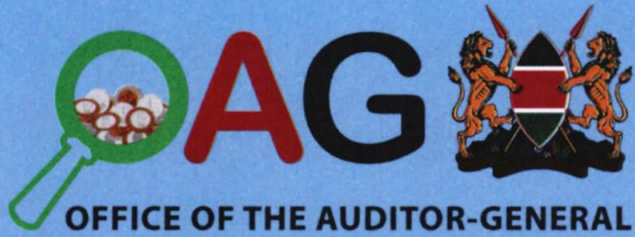


REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF



THE AUDITOR-GENERAL

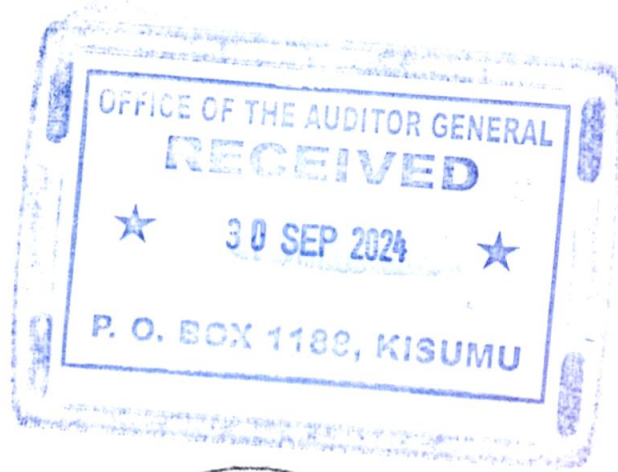
ON

COUNTY ASSEMBLY OF KISUMU

**FOR THE YEAR ENDED
30 JUNE, 2024**



| | |
|--------------------|---------------|
| PAPERS LAID | |
| DATE | 13/2/2025 |
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| COMMITTEE | |
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**KISUMU COUNTY ASSEMBLY
(KISUMU COUNTY GOVERNMENT)**

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEARENDED
JUNE 30, 2024**

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

COUNTY GOVERNMENT OF KISUMU
KISUMU COUNTY ASSEMBLY
Annual Report and Financial Statements for the year ended June 30, 2024

COUNTY GOVERNMENT OF KISUMU
KISUMU COUNTY ASSEMBLY
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COUNTY GOVERNMENT OF KISUMU
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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 |
| FY | Financial Year |
| IPSAS | International Public Sector Accounting Standards |
| ICT | Information Communication Technology |
| MCA | Member of County Assembly |
| 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

Comparative FY Means the financial year proceeding the current financial year.

**COUNTY GOVERNMENT OF KISUMU
KISUMU COUNTY ASSEMBLY**

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2. Key County Assembly of Kisumu Information and Management

(a) Background information

The County Assembly is constituted as per the constitution of Kenya is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 35 Members of County Assembly (MCAs) elected to represent members of the public from their respective wards and 12 nominated MCAs to represent special groups. The MCAs are responsible for making any laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

(b) Key Management

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

| No | Designation | Name |
|----|--|--|
| 1. | Speaker of the County Assembly | Hon. Elisha Jack Oraro |
| 2. | Clerk of the County Assembly | Mr. Owen Odhiambo Ojuok |
| 3 | i. Principal Clerk Assistant | Mr. Peter Odero Anditi – Department of Legislative Procedures and committee services |
| | ii. Director Finance and Accounting Services | CPA Mark Shiunwa Imbula – Department of Finance and Accounting Services |
| | iii. Director Supply Chain Management | Mr. Edwin Ouma Kisia – Department of Supply Chain Management |
| | iv. Director HR and Administration | Mrs. Linet Akoth Ochieng – Department of HR and Administration |
| | v. ICT, Hansard Research and Information Services | Mr. Wycliffe Owade – Department of ICT, Hansard Research and Information Services |

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(c) Fiduciary Management

The key management personnel who held office during the year ended 30th June 2024 and who had direct fiduciary responsibility were:

| No. | Designation | Name |
|-----|--|----------------------------|
| 1. | Accounting Officer | Owen Odhiambo Ojuok |
| 2. | Director Finance and Accounting Services | Mark Shiunwa Imbula |
| 3. | Principal Finance Officer | Felix Okinyi Owuor |
| 4. | Director Supply Chain | Edwin Ouma Kisia |

(d) Fiduciary Oversight Arrangements

Public Accounts and Investment Committee

Public Accounts and Investment Committee has a fiduciary responsibility to provide oversight on the County's finances. The committee members who served during the FY 2023/2024 were:

| NO | NAME | POSITION | WARD |
|----|-----------------------|-------------------|--------------|
| 1 | Hon. Kennedy Ouko | Chairperson | West Kisumu |
| 2 | Hon. Geoffrey Warindo | Vice- Chairperson | Miwani |
| 3 | Hon. Seth Okumu | Member | East Seme |
| 4 | Hon. Rueben Rakwach | Member | Kolwa East |
| 5 | Hon. Nancy Matara | Member | Nominated |
| 6 | Hon. James Were | Member | Nyalenda B |
| 7 | Hon. James Omollo | Member | West Nyakach |

Audit Committee

The Audit committee has a fiduciary responsibility to advise the management on institutional risk management and compliance. The committee members during the FY 2023/2024 were:

| No | Name | Position |
|----|--------------------|-------------|
| 1. | Lucy Mugadukha | Chairperson |
| 2. | George Otieno | Member |
| 3. | Dorothy Amondi | Member |
| 4. | Felix Okinyi Owuor | Member |

COUNTY GOVERNMENT OF KISUMU
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Finance Committee

The finance committee of the County Assembly has a fiduciary responsibility of ensuring public funds are utilised in accordance with the law. The committee members who served during the FY 2023/2024 were:

| NO | MEMBER | POSITION | WARD |
|----|-------------------------|-------------------|---------------------|
| 1 | HON. CARREN ODHIAMBO | CHAIRPERSON | KALOLENI/SHAURIMOYO |
| 2 | HON LUMUMBA OWADE | VICE. CHAIRPERSON | SOUTH EAST NYAKACH |
| 3 | HON. BENSON ADEGA | MEMBER | KAJULU |
| 4 | HON. JOACHIM OKETCH | MEMBER | KONDELE |
| 5 | HON. KENNEDY OUKO | MEMBER | WEST KISUMU |
| 6 | HON MICKY AWUOR OCHIENG | MEMBER | NOMINATED |
| 7 | HON GEORGE ABAJA | MEMBER | WEST SEME |

Budget and Appropriation Committee

This committee has a fiduciary responsibility of appropriating funds to County departments.

The committee members who served during the FY 2023/2024 were:

| NO | MEMBER | POSITION | WARD |
|----|------------------------|-------------------|---------------------|
| 1 | HON. JOACHIM OKETCH | CHAIRPERSON | KONDELE |
| 2 | HON. SETH OKUMU | VICE. CHAIRPERSON | EAST SEME |
| 3 | HON. LUMUMBA OWADE | MEMBER | SOUTH EAST NYAKACH |
| 4 | HON. NEREAH OKOMBO | MEMBER | MANYATTA "B" |
| 5 | HON. KENNEDY OOKO | MEMBER | AHERO |
| 6 | HON. SETH KANGA | MEMBER | MARKET/MILIMANI |
| 7 | HON. VINCENT JAGONGO | MEMBER | NORTH WEST KISUMU |
| 8 | HON. RATIB BOITONE | MEMBER | NYALENDA "A" |
| 9 | HON. CARREN ODHIAMBO | MEMBER | KALOLENI/SHAURIMOYO |
| 10 | HON. MOSES OCHELE | MEMBER | EAST-KANO WAWIDHI |
| 11 | HON. PAMELA OYOO | MEMBER | MIGOSI |
| 12 | HON. JENNIPHER OBONYO | MEMBER | SOUTH WEST |
| 13 | HON. HON. GEORGE ABAJA | MEMBER | WEST SEME |
| 14 | HON. GEOFFREY WARINDU | MEMBER | MIWANI |
| 15 | HON. RUEBEN RAKWACH | MEMBER | EAST KOLWA |

COUNTY GOVERNMENT OF KISUMU
KISUMU COUNTY ASSEMBLY
Annual Report and Financial Statements for the year ended June 30, 2024

(e) County Assembly of Kisumu Headquarters

P.O. Box 86 - 40100
ADC Building
Uhuru Road
Kisumu, KENYA

(f) County Assembly of Kisumu Contacts

Telephone: (254) 796173314
E-mail: kisumuassembly@gmail.com
Website: www.kisumuassembly.go.ke

(g) County Assembly of Kisumu Bankers

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

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

Nairobi, Kenya

(j) Independent Legal Advisors

- OKONGO WANDAGO AND COMPANY ADVOCATES – P. O. BOX 1387, KSM
- S. M. ONYANGO AND ASSOCIATES – P. O. BOX 2864, KISUMU
- MJ OKUMU AND ASSOCIATES ADVOCATES – P.O.BOX 73932 NAIROBI
- C OBIERO AND ASSOCIATES ADVOCATES – P.O. BOX 675-40100 KISUMU
- MODI AND COMPANY ADVOCATES –P.O. BOX 8148-00100 NAIROBI
- OLEL, ONYANGO, INGUTHIA COMPANY- P.O BOX 2876 KISUMU
- RODI OREGI AND COMPANY- P.O. BOX 9640-123 KISUMU

3. Governance Statement

The County Assembly

The County Assembly is constituted by the MCAs of Kisumu County government. It is headed by the Speaker who is elected by the MCAs. The speaker is also the chairperson of the county assembly service board while the county assembly clerk is the secretary.

Section 10 (4) of the county governments 2012 provides that a county assembly shall observe the following order of precedence.

- a) The speaker of the county assembly.
- b) The leader of the majority party; and
- c) The leader of the minority party.

The Roles of the county assembly are outlined in Section 8 of the County Governments Act 2012 and they include:

- a) Vet and approve nominees for appointment to county public office as may be provided for in this Act or any other law.
- b) Perform the roles set out under Article 185 of the Constitution.
- c) Approve the budget and expenditure of the county government in accordance with Article 207 of the Constitution, and the legislation contemplated in Article 220(2) of the Constitution, guided by Articles 201 and 203 of the Constitution.
- d) Approve the borrowing by the county government in accordance with Article 212 of the Constitution.
- e) Approve county development planning; and
- f) Perform any other role as may be set out under the Constitution or legislation.

The County Assembly Executes its mandate, through committees which are broadly classified into two.

a) Select Committees

Select committees are generally responsible for overseeing the work of government departments and agencies.

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b) Sectoral Committees

The mandate of Sectoral Committees is in respect to the subject matter assigned by the Standing Orders and is exercised within the limits contemplated under Part 2 of the Fourth Schedule to the Constitution.

The County Assembly has the following Select and Sectoral committees:

- a) Committee of Powers and Privileges
- b) Audit Committee
- c) Public Accounts/Investment Committee
- d) Budget and Appropriations Committee
- e) 12 committees

COUNTY GOVERNMENT OF KISUMU
KISUMU COUNTY ASSEMBLY
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a) Committee of Powers and Privileges

There is established committee known as the Committee of Powers and Privileges consisting of the Speaker, who shall be the chairperson of the Committee; and such other members of the county assembly as may be provided in the Standing Orders of the county assembly. The functions of the Committee of Powers and Privileges shall be to inquire into the conduct of a member whose conduct is alleged to constitute a breach of privileges accorded to the county assembly members by any legislation or standing orders and perform such other functions as may be specified by enabling legislation. The committee held 4 meetings in FY 2023-2024. The committee members during FY 2023-2024 were:

| | NAME | DESIGNATION | WARD |
|----|-----------------------|---------------------|-------------|
| 1. | Hon. Elisha Oraro | Speaker/Chairperson | Speaker |
| 2. | Hon. Benson Adegga | Vice Chairperson | Kajulu |
| 3. | Hon Kennedy Ooko | Member | Ahero |
| 4. | Hon Nancy Matara | Member | Nominated |
| 5. | Hon Anne Ochola | Member | Nominated |
| 6. | Hon Samwel Onyango | Member | Nominated |
| 7. | Hon. Vitalis K'Omudho | Member | Muhoroni |
| 8. | Hon Kennedy Ouko | Member | West Kisumu |
| 9. | Hon Emily Oginga | Member | Nominated |

b) Audit Committee

The audit committee was constituted in 14th February 2023. Its mandate is to advise the County Government on institutional risk management and compliance. The committee held four (4) meetings in FY 2023-2024. The committee members during FY 2023-2024 were:

COUNTY GOVERNMENT OF KISUMU**KISUMU COUNTY ASSEMBLY****Annual Report and Financial Statements for the year ended June 30, 2024**

| No | Name | Position |
|----|--------------------|-------------|
| 1. | Lucy Mugadukha | Chairperson |
| 2. | George Otieno | Member |
| 3. | Dorothy Amondi | Member |
| 4. | Felix Okinyi Owuor | Member |

c) Public Accounts/Investment Committee

The committee was formed to provide oversight on the County's finances. The committee held quarterly mandatory meetings during the year. The members who served in the committee during the year were:

| NO | NAME | POSITION | WARD |
|----|-----------------------|-------------------|--------------|
| 1 | Hon. Kennedy Ouko | Chairperson | West Kisumu |
| 2 | Hon. Geoffrey Warindo | Vice- Chairperson | Miwani |
| 3 | Hon. Seth Okumu | Member | East Seme |
| 4 | Hon. Rueben Rakwach | Member | Kolwa East |
| 5 | Hon. Nancy Matara | Member | Nominated |
| 6 | Hon. James Were | Member | Nyalenda B |
| 7 | Hon. James Omollo | Member | West Nyakach |

d) Budget and Appropriations Committee

The budget and appropriations committee provides guidance in the budgetary process. It is charged with the budget making process and ensuring that there is public participation in the budget process. The members who served in the committee during the period were:

**COUNTY GOVERNMENT OF KISUMU
KISUMU COUNTY ASSEMBLY**

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

| NO | MEMBER | POSITION | WARD |
|----|------------------------|-------------------|---------------------|
| 1 | HON. JOACHIM OKETCH | CHAIRPERSON | KONDELE |
| 2 | HON. SETH OKUMU | VICE. CHAIRPERSON | EAST SEME |
| 3 | HON. LUMUMBA OWADE | MEMBER | SOUTH EAST NYAKACH |
| 4 | HON. NEREAH OKOMBO | MEMBER | MANYATTA "B" |
| 5 | HON. KENNEDY OOKO | MEMBER | AHERO |
| 6 | HON. SETH KANGA | MEMBER | MARKET/MILIMANI |
| 7 | HON. VINCENT JAGONGO | MEMBER | NORTH WEST KISUMU |
| 8 | HON. RA TIB BOITONE | MEMBER | NYALENDA "A" |
| 9 | HON. CARREN ODHIAMBO | MEMBER | KALOLENI/SHAURIMOYO |
| 10 | HON. MOSES OCHELE | MEMBER | EAST-KANO WAWIDHI |
| 11 | HON. PAMELA OYOO | MEMBER | MIGOSI |
| 12 | HON. JENNIPHER OBONYO | MEMBER | SOUTH WEST |
| 13 | HON. HON. GEORGE ABAJA | MEMBER | WEST SEME |
| 14 | HON. GEOFFREY WARINDU | MEMBER | MIWANI |
| 15 | HON. RUEBEN RAKWACH | MEMBER | EAST KOLWA |

e) Labour and Social Welfare Services

The Committee on Labour and Social Welfare is established pursuant to Standing Order No. 193 of the Kisumu County Assembly Standing Orders and is mandated to oversight over all matters relating to labour, trade union relations, manpower or human resource planning, gender, social welfare and National Youth Service. As is constituted by this House, the committee on Labour and Social Welfare is currently made up of the following members;

| | Name | Designation | WARD |
|---|---------------------|------------------|------------------|
| 1 | Hon. Zack Okoyo | Chairperson | Central Kisumu |
| 2 | Hon. Kennedy Ooko | Vice Chairperson | Ahero |
| 3 | Hon. Mildred Ajumbo | Member | Central Seme |
| 4 | Hon. Alice Wajewa | Member | Nominated |
| 5 | Hon. Benson Adegga | Member | Nominated |
| 6 | Hon. Eunice Alando | Member | Nominated |
| 7 | Hon. Seth Kanga | Member | Market /Milimani |
| 8 | Hon. Mickey Awuor | Member | Nominated |
| 9 | Hon. Emily Oginga | Member | Nominated |

COUNTY GOVERNMENT OF KISUMU**KISUMU COUNTY ASSEMBLY****Annual Report and Financial Statements for the year ended June 30, 2024****f) Infrastructure, Energy and Public Works**

All matters relating to County transport, including county roads, street lighting, traffic and parking, public road transport and ferries and harbours, excluding the regulation of international and national shipping and matters related thereto; County public works and services including storm water management systems in built-up areas; firefighting services and disaster management. The committee members during FY 2023-2024 were:

| NAME | POSITION | WARD |
|-------------------------------|------------------|-------------------|
| 1. Hon. Reuben Okoth | Chairperson | Kolwa Central |
| 2. Hon. Anne Atieno Ochola | Vice Chairperson | Nominated |
| 3. Hon. Seth Kanga | Member | Market/Milimani |
| 4. Hon. Kennedy Ouma Ooko | Member | Ahero |
| 5. Hon. Patrick Lumumba Owade | Member | South East Kisumu |
| 6. Hon. Jennipher Obonyo | Member | South West Kisumu |
| 8. Hon. George Abaja Othuthu | Member | West Seme |

g) Tourism, Wildlife and Heritage Committee

All matters relating to local tourism, wildlife conservation and preservation of old buildings like churches, schools, government offices, other public buildings and buildings in private homes of important people. The committee members during FY 2023-2024 were:

| NO | NAMES | POSITION | WARD |
|----|----------------------|------------------|--------------|
| 1 | Hon Alice Wajewa | Chairperson | Nominated |
| 2 | Hon. Kennedy Ajwang' | Vice Chairperson | Nominated |
| 3 | Hon. Samuel Dede | Member | Kisumu North |
| 4 | Hon. Mildred Ajumbo | Member | Central Seme |
| 5 | Hon. Eunice Alando | Member | Nominated |
| 6 | Hon. Peter Obaso | Member | Nominated |
| 7 | Hon. Bill Oliver | Member | Kobura Ward |

h) Agriculture, Fisheries, Livestock Development and Irrigation Committee

All matters relating to Agriculture including crop and animal husbandry, livestock sale yards, county abattoirs, plant and animal disease control, veterinary services (excluding regulation of

COUNTY GOVERNMENT OF KISUMU
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the profession) and fisheries; animal control and welfare, including licensing of dogs and facilities for their accommodation, care and burial of animals. The committee members during FY 2023-2024 were:

| NO | NAMES | POSITION | WARD |
|----|-----------------------|------------------|-------------------|
| 1 | Hon Eunice Alandoh | Chairperson | Nominated |
| 2 | Hon. Bill Oliver | Vice Chairperson | Kobura Ward |
| 3 | Hon Samuel Dede | Member | Kisumu North |
| 4 | Hon Maurice Ngeta | Member | Awasi/Onjiko |
| 5 | Hon. Jennipher Obonyo | Member | South West Kisumu |
| 6 | Hon Pamela Oyoo | Member | Migosi |
| 7 | Hon Vincent jagongo | Member | North West Kisumu |

i) Health Housing and Sanitation Committee

All matters relating to county health services, including, in particular county health facilities and pharmacies, ambulance services, promotion of primary health care licensing and control of undertakings that sell food to the public, cemeteries, funeral parlours, and crematoria and refuse removal, refuse dumps and solid waste disposal; housing and sanitation. The committee members during FY 2023-2024 were:

| NO | NAMES | POSITION | WARD |
|----|---------------------|------------------|--------------------|
| 1 | Hon Vincent Jagongo | Chairperson | North West Kisumu |
| 2 | Hon Emily Oginga | Vice Chairperson | Nominated |
| 3 | Hon Seth Okumu | Member | Nominated |
| 4 | Hon. Kennedy Ooko | Member | Ahero |
| 5 | Hon Nereah Okombo | Member | Manyatta |
| 6 | Hon Lumumba Owade | Member | South East Nyakach |
| 7 | Hon Joachim Oketch | Member | Kondele |

j) Children, Culture and Community Services Committee

All matters relating to cultural activities, public entertainment and public amenities including betting, casinos and other forms of gambling, racing, liquor licensing, cinemas, video shows and hiring, libraries, museums, sports and cultural activities and facilities and county parks, beaches and recreation facilities; children's welfare and control of drugs and pornography

**COUNTY GOVERNMENT OF KISUMU
KISUMU COUNTY ASSEMBLY**

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| NO | NAMES | POSITION | WARD |
|----|--------------------------|-------------|----------------------|
| 1 | Hon Nancy Matara Ochieng | Chairperson | Nominated |
| 2 | Hon Mickey Ochieng | Member | Nominate |
| 3 | Hon Eunice Alando | Member | Nominate |
| 4 | Hon Anne Ochola | Member | Nominate |
| 5 | Hon Caroline Opar | Member | Nominate |
| 6 | Hon Alice Wajewa | Member | Nominate |
| 7 | Hon Caren Ajwang | Member | Shauri Moyo/Kaloleni |
| 8 | Hon Henritta Bodo | Member | Nominate |
| 9 | Hon Mildred Ajumbo | Member | Central Seme |

k) Planning Industrialization and ICT Committee

All matters relating to county planning and development including statistics, land survey and mapping, boundary and fencing; ensuring that development and location of industries and industrialization policies are well planned and properly executed; and monitor the spread and enhance use of ICT in the county government operation to increase transparency and accountability. The committee members during FY 2023-2024 were:

| NO | NAMES | POSITION | WARD |
|----|--------------------|------------------|-------------------|
| 1 | Boitone Ratib | Chairperson | Nyalenda A |
| 2 | Hon James Omollo | Vice Chairperson | West Nyakach |
| 3 | Hon Seth Kanga | Member | Market/Milimani |
| 4 | Hon Joachim Oketch | Member | Kondele |
| 5 | Hon. Zachary Okoyo | Member | Central Kisumu |
| 6 | Hon. George Abaja | Member | West Seme |
| 7 | Hon Moses Ochele | Member | East Kano/Wawidhi |

l) ECDE, Adult Education and Vocational Training Committee

All matters relating to pre-primary education, adult education, village polytechnic, home craft centres and child care facilities. The committee members during FY 2023-2024 were:

| NO | NAMES | POSITION | WARD |
|----|-----------------------|------------------|-----------|
| 1 | Hon Seth Okumu | Chairperson | East Seme |
| 2 | Hon. Vitalis K'Omudho | Vice Chairperson | Muhoroni |
| 3 | Hon. Bill Oliver | Member | Kobura |

**COUNTY GOVERNMENT OF KISUMU
KISUMU COUNTY ASSEMBLY**

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| | | | |
|---|---------------------|--------|--------------|
| 4 | Hon. Kennedy Ouko | Member | West Kisumu |
| 5 | Hon. Samwel Onyango | Member | Railyways |
| 6 | Hon. James Omollo | Member | West Nyakach |
| 7 | Hon. Benson Adega | Member | Kajulu |

m) Cooperative, Finance, Trade and Enterprise Development committee

All matters relating to cooperative movements, microfinance institutions, empowerment of registered women and youth groups, insurance, proposed loans and advances by the executive, trade development and regulations, including markets; trade licenses (Excluding regulation of professions); fair trading practices. The committee members during FY 2023-2024 were:

| NO | NAMES | POSITION | WARD |
|----|---------------------|------------------|---------------------|
| 1 | Hon Carren Odhiambo | Chairperson | Kaloleni/Shaurimoyo |
| 2 | Hon Lumumba Owade | Vice Chairperson | South East Nyakach |
| 3 | Hon Joachim Oketch | Member | Kondele |
| 4 | Hon Mickey Ochieng | Member | Nominated |
| 5 | Hon. Benson Adega | Member | Kajulu |
| 6 | Hon. George Abaja | Member | West Seme |
| 7 | Hon. Kennedy Ouko | Member | West Kisumu |

n) Administrative of Law, Justice and Legal Affairs Committee

All matters relating to referendum, further devolution in the county, issues of integrity, ethics and conflicts of interest including anti-corruption and human rights; ensuring and coordinating the participation of communities and locations in governance at the local level to develop administrative capacity for the effective exercise of the functions and powers and participation in governance; administration of law and justice, including working and collaborating with national government operatives within the county especially on security matters. The committee members during FY 2023-2024 were:

| NO | NAMES | POSITION | WARD |
|----|---------------------|------------------|-------------------|
| 1 | Hon Moses Ochele | Chairperson | East Kano Wawidhi |
| 2 | Hon. Reuben Rakwach | Vice Chairperson | Kolwa East |
| 3 | Hon. Samwel Onyango | Member | Railways |

**COUNTY GOVERNMENT OF KISUMU
KISUMU COUNTY ASSEMBLY**

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| | | | |
|---|----------------------|--------|-------------------|
| 4 | Hon. Mariam Abeid | Member | Nominated |
| 5 | Hon. James Were | Member | Nyalenda B |
| 6 | Hon. Anne Ochola | Member | Nominated |
| 7 | Hon. Vincent Jagongo | Member | North West Kisumu |

o) Water Environment and Natural Resources Committee

All matters relating to the provision of clean water for domestic use; implementation of specific national government policies on natural resources and environmental conservation, including soil and water conservation and forestry and control of air pollution, noise pollution, other public nuisances and outdoor advertising. The committee members during FY 2023-2024 were:

| NO | NAMES | POSITION | WARD |
|----|-----------------------|------------------|--------------|
| 1 | Hon Samuel Dede | Chairperson | North Kisumu |
| 2 | Hon. Mickey Awuor | Vice Chairperson | Nominated |
| 3 | Hon. Emily Oginga | Member | Nominated |
| 4 | Hon. Peter Obaso | Member | Nominated |
| 5 | Hon. Pamela Oyoo | Member | Migosi |
| 6 | Hon. Warindu Geoffrey | Member | Miwani |
| 7 | Hon. Maurice Ngeta | Member | Awasi/Onjiko |

p) Ward Development Committee

All matters relating to allocation and payment of funds; ensure prudent management of funds; received and discussed the annual reports and returns from the wards; ensure timely submission to the county assembly of various returns, reports and information as required under the act; consider project proposals submitted for various wards in accordance with the act and make appropriate recommendation to the county Assembly; continuously review, oversee the implementation, policy framework and legislative matters that may arise in relation to the funds; and perform such other function as maybe provided for in this act. The committee members during FY 2023-2024 were:

| NO | NAMES | POSITION | WARD |
|----|---------------------|------------------|--------------|
| 1 | Hon. Mildred Ajumbo | Chairperson | Central Seme |
| 2 | Hon. Maurice Ngeta | Vice Chairperson | Awasi/Onjiko |
| 3 | Hon. Emily Oginga | Member | Nominated |

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| | | | |
|---|-----------------------|--------|---------------------|
| 4 | Hon. Mariam Abeid | Member | Nominated |
| 5 | Hon. Carolyne Opar | Member | Nominated |
| 6 | Hon. Geoffrey Warindu | Member | Miwani |
| 7 | Hon. Eunice Alando | Member | Nominated |
| 8 | Hon. Anne Ochola | Member | Nominated |
| 9 | Hon. Carren Odhiambo | Member | Shaurimoyo/Kaloleni |

In addition to the above committees of the County Assembly, the County Assembly has an independent Audit Committee which was constituted in 14th February 2023 to comply with the PFM (County Government) regulations (2015) on the formation of audit committees for all Counties.

Communication with all Stakeholders

The County is committed to ensuring that all its stakeholders are provided with full and timely information about its programmes and performance. They are also given an opportunity to give feedback. In this regard, the County held 9 public participations where the different stakeholders were invited. This communication is important in ensuring that stakeholder expectations are aligned to the County Assembly's service delivery charter.

The County Assembly subjected the following legislation through public participation;

1. The Kisumu County Finance Bill, 2023
2. Kisumu County Annual Development Plan FY 2024/2025
3. Kisumu County Budget Estimates FY 2024/2025
4. Kisumu County Early Childhood Development and Education Bill, 2023
5. The Kisumu County Administration (Village Units) Amendment Bill, 2023
6. The Kisumu County Water Bill, 2023
7. The Kisumu County Agricultural Sector Coordination Bill, 2023
8. The Kisumu County Budget Review Outlook Paper, FY 2022-2023
9. Kisumu County Fiscal Strategy Paper FY 2024-2025

Risk management

The Assembly underscores the role of risk management and internal control as an integral part of its governance system. Therefore, it has put in place a risk management and internal control policy which helps in identification, understanding and active monitoring of risks by Heads of Department and reported to the County Assembly's service board where applicable. In addition, we have an independent internal audit department and audit committees that helps in strengthening the control and risk environment. In particular, our focus areas have been on:

1. Developing the relevant guidelines to ensure consistent understanding and implementation of the policy by the users.
2. Documenting and communicating controls, paying close attention to the usability and understandability of the various policies, procedures, etc. Through a Well-prepared and clear guidelines , we have ensured effectiveness of the implementation of the internal controls decided by the Assembly and in turn allowed appropriate understanding by all users of the risks, the internal controls are supposed to address.
3. Senior management ensuring through active communication and discussion, that risks and the internal controls are developed to address them are understood widely across the organization and applied in practice by employees. In addition, actively engage people, through training and team meetings, in the identification and treatment of the risks that are part of their processes and in the development, implementation and monitoring of the related internal controls.
4. Monitoring the internal controls, in order to assess their efficiency and to detect and remediate, in a timely manner, internal controls that have become deficient, redundant or weak. Therefore, monitoring is done firstly by the individuals that are implementing or executing them in order to check their effectiveness. Secondly by the relevant heads of department and policy owners to identify issues and emerging risks and ensure continuity of the suitability of these controls. In addition, independent monitoring is usually conducted via internal and external audits in order to provide more objective assurance on maintaining the effectiveness of individual controls.

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During the period under review institution identified and dealt with Compliance risk attributable to delay in exchequer release of funds- Managed through proactive engagement with the respective stakeholders and recipient organizations

COMPLIANCE

The County Assembly of Kisumu like any other in Kenya draws its mandate to the people of Kisumu County from Article 185 of the Constitution of Kenya of legislation, representation and oversight. In carrying out these functions, the Assembly is guided by the following laws and regulations.

1. The Constitution of Kenya 2010
2. The Public Finance Act 2012 and Regulations 2015
3. The Public Procurement and Disposal Act 2015 and Regulations 2020
4. The Public Audit Act 2015
5. The Public Officer ethics Act.
6. County Governments Act 2012
7. Income Tax Act CAP 470 and Tax Procedure Act 2015
8. The National Hospital Insurance Act CAP 255
9. The National Social Security Fund Act 2013.

The Management has complied with these laws and regulations in the following manner:

1. Involvement of its citizen through effective public participation in order to gather views on any proposed bill and or program before they are enacted in laws or implemented by publishing and publicizing the proposed bills in at least two local newspapers and website and ensuring that active citizen's involvement is undertaken in all the wards within the County.
2. Online streaming of plenary discussions in which all the issues affecting those represented by each and every Member of the County Assembly are canvassed
3. Adherence to the Accounting Cycle and timelines as provided for by the County Government Act 2012 in budget making process, accounting and reporting and over-

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- sighting of all financial resources allocated to the County Government and Assembly of Kisumu.
4. Providing for special interest groups under the AGPO category and ensuring that 30% of all goods and services procured by the Assembly are ring-fenced for this special category of suppliers.
 5. Vetting as appropriate, Chief Officers and County Executive Members to ensure those who are approved to hold office are fit to do so based on the guidelines provided by the Constitutions of Kenya specifically with respect to Chapter 6. In addition, all Members of The County Assembly have been trained and signed a public officer's code of conduct and are expected to perform their duties under such conditions.
 6. The Assembly through the Committee on Public Investment examine the reports and accounts from County public Investments such as, Kisumu City, Kisumu Water and Sewerage Company (KIWASCO), Jaramogi Teaching and Referral Hospital and Special Fund Accounts such as Kisumu County Car Loan and Mortgage Fund, Kisumu County Bursary /Education Fund amongst other and have given recommendation on where how or what needs to be done to improve efficiency and enhance value for money in offering services.
 7. Application of county Assembly's resources in strict adherence to the budget, effectively and in an efficient manner and that there is value for money in procurement of goods and services consumed by the County Assembly.
 8. Ensuring that the relevant taxes are deducted and remitted to the Commissioner of Revenue as and when they fall due.

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4. Forward by the Clerk of the Assembly

2.1 Budget Allocation

In the financial year 2023/24 the county Assembly had a gross budget of KShs.1,140,311,910 which was made up of KShs. 975,311,910 and KShs. 165,000,000 for recurrent and development vote respectively. The County Assembly spent an amount of KShs. 836,068,445 under the following six programmes:

| | 2023/24 Budget | 2023/24 Actual | 2023/24 Budget | 2023/24 Actual | 2023/24 Actual |
|--|----------------------|--------------------|----------------------|--------------------|--------------------|
| | KShs | KShs | KShs | KShs | KShs |
| Administration, Planning and Support | 153,928,596 | 9,310,980 | 163,239,576 | 155,334,568 | 7,905,008 |
| Financial Services | 153,928,596 | 9,310,980 | 163,239,576 | 155,334,568 | 7,905,008 |
| ICT Services | 9,532,280 | 386,832 | 9,919,112 | 9,848,284 | 70,828 |
| ICT Services | 9,532,280 | 386,832 | 9,919,112 | 9,848,284 | 70,828 |
| General Administration and Planning | 525,097,637 | (1,941,904) | 523,155,733 | 276,282,960 | 246,872,773 |
| General Administration | 366,514,742 | (6,123,674) | 360,391,068 | 142,872,639 | 217,518,429 |
| Human Resource development services | 158,582,895 | 4,181,770 | 162,764,665 | 133,410,321 | 29,354,345 |
| Public Financial Management | 9,455,400 | - | 9,455,400 | 9,160,095 | 295,305 |
| management of public financial resources | 9,455,400 | - | 9,455,400 | 9,160,095 | 295,305 |
| Legislation & Oversight, services | 189,195,549 | 1,672,712 | 190,868,261 | 177,025,384 | 13,842,877 |
| Legislation & oversight services | 146,433,332 | 1,672,712 | 148,106,044 | 142,083,448 | 6,022,596 |
| Policy Services (Speaker's office) | 42,762,217 | - | 42,762,217 | 34,941,936 | 7,820,281 |
| County Assembly Service Board | 247,323,908 | (3,650,080) | 243,673,828 | 208,417,154 | 35,256,674 |
| SP2 Committee Services | 149,305,000 | 6,349,920 | 155,654,920 | 130,723,887 | 24,931,033 |
| Representation & Public Participation Services | 98,018,908 | (10,000,000) | 88,018,908 | 77,693,267 | 10,325,641 |
| Grand Total | 1,134,533,370 | 5,778,540 | 1,140,311,910 | 836,068,445 | 304,243,465 |

Programme 1: Administration, Planning and support services - This programme was allocated KShs 163,239,576 representing 14% of the budget. A total of KShs 155,334,568 was spent under the following sub programmes: a. Sub-programme S.P.1.1: Financial Services.

Programme 2: General Administration and Planning Services. -This programme was allocated KShs 523,155,733 representing 46% of the budget. A total of KShs 276,282,960 was spent under the following sub programmes: a. Sub-programme S.P.1.1: General Administration. b. Sub-programme S.P.1.2: Human Resource development services.

Programme 3: Public Financial Management. -This programme was allocated KShs 9,455,400 representing 1% of the budget. A total of KShs 9,160,095 was spent under the following sub programmes: a. Sub-programme S.P.1.1: Budget Formulation & Coordination Services.

Programme 4: Legislation & Oversight services -This programme was allocated KShs 190,868,261 representing 17% of the budget. A total of KShs 177,025,384 was spent under the

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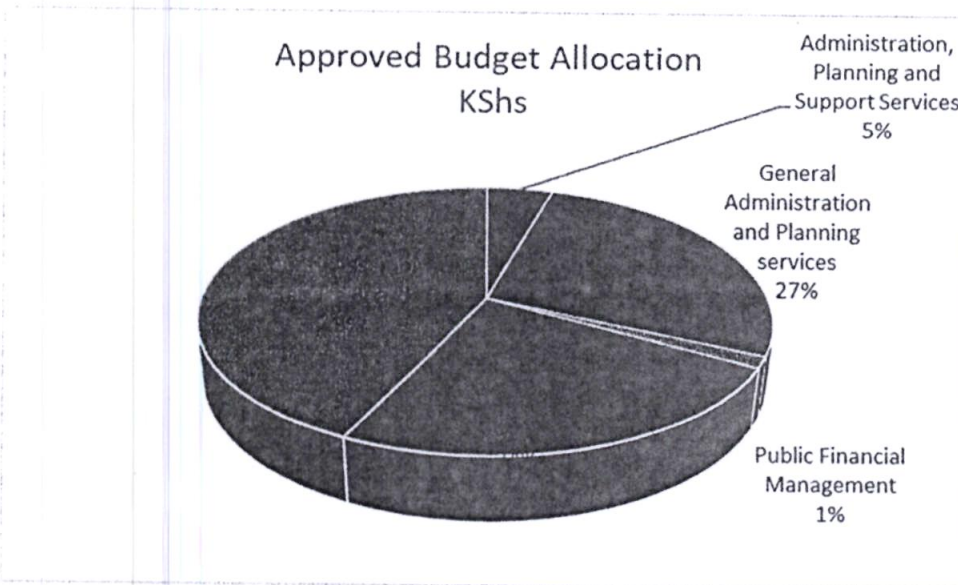
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following sub programmes: a. Sub-programme S.P.1.1: Legislation & oversight services b. Sub-programme S.P.1.2: Policy Services

Programme 5: County Assembly Service Board-This programme was allocated KShs 243,673,828 representing 21% of the budget. A total of KShs 208,417,154 was spent under the following sub programmes: a. Sub-programme S.P.1.1: Committee Service's b. Sub-programme S.P.1.2: Representation & Public Participation Services.

Programme 6: ICT Services -This programme was allocated KShs 9,919,112 representing 1% of the budget. A total of KShs 9,848,284 was spent under the following sub programmes: a. Sub-programme S.P.1.1: ICT Services.

This gross budget was allocated in the budget programmes as outlined in the chart below;



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Key Performance Highlights

Financial Performance Summary

Actual Performance against Budget for Year to 30th June 2024

| Key Performance Indicator | Approved Budget | Actuals | Actual Budget | Actual | Actual | Percentage of Budget |
|---------------------------|-----------------|-----------|---------------|-------------|-------------|----------------------|
| RECEIPTS | | | | | | |
| Total Receipts | 1,134,533,370 | 5,778,540 | 1,140,311,910 | 836,065,890 | 304,246,020 | 73% |
| Payments | | | | | | |
| Total Payments | 1,134,533,370 | 5,778,540 | 1,140,311,910 | 836,068,445 | 304,243,465 | 73% |

Actual receipts by the County Assembly stood at 27% below budget while actual payments were 27% below budget. This is attributable to underutilization of budget allocation for some vote lines occasioned by delay in disbursement of funds from National Treasury.

Budget Utilization

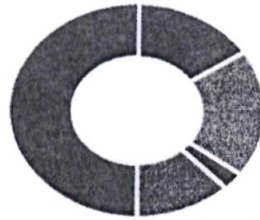
The County Assembly spent **KShs. 836,068,445** against an approved budget of **KShs. 1,140,311,910** representing absorption of **73%**. Utilisation of the budget was carried out through various activities (economic classifications) as shown in the Table herein:

Budget utilization as per economic items

| | Approved Budget | Actual | Variance |
|--|----------------------|--------------------|--------------------|
| Compensation of Employees | 321,603,677 | 284,036,048 | 37,567,629 |
| Use of goods and services | 472,274,459 | 394,844,450 | 77,430,009 |
| Social Security Benefits | 51,919,774 | 41,685,895 | 10,233,879 |
| Acquisition of Assets | 293,514,000 | 115,066,771 | 178,447,229 |
| Finance Costs, including Loan Interest | 1,000,000 | 435,280 | 564,720 |
| Total Payments | 1,140,311,910 | 836,068,445 | 304,243,465 |

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Actual Payments



- Compensation of Employees
- Use of goods and services
- Acquisition of Assets
- Total Payments
- Social Security Benefits
- Finance Costs, including Loan Interest

Receipts

| | 2022-2023 | 2023-2024 | Change | % Change |
|------------------------|--------------------|--------------------|---------------------|------------|
| RECEIPTS | | | | |
| Transfers from the CRF | 836,065,890 | 869,794,309 | -33,728,419 | -4% |
| TOTAL REVENUES | 836,065,890 | 869,794,309 | - 33,728,419 | -4% |

The County Assembly receipts mainly comprise of exchequer releases from the National Treasury. During the financial year 2023/ 2024, the County Assembly received a total of Kshs. 836,065,890 relating to exchequer releases from National Treasury. This is a decrease of (4%) of total receipts compared Kshs. 869,794,309 received in FY 2022/2023.

Payments

The total payments for the FY 2023/24 were Kshs. 836,068,445 representing -3% increase compared to Kshs. 864,013,071 spent in the FY 2022/23.

| | 2022-2023 | 2023-2024 | Change | % Change |
|---------------------------|--------------------|--------------------|---------------------|------------|
| PAYMENTS | | | | |
| Compensation of Employees | 284,036,048 | 268,292,942 | 15,743,106 | 6% |
| Use of goods and services | 394,891,049 | 338,905,188 | 55,985,860 | 17% |
| Social Security Benefits | 41,685,895 | 46,914,285 | (5,228,390) | -11% |
| Acquisition of Assets | 115,066,771 | 209,345,041 | (94,278,270) | -45% |
| Finance costs | 388,682 | 555,614 | (166,932) | -30% |
| TOTAL PAYMENTS | 836,068,445 | 864,013,071 | (27,944,626) | -3% |

2.2 Operational Performance

a) Laws and policies passed by the Members of the Assembly during the period under review;

1. The Kisumu County Finance Act, 2024 – Provide for various taxes, fees and charges for services and for the other revenue raising measures by the county government.
2. Kisumu County Budget review and Outlook paper Fiscal year 2021-2023–it reviews the performance of the previous budget (FY 2021-2023) and give a projection for the current budget (FY 2023-2024)
3. Kisumu County Annual Development Plan FY 2024-2025– provide framework that guided the implementation of the programs and projects in the 2024/2024 FY, with a view of enhancing transparency and accountability to facilitate the realization of the planned county development aspirations as envisaged in the CIDP 2024-2027
4. Kisumu County Fiscal Strategy paper FY 2024/2025 - It sets out the county priority programs to be implemented during the financial year 2024/2025 and over the MTEF period. It outlines the current state of the economy, provides fiscal outlook over the medium term and specifies the set strategic priorities and policy goals together with a summary of the Government spending plans, as a basis of the FY 2024/25 budget
5. The Kisumu County Supplementary Appropriation Act, 2024 – Authorizes the issue of certain sum of money out of the County Revenue Fund and their application towards the services for the year in question.
6. The Kisumu County Appropriation Act, 2024 – Authorizes the issue of certain sum of money out of the County Revenue Fund and their application towards the services for the year in question.

b) THE DATES THAT THE COUNTY BUDGET WAS PASSED INCLUDING THE SUPPLEMENTARY BUDGETS;

- Kisumu County Budget for the FY 2023/2024 was passed on 23rd June, 2023
- Supplementary Budget 23rd March 2024

c) ASSEMBLY COMMITTEES AND THEIR MANDATES;

House Business Committee

The County Assembly Business Committee shall –

- prepare and, if necessary, from time to time, adjust the County Assembly calendar with the approval of the County Assembly;
- monitor and oversee the implementation of the County Assembly business and programmes;
- implement the Standing Orders respecting the scheduling or programming of the business of the County Assembly and the functioning of the Committees of the County Assembly;
- determine the order in which the reports of Committees shall be debated in the County Assembly;
- may take decisions and issue directives and guidelines to prioritize or postpone any business of the County Assembly acting with the concurrence of the Leader of the Majority Party or the Leader of the Minority Party, as the case may be; and
- consider such matters as may from time to time arise in connection with the business of the County Assembly and shall have and perform such powers and functions as are conferred on and ascribed to it by these Standing Orders or from time to time by the County Assembly.

Successes of the Committee - In the year under review, the committee managed to do a report on the businesses cleared by the Committee in the FY ended 30th June, 2023.

Committee on Selection

The Committee on Selection shall nominate Members to serve in Committees, save for the membership of the County Assembly Business Committee and Committee on Appointments.

Successes of the Committee –In the period under review One report on Re-alignment of Kisumu County Assembly House Committees was adopted.

Committee on Appointments

The Committee on Appointments shall consider, for approval by the County Assembly, appointments under Articles 179(2) of the Constitution.

Successes of the Committee – The committee considered the following reports in the year under reviews;

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- Report on the consideration of the nominees to the position of member to the executive committee.
- Report on suitability of Dr. Hezron MacObewa for position to the chairperson of Kisumu County Revenue Board
- Report on the suitability of the nominee to the position of chief office to the department of County Administration and public Service
- Report on the Suitability of Mr. Jerome Okoth Ochieng' to the position of County Executive Committee for Lands, Physical Planning, Housing and Urban Development

Administrative of Law, Justice and Legal Affairs Committee

All matters relating to referendum, further devolution in the county, issues of integrity, ethics and conflicts of interest including anti-corruption and human rights; ensuring and coordinating the participation of communities and locations in governance at the local level to develop administrative capacity for the effective exercise of the functions and powers and participation in governance; administration of law and justice, including working and collaborating with national government operatives within the county especially on security matters

Successes of the Committee – In the year under review, the committee did the following reports;

- Report on the status of the village council.
- Report on the status of flood mitigation in Nyando sub county.

Public Accounts and Investments Committee

The Public Accounts and Investments Committee shall have two main functions: -

- examination of the accounts showing the appropriations of the sum voted by the County Assembly to meet the public expenditure and of such other accounts laid before the House as the Committee may think fit; and
- Examination of the working of the public investments.

Successes of the Committee – In the year under review, the committee did the following reports and were adopted by the house;

- Consideration of the AG report on the Financial Statements of Kisumu County Education Fund 2020/2021

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- Consideration of the AG report on the Financial Statements of Kisumu County Education Fund 2021/2022
- Consideration of the financial statements of the Kisumu County Car Loan and Mortgage Scheme Fund FY 2020/2021
- Committee Report on the consideration of the OAG report on the Financial Statements of KCRH FY 2021/2022
- Committee Report on the consideration of the OAG report on the Financial Statements of Covid -19 Emergency Fund 2021/2022
- Committee Report on the consideration of the OAG report on the Financial Statements of JOOTRH
- Committee Report on the consideration of the OAG report on the Financial Statements of Kisumu County Trade Fund 2020/2021
- Committee Report on the consideration of the OAG report on the Financial Statements of Kisumu County Emergency Fund FY 2021/2022
- Committee Report on the consideration of the OAG report on the Financial Statements of Nyakach Sub County Hospital FY 2021/2022
- Committee Report on the consideration of the OAG report on the Financial Statements of Ahero Level IV hospital 2021/2022
- Committee Report on the consideration of the OAG report on the Financial Statements of Kombewa level IV hospital FY 2021/2022
- Committee Report on the consideration of the OAG report on the Financial Statements of Muhoroni Level IV hospital FY 2021/2022
- Committee Report on the consideration of the OAG report on the Financial Statements of Lumumba Sub County Hospital FY 2021/2022

County Budget and Appropriations Committee

The functions of the Committee shall be to-

- Investigate, inquire into and report on all matters related to coordination, control and monitoring of the County budget;
- Discuss and review the estimates and make recommendations to the County Assembly;

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- Examine the County Budget Policy Statement presented to the County Assembly;
- Examine Bills related to the County Government budget, including Appropriations Bills; and;
- Evaluate tax estimates, economic and budgetary policies and programs with direct budget outlays.

Successes of the Committee In the period under review, the committee considered the following policies and bills and recommended to the house for adoption;

- The Kisumu County proposed Budget Estimates FY 2024/2025.
- Adopted the Report by Budget and Appropriations Committee on consideration of the Kisumu County Supplementary Estimates for the FY 2023/2024.
- Adopted the Report of Budget and Appropriations Committee on consideration of the Kisumu County Budget Review and Outlook Paper FY 2022/2023.
- Adopted the Report of Budget and Appropriations Committee on consideration of the Kisumu County Fiscal Strategy Paper 2024/2025
- Adopted report on Kisumu county Finance Bill 2023
- Adopted report on Kisumu County Annual Development Plan 2024-2025

Planning Industrialization and ICT Committee

All matters relating to county planning and development including statistics, land survey and mapping, boundary and fencing; ensuring that development and location of industries and industrialization policies are well planned and properly executed; and monitor the spread and enhance use of ICT in the county government operation to increase transparency and accountability.

Successes of the Committee– Adopted the report on lands, housing, physical planning and urban development committee on the encroachment of the riparian areas along Paga beach in South West Kisumu ward

Committee on Implementation

The Committee shall

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- Scrutinize the resolutions of the County Assembly (including adopted Committee reports), Petitions and the undertakings given by the County Executive Committee and examine –
- Whether or not legislation passed by the County Assembly has been operationalized and where operationalized, the extent to which such operationalization has taken place within the minimum time necessary.
- May propose to the County Assembly, sanctions against any member of the County Executive Committee who fails to report to the relevant select Committee on implementation status of projects and programs under his or her docket without justifiable reasons.

Successes of the Committee– In the period under review; the committee adopted Report of the Implementation Committee on implementation on the status of House resolutions passed during the 1st and 2nd sessions of the 3rd assembly.

Committee on Delegated County Legislation

The Committee shall consider in respect of any statutory instrument whether it-

- is in accord with the provisions of the Constitution, the Act pursuant to which it is made or other relevant written law;
- infringes on fundamental rights and freedoms of the public;
- contains a matter which in the opinion of the Committee should more properly be dealt with in an Act of the County Assembly;
- contains imposition of taxation;
- directly or indirectly bars the jurisdiction of the Courts;
- gives retrospective effect to any of the provisions in respect of which the Constitution or the Act does not expressly give any such power;
- involves expenditure from the County Revenue Fund or other public revenues;
- is defective in its drafting or for any reason the form or purport of the statutory instrument calls for any elucidation;
- appears to make some unusual or unexpected use of the powers conferred by the Constitution or the Act pursuant to which it is made;

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- appears to have had unjustifiable delay in its publication or laying before County Assembly;
- makes rights, liberties or obligations unduly dependent upon non-reviewable decisions;
- makes rights, liberties or obligations unduly dependent upon insufficiently defined administrative powers;
- inappropriately delegates legislative powers;
- imposes a fine, imprisonment or other penalty without express authority having been provided for in the enabling legislation;
- appears for any reason to infringe on the rule of law;
- inadequately subjects the exercise of legislative power to County Assembly scrutiny; and
- accords to any other reason that the Committee considers fit to examine.

Successes of the Committee – In the year under review the committee adopted the Report of Delegated County Legislation Committee on the Kisumu County Education Fund Regulations, 2023

Liaison Committee

The Liaison Committee shall-

- guide and co-ordinate the operations, policies and mandates of all Committees;
- deliberate on and apportion the annual operating budget among the Committees;
- consider the programs of all Committees, including their need to travel and sit away from the precincts of County Assembly;
- ensure that Committees submit reports as required by these Standing Orders;
- determine, whenever necessary, the Committee or Committees to deliberate on any matter; and give such advice relating to the work and mandate of select Committees as it may consider necessary.

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- The Liaison Committee shall consider reports compiled by other Committees which reports have not been deliberated by the County Assembly and shall report to the County Assembly on the consideration of such reports.

Successes of the Committee – In the year under review the adoption of the report of the Liaison Committee on consideration of the half yearly progress reports of Committees for the period ended 31st December, 2023. The committee also did a performance of half yearly reports on all committee operations.

Agriculture, Livestock and Fisheries

All matters relating to agriculture, including crop and animal husbandry, livestock sale yards, County abattoirs, plant and animal disease control, veterinary services (excluding regulation of the profession) and fisheries; animal control and welfare, including licensing of dogs and facilities for their accommodation, care and burial of animals.

Successes of the Committee – In the period under review; the committee

- adopted Report of the Agriculture, Livestock Development, Fisheries and Irrigation Committee on the Kisumu County Agricultural Sector Coordination Bill, 2023 (County Assembly Bill No. 7 of 2023).
- Adopted Report of Agriculture, Livestock Development, Fisheries and Irrigation Committee on the Kisumu County Agricultural Facility Improvement Financing Bill, 2023 (County Assembly Bill No. 9 of 2023)

Health, Housing and Sanitation

All matters relating to County health services, including, in particular County health facilities and pharmacies, ambulance services, promotion of primary health care, licensing and control of undertakings that sell food to the public, cemeteries, funeral parlours and crematoria and refuse removal, refuse dumps and solid waste disposal; housing; and sanitation.

Successes of the Committee – In the year under review, the committee

- Adopted Report of Medical Services, Public Health and Sanitation Committee on the financial management concerns in the county healthcare system:

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- Adopted Report of Medical Services, Public Health and Sanitation Committee on the proposal to amend the Kisumu County Health Facilities Improvement Fund (FIF) Act, 2021 in accordance with the facilities Improvement Financing Act, 2023.
- Adopted Report of Medical Services, Public Health and Sanitation Committee on: the status of Muhoroni County Hospital, Status Lumumba County Hospital and the status of Kombewa County Hospital

Children, Culture and Community Services

All matters relating to cultural activities, public entertainment and public amenities, including betting, casinos and other forms of gambling, racing, liquor licensing, cinemas, video shows and hiring, libraries, museums, sports and cultural activities and facilities and County parks, beaches and recreation facilities; children's welfare; and control of drugs and pornography.

Successes of the Committee – In the year under review, the committee

- adopted Report of Education, Technical Training, Innovation and Social Services on consideration of the quarterly reports and financial statements of the Kisumu County Education Fund for the period ended 30th September, 2023.
- Committee also adopted Report of Education, Technical Training, Innovation and Social Services on the Kisumu County Vocational Education and Training Policy.

Public Works, Roads and Transport

All matters relating to County transport, including county roads, street lighting, traffic and parking, public road transport and ferries and harbours, excluding the regulation of international and national shipping and matters related thereto; County public works and services including storm water management systems in built-up areas; firefighting services and disaster management.

Cooperative, Finance, Trade and Enterprise Development

All matters relating to Cooperative movement, micro finance institutions, empowerment of registered women and youth groups, insurance, proposed loans and advances by the Executive ,

**COUNTY GOVERNMENT OF KISUMU
KISUMU COUNTY ASSEMBLY**

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

trade development and regulations including markets; trade licenses (excluding regulation of professions) trading practices.

Tourism, Wildlife and Heritage

All matters relating to local tourism, wildlife conservation and preservation of old buildings like churches, schools, government offices, other public buildings and buildings in private homes of important people.

The committee on House Powers and Privileges

This is a select committee standing order number 207 mandated with the responsibility to look into the disciplinary issues of members.

d) Oversight role of the County Assembly

- To vet and approve nominees for appointment to county public offices
- To approve the budget and expenditure of the County government
- To approve the borrowing by the county government
- To approve County development planning

COUNTY GOVERNMENT OF KISUMU
KISUMU COUNTY ASSEMBLY
Annual Report and Financial Statements for the year ended June 30, 2024

2.3 Performance of Key Development Projects

The County Assembly in the year 2023/2024 budgeted for the construction of Ultra-Modern Assembly – The County Assembly continues with the construction of the Ultra-modern Kisumu County Assembly Chambers and offices, which started in 2021.

Value-for-money Achievements

- i. The ultra-modern Assembly is expected to offer adequate space and a more conducive working environment. The building will further have a cafeteria, gymnasium, Members Lounge and a playing ground for indoor games.

Outlook of the County Assembly development plans as laid out in the strategic plan;

- Construction of Ultra-Modern Assembly to provide a conducive working environment (Chambers and offices for staff and MCAs)
- Modernized assembly, equipped with required tools and equipment for service delivery
- Enhanced human resource and administration for efficiency, through internal placement and recruitment, established performance management system, mainstream HR planning and strengthened financial management systems.
- Enhanced staff capacity building to meet current and future workloads and challenges through training of staff and MCAs.

2.5. Challenges and Recommended Way Forward

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

- We experienced a number of IFMIS challenges while doing auto bank reconciliation hence we couldn't run the FO 30 from the system .However, we have petitioned the national treasury to provide training to mitigate the problem in future.
- Delay in exchequer releases affected the budget absorption rate since some planned projects could not be fully implemented on time. However, discussion has been held between the assembly and county treasury regarding timely release of funds to avert such incidences.

Sign 

Name: Owen Odhiambo Ojuok

Clerk of the County Assembly

**COUNTY GOVERNMENT OF KISUMU
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Annual Report and Financial Statements for the year ended June 30, 2024

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 County Assembly of Kisumu Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the county government County Assembly of Kisumu's performance against predetermined objectives.

The key mandate of the County Assembly of Kisumu is legislation, oversight, and representation. To achieve this, the assembly's program was document in terms of objective, key performance indicators, and output.

Below were the expected outputs of the assembly in FY 23/24

| Program 1 | Objective | Outcome | Indicator | Performance |
|---|---|---|---|--|
| Legislation, oversight and representation | Enhanced professional development of MCAs - MCAs were trained/benchmarked with a number of County Assemblies including the Senate on how they can effectively deliver on their three mandates i.e legislations, representation and oversight. | Increased ability of MCA in legislation | 8 bills were passed in the County Assembly during the Financial Year; <ol style="list-style-type: none"> 1. Kisumu County Early Childhood Development and Education Bill, 2023 2. The Kisumu County Administration (Village Units) Amendment Bill, 2023 3. The Kisumu County Finance Bill, 2023 4. The Kisumu County Water Bill, 2023 5. The Kisumu County Agricultural Sector Coordination Bill, 2023 6. The Kisumu County Agricultural Facilities Improvement Financing Bill, 2023 7. The Kisumu County Supplementary Appropriation bill 8. The Kisumu County Appropriation Bill 2024-2025 | In the Financial year under review, MCAs were trained on Legislative procedures and public participation procedures. |

**COUNTY GOVERNMENT OF KISUMU
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| | | | | |
|---|--|---|--|---|
| General Administration and Planning services | To enhance effective and efficient running of the organization | Service delivery Construction of speaker's residence | Annual work plan developed Policies developed | Preparation of policies |
| County Assembly Service Board | To establish a robust organization structure, enhance staff capacity and sustain high quality performance and service delivery | Review organization structure | Public participation realized Assembly Constituted procedures, rules, regulations, the constitution and county government act adhered to | Trained on ethical leadership, risk assessment and monitoring, knowledge management and innovation |
| Public Finance Management | To ensure timely development review and submission of Assembly budget estimates | Submission of the budget estimates to the County Treasury by 30 th April Prudent Financial Management | Budget Analysed | The budget officers were trained on budget preparation and capturing of pending bills in the budget |
| Administration, Planning and Support Services | Developing and implementing financial policies | Capacities build for key public financial offices and the staff | Timely submission of Quarterly and Annual Financial Reports Adherence to procurement act and regulation Procurement plan implemented | Training on Financial reporting by National Treasury |

6. Corporate Social Responsibility Statement/Sustainability Reporting

The County Assembly of Kisumu is the Legislative arm of the County Government of Kisumu responsible for the formulation of laws that regulate the conduct and activities within the county and provide oversight

The Assembly undertook the following during the Financial Year:

a) Sustainability strategy and profile -

The Assembly has a working Service Board, chaired by the Speaker, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 35 Members of County Assembly (MCAs) elected to represent members of the public from their respective wards.

Good governance and accountability are at the heart of the Board to ensure that Assembly enacts good legislation, effective oversight and representation with zero tolerance to corruption practices, payment of outstanding pending bills and reduction of Audit queries.

b) Environmental performance

The Assembly has facilitated the formulation of the Kisumu County Climate Change Action Plan whose purpose is to mitigate climate change and promote environmental Protection. Consequently, the Kisumu County Climate Change Act, 2020 further stipulates the mandates of various county departments on the role of environmental protection.

c) Employee welfare

The County Assembly recognizes the need for training and development of all Hon. Members and staff. Each financial year Assembly prioritized a considerable budget to facilitate the activity: However, the Assembly is yet to operationalize a structured training where return on investment can be evidenced by a number of trainings undertaken in a financial year. Recruitment is a key component in the Assembly Human Resource Manual. The manual incorporate provisions of the constitution, new labour law and other legislation among other set standards, principles and values in hiring. Stakeholders' engagement is evidenced from the initial stages of declaring interests where Heads of Departments are invited: External stakeholders are engaged at the advertisement level through at least two newspapers of a wide circulation. The external technical officers are also captured at the selection and interview of the staff for a more responsive outcome.

The Assembly developed and implemented employee welfare and wellness programmes in the work place which included:

- i.) Medical camps for the staff;
- ii.) Voluntary counselling and testing for the staff;

**COUNTY GOVERNMENT OF KISUMU
KISUMU COUNTY ASSEMBLY**

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

d) Market place practices-

The county assembly of Kisumu maintains good business practises with the suppliers by informing them about our processes during tendering/ registration i.e. from advertisement to debriefing stage. Advertisement is usually done via at least two newspapers dailies with wide national circulation particularly for open tenders. We also involve the tenderers in competitive bidding by giving quotation to at least three bidders when procuring items with the threshold of quotation method. When notification of award is issued to the winning bidder, the unsuccessful bidders are also notified via regret letters where reasons for failure are stated and they are informed of who won that particular tender and the reasons thereof. Just like we like timely actions on our sides, suppliers also like prompt payments on their side.

e) Community Engagements

County Assembly of Kisumu continues to engage members of the community and ensuring that they are part of the decisions and developments in the Assembly through the Assembly live broadcasts in various social media platforms through the Assembly Broadcasting Unit which has ensured openness in the Assembly.

7. Statement of Management Responsibilities

Sections 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer of a County Government County Assembly of Kisumu to prepare financial statements in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

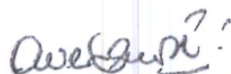
The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year, ended June 30, 2024. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Assembly; (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 Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly'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 Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2024, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of the its financial statements as well as the adequacy of the systems of internal financial control.

The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly's funds received during the quarter under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Clerk confirms that the County Assembly'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 Assembly's financial statements were approved and signed by the Clerk on 26th September 2024.



Name: Owen Odhiambo Ojuok
Clerk of the County Assembly

REPUBLIC OF KENYA

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Enhancing Accountability

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF KISUMU FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Kisumu set out on pages 1 to 25, which comprise of the statement of financial assets and liabilities, as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Assembly of Kisumu as at 30 June, 2024 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 County Government Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Misclassified Payments on Reimbursement to Members of County Assembly

The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflects acquisition of assets amount of Kshs.115,066,771. Included in the amount is an expenditure of Kshs.106,431,771 relating to reimbursement to Members of the County Assembly (MCAs) which has been misclassified as acquisition of assets. The misclassifications have not been corrected.

In the circumstances, the acquisition of assets is misstated by Kshs.106,431,771 while the Management incurred unauthorized expenditure by way of reimbursements to the MCAs of an equal amount.

2. Unconfirmed Other Pending Payables

Annex 3 to the financial statements discloses other pending payables balance of Kshs.52,689,784, which include an amount of Kshs.30,760,521 relating to Car Loan and Mortgage unremitted deductions and retention to contractors amount of Kshs.21,929,263. However, review of pending bills as at 30 June, 2024 revealed the following inconsistencies:

- (i) The assembly did not provide support documents such as schedules, agreements, bank statements and reasons for the deductions of Kshs.30,760,521 as amounts due to car loan and mortgage dating from financial year 2016/2017 as unremitted deductions. Further, there was no evidence provided to confirm when the deductions from the members was done.
- (ii) The deductions were dues to Members that had left office after the general elections and the County Assembly had no clear budget as well as plan on management of the long overdue payables.
- (iii) The amount of Kshs.18,729,354 relating to retention for construction of ultra-modern assembly as reported in their financial statements could not be confirmed as details of certificates settled and contract agreements to confirm the existence of the pending bills were not provided. In addition, there is no evidence to show that regular accounts payable reconciliations are performed and efforts made towards the settlement of the pending bills.

In the circumstances, the accuracy and validity of other pending payables balance of Kshs.52,689,784 could not be confirmed.

3. Unsupported Training Expenses

The statement of receipts and payments reflects use of goods and services amount of Kshs.394,844,450 as disclosed in Note 3 to the financial statements. Included in the amount is training expenses of Kshs.24,736,556 which includes an amount of Kshs.9,432,158 paid to Kenya School of Government. However, the list of participants, training programs, timetable, attendance register and requisition from the user department was not provided for audit review.

In the circumstances, the accuracy, occurrence and validity of the training expenditure of Kshs.24,736,556 could not be confirmed.

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

Budgetary Control and Performance

The statement of comparison of budget and actual amounts: recurrent and development reflects final receipts budget and actual on comparable basis of Kshs.1,140,311,910 and Kshs.836,065,890 respectively, resulting to underfunding of Kshs.304,246,020 or 27% of the budget.

The underfunding affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several paragraphs were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources. However, Management has not resolved the issues as at 30 June, 2024.

Other Information

The Management is responsible for the Other Information set out on page iv to xlii which comprise of Key County Assembly Information and Management, Governance Statement, Foreword by the Clerk of the Assembly, Statement of Performance against County Predetermined Objectives, Corporate Social Responsibility Statement / Sustainability Reporting and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Assembly's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Non-Compliance with the One Third of Basic Salary Rule

Review of the payrolls together with other documentation provided for audit for the year under review, revealed that two hundred and eighty-eight (288) employees earned a net salary of less than a third of the basic salary. This is contrary to Section 19(3) of the Employment Act, 2007, which states that the total amount of deduction of the wages of an employee shall not exceed two-thirds (2/3) of such wages.

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

2. Payment of Salaries Outside the IPPD System

Review of payroll information provided for audit review revealed that Kisumu County Assembly paid salaries totaling to Kshs.8,069,346 through the manual payroll outside the Integrated Personnel and Payroll Database (IPPD) system. This was contrary to the National Treasury Circular No. 13/2012 dated 28 August, 2019 which requires personnel emoluments to be controlled in the public personnel database and supported by IPPD.

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

3. Delays in Remittance of Statutory Deductions

Review of payment vouchers and other information provided for audit review revealed that management did not comply with deadlines for remittance of statutory deductions amounting Kshs.66,288,787 relating to Pay as You Earn, Pension Deductions, Loan Recoveries and Car loan and Mortgage Deduction of Kshs.36,845,601, Kshs.7,609,037, Kshs.4,818,447 and Kshs.17,015,702 respectively. This is contrary to Section (5)(a) of the Income Tax Act CAP 470 which stipulates that where a person deducts tax he shall on or before the twentieth day of the month following the month in which the deduction was made, remit the amount so deducted to the Commissioner.

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

4. Non-Compliance with Law on Ethnic Composition

During the year under review, the total number of employees on the Assembly's payroll were 95 out of which 83 representing 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 integrity act, 2008 which 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 is in breach of the law.

5. Delayed Completion of the Proposed Ultra-Modern Assembly Chambers Office and Associated Works

Review of documents provided for audit revealed that the construction of ultra-modern Kisumu County Assembly chambers and offices and associated works started on 18 January, 2022. The Contract agreement was signed on 19 January, 2022 and this was the contract start date which was to run till 18 January, 2024 with a contract sum of Kshs.418,356,349. A total Kshs.187,293,539 had been paid to the contractor as follows; Kshs.72,340,498 for certificate no 1, Kshs.40,150,737 for certificate number 2, Kshs.24,363,147 for certificate number 3 and Kshs.50,439,158 for certificate number 4.

Further, physical verification conducted in September 2024, revealed that the construction was incomplete and the contractor had abandoned the site. The physical progress of work done was approximately 48% and there was no progress report or revised work programs indicating how the remaining works will be carried out.

In the circumstances, the County Assembly has not gotten value for money from the expenditure of Kshs.187,293,539 in the construction of the chambers.

6. Delayed Construction of Speaker's Residence

A company was contracted for the construction of the proposed construction of speaker's official residence on 18 January, 2021 contract number CAK/OT/SR/2020/2021/01 at a contract sum of Kshs.34,098,539. The contract period was five months starting on 18 January, 2021 and was to end on 18 May, 2021. Review of the technical report carried on 26 April, 2022 and the payment certificates availed for audit revealed a total payment of Kshs.31,999,583 has been made to the contractor, which is at 95% completion.

It was also observed that the extension of the contract period which had expired on 18 May, 2021 and extended to 30 November, 2021 has also expired. Field verification carried out in the month of September, 2024 revealed that the contractor had abandoned the site.

In the circumstances, the County Assembly has not gotten value for money from the expenditure of Kshs.31,999,583 on the Speaker's residence.

7. Foreign Travel and Subsistence

The statement of receipts and as indicated in Note 3 payments reflects an amount of Kshs.394,844,450 relating to use of goods and services. The amount includes expenditures on foreign travel and subsistence of Kshs.33,764,928. Review of the expenditure revealed the following unsatisfactory issues:-

7.1 Foreign Travel and Subsistence-Multipurpose Visit to Amarillo, Texas USA

Included in the foreign travel and subsistence amount is Kshs.1,397,400 paid in respect of Multipurpose visit to Amarillo, Texas USA by three (3) Members of the County Assembly for nine (9) days. Although the trip had been authorized by the Ministry of Devolution, this was contrary to the circular that restricted foreign travel to seven (7) days including traveling days.

7.2 Facilitation of Study Tour Visit of Public Health Committee in Uganda

Included also in the foreign travel and subsistence amount are two payments of Kshs.3,529,639 and Kshs.4,004,917 that were incurred by Members of the County Assembly medical services and public health committees respectively who attended a study tour visit in Uganda as a benchmarking trip. However, the trip was contrary to the Circular no: OP/CAB.308/018 dated 2 October, 2023 on suspension of non-essential travels.

7.3 Facilitation on Invitation to Familiarization Tour of Uganda Chamber of Commerce

Included also in the foreign travel and subsistence amount is an expenditure of Kshs.1,010,655 was paid in respect to familiarization tour of Uganda Chamber of Commerce by three (3) Members of the County Assembly. The trip was contrary to the

Circular no: OP/CAB.308/018 dated 2 October, 2023 on suspension of non-essential travels.

In the circumstances, the regularity of foreign travel and subsistence of Kshs.33,764,928 could not be confirmed.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The Standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Failure to Maintain an Updated the Assets Register

Review of the County Assembly's asset register revealed that Kisumu County Assembly procured fifty (50) IPADs worth Kshs.7,975,000 in the year 2017/2018 financial year, and was issued to Members of the County Assembly (MCAs) and was supposed to return back at the end of their term, However, physical verification carried out in the month of September, 2024 revealed that these items are in the assets register but could not be traced. No reasons were provided by Management for failure to remove the IPADs from the Assets Register.

In absence of an updated fixed assets register, the assets are susceptible to loss without being noticed.

2. Effectiveness of the Audit Committee

During the year under review, the audit committee held only three meetings to discuss prior year last quarter report as opposed to the minimum four quarterly meetings contrary to Regulation 172(1) of the public finance management (County Governments) Regulations, 2015, which stipulates that the audit committee should meet at least quarterly including one to review the financial statements before they are submitted to external auditors and one to meet with the external auditors.

In the circumstances, the effectiveness of the audit committee could not be confirmed.

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

Responsibilities of 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 governance.

In preparing the financial statements, Management is responsible for assessing the County Assembly's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error

and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with IFPP will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

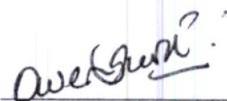
Nairobi

19 December, 2024


9. Statement of Receipts and Payments for Year Ended 30th June 2024

| Statement of Receipts and Payments for Year Ended 30 th June 2024 | | | |
|--|---|--------------------|--------------------|
| RECEIPTS | | | |
| Transfers from the CRF | 1 | 836,065,890 | 869,794,309 |
| Other Receipts | 2 | - | - |
| | | | |
| TOTAL REVENUES | | 836,065,890 | 869,794,309 |
| | | | |
| PAYMENTS | | | |
| Compensation of Employees | 2 | 284,036,048 | 268,292,942 |
| Use of goods and services | 3 | 394,844,450 | 338,905,188 |
| Transfers to other Government Units | 4 | - | - |
| Social Security Benefits | 4 | 41,685,895 | 46,914,285 |
| Acquisition of Assets | 5 | 115,066,771 | 209,345,041 |
| Finance costs | 6 | 435,280 | 555,614 |
| | | | |
| TOTAL PAYMENTS | | 836,068,445 | 864,013,071 |
| | | | |
| SURPLUS/DEFICIT | | (2,555) | 5,781,238 |

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 26th September 2024 and signed by:



Clerk of the Assembly
Name: Owen Odhiambo Ojuok



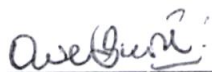
Director Finance and Accounting
Name: Mark Shiunwa Imbula
ICPAK Member Number: 32717

COUNTY GOVERNMENT OF KISUMU
KISUMU COUNTY ASSEMBLY
Annual Report and Financial Statements for the year ended June 30, 2024

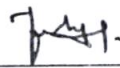
10. Statement of Financial Assets and Liabilities sat 30th June 2024

| | | 2023-2024 | 2022-2023 |
|---|----|-------------------|-------------------|
| FINANCIAL ASSETS | | | |
| Cash and Cash Equivalents | | | |
| Bank Balances | 7A | 21,929,795 | 27,710,892 |
| Cash Balances | 7B | - | - |
| Total Cash And Cash Equivalents | | 21,929,795 | 27,710,892 |
| Accounts receivables | 8 | - | - |
| TOTAL FINANCIAL ASSETS | | 21,929,795 | 27,710,892 |
| Accounts Payables – Deposits and retentio | 9 | 21,929,263 | 21,929,263 |
| NET FINANCIAL ASSETS | | 532 | 5,781,629 |
| REPRESENTED BY | | | |
| Fund balance b/fwd | 10 | 5,781,629 | 736,139 |
| Surplus/Defict for the year | | (2,555) | 5,781,238 |
| Prior year adjustments | 11 | (5,778,540) | (735,746) |
| NET FINANCIAL POSSITION | | 532 | 5,781,629 |

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 26th September 2024 and signed by:



Clerk of the Assembly
Name: Owen Odhiambo Ojuok

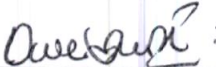


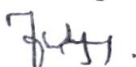
Director Finance and Accounting
Name: Mark Shiunwa Imbula
ICPAK Member Number: 32717

11. Statement of Cash Flows for The Period Ended 30th June 2024

| | | 2023 | 2024 |
|--|----|----------------------|----------------------|
| CASH FLOW FROM OPERATING ACTIVITIES | | | |
| Receipts for operating income | | | |
| Transfers from the CRF | 1 | 836,065,890 | 869,794,309 |
| | | 836,065,890 | 869,794,309 |
| Payments for operating expenses | | | |
| Compensation of Employees | 2 | 284,036,048 | 268,292,942 |
| Use of goods and services | 3 | 394,844,450 | 338,905,188 |
| Social Security Benefits | 4 | 41,685,895 | 46,914,285 |
| Finance costs | 5 | 435,280 | 555,614 |
| | | 721,001,674 | 654,668,030 |
| Adjusted for: | | | |
| Changes in payables | 12 | - | 11,495,304 |
| Adjustments during the year | 11 | (5,778,540) | (735,746) |
| Net cashflow from operating activities | | 109,285,676 | 225,885,837 |
| CASHFLOW FROM INVESTING ACTIVITIES | | | |
| Acquisition of Assets | 6 | (115,066,771) | (209,345,041) |
| Net cash flows from Investing Activities | | (115,066,771) | (209,345,041) |
| NET INCREASE IN CASH AND CASH EQUIVALENT | | (5,781,095) | 16,540,796 |
| Cash and cash equivalent at BEGINNING of the year | | 27,710,892 | 11,170,097 |
| Cash and cash equivalent at END of the year | | 21,929,795 | 27,710,892 |

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 26th September 2024 and signed by:


 Clerk of the Assembly
 Name: Owen Odhiambo Ojuok


 Director Finance and Accounting
 Name: Mark Shiunwa Imbula
 ICPAK Member Number: 32717

COUNTY GOVERNMENT OF KISUMU
 KISUMU COUNTY ASSEMBLY
 Annual Report and Financial Statements for the year ended June 30, 2024

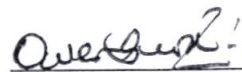
12. Statement of Comparison of Budget & Actual Amounts: Recurrent and Development for the year ended 30th June 2024

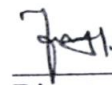
| Revenue/Expense Item | Original Budget | Adjustments | Final Budget | Actual on Members' Bill Basis | Budget Utilization Amounts | Utilization Percentage in Budget |
|---------------------------|----------------------|------------------|----------------------|-------------------------------------|-------------------------------|-------------------------------------|
| RECEIPTS | | | | | | |
| Exchequer releases | 1,134,533,370 | 5,778,540 | 1,140,311,910 | 836,065,890 | 304,246,020 | 73% |
| Total Receipts | 1,134,533,370 | 5,778,540 | 1,140,311,910 | 836,065,890 | 304,246,020 | 73% |
| Payments | | | | | | |
| Compensation of Employees | 323,109,332 | (1,505,655) | 321,603,677 | 284,036,048 | 37,567,629 | 88% |
| Use of goods and services | 467,326,976 | 4,947,483 | 472,274,459 | 394,844,450 | 77,430,009 | 84% |
| Social Security Benefits | 46,347,062 | 5,572,712 | 51,919,774 | 41,685,895 | 10,233,879 | 80% |
| Acquisition of Assets | 296,750,000 | (3,236,000) | 293,514,000 | 115,066,771 | 178,447,229 | 39% |
| Finance costs | 1,000,000 | - | 1,000,000 | 435,280 | 564,720 | 44% |
| Total Payments | 1,134,533,370 | 5,778,540 | 1,140,311,910 | 836,068,445 | 304,243,465 | 73% |

Notes

The underutilization of the exchequer receipt and payments were a result of non-receipt of exchequer for May and June 2024 from the County Treasury.

The County Assembly of Kisumu financial statements were approved on 26th September 2024 and signed by:


 Clerk of the Assembly
 Name: Owen Odhiambo Ojuok


 Director Finance and Accounting
 Name: Mark Shiunwa Imbula
 ICPAK Member Number: 32717

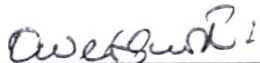
12A Statement of Comparison of Budget & Actual Amounts: Recurrent for the year ended 30th June 2024


| Revenue/Expense Item | Original Budget | Adjustment | Amended Budget | Actual on Comparison Basis | Budget Utilization Difference | % of Utilization Difference to Actual Budget |
|---------------------------|--------------------|------------------|--------------------|----------------------------|-------------------------------|--|
| RECEIPTS | | | | | | |
| Exchequer releases | 969,533,370 | 5,778,540 | 975,311,910 | 835,330,890 | 139,981,020 | 86% |
| Total Receipts | 969,533,370 | 5,778,540 | 975,311,910 | 835,330,890 | 139,981,020 | 86% |
| Payments | | | | | | |
| Compensation of Employees | 323,109,332 | (1,505,655) | 321,603,677 | 284,036,048 | 37,567,629 | 88% |
| Use of goods and services | 467,326,976 | 4,947,483 | 472,274,459 | 394,844,450 | 77,430,009 | 84% |
| Social Security Benefits | 46,347,062 | 5,572,712 | 51,919,774 | 41,685,895 | 10,233,879 | 80% |
| Acquisition of Assets | 131,750,000 | (3,236,000) | 128,514,000 | 114,331,771 | 14,182,229 | 89% |
| Finance costs | 1,000,000 | - | 1,000,000 | 435,280 | 564,720 | 44% |
| | 969,533,370 | 5,778,540 | 975,311,910 | 835,333,445 | 139,978,465 | 86% |

Notes:

The underutilization of the exchequer receipt and payments were a result of non-receipt of exchequer for May and June 2024 from the County Treasury.

The County Assembly of Kisumu financial statements were approved on 26th September 2024 and signed by:


 Clerk of the Assembly
 Name: Owen Odhiambo Ojuok


 Director Finance and Accounting
 Name: Mark Shiunwa Imbula
 ICPAK Member Number: 32717

COUNTY GOVERNMENT OF KISUMU
KISUMU COUNTY ASSEMBLY

Reports and Financial Statements For the year ended 30 June 2024

12B Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2024

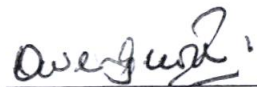
| Receipts/expense item | Original Budget | Adjustments | Final Budget | Actual - Final Budget | Utilisation | Percentage |
|-----------------------|--------------------|-------------|--------------------|-----------------------|--------------------|------------|
| RECEIPTS | | | | | | |
| Exchequer releases | 165,000,000 | - | 165,000,000 | 735,000 | 164,265,000 | 0% |
| Total Receipts | 165,000,000 | - | 165,000,000 | 735,000 | 164,265,000 | 0% |
| Payments | | | | | | |
| Acquisition of Assets | 165,000,000 | - | 165,000,000 | 735,000 | 164,265,000 | 0% |
| | 165,000,000 | - | 165,000,000 | 735,000 | 164,265,000 | 0% |

Notes:

The underutilization of the exchequer receipt and payments were a result of non-receipt of exchequer for May and June 2024 from the County Treasury.

There were no changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.

The County Assembly of Kisumu financial statements were approved on 26th September 2024 and signed by:



Clerk of the Assembly
Name: Owen Odhiambo Ojuok



Director Finance and Accounting
Name: Mark Shiunwa Imbula
ICPAK Member Number: 32717

13. Budget Execution by Programmes and Sub-Programmes

| Designation | Original Budget | Adjustments | Total Budget | Actual | Budget utilization |
|--|----------------------|--------------------|----------------------|--------------------|--------------------|
| | KShs | KShs | KShs | KShs | KShs |
| Administration, Planning and Support | 153,928,596 | 9,310,980 | 163,239,576 | 155,334,568 | 7,905,008 |
| Financial Services | 153,928,596 | 9,310,980 | 163,239,576 | 155,334,568 | 7,905,008 |
| ICT Services | 9,532,280 | 386,832 | 9,919,112 | 9,848,284 | 70,828 |
| ICT Services | 9,532,280 | 386,832 | 9,919,112 | 9,848,284 | 70,828 |
| General Administration and Planning | 525,097,637 | (1,941,904) | 523,155,733 | 276,282,960 | 246,872,773 |
| General Administration | 366,514,742 | (6,123,674) | 360,391,068 | 142,872,639 | 217,518,429 |
| Human Resource development services | 158,582,895 | 4,181,770 | 162,764,665 | 133,410,321 | 29,354,345 |
| Public Financial Management | 9,455,400 | - | 9,455,400 | 9,160,095 | 295,305 |
| management of public financial resources | 9,455,400 | - | 9,455,400 | 9,160,095 | 295,305 |
| Legislation & Oversight, services | 189,195,549 | 1,672,712 | 190,868,261 | 177,025,384 | 13,842,877 |
| Legislation & oversight services | 146,433,332 | 1,672,712 | 148,106,044 | 142,083,448 | 6,022,596 |
| Policy Services (Speaker's office) | 42,762,217 | - | 42,762,217 | 34,941,936 | 7,820,281 |
| County Assembly Service Board | 247,323,908 | (3,650,080) | 243,673,828 | 208,417,154 | 35,256,674 |
| SP2 Committee Services | 149,305,000 | 6,349,920 | 155,654,920 | 130,723,887 | 24,931,033 |
| Representation & Public Participation Services | 98,018,908 | (10,000,000) | 88,018,908 | 77,693,267 | 10,325,641 |
| Grand Total | 1,134,533,370 | 5,778,540 | 1,140,311,910 | 836,068,445 | 304,243,465 |

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the County budgets which are programmatic. Ensure this document is accurately presented to enable consolidation with other County Entities).

COUNTY GOVERNMENT OF KISUMU
KISUMU COUNTY ASSEMBLY
Reports and Financial Statements For the year ended 30 June 2024

14. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The statement of assets and liabilities, although not a requirement of the IPSAS Cash Standard, has been included to disclose information on receivables and payables. The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Assembly of Kisumu all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

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

2. Reporting County Assembly of Kisumu

The financial statements are for the County Assembly of Kisumu. The financial statements encompass the reporting County Assembly of Kisumu as specified in section 164 of PFM Act 2012.

3. Recognition of receipts and payments

a) Recognition of receipts

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

Significant Accounting Policies (Continued)

i) Transfers from the Exchequer/ County Treasury

Transfer from Exchequer 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 notified to the receiving County Assembly of Kisumu.

ii) Other Receipts

Other receipts relate to receipts such as tender fees among others. These are recognised in the financial statements when the associated cash is received.

b) Recognition of payments

The County Assembly of Kisumu recognises all expenses when the event occurs, and the related cash has actually been paid out by the County Assembly of Kisumu.

i) Compensation of employees

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

ii) Use of goods and services

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

iii) 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 County Assembly of Kisumu and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

COUNTY GOVERNMENT OF KISUMU
KISUMU COUNTY ASSEMBLY
Annual Report and Financial Statements for the year ended June 30, 2024

Significant Accounting Policies (Continued)

4. In-kind contributions

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

5. Third Party Payments

This relates to payments done directly to supplier on behalf of the county governments 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 government is detailed in the notes to this financial statement.

6. Cash and cash equivalents

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

7. 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 2024, this amounted to KShs 21,929,263 compared to KShs 21,929,263 in prior period as indicated on note 9. *There were no other restrictions on cash during the year.*

Significant Accounting Policies (Continued)

8. 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.

9. 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.

10. 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 Assembly of Kisumu fixed asset register a summary of which is provided as a memorandum to these financial statements.

11. 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 Assembly of Kisumu* at the end of the year. Pending bill 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)

12. 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 County Assembly of Kisumu; 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 Assembly of Kisumu 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. Annex 6 of this financial statement is a register of the contingent liabilities in the year.

13. Contingent Assets

The County Assembly of Kisumu 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 Assembly of Kisumu 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)

14. Budget

The budget is prepared on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *County Assembly of Kisumu's* budget was approved as required by Law. The original budget was approved by the County Assembly on 23rd June 2023 for the period 1st July 2023 to 30 June 2024 as required by law. There was only one supplementary budget passed in the year. The supplementary budget was approved on 23rd March 2024. A high-level assessment of the *County Assembly of Kisumu's* actual performance against the comparable budget for the financial year under review has been included in the Statement of Comparison between actual and budgeted amounts included in these financial statements.

15. Comparative figures

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

16. Subsequent events

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

17. Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 11* explaining the nature and amounts.

18. 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 County Assembly of Kisumu and another County Assembly of Kisumu are subject to common control.

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

COUNTY GOVERNMENT OF KISUMU
KISUMU COUNTY ASSEMBLY
Annual Report and Financial Statements for the year ended June 30, 2024

15. Notes to the Financial Statements

1. Exchequer Releases

| | 2023/24 | 2022/23 |
|----------------------|--------------------|--------------------|
| | KShs | KShs |
| 1st quarter transfer | 140,713,003 | 80,186,821 |
| 2nd quarter transfer | 162,777,095 | 186,461,600 |
| 3rd quarter transfer | 267,156,202 | 182,878,035 |
| 4th quarter transfer | 265,419,590 | 420,267,853 |
| Total | 836,065,890 | 869,794,309 |

The exchequer received during the year was kshs. 836,065,890 against a budget of kshs.1,140,311,910 resulting to a balance of ksh.304,246,020.

2. Compensation of Employees

This relates to the compensation paid to employees. The balance comprises of staff salaries, allowances, social security contributions and other personnel related payments.

| | 2023/24 | 2022/23 |
|--|--------------------|--------------------|
| | KShs | KShs |
| Basic salaries of permanent employees | 162,452,957 | 157,204,437 |
| Personal allowances paid as part of salary | 114,776,512 | 98,227,067 |
| Personal allowances paid as reimbursements | 6,806,579 | 12,861,438 |
| Total | 284,036,048 | 268,292,942 |

**COUNTY GOVERNMENT OF KISUMU
KISUMU COUNTY ASSEMBLY**

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

Notes to the Financial Statements (Continued)

3. Use of Goods and Services

The balance relates to the cost incurred on general office supplies, air tickets, subsistence allowances, cost of services, routine maintenance of assets and other expenditure incurred on a recurring basis.

| | 2023/2024 | 2022/2023 |
|--|---------------------------|---------------------------|
| | KSh | KSh |
| Utilities, supplies and services | 662,484 | 502,609 |
| Communication, supplies and services | 4,852,526 | 5,250,472 |
| Domestic travel and subsistence | 160,435,829 | 125,386,629 |
| Foreign travel and subsistence | 33,764,928 | 19,198,416 |
| Printing, advertising and information supplies & services | 4,172,290 | 9,411,997 |
| Rentals of produced assets | 11,766,552 | 10,784,140 |
| Training expenses | 24,736,556 | 27,561,306 |
| Hospitality supplies and services | 11,908,720 | 12,421,999 |
| Insurance costs | 46,189,307 | 46,852,255 |
| Specialised materials and services | 4,428,971 | 488,580 |
| Office and general supplies and services | 12,678,486 | 16,159,067 |
| Other operating expenses | 71,509,165 | 56,085,019 |
| Routine maintenance – vehicles and other transport equipment | 2,681,652 | 3,760,778 |
| Fuel Oil and Lubricants | 4,522,053 | 3,779,971 |
| Routine maintenance – Other Assets | 534,931 | 1,261,952 |
| Total | <u>394,844,450</u> | <u>338,905,188</u> |

**COUNTY GOVERNMENT OF KISUMU
KISUMU COUNTY ASSEMBLY**

Reports and Financial Statements For the year ended 30 June 2024

Notes to the Financial Statements (Continued)

4. Social Security Benefits

This balance relates to social security benefits contributed by the County Assembly on behalf of its employees. The benefits include employer contribution to National Social Security Fund (NSSF).

| | 2023-2024 | 2022-2023 |
|---|-------------------|-------------------|
| | Kshs | Kshs |
| Government pensions and Retirement Benefits | 41,685,895 | 46,914,285 |
| Total | 41,685,895 | 46,914,285 |

5. Acquisition Of Assets

This refers to the development expenditure incurred by the County Government. This has been classified in terms of the assets acquired by the County Assembly in the year.

| | 2023-2024 | 2022-2023 |
|--|--------------------|--------------------|
| | Kshs | Kshs |
| Construction of Building | 735,000 | 126,221,041 |
| Purchase of Vehicles and Other Transport Equipment | - | 12,730,000 |
| Domestic Lending and On-lending | 106,431,771 | 64,112,110 |
| Purchase of Office Furniture and General Equipment | 7,900,000 | 6,281,890 |
| Total | 115,066,771 | 209,345,041 |

(Out of Kshs 106,431,771, Kshs.103, 964,000 relates to Car Reimbursement to MCAs and Kshs. 2,467,771 relates to Fringe benefit tax paid to KRA)

6. Finance Costs

Finance costs refer to bank charges incurred on the County Assembly bank accounts and interest charged on borrowings

| | 2023-2024 | 2022-2023 |
|--------------|----------------|----------------|
| | Kshs | Kshs |
| Bank Charges | 435,280 | 555,614 |
| Total | 435,280 | 555,614 |

COUNTY GOVERNMENT OF KISUMU**KISUMU COUNTY ASSEMBLY****Annual Report and Financial Statements for the year ended June 30, 2024****Notes to the Financial Statements (Continued)****7. Cash and bank balances****7A. Bank balances**

The balances refer to cash and cash equivalent balances held as at 30th June 2024 in all the County Assembly's bank account

| Name of Bank/Account Title | Category | 30th June 2024 | 31st Dec 2023 |
|---|-------------|-------------------|-------------------|
| | | Kshs | Kshs |
| Central Bank Of Kenya, 1000194747 & ksh. | Recurrent | 13 | 3,679,492 |
| KCB Operations Account 1142204197, & Ksh. | Recurrent | 519 | 3,089 |
| Central Bank Of Kenya 1000184758, & ksh. | Development | - | 2,099,049 |
| Central Bank Of Kenya 1000451618 & ksh. | Deposit | 21,929,263 | 21,929,263 |
| Total | | 21,929,795 | 27,710,892 |

All bank accounts operated by the County Assembly have been included in this note.

7B. Cash in Hand

Cash in hand refers to cash balances held by the cash offices within the County Assembly as at 30th June 2024

| | 30th June 2024 | 31st Dec 2023 |
|--|----------------|---------------|
| | Kshs | Kshs |
| Cash in Hand – Held in domestic currency | - | - |
| Total | - | - |

7B. Cash in Hand

Cash in hand refers to cash balances held by the cash offices within the County Assembly as at 30th June 2024

| | 30th June 2024 | 31st Dec 2023 |
|--------------|----------------|---------------|
| | Kshs | Kshs |
| ADC bulding | - | - |
| Total | - | - |

There was no cash held at the end of the period

8. Imprest and Advances

| | 30th June 2024 | 31st Dec 2023 |
|------------------------------------|----------------|---------------|
| | Kshs | Kshs |
| Receivables - Outstanding Imprests | - | - |
| Total | - | - |

Receivables and Advances were surrendered during the year.

COUNTY GOVERNMENT OF KISUMU
KISUMU COUNTY ASSEMBLY
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Notes to the Financial Statements (Continued)

9. Third Party Deposits and Advances

The balance refers to deposits received from suppliers as at 30th June 2024. These deposits are refundable upon completion of the contracts

| | 2024/2025 | 2023/2024 | 2022/2023 | 2021/2022 |
|---|-------------------|----------------|-------------------|----------------|
| | KShs. | KShs. | KShs. | KShs. |
| Deposits and Retentions | 21,929,263 | | 21,929,263 | |
| Ageing analysis (third party deposits and advances) | Current FY | % of the Total | Comparative FY | % of the Total |
| Under one year | 11,495,304 | 52% | 11,495,304 | 52% |
| 1-2 years | 10,433,959 | 48% | 10,433,959 | 48% |
| Total (tie to above total) | 21,929,263 | | 21,929,263 | |

This is basically relating to contractors Retention Monies withheld during the year.

10. Fund Balance Brought Forward

Fund balance brought forward comprise refer to the closing fund balance as at end of the previous year which is carried forward to the following year

| | 2024/2025 | 2023/2024 |
|---------------------|------------------|----------------|
| | KShs. | KShs. |
| Bank accounts | 27,710,892 | 11,170,097 |
| Payables - Deposits | (21,929,263) | (10,433,959) |
| Total | 5,781,629 | 736,138 |

11. Prior year adjustment

| | 2024/2025 | 2023/2024 | 2022/2023 | 2021/2022 |
|-----------------------|--------------|-------------|--------------|-----------|
| | KShs. | KShs. | KShs. | KShs. |
| Bank account Balances | 27,710,892 | (5,778,540) | 21,932,352 | (735,746) |
| Payables - Deposits | (21,929,263) | - | (21,929,263) | - |
| | 5,781,629 | (5,778,540) | 3,089 | (735,746) |

Kshs.5, 778,540 relates to recurrent bank balances swept to the CRF resulting to a reduction in the fund balance brought forward.

Notes to the Financial Statements (Continued)

12. Changes In Imprests And Advances

| | 2023-2024 | 2022-2023 |
|--|-----------|-----------|
| Opening Imprests and Advances As At 1 st July 2023 | - | - |
| Closing Imprests and Advances As At 30 th June 2024 | - | - |
| Change In Accounts Receivables | - | - |

13. Changes In Third Party Deposits and Retentions

| | 2023-2024 | 2022-2023 |
|--|------------|------------|
| Opening Accounts Payables as at 1 st July 2023 | 21,929,263 | 10,433,959 |
| Closing Accounts payables as at 30 th June 2024 | 21,929,263 | 21,929,263 |
| Change in Accounts payables | - | 11,495,304 |

**COUNTY GOVERNMENT OF KISUMU
KISUMU COUNTY ASSEMBLY**

Reports and Financial Statements For the year ended 30 June 2024

OTHER DISCLOSURES

1. Pending Accounts Payable (See Annex 1)

| | | | | |
|------------------------------|-------------------|-------------------|-------------------|-------------------|
| Construction of buildings | 2,099,049 | | 0 | 2,099,049 |
| Supply of goods and services | 17,334,928 | 56,343,342 | 13,431,428 | 60,246,842 |
| Total | 19,433,977 | 56,343,342 | 13,431,428 | 62,345,891 |

2. Pending Staff Payables (See Annex 2)

| | | | | |
|--------------------------|-------------------|-------------------|-------------------|-------------------|
| Senior Management | 950,220 | 2,446,300 | 950,220 | 2,446,300 |
| Middle Management | 2,409,400 | 5,665,700 | 2,409,400 | 5,665,700 |
| Unionisable Employees | 2,211,940 | 5,701,700 | 2,211,940 | 5,701,700 |
| Others(Speaker and MCAs) | 5,162,612 | 15,880,850 | 5,162,612 | 15,880,850 |
| Total | 10,734,172 | 29,694,550 | 10,734,172 | 29,694,550 |

3. Other Pending Payables (See Annex 3)

| | | | | |
|------------------------------|-------------------|--|--|-------------------|
| Amounts due to third parties | 52,689,784 | | | 52,689,784 |
| Total | 52,689,784 | | | 52,689,784 |

4. External Assistance

No external assistance during the year

COUNTY GOVERNMENT OF KISUMU**KISUMU COUNTY ASSEMBLY****Annual Report and Financial Statements for the year ended June 30, 2024****5. 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 Assembly.

- Members of County Assembly;
- Key management personnel that include the Clerk of the Assembly and heads of departments;
- The County Executive;
- County Ministries and Departments;
- Other County Government entities including corporations, funds and boards;
- The National Government;
- Other County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

Related party transactions:

| Related party transactions | | |
|--|--------------------|--------------------|
| Compensation to Key Management | | |
| Compensation to the Speaker, Deputy Speaker and the MCAs | 174,239,232 | 155,142,567 |
| Key Management Compensation(Clerk and Heads of departments) | 14,853,465 | 14,266,250 |
| Total Compensation to Key Management | 189,092,697 | 169,408,817 |
| Transfers to related parties | | |
| Transfers to other County Government Entities such as car and mortgage schemes | | 64,112,110 |
| Total Transfers to related parties | - | - |
| Transfers from related parties | | |
| Transfers from the County Executive- Exchequer | 836,065,890 | 869,794,309 |
| Payments made on behalf of the County Assembly by car and mortgage schemes | | |
| Total Transfers from related parties | 836,065,890 | 869,794,309 |

6. Contingent Liabilities

| | |
|----|---|
| 1. | Civil Case No. E016 of 2023 and E027 of 2022. Nancy Bosibori, Dolly Achieng Vs County Assembly of Kisumu and Others |
|----|---|

**COUNTY GOVERNMENT OF KISUMU
KISUMU COUNTY ASSEMBLY**

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

7. Progress On Follow Up Of Auditor Recommendations

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

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Focal Point person to resolve the issue (Name and designation) | Status: (Resolved / Not Resolved) | Timeframe : (Put a date when you expect the issue to be resolved) |
|---|--|--|---|--|--|
| 1 | (a) Unconfirmed Domestic travel and subsistence allowance | We wish to state that most of the Assembly activities/programmes are normally done through committees and that most of these committees often do retreats to carry out report writing before the report are submitted to the house for adoption. When these committees retreat outside the Assembly to do their reports they are deemed to be on duty and this is expressly provided for in the Assembly standing order 165. In addition, the exchequer request for operations and salary for staff and members are usually processed in Nairobi at the Controller of Budget office and CBK and one has to physically travel to Nairobi to process the exchequer request anytime the approval is made. | Owen Ojuok – Clerk of the County Assembly | Resolved | 30 th June 2024 |

COUNTY GOVERNMENT OF KISUMU

KISUMU COUNTY ASSEMBLY

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

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Focal Point person to resolve the issue (Name and designation) | Status: (Resolved / Not Resolved) | Timeframe : (Put a date when you expect the issue to be resolved) |
|--|--|--|--|-----------------------------------|---|
| | (b) Amount of Kshs. 26,317,246 paid to a travel agent and three (3) hotel companies. It is not clear how the services of the hotels were procured | We wish to state that the Assembly has since procured the services of air-ticketing and hotels through framework contracting agreement | Edwin Kisia – Director Supply chain | Resolved | 30th June 2024 |
| 2 | Unconfirmed Foreign Travel | We wish to state that 63 of the foreign travel occurred on different dates but paid in the month of May 2023. This is due to the late disbursement of Exchequer release | Owen Ojuok – Clerk of the County Assembly | Resolved | 30 th June 2024 |
| 3 | Budgetary control and performance | We wish to clarify that the underfunding and under-absorption was occasion by delay in exchequer releases by National Treasury, which made it difficult to fully absorb the budget | Owen Ojuok – Clerk of the County Assembly | Resolved | 30 th June 2024 |
| 4 | Pending Bills | We wish to state that all the pending bills for the year 2021-2022 were paid during the financial year under review (2022-2023) | Owen Ojuok – Clerk of the County Assembly | Resolved | 30 th June 2024 |

COUNTY GOVERNMENT OF KISUMU
KISUMU COUNTY ASSEMBLY

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

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Focal Point person to resolve the issue (Name and designation) | Status: (Resolved / Not Resolved) | Timeframe : (Put a date when you expect the issue to be resolved) |
|--|---|--|--|-----------------------------------|---|
| 5 | Irregular payment to County Assembly Forum (CAF) | We wish to state that the management through the County Assembly Forum has petitioned the senate on the regularization of the forum | Elisha Jack Oraro – Speaker of the County Assembly | Not - Resolved | 30 th June 2025 |
| 6 | Non-compliance with the one Third of Basic Salary Rule | We wish to clarify that in correcting the situation the management has written to the Director HRM to ensure strict adherence to a third rule prior to authorization of any check-off loan to staff and MCAs | Linet Ochieng – Director HRM | Resolved | 30 th June 2024 |
| 7 | Acting position over six months | We wish to state that the management is in the process of substantively filling the vacant position to adhere to Section C 14(1) of the PSC human resource and procedure manual 2016 | Owen Ojuok – Clerk of the County Assembly | Not resolved | 30 th June 2025 |
| 8 | Payment of salaries outside the Integrated Personnel and payroll Database | We wish to state that the registration and defining of staff and MCAs on IPPD has been progressing depending on retrieval of necessary data from previous employers. Currently, all the members of staff and MCAs are no IPPD. | Linet Ochieng – Director HRM | Resolved | 30 th September 2024 |
| 9 | Voided Transactions | We wish to state that voiding is an IFMIS right given by National Treasury for correction of errors and to cancel all payments not | Mark Imbula – Director Finance and Accounting Services | Resolved | 30 th June 2024 |

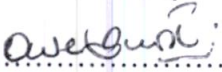
COUNTY GOVERNMENT OF KISUMU

KISUMU COUNTY ASSEMBLY

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

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Focal Point person to resolve the issue (Name and designation) | Status: (Resolved / Not Resolved) | Timeframe : (Put a date when you expect the issue to be resolved) |
|--|--|---|--|-----------------------------------|---|
| | | paid by close of any Financial year (Pending Bills) | | | |
| 10 | Failure to adhere to Human Resource Requirements | We wish to state that the management has since developed the Human Resource plan and Annual Recruitment plan for its future human resource operations | Linet Ochieng – Director – HRM | Resolved | 30 th June 2024 |

Clerk of the County Assembly

Sign. 

Date: 26th September 2024

COUNTY GOVERNMENT OF KISUMU
KISUMU COUNTY ASSEMBLY
Annual Report and Financial Statements for the year ended June 30, 2024

16. ANNEXES

Annex 1 – Analysis of Pending Accounts Payable

| COUNTY ASSEMBLY OF KISUMU | | | | | | | | |
|--|------------|-----------------|--|---|--------------------------------------|-------------------------------------|-----------------------------|---|
| PENDING BILLS FOR THE FINANCIAL YEAR 2023/2024 | | | | | | | | |
| AS AT 30TH JUNE 2024 | | | | | | | | |
| SUPPLIER/CONTRACTOR NAME | LPO/LSO NO | DATE CONTRACTED | DETAILS OF WORK PERFORMED | OUTSTANDING PENDING BILL AS AT 30TH JUNE 2023 | BALANCE AT THE BEGINNING OF THE YEAR | Additional amount during the period | Amount Paid during the year | OUTSTANDING PENDING BILL AS AT 30TH JUNE 2024 |
| | | | | Kshs | | Kshs | Kshs | Kshs |
| CONSTRUCTION OF BUILDINGS | | | | | | | | |
| KISUMU CONCRETE PRODUCTS | | 2022-2023 | PROPOSED CONSTRUCTION OF SPEAKER'S OFFICIAL RESIDENCE | 2,099,049.00 | 2,099,049.00 | | | 2,099,049.00 |
| SUB-TOTALS | | | | 2,099,049.00 | 2,099,049.00 | - | - | 2,099,049.00 |
| SUPPLY OF GOODS | | | | | | | | |
| DAGGO LOGISTICS | | | | 697,200.00 | 697,200.00 | | 697,200.00 | |
| SUPPLY OF SERVICES | | | | | | | | |
| COUNTY ASSEMBLY FORUM | | 2022-2023 | CAF SUBSCRIPTION FEES FOR FY 2022/2023 | 1,700,000.00 | 1,700,000.00 | | | 1,700,000.00 |
| SOCATT | | 2022-2023 | SUBSCRIPTION FEES FOR FY 2022/2023 AND TRAINING FEE FOR LEGAL AND PUBLIC RELATIONS | 838,000.00 | 838,000.00 | | | 838,000.00 |
| JUMUJA HOTEL KISUMU | 957 | 2021-2022 | CONFERENCE FACILITY FOR POWERS AND PRIVILEGES ON CAPACITY BUILDING -FY 22/23 | 187,500.00 | 187,500.00 | | | 187,500.00 |
| STARBUCKS HOTEL LTD | 1032 | 2021-2022 | CONFERENCE FACILITY FOR THE ECDE COMMITTEE IN ELDORET - FY 22/23 | 380,000.00 | 380,000.00 | | | 380,000.00 |
| VICMARK HOTELS AND LODGES | 739 | 2021-2022 | CONFERENCE FACILITY FOR GENERAL OVERSIGHT COMM AND STAFF -FY 2022/2023 | 1,869,600.00 | 1,869,600.00 | 1,216,000.00 | 1,071,600.00 | 2,014,000.00 |
| CENTRE CAFETERIA JUBAHZ ENTERPRISE | | 2021-2022 | BREAKFAST AND LUNCHES FOR BOARD MEETINGS | 1,437,000.00 | 1,437,000.00 | | 1,437,000.00 | - |
| TOVI TOURS AND TRAVELS LTD | | 2021-2022 | AIR TICKET EXPENSES | 1,282,720.00 | 1,282,720.00 | 3,139,269.00 | 1,282,720.00 | 3,139,269.00 |
| ACCESSNET COMMUNICATION LTD | 903 | 2021-2022 | PROVISION OF INTERNET | 378,000.00 | 378,000.00 | | 378,000.00 | - |
| PRIDE INN AZURE HOTEL LTD | 1123 | 2021-2022 | FULL DAY CONFERENCE FACILITY | 4,207,500.00 | 4,207,500.00 | 1,050,000.00 | 4,207,500.00 | 1,050,000.00 |
| BONDO PRIDE HOTEL | 1409 | 2021-2022 | FULL DAY CONFERENCE FACILITY | 417,500.00 | 417,500.00 | 2,471,700.00 | 417,500.00 | 2,471,700.00 |
| STAR PLUS LTD | 1056 | 2022-2023 | WEB HOSTING SERVICES | 295,800.00 | 295,800.00 | | 295,800.00 | - |
| NATION MEDIA GROUP | 993 | 2021-2022 | ADVERTISEMENT | 431,520.00 | 431,520.00 | 1,223,800.00 | 431,520.00 | 1,223,800.00 |
| SOSA COTTAGES LTD | 745 | 2021-2022 | CONFERENCE FACILITY | 1,110,500.00 | 1,110,500.00 | | 1,110,500.00 | - |
| THE STAR PUBLICATIONS LTD | 989 | 2021-2022 | ADVERTISEMENT | 169,360.00 | 169,360.00 | 2,223,082.00 | 169,360.00 | 2,223,082.00 |
| INSTITUTE OF HUMAN RESOURCE MANAGEMENT | 1425 | 2023-2024 | TRAINING FEES | | | 377,000.00 | | 377,000.00 |
| PRIDE INN PARADISE BEACH RESORT AND SPA | | 2021-2022 | CONFERENCE FACILITY | 319,500.00 | 319,500.00 | | 319,500.00 | - |
| MAPETS TRADERS | 1423 | 2022-2023 | BREAKFAST AND LUNCHES FOR BOARD MEETINGS | 621,300.00 | 621,300.00 | 155,400.00 | 621,300.00 | 155,400.00 |
| HAYI TOURS AND TRAVEL LTD | | 2022-2023 | AIR TICKETS FOR STAFF AND MCAS | 319,054.00 | 319,054.00 | | 319,054.00 | - |
| WESTERN MOTORS REPAIRS AND MACHINERY | 1197 | 2022-2023 | REPAIR AN SERVICE MAINTANACE OF MOTOR VEHICLE | 126,500.00 | 126,500.00 | 526,060.00 | 126,500.00 | 526,060.00 |
| LYMO INVESTMENTS | 1167 | 2022-2023 | COST OF PHOTOCOPYING INTERGRATED DEVELOPMENT PLAN III | 371,700.00 | 371,700.00 | | 371,700.00 | - |
| CFAO MOTORS KENYA LIMITED | | 2022-2023 | REPAIR AN SERVICE MAINTANACE OF MOTOR VEHICLE | 80,033.00 | 80,033.00 | 392,046.00 | 80,033.00 | 392,046.00 |
| KIWASCO | | 2022-2023 | WATER BILL | 22,600.00 | 22,600.00 | 120,486.00 | 22,600.00 | 120,486.00 |
| JUBILEE ALLIANZ GENERAL INSURANCE | 1428 | 2022-2023 | PROVISION OF COMPREHENSIVE INSURANCE FOR MOTOR VEHICLE | 32,941.00 | 32,941.00 | 489,531.00 | 32,941.00 | 489,531.00 |
| AMAKIPQOS ENTERPRISES | | 2022-2023 | SUPPLY AND DELIVERY OF COMMITTEE ATTENDENCE REGISTERS | 39,100.00 | 39,100.00 | | 39,100.00 | - |

COUNTY GOVERNMENT OF KISUMU

KISUMU COUNTY ASSEMBLY

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| | | | | | | | | |
|------------------------------------|---------|-----------|--|--|--|--------------|--|--------------|
| AHERO EVANGELICAL | 2064 | 2023-2024 | OFFICE RENT FOR THE MONTH OF MAY AND JUNE 2024 | | | 20,000.00 | | 20,000.00 |
| ALICE WADAWI | 2056 | 2023-2024 | OFFICE RENT FOR THE MONTH OF MAY AND JUNE 2024 | | | 14,000.00 | | 14,000.00 |
| ALLOYCE OMINDE | 2045 | 2023-2024 | OFFICE RENT FOR THE MONTH OF MAY AND JUNE 2024 | | | 24,000.00 | | 24,000.00 |
| ANGLICAN CHURCH | 2081 | 2023-2024 | OFFICE RENT FOR THE MONTH OF MAY AND JUNE 2024 | | | 35,000.00 | | 35,000.00 |
| BELDINE ONTANGO | 2059 | 2023-2024 | OFFICE RENT FOR THE MONTH OF MAY AND JUNE 2024 | | | 16,000.00 | | 16,000.00 |
| BRIAN OUYA | 2062 | 2023-2024 | OFFICE RENT FOR THE MONTH OF MAY AND JUNE 2024 | | | 20,000.00 | | 20,000.00 |
| CATHOLIC DIOCES | 2080 | 2023-2024 | OFFICE RENT FOR THE MONTH OF MAY AND JUNE 2024 | | | 24,000.00 | | 24,000.00 |
| CHRISTINE OMOLLO | 2048 | 2023-2024 | OFFICE RENT FOR THE MONTH OF MAY AND JUNE 2024 | | | 35,000.00 | | 35,000.00 |
| COLLINS OCHIENG | 2070 | 2023-2024 | OFFICE RENT FOR THE MONTH OF MAY AND JUNE 2024 | | | 35,000.00 | | 35,000.00 |
| DAMARIS AKETCH | 2047 | 2023-2024 | OFFICE RENT FOR THE MONTH OF MAY AND JUNE 2024 | | | 14,000.00 | | 14,000.00 |
| DANIEL OKELLO | 2051 | 2023-2024 | OFFICE RENT FOR THE MONTH OF MAY AND JUNE 2024 | | | 30,000.00 | | 30,000.00 |
| DORINE MARY | 2083 | 2023-2024 | OFFICE RENT FOR THE MONTH OF MAY AND JUNE 2024 | | | 10,000.00 | | 10,000.00 |
| DOROTHY ADHIAMBO | 2069 | 2023-2024 | OFFICE RENT FOR THE MONTH OF MAY AND JUNE 2024 | | | 10,000.00 | | 10,000.00 |
| EARL MOSES OMOLLO | 2078 | 2023-2024 | OFFICE RENT FOR THE MONTH OF MAY AND JUNE 2024 | | | 20,000.00 | | 20,000.00 |
| ALDEAN CO. LTD | 377 | 2023-2024 | SUPPLY AND DELIVERY OF HP PAVILION PRINTER | | | 219,598.00 | | 219,598.00 |
| AQUINOX LOGISTICS ENTERPRISES | 361 | 2023-2024 | SUPPLY AND DELIVERY OF DRINKING WATER | | | 787,200.00 | | 787,200.00 |
| BRENSCOPE CONSULTANTS LTD | 1356 | 2023-2024 | COMPETENCE ASSESSMENT AND DEVELOPMENT PLAN FOR THE CAK | | | 2,292,000.00 | | 2,292,000.00 |
| CA OBIERO AND ASSOCIATES ADVOCATES | 1001 | 2023-2024 | LEGAL FEE FOR KSM PETITION NO. E013 OF 2023, GEORGE ABWAJO, PHILIP PANDE AND KSM COUNTY PUBLIC SERVICE | | | 1,790,000.00 | | 1,790,000.00 |
| CEDOW COMPANY INVESTMENTS | 373 | 2023-2024 | SUPPLY AND DELIVERY OF SERJEANT ANT ARMS UNIFORMS | | | 331,200.00 | | 331,200.00 |
| CPST | 1416 | 2023-2024 | TRAINING ON EFFECTIVE MANAGEMENT OF CAREER PROGRESSION IN THE LEGISLATIVE FROM 15-19/4/2024 | | | 591,200.00 | | 591,200.00 |
| CULTURE CLAN CONSULTANTS LTD | 1362 | 2023-2024 | CONSULTANCY SERVICES FOR BASELINE SURVEY ON THE CAK STAFF KNOWLEDGE LEVEL ON HIV/AIDS | | | 2,094,925.00 | | 2,094,925.00 |
| CYNOR GLOBAL LTD | 367 | 2023-2024 | SUPPLY AND DELIVERY OF PRINTING PAPERS ,PROJECTORS AND OFFICE STATIONERY | | | 1,009,750.00 | | 1,009,750.00 |
| DALA FM LIMITED | 1282 | 2023-2024 | COST OF HOSTING RADIO TALK SHOW | | | 92,800.00 | | 92,800.00 |
| DAMAGRA COMPANY LTD | 1292 | 2023-2024 | SUPPLY AND DELIVERY OF OPEN DAY MATERIALS | | | 936,700.00 | | 936,700.00 |
| DASONET CLEANING CO LTD | 187 | 2023-2024 | PROVISION OF CLEANING SERVICES FOR MARCH APRIL MAY AND JUNE 2024 | | | 1,999,996.00 | | 1,999,996.00 |
| DENWAR GENERAL MERCHANTS | 053/054 | 2023-2024 | SUPPLY AND DELIVERY OF FURNITURE FOR SPEAKER'S RESIDENCE | | | 2,995,000.00 | | 2,995,000.00 |
| ELSOGA ENTERPRISES | 378 | 2023-2024 | SUPPLY AND DELIVERY OF CONFERENCE CHAIRS TO CAK | | | 2,998,120.00 | | 2,998,120.00 |
| ESTMACE INVESTMENTS | 372 | 2023-2024 | PROVISION OF EXECUTIVE OFFICE DESK | | | 2,087,750.00 | | 2,087,750.00 |
| EVERLYNE WEJE | 2054 | 2023-2024 | OFFICE RENT FOR THE MONTH OF MAY AND JUNE 2024 | | | 35,000.00 | | 35,000.00 |
| EXCELLER LIFE SCIENCE LTD | 355 | 2023-2024 | SUPPLY AND DELIVERY OF ACCOUNTABLE DOCUMENTS | | | 350,000.00 | | 350,000.00 |
| FELMARIS ENTERPRISES | 1414 | 2023-2024 | PROVISION OF CATERING SERVICES | | | 148,480.00 | | 148,480.00 |
| GEORGE OTIENO | 2077 | 2023-2024 | OFFICE RENT FOR THE MONTH OF MAY AND JUNE 2024 | | | 20,000.00 | | 20,000.00 |
| GOVERNMENT PRINTERS | | 2023-2024 | COUNTY VILLAGE ADMIN | | | 96,560.00 | | 96,560.00 |
| HENRY ODHIAMBO | 2076 | 2023-2024 | OFFICE RENT FOR THE MONTH OF MAY AND JUNE 2024 | | | 10,000.00 | | 10,000.00 |
| HIPPO GARAGE AND ELECTRICALS WORK | 1285 | 2023-2024 | REPAIR AND SERVICE FOR MV REG NO. KBG 246C | | | 180,784.00 | | 180,784.00 |
| HOTEL PIKA DILI LTD | 1106 | 2023-2024 | CONFERENCE FACILITY FOR STAFF TO REVIEW THE DRAFT RECORDS MANAGEMENT POLICY FROM 11-15/12/2023 | | | 291,000.00 | | 291,000.00 |

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| | | | | | | | | |
|---------------------------------|------|-----------|--|--|--|--------------|--|--------------|
| ICPAK | 1266 | 2023-2024 | COST FOR 41ST ICPAK ANNUAL CONFERENCE | | | 474,000.00 | | 474,000.00 |
| JACKTONE ONUNGA | 2050 | 2023-2024 | OFFICE RENT FOR THE MONTH OF MAY AND JUNE 2024 | | | 20,000.00 | | 20,000.00 |
| JAEL AYAL | 2058 | 2023-2024 | OFFICE RENT FOR THE MONTH OF MAY AND JUNE 2024 | | | 20,000.00 | | 20,000.00 |
| JAMES JUMA | 2072 | 2023-2024 | OFFICE RENT FOR THE MONTH OF MAY AND JUNE 2024 | | | 14,000.00 | | 14,000.00 |
| JAMES ODIGA | 2053 | 2023-2024 | OFFICE RENT FOR THE MONTH OF MAY AND JUNE 2024 | | | 26,000.00 | | 26,000.00 |
| JANET AKOTH | 2071 | 2023-2024 | OFFICE RENT FOR THE MONTH OF MAY AND JUNE 2024 | | | 20,000.00 | | 20,000.00 |
| JOMA GENERAL STORES | 2067 | 2023-2024 | OFFICE RENT FOR THE MONTH OF MAY AND JUNE 2024 | | | 12,000.00 | | 12,000.00 |
| JOSHUA AGAI | 2049 | 2023-2024 | OFFICE RENT FOR THE MONTH OF MAY AND JUNE 2024 | | | 30,000.00 | | 30,000.00 |
| JULIET OKENO | 2085 | 2023-2024 | OFFICE RENT FOR THE MONTH OF MAY AND JUNE 2024 | | | 20,000.00 | | 20,000.00 |
| JULIUS AMBA | 2055 | 2023-2024 | OFFICE RENT FOR THE MONTH OF MAY AND JUNE 2024 | | | 20,000.00 | | 20,000.00 |
| JUNIAL INVESTMENTS LTD | 1310 | 2023-2024 | DESIGNING AND PRINTING OF 3RD ASSEMBLY ANNUAL LEGACY REPORT | | | 474,600.00 | | 474,600.00 |
| KENJE ENTERPRISES LTD | 487 | 2023-2024 | SUPPLY AND DELIVERY OF TRACKSUITS, SPORT SHOES AND T-SHIRT | | | 1,353,625.00 | | 1,353,625.00 |
| KENYA ORIENT | 1427 | 2023-2024 | INSURANCE FOR MV REG NUMBER KBG 246C | | | 93,057.00 | | 93,057.00 |
| KISM | 1277 | 2023-2024 | TRAINING FOR EDWIN KISIA | | | 69,600.00 | | 69,600.00 |
| KISUMU ROYAL PROPERTIES LTD | 1165 | 2023-2024 | PROVISION OF INTERNET SERVICES FOR CAK MAIN OFFICES FOR THE 4TH QUARTER 2024 | | | 120,000.00 | | 120,000.00 |
| KSG- MOMBASA CAMPUS | 1182 | 2023-2024 | TRAINING ON STRATEGIC LEADERSHIP DEVELOPMENT PROGRAM FOR KENNEDY OJJECH | | | 136,648.00 | | 136,648.00 |
| LEAD TRENDS SERVICES | 1360 | 2023-2024 | CONSULTANCY SERVICES ON ALCOHOL, DRUGS AND SUBSTANCE ABUSE WORKPLACE POLICY | | | 2,301,250.00 | | 2,301,250.00 |
| LEAN PROCUREMENT CO. LTD | 1358 | 2023-2024 | PROVISION FOR REVIEW OF PROCUREMENT MANUALS FOR THE CAK | | | 2,100,500.00 | | 2,100,500.00 |
| LEYTON INVESTMENTS | 901 | 2023-2024 | REPAIR AND MAINTENANCE OF CHAMBER WINDOWS | | | 150,230.00 | | 150,230.00 |
| LIWIN HOLDINGS LTD | 1260 | 2023-2024 | PROVISION OF CATERING SERVICES | | | 299,500.00 | | 299,500.00 |
| MAGRENISH OFFICE SPACE | 2075 | 2023-2024 | OFFICE RENT FOR THE MONTH OF MAY AND JUNE 2024 | | | 10,000.00 | | 10,000.00 |
| MAKAYA ALI | 2066 | 2023-2024 | OFFICE RENT FOR THE MONTH OF MAY AND JUNE 2024 | | | 12,000.00 | | 12,000.00 |
| MATHEW DAWA | 2073 | 2023-2024 | OFFICE RENT FOR THE MONTH OF MAY AND JUNE 2024 | | | 10,000.00 | | 10,000.00 |
| MATWIK QUICK SERVICE ENTERPRISE | 1357 | 2023-2024 | DEVELOPMENT OF DISABILITY MAINSTREAMING POLICY FOR CAK | | | 2,173,650.00 | | 2,173,650.00 |
| MERCILINE MARY | 2074 | 2023-2024 | OFFICE RENT FOR THE MONTH OF MAY AND JUNE 2024 | | | 20,000.00 | | 20,000.00 |
| MICHAEL MURUKA | 2057 | 2023-2024 | OFFICE RENT FOR THE MONTH OF MAY AND JUNE 2024 | | | 8,000.00 | | 8,000.00 |
| MOSES ODERA | 2052 | 2023-2024 | OFFICE RENT FOR THE MONTH OF MAY AND JUNE 2024 | | | 26,000.00 | | 26,000.00 |
| NAAMAN OTIENO | 2068 | 2023-2024 | OFFICE RENT FOR THE MONTH OF MAY AND JUNE 2024 | | | 20,000.00 | | 20,000.00 |
| NAIVASHA COUNTY HOTEL | 1042 | 2023-2024 | CONFERENCE FACILITY FOR TEAM BUILDING FOR STAFF AND MEMBERS | | | 2,988,500.00 | | 2,988,500.00 |
| NAM LOLWE FM LTD | 1284 | 2023-2024 | COST OF HOSTING RADIO TALK SHOW | | | 100,000.00 | | 100,000.00 |
| NDUPA WA HOLDINGS LTD | 1121 | 2023-2024 | CONFERENCE FACILITY FOR STAFF TRAINING FOR FISCAL ANALYSIS ON STRATEGIC MONITORING | | | 235,000.00 | | 235,000.00 |
| NIRVATECH INDUSTRIAL LTD | 1166 | 2023-2024 | WEBSITE SUBSCRIPTION SERVICES | | | 295,725.00 | | 295,725.00 |

COUNTY GOVERNMENT OF KISUMU

KISUMU COUNTY ASSEMBLY

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

| | | | | | | | | |
|---------------------------------|------|-----------|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| PAGE CONCEPTS | 1290 | 2023-2024 | SUPPLY AND DELIVERY OF OPEN DAY EVENT EQUIPMENTS | | | 270,572.00 | | 270,572.00 |
| PETER OBARE | 2061 | 2023-2024 | OFFICE RENT FOR THE MONTH OF MAY AND JUNE 2024 | | | 20,000.00 | | 20,000.00 |
| PHEZIAN ENTERPRISES | 353 | 2023-2024 | DESIGNING, PRINTING AND SUPPLY OF DEVCON MATERIALS | | | 754,000.00 | | 754,000.00 |
| PPRA | 1267 | 2023-2024 | TRAINING ON CUSTOMIZATION OF STANDARD TENDER DOCUMENTS AND DIGITIZATION OF PUBLIC PROCUREMENT IN MSA | | | 102,080.00 | | 102,080.00 |
| PRIDE KINGS GROUP LTD | 1195 | 2023-2024 | PROVISION FOR GUARDING SERVICES FOR THE MONTH OF DEC MARCH APRIL MAY AND JUNE 2024 | | | 1,957,761.00 | | 1,957,761.00 |
| RADIO LAKE VICTORIA | 1283 | 2023-2024 | COST OF HOSTING RADIO TALK SHOW | | | 90,500.00 | | 90,500.00 |
| RHODA OGADA | 2084 | 2023-2024 | OFFICE RENT FOR THE MONTH OF MAY AND JUNE 2024 | | | 30,000.00 | | 30,000.00 |
| SAMJEM FASHION | 2060 | 2023-2024 | OFFICE RENT FOR THE MONTH OF MAY AND JUNE 2024 | | | 14,000.00 | | 14,000.00 |
| SHILOAH INVESTMENTS LTD | 579 | 2023-2024 | RENT FOR ASSEMBLY OFFICES AT MEGA PLZA FOR APRIL MAY AND JUNE 2024 | | | 1,944,284.50 | | 1,944,284.50 |
| SILAS OMOLO | 2082 | 2023-2024 | OFFICE RENT FOR THE MONTH OF MAY AND JUNE 2024 | | | 10,000.00 | | 10,000.00 |
| SILODON ENTERPRISES | 364 | 2023-2024 | SUPPLY AND DELIVERY OF CABINETS, CHAIRS AND TENTS | | | 1,316,182.00 | | 1,316,182.00 |
| SKY GROUP LTD | 1281 | 2023-2024 | COST OF HOSTING RADIO TALK SHOW | | | 92,800.00 | | 92,800.00 |
| THE INSTITUTE OF INTERNAL AUDIT | 996 | 2023-2024 | TRAINING FEES | | | 370,040.00 | | 370,040.00 |
| TIMOMAR | 2065 | 2023-2024 | OFFICE RENT FOR THE MONTH OF MAY AND JUNE 2024 | | | 12,000.00 | | 12,000.00 |
| TRAVELLERS BEACH HOTEL | 1312 | 2023-2024 | CONFERENCE FACILITY FOR BUDGET AND APPROPRIATIONS COMM | | | 342,000.00 | | 342,000.00 |
| TUSVILLAS ENTERPRISES | 2079 | 2023-2024 | OFFICE RENT FOR THE MONTH OF MAY AND JUNE 2024 | | | 30,000.00 | | 30,000.00 |
| TWENYO HARDWARE | 2063 | 2023-2024 | OFFICE RENT FOR THE MONTH OF MAY AND JUNE 2024 | | | 24,000.00 | | 24,000.00 |
| WYCLIFFE ANGELA | 2046 | 2023-2024 | OFFICE RENT FOR THE MONTH OF MAY AND JUNE 2024 | | | 6,000.00 | | 6,000.00 |
| YAPHARICK GENERAL SUPPLIES | 1257 | 2023-2024 | REPAIR AND SERVICES FOR MV REG NO. KBJ 765U | | | 253,800.00 | | 253,800.00 |
| SUB-TOTALS | | | | 17,334,928 | 17,334,928 | 56,343,342 | 13,431,428 | 60,246,842 |
| TOTALS | | | | 19,433,977 | 19,433,977 | 56,343,342 | 13,431,428 | 62,345,891 |

**COUNTY GOVERNMENT OF KISUMU
KISUMU COUNTY ASSEMBLY**

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

Annex 2-Pending Staff Payables

| NAME OF STAFF | CASB/JOB GROUP | DATE CONTRACTED | Balance b/f FY 22-23 | Additions for the period | Amount paid during the Financial Year | Balance c/f FY 23-24 |
|--------------------------|----------------|---------------------|----------------------|--------------------------|---------------------------------------|----------------------|
| SENIOR MANAGEMENT | | | | | | |
| OWEN OJUOK | T | 2022-2023/2023-2024 | 255,900 | 614,900 | 255,900 | 614,900 |
| NASHON KUSINA | R | 2022-2023/2023-2024 | 57,000 | 355,000 | 57,000 | 355,000 |
| EDWIN KISIA | R | 2022-2023/2023-2024 | 319,500 | 828,000 | 319,500 | 828,000 |
| FELIX OWUOR | P | 2022-2023/2023-2024 | 162,820 | 385,400 | 162,820 | 385,400 |
| PETER ANDITI | Q | 2022-2023/2023-2024 | 155,000 | 263,000 | 155,000 | 263,000 |
| SUB TOTALS | | | 950,220 | 2,446,300 | 950,220 | 2,446,300 |
| MIDDLE MANAGEMENT | | | | | | |
| ABRAHAM ODEGI | L | 2022-2023 | 488,000 | | 488,000 | |
| ANNEBELE WABUGE | P | 2023-2024 | | 173,000 | | 173,000 |
| ARTHUR GOR | M | 2023-2024 | - | 208,950 | - | 208,950 |
| BOAZ OUKO | N | 2022-2023/2023-2024 | 37,100 | 199,700 | 37,100 | 199,700 |
| CHARLES AGENGO | P | 2023-2024 | | 28,500 | | 28,500 |
| CHRISTABEL ADIKA | M | 2023-2024 | - | 275,500 | - | 275,500 |
| CHRISTINE ONYANGO | N | 2022-2023/2023-2024 | 120,000 | 384,500 | 120,000 | 384,500 |
| DAVID AYIEKO | M | 2022-2023/2023-2024 | 139,100 | 166,400 | 139,100 | 166,400 |
| DAVID OCHIENG | P | 2023-2024 | | 88,000 | | 88,000 |
| DENNIS ODHIAMBO | M | 2022-2023/2023-2024 | 37,400 | 26,400 | 37,400 | 26,400 |
| DENNIS OGOLA | K | 2022-2023/2023-2024 | 238,600 | 551,800 | 238,600 | 551,800 |
| FAITH JUDITH | P | 2022-2023/2023-2024 | 42,500 | 28,500 | 42,500 | 28,500 |
| GEOFFREY CHEROSE | P | 2022-2023/2023-2024 | 155,000 | 148,000 | 155,000 | 148,000 |
| GEORGE AMAYO | P | 2023-2024 | - | | - | |
| KENNEDY OLIECH | M | 2023-2024 | - | 76,000 | - | 76,000 |
| KENNEDY ONGONGA | L | 2023-2024 | - | 48,800 | - | 48,800 |
| KENNETH OPIYO | N | 2023-2024 | - | 316,000 | - | 316,000 |
| LILIAN NYAMITA | N | 2022-2023 | 40,000 | | 40,000 | |
| LINET AKOTH | R | 2023-2024 | | 46,000 | | 46,000 |
| MARK IMBULA | R | 2022-2023/2023-2024 | 155,000 | 194,000 | 155,000 | 194,000 |
| MAXMILAR AWUOR | M | 2023-2024 | | 119,600 | | 119,600 |
| MOLLEN ACHAYO | P | 2022-2023/2023-2024 | 155,000 | 236,500 | 155,000 | 236,500 |
| NABOTH ODERO | P | 2022-2023/2023-2024 | 42,500 | 113,500 | 42,500 | 113,500 |
| RAPHAEL JUMA | N | 2022-2023 | 36,900 | | 36,900 | |
| RISPER WAYUA | L | 2022-2023/2023-2024 | 28,700 | 248,800 | 28,700 | 248,800 |
| ROSELYNE AWUOR | P | 2022-2023/2023-2024 | 326,000 | 1,060,750 | 326,000 | 1,060,750 |
| WYCLIFFE OTIENO | P | 2022-2023/2023-2024 | 147,000 | 200,500 | 147,000 | 200,500 |
| WYCLIFFE OWADE | N | 2022-2023/2023-2024 | 65,600 | 85,700 | 65,600 | 85,700 |
| ZABLON OTIENDE | N | 2022-2023/2023-2024 | 155,000 | 442,000 | 155,000 | 442,000 |
| ZACHARY OGUTU | M | 2023-2024 | - | 108,800 | - | 108,800 |
| LUCY ANANGWE | | 2023-2024 | | 89,500 | | 89,500 |
| SUB TOTALS | | | 2,409,400 | 5,665,700 | 2,409,400 | 5,665,700 |

**COUNTY GOVERNMENT OF KISUMU
KISUMU COUNTY ASSEMBLY**

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

| UNIONISABLE EMPLOYEES | | | | | | |
|------------------------------|---|---------------------|------------------|------------------|------------------|------------------|
| ALLAN OTIENO | J | 2023-2024 | | 185,400 | | 185,400 |
| ANGELYNE OBONYO | J | 2023-2024 | | 241,100 | | 241,100 |
| AUSTINE OCHIENG | J | 2023-2024 | | 109,100 | | 109,100 |
| BENARD ABUODHA | J | 2023-2024 | | 157,500 | | 157,500 |
| BRENDA CHASI | | 2023-2024 | | 54,500 | | 54,500 |
| CHRISPINE OGUTA | | 2023-2024 | | 29,200 | | 29,200 |
| DANCUN RIAGA | L | 2022-2023/2023-2024 | 100,800 | 124,300 | 100,800 | 124,300 |
| DOROTHY AMONDI | | 2023-2024 | | 88,900 | | 88,900 |
| DOROTHY ODULLA | H | 2023-2024 | | 136,500 | | 136,500 |
| EDWARD ODANGA | K | 2022-2023/2023-2024 | 99,200 | 82,200 | 99,200 | 82,200 |
| EDWARD ORARO | | 2022-2023/2023-2024 | 104,300 | 147,000 | 104,300 | 147,000 |
| EMILLY CHIRCHIR | L | 2023-2024 | | 185,600 | | 185,600 |
| ESTHER OBONYO | K | 2022-2023/2023-2024 | 160,000 | 279,950 | 160,000 | 279,950 |
| EVANS OLONDE | J | 2022-2023/2023-2024 | 90,300 | 172,200 | 90,300 | 172,200 |
| FANUEL OKODE | M | 2022-2023 | 59,300 | | 59,300 | |
| FREDRICK OWIDO | M | 2022-2023/2023-2024 | 36,900 | 169,700 | 36,900 | 169,700 |
| GEOFREY OMOLO | L | 2023-2024 | | 53,300 | | 53,300 |
| GEORGE OTIENO | N | 2023-2024 | | 88,900 | | 88,900 |
| GORDON NYAMBERE | H | 2022-2023/2023-2024 | 46,200 | 195,950 | 46,200 | 195,950 |
| HELLEN NGADI | L | 2023-2024 | | 60,000 | | 60,000 |
| HERMAN MOSES | J | 2022-2023/2023-2024 | 66,040 | 274,200 | 66,040 | 274,200 |
| HEZEKIAH LAGO | M | 2022-2023/2023-2024 | 166,900 | 60,000 | 166,900 | 60,000 |
| HILLARY OKOTH | K | 2022-2023/2023-2024 | 23,100 | 207,100 | 23,100 | 207,100 |
| ISAACK NYAKOYO | J | 2023-2024 | | 117,500 | | 117,500 |
| ISAAC EDWIN OMOLO | J | 2022-2023/2023-2024 | 85,700 | 254,200 | 85,700 | 254,200 |
| JACKLINE OTIENO | M | 2023-2024 | | 71,000 | | 71,000 |
| JESCA OTIENO | L | 2023-2024 | | 60,000 | | 60,000 |
| JOB OMONDI | M | 2022-2023/2023-2024 | 176,800 | 181,600 | 176,800 | 181,600 |
| JOSEPH OTIENO | M | 2022-2023/2023-2024 | 156,800 | 89,600 | 156,800 | 89,600 |
| JUDITH AKOTH | J | 2023-2024 | | 64,700 | | 64,700 |
| KENNEDY OKISE | M | 2023-2024 | | 60,000 | | 60,000 |
| MACREEN LAJAH | C | 2022-2023 | 41,000 | | 41,000 | |
| MARTHA OTIENO | J | 2023-2024 | | 29,200 | | 29,200 |
| MOSES ORWA | J | 2023-2024 | | 35,500 | | 35,500 |
| NAOMI ORUTWA | | 2023-2024 | | 29,200 | | 29,200 |
| NICHOLAS AYORO | L | 2022-2023/2023-2024 | 146,000 | 168,000 | 146,000 | 168,000 |
| OLIVER OCHUKA | H | 2022-2023/2023-2024 | 119,000 | 147,000 | 119,000 | 147,000 |
| PAMELA OPINDE | L | 2022-2023/2023-2024 | 59,300 | 364,400 | 59,300 | 364,400 |
| PATRICK OKOYO | L | 2022-2023/2023-2024 | 195,400 | 150,300 | 195,400 | 150,300 |
| ROSE AINDA | J | 2022-2023/2023-2024 | 46,200 | 185,400 | 46,200 | 185,400 |
| ROSE BARAZA | L | 2023-2024 | | 124,300 | | 124,300 |
| RUTH RATEMO | J | 2023-2024 | | 35,500 | | 35,500 |
| SILAS KAPESA | L | 2023-2024 | | 71,000 | | 71,000 |
| VALLERY ACHIENG | M | 2023-2024 | | 60,000 | | 60,000 |
| VANE MIRERA | L | 2023-2024 | | 190,300 | | 190,300 |
| WILLIAM OGADA | L | 2022-2023/2023-2024 | 129,800 | 60,000 | 129,800 | 60,000 |
| ZACHARY OJWANG | H | 2022-2023/2023-2024 | 102,900 | 50,400 | 102,900 | 50,400 |
| SUB TOTALS | | | 2,211,940 | 5,701,700 | 2,211,940 | 5,701,700 |

**COUNTY GOVERNMENT OF KISUMU
KISUMU COUNTY ASSEMBLY
Annual Report and Financial Statements for the year ended June 30, 2024**

| | | | | | | |
|-----------------------------------|---|---------------------|-------------------|-------------------|-------------------|-------------------|
| OTHERS (SPECIFY) | | | | | | |
| ELISHA ORARO - SPEAKER | S | 2022-2023/2023-2024 | 423,600 | 854,400 | 423,600 | 854,400 |
| NEREAH OKOMBO - DEPUTY SPEAKER | P | 2022-2023/2023-2024 | 157,500 | 643,900 | 157,500 | 643,900 |
| AHMED BOITONE - MCA | P | 2022-2023/2023-2024 | 155,000 | 194,000 | 155,000 | 194,000 |
| ALICE WAJEWAWA - MCA | P | 2023-2024 | | 190,000 | | 190,000 |
| ANNE OCHOLA - MCA | P | 2023-2024 | | 289,000 | | 289,000 |
| BENNY PETE OIKO-MCA | P | 2023-2024 | | 288,750 | | 288,750 |
| BENSON ADEGA- MCA | P | 2022-2023/2023-2024 | 155,000 | 159,000 | 155,000 | 159,000 |
| BILL ODHIAMBO -MCA | P | 2023-2024 | | 240,800 | | 240,800 |
| CAROLINE OPAR | P | 2023-2024 | | 660,250 | | 660,250 |
| CARREN AJWANG | P | 2022-2023/2023-2024 | 190,000 | 355,500 | 190,000 | 355,500 |
| EMILLY OGINGA | P | 2023-2024 | | 337,000 | | 337,000 |
| EUNICE ALANDO | P | 2022-2023/2023-2024 | 35,000 | 420,750 | 35,000 | 420,750 |
| FREDRICK ODARI | P | 2023-2024 | | 288,750 | | 288,750 |
| GARD OLIMA | P | 2022-2023/2023-2024 | 146,500 | 358,000 | 146,500 | 358,000 |
| GEOFFREY WARINDO | P | 2022-2023/2023-2024 | 197,500 | 550,250 | 197,500 | 550,250 |
| GEORGE ABAJA | P | 2022-2023/2023-2024 | 190,000 | 335,500 | 190,000 | 335,500 |
| HABIL NYASUNA | P | 2023-2024 | | 74,000 | | 74,000 |
| HENRIETTA BODO | P | 2023-2024 | | 401,250 | | 401,250 |
| JAMES OMOLO | P | 2022-2023/2023-2024 | 154,004 | 261,500 | 154,004 | 261,500 |
| JAMES OYUGI WERE | P | 2022-2023/2023-2024 | 393,504 | 187,500 | 393,504 | 187,500 |
| JENNIFER OBONYO | P | 2022-2023/2023-2024 | 190,000 | 457,000 | 190,000 | 457,000 |
| JOACHIM OKETCH | P | 2022-2023/2023-2024 | 190,000 | 790,800 | 190,000 | 790,800 |
| KELVIN OKOTH | P | 2023-2024 | | 373,750 | | 373,750 |
| KENNEDY OOKO | P | 2022-2023/2023-2024 | 157,500 | 409,800 | 157,500 | 409,800 |
| KENNEDY OUKO | P | 2022-2023/2023-2024 | 42,500 | 102,500 | 42,500 | 102,500 |
| KENNEDY AJWANG | P | 2023-2024 | | 242,750 | | 242,750 |
| MAURICE NGETA | P | 2023-2024 | | 74,000 | | 74,000 |
| MICKEY OCHIENG | P | 2022-2023/2023-2024 | 362,500 | 771,500 | 362,500 | 771,500 |
| MILDRED AJUMBO | P | 2022-2023/2023-2024 | 42,500 | 322,500 | 42,500 | 322,500 |
| MILLICENT OMIYA | P | 2023-2024 | | 195,500 | | 195,500 |
| MIRIAM ABEID | P | 2023-2024 | | 321,750 | | 321,750 |
| MOSES OCHELE | P | 2022-2023/2023-2024 | 155,000 | 194,000 | 155,000 | 194,000 |
| NANCY MATARA | P | 2022-2023/2023-2024 | 281,000 | 470,500 | 281,000 | 470,500 |
| PAMELA OYCO | P | 2022-2023/2023-2024 | 155,000 | 542,000 | 155,000 | 542,000 |
| PATRICK OWADE | P | 2022-2023/2023-2024 | 161,000 | 409,800 | 161,000 | 409,800 |
| PETER OBASO | P | 2023-2024 | | 240,800 | | 240,800 |
| REGINA KIZITO | P | 2023-2024 | | 390,300 | | 390,300 |
| REUBEN RAKWACH | P | 2022-2023/2023-2024 | 162,000 | 222,500 | 162,000 | 222,500 |
| SAMUEL ONYANGO | P | 2022-2023/2023-2024 | 84,500 | 159,000 | 84,500 | 159,000 |
| SAMWEL DEDEH | P | 2023-2024 | | 311,000 | | 311,000 |
| SETH OCHIENG | P | 2022-2023/2023-2024 | 161,000 | 248,000 | 161,000 | 248,000 |
| SETH OGUTU OKUMU | P | 2022-2023/2023-2024 | 357,004 | 443,500 | 357,004 | 443,500 |
| TOM NYAOKI | P | 2023-2024 | | 74,000 | | 74,000 |
| TOM ONDITI | P | 2022-2023/2023-2024 | 84,500 | 74,000 | 84,500 | 74,000 |
| VINCENT JACONGO | P | 2022-2023/2023-2024 | 190,000 | 400,500 | 190,000 | 400,500 |
| VINCENT OBUYA | P | 2022-2023/2023-2024 | 146,500 | 358,000 | 146,500 | 358,000 |
| VITALIS KOMUDHO | P | 2023-2024 | | 117,000 | | 117,000 |
| ZACHARIA MBOYA | P | 2022-2023/2023-2024 | 42,500 | 74,000 | 42,500 | 74,000 |
| SUB TOTALS | | | 5,162,612 | 15,880,850 | 5,162,612 | 15,880,850 |
| GRAND TOTALS | | | 10,734,172 | 29,694,550 | 10,734,172 | 29,694,550 |

**COUNTY GOVERNMENT OF KISUMU
KISUMU COUNTY ASSEMBLY
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Annex 3 – Other Pending Payables

| NAME | BRIEF TRANSACTION DESCRIPTION | DATE CONTRACTED | ORIGINAL AMOUNT | AMOUNT PAID 2023-2024 | OUTSTANDING BALANCE FY 2023-2024 | OUTSTANDING BALANCE 2022/2023 | COMMENTS |
|-------------------------------------|---|-------------------------------|-----------------|-----------------------|----------------------------------|-------------------------------|--------------------------|
| CAR LOAN AND MORTGAGE ACCOUNT | UNREMITTED DEDUCTIONS | 2016-2017 2017-2018 | 30,760,521 | | 30,760,521 | 30,760,521 | |
| <i>Sub-Total</i> | | | 30,760,521 | - | 30,760,521 | 30,760,521 | |
| Amounts due to Third Parties | | | | | | | |
| KISUMU CONCRETE PRODUCTS | Retention for construction of Speakers Residence | 2020-2021/2021-2022 | 3,199,909 | - | 3,199,909 | 3,199,909 | Cert is yet to be raised |
| ASTRONEA CONSTRUCTIONS LTD | Retention for construction of Ultra Modern Assembly | 2021-2022/2022-2023/2023-2024 | 18,729,354 | - | 18,729,354 | 18,729,354 | Cert is yet to be raised |
| <i>Sub-Total</i> | | | 21,929,263 | - | 21,929,263 | 21,929,263 | |
| TOTAL | | | 52,689,784 | - | 52,689,784 | 52,689,784 | |

Annex 4 – Summary Of Non-Current Asset Register

| Asset class | Historical Cost b/f | Additions during the year | Disposals during the year | Transfers in/(out) during the year | Historical Cost c/f |
|--|---------------------|---------------------------|---------------------------|------------------------------------|---------------------|
| | (KShs) | (KShs) | (KShs) | (KShs) | (KShs) |
| | 2022/2023 | 2023/2024 | 2023/2024 | 2023/2024 | 2023/2024 |
| Land | 0 | 0 | 0 | 0 | 0 |
| Buildings and structures | 298,008,278 | 735,000 | 0 | 0 | 298,743,278 |
| Vehicles and Transport equipment | 41,491,880 | - | 0 | 0 | 41,491,880 |
| Furniture and Other General Office Equipment | 29,595,019 | 0 | 0 | 0 | 29,595,019 |
| ICT Equipment | 33,751,776 | 7,900,000 | 0 | 0 | 41,651,776 |
| Machinery and Equipment | 0 | 0 | 0 | 0 | 0 |
| Heritage and cultural assets | 0 | 0 | 0 | 0 | 0 |
| Biological assets | 0 | 0 | 0 | 0 | 0 |
| Total | 402,846,954 | 8,635,000 | 0 | 0 | 411,481,954 |

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Assembly since its inception. Additions during the year should tie to note 5 on acquisition of assets during the year and subsequently the statement of receipts and payments

(Kshs. 103,964,000 relates to Car Reimbursement to MCAs and Kshs. 2,467,771 relates to Fringe benefit tax paid to KRA)

Annex 5 – Analysis of Outstanding Imprests

No Outstanding imprest during the year.

COUNTY GOVERNMENT OF KISUMU
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Annex 6: Contingent Liabilities Register

| S/No. | CASE No. | County Assembly as Party | Issues for Determination |
|--------------|---|---------------------------------|--|
| 1 | Civil Case No. E016 of 2023 and E027 of 2022. Nancy Bosibori, Dolly Achieng Vs County Assembly of Kisumu and Others | Defendant | Determination of ownership of parcel of land Kisumu Municipal block 13 |

COUNTY GOVERNMENT OF KISUMU
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ANNEX 7– BANK RECONCILIATION/FO 30 REPORTCBK RECURRENT ACCOUNT

| REPUBLIC OF KENYA COUNTY ASSEMBLY OF KISUMU | | | |
|--|--------------------|--|-------------------|
| | | | F.O 30 |
| BANK RECONCILIATION ACCOUNT NO: 1000194747 as at 30TH JUNE 2024 | | | |
| | SHS. | SHS. | SHS. |
| Balance as per Bank Certificate | | | 61,640,904.15 |
| Less: | | | |
| 1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques) .. | | | 86,603,947.00 |
| 2. Receipts in Bank Statement not yet recorded in Cash Book .. | | | |
| Add: | | | |
| 3. Payments in Bank Statement not yet recorded in Cash Book .. | | | |
| 4. Receipts in Cash Book not yet recorded in Bank Statement .. | | | 24,963,056.00 |
| Bank Balance as per Cash Book | | | 13.15 |
| Prepared By: | | | |
| Zachary Ogutu Name | Signature | Accountant Designation | 11-Jul-24 Date |
| Approved By: | | | |
| Felix Owuor Name | Signature | Principal Finance Officer Designation | 11-Jul-24 Date |

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COUNTY GOVERNMENT OF KISUMU

KISUMU COUNTY ASSEMBLY

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| 1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT | | | | |
|---|--------------|-------------------------------------|----------------|--------------|
| CASHBOOK DATE | REFERENCE | PAYEE | CLEARANCE DATE | AMOUNT |
| 28-Jun-24 | FT24183WN72D | ABRAHAM ONYANGO ODEGI | 1-Jul-24 | 30,000.00 |
| 28-Jun-24 | FT24183K228S | CHRISTINE OKINYO ONYANGO | 1-Jul-24 | 87,200.00 |
| 28-Jun-24 | FT241835Z43S | Dennish Onyango Ogola | 1-Jul-24 | 93,400.00 |
| 28-Jun-24 | FT241837RVDL | FELIX OWUOR OKINYI | 1-Jul-24 | 74,000.00 |
| 28-Jun-24 | FT24183FY6JC | GEOFFREY CHEROSE | 1-Jul-24 | 74,000.00 |
| 28-Jun-24 | FT241838PCD3 | ISAACK ONYANGO NYAKOYO | 1-Jul-24 | 35,500.00 |
| 28-Jun-24 | FT241837DF3G | JOACHIM OKETCH OMIENO | 1-Jul-24 | 99,000.00 |
| 28-Jun-24 | FT24183JFVLL | JOSHUA OKOTH MUNDA | 1-Jul-24 | 64,500.00 |
| 28-Jun-24 | FT24183FDYQM | KRA | 1-Jul-24 | 3,000.00 |
| 28-Jun-24 | FT24183K2YHK | KRA | 1-Jul-24 | 5,600.00 |
| 28-Jun-24 | FT24183K2GSS | KRA | 1-Jul-24 | 783,413.50 |
| 28-Jun-24 | FT241836NP46 | KRA | 1-Jul-24 | 3,555,810.00 |
| 28-Jun-24 | FT24183BTRQL | MARK IMBULA | 1-Jul-24 | 74,000.00 |
| 28-Jun-24 | FT24183XJP8T | MAY 2024 PAYE | 1-Jul-24 | 5,325,653.95 |
| 28-Jun-24 | FT24183LGWCM | MOSES ORWA OGUTU | 1-Jul-24 | 35,500.00 |
| 28-Jun-24 | FT241832R2Q3 | KRA | 1-Jul-24 | 39,655.15 |
| 28-Jun-24 | FT24183GINNH | KRA | 1-Jul-24 | 39,655.15 |
| 28-Jun-24 | FT241838SKZD | KRA | 1-Jul-24 | 115,000.00 |
| 28-Jun-24 | FT24183X7J8C | KRA | 1-Jul-24 | 115,000.00 |
| 28-Jun-24 | FT24183GCPW5 | ZACHARY OGUTU ONYANGO | 1-Jul-24 | 60,000.00 |
| 28-Jun-24 | FT24184WV0L | AFRICAN CAPITAL LTD | 2-Jul-24 | 7,232.00 |
| 28-Jun-24 | FT24184H7NTL | AHERO WARD | 2-Jul-24 | 26,410.00 |
| 28-Jun-24 | FT24184C5505 | ALLAN OTIENO OTIENO | 2-Jul-24 | 9,693.70 |
| 28-Jun-24 | FT24184G11QG | ANGELYNE AKINYI OBONYO | 2-Jul-24 | 9,693.70 |
| 28-Jun-24 | FT2418412VZL | APA LIFE ASSURANCE LIMITED | 2-Jul-24 | 2,000.00 |
| 28-Jun-24 | FT241849HHPB | ASCAR AKINYI BACH | 2-Jul-24 | 26,410.00 |
| 28-Jun-24 | FT241845R5BT | AUSTINE OCHIENG NYAMWAYA | 2-Jul-24 | 9,693.70 |
| 28-Jun-24 | FT24184JQJGL | AWASI/ONJIKO WARD | 2-Jul-24 | 24,410.00 |
| 28-Jun-24 | FT24184NDDQF | BENARD ABUODHA OMOLLO | 2-Jul-24 | 9,693.70 |
| 28-Jun-24 | FT24184ND52W | BRIAN OTIENO MATARA | 2-Jul-24 | 26,410.00 |
| 28-Jun-24 | FT241842P68K | BRITISH AMERICAN INSURANCE | 2-Jul-24 | 20,000.00 |
| 28-Jun-24 | FT24184CY8CW | CENTRAL KISUMU WARD | 2-Jul-24 | 24,410.00 |
| 28-Jun-24 | FT24184GX1VB | CENTRAL SEME WARD | 2-Jul-24 | 30,410.00 |
| 28-Jun-24 | FT24184DR422 | CHECK-OFF LOANS SUSPENSE-CO-OPERATI | 2-Jul-24 | 902,567.55 |
| 28-Jun-24 | FT24184YS2S8 | CHRISTINE OKINYO ONYANGO | 2-Jul-24 | 40,000.00 |
| 28-Jun-24 | FT241843MD5G | CHRISTINE OKINYO ONYANGO | 2-Jul-24 | 60,000.00 |
| 28-Jun-24 | FT241845FTDR | CHRISTINE OKINYO ONYANGO | 2-Jul-24 | 60,000.00 |
| 28-Jun-24 | FT24184RRZRC | COTU | 2-Jul-24 | 3,900.00 |
| 28-Jun-24 | FT24184DJT49 | DOROTHY ATIENO ODULLA | 2-Jul-24 | 5,235.90 |
| 28-Jun-24 | FT241841GRL8 | EAST KANO/WAWIDHI WARD | 2-Jul-24 | 26,410.00 |
| 28-Jun-24 | FT2418433P1V | EDWIN ISAAC OMOLLO | 2-Jul-24 | 9,693.70 |
| 28-Jun-24 | FT241847FHDT | EMMA ATIENO OPAR | 2-Jul-24 | 26,410.00 |
| 28-Jun-24 | FT24184YWS2F | END POINT VENTURES | 2-Jul-24 | 2,145,344.85 |
| 28-Jun-24 | FT241847HMKV | ESTHER ADHIAMBO | 2-Jul-24 | 40,000.00 |
| 28-Jun-24 | FT24184TWKTM | ESTHER ADHIAMBO | 2-Jul-24 | 60,000.00 |
| 28-Jun-24 | FT241847RXTX | ESTHER ADHIAMBO | 2-Jul-24 | 200,000.00 |
| 28-Jun-24 | FT241844GPS | FELIX OWUOR OKINYI | 2-Jul-24 | 28,500.00 |
| 28-Jun-24 | FT24184KX7B0 | FELIX OWUOR OKINYI | 2-Jul-24 | 32,000.00 |
| 28-Jun-24 | FT24184MGCMR | HARMAN MOSES NJOGA | 2-Jul-24 | 9,693.70 |
| 28-Jun-24 | FT24184P6762 | HAZINA SACCO | 2-Jul-24 | 20,200.00 |
| 28-Jun-24 | FT24184XL1MT | HIGHER EDUCATION LOANS BOARD | 2-Jul-24 | 89,595.30 |
| 28-Jun-24 | FT24184701B1 | ICEA LION LIFE ASSURANCE COMPANY LI | 2-Jul-24 | 6,000.00 |
| 28-Jun-24 | FT24184DSMP8 | ISAAC OMONDI OMOLLO | 2-Jul-24 | 29,410.00 |

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| 28-Jun-24 | FT241849WRZP | ISAACK ONYANGO NYAKOYO | 2-Jul-24 | 9,693.70 |
| 28-Jun-24 | FT24184ZVHM1 | ISAACK ONYANGO NYAKOYO | 2-Jul-24 | 35,500.00 |
| 28-Jun-24 | FT24184Q3Z0W | JUBILEE INSURANCE | 2-Jul-24 | 20,000.00 |
| 28-Jun-24 | FT24184QDZP3 | JULIA AKINYI OTIM | 2-Jul-24 | 30,410.00 |
| 28-Jun-24 | FT24184WCDZM | KABONYO/KANYAGWAR WARD OFFICE | 2-Jul-24 | 26,410.00 |
| 28-Jun-24 | FT24184DYXNF | KAJULU WARD OFFICE | 2-Jul-24 | 18,910.00 |
| 28-Jun-24 | FT24184VKDT0 | KENYA COMMERCIAL BANK-CHECK OFF LOA | 2-Jul-24 | 343,244.80 |
| 28-Jun-24 | FT24184LX8YW | KENYA LOCAL GOVERNMENT WORKERS UNIO | 2-Jul-24 | 15,800.00 |
| 28-Jun-24 | FT241842FKK2 | KISUMU COUNTY ASSEMBLY STAFF CAR LO | 2-Jul-24 | 5,893,127.45 |
| 28-Jun-24 | FT24184PN5FX | KISUMU MUNICIPAL STAFF BBF | 2-Jul-24 | 200 |
| 28-Jun-24 | FT24184WPF2J | KISUMU NORTH WARD MCA OFFICE | 2-Jul-24 | 21,410.00 |
| 28-Jun-24 | FT24184SDKX1 | Kite Sav.And Cr. Cs Ltd. | 2-Jul-24 | 50,150.00 |
| 28-Jun-24 | FT24184D17ZK | KOBURA WARD | 2-Jul-24 | 24,410.00 |
| 28-Jun-24 | FT24184VZKNW | KOLWA CENTRAL WARD | 2-Jul-24 | 26,410.00 |
| 28-Jun-24 | FT24184N65G7 | KOLWA EAST WARD | 2-Jul-24 | 36,410.00 |
| 28-Jun-24 | FT24184K36SP | KONDELE WARD OFFICE | 2-Jul-24 | 36,410.00 |
| 28-Jun-24 | FT24184QL4LW | LETSHEGO KENYA LIMITED | 2-Jul-24 | 613,252.70 |
| 28-Jun-24 | FT24184J2BCD | LIBERTY LIFE ASSURANCE KENYA LTD | 2-Jul-24 | 2,184.00 |
| 28-Jun-24 | FT24184X2Y6S | LILIAN ACHIENG NYAMITA | 2-Jul-24 | 40,000.00 |
| 28-Jun-24 | FT241844B3T9 | LILIAN ACHIENG NYAMITA | 2-Jul-24 | 40,000.00 |
| 28-Jun-24 | FT24184RDRMV | LOCAL AUTHORITY PENSION TRUST | 2-Jul-24 | 730,069.60 |
| 28-Jun-24 | FT24184MMHQ6 | LOCAL AUTHORITY PENSION TRUST | 2-Jul-24 | 790,509.90 |
| 28-Jun-24 | FT24184GVT5V | LOCAL AUTHORITY PROVIDENT FUND | 2-Jul-24 | 1,790,393.75 |
| 28-Jun-24 | FT24184X2Y7C | LOCAL AUTHORITY PROVIDENT FUND | 2-Jul-24 | 2,022,203.75 |
| 28-Jun-24 | FT24184C4F8J | MADISON INSURANCE COMPANY KENYA LIM | 2-Jul-24 | 113,700.00 |
| 28-Jun-24 | FT24184BYPMD | MARKET/MILIMANI WARD | 2-Jul-24 | 18,910.00 |
| 28-Jun-24 | FT24184V0FDF | MARTHA ADHIAMBO OTIENO | 2-Jul-24 | 9,693.70 |
| 28-Jun-24 | FT24184RD05H | MASOGO/NYANGOMA WARD | 2-Jul-24 | 31,410.00 |
| 28-Jun-24 | FT241849J4S7 | MEK SACCO LIMITED | 2-Jul-24 | 17,616.55 |
| 28-Jun-24 | FT24184TLB6K | MICRO MOBILE LIMITED | 2-Jul-24 | 317 |
| 28-Jun-24 | FT24184RB30J | MIGOSI WARD OFFICE | 2-Jul-24 | 19,410.00 |
| 28-Jun-24 | FT24184R74M1 | MILLICENT AKINYI WANGULU | 2-Jul-24 | 26,410.00 |
| 28-Jun-24 | FT24184WZG0V | MIWANI WARD OFFICE | 2-Jul-24 | 31,410.00 |
| 28-Jun-24 | FT24184YY6BV | MOSES ORWA OGUTU | 2-Jul-24 | 9,693.70 |
| 28-Jun-24 | FT24184KWT39 | MOSES ORWA OGUTU | 2-Jul-24 | 29,200.00 |
| 28-Jun-24 | FT241847Y33Z | MOSES ORWA OGUTU | 2-Jul-24 | 35,500.00 |
| 28-Jun-24 | FT241843F83S | MUHORONI/KORU WARD OFFICE | 2-Jul-24 | 26,410.00 |
| 28-Jun-24 | FT241848FZH7 | MUTCO SACCO | 2-Jul-24 | 26,467.00 |
| 28-Jun-24 | FT24184YFPJZ | MyCredit Limited | 2-Jul-24 | 4,959.00 |
| 28-Jun-24 | FT24184YJMM6 | NACICO SACCO LTD | 2-Jul-24 | 14,531.80 |
| 28-Jun-24 | FT241847J8N6 | NATIONAL INDUSTRIAL TRAINING AUTHOR | 2-Jul-24 | 13,800.00 |
| 28-Jun-24 | FT24184G3QRJ | NATIONAL SOCIAL SECURITY FUND | 2-Jul-24 | 554,400.00 |
| 28-Jun-24 | FT24184Q1YJ7 | NGAO CREDIT LIMITED | 2-Jul-24 | 2,455.00 |
| 28-Jun-24 | FT24184MH9JT | NORTH NYAKACH WARD | 2-Jul-24 | 26,410.00 |
| 28-Jun-24 | FT24184PZ3BN | NORTH SEME WARD | 2-Jul-24 | 26,410.00 |
| 28-Jun-24 | FT24184HDST5 | NYALENDA B WARD OFFICE | 2-Jul-24 | 23,410.00 |
| 28-Jun-24 | FT24184Y8V0L | OLIVER RADET ABUTO | 2-Jul-24 | 48,100.00 |
| 28-Jun-24 | FT24184CWF22 | OMBEYI WARD | 2-Jul-24 | 31,410.00 |
| 28-Jun-24 | FT24184KZNQT | ORANGE DEMOCRATIC MOVEMENT | 2-Jul-24 | 160,000.00 |
| 28-Jun-24 | FT24184MJRY7 | PAUL ABUTO AJWANG | 2-Jul-24 | 29,410.00 |
| 28-Jun-24 | FT24184QTWW3 | PIONEER ASSURANCE COMPANY LIMITED | 2-Jul-24 | 24,600.00 |
| 28-Jun-24 | FT24184JT2T7 | PLATINUM CREDIT LIMITED | 2-Jul-24 | 78,878.25 |
| 28-Jun-24 | FT24184CH8LP | PREMIER KENYA LIMITED | 2-Jul-24 | 57,946.00 |
| 28-Jun-24 | FT241842GZB1 | PROGRESSIVE CREDIT LIMITED | 2-Jul-24 | 9,803.40 |

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| 28-Jun-24 | FT24184BXNN8 | RAILWAYS WARD | 2-Jul-24 | 23,410.00 |
| 28-Jun-24 | FT241841FYNN | ROSE ACHIENG AINDA | 2-Jul-24 | 7,895.70 |
| 28-Jun-24 | FT24184W88TV | RUTH KERUBO RATEMO | 2-Jul-24 | 35,500.00 |
| 28-Jun-24 | FT24184GXZQN | SAMSON OKOTH NYAGOL | 2-Jul-24 | 21,410.00 |
| 28-Jun-24 | FT24184Q9Z7L | SANLAM LIFE INSURANCE LIMITED | 2-Jul-24 | 4,000.00 |
| 28-Jun-24 | FT24184GRTB4 | SCOVIN ACHIENG ODHIAMBO | 2-Jul-24 | 30,410.00 |
| 28-Jun-24 | FT24184F0MDG | SHAURIMOYO/KALOLENI WARD OFFIEC | 2-Jul-24 | 18,910.00 |
| 28-Jun-24 | FT24184Z8XKH | SOUTH WEST KISUMU WARD | 2-Jul-24 | 18,910.00 |
| 28-Jun-24 | FT2418487Y5X | STEVE OKOTH | 2-Jul-24 | 32,410.00 |
| 28-Jun-24 | FT241844N1VF | STIMA SACCO SOCIETY LIMITED | 2-Jul-24 | 125,500.00 |
| 28-Jun-24 | FT24184V8RLX | SUSPENSE SALARY ACCOUNT FAMILY BANK | 2-Jul-24 | 41,113.60 |
| 28-Jun-24 | FT24184S4DHY | SUSPENSE SALARY ACCOUNT FAMILY BANK | 2-Jul-24 | 743,502.75 |
| 28-Jun-24 | FT241848C8ZV | SUSPENSE SALARY ACCOUNT FAMILY BANK | 2-Jul-24 | 8,222,725.60 |
| 28-Jun-24 | FT241840F0XZ | SUSPENSE SALARY ACCOUNT FAMILY BANK | 2-Jul-24 | 8,433,522.35 |
| 28-Jun-24 | FT24184Q5633 | SUSPENSE SALARY ACCOUNT-EQUITY | 2-Jul-24 | 27,382.00 |
| 28-Jun-24 | FT24184FVT44 | TOWN CLERK'S DEPT.STAFF WELFARE GRO | 2-Jul-24 | 1,000.00 |
| 28-Jun-24 | FT24184HWP3 | TREVER CONSULTING | 2-Jul-24 | 2,145,344.85 |
| 28-Jun-24 | FT24184YXXBV | TRUSTGRO SCA LIMITED | 2-Jul-24 | 120,917.00 |
| 28-Jun-24 | FT24184QVNPJ | VIHIGA COUNTY ASSEMBLY CAR LOAN AND | 2-Jul-24 | 110,680.00 |
| 28-Jun-24 | FT24184FTVM1 | VIOLET ACHIENG | 2-Jul-24 | 26,410.00 |
| 28-Jun-24 | FT24184VSQXP | WEST KISUMU WARD | 2-Jul-24 | 31,410.00 |
| 28-Jun-24 | FT24184HG0SS | WEST NYAKACH WARD | 2-Jul-24 | 26,410.00 |
| 28-Jun-24 | FT24184T5TDC | WEST SEME WARD | 2-Jul-24 | 29,410.00 |
| 28-Jun-24 | FT24185ZTQ4S | CENTRAL NYAKACH WARD | 3-Jul-24 | 33,410.00 |
| 28-Jun-24 | FT241852C80Z | CHEMELIL WARD OFFICE | 3-Jul-24 | 29,410.00 |
| 28-Jun-24 | FT24185L06RZ | KONDELE WARD OFFICE | 3-Jul-24 | 80,000.00 |
| 28-Jun-24 | FT2418509CW2 | MANYATTA B WARD | 3-Jul-24 | 36,410.00 |
| 28-Jun-24 | FT24185BJTX4 | MUHORONI/KORU WARD OFFICE | 3-Jul-24 | 80,000.00 |
| 28-Jun-24 | FT24185SSB8L | OMBHEYI WARD | 3-Jul-24 | 80,000.00 |
| 28-Jun-24 | FT24185Y6Q5F | SOUTH WEST KISUMU WARD | 3-Jul-24 | 80,000.00 |
| 28-Jun-24 | FT24185V9FHQ | SOUTH WEST NYAKACH WARD | 3-Jul-24 | 31,410.00 |
| 28-Jun-24 | FT241856YFVM | SUSPENSE SALARY ACCOUNT FAMILY BANK | 3-Jul-24 | 44,116.35 |
| 28-Jun-24 | FT24186D1V0K | AHERO WARD | 4-Jul-24 | 80,000.00 |
| 28-Jun-24 | FT241862Q1XH | ASCAR AKINYI BACH | 4-Jul-24 | 40,000.00 |
| 28-Jun-24 | FT2418688C9R | AWASI/ONJIKO WARD | 4-Jul-24 | 80,000.00 |
| 28-Jun-24 | FT24186VNSMH | BRIAN OTIENO MATARA | 4-Jul-24 | 40,000.00 |
| 28-Jun-24 | FT241869MY9T | CENTRAL KISUMU WARD | 4-Jul-24 | 80,000.00 |
| 28-Jun-24 | FT241863QC6D | CENTRAL NYAKACH WARD | 4-Jul-24 | 80,000.00 |
| 28-Jun-24 | FT24186MYKRJ | CENTRAL SEME WARD | 4-Jul-24 | 80,000.00 |
| 28-Jun-24 | FT241863LWP0 | CHEMELIL WARD OFFICE | 4-Jul-24 | 80,000.00 |
| 28-Jun-24 | FT241868D8RJ | EAST KANO/WAWIDHI WARD | 4-Jul-24 | 80,000.00 |
| 28-Jun-24 | FT24186T5768 | EAST SEME WARD OFFICE | 4-Jul-24 | 36,410.00 |
| 28-Jun-24 | FT24186MVS3C | EAST SEME WARD OFFICE | 4-Jul-24 | 80,000.00 |
| 28-Jun-24 | FT24186HD1ZB | ELLEN BELINDER OCHIENG | 4-Jul-24 | 28,410.00 |
| 28-Jun-24 | FT24186WSR0J | ELLEN BELINDER OCHIENG | 4-Jul-24 | 40,000.00 |
| 28-Jun-24 | FT24186S4C64 | EMMA ATIENO OPAR | 4-Jul-24 | 40,000.00 |
| 28-Jun-24 | FT241867JGV2 | ISAAC OMONDI OMOLLO | 4-Jul-24 | 40,000.00 |
| 28-Jun-24 | FT24186N40MB | JULIA AKINYI OTIM | 4-Jul-24 | 40,000.00 |
| 28-Jun-24 | FT24186SNFY3 | KABONYO/KANYAGWAR WARD OFFICE | 4-Jul-24 | 80,000.00 |
| 28-Jun-24 | FT24186TB92F | KAJULU WARD OFFICE | 4-Jul-24 | 80,000.00 |
| 28-Jun-24 | FT24186YNG24 | KISUMU NORTH WARD MCA OFFICE | 4-Jul-24 | 80,000.00 |
| 28-Jun-24 | FT241867B2C8 | KOBURA WARD | 4-Jul-24 | 80,000.00 |
| 28-Jun-24 | FT24186ZXVST | KOLWA CENTRAL WARD | 4-Jul-24 | 80,000.00 |
| 28-Jun-24 | FT24186DKF5J | KOLWA EAST WARD | 4-Jul-24 | 80,000.00 |

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| 28-Jun-24 | FT24186MCKM5 | MANYATTA B WARD | 4-Jul-24 | 80,000.00 |
| 28-Jun-24 | FT24186QCQHV | MARKET/MILIMANI WARD | 4-Jul-24 | 80,000.00 |
| 28-Jun-24 | FT24186GCTZC | MASOGO/NYANGOMA WARD | 4-Jul-24 | 80,000.00 |
| 28-Jun-24 | FT241864WBN1 | MIGOSI WARD OFFICE | 4-Jul-24 | 80,000.00 |
| 28-Jun-24 | FT24186PXJGH | MILLICENT AKINYI WANGULU | 4-Jul-24 | 40,000.00 |
| 28-Jun-24 | FT24186VCF04 | MIWANI WARD OFFICE | 4-Jul-24 | 80,000.00 |
| 28-Jun-24 | FT24186V4DTK | NATIONAL HOSPITAL INSURANCE FUND | 4-Jul-24 | 311,450.00 |
| 28-Jun-24 | FT24186MNYGB | NORTH NYAKACH WARD | 4-Jul-24 | 80,000.00 |
| 28-Jun-24 | FT2418668DNY | NORTH SEME WARD | 4-Jul-24 | 80,000.00 |
| 28-Jun-24 | FT24186YD91J | NORTH WEST KISUMU | 4-Jul-24 | 30,810.00 |
| 28-Jun-24 | FT24186BQQYB | NORTH WEST KISUMU | 4-Jul-24 | 80,000.00 |
| 28-Jun-24 | FT241869W3KK | NYALENDA A WARD OFFICE | 4-Jul-24 | 36,410.00 |
| 28-Jun-24 | FT241862BKH8 | NYALENDA A WARD OFFICE | 4-Jul-24 | 80,000.00 |
| 28-Jun-24 | FT24186TPBZT | NYALENDA B WARD OFFICE | 4-Jul-24 | 80,000.00 |
| 28-Jun-24 | FT241863PGKZ | PAUL ABUTO AJWANG | 4-Jul-24 | 40,000.00 |
| 28-Jun-24 | FT24186CH3X2 | RAILWAYS WARD | 4-Jul-24 | 80,000.00 |
| 28-Jun-24 | FT2418620S57 | SAMSON OKOTH NYAGOL | 4-Jul-24 | 40,000.00 |
| 28-Jun-24 | FT24186TD3XV | SCOVIN ACHIENG ODHIAMBO | 4-Jul-24 | 40,000.00 |
| 28-Jun-24 | FT24186YQCCV | SHAURIMOYO/KALOLENI WARD OFFICE | 4-Jul-24 | 80,000.00 |
| 28-Jun-24 | FT24186SRR10 | SOUTH EAST NYAKACH | 4-Jul-24 | 21,410.00 |
| 28-Jun-24 | FT24186TQV6Y | SOUTH EAST NYAKACH | 4-Jul-24 | 80,000.00 |
| 28-Jun-24 | FT24186BJT5C | SOUTH WEST NYAKACH WARD | 4-Jul-24 | 80,000.00 |
| 28-Jun-24 | FT24186YDRHC | STEVE OKOTH | 4-Jul-24 | 40,000.00 |
| 28-Jun-24 | FT241869QNS6 | VIOLET ACHIENG | 4-Jul-24 | 40,000.00 |
| 28-Jun-24 | FT241864F1CY | WEST KISUMU WARD | 4-Jul-24 | 80,000.00 |
| 28-Jun-24 | FT24186CYTF8 | WEST NYAKACH WARD | 4-Jul-24 | 80,000.00 |
| 28-Jun-24 | FT24186CYV8J | WEST SEME WARD | 4-Jul-24 | 80,000.00 |
| 28-Jun-24 | FT24187G1WC5 | KEPHAS ONYANGO ONOKA | 5-Jul-24 | 74,000.00 |
| 28-Jun-24 | FT24187NNM2S | NABOTH ODERO OCHIENG | 5-Jul-24 | 74,000.00 |
| 28-Jun-24 | FT24187X9Q6V | SUSPENSE SALARY ACCOUNT FAMILY BANK | 5-Jul-24 | 7,951,016.60 |
| 28-Jun-24 | FT24187PP340 | WYCLIFF OTIENO | 5-Jul-24 | 74,000.00 |
| 28-Jun-24 | FT241908DS5K | ABRAHAM ONYANGO ODEGI | 8-Jul-24 | 6,720.00 |
| 28-Jun-24 | FT241906DGKX | ACHIENG VIOLET | 8-Jul-24 | 3,780.00 |
| 28-Jun-24 | FT2419029Q49 | ACHIENG VIOLET | 8-Jul-24 | 35,000.00 |
| 28-Jun-24 | FT241903C1P7 | ALLAN OTIENO OTIENO | 8-Jul-24 | 2,520.00 |
| 28-Jun-24 | FT24190KMWFV | ANGELYNE AKINYI OBONYO | 8-Jul-24 | 2,520.00 |
| 28-Jun-24 | FT24190QYYQQ | AUSTINE OCHIENG NYAMWAYA | 8-Jul-24 | 2,520.00 |
| 28-Jun-24 | FT24190THD9B | BENARD ABUODHA OMOLLO | 8-Jul-24 | 3,780.00 |
| 28-Jun-24 | FT241902FDSH | BOAZ OUKO ONYANGO | 8-Jul-24 | 6,720.00 |
| 28-Jun-24 | FT24190FPF3B | BRENDA VIHENDA CHASI | 8-Jul-24 | 1,680.00 |
| 28-Jun-24 | FT24190VD4L8 | CHRISPINE OGUTA ODIWUOR | 8-Jul-24 | 1,680.00 |
| 28-Jun-24 | FT24190Q3VCM | CHRISTABEL AKELLO ADIKA | 8-Jul-24 | 6,720.00 |
| 28-Jun-24 | FT24190DV4RB | DAVID OCHIENG OTIENO | 8-Jul-24 | 5,600.00 |
| 28-Jun-24 | FT24190ZYQGR | DAVID ONYANGO AYIEKO | 8-Jul-24 | 6,720.00 |
| 28-Jun-24 | FT24190VV3VH | DENNIS ODHIAMBO | 8-Jul-24 | 2,240.00 |
| 28-Jun-24 | FT24190Q6NQY | Dennish Onyango Ogola | 8-Jul-24 | 2,240.00 |
| 28-Jun-24 | FT24190FLCM7 | DOROTHY ATIENO ODULLA | 8-Jul-24 | 1,260.00 |
| 28-Jun-24 | FT24190WJ8FL | EDWARD WASHINGTON ODANGA | 8-Jul-24 | 2,240.00 |
| 28-Jun-24 | FT241904WLKL | EDWIN ISAAC OMOLLO | 8-Jul-24 | 3,780.00 |
| 28-Jun-24 | FT241909JNCM | EDWIN OMONDI AMONDI | 8-Jul-24 | 840 |
| 28-Jun-24 | FT24190Y2LRK | EDWIN OUMA KISIA | 8-Jul-24 | 2,800.00 |
| 28-Jun-24 | FT241906TVMW | ELIZABETH ACHIENG AYIECHO | 8-Jul-24 | 1,260.00 |
| 28-Jun-24 | FT24190D6NLI | EMILY JEBIWOTT CHIRCHIR | 8-Jul-24 | 4,480.00 |
| 28-Jun-24 | FT24190Z0WPW | ENOCK JAKOYO OGAL | 8-Jul-24 | 2,240.00 |

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| 28-Jun-24 | FT24190T428W | EVANS OLUOCH OLONDE | 8-Jul-24 | 1,260.00 |
| 28-Jun-24 | FT24190TBL3M | FAITH JUDITH ATIENO | 8-Jul-24 | 8,400.00 |
| 28-Jun-24 | FT241904MTB7 | FANUEL OLUM OKODE | 8-Jul-24 | 2,240.00 |
| 28-Jun-24 | FT2419056RYQ | FELIX OWUOR OKINYI | 8-Jul-24 | 2,800.00 |
| 28-Jun-24 | FT24190Z8BFM | FREDRICK ONYANGO OWIDO | 8-Jul-24 | 2,240.00 |
| 28-Jun-24 | FT24190M862V | FY 23/24 FRINGE TRFS | 8-Jul-24 | 2,467,771.00 |
| 28-Jun-24 | FT24190K1WY7 | GEOFFREY CHEROSE | 8-Jul-24 | 2,800.00 |
| 28-Jun-24 | FT24190XJ9G8 | GEORGE MATHEW AMAYO | 8-Jul-24 | 2,800.00 |
| 28-Jun-24 | FT241909F9LD | GORGON OTIENO NYAMBERE | 8-Jul-24 | 2,520.00 |
| 28-Jun-24 | FT24190GRBLY | GRACE ATIENO KUNGA | 8-Jul-24 | 4,480.00 |
| 28-Jun-24 | FT241902JFVK | HARMAN MOSES NJOGA | 8-Jul-24 | 2,520.00 |
| 28-Jun-24 | FT24190VWWTL | HELLEN AWUOR NGADI | 8-Jul-24 | 6,720.00 |
| 28-Jun-24 | FT24190M58G0 | HILLARY OKOTH ONYANGO | 8-Jul-24 | 3,780.00 |
| 28-Jun-24 | FT241902J16L | ISAACK ONYANGO NYAKOYO | 8-Jul-24 | 3,780.00 |
| 28-Jun-24 | FT24190HMJ5Z | JARED OMUNYINI | 8-Jul-24 | 2,240.00 |
| 28-Jun-24 | FT24190KRNHK | JESCA AUMA OTIENO | 8-Jul-24 | 6,720.00 |
| 28-Jun-24 | FT24190FST9M | JOSEPH OTIENO OWUOR | 8-Jul-24 | 6,720.00 |
| 28-Jun-24 | FT24190FCYYZ | JUDITH AKOTH OMOLLO | 8-Jul-24 | 3,780.00 |
| 28-Jun-24 | FT24190J2PX9 | KENNEDY OMONDI OLIECH | 8-Jul-24 | 4,480.00 |
| 28-Jun-24 | FT241902QQ6K | KENNEDY ONYANGO OKISE | 8-Jul-24 | 6,720.00 |
| 28-Jun-24 | FT241907G129 | KENNETH OTIENO OPIYO | 8-Jul-24 | 6,720.00 |
| 28-Jun-24 | FT24190V1QXH | KEPHAS ONYANGO ONOKA | 8-Jul-24 | 8,400.00 |
| 28-Jun-24 | FT24190D3LRK | LILIAN ACHIENG NYAMITA | 8-Jul-24 | 2,240.00 |
| 28-Jun-24 | FT24190315RN | LUDIA GATI GITARI | 8-Jul-24 | 4,480.00 |
| 28-Jun-24 | FT2419021472 | MACREEN MOKE LAJAH | 8-Jul-24 | 3,080.00 |
| 28-Jun-24 | FT24190MPN2Q | MARTHA ADHIAMBO OTIENO | 8-Jul-24 | 1,260.00 |
| 28-Jun-24 | FT24190SVYR4 | MAXIMILLAA AWOUR ODUOR | 8-Jul-24 | 6,720.00 |
| 28-Jun-24 | FT24190VS4SF | MOSES ORWA OGUTU | 8-Jul-24 | 3,780.00 |
| 28-Jun-24 | FT24190Q7ZY3 | NASHON OPANGA KUSINA | 8-Jul-24 | 8,400.00 |
| 28-Jun-24 | FT24190L6F2S | NIC HOLAS OCHUDHO AYORO | 8-Jul-24 | 2,240.00 |
| 28-Jun-24 | FT24190HY0YJ | PEREZ AKINYI AYIEKO | 8-Jul-24 | 2,520.00 |
| 28-Jun-24 | FT24190YMH12 | RISPER AUMA | 8-Jul-24 | 6,720.00 |
| 28-Jun-24 | FT24190HDXWW | RODJAS ODOYO WAGUDE | 8-Jul-24 | 2,520.00 |
| 28-Jun-24 | FT24190J216X | ROSE ACHIENG AINDA | 8-Jul-24 | 2,520.00 |
| 28-Jun-24 | FT24190CQ9Y5 | ROSE AKINYI BARAZA | 8-Jul-24 | 6,720.00 |
| 28-Jun-24 | FT24190ZFXLN | RUTH KERUBO RATEMO | 8-Jul-24 | 3,780.00 |
| 28-Jun-24 | FT24190BXMRY | RUTH KERUBO RATEMO | 8-Jul-24 | 16,800.00 |
| 28-Jun-24 | FT24190BQLC0 | SETH ORUTWA MOCHACHE | 8-Jul-24 | 3,780.00 |
| 28-Jun-24 | FT24190GYLHJ | silas kapesa nyawira | 8-Jul-24 | 6,720.00 |
| 28-Jun-24 | FT24190GHDF6 | VANE GESARE MIRERA | 8-Jul-24 | 2,240.00 |
| 28-Jun-24 | FT24190D0C7Y | VANE GESARE MIRERA | 8-Jul-24 | 75,200.00 |
| 28-Jun-24 | FT24190RBHJ2 | VELINDA ANYANGO OKELLO | 8-Jul-24 | 6,720.00 |
| 28-Jun-24 | FT24190BG15Y | WILLIAM OGADA OTIENO | 8-Jul-24 | 6,720.00 |
| 28-Jun-24 | FT24190XTPP5 | KRA | 8-Jul-24 | 7,075.85 |
| 28-Jun-24 | FT24190VST04 | WYCLIFF OTIENO | 8-Jul-24 | 2,800.00 |
| 28-Jun-24 | FT24190KG67T | ZABLON OPUNDO OTIENDE | 8-Jul-24 | 8,400.00 |
| 28-Jun-24 | FT24190QM0HX | ZACHARIAH ODHIAMBO NYALALO | 8-Jul-24 | 3,780.00 |
| 28-Jun-24 | FT2419065548 | ZACHARY AGOLA | 8-Jul-24 | 3,780.00 |
| 28-Jun-24 | FT24190MFFLL | ZACHARY OGUTU ONYANGO | 8-Jul-24 | 6,720.00 |
| 28-Jun-24 | FT2419110L7Z | ABRAHAM ONYANGO ODEGI | 9-Jul-24 | 42,100.00 |
| 28-Jun-24 | FT24191H3T73 | AFRICAN TOUCH SAFARIS LIMITED | 9-Jul-24 | 315,115.00 |
| 28-Jun-24 | FT24191DXV19 | AHERO EVANGELICAL SCHOOL OF THEOLOG | 9-Jul-24 | 9,000.00 |
| 28-Jun-24 | FT24191TPNX7 | Ali Aligula Makaya | 9-Jul-24 | 5,400.00 |
| 28-Jun-24 | FT24191QV3XN | ALICE ACHIENG WADAWI | 9-Jul-24 | 6,300.00 |

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| 28-Jun-24 | FT24191XZSKS | ALICE WAJEW A ODEK | 9-Jul-24 | 50,500.00 |
| 28-Jun-24 | FT24191RNPVL | ALLAN OTIENO OTIENO | 9-Jul-24 | 27,400.00 |
| 28-Jun-24 | FT24191X0KZG | ALLOYCE OTIENO | 9-Jul-24 | 10,800.00 |
| 28-Jun-24 | FT241918YBXY | ANGELYNE AKINYI OBONYO | 9-Jul-24 | 27,600.00 |
| 28-Jun-24 | FT2419120HL7 | ANNE ATIENO OCHOLA | 9-Jul-24 | 74,000.00 |
| 28-Jun-24 | FT24191VRL51 | BELDING ACHIENG ONTANGO | 9-Jul-24 | 7,200.00 |
| 28-Jun-24 | FT24191VSDXB | BENARD ABUODHA OMOLLO | 9-Jul-24 | 29,200.00 |
| 28-Jun-24 | FT24191C7N3G | BENARD ABUODHA OMOLLO | 9-Jul-24 | 35,500.00 |
| 28-Jun-24 | FT24191DRK1B | BENARD ABUODHA OMOLLO | 9-Jul-24 | 40,500.00 |
| 28-Jun-24 | FT2419178WSX | BENSON AMBUTI ADEGA | 9-Jul-24 | 79,000.00 |
| 28-Jun-24 | FT24191SSCCV | BENSON AMBUTI ADEGA | 9-Jul-24 | 395,692.00 |
| 28-Jun-24 | FT241914HK35 | BOAZ OUKO ONYANGO | 9-Jul-24 | 48,800.00 |
| 28-Jun-24 | FT24191YKKZK | BOAZ OUKO ONYANGO | 9-Jul-24 | 213,421.00 |
| 28-Jun-24 | FT24191L02TK | BRIAN OKOTH OUYA | 9-Jul-24 | 9,000.00 |
| 28-Jun-24 | FT241918J0W7 | CARREN AJWANG ODHIAMBO | 9-Jul-24 | 43,000.00 |
| 28-Jun-24 | FT241918SFWX | CARREN AJWANG ODHIAMBO | 9-Jul-24 | 99,000.00 |
| 28-Jun-24 | FT24191ZDK6K | CATHOLIC DIOCESE OF KISUMU | 9-Jul-24 | 10,800.00 |
| 28-Jun-24 | FT241917SNPQ | Christine Atieno Omolo | 9-Jul-24 | 15,750.00 |
| 28-Jun-24 | FT24191BS58D | Collins Ochieng Othieno | 9-Jul-24 | 15,750.00 |
| 28-Jun-24 | FT241910MBK X | Damaris Akech Otieno | 9-Jul-24 | 6,300.00 |
| 28-Jun-24 | FT24191L65TQ | DANIEL ODODA | 9-Jul-24 | 15,300.00 |
| 28-Jun-24 | FT2419123JG2 | Dennish Onyango Ogola | 9-Jul-24 | 48,800.00 |
| 28-Jun-24 | FT24191LYD3B | Dennish Onyango Ogola | 9-Jul-24 | 82,200.00 |
| 28-Jun-24 | FT24191DC8W7 | DORINE MARY AKINYI | 9-Jul-24 | 4,500.00 |
| 28-Jun-24 | FT241916HPP4 | DOROTHY - ADHIAMBO | 9-Jul-24 | 4,500.00 |
| 28-Jun-24 | FT241917V29G | DOROTHY ATIENO ODULLA | 9-Jul-24 | 27,400.00 |
| 28-Jun-24 | FT24191HWTWS | DOROTHY ATIENO ODULLA | 9-Jul-24 | 29,200.00 |
| 28-Jun-24 | FT2419184Y1W | EDWARD ORARO OKUKU | 9-Jul-24 | 12,600.00 |
| 28-Jun-24 | FT24191PTQ9N | EDWARD WASHINGTON ODANGA | 9-Jul-24 | 65,000.00 |
| 28-Jun-24 | FT241917XLPQ | EDWARD WASHINGTON ODANGA | 9-Jul-24 | 60,000.00 |
| 28-Jun-24 | FT241914LSY5 | EDWIN ISAAC OMOLLO | 9-Jul-24 | 52,800.00 |
| 28-Jun-24 | FT241913VZ8Y | EDWIN OUMA KISIA | 9-Jul-24 | 96,000.00 |
| 28-Jun-24 | FT24191ZPYTQ | ELISHA JACK ORARO | 9-Jul-24 | 36,400.00 |
| 28-Jun-24 | FT24191T2XZM | ELISHA JACK ORARO | 9-Jul-24 | 58,600.00 |
| 28-Jun-24 | FT241917F4T6 | ELISHA JACK ORARO | 9-Jul-24 | 100,000.00 |
| 28-Jun-24 | FT2419149V7C | ELISHA JACK ORARO | 9-Jul-24 | 121,200.00 |
| 28-Jun-24 | FT24191XDC18 | ELISHA JACK ORARO | 9-Jul-24 | 924,805.00 |
| 28-Jun-24 | FT241916V5T7 | EMILLY MILDRED ANYANGO OGINGA | 9-Jul-24 | 50,500.00 |
| 28-Jun-24 | FT241917KHLY | EMILLY MILDRED ANYANGO OGINGA | 9-Jul-24 | 60,000.00 |
| 28-Jun-24 | FT241911K1HK | ESTHER ADHIAMBO | 9-Jul-24 | 60,000.00 |
| 28-Jun-24 | FT241910GN8W | ESTHER ADHIAMBO | 9-Jul-24 | 209,573.00 |
| 28-Jun-24 | FT24191RH8Q6 | EUNICE ATIENO ALANDOH | 9-Jul-24 | 43,000.00 |
| 28-Jun-24 | FT24191H6WMQ | EUNICE ATIENO ALANDOH | 9-Jul-24 | 50,500.00 |
| 28-Jun-24 | FT24191Q3PNL | EVANS OLUOCH OLONDE | 9-Jul-24 | 31,500.00 |
| 28-Jun-24 | FT241913NMBJ | EVANS OLUOCH OLONDE | 9-Jul-24 | 37,800.00 |
| 28-Jun-24 | FT241914LK33 | EVERLYNE ALICE ATIENO WEJE | 9-Jul-24 | 15,750.00 |
| 28-Jun-24 | FT24191QWL0Z | FAITH JUDITH ATIENO | 9-Jul-24 | 43,000.00 |
| 28-Jun-24 | FT24191L7WPN | FAITH JUDITH ATIENO | 9-Jul-24 | 74,000.00 |
| 28-Jun-24 | FT2419122P9Y | FANUEL OLUM OKODE | 9-Jul-24 | 48,800.00 |
| 28-Jun-24 | FT241918QKDJ | FANUEL OLUM OKODE | 9-Jul-24 | 82,200.00 |
| 28-Jun-24 | FT24191N1L8R | FREDRICK ONYANGO OWIDO | 9-Jul-24 | 3,360.00 |
| 28-Jun-24 | FT24191CFN6J | FREDRICK ONYANGO OWIDO | 9-Jul-24 | 42,100.00 |
| 28-Jun-24 | FT24191PFD51 | GEOFREY CHEROSE | 9-Jul-24 | 60,000.00 |
| 28-Jun-24 | FT24191LW48B | GEORGE OTHUTHU ABAJA | 9-Jul-24 | 74,000.00 |

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| 28-Jun-24 | FT24191HCQW5 | GEORGE OTHUTHU ABAJA | 9-Jul-24 | 99,000.00 |
| 28-Jun-24 | FT24191VC2ML | GEORGE OTHUTHU ABAJA | 9-Jul-24 | 218,487.00 |
| 28-Jun-24 | FT24191K1N67 | GEORGE OTIENO APIYO | 9-Jul-24 | 9,000.00 |
| 28-Jun-24 | FT24191C3X4R | GORGON OTIENO NYAMBERE | 9-Jul-24 | 31,500.00 |
| 28-Jun-24 | FT24191H8X7V | HABIL OMONDI NYASUNA | 9-Jul-24 | 248,043.00 |
| 28-Jun-24 | FT24191PMF95 | HARMAN MOSES NJOGA | 9-Jul-24 | 223,403.00 |
| 28-Jun-24 | FT24191VGTfJ | HENRY ODHIAMBO AWUONDO | 9-Jul-24 | 4,500.00 |
| 28-Jun-24 | FT241917YYRK | JACKLINE ATIENO OTIENO | 9-Jul-24 | 48,800.00 |
| 28-Jun-24 | FT24191LQG0H | JACKTON OTIENO ONUNGA | 9-Jul-24 | 9,000.00 |
| 28-Jun-24 | FT2419106FIT | JAEL ACHIENG AYAL | 9-Jul-24 | 9,000.00 |
| 28-Jun-24 | FT24191VYG26 | JAMES ODIGA DODO | 9-Jul-24 | 11,700.00 |
| 28-Jun-24 | FT24191PV08L | JAMES OTIENO JUMA | 9-Jul-24 | 6,300.00 |
| 28-Jun-24 | FT241917MTMZ | JANET AKOTH OWITI | 9-Jul-24 | 9,000.00 |
| 28-Jun-24 | FT24191TD7XB | JENNIFER AKEYO OBONYO | 9-Jul-24 | 28,000.00 |
| 28-Jun-24 | FT241918Q7JQ | JENNIFER AKEYO OBONYO | 9-Jul-24 | 74,000.00 |
| 28-Jun-24 | FT24191S4KHM | JENNIFER AKEYO OBONYO | 9-Jul-24 | 99,000.00 |
| 28-Jun-24 | FT24191MB6DF | JESCA AUMA OTIENO | 9-Jul-24 | 37,400.00 |
| 28-Jun-24 | FT241918RKC5 | JESCA AUMA OTIENO | 9-Jul-24 | 42,100.00 |
| 28-Jun-24 | FT24191M78VW | JOACHIM OKETCH OMIENO | 9-Jul-24 | 96,000.00 |
| 28-Jun-24 | FT2419125PPS | JOB OMONDI | 9-Jul-24 | 82,200.00 |
| 28-Jun-24 | FT24191P9GN4 | JOMA GENERAL STORE | 9-Jul-24 | 5,400.00 |
| 28-Jun-24 | FT24191KQPSR | JOSHUA AGAI MBEKE | 9-Jul-24 | 13,500.00 |
| 28-Jun-24 | FT24191D692L | JUDITH AKOTH OMOLLO | 9-Jul-24 | 40,500.00 |
| 28-Jun-24 | FT24191F4TP3 | JUDITH AKOTH OMOLLO | 9-Jul-24 | 52,800.00 |
| 28-Jun-24 | FT24191FFSXB | Juliet Akech Okeno | 9-Jul-24 | 9,000.00 |
| 28-Jun-24 | FT2419117WHS | JULIUS AMBA AGUTU | 9-Jul-24 | 9,000.00 |
| 28-Jun-24 | FT24191GLCCZ | KENEDY ODHIAMBO OUKO | 9-Jul-24 | 74,000.00 |
| 28-Jun-24 | FT24191ZHGX9 | KENEDY ODHIAMBO OUKO | 9-Jul-24 | 287,707.00 |
| 28-Jun-24 | FT24191RXR2V | KENEDY ODHIAMBO OUKO | 9-Jul-24 | 610,088.00 |
| 28-Jun-24 | FT24191J064M | KENNEDY OMONDI OLIECH | 9-Jul-24 | 42,100.00 |
| 28-Jun-24 | FT2419192J0N | KENNEDY ONYANGO OKISE | 9-Jul-24 | 60,000.00 |
| 28-Jun-24 | FT24191RCK5X | KENNEDY OOKO OUMA | 9-Jul-24 | 28,000.00 |
| 28-Jun-24 | FT241917CXXD | KENNEDY OOKO OUMA | 9-Jul-24 | 50,500.00 |
| 28-Jun-24 | FT24191R46XJ | KENNEDY OOKO OUMA | 9-Jul-24 | 70,000.00 |
| 28-Jun-24 | FT241912YQYS | KENNEDY OOKO OUMA | 9-Jul-24 | 84,000.00 |
| 28-Jun-24 | FT241917BR4J | KENNETH OTIENO OPIYO | 9-Jul-24 | 60,000.00 |
| 28-Jun-24 | FT24191K3J1T | KENNETH OTIENO OPIYO | 9-Jul-24 | 65,000.00 |
| 28-Jun-24 | FT24191P873G | MACREEN MOKE LAJAH | 9-Jul-24 | 23,400.00 |
| 28-Jun-24 | FT241913Z8B7 | MACREEN MOKE LAJAH | 9-Jul-24 | 25,000.00 |
| 28-Jun-24 | FT241910ZXB4 | MAGRENISH OFFICE AND SPACE | 9-Jul-24 | 4,500.00 |
| 28-Jun-24 | FT241919XDMC | MARK IMBULA | 9-Jul-24 | 248,043.00 |
| 28-Jun-24 | FT241918DLKP | MARTHA ADHIAMBO OTIENO | 9-Jul-24 | 35,500.00 |
| 28-Jun-24 | FT241913X21X | Maseno South A C K | 9-Jul-24 | 15,750.00 |
| 28-Jun-24 | FT241915BVR2 | Mathew Ongoya Dawa | 9-Jul-24 | 5,040.00 |
| 28-Jun-24 | FT24191QTFG6 | MAURICE OTIENO NGETA | 9-Jul-24 | 60,000.00 |
| 28-Jun-24 | FT241912YY0V | MAURICE OTIENO NGETA | 9-Jul-24 | 79,000.00 |
| 28-Jun-24 | FT24191RVG03 | MAURICE OTIENO NGETA | 9-Jul-24 | 248,043.00 |
| 28-Jun-24 | FT24191KJGKM | MERCELYNE MARY AKINYI OKOTH | 9-Jul-24 | 9,000.00 |
| 28-Jun-24 | FT24191J4GP5 | MICHAEL MACHARIA MURUKA | 9-Jul-24 | 3,600.00 |
| 28-Jun-24 | FT24191SZXZJ | MICKEY AWUOR OCHIENG | 9-Jul-24 | 50,500.00 |
| 28-Jun-24 | FT24191SDHXW | MICKEY AWUOR OCHIENG | 9-Jul-24 | 60,000.00 |
| 28-Jun-24 | FT2419133VP8 | MILDRED ACHIENG BIKO AJUMBO | 9-Jul-24 | 50,500.00 |
| 28-Jun-24 | FT241910PS65 | MILDRED ACHIENG BIKO AJUMBO | 9-Jul-24 | 79,000.00 |
| 28-Jun-24 | FT24191M90K1 | MILLICENT ATIENO OMUYA | 9-Jul-24 | 243,487.00 |

COUNTY GOVERNMENT OF KISUMU
KISUMU COUNTY ASSEMBLY
Annual Report and Financial Statements for the year ended June 30, 2024

**COUNTY GOVERNMENT OF KISUMU
KISUMU COUNTY ASSEMBLY**

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

| | | | | |
|-----------|--------------|--------------------------|----------|------------|
| 28-Jun-24 | FT24191F8N7Z | MOLLEN ADHIAMBO ACHAYO | 9-Jul-24 | 96,000.00 |
| 28-Jun-24 | FT24191KC9D5 | MONICA AKELLO OGADA | 9-Jul-24 | 96,000.00 |
| 28-Jun-24 | FT24191PC4LG | MONICA AKELLO OGADA | 9-Jul-24 | 248,043.00 |
| 28-Jun-24 | FT24191DZC5V | MOSES ODERA OKETCH | 9-Jul-24 | 11,700.00 |
| 28-Jun-24 | FT241914ZSN2 | MOSES ODHIAMBO OCHELE | 9-Jul-24 | 96,000.00 |
| 28-Jun-24 | FT241919X89B | MOSES ODHIAMBO OCHELE | 9-Jul-24 | 287,707.00 |
| 28-Jun-24 | FT241919FFR8 | MOSES OMOLLO ENTERPRISES | 9-Jul-24 | 9,000.00 |
| 28-Jun-24 | FT24191679S8 | MOSES ORWA OGUTU | 9-Jul-24 | 35,500.00 |
| 28-Jun-24 | FT24191VTG8M | NAAMAN OTIENO ADHIAMBO | 9-Jul-24 | 9,000.00 |
| 28-Jun-24 | FT24191IH31T | NANCY VIVIENNE MATARA | 9-Jul-24 | 74,000.00 |
| 28-Jun-24 | FT24191V2S0D | NANCY VIVIENNE MATARA | 9-Jul-24 | 79,000.00 |
| 28-Jun-24 | FT241913BDFY | NASHON OPANGA KUSINA | 9-Jul-24 | 79,000.00 |
| 28-Jun-24 | FT24191QXWBL | NASHON OPANGA KUSINA | 9-Jul-24 | 287,707.00 |
| 28-Jun-24 | FT24191XQN14 | NICHOLAS OCHUDHO AYORO | 9-Jul-24 | 22,400.00 |
| 28-Jun-24 | FT24191J3Y9H | NICHOLAS OCHUDHO AYORO | 9-Jul-24 | 184,573.00 |
| 28-Jun-24 | FT24191VGSPX | NOEL OTIENO OLWENY | 9-Jul-24 | 96,000.00 |
| 28-Jun-24 | FT24191SWY3H | NOEL OTIENO OLWENY | 9-Jul-24 | 248,043.00 |
| 28-Jun-24 | FT24191M8TZ4 | OKOMBO NEREAH AKOTH | 9-Jul-24 | 45,600.00 |
| 28-Jun-24 | FT24191V0PR6 | OLIVER ODONGO OCHUKA | 9-Jul-24 | 12,600.00 |
| 28-Jun-24 | FT24191LQY70 | OMOLO JAMES OCHIENG | 9-Jul-24 | 74,000.00 |
| 28-Jun-24 | FT24191YPV2F | OMOLO JAMES OCHIENG | 9-Jul-24 | 79,000.00 |
| 28-Jun-24 | FT24191DPHZN | OMOLO JAMES OCHIENG | 9-Jul-24 | 610,088.00 |
| 28-Jun-24 | FT24191RWTML | OSCAR KOKWO LUMUNAN | 9-Jul-24 | 74,000.00 |
| 28-Jun-24 | FT2419165FD0 | OWEN ODHIAMBO OJUOK | 9-Jul-24 | 88,000.00 |
| 28-Jun-24 | FT24191QST2R | OWEN ODHIAMBO OJUOK | 9-Jul-24 | 717,533.00 |
| 28-Jun-24 | FT24191NDK8V | PAMELA AKINYI OPINDE | 9-Jul-24 | 40,000.00 |
| 28-Jun-24 | FT24191HBQVP | PAMELA AWUOR OYOO | 9-Jul-24 | 60,000.00 |
| 28-Jun-24 | FT24191F43B8 | PAMELA AWUOR OYOO | 9-Jul-24 | 96,000.00 |
| 28-Jun-24 | FT24191CHTBG | PATRICK LUMUMBA OWADE | 9-Jul-24 | 43,000.00 |
| 28-Jun-24 | FT24191K5WTN | PATRICK LUMUMBA OWADE | 9-Jul-24 | 74,000.00 |
| 28-Jun-24 | FT2419188WJP | PATRICK LUMUMBA OWADE | 9-Jul-24 | 96,000.00 |
| 28-Jun-24 | FT24191RXYKY | PATRICK OKOYO AWINO | 9-Jul-24 | 60,000.00 |
| 28-Jun-24 | FT24191VJWWJ | PETER HENRY OBASO | 9-Jul-24 | 60,000.00 |
| 28-Jun-24 | FT24191N2KTM | PETER ODERO ANDITI | 9-Jul-24 | 74,000.00 |
| 28-Jun-24 | FT24191HC2RF | PETER ODUOR OBARE | 9-Jul-24 | 9,000.00 |
| 28-Jun-24 | FT2419133HN4 | RATIB AHMED BOITONE | 9-Jul-24 | 79,000.00 |
| 28-Jun-24 | FT24191DLRTQ | RATIB AHMED BOITONE | 9-Jul-24 | 99,000.00 |
| 28-Jun-24 | FT24191GH6H0 | RATIB AHMED BOITONE | 9-Jul-24 | 243,487.00 |
| 28-Jun-24 | FT24191TGN7S | RATIB AHMED BOITONE | 9-Jul-24 | 610,088.00 |
| 28-Jun-24 | FT24191ZSDRH | REUBEN OKOTH RAKWACH | 9-Jul-24 | 74,000.00 |
| 28-Jun-24 | FT24191FS8F9 | REUBEN OKOTH RAKWACH | 9-Jul-24 | 74,000.00 |
| 28-Jun-24 | FT24191QJ8QV | REUBEN OKOTH RAKWACH | 9-Jul-24 | 99,000.00 |
| 28-Jun-24 | FT24191YJ1D1 | REUBEN OKOTH RAKWACH | 9-Jul-24 | 287,707.00 |
| 28-Jun-24 | FT241915SB6Q | RISPER AUMA | 9-Jul-24 | 2,240.00 |
| 28-Jun-24 | FT241918JZ2H | ROSELYNE AWUOR | 9-Jul-24 | 99,000.00 |
| 28-Jun-24 | FT24191NTXC2 | RUTH KERUBO RATEMO | 9-Jul-24 | 35,500.00 |
| 28-Jun-24 | FT24191QM5L7 | SAMJEM FASHION | 9-Jul-24 | 6,300.00 |
| 28-Jun-24 | FT24191SM64R | SAMUEL OTIENO DEDEH | 9-Jul-24 | 60,000.00 |
| 28-Jun-24 | FT24191F2QP0 | SAMUEL OTIENO DEDEH | 9-Jul-24 | 243,487.00 |
| 28-Jun-24 | FT241913F27G | SAMWEL ONYANGO OMOLLO | 9-Jul-24 | 395,692.00 |
| 28-Jun-24 | FT2419126JV0 | SETH OCHIENG | 9-Jul-24 | 43,000.00 |
| 28-Jun-24 | FT241919VV2S | SETH OCHIENG | 9-Jul-24 | 50,500.00 |
| 28-Jun-24 | FT241910R034 | SETH OCHIENG | 9-Jul-24 | 70,000.00 |
| 28-Jun-24 | FT2419133GXM | SETH OCHIENG | 9-Jul-24 | 99,000.00 |

COUNTY GOVERNMENT OF KISUMU

KISUMU COUNTY ASSEMBLY

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

| | | | | |
|-----------|--------------|-----------------------------------|----------|------------|
| 28-Jun-24 | FT241916G436 | SETH OGUTU OKUMU | 9-Jul-24 | 43,000.00 |
| 28-Jun-24 | FT24191KPHK4 | SETH OGUTU OKUMU | 9-Jul-24 | 74,000.00 |
| 28-Jun-24 | FT24191PVKJN | SETH OGUTU OKUMU | 9-Jul-24 | 96,000.00 |
| 28-Jun-24 | FT24191CWKM0 | SETH OGUTU OKUMU | 9-Jul-24 | 395,692.00 |
| 28-Jun-24 | FT24191QD3VJ | silas kapesa nyawira | 9-Jul-24 | 48,800.00 |
| 28-Jun-24 | FT241919T2HG | Silas Omolo Odundo | 9-Jul-24 | 4,500.00 |
| 28-Jun-24 | FT2419143J3L | TIMOMAR INVESTMENTS | 9-Jul-24 | 9,000.00 |
| 28-Jun-24 | FT241912CSY7 | TOM ONDITI | 9-Jul-24 | 248,043.00 |
| 28-Jun-24 | FT241917FDLS | TOTAL KENYA LIMITED | 9-Jul-24 | 196,551.70 |
| 28-Jun-24 | FT24191FDR08 | TOVI TOURS AND TRAVEL LIMITED | 9-Jul-24 | 660,234.00 |
| 28-Jun-24 | FT24191NHGGS | TOVI TOURS AND TRAVEL LIMITED | 9-Jul-24 | 702,192.00 |
| 28-Jun-24 | FT24191M4BCM | TUSVILLAS ENTERPRISES | 9-Jul-24 | 13,500.00 |
| 28-Jun-24 | FT24191LF6D9 | TWENYO HARDWARE | 9-Jul-24 | 10,800.00 |
| 28-Jun-24 | FT24191JCMGY | VALLERY ACHIENG ANGIRO | 9-Jul-24 | 65,000.00 |
| 28-Jun-24 | FT24191FMRZ5 | VANE GESARE MIRERA | 9-Jul-24 | 65,000.00 |
| 28-Jun-24 | FT2419132NG3 | Vicmark Hotels And Lodges Limited | 9-Jul-24 | 403,324.15 |
| 28-Jun-24 | FT241911B782 | VINCENT ONYANGO JAGONGO | 9-Jul-24 | 96,000.00 |
| 28-Jun-24 | FT24191TX9PV | VINCENT ONYANGO JAGONGO | 9-Jul-24 | 287,707.00 |
| 28-Jun-24 | FT24191XYJXC | VITALIS OLIEWO KOMUDHO | 9-Jul-24 | 287,707.00 |
| 28-Jun-24 | FT241910KTH8 | WARINDO GEOFREY | 9-Jul-24 | 60,000.00 |
| 28-Jun-24 | FT241917YQLR | WARINDO GEOFREY | 9-Jul-24 | 74,000.00 |
| 28-Jun-24 | FT24191YQCKZ | WARINDO GEOFREY | 9-Jul-24 | 99,000.00 |
| 28-Jun-24 | FT24191B0XX9 | WERE JAMES OYUGI | 9-Jul-24 | 74,000.00 |
| 28-Jun-24 | FT24191T3ZNS | WERE JAMES OYUGI | 9-Jul-24 | 79,000.00 |
| 28-Jun-24 | FT2419187MH7 | WERE JAMES OYUGI | 9-Jul-24 | 610,088.00 |
| 28-Jun-24 | FT24191M01F9 | KRA | 9-Jul-24 | 1,000.00 |
| 28-Jun-24 | FT24191VP4MS | KRA | 9-Jul-24 | 700 |
| 28-Jun-24 | FT24191R666Y | KRA | 9-Jul-24 | 1,200.00 |
| 28-Jun-24 | FT241914KLD7 | KRA | 9-Jul-24 | 800 |
| 28-Jun-24 | FT24191MR7HL | KRA | 9-Jul-24 | 1,000.00 |
| 28-Jun-24 | FT24191J4ZB | KRA | 9-Jul-24 | 1,200.00 |
| 28-Jun-24 | FT241917GJLM | KRA | 9-Jul-24 | 1,750.00 |
| 28-Jun-24 | FT24191J5N60 | KRA | 9-Jul-24 | 1,750.00 |
| 28-Jun-24 | FT24191S8BDV | KRA | 9-Jul-24 | 700 |
| 28-Jun-24 | FT241915Q7FN | KRA | 9-Jul-24 | 1,700.00 |
| 28-Jun-24 | FT24191W93M3 | KRA | 9-Jul-24 | 500 |
| 28-Jun-24 | FT24191FY9XL | KRA | 9-Jul-24 | 500 |
| 28-Jun-24 | FT24191YFYZF | KRA | 9-Jul-24 | 1,000.00 |
| 28-Jun-24 | FT241916WTST | KRA | 9-Jul-24 | 1,750.00 |
| 28-Jun-24 | FT24191WJWVB | KRA | 9-Jul-24 | 1,000.00 |
| 28-Jun-24 | FT24191G7LZ1 | KRA | 9-Jul-24 | 500 |
| 28-Jun-24 | FT24191ZN98P | KRA | 9-Jul-24 | 1,000.00 |
| 28-Jun-24 | FT24191TH8CJ | KRA | 9-Jul-24 | 1,000.00 |
| 28-Jun-24 | FT241916PMJV | KRA | 9-Jul-24 | 1,000.00 |
| 28-Jun-24 | FT24191ZLBHY | KRA | 9-Jul-24 | 700 |
| 28-Jun-24 | FT241918R8BZ | KRA | 9-Jul-24 | 1,300.00 |
| 28-Jun-24 | FT24191L89P0 | KRA | 9-Jul-24 | 1,000.00 |
| 28-Jun-24 | FT241919H4LP | KRA | 9-Jul-24 | 600 |
| 28-Jun-24 | FT24191PFRFK | KRA | 9-Jul-24 | 1,500.00 |
| 28-Jun-24 | FT24191RFHGK | KRA | 9-Jul-24 | 1,000.00 |
| 28-Jun-24 | FT241914CZRM | KRA | 9-Jul-24 | 1,000.00 |
| 28-Jun-24 | FT241910RR7T | KRA | 9-Jul-24 | 500 |
| 28-Jun-24 | FT2419198FSK | KRA | 9-Jul-24 | 600 |
| 28-Jun-24 | FT241911MRX7 | KRA | 9-Jul-24 | 1,750.00 |

COUNTY GOVERNMENT OF KISUMU
KISUMU COUNTY ASSEMBLY

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


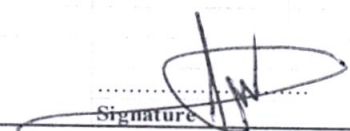
| | | | | |
|-----------|---------------|-----------------------------------|-----------|----------------------|
| 28-Jun-24 | FT24191NQHPG | KRA | 9-Jul-24 | 560 |
| 28-Jun-24 | FT24191C3P72 | KRA | 9-Jul-24 | 1,000.00 |
| 28-Jun-24 | FT24191RDL1X | KRA | 9-Jul-24 | 400 |
| 28-Jun-24 | FT241914LRZ3 | KRA | 9-Jul-24 | 1,300.00 |
| 28-Jun-24 | FT2419151J4J | KRA | 9-Jul-24 | 1,000.00 |
| 28-Jun-24 | FT24191DF04G | KRA | 9-Jul-24 | 1,000.00 |
| 28-Jun-24 | FT241910B1KS | KRA | 9-Jul-24 | 700 |
| 28-Jun-24 | FT24191ZLZ23 | KRA | 9-Jul-24 | 500 |
| 28-Jun-24 | FT24191X2ZMK | KRA | 9-Jul-24 | 46 |
| 28-Jun-24 | FT24191MCWJB | KRA | 9-Jul-24 | 30,982.40 |
| 28-Jun-24 | FT24191ZM52C | KRA | 9-Jul-24 | 89,849.00 |
| 28-Jun-24 | FT241914GCDT | KRA | 9-Jul-24 | 1,000.00 |
| 28-Jun-24 | FT2419193CHH | KRA | 9-Jul-24 | 1,500.00 |
| 28-Jun-24 | FT241913F0HT | KRA | 9-Jul-24 | 1,200.00 |
| 28-Jun-24 | FT24191354XY | KRA | 9-Jul-24 | 300 |
| 28-Jun-24 | FT24191LX553 | Wycliffe Robert Angiela | 9-Jul-24 | 2,700.00 |
| 28-Jun-24 | FT24191KF97Q | Wycliffe Robert Angiela | 9-Jul-24 | 2,700.00 |
| 28-Jun-24 | FT2419112TJ4 | Wycliffe Robert Angiela | 9-Jul-24 | 2,700.00 |
| 28-Jun-24 | FT2419138QJ0 | ZABLON OPUNDO OTIENDE | 9-Jul-24 | 99,000.00 |
| 28-Jun-24 | FT24191BP2WH | ZACHARIAH MBUYA OKOYO | 9-Jul-24 | 50,500.00 |
| 28-Jun-24 | FT24191GXJPR | ZACHARIAH MBUYA OKOYO | 9-Jul-24 | 79,000.00 |
| 28-Jun-24 | FT241911LTT2 | ZACHARIAH MBUYA OKOYO | 9-Jul-24 | 243,487.00 |
| 28-Jun-24 | FT24191CVBNB | ZACHARIAH MBUYA OKOYO | 9-Jul-24 | 610,088.00 |
| 28-Jun-24 | FT24191VD9PP | ZACHARIAH ODHIAMBO NYALALO | 9-Jul-24 | 27,400.00 |
| 28-Jun-24 | FT241918TY7W | ZACHARY AGOLA | 9-Jul-24 | 12,600.00 |
| 28-Jun-24 | FT24191DJRJS | ZACHARY AGOLA | 9-Jul-24 | 31,500.00 |
| 28-Jun-24 | FT24191HK2K2 | ZACHARY AGOLA | 9-Jul-24 | 37,800.00 |
| 28-Jun-24 | FT24192T2K5G | ABRAHAM ONYANGO ODEGI | 10-Jul-24 | 217,000.00 |
| 28-Jun-24 | FT24192XN4J0 | BCAZ OUKO ONYANGO | 10-Jul-24 | 4,850.00 |
| 28-Jun-24 | FT24192JFW9H | BCAZ OUKO ONYANGO | 10-Jul-24 | 35,800.00 |
| 28-Jun-24 | FT24192S1J1R6 | DENNIS ODHIAMBO | 10-Jul-24 | 76,000.00 |
| 28-Jun-24 | FT24192Y4K8M | ELISHA JACK ORARO | 10-Jul-24 | 66,600.00 |
| 28-Jun-24 | FT24192Z7ZG4 | EMILY JEBIWOTT CHIRCHIR | 10-Jul-24 | 82,200.00 |
| 28-Jun-24 | FT24192J8SHL | GARD OKOTH OLIMA | 10-Jul-24 | 84,500.00 |
| 28-Jun-24 | FT241926YMH1 | GORGON OTIENO NYAMBERE | 10-Jul-24 | 10,000.00 |
| 28-Jun-24 | FT2419243DB0 | JACKTON OTIENO ONUNGA | 10-Jul-24 | 9,000.00 |
| 28-Jun-24 | FT24192S8TM5 | KISUMU MUNICIPAL STAFF BBF | 10-Jul-24 | 200 |
| 28-Jun-24 | FT24192X0NZM | KISUMU WATER AND SEWERAGE COMPANY | 10-Jul-24 | 2,143.50 |
| 28-Jun-24 | FT24192WBD9P | LILIAN ACHIENG NYAMITA | 10-Jul-24 | 98,400.00 |
| 28-Jun-24 | FT24192BHY4Y | PEREZ AKINYI AYIEKO | 10-Jul-24 | 41,000.00 |
| 28-Jun-24 | FT24192HZ5H3 | ROSE ACHIENG AINDA | 10-Jul-24 | 29,200.00 |
| 28-Jun-24 | FT241923CH65 | SAFARICOM KENYA LIMITED | 10-Jul-24 | 161,000.00 |
| 28-Jun-24 | FT241923WN63 | WILLIAM OGADA OTIENO | 10-Jul-24 | 48,800.00 |
| | TOTAL | | | 86,603,947.00 |

2. RECEIPTS IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT

| CASHBOOK DATE | REFERENCE | DETAILS | CLEARANCE DATE | AMOUNT |
|---------------|--------------|----------------------|----------------|----------------------|
| 28-Jun-24 | FT24187BBHLX | CBK-ECHEQUER RELEASE | 5-Jul-24 | 5,217,300.00 |
| 28-Jun-24 | FT24187NMRJ4 | CBK-ECHEQUER RELEASE | 5-Jul-24 | 8,628,000.00 |
| 28-Jun-24 | FT2418761JQ5 | CBK-ECHEQUER RELEASE | 5-Jul-24 | 11,117,756.00 |
| | TOTAL | | | 24,963,056.00 |

**COUNTY GOVERNMENT OF KISUMU
KISUMU COUNTY ASSEMBLY
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**ANNEX 8 – BANK RECONCILIATION/FO 30 REPORT OPERATION
ACCOUNT(KCB)**

| REPUBLIC OF KENYA COUNTY ASSEMBLY OF KISUMU | | | |
|--|--|--|------------------|
| | | | F.O 30 |
| BANK RECONCILIATION ACCOUNT NO: 1142204197 as at 30TH JUNE 2024 | | | |
| | SHS. | SHS. | SHS. |
| Balance as per Bank Certificate | | | 95,518.88 |
| Less: | | | |
| 1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques) .. | 119,163.00 | 119,163.00 | 119,163.00 |
| 2. Receipts in Bank Statement not yet recorded in Cash Book .. | | | |
| Add: | | | |
| 3. Payments in Bank Statement not yet recorded in Cash Book .. | 495.50 | | |
| 4. Receipts in Cash Book not yet recorded in Bank Statement .. | 23,668.00 | 24,163.50 | 24,163.50 |
| Bank Balance as per Cash Book | | | 519.38 |
| Prepared By: | | | |
| Zachary Onyango Ogutu Name |  Signature | Accountant Designation | 1-Jul-24 Date |
| Approved By: | | | |
| Felix Okinyi Owuor Name |  Signature | Principal Finance Officer Designation | 1-Jul-24 Date |

COUNTY GOVERNMENT OF KISUMU
KISUMU COUNTY ASSEMBLY


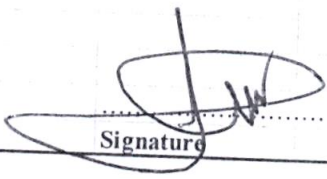
Annual Report and Financial Statements for the year ended June 30, 2024

| 1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT | | | |
|--|-----------------------|-----------------------|-------------------|
| CASHBOOK DATE | PAYEE | CLEARANCE DATE | AMOUNT |
| 6/30/2024 | RATIB BOITON | 3-Jul-24 | 15,000.00 |
| 6/30/2024 | DENNIS ODHIAMBO | 3-Jul-24 | 74,830.00 |
| 6/30/2024 | DENNIS ODHIAMBO | 9-Jul-24 | 26,500.00 |
| 6/30/2024 | KCB | 9-Jul-24 | 2,833.00 |
| | TOTAL | | 104,163.00 |
| 3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK | | | |
| CASHBOOK DATE | PAYEE | CLEARANCE DATE | AMOUNT |
| 6/30/2024 | KCB - BANK CHARGES | 6/30/2024 | 495.50 |
| | TOTAL | | 495.50 |
| 4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT | | | |
| CASHBOOK DATE | PAYEE | CLEARANCE DATE | AMOUNT |
| 6/30/2024 | RECURRENT ACCOUNT CBK | 9-Jul-24 | 23,668.00 |
| | TOTAL | | 23,668.00 |

**COUNTY GOVERNMENT OF KISUMU
KISUMU COUNTY ASSEMBLY**

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


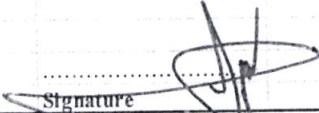
ANNEX 9 – BANK RECONCILIATION/FO 30 REPORT CBK DEPOSIT ACCOUNT

| REPUBLIC OF KENYA COUNTY ASSEMBLY OF KISUMU | | | |
|--|--|--|----------------------|
| BANK RECONCILIATION | | | F.O 30 |
| ACCOUNT NO: 1000451618 as at 30TH JUNE 2024 | | | |
| Balance as per Bank Certificate | SHS. | SHS. | SHS. |
| Less: | | | 21,929,263.15 |
| 1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques) .. | | | - |
| 2. Receipts in Bank Statement not yet recorded in Cash Book .. | | | - |
| Add: | | | |
| 3. Payments in Bank Statement not yet recorded in Cash Book .. | | | - |
| 4. Receipts in Cash Book not yet recorded in Bank Statement .. | 0.00 | | - |
| Bank Balance as per Cash Book | | | 21,929,263.15 |
| Prepared By: | | | |
| Zachary Onyango Ogutu Name |  Signature | Accountant Designation | 1-Jul-24 Date |
| Approved By: | | | |
| Felix Okinyi Owuor Name |  Signature | Principal Finance Officer Designation | 1-Jul-24 Date |

**COUNTY GOVERNMENT OF KISUMU
KISUMU COUNTY ASSEMBLY**

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**ANNEX 9 – BANK RECONCILIATION/FO 30 REPORT CBK DEVELOPMENT
ACCOUNT**

| REPUBLIC OF KENYA COUNTY ASSEMBLY OF KISUMU | | | |
|--|--|---------------------------------|------------------|
| | | | F.O 30 |
| BANK RECONCILIATION ACCOUNT NO: 1000194758 as at 30TH JUNE 2024 | | | |
| | SHS. | SHS. | SHS. |
| Balance as per Bank Certificate | | | - |
| Less: | | | |
| 1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques) .. | | | - |
| 2. Receipts in Bank Statement not yet recorded in Cash Book .. | | | - |
| Add: | | | |
| 3. Payments in Bank Statement not yet recorded in Cash Book .. | | | - |
| 4. Receipts in Cash Book not yet recorded in Bank Statement .. | | | - |
| Bank Balance as per Cash Book | | | - |
| Prepared By: | | | |
| Zachary Onyango Ogutu Name |  Signature | Accountant Designation | 1-Jul-24 Date |
| Approved By: | | | |
| Felix Okinyi Owuor Name |  Signature | Principal Financ Designation | 1-Jul-24 Date |