the residents			
2	**Unresolved Prior Year Matters** In the audit report of	We wish to state that we have since prepared status of implementation report for PIC and PAC recommendations for County Executive of Siaya and is hereby attached	Report before county	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timefran
	the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, no report or recommendations from Management and oversight bodies were submitted for verification and clearance. In addition, the issues remain unresolved contrary to Section 149(2)(l) of the Public Finance Management Act, 2012 which require Accounting Officers designated for County Government entities to resolve any issues resulting from an audit that remain outstanding.		Assembly	
1.1	**Expensing of Imprest Upon Issuance** During the year under review, an amount of	*That the expenditures of Kshs.1, 075,025,345 in the year under review were reported under use of goods in the financial statement are total expenditure in those classes of expenditure but*	Report before county Assembly	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timefram
	Kshs.1, 075,025,345 was transferred from recurrent account to imprest account and immediately expensed without specifying the purposes or instead of through the imprest warrants. In addition, payment vouchers were prepared in the name of County Treasury whereas actual payments were made to individuals. This was contrary to Regulation 93 (1) of the Public Finance Management (County Governments) Regulations, 2015 which states that an imprest shall be issued for a specific purpose and any payments made from it, shall be only for the purposes specified in the imprest warrant	*not from the imprest account.* *That these payment vouchers were raised, processed and paid through IFMIS system in the year under review. The supporting schedules for these expenditure classifications as disclosed in the financial statement are also attached for your verification.* ***Annex 11; Supporting schedule and Summary of Use of Goods***		
1.2	**Delayed Surrender of Imprest** Review of the imprest records revealed that several imprest were surrendered late after seven (7) working days, while imprest totalling Kshs.661,840	*We note your findings and wish to state that the above mentioned officers had surrendered imprests advanced to them, but at the time of audit the imprests control ledger had not been updated to show that the officers had no outstanding imprests. The imprest control ledger has since been updated accordingly*	Report before county Assembly	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timefram
	remained un-surrendered for more than a year. This was contrary to Regulation 93(5) of the Public Finance Management (County Governments) Regulations, 2015 which requires a holder of a temporary imprest to account or surrender the imprest within seven (7) working days after returning to duty station. In the circumstances, Management was in breach of the law			
2	**Retention of Staff Beyond Mandatory Retirement Age** Examination of the payrolls revealed fourteen (14) employees who had attained the retirement age of sixty (60) years were still in the June, 2022 payroll and were not among staff serving in the Office of the Governor. This was contrary toSection D.21 of the Human Resource Policies and Procedures Manual for	*We note your observation and wish to state that employees who are over Sixty Years of Age are generally engaged on Contract basis or people with Disabilities. The County has engaged some employees in this age bracket since there is no regulations barring employment of contractual staff whose age is beyond Sixty or Sixty-Five for the Persons with Disabilities.*	Report before county Assembly	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timefram
	the Public Service, May, 2016 which states that all officers shall retire from the Service on attaining the mandatory retirement age of 60 years and 65 years for persons with disabilities and/or as may be prescribed by the Government from time to time. In the circumstances, Management was in breach of the law.			
3	**Non-Compliance with the One Third (1/3) Basic Salary Rule** A review of the payrolls for the year under review indicated that in the month of June, 2022, net salaries for one hundred and nineteen (119) officers totalling to Kshs.1,508,608 were less than the calculated one third of the respective basic pay. This was contrary to Section C.1(3) of the Public Service Commission (PSC) Human Resources	*We note your findings and wish to state that payroll system that processes staff salaries (IPPD) is configured with preset controls that check and regulate the loan applicants' ability to repay loans. The system would therefore alert those concerned of the inability to repay loan and only accommodates the allowable amount to be deducted from the loanee.* *We have noted your observation that some officers had been granted loans in a manner that the net pays were less than 1/3 of their basic salaries. This was prompted by the following reasons;* *i) Some officers were subjected to disciplinary proceedings, that is, they were either on interdiction or suspension and were either entitled to half of their basic salaries or no basic salaries at all and non-payment of commuter allowances. The disciplinary*	Report before county Assembly	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timefram
	Policies of 2016 and Management has not given any explanation for failure to comply with the policy. In the circumstances, Management contravened the Public Service Commission (PSC) Human Resources Policies which may expose the staff to pecuniary embarrassment.	*measures were applied against the said officers after they had acquired loans.* ii) *During the year 2020/2021, the National Government declared a tax relief across all income earners due to the COVID19 scourge. This boosted employee's disposable income. As a result of this, some officers acquired loans on the confidence that the tax relief may last a good period. However, such reliefs were withdrawn in the month of January 2021 and the income tax band tightened, thereby lowering net pays than had earlier been anticipated. All the loans that apply in these cases were long term.*		
4	**Irregular Recruitment** During the year under review, the County Executive recruited two hundred and twenty (220) revenue collectors and seventy-one (71) health workers without an approved staff establishment, human resource budget and recruitment plan. In addition, one hundred and four (104) Early Childhood Development (ECD) instructors were	i. *We concur with auditor's report. However, Public Service Board has developed a staff establishment awaiting approval by the cabinet. In the absence of the human resource planning, the County has been recruiting on need basis.* ii. *We agree with the Auditor's observation that 104 ECD instructors were engaged without requisite qualifications. However, at the inception of devolution, the County inherited some ECDE instructors from the Defunct Local Authorities who lacked the prerequisite qualifications. It is important to note that the Public Service Board is in the process of*	Report before county Assembly	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timefram
	employed, without the requisite qualifications of early childhood certificates or holders of a Diploma in Education and were not registered by the Teachers Service Commission (TSC). This was contrary to Section B.5 of the Human Resource Policies on recruitment based on merit. In the circumstances, Management was in breach of the law	*streamlining engagement of ECDE Instructors. The Board will apply the recently developed national Scheme of Service for the ECDE to streamline the sector.* *Annex 12; **County Public Service Board Advisory***		
5	**Delayed Acquisition of Assets (ERP) Management Information System** The contract for supply, installation, configuration, customization, testing, commissioning and support of an enterprise resource planning (ERP) management information system was awarded at a sum of Kshs.72,420,000. However, in November, 2022, fourteen (14) months after signing of the contract and paying	*We note your findings and wish to state that the delay in delivering the project was as a result of insufficient budget: The budget provision provided was not sufficient to cover all of the necessary tasks and activities, this led to delays as the developer struggled to complete the works within the available resources.* *The management has allocated additional funds as a commitment to ensure that the project is completed within the new agreed timeline at the same time the developer has renewed the performance security bond.* *Annex 13: **Performance Security Bond, User Training plan, Implementation Plan, County budget Extract***	Report before county Assembly	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timefram
	Kshs.21,600,000the system was still in the development stage. In the circumstances, value for money on expenditure of Kshs.21,600,000 on the system could not be confirmed.			
6.1	**Irregular Contract Extension and Variation** The contract for these works was signed on 30 August, 2018 at a contract sum of Kshs.394,661,767 starting 01 January, 2019 to 06 December, 2019 but later extended six(6) times with the latest ending 25 May, 2022. In addition, the contract sum was revised to Kshs.488,716,823 resulting to a variation of Kshs.94,055,056 or 24% but the bill of quantities was not amended. However, there was no evidence of recommendations by an evaluation committee for these variations contrary to Section 139(1) and (2)	i. ***The contract period has since elapsed and the contractor has not sought for an extension as required, the time elapse since expiry is 8 weeks.*** *That the last contract period lapsed on 25th May 2022, extension period was sought by the contractor and approved to expire on 22nd September 2022. see attached letter to that effect* ii. ***The Bill of Quantity was not amended to reflect the changes due from variations*** *We note your findings and wish to agree that we did not amend the original Bill of Quantities, however we wish to clarify that the works that were varied we clearly indicated in Appraisal No. 2B attached* *(Annex 14; extension letter , , Bill of* ***Quantities***	Report before county Assembly	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timefram
	of the Public Procurement and Asset Disposal Act, 2015.			
6.2	**Incomplete Works** Audit verification in November, 2022 revealed that the project remained incomplete about thirty-five (35) months after inception. Pending works include sports pitch, main pavilion (substructure, roofing and rainwater disposal, windows, doors, B.W.I electrical/mechanical engineering services), terraces and Amphitheatre. Similarly, the installations of the electrical fittings and plumbing fittings were incomplete, while the storage of these fittings were poorly done and prone to theft and/or damage.	*We note your finding and wish to clarify as follows;* • *That the project activities in relation to sports pitch, main pavilion (sub-structure, roofing and rain water disposal, windows, doors, B.W.I electrical/mechanical engineering services) have commenced.* • *Terraces are complete.* • *Activities on roofing; off- site fabrication of pavilion roofing is 90% complete while Rc columns have been done.* • *Rain water disposal from the pitch has been completed. French drain and storm water drainage are also complete.* • *Sports pitch is complete awaiting installation of goal post and field marking* • *The electrical and plumbing are ongoing.* • *The contract was varied and the activity of the amphitheatre was removed from the contract.* ***(See attached appraisal no 2b)*** • *The stadium is under 24-hour security offered by the contractor and no theft/damages have ever been recorded since the site was handed over in February 2019. However, the County*	Report before county Assembly	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timefram
		Government through the consultant instructed the contractor to improve on storage of materials delivered (see attached copy of instructions). *(Annex; 14- Security instruction, caption photos*		
6.3	**Expired Performance Bond** The performance bond dated 26 October, 2018 expired on 20 April, 2020 without evidence of its replacement or extension. In the circumstances, Management was in breach of the law and value for money on expenditure of Kshs.57,999,787 for the construction of Siaya County Stadium could not be confirmed.	*We note your finding and wish to state the bond dated 26th October 2018 expired on 20th April 2020 and was renewed (see attached copy) We also wish to confirm that the county has since recalled the bond from Credit Bank amounting to Kshs. 27,626,323.70. . (See attached MR and bank statement)* ***(Annex; 14 performance bond***	Report before county Assembly	
7	**Skewed Award of Contracts for Construction and Civil Works** During the year under review, three (3)contractors were paid Kshs.500,892,638 for construction and	*We note your observations and wish to confirm that M/s Nile Logistics, Mijesh Enterprises Limited and Theodoric Enterprises were legally contracted by the County Government of Siaya to undertake various construction works.* *The Public Procurement and Asset Disposal Act, 2015 (PPADA) under Sections 94 & 95 deals with prequalification procedures. Specifically, Sec. 94(3) provides that "a procuring entity*	Report before county Assembly	

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

In the circumstances, Management was in breach of the law.</td><td>shall invite tenders from only the approved persons who have been prequalified".

We wish to clarify that the three contractors were not identified through requalification procedures but through open tender procedures as per the requirements of Sections 96 through to 98 of PPADA. Sec. 91(1) of PPADA stipulates that "Open tendering shall be the preferred procurement method for procurement of goods, works and services", and is therefore the default procurement method.

Among the contracts awarded to the three contractors included the ones tabulated below:

<table>
<tr><th>S/No</th><th>Tender No.</th><th>Tender Description</th></tr>
<tr><td colspan="3">EDUCATION, YOUTH AFFAIRS, GENDER, SOCIAL SERVICES AND SP</td></tr>
<tr><td>1</td><td>CGS/SCM/EDU/OT/2021-2022/08</td><td>Proposed Construction of E.C D E Bloc Mahero Primary School</td></tr>
<tr><td>2</td><td>CGS/SCM/EDU/OT/2021-2022/16</td><td>Proposed Construction of E.C D.E Bloc Toilet at Nyagoko Primary School in W Asembo Ward</td></tr>
<tr><td>3</td><td>CGS/SCM/EDU/OT/2021-2022/20</td><td>Proposed Construction of E.C.D E Bloc Ligala Kabiero Primary School In Sigon</td></tr>
<tr><td></td><td></td><td></td></tr>
<tr><td colspan="3">HEALTH AND SANITATION</td></tr>
<tr><td>1</td><td>CGS/SCM/OT/HEALTH /2021/2022/4</td><td>Proposed tilling of Jera dispensary</td></tr>
<tr><td colspan="3">WATER, ENVIRONMENT, AND NATURAL RESOURCES DEPARTMEN</td></tr>
<tr><td>1</td><td>CGS/SCM/WENR/OT/2021-2022/03</td><td>Proposed Drilling and Equipping Of 15 Holes in Gem And Ugenya Sub-Counti</td></tr>
<tr><td>2</td><td>CGS/SCM/WENR/OT/2021-2022/022</td><td>Proposed Supply ind Delivery of 10no. Pans in West Ugenya Ward</td></tr>
<tr><td>3</td><td>CGS/SCM/WENR/OT/2021-2022/028</td><td>Proposed Construction of 2 No. Shallow West Ugenya Ward</td></tr>
<tr><td>4</td><td>CGS/SCM/WENR/OT/2021-2022/032</td><td>Proposed Rehabilitation (Repairs) of Al Nyalenya Boreholes in West Ugenya W</td></tr>
<tr><td></td><td>CGS/SCM/WENR/OT/2021-2022/036</td><td>Proposed Drilling And Equipping Of Ac Borehole In West Uyoma Ward</td></tr>
<tr><td></td><td></td><td></td></tr>
<tr><td colspan="3">ENTERPRISE AND INDUSTRIAL DEVELOPMENT</td></tr>
<tr><td>1</td><td>CGS/EID/OT/2021-2022/45</td><td>Proposed Civil Works at Siaya Market Township Ward</td></tr>
<tr><td></td><td></td><td></td></tr>
<tr><td colspan="3">ROADS, PUBLIC WORKS, ENERGY AND TRANSPORT</td></tr>
<tr><td>5</td><td>CGS/PWI/OT/2021-2022/05</td><td>Proposed Pap Kodero Box Culvert Impr Works in West Uyoma Ward and Const Aluor Box Culvert in South Gem Ward</td></tr>
<tr><td>9</td><td>CGS/PWI/OT/2021-2022/09</td><td>Proposed Routine Maintenance of Roads Usonga Sub County Package 2</td></tr>
<tr><td>36</td><td>CGS/PWI/OT/2021-2022</td><td>Proposed Routine Maintenance of Road</td></tr>
</table>
</td><td></td><td></td></tr>
</table>

<table>
<tr><th>Reference No. on the external audit Report</th><th>Issue / Observations from Auditor</th><th>Management comments</th><th>Status: (Resolved / Not Resolved)</th><th>Timefram</th></tr>
<tr><td></td><td></td><td>
<table>
<tr><td></td><td>/039</td><td>Sub County Package 2</td></tr>
<tr><td>56</td><td>CGS/PWI/OT/2021-2022 /062</td><td>Proposed Rehabilitation of Rageng'ni - L road, Maintenance of Kalambo- Lela roa Maintenance of Migowa-Oloo- Kogado road in North Uyoma Ward</td></tr>
<tr><td>89</td><td>CGS/PWI/OT/2021-2022 /099</td><td>Proposed Maintenance of Ndere- Hono Maintenance of Kanungo- Nyakongo- C Oyenga- Mjr Suero Road, Maintenance Ogwato- Nyakongo Road, Maintenance Reuben- Kaot road, Maintenance of Alu Pundo-Mutembe road, Maintenance of N Ogolla- Sinaga Road and Opening, Gra murrumming of Apende- Ochucha road Alego Ward</td></tr>
<tr><td>97</td><td>CGS/PWI/OT/2021-2022 /108</td><td>Proposed Construction of Ajuka- kamal culvert and Gravelling and Box Culvert installation at kamasingo Bridge in Ukw and construction of uyore box culvert in Ugenya Ward</td></tr>
</table>
Annex: 15; Tender Advertisements (Newspaper, Website and Public Procurement Information Portal), Intention to award letters, Notification of Award letters and Contracts.
</td><td></td><td></td></tr>
<tr><td>8.1</td><td>Skewed Awards for Construction of Roads Contracts

The expenditure includes an amount of Kshs.1,067,726,665 on the construction of roads, out of which, Kshs.605,289,909 or 57% of the total amount on roads, was paid to only eleven (11) contractors, out of eight-six (86) road contractors registered and awarded contracts during the year under review. The eleven (11) contractors were awarded two hundred</td><td>We note your observations and wish to make the following comments: -

(i) During the financial year under review, all roads' contracts were awarded through open tender procurement method which is the preferred procurement method for procurement of goods, works and services(Sec. 91(1) of PPADA)
<table>
<tr><th>No.</th><th>Tender No.</th><th>No. of Individual Roads Projects</th><th>Contractor</th><th>Contract sum (Kshs.)</th></tr>
<tr><td>1</td><td>CGS/PWI/OT/2021 -2022/05</td><td>2</td><td>Nile Logistics Services Co. Ltd</td><td>15,798, 562.00</td></tr>
<tr><td>2</td><td>CGS/PWI/OT/2021 -2022/08</td><td>8</td><td>Rouzehen Investments Limited</td><td>20,107, 000.00</td></tr>
<tr><td>3</td><td>CGS/PWI/OT/2021 -2022/09</td><td>32</td><td>Mijesh Enterprises Ltd</td><td>72,390, 709.00</td></tr>
<tr><td>4</td><td>CGS/PWI/OT/2021 -2022/010</td><td>14</td><td>Samco Traders Ltd</td><td>66,048, 200.00</td></tr>
</table>
</td><td>Report before county Assembly</td><td></td></tr>
</table>

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timefram

and twenty-one (221) road works, an indication of a lack of fairness and open competition contrary to Section 58(2) of the Public Procurement and Asset Disposal Act, 2015.

In the circumstances, Managementwas in breach of the law

5	CGS/PWI/OT/2021-2022/016	8	Udonga General Merchants	26,587,924.00
6	CGS/PWI/OT/2021-2022/038	20	Abelard Enterprises Ltd	39,144,160.00
7	CGS/PWI/OT/2021-2022/039	21	Nile Logistics Services Co. Ltd	43,837,110.00
8	CGS/PWI/OT/2021-2022/040	3	Cadadra Enterprises Ltd	20,918,441.60
9	CGS/PWI/OT/2021-2022/044	1	Udonga General Merchants	1,984,760.00
10	CGS/PWI/OT/2021-2022/053	4	Theodoric Enterprises	15,577,621.44
11	CGS/PWI/OT/2021-2022/059	11	Kawaka Electrical Ltd	20,350,000.00
12	CGS/PWI/OT/2021-2022/061	2	Voacom Networks Ltd	9,883,503.92
13	CGS/PWI/OT/2021-2022/062	3	Theodoric Enterprises	17,653,042.40
14	CGS/PWI/OT/2021-2022/063	3	Cadadra Enterprises Ltd	7,430,842.84
15	CGS/PWI/OT/2021-2022/085	5	Voacom Networks Ltd	9,646,571.60
16	CGS/PWI/OT/2021-2022/099	7	Theodoric Enterprises Ltd	21,526,491.20
17	CGS/PWI/OT/2021-2022/102	12	Mijesh Enterprises Ltd	36,346,964.20
18	CGS/PWI/OT/2021-2022/104	3	Voacom Networks Ltd	14,659,268.00
19	CGS/PWI/OT/2021-2022/106	2	Kawaka Electrical Ltd	8,149,556.80
20	CGS/PWI/OT/2021-2022/107	10	Samco Traders Ltd	24,979,904.00
21	CGS/PWI/OT/2021-2022/108	3	Nile Logistics Services Co. Ltd	19,598,788.88
22	CGS/PWI/OT/2021-2022/109	9	Abelard Enterprises Ltd	27,580,310.00
23	CGS/PWI/OT/2021-2022/113	5	Udonga General Merchants	14,599,014.12

(ii)

(iii) *al 119 roads tenders*
Included in the final budget was a total of 420 individual road projects. Because of the number of projects, several projects were aggregated

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timefram
		and tendered as single packages in order to reduce the number of procurements and contracts considering the staff available to process the tenders and manage the contracts. Other benefits of aggregation include managing fewer contractors, economies of scale as aggregating builds volume and lastly maintaining standards. *(iv) The aggregated procurements lead to 'aggregated' contracts with several road projects. However, certificates are prepared for individual roads and these certificates are used to prepare payment vouchers. Paying for the roads individually also act as a budget control measure. The number of vouchers does therefore not translate to the number of contracts awarded.* *Below is a schedule of aggregated roads contracts processed in the year under review* *The eleven contractors were legally contracted through open tender procurement processes and were not preferred. The contracts awarded to the eleven, however had several individual roads which were paid individually resulting into multiple vouchers for the same contract.* *Annex: 16; Tender Advertisements (Newspaper, Website and Public Procurement Information Portal), Intention to award letters, Notification of Award letters and Contracts.*		
8.2	**Incomplete Road**	*The department prepared the bills of quantities*	Report	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timefram
	Works During the year under review, the County Executive spent Kshs.7,722,584 was paid towards drainage works, grading and gravelling and dozing works of twelve (12) kilometres of Kwaweya Yenga Nyalula Udura Kolum road. However, physical verification of the projects on 27 July, 2022 revealed that three (3) kilometres stretch of the road was not gravelled nor graded as provided in the bill of quantities. In the circumstances, value for money in respect to expenditure of Kshs.7,722,584 towards road works of Kwaweya Yenga Nyalula Udura Kolum roadcould not be confirmed	*for the road covering only 9km thus the contractor executed the works as provided for in the bill of quantities and instructions and did not exceed the instructed quantities. The works done were measured and completion certificate raised and payment done. The contract between the county and the contractor in respect to the road was therefore executed, completed and closed.* *The road length was noted to be 12km against the 9km executed by the contractor. The department took cognizant of this and is planning to include the extra 3kms in the subsequent budget.* ***Annex; 17-Bills of quantities and instructions minutes***	before county Assembly	
8.3	**Damaged Boro-Katondi Road** A contractor was engaged to carryout repairs and maintenance of Boro-Katondi Road, Ogunga	*We note your observation and wish to state that the culvert got damaged as a result of a heavy truck losing control on the adjacent road causing the said damage. The culvert has since been repaired and the road is motorable and in good use* ***Annex 18: Caption photos of repaired Culvert***	Report before county Assembly	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timefran
	Road and Segere-Ouru Road at a contract sum of Ksh.14,659,268 and paid Kshs.5,218,260 for the repairs and maintenance of Boro-Katondi road. However, physical verification carried out on 10 November, 2022 revealed a damaged line of the culvert on the section of the road. In the circumstances, value for money on the expenditure of Kshs.5,218,260 for the repairs and maintenance of Boro-Katondi road could not be confirmed			
8.4	**Incomplete Construction of Siaya Bus Park** The contract for the construction of Siaya Bus Park was awarded in March, 2020at a cost of Kshs.23,014,867 with expected completion date of 22 February, 2021 but a second request for extension up to 22 February, 2022 was made. However, there was no evidence that the	*We note your findings and wish to state that the contractor delayed in the execution of this contract and justified his delays on the bad weather and inconsistent delivery of construction materials (cement and precast cabros) by his supplier. However the extension was granted based on the justifications here attached. We also wish to state that the contractor abandoned the site after the extension and as a result, the department initiated the process of termination as per the attached letter* *Annex; 19; - Letter of extension, default notice and letter appointing termination committee*	Report before county Assembly	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timefram
	extension was given after recommendation by the evaluation committee as required by Section 139(2)(a). There was also no evidence of justification by the technical department in writing backed by supporting evidence and submitted to the head of the procurement function for processing as required by Section151(2) (e) of the Public Procurement and Assets Disposal Act, 2015. In addition, at the time of this audit, the contractor had been paid Kshs.12,582,218,the project was estimated to be at a 60% level of completion but the project duration had lapsed by over sixteen (16) months. In the circumstances, value for money on the expenditure of Kshs.12,582,218 for the construction of Siaya Bus Park could not be confirmed.			

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timefran
8.5	**Incomplete Tarmacking of Opoda-Bondo Township Road** The contract for tarmacking of the Opoda-Bondo township road was awarded in July, 2020 at a cost of Kshs.52,805,116 with a completion date of 23November, 2021. It was noted that as at 30 June, 2022, Kshs.17,692,949 had been paid translating to 33.5% of expected road works. At the time of this audit, the executed works were estimated at only 20% and the contractor was not on site. In the circumstances, value for money on the expenditure of Kshs.17,692,949spent on the tarmacking of Opoda-Bondo township road could not be confirmed	*We note your findings and wish to state that works have since been completed, handed over and is in use* ***(Annex; 20; Caption photo, handing over minutes)***	Report before county Assembly	
9	**Delayed Completion of Early Childhood Development(ECD) Classrooms**	***i. <u>Mahero ECD Block</u>*** *We wish to state as follows*	Report before county Assembly	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timefram
	The statement of receipts and payments reflects acquisition of assets amounting to Kshs.2,034,618,876 as disclosed in Note 8 to the financial statements. The amount includes construction and civil works of Kshs.567,191,516 out of which Kshs.9,701,685 was paid towards the construction of five (5) ECD classrooms in Mahero Primary School, Kirindo Primary School, Ninga Primary, Nyadheho Primary and Nyabondo Primary with a total contract sum of Kshs.19,124,181. However, physical verification revealed pending works of installation of steel windows and steel doors, floor screeding and tiling, plastering and electrical works and the contractors were not on site in all five (5) projects. In the circumstances, value for money on the	*The payment of Kes. 1,266,372.00 is in respect of works done up to window level; without roofing works. (Attached find the Interim payment certificate and inspection certificate). After the payment, the contractor continued with the work up to roofing level and fabrication for steel casement windows done outside site.* *In the FY 2022/23, the project was allocated only Kes. 500,00.00 instead of the required Kes. 2,621,681.20 (find attached budget extract).* *Works done after the first payment were valued at Kes. 1,303,960.06 which is above the available budget (see attached 2nd Interim certificate)* *We also wish to state that the contractor applied for extension of contract which was approved by the accounting officer education department* *Annex 21: Approval letter for extension from the department* **ii. Kirindo Primary School ECD** *We wish to state as follows;* *i. <u>Kirindo ECD Block</u>* *The payment of Kshs. 1,266,372.00 is in respect of works done up to window level; without roofing works. (Attached find the Interim payment certificate and inspection certificate). After the payment, the contractor continued with*		

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timefram
	expenditure of Kshs.9,701,685 for the construction Early Childhood Development classrooms could not be confirmed.	*the work up to roofing level and fabrication for steel casement windows done outside site.* *In the FY 2022/23, the project was allocated only Kshs. 1,688,053.00 instead of the required Kshs. 2,621,681.20* *Works done after the first payment were valued at Kshs. 1,303,960.06* *We also wish to state that the contractor applied for extension of contract which was approved by the accounting officer education department* *Annex 22; Annex: Approval letter for extension from the department, 2nd Interim Payment certificate, Budget Extract* **iii. Ninga Primary ECD** ***Management Response*** *We wish to state as follows;* *The payment of Kshs. 2,629,478 is in respect of works that are already done by the contractor upto plastering stage. The pending works includes, floor tiling, painting works, installation of window panes and electrical works which have not been certified and paid* *The ECD project/works sited above has not been fully paid since it has not been completed by the contractor.* *The contractor has since requested for the extension period.* ***(Annex; 23- Request for Extension and Certificate of works done)***		

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timefram
		iv. Nyadheho Primary ECD **Management Response** *We wish to state as follows:* *The payment of Kshs. 1,600,000 is in respect of works that are already done by the contractor upto plastering stage. The pending works includes, floor tiling, painting works, installation of window panes and electrical works which have not been certified and paid* *The ECD project/works sited above has not been fully paid since it has not been completed by the contractor.* *The contractor has since requested for the extension period.* ***(Annex; 24- Request for Extension and Certificate of works done)*** **v. Nyabondo Primary ECD** *We wish to state as follows:* *The payment of Kshs. 2,939,463 is in respect of works that are already done by the contractor upto plastering stage. The pending works includes; internal and external plastering floor tiling, painting works, installation of window panes and electrical works which have not been certified and paid* *The ECD project/works sited above has not been fully paid since it has not been completed by the contractor.* *The contractor has since requested for the extension period* ***Annex; 25- Request for Extension and Certificate of works done***		
10	**Delayed Completion**		Report	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timefram
	of Boreholes The statement of receipts and payments reflectsacquisition of assets amounting to Kshs.2,034,618,876 as disclosed in Note 8 to the financial statements. The amount includes construction and civil works of Kshs.567,191,516 out of which Kshs.9,640,750 was paid towards drilling and equipping of nine (9) boreholes in Ugunja, Alego and Rarienda sub-counties and whose contract sum was Kshs.29,040,488. However, physical verification in sampled boreholes at Alara Primary School, Pala Kobong Primary School and Kolo Primary School revealed that they were not equipped, the contractors were not on site and there was no evidence of contract extension. In the circumstances, value for money on the	**i. Ugunja and Alego Sub Counties; Alara Primary School** ***Management Response*** *The department contracted M/S Udonga General Merchants on 14th January, 2022 at Ksh. 15,518,850 for Drilling and Equipping of 5No. boreholes in Ugunja and Alego – Usonga sub – Counties namely: - (See annex 1). An interim payment certificate was raised by 30/05/2022 of Ksh. 4,961,950 and the County paid for the works completed, measured and certified. It is also true that the projects allocations were reduced in the 2021 -22 Fy Supplementary budget. (See annex The contractor requested for the time extension and assurance from the department that the projects would be allocated more funds in the 2022/23 Fy budget (Copy attached – annex 3) to enable their completion. The request for extension was approved (annex 4).The department has therefore made provision for completion of the projects by allocating them funds in the 2022/23 Fy budget (see annex 5) as per the revised work schedule (annex 6).Finally, we wish to report that the contractor has reported back to the sites and the works are progressing well.* ***Annex 26; Budget extract, Request for extension and work schedule,*** **ii. Rarieda Sub County; Pala Kobong Primary School and Kolo Primary** **Management Response** *We note your observation and wish to state as follows:* *The department contracted M/S Banvic Africa Limited on 17th January, 2022 at Ksh.*	before county Assembly	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timefram
	expenditure of Kshs.9,640,750 for drilling and equipping of nine (9) boreholes could not be confirmed.	*13,521,638 for Drilling and Equipping 4No. boreholes in Rarieda sub – County namely (See annex 7).An interim payment certificate of Ksh. 4,657,250 was raised and the County paid for the actual works done and measured. It is also true that the projects allocation were reduced in the supplementary budget of 2021 -22 Fy (Copy attached – annex 8).The contractor requested for the time extension and assurance from the department that the projects would be allocated more funds in the 2022/23 Fy budget (See annex 9). The request for extension was approved (see annex 10).The department has therefore made provision for completion of the projects by allocating them funds in the 2022/23 Fy budget (See annex 11) as per the revised work schedule (see annex 12).Finally, we wish to report that the contractor has reported back to the sites and the works are progressing well.* ***Annex 27: Requested for the time for extension and Budget Extract for both merchant and work schedule.***		
11	**Non-Operational Power House** The contract for the supply and installation of machines, wiring repairs and construction of a powerhouse at Madiany Ginnery in West Uyoma ward was awarded at a contract sum of Kshs.10,237,191. However, the tender opening minutes were not provided for audit	**We note your observation and wish to state as follows;** - ***Unexplained variance-it is true there was a variance of Kshs. 68,779.40 which came about as a result of erroneously adding the V.A.T. for the Generator House which should have been assumed to be inclusive. Further, the county is yet to release the Kshs 98,212.14 retention amount that will be recovered.*** - ***Sub-standard work – Upon verification, it was observed that the workmanship was generally satisfactory. What was construed to be a floor slab crack is***	Report before county Assembly	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timefram
	and there was no evidence that bidders were invited to the tender opening. A visit to the ginnery on 15 November, 2022 revealed a lack of power since the distribution board and the led flood lights blew off soon after being repaired, the powerhouse foundation slab had cracks and the project was not operational. In the circumstances, the public may not get value for money on the expenditure of Kshs.10,237,191 for the supply and installation of machines, wiring repairs and construction of powerhouse at Madiany Ginnery.	*essentially a joint between the building and the ramp which was not in the original contract but the contractor was instructed to provide. The contractor had been instructed to make good the defects noted before the retention amount can be released. Attached please find site instructions stating the same 2)* - *Expenditure wrongly charged-It is true the expenditure was recorded wrongly under the purchase of certified seeds. However, we wish to state that the item code captured in the budget was purchase of certified seed since the composition of the amount included various items. Attached find the budget extract for your perusal and verification.* - *No opening tender minutes-it is true the opening minutes were not attached at the time of the audit this is now attached for your verification. Further, we wish to state that it isn't true that the county did not invite the bidders, as the advert stated clearly that the tenders will be opened immediately in the presence of renderers' representative who chose to attend. This statement generally invites the bidders to attend. (Attached find the tender notice in the daily nation newspaper dated 19th November 2021 for your verification.).* - *Payment in full-It is true the contractor has been paid in full however we wish to state that the contractor is yet to*		

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timefram
		release the moiety of retention as this a guarantee that the contractor will make good before the above is released. *Annex 28: Site Instruction, Budget extract FY 2021-2022, Opening tender minutes & tender advert*		
12	**Failure to Utilize Kagwa Health Centre Laboratory** The construction works of Kagwa Dispensary laboratory were certified to be completed as per bills of quantities at Kshs.4,326,869 and a technical inspection report was issued on21 June, 2021.However, site verification in July, 2022 revealed that the laboratory had not been put into use without explanations. In the circumstances, value for money on the expenditure of Kshs.4,326,869spent on the construction of Kagwa Dispensary laboratory could not be confirmed.	*We note your findings and wish to state that the construction of the laboratory was completed in the Financial 2021/2022 and the County, through department of Health and Sanitation, has proposed to equip it in the Financial Year 2022/2023 for optimal operationalization of the unit.* *The procurement process for the equipment is currently ongoing.* *Annex 29: Extract of Siaya County Programme Based Supplementary Budget 2022/2023, December 2022 page221*	Report before county Assembly	
13	**Delayed Supply and Installation of a Transformer**	*We note your findings and wish to state that Kenya Power had since delivered and installed*	Report before	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timefram
	The statement of receipts and payments reflects the acquisition of assets amounting to Kshs.2,034,618,876 which includes an amount of Kshs.38,070,893 on the refurbishment of buildings as disclosed in Note 8 to the financial statements. The expenditure includes includes an amount ofKshs.2,324,054 in respect of the supply and installation of a transformer at the Ambira Sub-County Hospital which had not been installed by July, 2022. This has hinderedthe commissioning and use of an x-ray machine that was delivered to the facility on 19 December, 2019 In the circumstances, value for money on the expenditure of Kshs.2,324,054 for the supply and installation of a transformer at Ambira Sub-County Hospitalcould not be confirmed.	*the 3-phase transformer to serve the facility. The machine has since been put to use (See Annex 2 of the picture of the installed transformer)* ***Annex;30 Caption photo***	county Assembly	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timefram
14	**Irregular Commitments-Pending bills** Other Important Disclosures reflect pending accounts payable of Kshs.818,803,232 as disclosed in Annex II to the financial statements. However, the balance of the pending bills includes Kshs.77,122,956 arising from commitments made after 31 May, 2022. This was contrary to Regulation 51(1) of the Public Finance Management (County Governments) Regulations, 2015, which states that all commitments for supply of goods and services shall be done not later than 31 May each year except with express approval of the accounting officer. In the circumstances, Management was in breach of the law.	*We note your findings and wish to state that the commitments made after 31st May 2022 had express authority of the Accounting Officers. It is from the forgoing that the same were included as pending bills in our Financial Statements. We submit therefore that there was no violation of the law and that our pending bills were not overstated*	Report before county Assembly	
15	**Failure to Use E-procurement**	*Public Procurement and Assets Disposal Act regulations, 2020 Section 49(2) of the Public*	Report	

<table>
<tr><th>Reference No. on the external audit Report</th><th>Issue / Observations from Auditor</th><th>Management comments</th><th>Status: (Resolved / Not Resolved)</th><th>Timefram</th></tr>
<tr><td></td><td>During the year under review, the County Executive spent Kshs.6,276,158for various goods and services without using the e-procurement system. This was contrary to Regulation 49(2) of the Public Procurement and Asset Disposal Regulations, 2020 which states that the conduct of e-procurement procedures for the supply of goods, works and services shall be carried out by a procuring entity using an e-procurement system which is integrated to the State Portal.

In the circumstances, Management was in breach of the law</td><td>Procurement and Assets Disposal Act regulations 2020 states that the conduct of e-procurement procedures for the supply of goods, works and services shall be carried out by a procuring entity using an e-procurement system which is integrated to the State Portal. Review of the supporting documents in respect of the expenditure of Kshs.6,276,158 incurred therein disclosed that the procurement process was carried out without using the e-procurement system as listed below:
<table>
<tr><th>PV no</th><th>Supplier</th><th>Date</th><th>Tender No</th><th>Amount</th></tr>
<tr><td>57740</td><td>Kingsparrow East Africa Limited</td><td>8-Oct-21</td><td>CGS/SCM/EID/Q/2020-2021/17</td><td>640,000.00</td></tr>
<tr><td>59067</td><td>Joteko Limited</td><td>17-Nov-21</td><td>CGS/SCM/EID/Q/2020-2021/37</td><td>715,900.00</td></tr>
<tr><td>58932</td><td>BiretoLogistics Limited</td><td>15-Nov-21</td><td>CGS/SCM/EID/Q/2020-2021/41</td><td>275,000.00</td></tr>
<tr><td>59214</td><td>Rospol Investment Limited</td><td>23-Nov-21</td><td>CGS/SCM/EID/2020-2021/16</td><td>1,039,075.00</td></tr>
<tr><td>60644</td><td>Stevekim General Supplies Limited</td><td>31-Jan-22</td><td>CGS/GOVS & ADM/2021-2022/001</td><td>2,964,133.00</td></tr>
<tr><td>60044</td><td>KABABA RESORT LIMITED</td><td>18-Jan-22</td><td>CGS/GOVS & ADM/2021-2022/003</td><td>457,250.00</td></tr>
<tr><td>58219</td><td>BONDO PRIDE HOTEL</td><td>22-Oct-21</td><td>CGS/GOVERNANCE/2020-2021/01</td><td>184,800.00</td></tr>
<tr><td></td><td></td><td></td><td></td><td>6,276,158.00</td></tr>
</table></td><td>before county Assembly</td><td></td></tr>
<tr><td>1</td><td>Failure to Map Businesses

During the year under review, all businesses within the County</td><td>The procurements were not undertaken through IFMIS E-procurement system as there were challenges with the respective Departmental procurement plans and we unable to pull item codes from the system as they were not mapped</td><td>Report before county Assembly</td><td></td></tr>
</table>

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timefram
	jurisdiction had not been mapped and included in a comprehensive register for monitoring and issuance of single business permits. In addition, the register maintained was only being used or updated when the businessmen presented themselves for renewal or application of the licenses. In the circumstances, the effectiveness of internal controls for monitoring and renewal/issuance of single business permits could not be confirmed	*to the respective Departments. We wrote to national Treasury on the same but proceeded with the procurements outside the system as there were no timelines on which the same would be addressed and services would suffer.* *We however wish to retaliate that unless we experience challenges, we always use IFMIS to process procurements*		
2.	**Failure to Automate Own Source Revenue Collection** The statement of receipts and payments reflects the county's own generated revenues of Kshs.446,379,627 as disclosed in Note 3 to the financial statements. However, Management has not mapped and automated any of its revenue-generating	*We agree with your finding and we wish to clarify that we started the process of automation but it was stopped by circular from CRA advising that they will acquire or advice the counties on the system to be adopted by all the 47 counties for uniformity purposes. Find attached letter from CRA* ***Annex: 31 Letter from the, CARA***	Report before county Assembly	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timefran
	streams and was dependent on manual collections which are prone to errors and inconsistencies andis time-consuming. In the circumstances, the effectiveness of internal controls on county own generated revenues budgeting, monitoring of revenue collection and banking could not be confirmed			
3	**Lack of Policy on Recruitment of Casuals** Review of the human resource policy documents revealed that the County Executive does not have an approved policy manual on the recruitment of casuals. Further, human resources records revealed that the County has five thousand six hundred and seventy-nine (5,679)casual workers which translate to three (3) casuals for every permanent and contracted employee. In addition, the wages	*We agree with audit findings that the County Government of Siaya has no approved policy manual on recruitment of casuals; however the County Public service Board is currently developing guidelines to address the above issues.* *Annex 32; Sample copy of three (3) year contract attached*	Report before county Assembly	

<table>
<tr><th>Reference No. on the external audit Report</th><th>Issue / Observations from Auditor</th><th>Management comments</th><th>Status: (Resolved / Not Resolved)</th><th>Timefran</th></tr>
<tr><td></td><td>of the casuals were not categorised or defined, which was left at the discretion of the persons hiring the casuals.

In the circumstances, the effectiveness of internal controls for engaging casual workers could not be confirmed</td><td></td><td></td><td></td></tr>
<tr><td>4</td><td>Delayed Hearing and Determination of Disciplinary Cases

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

In the circumstances, the effectiveness of internal controls for hearing and determination of disciplinary cases could not be confirmed</td><td>We note your observations and wish to state that the status of the affected officers are indicated as follows;
<table>
<tr><th>No</th><th>Officer details</th><th>Nature of Allegation</th><th>Status of Case</th></tr>
<tr><td>1.</td><td>George Odhiambo Otieno
PF.NO. 200900001497
Designation
Clerical Officer
JG. E

Department
Finance and Economic Planning</td><td>Under banking county revenue Interdicted on 18.6.2018</td><td>✓ The interdiction lifted and the officer reinstated.</td></tr>
<tr><td>2.</td><td>Erick Onyango Otieno
PF.NO. 200200000202
Designation
Revenue Clerk
JG. G
Department
Finance and Economic Planning</td><td>Under banking county revenue</td><td>The interdiction lifted and the officer reinstated</td></tr>
<tr><td>3.</td><td>Harold Omondi Otieno
PF.NO. 20150037617
Designation
Clerical Officer
JG. G
Department</td><td>Charged in court for Fraud while serving in the payroll section (County Government of</td><td>✓ Case active in court</td></tr>
</table></td><td>Report before county Assembly</td><td></td></tr>
</table>

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments				Status: (Resolved / Not Resolved)	Timefran
			Governance and Administration	Siaya)			
		4.	Victor Oburu PF NO 20140041327 Designation Payroll Manager (Ag.) Department Governance and Administration	Reinstatement of an Officer back to payroll after her salary had been lawfully stopped	✓ Case forwarded to CPSB for necessary action following CHRMAC recommendation for dismissal ✓ The board reminded of CHRMAC recommendations		
		5.	Perez Ogonyo PF NO 19901444454 Designation Deputy Director HRM JG Q Department Governance and Administration	Re-instating several Officers Back to payroll on various dates after their salaries had been lawfully stopped Making irregular payments to several staff	✓ Suspension lifted and reinstated		
		6.	Florence Akama PF NO 20130029793 Designation Clerical Officer JG G Department Governance and Administration	Making unauthorized payment in respect to a staff via payroll Effected unauthorized promotion in the payroll	✓ Case forwarded to CPSB for necessary action following CHRMAC recommendation for dismissal ✓ The board reminded of CHRMAC recommendations ✓		

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments				Status: *(Resolved / Not Resolved)*	Timefram
		7.	*Ferdinand Otieno Opondo PF NO. 20170137836* *Designation Enforcement Officer JG H* *Department Governance and Administration*	*Collecting money from unsuspecting members of the public contrary to section 11(1) of public Officers ethics act, 2003* *Being in possession of self-made stamp for Director Public works and Director Planning used in approving building plans.*	✓ *The contract ended when the officer wa still under interdiction*		
		8.	*Newton Olwande Ango PF NO. 20160038835* *Designation Enforcement Officer JG E* *Department. Governance and Administration*	*Arrested and charged before Siaya principal Magistrate court for offence of stealing*	✓ *Officer has an active criminal case in court of law for offence of stealing*		
		9.	*David Okoth Kizito PF NO. 20160038924* *Designation Enforcement Officer JG E* *Department Governance and Administration*	*Arrested and charged before Siaya principal Magistrate court for offence of stealing.*	✓ *Officer has an active criminal case in court of law for offence of stealing*		
		10.	*Derrick Cliff Otieno PF NO. 20160039001* *Designation Enforcement Officer JG E* *Department Governance and Administration*	*Arrested and charged before Siaya principal Magistrate court for offence of stealing* *Period 1 Year 7 Months*	✓ *Officer has an active criminal case in court of law for offence of stealing*		

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments				Status: (Resolved / Not Resolved)	Timefram
		11.	Bernard Ogeya Mugele PF NO 20150047911 Designation Plant Operator JG H Department Governance and Administration	Diverted a County Excavator GKA 624M and putting it into unauthorized use contrary to section J 15 of Human Resource Policy and Procedure Manual, 2016 Failure to disclose Conflict of interest by accepting undisclosed work contract work for Construction of a road in North Uyoma ward	✓ The interdict on lifted and the officer reinstated		
		12.	Samuel Omondi Otieno PF NO 20130035399 Designation Principal Fiscal Analyst JG Q Department Finance and Economic planning	Absent without reasonable cause Travelled outside the country without authorization Failure to undertake lawful Human Resource Audit task allocated to him.	✓ Case was forwarded to County Public Service Board with recommendation for summary dismissal. ✓ The board reminded of CHRMAC recommendations.		
		13.	Jonathan Abuar PF NO 2011362366 Designation: Community Health Assistant II JG G Department Health	Failure to turn up during payment of salaries by cheque in November, 2019 to get rid of ghost workers	✓ Salary stoppage lifted and CHRMAC awaits departmental report to enable them recommend for the release of the withheld salary arrears		
		14.	Richard Odhor Juma PF.NO. 19881102404 Designation Senior support staff JG E Department Health	Failure to turn up during payment of salaries by cheque in November, 2019 to get rid of ghost workers	✓ Salary stoppage lifted and CHRMAC awaits departmental report to enable them recommend		

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments				Status: *(Resolved / Not Resolved)*	Timefram
					nd for th release o the withheld salary arrears		
		15.	*Millicent Achieng' Siambe PF. NO. 2010150297 Designation Registered Nurse I JG K Department Health*	*Misappropriation of funds at KadengeRatuoro Health Centre contrary to section J 8 of PSC HRPPM, 2016*	✓ *the case has been scheduled for the 68th CHRMAC meeting for finalization*		
		16.	*ChrispineNyagigoMeso PF. NO. 20160000902 Designation Pharmaceutical Technologist 3 JG. H Department Health*	*Stealing hospital drugs at Bondo Sub County Hospital.*	*The interdiction lifted and the officer reinstated.*		
		17.	*Benard Alaro PF. NO. 20080003354*	*Conspiracy to defraud the County Government of Siaya Ksh. xxxxx as payment to Three (3) companies on pretence that they had offered services to the County Government.*	*Interdiction lifted awaiting reinstatement.*		
		18.	*Victor Gero PF. NO. 2007000176S*	*Conspiracy to defraud the County Government of Siaya Ksh. xxxxxx as payment to Three (3) companies on pretence that they had offered services to the County Government Failure to disclose that they had other pending case in which they had been convicted*	✓ *Interdiction lifted awaiting reinstatement*		

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments				Status: *(Resolved / Not Resolved)*	Timefram
		19.	*Lucy Odero* *PF NO 200900002485*	*Conspiracy to defraud the County Government of Siaya Ksh Xxxxx payment to Three (3) companies on pretence that they had offered services to the County Government Failure to disclose that they had other pending case in which they had been convicted Period 91 months*	✓ *Officer's file forwarded to the Public Service Board for review and advisory*		
		20.	*Peter Otieno Onyango* *Pf No 20170137765* *Designation Assistant Office Administrator* *Department: Governance*	*Failure to attend H.E Governor meeting at AIC on 6 7 2019 without reasonable cause*	✓ *Interdiction lifted on 21 03 2022 awaiting remstatement*		
		21.	*Robert Atonya* *Pf No 20130034767* *Designation Chief HRO* *Department: Governance*	*Illegally remstated an Officer back to payroll after her salary had been lawfully stopped*	✓ *Interdiction lifted and the officers remstated*		
		22.	*George Olengo* *Designation Clerical officer* *Department Finance* *Pf No 20150047297*	*Failure to bank County revenue* *Interdicted on 12 03 2020*	✓ *Interdiction lifted and the officers remstated*		
		23.	*Josephine AkinyiObiero* *PF NO 20160001383* *Designation Registered Nurse* *Department: Health*	*Abscondment of duty* *Salary stopped on 13 7 2022*	✓ *The department recommended to the 58th CHRMAC that the officer be summarily dismissed*		

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timefram
		24. *Antony Hillary Ojuka* *PF. No. 20130029891* *Designation* *Clerical Officer* *Department* *Tourism* *Alleged to have stolen Office desktop computer, Intoxication thereby causing disturbance and use of abusive language at workplace.* *Interdicted on 15/06/2022* ✓ *interdiction lifted and the officer recommended for rehabilitation by CHRMAC* 25. *Jackline Akinyi Obote* *Pf. No. 20160122305* *Designation* *Registered* *Department* *Health* *Abscondment of duty* *Salary stopped on 22/04/2022* *The department recommended to the CHRMAC that the officer be summarily dismissed.* ***Annex 33; Copies of letters lifting interdiction***		
5	**Weaknesses in Inventory Management** The statement of receipts and payments reflects use of goods and services of Kshs.1,866,113,402. As disclosed in Note 5 to the financial statements, the expenditure includes Kshs.444,992,929 in respect of specialized materials and services out of which, Kshs.26,290,000 was for the supply and delivery of non-pharmaceutical items charged to	*We take note of your observations and confirm that the County Government of Siaya entered into agreement with Mums Pharmaceuticals for the supply of pharmaceuticals.* *However, we would like to respond as follows to the issues raised:* *i) Invitation of bidders to tender opening* • *We wish to confirm that the tender was processed through Open Tender Procurement Method. The tender advertised in the County Website and Public Procurement Information Portal (PPIP) as required by Section 96(2 and 3) of Public Procurement and Asset Disposal Act 2015.* • *In the advertisement notice it was clearly indicated that "Tenders will be opened immediately thereafter in the presence of the renderers*	Report before county Assembly	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timefram
	emergency funds sub-vote. However, bidders were not invited to witness the tender opening process and the signed contract agreement was not provided for audit. In addition, stores records of details of the items received and issues from the store were not provided for audit verification. In the circumstances, the effectiveness of internal controls on inventory could not be confirmed.	*representatives who choose to attend". The same was included in the Invitation to Tender that is part of the tender document.* *We therefore invited bidders to attend and witness the tender opening process.* *ii) Contract agreement* *We wish to confirm that there was a valid contract between the County Government of Siaya and Mum Pharmaceuticals for the supply of non-pharmaceuticals and is hereby attached for your verification.* *iii) Stores record* • *We wish to confirm that the procured items were duly received in our stores and thereafter issued to intended beneficiaries as required by Section 168 of the Public Procurement and Asset Disposal Act 2015 and Regulations 2020;* ✓ *The items were taken on charge by use of S13 No.140679 and 1440680 i.e., Counter Requisition and Receipt Vouchers and then controlled by use S3 i.e., Bin Cards. BinCards)showing how the items wereissued(No.s03269,03260, 03261,03268,03263,03267,03 264,03266,03265,03270,0327 1,03274,03272,03273,03279,0 3262,03277,03276,03275,032 78* *Annex 34: contract agreement, copies of S13.*		

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timefran
		Bin Cards, Counter Requisition and Issue Vouchers and copies of advertisement notice		
	Failure to Insure Assets As disclosed in Note 5 to the financial statements, the statement of receipts and payments reflects the use of goods and services expenditure which includes insurance costs at Kshs.153,102,936 out of which an amount of Kshs.144,867,779, relates to National Hospital Insurance Fund (NHIF) for staff medical cover and Kshs.8,235,157 for insurance cover on motor vehicles. However, there was no evidence insuring other non-current assets. In the circumstances, the effectiveness of internal controls on insurance of non-current assets could not be confirmed.	*We note your observations and wish to clarify that the NHIF was a comprehensive medical cover for county employees hence the classification as insurance cost and not payroll cost. We also wish to clarify that during the year under review; the county did not insure any of its non-current assets. In future the county will ensure that its non-current assets are insured.*	Report before county Assembly	
7	**Lack of a Risk Management Policy**	*It is true that at the time of audit verification, the County had developed a draft risk management policy. However, we wish to confirm that the*	Report before	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timefram
	During the year under review, the County Executive did not have an approved Risk Management Policy and therefore, had no approved processes and guidelines on how to mitigate operational, legal and financial risks as stipulated under Regulation 158 of the Public Finance Management (County Governments) Regulations, 2015. There was also no evidence that a formal risk assessment was conducted during the year under review. Further, the County Executive did not have an approved IT Security Policy, documented and tested emergency procedures and IT continuity and disaster recovery plans kept off-site, and backups stored in a secure off-site location. In the circumstances, Management's ability to identify threats or risks and definition of strategy to eliminate or minimize the impact of	*County Government has since approved the risk management policy*	county Assembly	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timefram
	the risks could be confirmed.			

.....

County Executive Committee Member – Finance and Economic Planning

Date

17. **Annexes**

Annex 1 – Analysis Of Transfers From the CRF

Period (2022/23)	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	715,628,273.00	1,692,210,746.00	763,303,846.00	2,907,514,844.00	6,078,657,709.00
Level 5 Hospitals					-
DANIDA - Universal Healthcare in Devolved Units Programme	6,416,438.00	6,588,000.00		7, 274,250.00	20,278,688.00
World Bank – THUSCP	75,727,981.00				75,727,981.00
National Agricultural & Rural Inclusive Growth Project (NARIGP)					-
Kenya Urban Support Programme				2,339,915.00	2,339,915.00
Youth Polytechnic support grant		22,000,000.00			22,000,000.00
Abolishment of user fees in health centres and dispensaries					-
Kenya Urban Support Programme					-
Agriculture Sector Development Support Project (ASDSP)		9,750,247.00	9,337,829.00		19,088,076.00
FLloCap				11,000,000.00	11,000,000.00
Kenya Climate Smart Agriculture Project (KCSAP)	78,564,430.00	5,000,000.00	75,368,050.00		158,932,480.00
Water and Sanitation Development Project					-
TOTAL	**876,337,122**	**1,735,548,993**	**848,009,725**	**2,928,129,009**	**6,388,024,849.00**

Annex 2 – Analysis Of Pending Accounts Payable

	PAYEE	Date Contracted	Original Amount	Balance At Beginning Of The Year	Additional During The Year	Paid During The Year	Balance
	CONSTRUCTION OF BUILDING						
1	Agago Enterprises		269,788.88	269,788.88			269,788.88
2	Geodavine Company		343,575.25	343,575.25			343,575.25
3	Nile Logisctic		2,004,909.20	2,004,909.20		2,004,909.20	-
4	Nile Logisctic		792,491.12	792,491.12		792,491.12	-
5	Nile Logisctic		2,218,541.00	2,218,541.00		2,218,541.00	-
6	Shiffa Enterprises		6,069,661.26	6,069,661.26			6,069,661.26
7	Terma Enterprises		642,186.00	642,186.00			642,186.00
8	Uchwagi Enterprises		1,366,074.00	1,366,074.00		800,000.00	566,074.00
9	Abelard Enterprise Limited		5,600,224.80	5,600,224.80		5,600,224.80	-
10	Abelard Enterprises Ltd		998,151.00	998,151.00			998,151.00
11	Abgo Construction Ltd	06/04/2020	118,477.00	118,477.00		118,477.00	-
12	Antco Investments Ltd	27/02/2020	636,956.80	636,956.80		636,956.80	-
13	Antco Investments Ltd	12/07/2020	255,371.60	255,371.60		255,371.60	-
14	Aridom Enterprises Ltd		304,894.00	304,894.00		304,894.00	-
15	Aridom Enterprises Ltd		2,660,065.60	2,660,065.60		2,660,065.60	-
16	Artline Contractors	29/05/2020	262,750.00	262,750.00		262,750.00	-
17	Awelo Investment Ltd		54,325.60	54,325.60			54,325.60
18	Banvic Africa Ltd		948,480.00	948,480.00		800,000.00	148,480.00
19	Banvic Africa Ltd		2,399,309.20	2,399,309.20		891,677.00	1,507,632.20
20	Banvic Africa Ltd		1,303,960.06	1,303,960.06			1,303,960.06
21	Banvic Africa Ltd		228,000.00	228,000.00		228,000.00	-
22	Baylon Young	11/04/2020	363,528.00	363,528.00		120,000.00	243,528.00
23	Belkstar LTD		692,694.00	692,694.00		540,740.00	151,954.00
24	Beneli Eng. Services		1,290,956.00	1,290,956.00		726,000.00	564,956.00

25	Beneli Eng. Services		3,375,020.00	3,375,020.00			3,375,020.00
26	Beneli Engineering Services		1,300,020.00	1,300,020.00			1,300,020.00
27	Beneli Engineering Services		1,880,708.00	1,880,708.00		1,875,562.58	5,145.42
28	Bestmaj Company Limited		557,600.00	557,600.00		300,000.00	257,600.00
29	Chagra Enterprises Limited		293,228.40	293,228.40			293,228.40
30	Chalo Enterprises Ltd		155,307.18	155,307.18		28,223.06	127,084.12
31	Cloudnine Cleaning Services	06/04/2020	124,928.00	124,928.00			124,928.00
32	Coolbase Enterprise Ltd		527,733.95	527,733.95		527,733.95	-
33	Edukello Enterprisess		690,432.00	690,432.00			690,432.00
34	Edukello Enterprisess		56,494.51	56,494.51		56,492.50	2.01
35	Elghiborh Solutions		1,760,570.00	1,760,570.00			1,760,570.00
36	Elgibourh Solutions		2,804,010.60	2,804,010.60		1,300,000.00	1,504,010.60
37	Felmark Contractors Ltd	25/04/2019	412,960.00	412,960.00			412,960.00
38	Framoc Agencies	10/03/2016	269,527.80	269,527.80			269,527.80
39	Fremerc Builders Limited		583,436.00	583,436.00			583,436.00
40	Future Africa		772,586.00	772,586.00		480,000.00	292,586.00
41	Geoweb Investments Ltd	14/06/2019	14,613.70	14,613.70			14,613.70
42	Gucci Dizani Services Ltd		456,579.48	456,579.48		214,500.19	242,079.29
43	Hilltop Eng Services		1,057,498.40	1,057,498.40			1,057,498.40
44	Hilltop Engineering Services		475,442.56	475,442.56			475,442.56
45	Hilltop Engineering Agencies		147,040.00	147,040.00			147,040.00
46	Hilltop Engineering Services		1,314,836.80	1,314,836.80		1,314,836.80	-
47	Jiangsu Construction Group		176,014.50	176,014.50			176,014.50
48	Joedine Agencies		208,432.00	208,432.00		208,432.00	-
49	Kadenge Enterprises Ltd		1,609,766.80	1,609,766.80		129,598.00	1,480,168.80
50	Kojuks General Merchants		699,752.40	699,752.40			699,752.40
51	Komira Welders & General Supplies		578,086.00	578,086.00			578,086.00
52	Kplc		23,404.00	23,404.00			23,404.00
53	Lawclin Enterprises Ltd		575,962.40	575,962.40		450,000.00	125,962.40

54	Levimeg		1,478,416.00	1,478,416.00		851,836.16	626,579.84
55	Makanaka Investment		808,917.86	808,917.86			808,917.86
56	Moca Contractors Co. Ltd		14,240,892.54	14,240,892.54		12,000,000.00	2,240,892.54
57	Monaki Better Deals		112,134.00	112,134.00		112,134.00	-
58	Morenak Company Ltd		1,263,889.60	1,263,889.60			1,263,889.60
59	Morenak Company Ltd		1,020,083.40	1,020,083.40			1,020,083.40
60	Musti Investment Ltd		4,674,997.20	4,674,997.20		2,799,999.80	1,874,997.40
61	Nam And Sons Co. Ltd		1,004,367.40	1,004,367.40			1,004,367.40
62	Nam Twenty Thirty		1,195,749.50	1,195,749.50			1,195,749.50
63	Nam Twenty Thirty		1,019,331.98	1,019,331.98			1,019,331.98
64	Nile Logistics Limited Services		1,303,960.06	1,303,960.06		500,000.00	803,960.06
65	Nile Logistics Services		155,769.60	155,769.60			155,769.60
66	Nile Logistics Services		3,711,443.20	3,711,443.20			3,711,443.20
67	Nile Logistics Services		863,910.00	863,910.00		863,910.00	-
68	Nile Logistics Services		1,716,291.00	1,716,291.00		1,716,291.00	-
69	Nile Logistics Services		240,540.00	240,540.00		240,540.00	-
70	Nile Logistics Services		888,908.00	888,908.00		424,429.85	464,478.15
71	Nile Logistics Services		473,407.60	473,407.60		473,407.60	-
72	Nile Logistics Services		1,045,380.00	1,045,380.00		574,999.80	470,380.20
73	Nile Logistics Services		566,664.60	566,664.60		566,664.60	-
74	Nyamhore Company Ltd	12/07/2020	1,040,308.40	1,040,308.40			1,040,308.40
75	Ohulo Building Construction		224,508.00	224,508.00		224,508.00	-
76	Oweclin Enterprise Limited		165,240.00	165,240.00			165,240.00
77	Pecidam Enterprises Ltd		736,711.20	736,711.20			736,711.20
78	Peerhouse Africa Ltd		338,136.80	338,136.80			338,136.80
79	Quillah Enterprises Ltd	06/04/2020	129,706.00	129,706.00		129,706.00	-
80	Quillah Enterprises Ltd	N/A	127,251.68	127,251.68		127,251.68	-
81	Quillah Enterprises Ltd	06/04/2020	108,420.00	108,420.00		108,420.00	-
82	Quillah Enterprises Ltd	06/04/2020	97,110.00	97,110.00		97,110.00	-

83	Rohando Builders		500,004.00	500,004.00		500,004.00	-
84	Samoto Engineering Ltd		1,780,617.40	1,780,617.40		1,780,617.40	-
85	Sondavid Logistics Ltd	11/04/2020	56,876.00	56,876.00		56,876.00	-
86	Stonefield Company Ltd		3,350,591.40	3,350,591.40		3,350,591.40	-
87	Stonefield Company Ltd		4,306,332.96	4,306,332.96		4,306,322.90	10.06
88	Todo Constructions		4,183,981.00	4,183,981.00		4,014,927.00	169,054.00
89	Udonga General Merchants		1,312,609.60	1,312,609.60		1,312,609.60	-
90	Udonga General Merchants		764,928.60	764,928.60			764,928.60
91	Udonga General Merchants		47,025.00	47,025.00			47,025.00
92	Udonga General Merchants		1,538,044.00	1,538,044.00		1,538,044.00	-
93	Ujenzi Contractors		591,142.00	591,142.00			591,142.00
94	Vaks Ventures Ltd		96,112.88	96,112.88			96,112.88
95	Wilbeatech Investment		184,858.00	184,858.00			184,858.00
96	Wilbeatech Investment		1,139,120.00	1,139,120.00		1,120,000.00	19,120.00
97	Wilbeatech Investment Ltd		138,242.00	138,242.00			138,242.00
98	Wilbeatech Investment Ltd		138,242.00	138,242.00			138,242.00
99	Wilbeatech Investment Ltd		129,987.32	129,987.32			129,987.32
100	Winam Contractors		371,294.42	371,294.42			371,294.42
101	Winam Contractors		1,056,594.82	1,056,594.82			1,056,594.82
102	Winam Contractors		1,068,519.62	1,068,519.62			1,068,519.62
103	Winam Contractors		1,068,519.62	1,068,519.62		720,000.00	348,519.62
104	Winam Contractors		1,085,968.67	1,085,968.67			1,085,968.67
105	Winam Contractors		1,138,126.22	1,138,126.22			1,138,126.22
106	Winam Contractors		1,200,517.00	1,200,517.00		1,000,000.00	200,517.00
107	Winam Contractors		438,570.18	438,570.18			438,570.18
108	Worldspan Ventures Ltd		694,608.00	694,608.00		449,999.78	244,608.22
109	Evanton Company	25/06/2023	1,490,623.32		1,490,623.32		1,490,623.32
110	Udonga General Merchants	05/05/2022	2,671,619.20		2,671,619.20		2,671,619.20
111	Beneli Engineering	27/06/2023	842,210.00		842,210.00		842,210.00

112	Lincon Enterprise	18/05/2023	538,356.00		538,356.00		538,356.00
113	Beneli Engineering	07/02/2017	722,084.01		722,084.01		722,084.01
114	Nile Logistics Services	10/04/2022	971,775.00		971,775.00		971,775.00
115	Stebe Enterprise	08/04/2023	2,896,636.00		2,896,636.00		2,896,636.00
116	Umifreco Limited	26/06/2023	546,012.00		546,012.00		546,012.00
117	Oveal Enterprises Limited	04/06/2019	2,117,728.00		2,117,728.00		2,117,728.00
118	Sijani Engineering	02/06/2023	1,972,324.80		1,972,324.80		1,972,324.80
119	Beneli Engineering	30/04/2021	1,958,210.00		1,958,210.00		1,958,210.00
120	Winam Contractors	19/04/2016	496,046.00		496,046.00		496,046.00
121	Wambayi & Sons	24/06/2020	456,214.00		456,214.00		456,214.00
122	Jessymax Holdings Ltd	12/04/2022	380,000.00		380,000.00		380,000.00
123	Seman Construction Company	27/05/2015	605,133.60		605,133.60		605,133.60
124	Winam Contractors	19/04/2016	451,607.60		451,607.60		451,607.60
125	M/S Lochen General Suppliers	23/03/2016	515,000.00		515,000.00		515,000.00
126	Winam Contractors	19/04/2016	1,239,461.86		1,239,461.86		1,239,461.86
127	Awelo Inverstment Ltd	27/10/2021	1,090,423.00		1,090,423.00		1,090,423.00
128	Awelo Inverstment Ltd	20/06/2023	1,249,598.40		1,249,598.40		1,249,598.40
129	Siaya Umoja Youth Group	16/06/2023	154,988.80		154,988.80		154,988.80
130	Siaya Umoja Youth Group	25/06/2023	209,475.76		209,475.76		209,475.76
131	Nile Logistics Services	07/04/2021	182,148.00		182,148.00		182,148.00
132	Scargent General Merchants	20/06/2023	1,347,695.60		1,347,695.60		1,347,695.60
133	Joedine Agencies	21/06/2020	291,006.00		291,006.00		291,006.00
134	Nile Logistics Services	07/04/2021	1,019,616.00		1,019,616.00		1,019,616.00
135	Quickpross Enterprises	29/5/2023	2,386,723.20		2,386,723.20		2,386,723.20
136	Guba Investment Ltd	14/09/2022	2,860,014.80		2,860,014.80		2,860,014.80
137	Antco Investment	25/6/2020	604,548.00		604,548.00		604,548.00
138	Antco Investment		413,698.92		413,698.92		413,698.92
139	Ateya Engineering Services	12/6/20215	566,536.00		566,536.00		566,536.00

140	Lincon Enterprises Ltd	20/06/2023	2,436,846.80		2,436,846.80		2,436,846.80
141	Mikynet Co Ltd	11/06/2022	738,456.00		738,456.00		738,456.00
142	Shakababu Engineering Company Ltd	27/6/2014	924,920.00		924,920.00		924,920.00
143	Uzinu Enterprises		132,480.00		132,480.00		132,480.00
144	Amus Kamonde Ventures	29/6/2023	1,107,370.00		1,107,370.00		1,107,370.00
145	Banvic Africa Limited	28/03/2023	1,997,960.80		1,997,960.80		1,997,960.80
	Sub - Total		**164,446,787.65**	**123,861,240.18**	**40,585,547.47**	**67,807,677.77**	**96,639,109.88**
							-
	CONSTRUCTION OF CIVIL WORK						
1	Abelard Ent Limited		315,056.00	315,056.00		315,056.00	-
2	Abelard Ent Limited		541,024.00	541,024.00			541,024.00
3	Abelard Ent Limited		2,413,214.00	2,413,214.00		2,413,214.00	-
4	Abelard Ent. Limited		332,108.00	332,108.00		218,894.00	113,214.00
5	Antco Investments Ltd		600,300.00	600,300.00		600,300.00	-
6	Artline Contractors Ltd		800,000.00	800,000.00		651,520.00	148,480.00
7	Banvic Africa Ltd		885,120.60	885,120.60		552,152.80	332,967.80
8	Banvic Africa Ltd		1,065,054.00	1,065,054.00		1,065,054.00	-
9	Banvic Africa Ltd		4,571,298.00	4,571,298.00		4,472,090.00	99,208.00
10	Banvic Africa Ltd.		249,820.00	249,820.00		249,820.00	-
11	Beneli Engineering Services		498,600.00	498,600.00			498,600.00
12	Beneli Engineering Services		579,200.00	579,200.00		579,200.00	-
13	Beneli Engineering Services		1,498,537.00	1,498,537.00			1,498,537.00
14	Bohawi Company Ltd		999,572.00	999,572.00		680,000.00	319,572.00
15	Bohawi Company Ltd		1,435,790.00	1,435,790.00		1,400,000.00	35,790.00
16	Bromack Construction Co Ltd.		1,195,950.00	1,195,950.00		1,195,950.00	-

17	Bromack Construction Co Ltd.		3,194,931.00	3,194,931.00		3,194,931.00	-
18	Cadadra Ent. Ltd		2,166,499.52	2,166,499.52		2,166,499.52	-
19	Cadadra Ent. Ltd		4,930,000.00	4,930,000.00		4,930,000.00	-
20	Chagra Enterprises Ltd.		2,694,375.00	2,694,375.00		900,000.00	1,794,375.00
21	Coster Better Deal		700,524.00	700,524.00		450,000.00	250,524.00
22	Dynacart Agencies Ltd		862,715.20	862,715.20		862,715.20	-
23	Dynacart Agencies Ltd		873,085.00	873,085.00		873,085.00	-
24	Eldoreli Company Limited		3,015,884.00	3,015,884.00		1,015,884.00	2,000,000.00
25	Elghiborh Solutions Ltd		761,520.00	761,520.00		700,000.00	61,520.00
26	Elgiborh Solutions Ltd		889,720.00	889,720.00		800,000.00	89,720.00
27	Elgiborh Solutions Ltd		703,582.00	703,582.00		703,582.00	-
28	Elgiborh Solutions Ltd		679,000.00	679,000.00		191,162.00	487,838.00
29	Elgiborh Solutions Ltd		1,084,756.80	1,084,756.80		600,000.00	484,756.80
30	Evanton Company Limited		2,922,388.00	2,922,388.00		2,576,667.58	345,720.42
31	Evanton Company Limited		1,933,928.80	1,933,928.80			1,933,928.80
32	Evanton Company Ltd.		4,672,686.00	4,672,686.00		4,672,686.00	-
33	Felmark Contractors Ltd		258,216.00	258,216.00		180,000.00	78,216.00
34	Finescope Systems Ltd		3,600,000.00	3,600,000.00		3,600,000.00	-
35	Finescope Systems Ltd		4,968,500.00	4,968,500.00			4,968,500.00
36	Frodak Kenya Limited		3,380,704.00	3,380,704.00		2,520,000.00	860,704.00
37	Frodak Kenya Limited		3,258,672.00	3,258,672.00		2,700,000.00	558,672.00
38	Frodak Kenya Limited		1,252,800.00	1,252,800.00		700,000.00	552,800.00
39	Frodak Kenya Limited		1,252,916.00	1,252,916.00			1,252,916.00
40	Genober Ent Limited		867,819.20	867,819.20			867,819.20
41	Genober Ent. Limited		761,876.40	761,876.40			761,876.40
42	Goye Shadows Ltd.		602,984.00	602,984.00		602,984.00	-
43	Gracematt Comercial Investment		2,508,046.87	2,508,046.87		2,280,000.23	228,046.64

44	Gucci Dizani Services Ltd		1,235,307.20	1,235,307.20		698,990.54	536,316.66
45	Gucci Dizani Services Ltd		1,316,200.00	1,316,200.00		816,200.00	500,000.00
46	Joica Enterprises Ltd		1,117,428.00	1,117,428.00		600,000.00	517,428.00
47	Joyrowl Limited		4,626,500.00	4,626,500.00			4,626,500.00
48	Karmates Company Ltd.		861,929.00	861,929.00		860,993.00	636.00
49	Kogwang Enterprises Ltd		1,190,299.00	1,190,299.00		1,190,299.00	-
50	Kojuks General Mechants		667,638.00	667,638.00			667,638.00
51	Komira Welders & General Supplies		178,698.00	178,698.00			178,698.00
52	Lawclin Enterprises Ltd		832,764.00	832,764.00		832,764.00	-
53	Lincon Enterprises Ltd		2,121,060.00	2,121,060.00		2,121,060.00	-
54	Masstan Construction Ltd		300,000.00	300,000.00		300,000.00	-
55	Masstan Construction Ltd		828,901.20	828,901.20		828,901.20	-
56	Mijesh Ent Limited		8,183,626.17	8,183,626.17		8,183,626.17	-
57	Mijesh Ent Limited		4,130,644.00	4,130,644.00		4,130,644.00	-
58	Mikynet Company Ltd.		464,531.00	464,531.00		464,531.00	-
59	Mofe Agencies Limited		730,220.00	730,220.00		730,220.00	-
60	Mofe Agencies Limited		788,753.60	788,753.60		788,753.60	-
61	Morenak Contractors Ltd		799,989.36	799,989.36		480,000.00	319,989.36
62	Morenak Contractors Ltd		900,000.00	900,000.00		540,000.00	360,000.00
63	Morenak Contractors Ltd		900,000.00	900,000.00		540,000.00	360,000.00
64	Morenak Contractors Ltd		1,399,987.00	1,399,987.00		1,240,000.00	159,987.00
65	Morenak Contractors Ltd		1,399,996.56	1,399,996.56		1,399,996.56	-
66	Morenak Contractors Ltd		2,414,603.00	2,414,603.00			2,414,603.00
67	Musti Investment		178,727.05	178,727.05			178,727.05
68	Naema Construction And Engineering Ltd		350,060.00	350,060.00		349,800.00	260.00
69	Nile Logistics		4,393,616.00	4,393,616.00		3,500,000.00	893,616.00
70	Nile Logistics		5,277,536.00	5,277,536.00		5,277,536.00	-
71	Nile Logistics		7,126,000.00	7,126,000.00		7,126,000.00	-

72	Nile Logistics Services Ltd.		500,437.00	500,437.00		500,437.00	-
73	Nile Logistics Services Ltd.		24,588,810.00	24,588,810.00		21,072,457.00	3,516,353.00
74	Nile Logistics Servicesvco. Ltd		2,560,194.40	2,560,194.40		2,560,194.40	-
75	Nyakwar Mire Gen Ent		2,719,040.00	2,719,040.00		2,700,000.00	19,040.00
76	Paga Company Limited		508,198.32	508,198.32			508,198.32
77	Plenitude Agencies		758,640.00	758,640.00		600,000.00	158,640.00
78	Plenitude Agencies		749,313.00	749,313.00			749,313.00
79	Plentitude Agencies		840,420.00	840,420.00		700,000.00	140,420.00
80	Plentitude Agencies		657,720.00	657,720.00		540,000.00	117,720.00
81	Rospol Investment Limited		781,260.00	781,260.00			781,260.00
82	Rospol Investment Limited		873,074.00	873,074.00		540,000.00	333,074.00
83	Rouzhen Investments Ltd		1,952,396.00	1,952,396.00			1,952,396.00
84	Samco Traders Ltd		2,576,592.00	2,576,592.00		1,600,000.00	976,592.00
85	Samco Traders Ltd		1,288,760.00	1,288,760.00		1,288,760.00	-
86	Samco Traders Ltd		1,476,680.00	1,476,680.00		1,476,680.00	-
87	Samco Traders Ltd		1,875,720.00	1,875,720.00			1,875,720.00
88	Samco Traders Ltd		1,176,124.00	1,176,124.00		776,123.10	400,000.90
89	Samco Traders Ltd		1,299,200.00	1,299,200.00		899,200.05	399,999.95
90	Samco Traders Ltd		2,876,220.00	2,876,220.00		2,876,220.00	-
91	Samco Traders Ltd		3,076,320.00	3,076,320.00		3,076,320.00	-
92	Samco Traders Ltd		3,375,484.00	3,375,484.00		3,375,484.00	-
93	Samco Traders Ltd		3,476,752.00	3,476,752.00		2,380,000.00	1,096,752.00
94	Samco Traders Ltd		1,799,160.00	1,799,160.00			1,799,160.00
95	Samco Traders Ltd		3,676,736.00	3,676,736.00		3,676,736.00	-
96	Samco Traders Ltd		1,702,922.40	1,702,922.40			1,702,922.40
97	Samco Traders Ltd.		4,742,688.00	4,742,688.00		4,742,688.00	-
98	Shardia Construction Ltd		135,705.60	135,705.60		135,705.60	-
99	Shardia Construction Ltd		1,499,256.00	1,499,256.00		1,499,256.00	-
100	Sondavid Logistics Ltd		798,420.00	798,420.00		798,420.00	-

101	Sondavid Logistics Ltd		131,053.60	131,053.60		131,053.60	-
102	Sondavid Logistics Ltd		141,066.12	141,066.12		141,066.12	-
103	Songa Ogoda And Associates		2,000,000.00	2,000,000.00		2,000,000.00	-
104	Stonefield Company Ltd		1,643,003.82	1,643,003.82		1,000,000.00	643,003.82
105	Syntegra Consulting Ltd.		598,648.00	598,648.00		598,648.00	-
106	Tashabel Enterprises Ltd		2,232,710.00	2,232,710.00		2,232,710.00	-
107	Terma Enterprises		2,039,280.00	2,039,280.00		2,039,280.00	-
108	Theodoric Enterprises		412,960.00	412,960.00		412,960.00	-
109	Theodoric Enterprises Limited		812,027.84	812,027.84		812,027.84	-
110	Titan Building Concepts Ltd.		5,050,000.00	5,050,000.00		5,050,000.00	-
111	Uchwagi Enterprises Ltd		1,381,800.00	1,381,800.00		829,082.00	552,718.00
112	Udonga General Merchants		633,737.00	633,737.00		633,737.00	-
113	Udonga General Merchants		689,852.00	689,852.00		689,852.00	-
114	Udonga General Merchants		798,500.00	798,500.00			798,500.00
115	Udonga General Merchants		872,001.00	872,001.00		872,001.00	-
116	Udonga General Merchants		1,728,806.00	1,728,806.00		1,600,000.00	128,806.00
117	Uyore Investments Ltd.		296,942.00	296,942.00		296,942.00	-
118	Uyore Investments Ltd.		549,681.00	549,681.00		549,681.00	-
119	Voacom Networks Ltd		2,464,652.00	2,464,652.00		2,464,652.00	-
120	Voacom Networks Ltd		4,474,120.00	4,474,120.00		4,474,120.00	-
121	Wat Trading Company Ltd		839,956.00	839,956.00		800,000.00	39,956.00
122	Wat Trading Company Ltd		1,307,204.00	1,307,204.00		800,000.00	507,204.00
123	Welben Technologies		249,072.00	249,072.00			249,072.00
124	Wihm Construction Company Ltd		776,156.00	776,156.00		776,156.00	-
125	Wihm Construction Company Ltd		1,773,176.00	1,773,176.00			1,773,176.00
126	Wihm Construction Company Ltd		1,217,884.00	1,217,884.00			1,217,884.00
127	Wihm Construction Company Ltd		1,276,232.00	1,276,232.00			1,276,232.00
128	Wihm Construction Company Ltd		1,372,280.00	1,372,280.00		772,279.65	600,000.35
129	Wihm Construction Company Ltd		1,985,340.00	1,985,340.00		1,485,340.00	500,000.00

130	Wihm Construction Company Ltd		2,088,000.00	2,088,000.00			2,088,000.00
131	Wihm Construction Company Ltd		2,076,980.00	2,076,980.00		2,076,980.00	-
132	Wihm Construction Company Ltd		2,121,640.00	2,121,640.00		2,121,640.00	-
133	Wihm Construction Company Ltd		2,374,520.00	2,374,520.00		2,374,520.00	-
134	Wihm Construction Company Ltd		2,572,996.00	2,572,996.00		2,572,996.00	-
135	Wihm Construction Company Ltd		2,676,816.00	2,676,816.00		2,120,615.98	556,200.02
136	Wihm Construction Company Ltd		2,687,024.00	2,687,024.00		2,572,996.00	114,028.00
137	Wilbeatech Investments		879,280.00	879,280.00		879,280.00	-
138	Wrightchem Ltd.		835,480.00	835,480.00		835,480.00	-
139	Arotum General Contractors	24/06/2023	1,350,066.00		1,350,066.00		1,350,066.00
140	Nile Logistics Services	30/06/2023	3,327,385.76		3,327,385.76		3,327,385.76
141	`Uchwagi Enterprises	25/06/2023	1,798,117.45		1,798,117.45		1,798,117.45
142	Geodavin Company	19/04/2021	343,575.25		343,575.25		343,575.25
143	Sibowasco		2,500,000.00		2,500,000.00		2,500,000.00
144	Udonga General Merchants	22.5.23	695,778.75		695,778.75		695,778.75
145	Udonga General Merchants	07/06/2022	181,412.50		181,412.50		181,412.50
146	Owecline Enterprises Limited	22/05/2023	36,500.00		36,500.00		36,500.00
147	Morenak Contractors Limited	06/06/2023	499,250.00		499,250.00		499,250.00
148	Adoration Limited	23.6.22	40,000.00		40,000.00		40,000.00
149	Welben Technologies	18.7.22	495,300.00		495,300.00		495,300.00
150	Banvic Africa Limited		964,387.50		964,387.50		964,387.50
151	Banvicafrica Limited	22/05/2023	4,514,950.00		4,514,950.00		4,514,950.00
152	Majimbo Contractors	22/6/2023	942,400.00		942,400.00		942,400.00
153	Agot Suppliers	8.6.23	790,200.00		790,200.00		790,200.00
154	Bromack Construction Co Ltd.	27.3.23	973,740.00		973,740.00		973,740.00
155	Picadilly Relators		1,495,000.00		1,495,000.00		1,495,000.00
156	Udonga General Merchants	06/06/2023	838,250.50		838,250.50		838,250.50
157	Udonga General Merchants	19/06/2022	6,000,000.00		6,000,000.00		6,000,000.00
158	Todo Contruction Limited	12/05/2023	974,047.40		974,047.40		974,047.40

159	Wat Trading Ltd	02/06/2023	538,704.00		538,704.00		538,704.00
160	Cadadra Enterprises	25/5/2023	5,535,949.20		5,535,949.20		5,535,949.20
161	Vaks Ventures	06/10/2022	515,689.60		515,689.60		515,689.60
162	Vaks Ventures	29/6/2023	2,787,132.00		2,787,132.00		2,787,132.00
163	Mafon Company Ltd	29/6/2023	232,345.60		232,345.60		232,345.60
164	Hilltop Engineering Agencies		2,022,228.00		2,022,228.00		2,022,228.00
165	Chagra Enterprises Limited		774,252.15		774,252.15		774,252.15
166	Times Projects	04/01/2021	1,000,000.00		1,000,000.00		1,000,000.00
167	Uzinu Enterprises	22/12/2022	139,716.00		139,716.00		139,716.00
168	Ethanela (E.A) Co Ltd		798,684.00		798,684.00		798,684.00
169	Bireto Logistics	22/6/2023	1,014,440.00		1,014,440.00		1,014,440.00
170	Uchwagi Enterprises	22/6/2023	401,352.00		401,352.00		401,352.00
171	Laschicas Investments	Illigible	1,026,946.26		1,026,946.26		1,026,946.26
172	Paco Investments	16/06/2023	896,656.80		896,656.80		896,656.80
173	Syntegra Consulting Limited	22/06/2023	5,489,160.60		5,489,160.60		5,489,160.60
174	Uchwagi Enterprises	15/05/2023	491,899.00		491,899.00		491,899.00
175	Amus Kamonde Ventures Ltd		1,216,144.00		1,216,144.00		1,216,144.00
176	Nile Logistics Services Ltd		710,848		710,848		710,848.00
177	Banvic Africa Ltd	26/6/2023	980,200.00		980,200.00		980,200.00
178	Camjos Investments Ltd	26/6/2023	2,497,654.00		2,497,654.00		2,497,654.00
179	Emesto Investment Ltd		895,404.00		895,404.00		895,404.00
180	Emesto Investment Ltd		593,688.00		593,688.00		593,688.00
181	Emesto Investment Ltd		876,994.80		876,994.80		876,994.80
182	Faru Infinity Ltd	26/6/2023	904,469.40		904,469.40		904,469.40
183	Faru Infinity Ltd	26/06/2023	908,458.64		908,458.64		908,458.64
184	Faru Infinity Ltd	26/06/2023	932,490.16		932,490.16		932,490.16
185	Framoc Agencies Ltd		1,214,056.00		1,214,056.00		1,214,056.00
186	Framoc Agencies Ltd		2,988,677.50		2,988,677.50		2,988,677.50

187	Franclem Agencies Ltd		1,046,320.00		1,046,320.00		1,046,320.00
188	Giban Enterprise Ltd	19/06/2023	2,484,314.00		2,484,314.00		2,484,314.00
189	Jerio Company	22///2023	638,228.00		638,228.00		638,228.00
190	Lawclin Enterprise Ltd	24/04/2023	298,364.80		298,364.80		298,364.80
191	Masstan Construction Ltd	20/04/2021	300,000.00		300,000.00		300,000.00
192	Miyaki Ventures Ltd		1,231,224.00		1,231,224.00		1,231,224.00
193	Miyaki Ventures Ltd		1,128,332.00		1,128,332.00		1,128,332.00
194	Morenak Contractors Ltd	02/06/2022	4,744,284.00		4,744,284.00		4,744,284.00
195	Morenak Contractors Ltd		2,708,716.00		2,708,716.00		2,708,716.00
196	Morenak Contractors Ltd	23/06/2023	2,737,542.00		2,737,542.00		2,737,542.00
197	Nile Logistics Services Ltd		2,037,629.78		2,037,629.78		2,037,629.78
198	Nile Logistics Services Ltd	29/05/2023	2,469,387.96		2,469,387.96		2,469,387.96
199	Nile Logistics Services Ltd	29/4/2023	2,453,423.20		2,453,423.20		2,453,423.20
200	Nile Logistics Services Ltd	29/4/2023	2,000,000.00		2,000,000.00		2,000,000.00
201	Nile Logistics Services Ltd	29/05/2023	2,063,045.27		2,063,045.27		2,063,045.27
202	Oldlake Garden Ltd	30/6/2023	1,679,888.20		1,679,888.20		1,679,888.20
203	Oweclin Enterprise Ltd	25/5/2022	982,888.00		982,888.00		982,888.00
204	Oweclin Enterprise Ltd	25/5/2022	236,124.00		236,124.00		236,124.00
205	Rausi Eng Services	26/6/2023	1,066,968.00		1,066,968.00		1,066,968.00
206	Rioclea Contruction Ltd	16/06/2023	735,548.00		735,548.00		735,548.00
207	Rouzehem Investments Ltd		43,124.00		43,124.00		43,124.00
208	Rouzehem Investments Ltd	23/05/2023	9,092.00		9,092.00		9,092.00
209	Rouzehem Investments Ltd	28/05/2023	620,637.20		620,637.20		620,637.20
210	Scargent Services Ltd	07/06/2023	613,891.40		613,891.40		613,891.40
211	Stepharm Enterprises Ltd	14/6/2023	2,843,653.00		2,843,653.00		2,843,653.00
212	Stepharm Enterprises Ltd	14/6/2023	777,970.00		777,970.00		777,970.00
213	Stepharm Enterprises Ltd	14/6/2023	591,404.00		591,404.00		591,404.00
214	The Vaalm Ltd	16/6/2023	2,635,821.00		2,635,821.00		2,635,821.00
215	Udonga General Marchants	29/05/2023	563,274.00		563,274.00		563,274.00

216	Unifreco Ltd	07/06/2023	561,751.62		561,751.62		561,751.62
217	Unifreco Ltd	07/06/2023	210,977.40		210,977.40		210,977.40
218	Vaks Ventures Ltd		1,775,762.80		1,775,762.80		1,775,762.80
219	Walbeck Contractors	16/6/2023	1,511,188.00		1,511,188.00		1,511,188.00
220	Yakin International	12/06/2023	697,151.20		697,151.20		697,151.20
221	Yakin International	12/06/2023	139,080.00		139,080.00		139,080.00
222	Voacom Networks	18/03/2022	2,628,471.20		2,628,471.20		2,628,471.20
223	Voacom Networks	18/03/2022	1,877,385.52		1,877,385.52		1,877,385.52
224	Nyakwar Mire Enterprises	03/05/2022	747,231.03		747,231.03		747,231.03
225	Nile Logistics Services Ltd	21/02/2021	1,297,200.00		1,297,200.00		1,297,200.00
226	Betalink Agencies	17/5/2022	144,201.60		144,201.60		144,201.60
227	Jaco Youth Consultancy Ltd	20/06/2023	487,225.00		487,225.00		487,225.00
228	Banvic Africa Ltd	26/06/2023	1,968,520.00		1,968,520.00		1,968,520.00
229	Antco Investments Ltd	07/04/2022	135,200.00		135,200.00		135,200.00
230	Stepharm Enterprises Ltd	14/6/2023	998,586.00		998,586.00		998,586.00
231	Stepharm Enterprises Ltd	14/6/2023	1,498,000.00		1,498,000.00		1,498,000.00
232	Lawclin Enterprise Ltd	25/03/2023	225,000.00		225,000.00		225,000.00
233	Udonga General Merchants	08/03/2022	252,320.00		252,320.00		252,320.00
234	Stepharm Enterprises Ltd	14/6/2023	999,989.60		999,989.60		999,989.60
235	Affrimax Ltd	06/09/2020	555,508.07		555,508.07		555,508.07
236	Betalink Agencies	17/3/2022	352,402.40		352,402.40		352,402.40
237	Nyakwar Mire Enterprises	03/05/2022	1,094,589.66		1,094,589.66		1,094,589.66
238	Awelo Investment Ltd		847,910.70		847,910.70		847,910.70
239	Geosam	20/6/2023	275,960.00		275,960.00		275,960.00
240	Moca Contractors Co. Ltd	15/03/2022	8,808,280.50		8,808,280.50		8,808,280.50
241	Nile Logistics	306/2023	649,712.00		649,712.00		649,712.00
242	Shapin Driving School	25/6/2020	1,046,500.00		1,046,500.00		1,046,500.00
243	Uzinu Enterprise	29/6/2023	1,434,641.60		1,434,641.60		1,434,641.60
244	Udonga General Merchant	28/3/2023	2,028,410.80		2,028,410.80		2,028,410.80

245	Nile Logistics Services Co. Ltd	28/3/2023	2,991,988.00		2,991,988.00		2,991,988.00
246	Shiffa Enterprises Ltd	12/06/2016	1,963,172.40		1,963,172.40		1,963,172.40
247	Kojuoks General Merchant Ltd	09/02/2018	699,752.40		699,752.40		699,752.40
							-
	SUB-TOTALS		**409,686,670.76**	**259,896,906.63**	**149,789,764.13**	**199,444,539.74**	**210,242,131.02**
	SUPPLY OF GOODS						
1	Belbar Lmtd		590,000.00	590,000.00		590,000.00	-
2	Belbar Ltd		380,000.00	380,000.00		380,000.00	-
3	Belber Limited		4,000.00	4,000.00		3,983.00	17.00
4	Belber Limited		21,080.00	21,080.00		9,980.00	11,100.00
5	Kenya Agricultural And Livestock Research Organization		19,600.00	19,600.00		19,600.00	-
6	Lumelelar Agencies		248,700.00	248,700.00		248,700.00	-
7	Lumelelar Agencies		587,345.00	587,345.00		587,345.00	-
8	Shabsal Company Ltd		400,000.00	400,000.00		400,000.00	-
9	Tritek Consulting Ltd		1,728,000.00	1,728,000.00			1,728,000.00
10	Zilmark Agrovet		1,096,500.00	1,096,500.00		1,096,500.00	-
11	Abura Limited		474,400.00	474,400.00		438,400.00	36,000.00
12	Adoration Ltd		560,500.00	560,500.00			560,500.00
13	Advanced Medical Solutions		4,438,500.00	4,438,500.00		4,438,500.00	-
14	Advanced Medical Solutions		7,167,454.00	7,167,454.00		7,167,454.00	-
15	Africa Touch Safaris Ltd		30,200.00	30,200.00		30,200.00	-
16	Africa Touch Safaris Ltd		110,700.00	110,700.00			110,700.00
17	African Touch		213,800.00	213,800.00		213,800.00	-
18	African Touch Safaries		322,500.00	322,500.00		322,500.00	-
19	African Touch Safaries		600,070.00	600,070.00		600,070.00	-
20	African Touch Safaries		828,300.00	828,300.00		828,300.00	-

21	African Touch Safaris		78,000.00	78,000.00			78,000.00
22	African Touch Safaris		266,000.00	266,000.00			266,000.00
23	African Touch Safaris Ltd		22,600.00	22,600.00			22,600.00
24	Africom Engineering Services		2,285,600.00	2,285,600.00			2,285,600.00
25	Africon		2,200,000.00	2,200,000.00			2,200,000.00
26	Africon Enterprises		1,280,660.00	1,280,660.00		600,000.00	680,660.00
27	Alara Motors		723,260.00	723,260.00			723,260.00
28	Alom Enterprises Ltd		300,000.00	300,000.00		300,000.00	-
29	Anchor Security Services		509,998.00	509,998.00			509,998.00
30	Anchor Security Services		509,998.00	509,998.00			509,998.00
31	Anchor Security Services		509,998.00	509,998.00			509,998.00
32	Anchor Security Services		509,998.00	509,998.00			509,998.00
33	Anchor Security Services		509,998.00	509,998.00			509,998.00
34	Anchor Security Services		509,998.00	509,998.00			509,998.00
35	Anchor Security Services		509,998.00	509,998.00			509,998.00
36	Anchor Security Services		509,998.00	509,998.00			509,998.00
37	Anchor Security Services		509,998.00	509,998.00			509,998.00
38	Anchor Security Services		509,998.00	509,998.00			509,998.00
39	Anchor Security Services		509,998.00	509,998.00			509,998.00
40	Anchor Security Services		509,998.00	509,998.00			509,998.00
41	Anchor Security Services		509,998.00	509,998.00			509,998.00
42	Anchor Security Services		509,998.00	509,998.00			509,998.00
43	Anchor Security Services		509,998.00	509,998.00			509,998.00
44	Anchor Security Services		509,998.00	509,998.00			509,998.00
45	Anchor Security Services		509,998.00	509,998.00			509,998.00
46	Anchor Security Services Ltd		165,000.00	165,000.00			165,000.00
47	Anram Enterprises		785,000.00	785,000.00		785,000.00	-
48	Ayazeta Supplies Ltd		581,100.00	581,100.00			581,100.00

49	Ayazeta Supplies Ltd		581,100.00	581,100.00		581,100.00	-
50	Ayazete Supplies Ltd		34,024.00	34,024.00			34,024.00
51	Ayazete Supplies Ltd		596,913.00	596,913.00		596,913.00	-
52	Banvic African Ltd		4,799,208.00	4,799,208.00		4,799,208.00	-
53	Belbar Lmtd		90,000.00	90,000.00			90,000.00
54	Belber Limited		522,000.00	522,000.00			522,000.00
55	Belber Limited	04/11/2020	522,000.00	522,000.00			522,000.00
56	Bencarson Investment		358,099.00	358,099.00			358,099.00
57	Beneli		2,017,000.00	2,017,000.00			2,017,000.00
58	Bireto Logistics Ltd.		312,500.00	312,500.00		312,500.00	-
59	Bondo Pride Hotel		142,500.00	142,500.00		142,500.00	-
60	Bondo Pride Hotel		158,400.00	158,400.00		158,400.00	-
61	Bondo Pride Hotel	06/12/2019	639,000.00	639,000.00		639,000.00	-
62	Bondo Pride Hotel		844,800.00	844,800.00			844,800.00
63	Bondo Pride Hotel Ltd		154,000.00	154,000.00		154,000.00	-
64	Bondo Pride Hotel Ltd		187,500.00	187,500.00		187,500.00	-
65	Bondo Pride Hotel Ltd		530,000.00	530,000.00		530,000.00	-
66	Bondo Pride Hotel Ltd		822,000.00	822,000.00			822,000.00
67	Brericks Network Solutions Ent. Ltd	21/03/2020	1,971,320.00	1,971,320.00			1,971,320.00
68	Bykay Hotel		105,000.00	105,000.00			105,000.00
69	Chargra Enterprises Ltd		100,000.00	100,000.00		100,000.00	-
70	Ciscar Ent.		1,550,000.00	1,550,000.00		1,550,000.00	-
71	Clinskill Supplies Solution		705,000.00	705,000.00		705,000.00	-
72	Corldori Enterprises Ltd	05/02/2021	44,608.00	44,608.00			44,608.00
73	Corldori Enterprises Ltd		945,000.00	945,000.00		945,000.00	-
74	Corldori Enterprises Ltd		1,000,000.00	1,000,000.00		1,000,000.00	-
75	Corldori Enterprises Ltd		1,000,000.00	1,000,000.00		1,000,000.00	-
76	Corldori Enterprises Ltd		1,100,000.00	1,100,000.00		1,100,000.00	-

77	Corldori Enterprises Ltd		1,200,000.00	1,200,000.00		1,200,000.00	-
78	Corldori Enterprises Ltd		1,200,000.00	1,200,000.00		1,200,000.00	-
79	Dignite Ventures		300,000.00	300,000.00			300,000.00
80	Dignite Ventures		1,180,000.00	1,180,000.00			1,180,000.00
81	Dignite Ventures Ltd		699,990.00	699,990.00			699,990.00
82	Dignite Ventures Ltd		992,960.00	992,960.00		992,960.00	-
83	Dira Connect		1,447,036.20	1,447,036.20			1,447,036.20
84	Distinction Gardens Ltd		945,000.00	945,000.00		945,000.00	-
85	Ellareeh Pharmaceuticals		10,502,100.00	10,502,100.00		10,502,100.00	-
86	Elsama Filling Station		1,000,000.00	1,000,000.00		1,000,000.00	-
87	Elsama Filling Station		1,000,000.00	1,000,000.00		1,000,000.00	-
88	Elsama Filling Station		1,100,000.00	1,100,000.00		1,100,000.00	-
89	Elsama Filling Station		1,200,000.00	1,200,000.00		1,200,000.00	-
90	Elsama Filling Station		1,300,000.00	1,300,000.00		1,300,000.00	-
91	Emaynard Enterprises		227,500.00	227,500.00		225,000.00	2,500.00
92	Empirical Evidence & Mgnt		1,500,000.00	1,500,000.00		1,500,000.00	-
93	Emra Investment Ltd		525,000.00	525,000.00		525,000.00	-
94	Evalovely Investments Ltd		364,000.00	364,000.00			364,000.00
95	Fairpride Investments		2,315,360.00	2,315,360.00			2,315,360.00
96	Flag Forty Two		6,500,000.00	6,500,000.00		6,400,000.00	100,000.00
97	Futuretech Computer Solutions		1,787,000.00	1,787,000.00			1,787,000.00
98	Georondik		69,353.00	69,353.00		69,353.00	-
99	Globalmark Technologies Ltd		96,000.00	96,000.00		96,000.00	-
100	Globalmark Technologies Ltd		96,000.00	96,000.00		96,000.00	-
101	Globalmark Technologies Ltd		96,000.00	96,000.00		96,000.00	-

102	Globalmark Technologies Ltd		584,500.00	584,500.00			584,500.00
103	Globalmarkt Technologies Ltd		280,000.00	280,000.00			280,000.00
104	Gucci Dizani Ltd		1,789,570.00	1,789,570.00			1,789,570.00
105	Gucci Dizani Services Ltd		138,000.00	138,000.00		138,000.00	-
106	Gucci Dizani Services Ltd		140,000.00	140,000.00		140,000.00	-
107	Gucci Dizani Services Ltd		241,000.00	241,000.00		241,000.00	-
108	Hogwalts Services Ltd		1,644,000.00	1,644,000.00		1,644,000.00	-
109	Hollywing Investment		49,000.00	49,000.00			49,000.00
110	Hollywing Investment		325,000.00	325,000.00			325,000.00
111	Hollywing Investments		122,544.00	122,544.00		122,544.00	-
112	Hollywing Investments		168,664.00	168,664.00		168,664.00	-
113	Hollywing Investments	18/03/2021	340,000.00	340,000.00		340,000.00	-
114	Hollywing Investments		349,600.00	349,600.00			349,600.00
115	Holywing		1,179,975.00	1,179,975.00		1,179,975.00	-
116	Holywing Investment		50,000.00	50,000.00		50,000.00	-
117	Holywing Investments		87,464.00	87,464.00		87,464.00	-
118	Holywing Investments		101,964.00	101,964.00			101,964.00
119	Holywings Investments		78,184.00	78,184.00		78,178.00	6.00
120	Holywings Investments		146,740.00	146,740.00		146,740.00	-
121	Holywings Investments		733,800.00	733,800.00		733,800.00	-
122	Industrial Mechanical Eng Services		158,665.00	158,665.00		158,665.00	-
123	Industrial Mechanical Engineering		77,285.00	77,285.00		77,285.00	-
124	Industrial Mechanical Engineering		131,045.00	131,045.00		131,045.00	-
125	Industrial Mechanical Engineering		133,156.00	133,156.00		133,156.00	-

126	Industrial Mechanical Engineering		135,267.50	135,267.50		135,267.50	-
127	Industrial Mechanical Engineering		149,292.00	149,292.00		149,292.00	-
128	Industrial Mechanical Engineering		149,970.60	149,970.60		149,970.60	-
129	Industrial Mechanical Engineering		241,883.20	241,883.20		241,883.20	-
130	Industrial Mechanical Engineering		406,104.40	406,104.40		406,104.40	-
131	Industrial Mechanical Engineering		456,320.00	456,320.00		456,320.00	-
132	Intergrated Management		300,000.00	300,000.00			300,000.00
133	J.A Guserwa And Company Advocates		9,083,062.00	9,083,062.00		1,953,200.00	7,129,862.00
134	Janisha Minutes Company Limited		999,700.00	999,700.00		700,000.00	299,700.00
135	Jennyvine Genaral Supplies		342,200.00	342,200.00		342,200.00	-
136	John B. P. Omondi		148,000.00	148,000.00		148,000.00	-
137	Joteko Limited		999,475.00	999,475.00		999,475.00	-
138	Joteko Ltd		2,744,400.00	2,744,400.00			2,744,400.00
139	Joypam Enterprises		708,210.00	708,210.00		708,210.00	-
140	Joypam Enterprises		1,468,500.00	1,468,500.00		600,000.00	868,500.00
141	Juarez Agencies		33,800.00	33,800.00		33,800.00	-
142	Juarez Agencies		37,300.00	37,300.00		37,300.00	-
143	Juarez Agencies		37,300.00	37,300.00		37,300.00	-
144	Juarez Agencies		37,300.00	37,300.00		37,300.00	-
145	Juarez Agencies		39,208.00	39,208.00		39,208.00	-
146	Juarez Agencies	5.5.21	41,528.00	41,528.00		41,528.00	-
147	Juarez Agencies		43,268.00	43,268.00		43,268.00	-

148	Juarez Agencies		43,268.00	43,268.00		43,268.00	-
149	Juarez Agencies	22.2.21	45,008.00	45,008.00		45,008.00	-
150	Kababa Resort Limited		457,250.00	457,250.00			457,250.00
151	Kamsamo General Merchants Ltd		507,848.00	507,848.00		507,848.00	-
152	Karakana Outlets Limited		1,795,643.00	1,795,643.00			1,795,643.00
153	Karakana Outlets Limited		2,485,397.00	2,485,397.00		2,485,397.00	-
154	Karakana Outlets Limited		5,500,285.00	5,500,285.00		5,500,285.00	-
155	Kemsa		128,460.00	128,460.00		128,460.00	-
156	Kemsa		131,529.00	131,529.00		131,529.00	-
157	Kemsa		920,195.00	920,195.00		920,195.00	-
158	Kemsa		1,027,598.00	1,027,598.00		1,027,598.00	-
159	Kemsa		1,075,500.00	1,075,500.00		1,075,500.00	-
160	Kemsa		1,392,950.00	1,392,950.00		1,392,950.00	-
161	Kemsa		2,570,632.00	2,570,632.00		2,570,632.00	-
162	Kemsa		5,837,341.00	5,837,341.00		5,837,341.00	-
163	Kemsa		11,378,996.00	11,378,996.00		11,378,996.00	-
164	Kemsa		21,540,255.21	21,540,255.21		21,540,255.21	-
165	Kenya Power Company		5,961,141.85	5,961,141.85		5,000,000.00	961,141.85
166	Kenya School Of Government		97,440.00	97,440.00			97,440.00
167	Kenya School Of Government		1,385,000.00	1,385,000.00			1,385,000.00
168	Kenya Seed		3,419,000.00	3,419,000.00		3,419,000.00	-
169	Kowiny Resort		29,000.00	29,000.00			29,000.00
170	Kussco Limited		240,000.00	240,000.00			240,000.00
171	Lakeside Auto Garage		50,158.40	50,158.40		50,158.40	-
172	Lakeside Auto Garage		65,378.00	65,378.00		65,378.00	-
173	Lakeside Auto Garage		115,754.60	115,754.60		115,754.60	-
174	Lakeside Auto Garage		165,114.40	165,114.40		165,114.40	-

175	Lakeside Autogarage		37,700.00	37,700.00		37,700.00	-
176	Lakeside Autogarage		37,700.00	37,700.00			37,700.00
177	Lakeside Autogarage		44,000.40	44,000.40			44,000.40
178	Lauryan Enterprises Ltd		398,810.00	398,810.00			398,810.00
179	Le Savannah Hotel		975,000.00	975,000.00			975,000.00
180	Le Savannah Hotel		1,300,000.00	1,300,000.00			1,300,000.00
181	Leegot		1,655,070.00	1,655,070.00			1,655,070.00
182	Lincon Enterprises	04/11/2020	1,582,000.00	1,582,000.00		1,582,000.00	-
183	Lizley Investments		300,000.00	300,000.00		300,000.00	-
184	Luanda Kotieno Transporters Sacco	N/A	185,000.00	185,000.00			185,000.00
185	Mafon Company Ltd		345,400.00	345,400.00		345,400.00	-
186	Mafon Company Ltd		623,505.20	623,505.20		623,505.20	-
187	Mfi		68,400.00	68,400.00		68,400.00	-
188	Mfi Document Solutions		75,400.00	75,400.00		75,400.00	-
189	Morex Media Limited		1,490,850.00	1,490,850.00		1,490,850.00	-
190	Musijimy Lma Enerprises		641,000.00	641,000.00		450,000.00	191,000.00
191	Mwananchi General Hardware		345,000.00	345,000.00		345,000.00	-
192	Nairobi X-Ray Supplies		531,667.00	531,667.00			531,667.00
193	Nation Media		183,280.00	183,280.00			183,280.00
194	Nation Media		858,400.00	858,400.00		858,400.00	-
195	Nation Media		3,436,736.00	3,436,736.00			3,436,736.00
196	Nation Media Group		142,680.00	142,680.00		142,680.00	-
197	Nation Media Group Plc		244,530.00	244,530.00		244,530.00	-
198	Nation Media Group Plc		456,000.00	456,000.00		456,000.00	-
199	Nation Media Group Plc		684,400.00	684,400.00		684,400.00	-
200	Nation Media Group Plc		1,687,200.00	1,687,200.00			1,687,200.00
201	Nation Media Group Plc		1,716,000.00	1,716,000.00			1,716,000.00
202	Nation Mediagroup		266,568.00	266,568.00			266,568.00

203	Nevyn Enterprise		156,000.00	156,000.00			156,000.00
204	Ngiya Vtc		250,000.00	250,000.00			250,000.00
205	Nyabera Digital Women Group		1,300.00	1,300.00		1,300.00	-
206	Nyangola Invest		2,394,200.00	2,394,200.00			2,394,200.00
207	Oceanair Tours And Travel		1,357,190.00	1,357,190.00		1,357,190.00	-
208	Oceanair Tours And Travel		1,577,820.00	1,577,820.00		1,577,820.00	-
209	Oceanair Tours And Travel		4,332,855.00	4,332,855.00		1,007,145.00	3,325,710.00
210	Oceania Tours & Travel		128,500.00	128,500.00			128,500.00
211	Oceania Tours & Travel		318,340.00	318,340.00			318,340.00
212	Odegrand Agencies		24,244.00	24,244.00		24,244.00	-
213	Odegrand Agencies		272,368.00	272,368.00			272,368.00
214	Office Support Technologies		2,985,550.00	2,985,550.00		1,000,000.00	1,985,550.00
215	Olendo, Orare & Samba Advocates		3,480,000.00	3,480,000.00			3,480,000.00
216	O-N Makau & Mulei And Co. Advocates		5,931,243.00	5,931,243.00			5,931,243.00
217	Oruenjo Kibet And Khalid Adv.		1,160,000.00	1,160,000.00		1,160,000.00	-
218	Oruenjo Kibet And Khalid Adv.		2,200,000.00	2,200,000.00		2,200,000.00	-
219	Oruenjo Kibet And Khalid Adv.		2,320,000.00	2,320,000.00			2,320,000.00
220	Oruenjo Kibet And Khalid Adv.		2,500,000.00	2,500,000.00		2,500,000.00	-
221	Oruenjo Kibet And Khalid Adv.		3,201,600.00	3,201,600.00		3,201,600.00	-

222	Osiemo Wanyonyi & Co. Advocates		2,800,000.00	2,800,000.00			2,800,000.00
223	Otieno Ogola & Company Advocates		4,060,000.00	4,060,000.00			4,060,000.00
224	Owecline Enterprises Ltd		479,600.00	479,600.00		479,600.00	-
225	Park View Safari Hotel Limited		272,000.00	272,000.00		272,000.00	-
226	Parkview Hotel		238,000.00	238,000.00			238,000.00
227	Parkview Safari Hotel		238,000.00	238,000.00			238,000.00
228	Parkview Safari Hotel &Apartments		238,000.00	238,000.00		238,000.00	-
229	Patker Enterprise		224,060.00	224,060.00		224,060.00	-
230	Raydoll Tours		114,640.00	114,640.00		114,640.00	-
231	Regoch Pests Control Services		1,924,500.00	1,924,500.00			1,924,500.00
232	Riley Falcon		142,500.00	142,500.00		142,500.00	-
233	Riley Falcon		142,500.00	142,500.00		142,500.00	-
234	Riley Falcon		142,500.00	142,500.00		142,500.00	-
235	Riley Falcon		142,500.00	142,500.00		142,500.00	-
236	Riley Falcon		142,500.00	142,500.00		142,500.00	-
237	Riley Falcon		142,500.00	142,500.00		142,500.00	-
238	Riley Falcon Sec. Services		2,123,701.88	2,123,701.88			2,123,701.88
239	Riley Falcon Security Services Ltd		1,305,600.00	1,305,600.00			1,305,600.00
240	Rilley Falcon Security Services		875,357.00	875,357.00		142,500.00	732,857.00
241	Rivim Enterprises	22/2/2017	284,860.00	284,860.00			284,860.00
242	Rj Auto Services		1,407,451.00	1,407,451.00			1,407,451.00
243	Rj Auto Services		2,734,694.00	2,734,694.00			2,734,694.00
244	Rj Auto Services Ltd		153,410.00	153,410.00			153,410.00
245	Rj Auto Services Ltd		694,069.00	694,069.00		694,069.00	-

246	Rockwel Hotel		2,856,000.00	2,856,000.00		2,856,000.00	-
247	Royal City Hotel		549,000.00	549,000.00			549,000.00
248	Safaricom Plc		157,999.00	157,999.00		157,999.00	-
249	Siaya County Club		460,000.00	460,000.00			460,000.00
250	Siaya Summit Hotel		18,700.00	18,700.00		18,700.00	-
251	Sibo Water And Sanitation Company		77,905.00	77,905.00			77,905.00
252	Skylar Auto Spares		136,000.00	136,000.00			136,000.00
253	Sovereign Hotel Limited		598,000.00	598,000.00			598,000.00
254	Spot Eagle Services		599,086.96	599,086.96			599,086.96
255	Spot Eagle Services		600,976.96	600,976.96		600,976.96	-
256	Spot Eagle Services		602,236.96	602,236.96			602,236.96
257	Spot Eagle Services		1,202,443.92	1,202,443.92			1,202,443.92
258	Standard Group		135,720.00	135,720.00			135,720.00
259	Standard Group		320,160.00	320,160.00			320,160.00
260	Standard Group		545,850.00	545,850.00			545,850.00
261	Standard Group		835,620.00	835,620.00			835,620.00
262	Standard Group		1,113,600.00	1,113,600.00		1,113,600.00	-
263	Stegravis Enterprises Ltd	15/11/2020	2,032,000.00	2,032,000.00		2,032,000.00	-
264	Sunmed Pharmacy		52,000.00	52,000.00		52,000.00	-
265	Suraview Hotel		187,500.00	187,500.00			187,500.00
266	The Audrey Premier Resort		410,000.00	410,000.00		410,000.00	-
267	The Standard Group		61,596.00	61,596.00		61,596.00	-
268	The Standard Group		159,732.00	159,732.00			159,732.00
269	The Standard Group Ltd		56,376.00	56,376.00			56,376.00
270	The Standard Group Ltd		61,596.00	61,596.00		61,596.00	-
271	The Standard Group Ltd		67,260.00	67,260.00		67,260.00	-
272	The Standard Group Ltd		79,344.00	79,344.00		79,344.00	-
273	The Standard Group Ltd		86,640.00	86,640.00			86,640.00
274	The Standard Group Ltd		120,060.00	120,060.00		120,060.00	-

275	The Standard Group Ltd		120,060.00	120,060.00		120,060.00	-
276	The Standard Group Ltd		240,120.00	240,120.00		240,120.00	-
277	The Standard Group Ltd		292,875.85	292,875.85		292,875.85	-
278	The Star		307,812.96	307,812.96		307,812.96	-
279	The Stardard Group		302,760.00	302,760.00			302,760.00
280	The Stardard Group		302,760.00	302,760.00		302,760.00	-
281	The Villa International P.Htel		510,000.00	510,000.00		510,000.00	-
282	The Villa International P.Htel		1,912,500.00	1,912,500.00			1,912,500.00
283	Toyota Kenya		237,179.00	237,179.00			237,179.00
284	Trebor Investment		91,500.00	91,500.00		91,500.00	-
285	Trifold Star		206,480.00	206,480.00			206,480.00
286	Trifold Star Agencies		49,416.00	49,416.00		49,416.00	-
287	Trifold Star Agencies		106,685.20	106,685.20		106,685.20	-
288	Trifold Star Agencies		466,146.00	466,146.00		466,146.00	-
289	Uchwagi Enterprises		120,000.00	120,000.00		120,000.00	-
290	Uchwagi Enterprises		533,600.00	533,600.00		533,600.00	-
291	Ushanga Agency Limited		1,500,000.00	1,500,000.00			1,500,000.00
292	Venlee Enterprise		314,400.00	314,400.00			314,400.00
293	Veteran Pharmaceuticals		3,414,000.00	3,414,000.00		3,414,000.00	-
294	Vickphine Limited		1,507,500.00	1,507,500.00		1,507,500.00	-
295	Vickphine Limited		19,822,888.00	19,822,888.00		19,822,888.00	-
296	Victoria Comfort Inn		59,400.00	59,400.00		59,400.00	-
297	Villa International Palace Hotel		1,600.00	1,600.00		1,600.00	-
298	Villa International Palace Hotel		225,000.00	225,000.00		225,000.00	-
299	Wadianga Enterprises		273,400.00	273,400.00		273,400.00	-
300	Wandiaga Enterprises		2,128,950.00	2,128,950.00			2,128,950.00

301	Wasuna & Company Advocates		2,227,000.00	2,227,000.00			2,227,000.00
302	Wells Oil Ltd	20/03/2021	1,000,000.00	1,000,000.00			1,000,000.00
303	Ada Links	13/05/2023	663,577.00		663,577.00		663,577.00
304	Advanced Medical Solutions	02/03/2021	4,438,500.00		4,438,500.00		4,438,500.00
305	Advanced Medical Solutions		7,167,454.00		7,167,454.00		7,167,454.00
306	Akonya Investment Limited		1,143,070.00		1,143,070.00		1,143,070.00
307	Ayazeta Supplies Ltd	15/05/2023	55,770.00		55,770.00		55,770.00
308	Banvic Africa Ltd	26/01/2022	99,208.00		99,208.00		99,208.00
309	Bemith Enterprises Ltd		753,750.00		753,750.00		753,750.00
310	Birching Ventures Limited	05/01/2023	371,000.00		371,000.00		371,000.00
311	Bireto Logistics Ltd	12/06/2023	743,000.00		743,000.00		743,000.00
312	Bold Elk Capital	19/12/2022	155,434.00		155,434.00		155,434.00
313	Bonsil Enterprise	08/06/2023	445,370.00		445,370.00		445,370.00
314	Cafred General Marchants Limited	15/03/2023	435,000.00		435,000.00		435,000.00
315	Cajo Investment Co. Ltd	02/06/2023	100,000.00		100,000.00		100,000.00
316	Cajo Investments Company Ltd	06/12/2022	1,000,000.00		1,000,000.00		1,000,000.00
317	Ciscar Enterprise	21/12/2022	325,115.00		325,115.00		325,115.00
318	Digicon Enterprises Limited	31/05/2023	2,500,009		2,500,009		2,500,008.80
319	Eazypros Developers Limited	09/05/2023	664,680.00		664,680.00		664,680.00
320	El-Sama Filling Station	13/01/2023	300,000.00		300,000.00		300,000.00
321	Emanayro Enterprises	07/12/2022	1,449,100.00		1,449,100.00		1,449,100.00
322	Ereba Company Limited		409,500.00		409,500.00		409,500.00
323	Eventoh Enterprises	17.2.23	483,720.00		483,720.00		483,720.00
324	Flori-Pack Enterprises	04/05/2023	1,579,920.00		1,579,920.00		1,579,920.00
325	Global Marks Technology Limited	07/03/2022	280,000.00		280,000.00		280,000.00
326	Green Wells Energies Ltd	13/02/2023	1,000,000.00		1,000,000.00		1,000,000.00

327	Green Wells Energies Ltd	24/02/2023	1,000,000.00		1,000,000.00		1,000,000.00
328	Green Wells Energies Ltd	01/03/2023	1,000,000.00		1,000,000.00		1,000,000.00
329	Greenstone International Ltd	06/04/2023	1,426,800.00		1,426,800.00		1,426,800.00
330	House Of Brands	21/12/2022	1,963,778.00		1,963,778.00		1,963,778.00
331	Innotrade Logistics	12/06/2022	1,149,500.00		1,149,500.00		1,149,500.00
332	Jakreser Enterprises	19/12/2022	2,263,160.00		2,263,160.00		2,263,160.00
333	Joteko Limited	14/3/2022	999,475.00		999,475.00		999,475.00
334	Juarez Agencies	24/5/2023	53,638.40		53,638.40		53,638.40
335	Kemsa	23/2/2023	8,573,652.00		8,573,652.00		8,573,652.00
336	Kemsa	23/2/2023	268,400.00		268,400.00		268,400.00
337	Kemsa	23/2/2023	10,460,274.56		10,460,274.56		10,460,274.56
338	Kemsa	23/2/2023	2,043,246.00		2,043,246.00		2,043,246.00
339	Kitchen Mate Gas	11/06/2023	160,000.00		160,000.00		160,000.00
340	Lastmile Africa Ltd	10/05/2023	4,691,175.72		4,691,175.72		4,691,175.72
341	Lauryan Enterprise	31/05/2023	455,566.00		455,566.00		455,566.00
342	Lauryan Enterprise	26/06/2023	1,250,000.00		1,250,000.00		1,250,000.00
343	Liafreb Enterprise	17/05/2023	300,180.16		300,180.16		300,180.16
344	M/S Monstera Group Ltd	20/12/2022	714,000.00		714,000.00		714,000.00
345	Miyaki Ventures Limited	03/11/2022	2,149,851.00		2,149,851.00		2,149,851.00
346	Ms Mfi Documents Solution Limited	08/06/2022	1,987,300.00		1,987,300.00		1,987,300.00
347	Nash Energies Ltd		151,000		151,000		151,000.00
348	Nile Logistics Services	25/5/2023	3,000,000.00		3,000,000.00		3,000,000.00
349	Parken Enterprises Ltd	19/06/2023	400,200.00		400,200.00		400,200.00
350	Parkline Investments	04/06/2023	1,786,600.00		1,786,600.00		1,786,600.00
351	Pevianny Enterprises	31/05/2023	676,543.00		676,543.00		676,543.00
352	Reenstone Investment Ltd	29/03/20223	1,832,800.00		1,832,800.00		1,832,800.00
353	Rospol Investment Ltd	01/12/2022	755,000.00		755,000.00		755,000.00

354	Rospol Investment Ltd	03/01/2023	150,000.00		150,000.00		150,000.00
355	Rubis Bondo Service Station	06/03/2023	300,000.00		300,000.00		300,000.00
356	Siaya Summit Hotel	09/05/2023	100,000.00		100,000.00		100,000.00
357	Stepma General Merch	26/06/2023	1,627,878.20		1,627,878.20		1,627,878.20
358	The Stardard Group	04/05/2023	139,200.00		139,200.00		139,200.00
359	Uchwagi Enterprises Ltd	01/12/2022	400,000.00		400,000.00		400,000.00
360	Uchwagi Enterprises Ltd	29/11/2022	243,809.00		243,809.00		243,809.00
361	Uchwagi Enterprises Ltd	28/12/2022	288,200		288,200		288,200.00
362	Uchwagi Enterprises Ltd	11/10/2022	566,070.00		566,070.00		566,070.00
363	Veteran Pharmaceuticals Ltd	21/06/2023	14,358,106.00		14,358,106.00		14,358,106.00
364	Visglov Africa Company Ltd	28/06/2023	997,600.00		997,600.00		997,600.00
365	Wandiaga Enterprises	03/03/2023	279,560.00		279,560.00		279,560.00
366	Wandiaga Enterprises	15/06/2023	2,696,532.84		2,696,532.84		2,696,532.84
							-
	SUB-TOTALS		**421,278,651.33**	**321,056,378.65**	**100,222,272.68**	**200,069,005.48**	**221,209,645.85**
							-
	SUPPLY OF SERVICE						
1	Kenya Power Company		15,324.00	15,324.00		15,324.00	-
2	Kobong Auto Spares		24,749.00	24,749.00		24,500.00	249.00
3	Bondo Pride Hotel	17/05/2019	25,000.00	25,000.00			25,000.00
4	African Touch Safaris	1.2.2022	26,900.00	26,900.00			26,900.00
5	Silver Africa Tours And Safaris		27,345.00	27,345.00			27,345.00
6	Shapin Driving School	25.5.2020	32,500.00	32,500.00			32,500.00
7	Shapin Driving School	5.6.20	32,500.00	32,500.00			32,500.00
8	John B. P. Omondi	Feb,2022	37,000.00	37,000.00		37,000.00	-

9	John B. P. Omondi	March 2022-June-2022	37,000.00	37,000.00		37,000.00	-
10	John B. P. Omondi	April,2022	37,000.00	37,000.00		37,000.00	-
11	John B. P. Omondi	May,2022	37,000.00	37,000.00		37,000.00	-
12	John B. P. Omondi	5.1.2021	37,000.00	37,000.00		37,000.00	-
13	Lakeside Auto Garage		37,897.20	37,897.20		37,897.20	-
14	Shapin Driving School	5.6.20	46,500.00	46,500.00			46,500.00
15	Trifold Star Agencies		46,952.80	46,952.80		46,952.80	-
16	Government Printers		47,560.00	47,560.00		47,560.00	-
17	Marts General		53,000.00	53,000.00		53,000.00	-
18	Lavinda Ltd		55,400.00	55,400.00		55,400.00	-
19	Government Printers		59,160.00	59,160.00		59,160.00	-
20	Distinction Gardens	02/06/2020	60,000.00	60,000.00			60,000.00
21	Distinction Gardens Hotel		60,000.00	60,000.00		60,000.00	-
22	Marais Suites	03/02/2021	60,000.00	60,000.00		60,000.00	-
23	Mc Akiba		62,700.00	62,700.00		62,650.00	50.00
24	Yosuka Agencies		64,902.00	64,902.00			64,902.00
25	John Owiti	5.1.2021	65,000.00	65,000.00		65,000.00	-
26	Kenya School Of Government		69,600.00	69,600.00		69,600.00	-
27	M/S Mfi Documents Solution		69,600.00	69,600.00		69,600.00	-
28	Mfi Doucment Solutions		69,600.00	69,600.00			69,600.00
29	Beneli Eng. Services	10/12/2019	72,450.00	72,450.00			72,450.00
30	Kenya School Of Government		73,080.00	73,080.00			73,080.00
31	Bondo Pride Hotel	20/10/2020	77,400.00	77,400.00			77,400.00
32	Kenya School Of Government		78,880.00	78,880.00			78,880.00
33	Unyolo Investments		80,224.00	80,224.00			80,224.00

34	Toyota Kenya		85,911.00	85,911.00			85,911.00
35	Standard Group		88,160.00	88,160.00			88,160.00
36	Anchor Security Services		90,000.00	90,000.00			90,000.00
37	Odegrand Agencies		95,178.00	95,178.00		95,178.00	-
38	Distiction Gardens Ltd		100,000.00	100,000.00		96,500.00	3,500.00
39	John B. P. Omondi		100,000.00	100,000.00			100,000.00
40	John B. P. Omondi		100,000.00	100,000.00			100,000.00
41	John B. P. Omondi		100,000.00	100,000.00			100,000.00
42	John B. P. Omondi		100,000.00	100,000.00			100,000.00
43	John B. P. Omondi		100,000.00	100,000.00			100,000.00
44	John B. P. Omondi		100,000.00	100,000.00			100,000.00
45	Bondo Pride Hotel	108,200	108,200.00	108,200.00		108,200.00	-
46	Lukas Were	1.7.2021	109,700.00	109,700.00		109,591.40	108.60
47	Silver Africa Tours And Safaris		114,065.00	114,065.00		114,065.00	-
48	Juventus Tours And Travels Ltd	27/2/2019	124,371.00	124,371.00			124,371.00
49	Holywing Investment		124,800.00	124,800.00			124,800.00
50	Marts General	10.12.2020	127,400.00	127,400.00		127,400.00	-
51	Standard Group		127,600.00	127,600.00			127,600.00
52	Standard Group	04/05/2019	127,600.00	127,600.00			127,600.00
53	Standard Group	21/05/2021	127,600.00	127,600.00			127,600.00
54	Silver Africa Tours And Safaris		130,740.00	130,740.00			130,740.00
55	Kobong Auto Spares	27.4.2022	135,400.00	135,400.00		135,400.00	-
56	Kenya School Of Government		136,648.00	136,648.00		136,648.00	-
57	Riley Falcon	1.3.21	142,500.00	142,500.00		142,500.00	-

58	Riley Falcon	1.4.21	142,500.00	142,500.00		142,500.00	-
59	Riley Falcon	1.5.21	142,500.00	142,500.00		142,500.00	-
60	Riley Falcon	1.6.21	142,500.00	142,500.00		142,500.00	-
61	John Owiti	Feb,2022	146,410.00	146,410.00		146,410.00	-
62	Oceanair Tours & Travel		157,700.00	157,700.00			157,700.00
63	Nation Media Group	10.6.2022	175,392.00	175,392.00		175,392.00	-
64	The Standard Group	13/05/2021	177,480.00	177,480.00		177,480.00	-
65	The Stardard Group		177,480.00	177,480.00		177,480.00	-
66	Raydoll Air Travels		180,865.00	180,865.00		108,670.00	72,195.00
67	Inspirational Management		185,600.00	185,600.00		185,600.00	-
68	Hollywing Investments	21/04/2021	190,472.00	190,472.00		190,472.00	-
69	Grand Royal Hotel		200,000.00	200,000.00		200,000.00	-
70	Bondo Pride Hotel		234,860.00	234,860.00			234,860.00
71	Parkview Hotel	3.12.21	238,000.00	238,000.00		238,000.00	-
72	The Audrey Premier Resort		254,040.00	254,040.00			254,040.00
73	Institute Of Human Resource Mgt		255,200.00	255,200.00			255,200.00
74	Audrey Premier Resort		258,500.00	258,500.00		258,500.00	-
75	Standard Group		292,320.00	292,320.00		292,320.00	-
76	Silver Africa Tours And Safaris		294,079.00	294,079.00			294,079.00
77	Rozala Hotel Bondo		296,612.00	296,612.00			296,612.00
78	The Stardard Group	18.3.21	302,760.00	302,760.00		302,760.00	-
79	Holywing Investment		347,270.00	347,270.00		347,270.00	-
80	Nation Media Group	13/9/2019	356,120.00	356,120.00		356,120.00	-
81	Nation Media Group	02/10/2019	356,120.00	356,120.00		356,120.00	-
82	John B. P. Omondi	5.1.2021	400,000.00	400,000.00		400,000.00	-
83	Starndard Group		406,000.00	406,000.00			406,000.00
84	The Audrey Premier Resort		410,000.00	410,000.00		107,240.00	302,760.00

85	Syagga & Associates	02/07/2019	415,300.00	415,300.00		415,300.00	-
86	Nation Media Group Plc	03/12/2020	431,520.00	431,520.00		431,520.00	-
87	Sovereign Hotel Limited		455,100.00	455,100.00			455,100.00
88	Silver Africa Tours And Safaris		465,705.00	465,705.00			465,705.00
89	Kenya Forest Services		484,500.00	484,500.00			484,500.00
90	Nation Media Group	11/01/2019	492,768.00	492,768.00			492,768.00
91	Samtech Driving School	29/6/2022	500,000.00	500,000.00		300,000.00	200,000.00
92	Sylnerry Enterprises Ltd	14/03/2022	509,936.00	509,936.00		509,936.00	-
93	Dictum Agencies	5.7.21	555,862.10	555,862.10			555,862.10
94	Institute Of Human Resource Management	05/05/2021	556,800.00	556,800.00			556,800.00
95	Villa International Palace Hotel		585,000.00	585,000.00		585,000.00	-
96	John Owiti	March 2022-June-2022	585,640.00	585,640.00		585,640.00	-
97	Dayton Enterprises	15/6/2020	600,000.00	600,000.00			600,000.00
98	African Touch Safaries		648,500.00	648,500.00		648,500.00	-
99	Fairpride Investments	1,514,097.00	660,156.00	660,156.00			660,156.00
100	Nation Media Group		731,728.00	731,728.00			731,728.00
101	Anchor Security		768,733.00	768,733.00			768,733.00
102	Holywing Investment	19.10.21	838,670.00	838,670.00		838,670.00	-
103	Oruenjo Kibet And Khalid Adv.		856,000.00	856,000.00		856,000.00	-
104	Hollywing Investment		856,776.00	856,776.00			856,776.00
105	M/S Lakeside Auto Garage	09/01/2021	887,288.08	887,288.08		887,288.08	-
106	John Owiti	July,2021-Jan,2022	1,024,870.00	1,024,870.00		1,024,870.00	-
107	Kenya School Of Government	28/5/2019	1,071,840.00	1,071,840.00			1,071,840.00
108	Francis Omoro Obonyo		1,092,823.00	1,092,823.00			1,092,823.00

109	Renaissance Planning	22/06/2020	1,100,000.00	1,100,000.00		1,100,000.00	-
110	Oruenjo Kibet And Khalid Advocates	05/04/2019	1,160,000.00	1,160,000.00		116,000.00	1,044,000.00
111	Wihm Construction Company Ltd	23/03/2022	1,276,232.00	1,276,232.00		1,276,232.00	-
112	N.O Sumba And Advocates		1,307,342.00	1,307,342.00			1,307,342.00
113	Otieno Ogola & Company Advocates		1,392,000.00	1,392,000.00			1,392,000.00
114	Nation Media Group		1,500,000.00	1,500,000.00			1,500,000.00
115	Oceaneir Tours And Travel	20/03/2020	1,533,580.00	1,533,580.00		1,533,580.00	-
116	Waraki Ventures		1,538,760.00	1,538,760.00			1,538,760.00
117	Silver Africa Tours And Safaris		1,675,645.00	1,675,645.00			1,675,645.00
118	Pecidam Enterprises		1,700,000.00	1,700,000.00			1,700,000.00
119	Kenya Public Service Boards Forum		1,800,000.00	1,800,000.00			1,800,000.00
120	Spot Eagle Services		1,808,915.88	1,808,915.88			1,808,915.88
121	Renaissance Planning	22/06/2020	1,860,000.00	1,860,000.00		1,860,000.00	-
122	Siaya Atc		1,914,000.00	1,914,000.00		1,914,000.00	-
123	Banvic African Ltd		1,985,000.00	1,985,000.00			1,985,000.00
124	Hope Urban Environmental And Research Investments Ltd	14/01/2021	1,985,000.00	1,985,000.00		1,985,000.00	-
125	Renaissance Planning	22/06/2020	2,090,000.00	2,090,000.00		2,090,000.00	-
126	Samco Traders Ltd		2,268,000.00	2,268,000.00			2,268,000.00
127	Council Of Governors		2,509,764.00	2,509,764.00			2,509,764.00
128	Afrisol Consultation Limited	03/06/2021	2,556,950.00	2,556,950.00			2,556,950.00
129	Theodoric Enterprises		2,628,100.00	2,628,100.00			2,628,100.00
130	Nyawira Osero Carilus & Company Advocates		2,804,060.00	2,804,060.00			2,804,060.00
131	Raydoll Air Travels		2,949,840.00	2,949,840.00		359,300.00	2,590,540.00

132	Log Associates	14/06/2020	4,299,000.00	4,299,000.00			4,299,000.00
133	Stirling Consultants	21/06/2016	6,275,120.00	6,275,120.00			6,275,120.00
134	Salem Orphanage Ministry	28/06/2022	32,900,005.95	32,900,005.95		32,900,005.95	-
135	Advanced Development Initiative	13/06/2023	2,012,598.84		2,012,598.84		2,012,598.84
136	African Touch Safaris Ltd		203,500.00		203,500.00		203,500.00
137	Afriscape Limited	23/06/2023	2,994,830.00		2,994,830.00		2,994,830.00
138	Afrisol Consultancy Ltd	22.5.23	499,000.00		499,000.00		499,000.00
139	Agrey Aito Garage	23/8/2021	350,000.00		350,000.00		350,000.00
140	Alara Motors	06/06/2023	430,824.00		430,824.00		430,824.00
141	Alara Motors	30/03/2022	132,553.00		132,553.00		132,553.00
142	Alara Motors	24/02/2022	88,067.20		88,067.20		88,067.20
143	Alara Motors	14/04/2022	44,219.20		44,219.20		44,219.20
144	Alara Motors	19/05/2022	39,788.00		39,788.00		39,788.00
145	Alara Motors	09/11/2021	363,260.00		363,260.00		363,260.00
146	Alara Motors	04/06/2023	398,692.00		398,692.00		398,692.00
147	Alfrose Hotel	06/12/2021	480,000.00		480,000.00		480,000.00
148	Anchor Security	28/04/2021	260,000.00		260,000.00		260,000.00
149	Anchor Security	26/2/2021	248,733.00		248,733.00		248,733.00
150	Anchor Security	29/3/2021	260,000.00		260,000.00		260,000.00
151	Anchor Security Service	28/5/2023	599,488.00		599,488.00		599,488.00
152	Anchor Security Service	28/5/2023	1,798,464.00		1,798,464.00		1,798,464.00
153	Anchor Security Services	N/A	30,000.00		30,000.00		30,000.00
154	Anchor Security Services		30,000.00		30,000.00		30,000.00
155	Anchor Security Services		30,000.00		30,000.00		30,000.00
156	Anchor Security Services		30,000.00		30,000.00		30,000.00
157	Anchor Security Services		70,528.00		70,528.00		70,528.00
158	Anchor Security Services		211,584.00		211,584.00		211,584.00
159	Anchor Security Services		141,056.00		141,056.00		141,056.00

160	Anchor Security Services	25/5/2022	2,863,194.00		2,863,194.00		2,863,194.00
161	Anchor Security Services Limited	12/06/2023	1,762,326.00		1,762,326.00		1,762,326.00
162	Anchors Security Services		1,266,323.00		1,266,323.00		1,266,323.00
163	Angecarl Winner Enterprises	25/11/2022	405,000.00		405,000.00		405,000.00
164	Audrey Premier Resort	05/05/2023	477,000.00		477,000.00		477,000.00
165	Banvic Africa Ltd	25/11/2022	4,194,660.00		4,194,660.00		4,194,660.00
166	Beneli Engineering Services	13/1/2020	1,006,580.00		1,006,580.00		1,006,580.00
167	Billy Wood Company Ltd	16/06/2023	1,582,250.00		1,582,250.00		1,582,250.00
168	Bondo Pride Hotel	25/11/2022	1,082,500.00		1,082,500.00		1,082,500.00
169	Bondo Pride Hotel	09/12/2022	300,000.00		300,000.00		300,000.00
170	Bondo Pride Hotel	26/11/2022	188,000.00		188,000.00		188,000.00
171	Bondo Pride Hotel	22/3/2023	700,000.00		700,000.00		700,000.00
172	Candela Hotel	02/06/2023	18,000.00		18,000.00		18,000.00
173	Cfao Motors Kenya Ltd		344,885.00		344,885.00		344,885.00
174	Cfao Motors Kenya Ltd	27/03/2023	1,091,227.00		1,091,227.00		1,091,227.00
175	Ciala Resort	24/08/2022	8,027,150.00		8,027,150.00		8,027,150.00
176	Classic Auto Solution Company	27/03/2023	850,000.00		850,000.00		850,000.00
177	Compulynx Nyanza Ltd	15/10/2014	7,363,680.00		7,363,680.00		7,363,680.00
178	Cotec Security Group	N/A	103,999.99		103,999.99		103,999.99
179	Cotec Security Group	N/A	103,999.99		103,999.99		103,999.99
180	Cotec Security Group	N/A	103,999.99		103,999.99		103,999.99
181	Cotec Security Group	N/A	103,999.99		103,999.99		103,999.99
182	Cotec Security Group		2,495,999.68		2,495,999.68		2,495,999.68
183	Cotec Security Group Limited	18/05/2023	4,671,999.52		4,671,999.52		4,671,999.52
184	Cotec Security Group Limited	21/03/2023	1,167,999.87		1,167,999.87		1,167,999.87
185	Cotec Security Group Limited	29/06/2023	2,977,999.43		2,977,999.43		2,977,999.43
186	Cotec Securtiy Services	07/01/2022	209,999.93		209,999.93		209,999.93
187	Cotec Securtiy Services	07/01/2022	209,999.93		209,999.93		209,999.93
188	Cotec Securtiy Services	07/01/2022	209,999.93		209,999.93		209,999.93

189	Cotec Securtiy Services	07/01/2022	209,999.93		209,999.93		209,999.93
190	Cotec Securtiy Services	07/01/2022	209,999.93		209,999.93		209,999.93
191	Cotec Securtiy Services	07/01/2022	209,999.93		209,999.93		209,999.93
192	Cotec Securtiy Services	01/03/2023	209,999.93		209,999.93		209,999.93
193	Cotec Securtiy Services	01/03/2023	209,999.93		209,999.93		209,999.93
194	Cotec Securtiy Services	01/03/2023	209,999.93		209,999.93		209,999.93
195	Cotec Securtiy Services	01/03/2023	209,999.93		209,999.93		209,999.93
196	Cotec Securtiy Services	03/01/2023	209,999.93		209,999.93		209,999.93
197	Cotec Securtiy Services	01/03/2023	209,999.93		209,999.93		209,999.93
198	Cotec Securtiy Services	30/9/2022	31,980.06		31,980.06		31,980.06
199	Cotec Securtiy Services	30/9/2022	104,999.96		104,999.96		104,999.96
200	Cotec Securtiy Services	30/9/2022	164,999.94		164,999.94		164,999.94
201	Cotec Securtiy Services	30/9/2022	164,999.94		164,999.94		164,999.94
202	Cotec Securtiy Services	30/9/2022	164,999.94		164,999.94		164,999.94
203	Cotec Securtiy Services	30/9/2022	183,870.90		183,870.90		183,870.90
204	Cotex Security Group Ltd		77,999.99		77,999.99		77,999.99
205	Danke Solutions Limited	23/11/2022	2,115,500.00		2,115,500.00		2,115,500.00
206	Datrina Enterprises Limited	16/05/2023	393,628.60		393,628.60		393,628.60
207	Destiney World Travel	04/05/2017	210,585.00		210,585.00		210,585.00
208	Distinction Gardens Ltd	10/02/2023	300,000		300,000		300,000.00
209	Evalovely Investment Ltd	11/01/2021	286,500.00		286,500.00		286,500.00
210	Evalovely Investments	23/5/2023	70,500.00		70,500.00		70,500.00
211	Eventoh Enterprises	17.2.23	1,135,000.00		1,135,000.00		1,135,000.00
212	Fair Pride Investment	12/01/2023	1,976,750.00		1,976,750.00		1,976,750.00
213	Fair Pride Investments	29/05/2023	126,672.00		126,672.00		126,672.00
214	Fair Pride Investments	16/03/2021	191,968.00		191,968.00		191,968.00
215	Fair Pride Investments	28/3/2023	145,823.00		145,823.00		145,823.00
216	Fair Pride Investments	26/4/2023	104,504.00		104,504.00		104,504.00
217	Fairpride Investments	3.4.23	751,888.00		751,888.00		751,888.00

218	Floma Guest House	09/01/2023	504,000.00		504,000.00		504,000.00
219	Floma Guest House	04/04/2023	576,620		576,620		576,620.00
220	Galanous Works	21/06/2023	973,760.00		973,760.00		973,760.00
221	Gimager Investments	22/12/2022	340,310		340,310		340,310.00
222	Gucci Dizani Services		164,800.00		164,800.00		164,800.00
223	Gucci Dizani Services	30/03/2022	173,800.00		173,800.00		173,800.00
224	Gucci Dizani Services Ltd	06/06/2023	141,000.00		141,000.00		141,000.00
225	Gucci Dizani Services Ltd	18/01/2023	80,620.00		80,620.00		80,620.00
226	Hollywing Investments	30/12/2020	856,776.00		856,776.00		856,776.00
227	Holywing Investment	28/10/2020	89,600.00		89,600.00		89,600.00
228	Holywing Investments	12/01/2023	208,104.00		208,104.00		208,104.00
229	Holywing Investments	31/01/2022	159,384.00		159,384.00		159,384.00
230	Holywing Investments	02/06/2021	86,450.00		86,450.00		86,450.00
231	Holywing Investments	13/07/2022	548,448.00		548,448.00		548,448.00
232	Holywing Investments	19/02/2023	314,870.00		314,870.00		314,870.00
233	Holywing Investments	14/2/2023	295,266.00		295,266.00		295,266.00
234	Holywings Investments	21.2.23	86,408		86,408		86,408.00
235	Holywings Investments	13/02/2023	223,938.00		223,938.00		223,938.00
236	Icpsk		-12,500		-12,500		- 12,500.00
237	Industrial Mechanical Engineering	09/07/2020	101,790.00		101,790.00		101,790.00
238	Industrial Mechanical Engineering	09/11/2020	82,336.00		82,336.00		82,336.00
239	Institute Of Human Resource Management	14/06/2023	313,200.00		313,200.00		313,200.00
240	John B. P. Omondi	09/01/2022	37,000.00		37,000.00		37,000.00
241	John B. P. Omondi	09/01/2022	37,000.00		37,000.00		37,000.00
242	John B. P. Omondi	09/01/2022	37,000.00		37,000.00		37,000.00
243	John B. P. Omondi	09/01/2022	37,000.00		37,000.00		37,000.00
244	John B. P. Omondi	01/03/2023	37,000.00		37,000.00		37,000.00
245	John B. P. Omondi	01/03/2023	37,000.00		37,000.00		37,000.00

246	John B. P. Omondi	01/03/2023	37,000.00		37,000.00		37,000.00
247	John B. P. Omondi	01/03/2023	37,000.00		37,000.00		37,000.00
248	John B. P. Omondi	01/03/2023	37,000.00		37,000.00		37,000.00
249	John B. P. Omondi	01/03/2023	37,000.00		37,000.00		37,000.00
250	John B. P. Omondi	07/01/2022	100,000.00		100,000.00		100,000.00
251	John B. P. Omondi	07/01/2022	100,000.00		100,000.00		100,000.00
252	John B. P. Omondi	07/01/2022	100,000.00		100,000.00		100,000.00
253	John B. P. Omondi	07/01/2022	100,000.00		100,000.00		100,000.00
254	John B. P. Omondi	07/01/2022	100,000.00		100,000.00		100,000.00
255	John B. P. Omondi	07/01/2022	100,000.00		100,000.00		100,000.00
256	John B. P. Omondi	01/03/2023	100,000.00		100,000.00		100,000.00
257	John B. P. Omondi	01/03/2023	100,000.00		100,000.00		100,000.00
258	John B. P. Omondi	01/03/2023	100,000.00		100,000.00		100,000.00
259	John B. P. Omondi	01/03/2023	100,000.00		100,000.00		100,000.00
260	John B. P. Omondi	01/03/2023	100,000.00		100,000.00		100,000.00
261	John B. P. Omondi	01/03/2023	100,000.00		100,000.00		100,000.00
262	John Owiti Nyangor	07/01/2022	2,125,872.00		2,125,872.00		2,125,872.00
263	Kababa Resort	02/06/2023	100,000		100,000		100,000.00
264	Kenya Forest Services		1,024,280.00		1,024,280.00		1,024,280.00
265	Kenya Red Cross Society	26/06/2023	720,000.00		720,000.00		720,000.00
266	Kenya Red Cross Society	26/06/2023	180,000.00		180,000.00		180,000.00
267	Kenya School Of Government		136,648.00		136,648.00		136,648.00
268	Kenya School Of Government	18/11/2022	87,000.00		87,000.00		87,000.00
269	Kenya School Of Government	03/04/2023	60,320.00		60,320.00		60,320.00
270	Kenya School Of Government	27/03/2023	64,960.00		64,960.00		64,960.00
271	Kenya School Of Government		1,176,240.00		1,176,240.00		1,176,240.00
272	Kenya School Of Government		417,600.00		417,600.00		417,600.00
274	Kenya School Of Government	14/06/2023	120,640.00		120,640.00		120,640.00
275	Kenya School Of Government	23/03/2023	64,960.00		64,960.00		64,960.00

276	Kenya School Of Government	26/01/2023	64,960.00		64,960.00		64,960.00
277	Kenya School Of Government	23/05/2022	120,640.00		120,640.00		120,640.00
278	Kiota Research Limited	16/06/2023	5,842,000		5,842,000		5,842,000.00
279	Kobong Auto Repair	19/9/2022	70,600.00		70,600.00		70,600.00
280	Kobong Auto Repair	17/8/2021	100,300.00		100,300.00		100,300.00
281	Kobong Auto Repair	18/7/2022	63,400.00		63,400.00		63,400.00
282	Kobong Auto Repair	25/6/2021	53,100.00		53,100.00		53,100.00
283	Kusco	20/02/2023	278,400.00		278,400.00		278,400.00
284	Lake Auto Garage	27/06/2023	61,770.00		61,770.00		61,770.00
285	Lake Auto Garage	27/06/2023	142,042.00		142,042.00		142,042.00
286	Lake Auto Garage	27/06/2023	121,858.00		121,858.00		121,858.00
287	Lake Auto Garage	27/06/2023	130,732.00		130,732.00		130,732.00
288	Lake Auto Garage	27/06/2023	199,578.00		199,578.00		199,578.00
289	Lake Auto Garage	27/06/2023	97,498.00		97,498.00		97,498.00
290	Lake Auto Garage	27/06/2023	146,044.00		146,044.00		146,044.00
291	Lake Auto Garage	27/06/2023	126,440.00		126,440.00		126,440.00
292	Lake Auto Garage	27/06/2023	50,692.00		50,692.00		50,692.00
293	Lake Auto Garage	27/06/2023	36,250.00		36,250.00		36,250.00
294	Lake Auto Garage	27/06/2023	128,702.00		128,702.00		128,702.00
295	Lake Auto Garage	27/06/2023	79,750.00		79,750.00		79,750.00
296	Lake Auto Garage	27/06/2023	135,546.00		135,546.00		135,546.00
297	Lakeside Auto Garage	21/04/2023	490,953.76		490,953.76		490,953.76
298	Lakeside Auto Garage	14/01/2023	530,468.00		530,468.00		530,468.00
299	Laonyi Enterprises	20.2.23	375,000.00		375,000.00		375,000.00
300	Le Savanna Country Lodge Hotel Kisumu Limited	12/01/2023	259,000.00		259,000.00		259,000.00
301	Le Savanna County Lodge Hotel	28/12/2022	1,015,000		1,015,000		1,015,000.00
302	Le Savanna County Lodge Hotel	02/09/2023	400,000		400,000		400,000.00
303	Le Savanna County Lodge Hotel	09/12/2022	120,000.00		120,000.00		120,000.00

304	Lucas Otieno Were	04/07/2021	186,500.00		186,500.00		186,500.00
305	Lucas Otieno Were	18/4/2023	31,150.00		31,150.00		31,150.00
306	Lucas Otieno Were	13/11/2022	107,500.00		107,500.00		107,500.00
307	Lucas Otieno Were	15/01/2020	148,700.00		148,700.00		148,700.00
308	Lucas Otieno Were	14/10/2022	187,400.00		187,400.00		187,400.00
309	Lucas Otieno Were	12/11/2022	110,000.00		110,000.00		110,000.00
310	M/S Chribel	20/05/2023	567,472.00		567,472.00		567,472.00
311	M/S Komila Enterprise	08/03/2023	1,918,000.00		1,918,000.00		1,918,000.00
312	Marais Hotel And Suites	24/06/2022	473,000.00		473,000.00		473,000.00
313	Marais Suits	27/06/2022	161,000.00		161,000.00		161,000.00
314	Maranda High School	10/12/2019	330,000.00		330,000.00		330,000.00
315	Marts General Auto Works	01/06/2023	460,800.00		460,800.00		460,800.00
316	Mijosh Enterprise Ltd		1,226,746.00		1,226,746.00		1,226,746.00
317	Nation Media Group	28/06/2021	260,130.00		260,130.00		260,130.00
318	Nation Media Group	27/04/2022	183,280.00		183,280.00		183,280.00
319	Nation Media Group	13/09/2022	684,400.00		684,400.00		684,400.00
320	Nation Media Group	29/11/2023	356,120.00		356,120.00		356,120.00
321	National Hospital Insurance Fund		440,906.00		440,906.00		440,906.00
322	National Media Group	21/12/2022	216,920.00		216,920.00		216,920.00
323	Occidental Insurance Company Limited	13/06/20223	11,613,285.00		11,613,285.00		11,613,285.00
324	Occidental Insurance Co. Ltd	13/06/2023	1,000,000.00		1,000,000.00		1,000,000.00
325	Occidental Insurance Company Ltd	13/6/2023	1,000,000.00		1,000,000.00		1,000,000.00
326	Oceanair Tours & Travel		100,650.00		100,650.00		100,650.00
327	Ogesis General Supplies	04/05/2023	1,684,447.60		1,684,447.60		1,684,447.60
328	Omuko Motors Ltd	23/11/2022	175,200.00		175,200.00		175,200.00
329	Omuko Motors Ltd	01/09/2022	240,800.00		240,800.00		240,800.00

330	Ooro & Company Advocates		1,129,000.00		1,129,000.00		1,129,000.00
331	Pevianey Enterprises	21/06/2023	390,000.00		390,000.00		390,000.00
332	Pine Cone Hotel	20/02/2023	337,500.00		337,500.00		337,500.00
333	Pinecone Hotel	20/02/2022	540,000.00		540,000.00		540,000.00
334	Pinecone Hotel	24/02/2023	756,000.00		756,000.00		756,000.00
335	Plutus Consulting Ltd	21/06/2023	1,961,400.00		1,961,400.00		1,961,400.00
336	Plutus Consulting Ltd	21/06/2023	1,961,400.00		1,961,400.00		1,961,400.00
337	Posta Kenya	N/A	9,450.00		9,450.00		9,450.00
338	Raydoll Tours Limited		410,285.00		410,285.00		410,285.00
339	Rektaq Agencies	04/05/2023	2,426,000.00		2,426,000.00		2,426,000.00
340	Riley Falcon Security Services		114,000.00		114,000.00		114,000.00
341	Riley Falcon Security Services		114,000.00		114,000.00		114,000.00
342	Riley Falcon Security Services		114,000.00		114,000.00		114,000.00
343	Riley Falcon Security Services		114,000.00		114,000.00		114,000.00
344	Riley Falcon Security Services		114,000.00		114,000.00		114,000.00
345	Riley Falcon Security Services		114,000.00		114,000.00		114,000.00
346	Riley Falcone Security Services Ltd	15/05/2022	2,228,905.20		2,228,905.20		2,228,905.20
347	Rj Auto Services		168,021.75		168,021.75		168,021.75
348	Rj Auto Services (K) Ltd	11/06/2021	210,250.00		210,250.00		210,250.00
349	Sandah Tours And Travels	N/A	163,000.00		163,000.00		163,000.00
350	Savanna Grassland Hotel	18/4/2023	200,000.00		200,000.00		200,000.00
351	Siaya County Club	13/04/2022	95,000.00		95,000.00		95,000.00
352	Siaya County Club	17/10/2022	221,500.00		221,500.00		221,500.00
353	Siaya Probation Female Hostel	18/11/2022	50,000.00		50,000.00		50,000.00
354	Silver Africa Tours & Safaris		47,640.00		47,640.00		47,640.00
355	Spot Eagle Services		602,446.00		602,446.00		602,446.00
356	Spot Eagle Services		1,802,720.88		1,802,720.88		1,802,720.88
357	Spot Eagle Services		601,676.96		601,676.96		601,676.96

358	Spot Eagle Services		601,431.96		601,431.96		601,431.96
359	Spot Eagle Services		602,131.96		602,131.96		602,131.96
360	Spot Eagle Services	07/06/2023	3,031,884.84		3,031,884.84		3,031,884.84
361	Standard Group	05/10/2020	174,420.00		174,420.00		174,420.00
362	Standard Group		177,480.00		177,480.00		177,480.00
363	Standard Group		127,600.00		127,600.00		127,600.00
364	Stirling Consultants		2,900,375.00		2,900,375.00		2,900,375.00
365	Sunset Hotel	10/05/2023	377,300.00		377,300.00		377,300.00
366	Sunset Hotel Ltd	25/05/2023	127,600.00		127,600.00		127,600.00
367	Supreme Plans Consultants Ltd	03/01/2022	2,526,069.00		2,526,069.00		2,526,069.00
368	Supreme Plans Consultants Ltd	03/01/2022	2,773,931.00		2,773,931.00		2,773,931.00
369	The Audrey Premier Resort	30/58/2023	720,000.00		720,000.00		720,000.00
370	The Candela Hotel	23/05/2023	220,000.00		220,000.00		220,000.00
371	The Candela Hotel	05/05/2023	338,000.00		338,000.00		338,000.00
372	The Kenyan Weekly	31/08/2016	556,800.00		556,800.00		556,800.00
373	The Standard Group	08/02/2023	208,800.00		208,800.00		208,800.00
374	The Standard Group	31/03/2023	120,060.00		120,060.00		120,060.00
375	The Standard Group		696,000.00		696,000.00		696,000.00
376	The Stardard Group	07/03/2023	240,120.00		240,120.00		240,120.00
377	The Stardard Group	18/03/2019	240,120.00		240,120.00		240,120.00
378	The Vip Lounge Milimani Ltd	03/03/2022	225,000.00		225,000.00		225,000.00
379	Village Polytechnic Supprt Grant		6,654,330.00		6,654,330.00		6,654,330.00
	Sub-Totals		**272,110,114.11**	**113,988,707.01**	**158,121,407.10**	**58,641,302.43**	**213,468,811.68**
							-
	GRAND TOTAL		**1,267,522,223.85**	**818,803,232.47**	**448,718,991.38**	**525,962,525.42**	**741,559,698.43**

Annex 3 – Analysis Of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current 2022-23	Outstanding Balance Previous 21-22	Comments
Others -Addition during the year							
Gok			358,474.00				
WCPS			230,728.40				
Sub-Total			**589,202.40**				
Balance Brought Forward							
1.Lapfund			35,576,287.30	35,576,287.30		35,576,287.30	
2.Laptrust			4,592,013.90	4,592,013.90		4,592,013.90	
3.Nita			2,400,000.00	2,400,000.00		2,400,000.00	
4. Paye- Kra			37,999,264.37	37,999,264.37		37,999,264.37	
5 Saccos			37,712,816.80	37,712,816.80		37,712,816.80	
6. Insurance Companies			4,957,267.00	4,957,267.00		4,957,267.00	
7. Welfare Organizations			1,366,115.55	1,366,115.55		1,366,115.55	
8.Commercial Loans			1,417,519.60	1,417,519.60		1,417,519.60	
9. Helb Loan(University Loans)			235,928.05	235,928.05		235,928.05	
10 WCPS			4,094,801.90		4,325,530.30	4,094,801.90	
11. Gok			2,129,240.00	479,744.00	2,007,970.00	2,129,240.00	
12 Accounting Officer			7,803,096.30	118,891.40	7,684,204.90	7,803,096.30	
Sub-Total			**140,284,350.77**	**126,855,847.97**	**14,017,705.20**	**140,284,350.77**	
Grand Total			**140,873,553.17**	**126,855,847.97**	**14,017,705.20**	**140,284,350.77**	

Staff payables relates to salary arrears

Annex 4 – Analysis Of Other Pending Payables

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Others;(*Salary Arrears For The Defunct Local Authority Staff*)							
1.DECEASED			6,244,672.58		6,244,672.58		
2.RETIRED			11,379,865.69		11,379,865.69		
3.SERVING			26,176,095.08		26,176,095.08		
4.DISSMISSED			1,871,256.31		1,871,256.31		
5.TRASNFERED			8,482,597.80		8,482,597.80		
6.COUNCILLORS			-		-		
7.COURT AWARD			18,366,650.00		18,366,650.00		
Sub-Total			**72,521,137.46**		**72,521,137.46**		
Grand Total			**72,521,137.46**		**72,521,137.46**		

Salary Arrears For The Defunct Local Authority Staffs now recognized as pending bills

Annex 5 –Analysis Of imprests and Advances

(a)Government Imprest

S/No	*Name Of Officer Or Institution*	*Date Imprest Taken*	*Amount Taken*	*Amount Surrendered*	*Balance as at 2022-2023*
1	Elisha Otieno Owiya	24/5/2023	10,000.00		10,000.00
2	Odima Bacha Willys	26/5/2023	18,900.00		18,900.00
3	Grace Adhiambo	24/5/2023	19,600.00		19,600.00
4	Dancun Owino	16/3/2023	25,200.00		25,200.00
5	Peterlis Ongili	26/5/2023	25,200.00		25,200.00
6	Imelda Sylvia Oduor	05/03/2023	29,200.00		29,200.00
7	Lucy Wagoro	30/6/2023	29,400.00		29,400.00
8	Roselyne Baraza	14/12/2022	30,000.00		30,000.00
9	Duncan Ochieng Awuoche	05/04/2023	30,000.00		30,000.00
10	Jesinter Atwera	24/5/2023	30,000.00		30,000.00
11	Jacob Oduor	26/5/2023	30,000.00		30,000.00
12	Ruth Omoga	05/10/2023	30,000.00		30,000.00
13	Christine Obhiambo	25/5/2023	30,000.00		30,000.00
14	Selyyne Adhiambo Alex	30/6/2023	30,000.00		30,000.00
15	Nicholas O Musumba	30/6/2023	30,000.00		30,000.00
16	Silvia Kageni Were	30/6/2023	30,000.00		30,000.00
17	Christine Ogola	30/6/2023	30,000.00		30,000.00
18	Ruth Omoga	30/6/2023	30,000.00		30,000.00

19	Leah Asengi	30/6/2023	30,000.00		30,000.00
20	Selyne Adhiambo Alex	16/11/2022	31,000.00		31,000.00
21	Dr.Caroline Julie Onyango	05/03/2023	31,500.00		31,500.00
22	Jared Abwao	16/3/2023	31,600.00		31,600.00
23	Angeline Atieno Oduor	23/5/2023	33,600.00		33,600.00
24	Gordon Oguna	22/12/2022	37,500.00		37,500.00
25	Jacob Ooro	24/5/2023	37,500.00		37,500.00
26	Bonface Ochieng	16/3/2023	37,800.00		37,800.00
27	Elizabeth A.Keno	05/04/2023	37,800.00		37,800.00
28	Irine Osieyo	16/6/2023	37,800.00		37,800.00
29	Millicent Sewe	16/6/2023	37,800.00		37,800.00
30	Joyline Apondi	30/6/2023	37,800.00		37,800.00
31	Fredrick Otieno Ambare	24/5/2023	38,350.00		38,350.00
32	Tobias Oduor Opiyo	24/5/2023	40,000.00		40,000.00
33	Linah Akello	30/6/2023	40,000.00		40,000.00
34	Grace Adhiambo	24/5/2023	41,500.00		41,500.00
35	Lucy Okwako	17/1/2023	44,100.00		44,100.00
36	Alloice Otieno Otieno	17/1/2023	44,100.00		44,100.00
37	Monica Onyango	13/6/2023	45,000.00		45,000.00
38	Bonface Apoli	10/11/2022	45,200.00		45,200.00
39	Peter Asuke	23/5/2023	47,000.00		47,000.00
40	Teresa Sungu		47,800.00		47,800.00
41	Michael Oruoch	10/11/2022	47,800.00		47,800.00

42	George Nyingiro	30/6/2023	47,800.00		47,800.00
43	Mildred Opiyo	30/6/2023	50,000.00		50,000.00
44	Emilly Etyang	16/6/2023	51,300.00		51,300.00
45	Leonard Okanda	26/5/2023	52,000.00		52,000.00
46	Kennedy Ouma	25/5/2023	52,800.00		52,800.00
47	Pamela A tieno Obuolo	24/5/2023	54,100.00		54,100.00
48	Jared Abwao	23/12/2022	55,400.00		55,400.00
49	Nancy Obuya	16/6/2023	56,100.00		56,100.00
50	Pauline Owegi	16/6/2023	56,100.00		56,100.00
51	Christine A.Ogolla	05/04/2023	60,000.00		60,000.00
52	Jesse Joseph Akumu	30/6/2023	60,000.00		60,000.00
53	Dancun Owino	30/6/2023	60,400.00		60,400.00
54	Joseph Ogutu	23/5/2023	62,500.00		62,500.00
55	Sanmac Okoth	16/6/2023	66,000.00		66,000.00
56	Peter Ligulu	16/6/2023	67,500.00		67,500.00
57	Elizabeth Oduor	30/6/2023	71,200.00		71,200.00
58	Angeline Oduor	30/6/2023	71,200.00		71,200.00
59	Jared Oluoch	16/6/2023	72,000.00		72,000.00
60	Damianus Omollo	14/09/2022	77,200.00		77,200.00
61	Rael Ngoe	10/11/2022	77,200.00		77,200.00
62	Angeline Oduor	26/5/2023	84,000.00		84,000.00
63	Mercy Ochieng	16/6/2023	88,400.00		88,400.00
64	Dorina Odawa	30/6/2023	90,000.00		90,000.00

65	George Were	16/6/2023	90,300.00		90,300.00
66	Michael Ochieng	16/6/2023	93,400.00		93,400.00
67	Susan Rabah	10/11/2022	96,000.00		96,000.00
68	Jeconiah Omondi	10/11/2022	96,000.00		96,000.00
69	Andrew Hongo	14/12/2022	100,000.00		100,000.00
70	Adipo Isaiah Wasonga	23/5/2023	100,000.00		100,000.00
71	Charles Otolo	16/6/2023	100,800.00		100,800.00
72	Kennedy Achola	16/6/2023	105,000.00		105,000.00
73	Susan Rabah	24/5/2023	108,000.00		108,000.00
74	Everline Akinyi	26/5/2023	108,500.00		108,500.00
75	Godfrey Abura	15/3/2023	117,600.00		117,600.00
76	Jacob Oduor	16/6/2023	118,000.00		118,000.00
77	Irene Sewe	23/5/2023	120,000.00		120,000.00
78	Grace Adhiambo	16/6/2023	120,000.00		120,000.00
79	Denis Magambo	25/5/2023	122,900.00		122,900.00
80	Christopher Onyango	30/6/2023	128,250.00		128,250.00
81	Naomi Akoth Omondi	23/5/2023	134,000.00		134,000.00
82	Geoffrey Ochola Odero	05/04/2023	134,400.00		134,400.00
83	Daniel Wwanjotu Juma	05/07/2023	134,400.00		134,400.00
84	Charlton Mark Obare	23/5/2023	134,400.00		134,400.00
85	Pamela Adwera	24/5/2023	137,600.00		137,600.00
86	William Juma Ochieng	16/6/2023	150,000.00		150,000.00
87	Dalmas Omondi	05/11/2023	153,000.00		153,000.00

88	Joseph Ogutu	23/4/2023	155,600.00		155,600.00
89	Emilly Etyang	25/4/2023	157,500.00		157,500.00
90	Leonard Okanda	19/10/2022	161,000.00		161,000.00
91	Chrispine Oduor Onyango	16/6/2023	168,000.00		168,000.00
92	Ronald Onyango	30/6/2023	168,000.00		168,000.00
93	Peter Asuke	16/3/2023	168,400.00		168,400.00
94	Peterlis Ongili	26/4/2023	170,000.00		170,000.00
95	Phoebe Otieno	24/5/2023	172,000.00		172,000.00
96	Daniel Juma Okong'o	16/6/2023	173,000.00		173,000.00
97	John Omollo	16/3/2023	176,400.00		176,400.00
98	Dancun Owino	24/5/2023	176,400.00		176,400.00
99	Christopher Onyango	05/04/2023	179,800.00		179,800.00
100	John Paul Jwala	24/5/2023	180,000.00		180,000.00
101	Peter Agunda	24/5/2023	180,000.00		180,000.00
102	George Otieno Onyango	16/6/2023	180,000.00		180,000.00
103	Henry Ouma	30/6/2023	182,000.00		182,000.00
104	Monica Onyango	30/6/2023	184,000.00		184,000.00
105	Linah Otienga	16/6/2023	185,000.00		185,000.00
106	Rosemary Osieyo	30/6/2023	186,000.00		186,000.00
107	Fredrick Oguk	16/3/2023	190,400.00		190,400.00
108	Nicholas Otieno	16/6/2023	190,400.00		190,400.00
109	Oscar Odhiambo	16/3/2023	192,800.00		192,800.00
110	Peter Asuke	16/3/2023	192,800.00		192,800.00

111	Jeconia Onyango Were	26/5/2023	193,000.00		193,000.00
112	Benjamin Otieno Odhiambo	24/5/2023	193,200.00		193,200.00
113	Evance Onyango Owino	24/5/2023	193,200.00		193,200.00
114	Imelda Sylvia	30/6/2023	194,300.00		194,300.00
115	Millicent Asol	30/6/2023	196,000.00		196,000.00
116	Peter Omondi Ng'ong'a	05/05/2023	197,400.00		197,400.00
117	Daniel Madegwa	16/6/2023	198,400.00		198,400.00
118	Vincent Oduor Owuor	05/04/2023	200,000.00		200,000.00
119	Walter Okello	05/04/2023	200,000.00		200,000.00
120	Josephine Awuor Oduol	05/08/2023	200,000.00		200,000.00
121	Roseline Barasa	05/11/2023	200,000.00		200,000.00
122	Richard Omondi	24/5/2023	200,000.00		200,000.00
123	Josephine Awuor Oduol	14/6/2023	200,000.00		200,000.00
124	Everlyne Akinyo Odhiambo	14/6/2023	200,000.00		200,000.00
125	Maida Nyawade	16/6/2023	200,000.00		200,000.00
126	Noel Okwisa	16/6/2023	200,000.00		200,000.00
127	George Sakwa	30/6/2023	210,000.00		210,000.00
128	Besnda Madialo	30/6/2023	210,000.00		210,000.00
129	Micheal Okuma	24/5/2023	223,000.00		223,000.00
130	Wilfred Nyagudi	13/12/2022	239,623.00		239,623.00
131	Beatrice Awich	24/5/2023	240,000.00		240,000.00
132	Elijah Achoch	13/12/2022	290,032.00		290,032.00
133	Irine Ohito	30/6/2023	300,000.00		300,000.00

134	Grace Adhiambo	25/5/2023	324,000.00		324,000.00
135	Peter Asuke	19/6/2023	327,500.00		327,500.00
136	Noel Okwisa	30/6/2023	329,000.00		329,000.00
137	Erick Awandu	30/6/2023	332,000.00		332,000.00
138	Leah Agina	30/6/2023	332,500.00		332,500.00
139	Irene Sewe	30/6/2023	332,600.00		332,600.00
140	Rosemary Ahula	30/6/2023	335,000.00		335,000.00
141	George Akello	16/6/2023	337,000.00		337,000.00
142	Judith Okuta	16/6/2023	338,000.00		338,000.00
143	Judith Okuta	30/6/2023	338,000.00		338,000.00
144	Roseylne Barasa	30/6/2023	340,000.00		340,000.00
145	Leah Agina	30/6/2023	342,000.00		342,000.00
146	Irene Sewe	30/6/2023	345,000.00		345,000.00
147	Roselyne Baraza	30/6/2023	345,000.00		345,000.00
148	Peter Asuke	30/6/2023	352,000.00		352,000.00
149	Geoffrey Abura	10/12/2022	359,800.00		359,800.00
150	George Akello	05/11/2023	370,000.00		370,000.00
151	Peter Asuke	05/11/2023	378,000.00		378,000.00
152	Rosemary Ahula	30/6/2023	379,000.00		379,000.00
153	Damianus Omollo	25/08/2022	400,000.00		400,000.00
154	Damianus Omollo	14/09/2022	404,000.00		404,000.00
155	Irene Sewe	05/11/2023	413,000.00		413,000.00
156	Roseline Barasa	05/11/2023	420,000.00		420,000.00

157	Leah Agina	05/11/2023	428,000.00		428,000.00
158	Irene Sewe	05/11/2023	433,000.00		433,000.00
159	Judith Okuta	23/5/2023	450,000.00		450,000.00
160	Roseline Barasa	23/5/2023	450,000.00		450,000.00
161	Godfrey Abura	30/6/2023	474,400.00		474,400.00
162	Adrian O.Ogutu	21/11/2022	510,805.00		510,805.00
163	Damianus Omollo	25/08/2022	600,000.00		600,000.00
164	Nancy Obuya	25/08/2022	633,000.00		633,000.00
165	Elizabeth Siambe	25/08/2022	656,000.00		656,000.00
166	Leah Agina	25/08/2022	660,000.00		660,000.00
167	Linah Akello	25/08/2022	660,000.00		660,000.00
168	Fredrick Okello	25/08/2022	660,000.00		660,000.00
169	Roselyne Baraza	25/08/2022	660,000.00		660,000.00
170	Christine Hasuwo	25/08/2022	660,000.00		660,000.00
171	Noel Okwisa	25/08/2022	660,000.00		660,000.00
172	Monica Onyango	25/08/2022	688,000.00		688,000.00
173	Irene Sewe	25/08/2022	718,000.00		718,000.00
174	Fredrick Omundi	25/08/2022	736,200.00		736,200.00
175	Fredrick Ayanga	25/08/2022	744,000.00		744,000.00
176	Leah Agina	25/08/2022	750,000.00		750,000.00
177	Judith Okuta	25/08/2022	762,400.00		762,400.00
178	Pamela Adwera	25/08/2022	767,200.00		767,200.00
179	Kingsley Otieno	25/08/2022	782,200.00		782,200.00

180	Noel Okwisa	25/08/2022	788,000.00		788,000.00
181	Christine Hasuwo	25/08/2022	788,000.00		788,000.00
182	Linah Akello	25/08/2022	788,000.00		788,000.00
183	Fredrick Okello	25/08/2022	788,000.00		788,000.00
184	Irene Sewe	25/08/2022	788,000.00		788,000.00
185	Rosemary Ahula	25/08/2022	788,200.00		788,200.00
186	Michael Ochieng	25/08/2022	790,000.00		790,000.00
187	Leah Asengi	25/08/2022	790,000.00		790,000.00
188	Hezron Opiyo	25/08/2022	792,000.00		792,000.00
189	Irene Dieto	30/6/2023	795,200.00		795,200.00
190	Paul Oyier	25/08/2022	800,000.00		800,000.00
191	Joshua Awuonda	30/6/2023	823,200.00		823,200.00
192	Stella Mengele	14/9/2022	1,080,000.00		1,080,000.00
	TOTAL		47,838,660.00	-	47,838,660.00

(b) Salary Advance

Name Of Officer	*Date Advanced*	*Amount Advanced*	*Amount Recovered*	*Balance as at (insert current FY)*
		Kshs	*Kshs*	*Kshs*
Name Of Officer	dd/mm/yy	xxx	xxx	xxx
Name Of Officer				
Name Of Officer				
Name Of Officer				
Total				

Annex 6 – Summary of Non-Current Asset Register

Asset Class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 20xx
Land	266,836,910.00	32,900,005.95	-	-	299,736,915.95
Refurbishment of building	50,508,648.20	-			50,508,648.20
Construction and Civil Works	1,282,386,354.20	384,890,998.50			1,667,277,352.70
Purchase of Certified Seeds, Breeding Stock and Live Animals	46,440,131.80	123,402,680.00			169,842,811.80
Research, Studies, Project Preparation, Design & Supervision	44,521,868.00	30,664,172.00			75,186,040.00
Buildings and structures	5,213,059,463.59	161,992,591.60	-	-	5,375,052,055.19
Purchase of vehicle and other Transport equipment	330,532,986.00	35,340,261.00	-	-	365,873,247.00
Office equipment, furniture and fittings	111,731,180.95	3,686,775.00	-	-	115,417,955.95
ICT Equipment	156,895,990.60	30,987,889.50	-	-	187,883,880.10
Machinery and Equipment	514,102,427.35	48,658,070.80	-	-	562,760,498.15
Heritage and cultural assets			-	-	
Biological assets			-	-	
Intangible assets	47,718,924.00	6,400,000.00	-	-	54,118,924.00
Infrastructure assets- Roads, Rails	2,374,520,598.14	541,009,206.20	-	-	2,915,529,804.34
Work in progress	-		-		-
Total	**10,439,255,482.83**	**1,399,932,650.55**	**-**	**-**	**11,839,188,133.38**

Annex 7 – Inter-Entity Transfers

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred. KShs	Amount Confirmed as received. KShs	difference	explanation
1.									
2.									
3.									
4.	**Total**								

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Director of Finance

County Executive

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Director of Finance

Fund/project/board/water company/hospital

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

Annex 8 – Contingent Liabilities Register

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

Annex: 9 Reporting of Climate Relevant Expenditures

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

Annex 10 Reporting on Disaster Expenditure

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments