

REPUBLIC OF KENYA



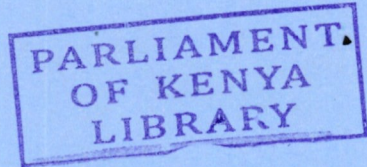
REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability



REPORT



OF

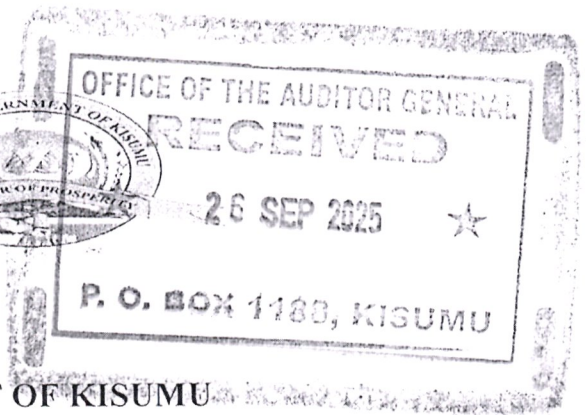
THE AUDITOR-GENERAL

ON

KISUMU COUNTY EMERGENCY
FUND

FOR THE YEAR ENDED
30 JUNE, 2025

PAPERS LAID	
DATE	19/11/2025
TABLED BY	Sen. Mutinda on behalf of Majority Leader
COMMITTEE	-
CLERK AT THE TABLE	Belinda



COUNTY GOVERNMENT OF KISUMU

KISUMU COUNTY EMERGENCY FUND
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th June, 2025

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

Table of Content

1. Key Entity Information and Management	iv
2. The Fund Administration Committee	vii
3. Management Team	viii
4. Fund Administration Committee Chairperson's Report	Error! Bookmark not defined.
5. Report of The Fund Administrator	x
6. Statement of Performance Against the County Fund's Predetermined Objectives	xi
7. Corporate Governance Statement	xii
8. Management Discussion and Analysis	xiii
9. Environmental and Sustainability Reporting	xiv
10. Report of The Fund Administration Committee	xiv
11. Statement of Management's Responsibilities	xv
12. Report of The Independent Auditor	xvi
13. Statement of Financial Performance for The Year Ended 30th June 2025	1
14. Statement of Financial Position As At 30th June 2025	2
15. Statement of Changes in Net Assets for the year ended 30 th June 2025	3
16. Statement of Cash Flows For The Year Ended 30th June 2025	4
17. Statement Of Comparison of Budget And Actual Amounts For The Period	5
18. Notes to the Financial Statements	6
19. Progress On Follow Up of Prior Year Auditor's Recommendations	Error! Bookmark not defined.

KISUMU COUNTY EMERGENCY FUND
Annual Report and Financial Statements
For the year ended 30th June 2025

1. Acronyms and Definition of Key Terms

a) Acronyms

CECM	County Executive Committee Member
CIDP	County Integrated Development Plan
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
Kshs	Kenya Shillings
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board

b) Definition of Key Terms

Fiduciary Management: The key management personnel who had financial responsibility.

KISUMU COUNTY EMERGENCY FUND
Annual Report and Financial Statements
For the year ended 30th June 2025

2. Key Entity Information and Management

a) Background information

The Kisumu County Emergency Fund Account was established under the provisions of The Kisumu County Emergency Fund Act, 2018 with the objective and purpose of enabling payments to be made in respect of an urgent and unforeseen needs across the County. CECM - Finance is responsible is responsible for the administration, general policy and strategic direction of the fund.

Principal Activities

The principal activity/mission/ mandate of the fund is to enable payments to be made in respect of county when an urgent and unforeseen need for expenditure for which is no specific legislative authority arises.

Vision

“Leader in fund management for both staff and the public”

Mission

“To provide for more effective organization of disaster risk reduction and mitigation of, preparedness for response to and recovery from emergencies and disaster; and for connected purposes.”

Core Values

The fund upholds the values of accountability, transparency, excellence, accessibility, integrity, responsiveness, equity and team work.

b) Fund Administration Committee

During the period under review the executive committee members were:

Ref	Position	Name
1	CECM Finance and Economic Planning	Mr. George Omondi Okongo
2	CECM Agriculture Livestock and Fisheries	Mr. Kennedy Onyango
3	CITY Manager	Mr. Abala M. Wanga

KISUMU COUNTY EMERGENCY FUND
Annual Report and Financial Statements
For the year ended 30th June 2025

c) Key Management

The Kisumu County Emergency Fund day to day management is under the following key persons;

Ref	Position	Name
1	Chairperson to the board	George Omondi Okongo
2	Fund Administrator	Martin O. Okode
3	Fund Accountant	Jacob A. Obara
4	Director special programme	Maurice Oricho
5	Procurement officer	Jackline Obuogi

d) Fiduciary Oversight Arrangements

Ref	Position	Name
1	Directorate Internal Audit	Mr. Geoffrey Dienya
2	County Assembly of Kisumu	George Oraro

e) Registered Offices

Prosperity House
P.O. Box 2738-40100
Kisumu, Kenya

f) Fund Contacts

- E-mail: treasury@kisumu.go.ke
- Website: www.kisumu.go.ke

g) Fund Bankers

- Cooperative Bank
P.O Box 1511-40100,
Kisumu

h) Independent Auditors

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

KISUMU COUNTY EMERGENCY FUND
Annual Report and Financial Statements
For the year ended 30th June 2025

i) Principal Legal Adviser

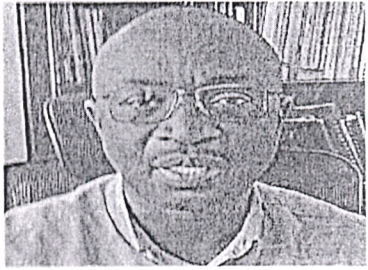



A) The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

B) County Attorney
County Government of Kisumu
P. O. Box 2738-40100
Kisumu - Kenya

KISUMU COUNTY EMERGENCY FUND
Annual Report and Financial Statements
For the year ended 30th June 2025

3. The Fund Administration Committee



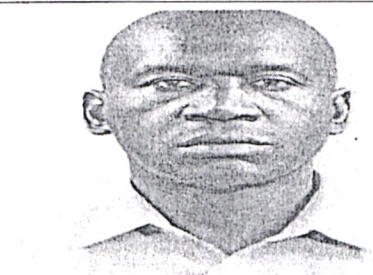

The committee members during the financial year consisted of:

	<p>George Okongo- Fund Chair Mr. George Omondi Okongo is appointed as the fund administrator by assumption of office of the county executive committee member for Finance and Economic Planning. He holds masters of Arts (Governance and Developments Studies) from University of Sussex, Glasgow.</p>
	<p>Martin Opiyo Okode – Fund Administrator - Appointed administrator in September 2023 - Bcom - Egerton University - Icpak No. 15141</p>
	<p>Maurice Oricho-Dir. Emergency and Special programme Mr. Oricho was appointed as a board member to the Kisumu County Emergency fund management committee on 15th January 2023. He has Masters in Business Administration in Strategic Management from CUEA University.</p>
	<p>Joshua Lusi-Chief Officer Health Dr. Lusi was appointed as part of the management team on 1st May 2023. Dr. Luci holds His Doctorate Degree in Medical surgery From University of Nairobi.</p>

KISUMU COUNTY EMERGENCY FUND
Annual Report and Financial Statements
For the year ended 30th June 2025

4. Key Management Team

The management during the financial year consisted of:

	<p>Martin Opiyo Okode – Fund Administrator - Appointed administrator in September 2023 - Bcom - Egerton University - Icpak No. 15141</p>
	<p>Risper Anyango -TECHNICAL PERSON Mrs. Risper Anyango was appointed a technical officer to Emergency Response on July 2018. She holds a Diploma in business management from JOOUST University.</p>
	<p>Jacob Obera - Fund Accountant Mr. Obera was appointed as fund accountant on April 2024. Prior to his appointed, he was Principal Accountant - Assets and Liabilities. He holds a Bachelors degree in Business Administration - Finance Option from Maseno University, Certified Public Accountant (CPA-K) and a member of the Institute of Certified Public Accountants of Kenya (ICPAK)</p>
	<p>Wycliffe Miyungi- Field officer Mr. Wycliffe Miyungi was appointed to the fund as field officer On April 2018. He holds Degree in political Science of Business studies from University of Maseno.</p>

KISUMU COUNTY EMERGENCY FUND
Annual Report and Financial Statements
For the year ended 30th June 2025



Jackline Obuogi -Procurement Officer

Appointed in August 2024. Prior to her appointment, she was the departmental procurement officer - Agriculture. BBA Supply chain Option – Maseno University 2018 Fully registered KISM No. 74014

5. Report of the Chairman of the Fund

It is my pleasure to present the Kisumu County Emergency fund financial statements for the period ended 30th June 2025. The financial statements present the financial performance of the fund over the past financial year.

Sustainability

The fund and its stakeholders are increasingly emphasizing on the need to ensure sustainability for both its Residence and its management committee and financing capabilities to enable payments to be made in respect of county when an urgent and unforeseen need for expenditure for which is no specific legislative authority arises.

The fund has conducted a basic assessment of available options for feasible financing tools that would assure the fund of its long-term sustainability. The fund has reviewed its current resource mobilization strategies and proposed feasible sustainability financing options. We are positive the fund will help stabilise an urgent and unforeseen need for expenditure for which is no specific legislative authority arises.

Review of performance

Income

The fund received funding amounting to Kshs 81,018,705.00 (Opening balance of Kshs 6,018,705.00 and transfer of Kshs 75,000,000.00)

Expenditures

The expenditures/commitments incurred during the year amounted to *Kshs. 202,132,702.00*

Appreciation

I take this opportunity to express my sincere gratitude and appreciation to the county government, Kisumu County Emergency Fund Committee, stakeholders, management and staff for their continued support which made us achieves these results.

I look forward for your continued support in the year 2025/2026.

Signed:



Chair - Fund Administration Committee



KISUMU COUNTY EMERGENCY FUND
Annual Report and Financial Statements
For the year ended 30th June 2025

6. Report of the Fund Administrator

It is my pleasure to present the Kisumu County Emergency financial statements for the year ended 30th June, 2025. The financial statements present the financial performance of the fund over the past year.

The Kisumu County Emergency Fund Act, 2018 established the Fund and operation on 1st July 2021 with an initial amount of Kshs 150,000,000. During the Financial year 2024/2025, the Kisumu County Assembly approved Budget of ksh 117,000,000 out of which a total *Kshs 75,000,000.00* was transferred to the funds bank account at Cooperative Bank Kisumu

Financial Performance

In the year ended 30th June 2025, the fund had projected revenues of Kshs 117,000,000 and realized Kshs 75,000,000.00.

a) Loans

During the financial year ended 30th June 2025 there were no loan acquired by the fund to enable payments to be made in respect of county when an urgent and unforeseen need for expenditure for which is no specific legislative authority arises.

Prior year adjustments

During the Financial year ended there were no prior year adjustments.

Conclusion

FY 2024/2025 was a good year in general. Good progress was made and the momentum has been created to enable Kisumu Count Emergency fund continue on a trajectory into prosperity.

I take this opportunity to thank the management committee for their support. I would also want to thank all staff who we have worked hand in hand to ensure that Kisumu County Emergency fund achieve its mission.

Signed:  _____

Fund Administrator

KISUMU COUNTY EMERGENCY FUND
Annual Report and Financial Statements
For the year ended 30th June 2025

7. Statement of Performance against the County Fund’s Predetermined Objectives

Introduction

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

The key objectives of the Kisumu Emergency Fund Kisumu 2021-2024 plan are to:

- (a) To establish an efficient structure for the management of disasters and emergencies.
- (b) To enhance the capacity of the county government to effectively manage the impact of disaster and emergencies and to take all necessary action to prevent or minimize threats to life, health and the environment from natural disaster and other emergencies.
- (c) To ensure that the county government effectively co-ordinate with other relevant agencies to mitigate the impact the of disaster.
- (d) To vest authority in person to act during times of disaster in accordance with this Act, and to require the observance and implementation of directives given and initiatives taken by persons authorized under this Act.
- (e) To implement mechanisms to reduce risks and hazards that may cause, contribute to or exacerbate disaster situation in the county.

Progress on attainment of Strategic development objectives

Below we provide the progress on attaining the stated objectives:

Program	Objective	Outcome	Indicator	Performance
Kisumu Emergency Fund	To implement mechanisms to reduce risks and hazards that may cause, contribute to or exacerbate disaster situation in the county	Reduced movement of residence living their homes	1. Increased number of desilted Rivers and Canals 2. Increased No. of Households supported by food and non-food items	20% of persons living in the low land areas supported

KISUMU COUNTY EMERGENCY FUND
Annual Report and Financial Statements
For the year ended 30th June 2025

8. Corporate Governance Statement

THE FUND

The Kisumu Emergency fund was established pursuant to the Section 110(1) of the Public Finance Management (PFM) Act 18 of 2012. Its mandate is to enable payments to be made in respect of county when an urgent and unforeseen need for expenditure for which is no specific legislative authority arises.

The fund is committed in ensuring compliance with regulatory and supervisory corporate governance requirements. Essential to the establishment of a corporate governance framework, the fund is a formal governance structure with the management committee. The operations of the fund are governed by the Regulations, 2015 of the Kisumu County Government published on 15th December, 2015. The structure is designed to ensure an informed decision-making process based on accurate reporting to the board.

THE MANAGEMENT COMMITTEE

The fund regulations provide that the management committee shall be made up of ten (10) members. The committee is responsible for the long-term strategic direction of the fund and recruitment of the Fund Administrator and senior management.

The committee is provided with full, appropriate and timely information that enables it to maintain full and effective control over the strategic, financial, operational and compliance issues. The day-to-day running of the operations of the fund is delegated to the fund administrator but the committee is responsible for establishing and maintaining the fund's system of internal controls for the realization of its mandate of providing financial support.

COMMITTEE MEETINGS

The committee does not meet regularly due to unpredictability of the disaster there are no funds to monitor the implementation of the fund's strategic plan and achievement of the targets.

INTERNAL CONTROL AND RISK MANAGEMENT

Internal Control

The committee is responsible for reviewing the effectiveness of the fund's system of internal control which is designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against unauthorized use or disposition and the maintenance of proper accounting records and the reliability of financial information used within the business or for publication. These controls are designed to manage rather than eliminate the risk of failure to achieve business objectives due to circumstances which may reasonably be foreseen and can only provide reasonable and not absolute assurance against material misstatement or loss.

Auditor

The fund is audited by the Auditor-General and special audit from treasury.

KISUMU COUNTY EMERGENCY FUND
Annual Report and Financial Statements
For the year ended 30th June 2025

9. Management Discussion and Analysis

The fund has continued to enable payments to be made in respect of county when an urgent and unforeseen need for expenditure for which is no specific legislative authority arises.

The fund's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Fund's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk.

The management has ensured that we comply with statutory requirements relating to the functions of the fund and also making sure that statutory deductions are remitted on time to avoid incurring penalties and interests for non-compliance.

BUSINESS PERFORMANCE

Revenue

The Fund earned revenues amounting to *Kshs 75,000,000.00* from the County transfers.

Cash flows

The cash and cash equivalents as at 30th June 2025 was Kshs 133,536.00. The balance shown is at the Cooperative Bank - Kisumu

OPERATIONAL PERFORMANCE

The fund's core operating activity to has been purchasing of food and Non Food items and desilting of rivers at flood related areas within the county at large.

Conclusion

We appreciate the unrelenting support from the fund committee, management, staff, the County Government, National government and all the key stakeholders. We look forward to the continued partnerships and cooperation in areas of mutual interest in the FY 2025/2026.

KISUMU COUNTY EMERGENCY FUND
Annual Report and Financial Statements
For the year ended 30th June 2025

10. Environmental and Sustainability Reporting

The Fund exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on our pillars: putting the Citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of our achievements in our pillar

1. Environmental performance

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

2. Community Engagements-

Give evidence of community engagement including charitable giving (cash & material), Community Social Investment and any other forms of community

11. Report of the Committee

The committee submit their report together with the audited financial statements for the year ended June 30th 2025 which show the state of the Fund affairs.

Principal activities

The principal activity of the Fund is to enable payments to be made in respect of county when an urgent and unforeseen need for expenditure for which is no specific legislative authority arises.

Results

The results of the Fund for the year ended 30th June 2025 are set out on pages 1 to 5.

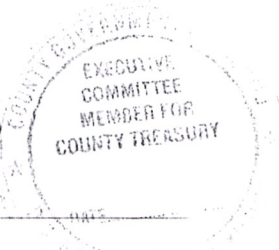
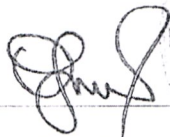
Auditors

The Auditor General is responsible for the statutory audit of the Fund in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015.

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 28th August 2025 and signed by:

By Order of the Board

Signed: _____



Chairman of the Fund Administration Committee

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON KISUMU COUNTY EMERGENCY FUND FOR THE YEAR ENDED 30 JUNE, 2025

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 Kisumu County Emergency Fund set out on pages 1 to 29 which comprise of the statement of financial position as at

30 June, 2025 and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect 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 Kisumu County Emergency Fund as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Kisumu County Emergency Fund Act, 2018 and Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Failure to Disclose Material Uncertainty in Relation to Going Concern

The statement of financial position reflects current liabilities balance of Kshs.146,550,020 which exceeded the total current assets balance of Kshs.133,536, resulting in a negative working capital of Kshs.146,416,484. Further, the Fund incurred expenses of Kshs.202,132,702 against appropriated funds of Kshs.81,018,705 resulting to a deficit of Kshs.126,319,974. This is an indication that the Fund may not be able to settle its obligations as and when they fall due and the existence of a material uncertainty, which casts doubt on its ability to sustain its going concern and its existence is dependent on continued support from County Government. Further, this material uncertainty relating to going concern and measures taken to mitigate the undesirable financial position have not been disclosed in the financial statements.

In the circumstances, in the absence of sufficient support from the County Government, the ability of the fulfil its obligations is doubtful.

2. Inaccuracies in Cash and Cash Equivalents

The statement of financial position and as disclosed in Note 10 to the financial statements reflects cash and cash equivalents balance of Kshs.133,536. However, the bank reconciliation statement and the cash book reflect a balance of Kshs.398,896 resulting to an unexplained variance of Kshs.265,450. Further, the bank reconciliation statement for the month of June 2025 reflects payments in bank statements totalling to Kshs.21,675 not recorded in the cash book. The payments relate to the bank charges between July 2024 and June 2025. No explanation was provided for the failure to update the cash book with the payments. Failure to update the cash book is contrary to Regulation 90(3) of the Public Finance Management (County Governments) Regulations, 2015 states that the Accounting Officers shall ensure any discrepancies noted during bank reconciliation

exercise are investigated immediately and appropriate action taken including updating the relevant cash books.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.133,536 could not be confirmed.

3. Unsupported Adjustments of Expenditure

The statement of financial performance reflects emergency expenses of Kshs.202,132,702 and as disclosed in Note 8 to the financial statements which was adjusted from Kshs.195,993,030 as per the submitted financial statements. However, supporting documents for the adjustments were not provided for audit.

In the circumstances, the accuracy and completeness of the emergency expenses amounting to Kshs.202,132,702 could not be confirmed.

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

Emphasis of Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual amounts on a comparable basis of Kshs.117,000,000 and Kshs.81,018,705 respectively resulting to an underfunding of Kshs.35,981,295 or 30% of the budget which has not been explained and reflected in the statement. Similarly, the Fund spent Kshs.207,338,679 against a final budget of Kshs.117,000,000 resulting to an over-expenditure of Kshs.90,338,679 or 77% of the budget which has not been reflected. Further, review of the statement of comparative budget and actual amounts revealed that the explanatory notes to give the reasons for material differences between the budgeted and actual figures has not been provided as prescribed by the IPSAS 24.14. in addition, Management has not provided evidence of the adjustment of the final budget of Kshs.33,000,000. The underfunding and under expenditure affected implementation of the planned project activities and may impact negatively on delivery of services to the public.

2. Unconfirmed Budget Adjustments

Review of the statement of comparison of budget and actual amounts, reflects an amount of Kshs.117,000,000 in respect of final revenue budget which includes original budget and adjustments of amounts of Kshs.33,000,000. However, the budget adjustment was

not supported with supplementary budgets. No evidence was provided to confirm that the increase in the budget was approved by the County Treasury and County Assembly as required by Regulation 30(8) of the Public Finance Management (County Governments) Regulations, 2015.

My opinion is not modified in respect of these matters.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. 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 matters were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Control, Risk management and Governance respectively. Review of the status during the audit of the Kisumu County Emergency Fund in 2024/2025 revealed the following matters remained unresolved.

	Financial Year	Audit Issue
1	2023/2024	Unsupported Trade and Other Payables
2	2023/2024	Unsupported Payments on Behalf of Jaramogi Oginga Odinga University of Science and Technology
3	2023/2024	Emergency Expenditures
4	2023/2024	Budgetary Control and Performance

Other Information

Conclusion

Management is responsible for the Other Information set out on page iii to xv which comprise of Key Entity Information and Management, Board of Trustees/ Fund Administration Committee, Management Team, Report of the Fund Administrator, Statement of Performance Against Predetermined Objectives, Corporate Governance Statement, Management Discussion and Analysis, Report of the Trustees 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 Fund's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect 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. Failure to Operationalize County Emergency Fund

The County Government of Kisumu established the Kisumu County Emergency Fund in 2018. However, the Fund has not been operationalized through an enabling Legislation contrary to Section 111(1) of the Public Finance Management Act, 2012 that requires the County Executive Committee member for finance to administer the County Government Emergency Fund for the county government in accordance with a framework and criteria approved by the county assembly.

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

3. Long Outstanding Payables

The statement of financial position and as disclosed in Note 13 to the financial statements reflects trade and other payables from exchange transactions balance of Kshs.146,550,020 which is an increase of Kshs.120,434,805 or 82% from the previous year balance of Kshs.26,115,215. Included in the balance are long outstanding payables totalling Kshs.89,202,314 which were brought forward from 2017/2018 financial year and ought to have been paid as a first charge in the subsequent years. This was contrary to Regulation 41 (2) of the Public Finance Management (County Governments) Regulations, 2015 which states that debt service payments shall be a first charge on the County Revenue Fund and the accounting officer shall ensure this is done to the extent possible that the County Government does not default on debt obligations. No reason was provided for failure to settle the payables by Management.

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

2. Irregular Tender Evaluations

Review of sampled payments and procurement records provided revealed that Management procured works from various firms. Review of procurement records revealed that Management awarded eight (8) firms tenders during the year under review. However, Review of the tender evaluation reports revealed that under preliminary evaluation criteria, the awarded bidders failed to submit NCA certificates or submitted invalid mandatory documents yet found to be responsive and awarded the quotations. This was contrary to Regulation 75(1) of the Public Procurement and Assets Disposal Regulations, 2020 which provides that, a procuring entity shall reject all tenders, which are not in conformity to the requirements of Section 79 of the Act and Regulation 74 of these Regulations.

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

3. Irregular Use of Emergency Reserve

The statement of financial performance reflects emergency expenses of Kshs.202,132,702 which as disclosed in Note 8 to the financial statements, includes payments made for renovations of stores and offices of Kshs.1,872,695. The payments did not meet the threshold of an emergency response and is not therefore a proper charge to the County Emergency Fund. This was contrary to Section 110 (2) of the Public Finance Management Act, 2012 which states that the purpose of an Emergency Fund is to enable payments to be made in respect of a County when an urgent and unforeseen need for expenditure for which there is no specific legislative authority arises.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effects of the matter 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

Ineffective Internal Audit Function

Review of the Fund's internal controls revealed that there were no internal audit reviews and assessments carried out during the year under review. Although Management explained that this was the responsibility of the County Executive, records indicate that no audits were carried out. This was contrary to Section 73(3)(b) of the Public Finance Management Act, 2012 which requires that the Internal Auditor shall conduct internal auditing which includes risk-based, value-for-money and systems audits aimed at strengthening internal control mechanisms that could have an impact on achievement of the strategic objectives of the entity.

In the absence of a proper functioning internal audit unit and it is evident that monitoring and review of the effectiveness of the internal audit processes, review of internal controls, risk management systems and financial statements among other functions did not occur which may have affected good corporate governance of the Fund.

In the circumstances, the effectiveness of the Fund's internal controls 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 Board of Trustees

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards 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 ISSAIs 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

03 November, 2025

KISUMU COUNTY EMERGENCY FUND
Annual Reports and Financial Statements
For the Period ended 30th June, 2025

14. Statement of Financial Performance for the Year Ended 30th June 2025

1. Statement of Financial Performance for the Year Ended 30th June 2024			
Description	Note	FY 2024/2025	FY 2023/2024
		Kshs	Kshs
Revenue From Non-Exchange Transactions			
Transfers From the County Government	6	81,018,705.00	84,809,171.00
Public Contributions and Donations	7	-	205,465.00
Total Revenue		81,018,705.00	85,014,636.00
Expenses			
Emergency Expenses	8	202,132,702.00	105,178,205.00
Use of goods and services	9	5,205,977.00	43,375.00
Total Expenses		207,338,679.00	105,221,580.00
Surplus/(Deficit) for the Year		- 126,319,974.00	- 20,206,944.00



Administrator of the Fund
 Name: **Martin O. Okode**



Fund Accountant
 Name: **Jacob Odera**
 ICPAK Number: 12868

KISUMU COUNTY EMERGENCY FUND
Annual Report and Financial Statements
For the year ended 30th June 2025

15. Statement of Financial Position as at 30 June 2025

1. Statement of Financial Position As at 30 June 2025			
Description	Note	FY 2024/2025	FY 2023/2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash Equivalents	10	133,536.00	6,018,705.00
Total current assets		133,536.00	6,018,705.00
Total Assets (A)		133,536.00	6,018,705.00
Liabilities			
Current Liabilities			
Trade and Other Payables	13	146,550,020.00	26,115,215.00
Total current liabilities		146,550,020.00	26,115,215.00
Total Liabilities (B)		146,550,020.00	26,115,215.00
Net Assets (A-B)		146,416,484.00	-20,096,510.00
Represented By:			
Accumulated Surplus		-146,416,484.00	-20,096,510.00
Net Assets		-146,416,484.00	-20,096,510.00

The entity's financial statements were approved on 29th August, 2025 and signed by:



Administrator of the Fund
Name: **Martin O. Okode**



Fund Accountant
Name: **Jacob A. Obera**
ICPAK Member Number: 12868

KISUMU COUNTY EMERGENCY FUND
Annual Reports and Financial Statements
For the Period ended 30th June, 2025

16. Statement of Changes in Net Assets for the year ended 30th June 2025

Description	Accumulated surplus/Deficit	
	Kshs	
Balance As At 1 July 2023 (Previous FY)		110,436.00
Surplus/(Deficit) For the Year	-	20,206,946.00
Balance As At 30 June 2024 (Previous FY)	-	20,096,510.00
Balance As At 1 July 2024 (Current FY)	-	20,096,510.00
Surplus/(Deficit) For the Year	-	126,319,974.00
Balance As At 30 June 2025 (Current FY)	-	146,416,484.00



 Administrator of the Fund
 Name: Martin Okode



 Fund Accountant
 Name: Jacob A. Obara
 ICPAK Member No. 12868

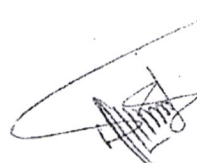
KISUMU COUNTY EMERGENCY FUND
Annual Reports and Financial Statements
For the Period ended 30th June, 2025

17. Statement of Cash Flows for the Year Ended 30 June 2025

1. Statement of Cash Flows for The Year Ended 30 June 2025			
Description	Note	FY 2024/2025	FY 2023/2024
		Kshs	Kshs
Cash flows from operating activities			
Receipts			
Receipts From the County Government	6	81,018,705.00	84,809,171.00
Public Contributions and Donations		-	205,465.00
Total receipts		81,018,705.00	85,014,636.00
Payments			
Emergency Expenses	8	202,132,702.00	105,178,205.00
Use of goods and services		5,205,977.00	43,375.00
Total Payments		207,338,679.00	105,221,580.00
Net cash flows from operating activities		-126,319,974.00	-20,206,946.00
Increase in Payables	13	- 120,434,805.00	26,115,215.00
Cash flows from investing activities			
Net cash flows used in investing activities		-	-
Cash flows from financing activities			
Net cash flows used in financing activities		-	-
Net increase/(decrease) in cash & cash Equivalents		5,885,169.00	5,908,269.00
Cash and cash equivalents at 1 July 2024	10	6,018,705.00	110,436.00
Cash and cash equivalents at 30 June 2025		133,536.00	6,018,705.00



Administrator of the Fund
 Name: **Martin Okode**



Fund Accountant
 Name: **Jacob Obera**
 ICPAK Member No.12868

KISUMU COUNTY EMERGENCY FUND

Annual Reports and Financial Statements

For the Period ended 30th June, 2025

18. Statement of Comparison of Budget and Actual Amounts for the Period

	Original budget	Adjustments	Final budget	Actual on comparable basis	% utilization
	2024/2025	2024/2025	2024/2025	2024/2025	2024/2025
	Kshs	Kshs	Kshs	Kshs	
Revenue					
Transfers from County Govt. and bal b/d	150,000,000.00	33,000,000.00	117,000,000.00	81,018,705.00	69
Public contributions and donations	0	0	0		0
Interest income	0	0	0	0	
Total income	150,000,000.00	33,000,000.00	117,000,000.00	81,018,705.00	69
Expenses					
Emergency Expenses	-	-	-	202,132,702.00	
Use of Goods and Services				5,205,977.00	
Total expenditure	150,000,000.00		117,000,000.00	207,338,679.00	
Surplus for the period				- 126,319,974.00	0



Administrator of the Fund
Name: **Martin O. Okode**



Fund Accountant
Name: **Jacob Obera**
ICPAK Member Number: 12868

KISUMU COUNTY EMERGENCY FUND
Annual Report and Financial Statements for the year ended June 30, 2025

19. Notes to the Financial Statements

1. General Information

Kisumu County Emergency Fund is established by and derives its authority and accountability from Section 164 (2) (f) of the Public Finance Management Act, 2012. The entity is wholly owned by the Kisumu County Government and is domiciled in Kenya. The entity's principal activity is to enable payments to be made in respect of county when an urgent and unforeseen need for expenditure for which is no specific legislative authority arises.

2. Statement of compliance and basis of preparation

The Fund's financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS). The financial statements are presented in Kenya shillings, which is the functional and reporting currency of the Fund. The accounting policies have been consistently applied to all the years presented.

The financial statements have been prepared on the basis of historical cost, unless stated otherwise. The cash flow statement is prepared using the direct method. The financial statements are prepared on accrual basis.

3. Adoption of new and revised standards

(i) Relevant new standards and amendments to published standards effective for the year ended 30 June 2023

IPSASB deferred the application date of standards from 1st January 2022 owing to Emergency. This was done to provide entities with time to effectively apply the standards. The deferral was set for 1st January 2023.

(ii) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2022

Standard	Effective date and impact:
IPSAS 41: Financial Instruments	<p>Applicable: 1st January 2023:</p> <p>The objective of IPSAS 41 is to establish principles for the financial reporting of financial assets and liabilities that will present relevant and useful information to users of financial statements for their assessment of the amounts, timing and uncertainty of an Entity's future cash flows.</p>

KISUMU COUNTY EMERGENCY FUND

Annual Report and Financial Statements for the year ended June 30, 2025

Standard	Effective date and impact:
	<p>IPSAS 41 provides users of financial statements with more useful information than IPSAS 29, by:</p> <ul style="list-style-type: none"> • Applying a single classification and measurement model for financial assets that considers the characteristics of the asset’s cash flows and the objective for which the asset is held; • Applying a single forward-looking expected credit loss model that is applicable to all financial instruments subject to impairment testing; and • Applying an improved hedge accounting model that broadens the hedging arrangements in scope of the guidance. The model develops a strong link between an Entity’s risk management strategies and the accounting treatment for instruments held as part of the risk management strategy.
<p>IPSAS 42: Social Benefits</p>	<p>Applicable: 1st January 2023</p> <p>The objective of this Standard is to improve the relevance, faithful representativeness and comparability of the information that a reporting Entity provides in its financial statements about social benefits. The information provided should help users of the financial statements and general-purpose financial reports assess:</p> <ul style="list-style-type: none"> (a) The nature of such social benefits provided by the Entity; (b) The key features of the operation of those social benefit schemes; and (c) The impact of such social benefits provided on the Entity’s financial performance, financial position and cash flows.

KISUMU COUNTY EMERGENCY FUND

Annual Report and Financial Statements for the year ended June 30, 2025

Standard	Effective date and impact:
<p>IPSAS 43 Leases</p>	<p><i>Applicable 1st January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p>
<p>IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations</p>	<p><i>Applicable 1st January 2025</i></p> <p>The Standard requires,</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p>
<p>IPSAS 45- Property Plant and Equipment</p>	<p><i>Applicable 1st January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p>

KISUMU COUNTY EMERGENCY FUND

Annual Report and Financial Statements for the year ended June 30, 2025

Standard	Effective date and impact:
<p>IPSAS 46 Measurement</p>	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>
<p>IPSAS 47- Revenue</p>	<p><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non-exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p>
<p>IPSAS 48- Transfer Expenses</p>	<p><i>Applicable 1st January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p>

KISUMU COUNTY EMERGENCY FUND

Annual Report and Financial Statements for the year ended June 30, 2025

Standard	Effective date and impact:
IPSAS 49- Retirement Benefit Plans	<i>Applicable 1st January 2026</i> The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.

(iii) Early adoption of standards

The entity did not early – adopt any new or amended standards in year 2023.

4. Significant Accounting policies

a) Revenue recognition

i. Revenue from non-exchange transactions

Transfers from other government entities

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

ii. Revenue from exchange transactions

Interest income

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

KISUMU COUNTY EMERGENCY FUND
Annual Report and Financial Statements for the year ended June 30, 2025

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

b) Budget information.

The original budget for FY 2024/2025 was approved by the County Assembly on 18th June 2024 of Kshs 150,000,000.00 Subsequent revisions were made to the approved budget due to the financial constraints of the county executive. The final budget after revision of FY 2024/2025 came to a total 117,000,000.00.

c) Property, plant and equipment

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

d) Intangible assets

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

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

e) Financial instruments

Financial assets

Initial recognition and measurement

Financial assets within the scope of IPSAS 29 Financial Instruments: Recognition and Measurement are classified as financial assets at fair value through surplus or deficit, loans and receivables, held-to-maturity investments or available-for-sale financial assets, as appropriate. The Entity determines the classification of its financial assets at initial recognition. *Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition

KISUMU COUNTY EMERGENCY FUND

Annual Report and Financial Statements for the year ended June 30, 2025

and fees or costs that are an integral part of the effective interest rate. Losses arising from impairment are recognized in the surplus or deficit.

Held-to-maturity

Non-derivative financial assets with fixed or determinable payments and fixed maturities are classified as held to maturity when the Entity has the positive intention and ability to hold it to maturity. After initial measurement, held-to-maturity investments are measured at amortized cost using the effective interest method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. The losses arising from impairment are recognized in surplus or deficit.

Impairment of financial assets

The Entity assesses at each reporting date whether there is objective evidence that a financial asset or an entity of financial assets is impaired. A financial asset or an entity of financial assets is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events that has occurred after the initial recognition of the asset (an incurred 'loss event') and that loss event has an impact on the estimated future cash flows of the financial asset or the entity of financial assets that can be reliably estimated. Evidence of impairment may include the following indicators:

- The debtors or an entity of debtors are experiencing significant financial difficulty
- Default or delinquency in interest or principal payments
- The probability that debtors will enter bankruptcy or other financial reorganization
- Observable data indicates a measurable decrease in estimated future cash flows (e.g. changes in arrears or economic conditions that correlate with defaults)

KISUMU COUNTY EMERGENCY FUND

Annual Report and Financial Statements for the year ended June 30, 2025

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Financial liabilities

Initial recognition and measurement

Financial liabilities within the scope of IPSAS 29 are classified as financial liabilities at fair value through surplus or deficit or loans and borrowings, as appropriate. The Entity determines the classification of its financial liabilities at initial recognition.

All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings, plus directly attributable transaction costs.

Loans and borrowing

After initial recognition, interest bearing loans and borrowings are subsequently measured at amortized cost using the effective interest method. Gains and losses are recognized in surplus or deficit when the liabilities are derecognized as well as through the effective interest method amortization process.

Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate.

f) Inventories

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

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

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

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost.

Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the Entity.

KISUMU COUNTY EMERGENCY FUND

Annual Report and Financial Statements for the year ended June 30, 2025

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

g) Provisions

Provisions are recognized when the Entity has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Where the Entity expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain.

The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

Contingent liabilities

The Entity does not recognize a contingent liability, but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

Contingent assets

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

h) Nature and purpose of reserves

The Entity creates and maintains reserves in terms of specific requirements.

i) Changes in accounting policies and estimates

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

j) Employee benefits – Retirement benefit plans

The Entity provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an entity pays fixed contributions into a separate entity (a fund), and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating

KISUMU COUNTY EMERGENCY FUND
Annual Report and Financial Statements for the year ended June 30, 2025

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable.

Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

k) Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. Trade creditors or debtors denominated in foreign currency are reported at the statement of financial position reporting date by applying the exchange rate on that date. Exchange differences arising from the settlement of creditors, or from the reporting of creditors at rates different from those at which they were initially recorded during the period, are recognized as income or expenses in the period in which they arise.

l) Borrowing costs

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment. Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

m) Related parties

The Entity regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa. Members of key management are regarded as related parties and comprise the Fund Administrator and the Fund Accountant.

n) Cash and cash equivalents

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

o) Comparative figures

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

KISUMU COUNTY EMERGENCY FUND

Annual Report and Financial Statements for the year ended June 30, 2025

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

p) Events after the reporting period

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

q) Ultimate and Holding Entity

The entity is a County Public Fund established by Section 167 of the Public Finance Management (PFM) Act 2012. Its ultimate parent is the County Government of Kisumu.

r) Currency

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

s) Significant judgments and sources of estimation uncertainty

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

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

Useful lives and residual values

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

The condition of the asset based on the assessment of experts employed by the Entity

The nature of the asset, its susceptibility and adaptability to changes in technology and processes. The nature of the processes in which the asset is deployed

Availability of funding to replace the asset

KISUMU COUNTY EMERGENCY FUND

Annual Report and Financial Statements for the year ended June 30, 2025

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Provisions

Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date, and are discounted to present value where the effect is material.

t) Financial risk management

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

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

a) Credit risk

The Fund has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments.

Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the company's management based on prior experience and their assessment of the current economic environment.

The carrying amount of financial assets recorded in the financial statements representing the entity's maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:

KISUMU COUNTY EMERGENCY FUND

Annual Report and Financial Statements for the year ended June 30, 2025

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

The entity has significant concentration of credit risk on amounts due from customers.

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

b) Liquidity risk management

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

c) Market risk

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

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

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

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

i. Foreign currency risk

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

The Fund manages foreign exchange risk from future commercial transactions and recognised assets and liabilities by projecting for expected sales proceeds and matching the same with expected payments.

KISUMU COUNTY EMERGENCY FUND

Annual Report and Financial Statements for the year ended June 30, 2025

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

ii. Interest rate risk

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

Management of interest rate risk

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

Sensitivity analysis

The Fund analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant.

d) Capital risk management

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

NOTES TO THE FINANCIAL STATEMENTS

6. Transfers from the County Government		
Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Transfer from County Govt.-operations	75,000,000.00	84,809,171.00
Others (<i>Opening balance</i>)	6,018,705.00	-
Total	81,018,705.00	84,809,171.00

7. Public contributions and donations		
Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Cash Donation from Development Partners	-	205,465.00
Cash Contributions from the Public	-	-
Total	-	205,465.00

KISUMU COUNTY EMERGENCY FUND

Annual Report and Financial Statements for the year ended June 30, 2025

8. Emergency Expenses		
Description	FY 2024/2025	FY 2023/2024
		FY
	Kshs.	Kshs.
Emergency Relief foods	22,485,598.00	33,703,606.00
Flood related expenses-Acquisition of other infrastructure	179,647,104.00	71,474,599.00
Total	202,132,702.00	105,178,205.00

9. Use of Goods and Services		
Description	FY 2024/2025	FY 2023/2024
		FY
	Kshs.	Kshs.
Bank Charges	21,675.00	43,375.00
Office renovation	5,184,302.00	0
Total	5,205,977.00	43,375.00

10. Cash and cash equivalents.		
Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Current Account	133,536.00	6,018,705.00
Total Cash and Cash Equivalents	133,536.00	6,018,705.00

KISUMU COUNTY EMERGENCY FUND
Annual Report and Financial Statements for the year ended June 30, 2025

Detailed analysis of the cash and cash equivalents are as follows:			
Financial Institution	Account number	FY 2024/2025	FY 2023/2024
		Kshs	Kshs
a) Current Account			
Cooperative Bank	1141613464700	133,536.00	6,018,705.00
			-
Sub- Total		133,536.00	6,018,705.00
b) Others (Specify)			
Cash In Transit	-	-	-
Cash In Hand	-	-	-
Sub- Total	-	-	-
Grand Total	-	133,536.00	6,018,705.00

13. Trade and other payables		
Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Trade Payables	141,108,835.00	21,922,058.00
Accrued Expenses	-	-
Retention money	5,441,185.00	4,193,157.00
Other Payables	-	-
Total Trade and Other Payables	146,550,020.00	26,115,215.00

14. Ageing analysis (Trade and other payables)			
	Current FY	% of the Total	Comparative FY
Under one year	61,003,012.00	41 %	6,401,103.00
1-2 years	24,226,222.00	16 %	2,315,000.00
2-3 years	14,779,995.00	10 %	0.00
Over 3 years	41,099,611.00	28 %	17,399,565.00
Total (tie to above total)	146,550,020.00		26,115,215.00

KISUMU COUNTY EMERGENCY FUND
Annual Report and Financial Statements for the year ended June 30, 2025

15. Cash generated from operations.		
Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Surplus/ (Deficit) For the Year Before Tax	20,206,944.00	110,436.00
Adjusted For:		
Working Capital Adjustments		
Increase In Receivables	-	0
Increase In Payables	120,434,805.00	0
Net Cash Flow From Operating Activities	-146,550,020.00	110,436.00

7. Cash generated from operations

	2024-2025	2023-2024
	Kshs	Kshs
Surplus/ (Deficit) For the Year Before Tax	-126,319,974.00	(20,206,946.00)
Adjusted For:		
Depreciation		0
Amortisation		0
Gains/ Losses On Disposal Of Assets		0
Interest Income		0
Finance Cost		0
Working Capital Adjustments	-126,319,974.00	(20,206,946.00)
Increase In Inventory		0
Increase In Receivables		0
Increase In Payables	120,434,805.00	26,115,215.00
Net Cash Flow From Operating Activities	5,885,169.00	5,908,269.00

KISUMU EMERGENCY FUND
Annual Reports and Financial Statements
For the Period ended June 30, 2025

Other Disclosures

8. Related party balances

a) Nature of related party relationships

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

- a) The County Government;
- b) Fund Administration Committee
- c) Key management

b) Due from related parties

	2024/2025	2023/2024
	Kshs	Kshs
Due From Parent Ministry	0	0
Due From County Government	42,000,000.00	90,000,000.00
Total	42,000,000.00	90,000,000.00

KISUMU EMERGENCY FUND
Annual Reports and Financial Statements
For the Period ended June 30, 2025

Other Disclosures Continued

9. Financial risk management

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

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

e) Credit risk

The Fund has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments.

Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the entity's management based on prior experience and their assessment of the current economic environment.

The carrying amount of financial assets recorded in the financial statements representing the entity's maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:

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

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

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

f) Liquidity risk management

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

KISUMU EMERGENCY FUND
Annual Reports and Financial Statements
For the Period ended June 30, 2025

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

	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30 June 2025				
Trade Payables	6,401,103.00	2,315,000.00	17,399,365.00	26,115,215.00
Current Portion Of Borrowings	0	0	0	0
Provisions	0	0	0	0
Employee Benefit Obligation	0	0	0	0
Total	6,401,103.00	2,315,000.00	17,399,365.00	26,115,215.00
As at 30 June 2024				
Trade Payables	0	0	0	0
Current Portion Of Borrowings	0	0	0	0
Provisions	0	0	0	0
Employee Benefit Obligation	0	0	0	0
Total	0	0	0	0

g) Market risk

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

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

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

KISUMU EMERGENCY FUND
Annual Reports and Financial Statements
For the Period ended June 30, 2025

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

iii. Foreign currency risk

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

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

Foreign currency sensitivity analysis

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

iv. Interest rate risk

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

Management of interest rate risk

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

Sensitivity analysis

The Fund analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year.

h) Capital risk management

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

KISUMU EMERGENCY FUND
Annual Reports and Financial Statements
For the Period ended June 30, 2025

	2024/2025	2023/2024
	Kshs	Kshs
Revaluation reserve	0	0
Revolving fund	0	0
Accumulated surplus/deficit	-146,416,484.00	(20,096,510.00)
Total funds	-146,416,484.00	(20,096,510.00)
Total borrowings	0	0
Less: cash and bank balances	113,536.00	6,018,705.00
Net debt/(excess cash and cash equivalents)	(146,302,940.00)	(14,077,805.00)
Gearing	0	

KISUMU EMERGENCY FUND
Annual Reports and Financial Statements
For the Period ended June 30, 2025

10. Events after the reporting period

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

11. Currency

The financial statements are presented in Kenya shillings (Kshs)

KISUMU EMERGENCY FUND
Annual Reports and Financial Statements
For the Period ended June 30, 2025

12. Progress on Follow up of Prior Year Auditor's Recommendations

Annex 2.

PENDING RETENTIONS

NO	FIRM	CONTRACT NO.	CONTRACT NAME	AMOUNT
1	WIYAWACHI AGENCIES	CGK/SP/KSM/EMG/2023-2024/014	DESILTING NYALIK STREAM	239,940
2	LELA PRO VENTURES	CGK/SP/KSM/RFQ/EMG(NYD)/2023-2024/007	DESILTING ORECHA STREAM (part)	95,896
3	PRANCY INVESTMENT	CGK/SP/KSM/NYD/2023-2024/022	DESILTING NYIETHO STREAM	143,880
4	GLOBRAD LIMITED	CGK/FIN/SP/EMG/RFQ/2023-2024/014	RIVER TRAINING FOR R.WIGWA & R. ALEWRA	499,747
5	KENVICO AGENCIES	CGK/SP/KSM/RFQ/EMG(NYD)/2023-2024/002	DESILTING KAMWANDA AREA CANALS (part)	249,900
6	LAGGRY ENTERPRISES	CGK/SP/CT/2017-2018/010	DRAINAGE CLEARING ALONG TRANSFORMER - AUJI	179,020
7	PRESTIGE ENTERPRISES	CGK/FIN/SP/EMG/RFQ/2023-2024/019	DESILTING KANYAKTHUMO STREAM (part)	119,220
8	JUMADA DIMENSIONS	CGK/FIN/SP/EMG/RFQ/2023-2024/011	RENOVATION OF OFFICES AND STORES FOR SP	198,652
9	IZA MARVELS	CGK/FIN/SP/KSM(NYD)/2021-2022/015	DESILTING AWACH RIVER	257,998
10	KAWINO LOGISTICS	CGK/SP/KSM/RFQ/EMG(NYD)/2023-2024/004	DESILTING KOKECH STREAM (part)	279,975
11	DALILAU VENTURES	CGK/FIN/SP/EMG/RFQ/2024-2024/015	DESILTING KIGE STREAM (part)	199,967
12	JUBEX ENTERPRISES	CGK/FIN/SP/KSM(NYD)/2021-2022/018	DESILTING KABONYO BLOCK 14	147,998
13	NYOPALO CONSTRUCTION	CGK/SP/KSM/NYD/2023-2024/023	DESILTING ALFA - AGALLA CHANEL (part)	209,900
14	RIAT VENTURES	CGK/SP/KSM/RFQ/EMG(NYD)/2023-2024/006	DESILTING KOLUOCH CANALS	109,950
15	HANDROD VENTURES	CGK/FIN/SP/EMG/RFQ/2023-2024/016	DESILTING KODANDE STREAM (part)	119,932
16	IZA MARVELS	CGK/SP/KSM(KSM E)/2022-2023/004	Desludging basement floor	197,607
17	TORRES ENTERPRISES	CGK/SP/KSM(NYD)/2019-2020/033	DESILTING KOKWARO STREAM	146,999
18	KEGERENCE INVESTMENTS	CGK/FIN/SP/KSM(NYD)/2021-2022/014	DESILTING AWACH ACHEGO EARTH DAM	379,996
19	LINACHA AGENCIES	CGK/SP/KSM(NYD)/2020-2021/009	DESILTING KAMASITA APWOYO STREAM	207,979
20	Nyakwar Mire Gen.	CGK/KSM/(NYD)/2022-2023/011	Const. of box culvert - Lunga	265,572
21	Gita Ventures	CGK/RFQ/FIN/SP/EMG/NYD/2022-2023/013	Desilting Nyatini Stream	99,988
22	LELA PRO VENTURES	CGK/RFQ/F&EP/SP/NYD/2023-2024/008	Opening Disi Stream	277,967
23	LAPITA VENTURES	CGK/RFQ/F&EP/SP/NYD/2023-2024/003	Opening Oyani Stream	287,752
24	APONDO LOGISTICS	CGK/RFQ/F&EP/SP/NYD/2023-2024/010	Desilting Otieno Adek stream	287,400
25	JER EDGY ENTERPRISES	CGK/SP/KSM/2023-2024/027	UNCLOGGING KENYA RE DRAINAGES	89,950
26	UJUZI LINK CONTRACTORS LTD	CGK/RFQ/FIN/SP/SP/EMG(MUH)/2022-2023/018	REPAIR OF ONGOI BRIDGE	148,000
				5,441,185

Annex 3.

REPUBLIC OF KENYA



COUNTY GOVERNMENT OF KISUMU

KISUMU COUNTY EMERGENCY FUND

Ref Ksm/Eme/2024/2025/003

Date: 06/05/2025

TO : Chair Kisumu County Fund Emergency Fund Committee
FROM: Fund Administrator

RE: AMENDMENT TO THE KISUMU COUNTY EMERGENCY FUND ACT, 2018

The above matter refers

Kisumu County Emergency Fund have been in operations after the publication in the Kenya Gazette Supplement No. 19 (Kisumu County Acts No.4) on 11th December 2018. However, the Fund has had administrative challenges in funding for operational costs (field visits, office items, allowances, utility services etc).

In every successful business, there's a force quietly working behind the scene, ensuring everything runs smoothly: the administration team. Often overlooked, admin support is, in many ways the backbone of a business. From keeping operations organized to managing key tasks that allow everyone else to focus on their responsibilities.

It's against this background that the Fund request for an *amendment to the Kisumu County Emergency Fund 2018 to provide for administrative support at 5% of its budgetary allocations or on disbursements.*

Martin Okode Opiyo

Fund Administrator

① Jacob Oben
Please initiate process of amending the law accordingly. Consider other proposed amendments to the same law. There are any proposals in the table.

② County Attorney
Please assist in this process.

3

James M. Mwangi
COUNTY GOVERNMENT OF KISUMU * WARDEN ROAD *
EXECUTIVE MEMBER
COUNTY TREASURY RECEIVED
DATE 2/12/2019

PRIORITIZED WATER CHANNELS

S/NO	SUB COUNTY	WARD	PROJECT NAME	APPROXIMATE LENGTH	COST ESTIMATE
1.	NYANDO	EAST	NYALBIEGO STREAM KANO WAWIDHI WARD	1.8KM	2,000,000/-
2.	NYANDO	AHERO	AROMBO-ARONDO-STREAM	1.5KM	1,800,000/-
3.	KADIBO	KABONYO-KANYAGWAL	KARADIMBA STREAM	1.5KM	1,700,000/-
4.	NYANDO	AWASI-ONJIKO	AGALLA STREAM	1.7KM	2,100,000/-
5.	NYANDO	EAST KANO/WAWIDHI	CHAMROIGI STREAM LOWER	3KM	2,500,000/-
6.	NYANDO	KOBURA	RIVER OMBEYI SECTION KOBONG' TO JUMBO	4.0KM	4,000,000/-
7.	NYANDO	AWASI ONJIKO	NYAIDHO STREAM, SECTION KAENOKA BRIDGE-OWANG HOME	2.5KM	2,200,000/-
8.	MUHORONI	OMBEYI	MIRIU STREAM SECTION, KEGOCHE KORE BRIDGE	2KM	1,600,000/-
9.	MUHORONI	OMBEYI	MIRIU STREAM SECTION, KORE BRIDGE KOMALA	2.5KM	2,400,000/-
10.	KISUMU WEST	SOUTH WEST KISUMU	KISIAN-ROTA STREAM	2.4KM	2,000,000/-
11.	KISUMU WEST	SOUTH WEST KISUMU	KOYUGI LAKE STREAM	1.0KM	1,500,000/-

Annex 5

REPUBLIC OF KENYA



THE COUNTY GOVERNMENT OF KISUMU

County Treasury

Department of Finance, Economic Planning & ICT Services

Internal

REF: CGK/FIN/PROC/VOL.II/78

FROM: FUND ADMINISTRATOR

TO: CECM-FINANCE, ECONOMIC PLANNING AND ICT SERVICES.

DATE: 20th May 2025

RE: REQUEST FOR APPROVAL OF LATE PROCUREMENT PROCESS DUE TO UNFORESEEN NATURE OF EMERGENCY

Following the cutoff date of 31st May 2025 for procurement closure, the Finance–Emergency Department faced an unforeseen situation that required urgent intervention to safeguard service delivery and protect public interest.

Under the Public Procurement and Asset Disposal Act (PPADA), emergency procurement is exempted from normal timelines and is guided by timeliness and necessity.

The purpose of this letter is therefore to seek your approval to initiate the procurement process, despite it falling outside the planned timelines.

OKODE MARTIN OPIYO
FUND ADMINISTRATOR

C.c: CS

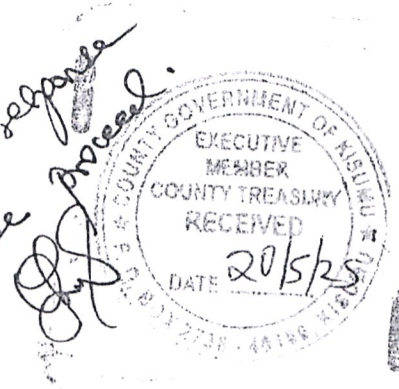
CECM Finance, Economic Planning and ICT (E-Government) Services

Prosperity House (Former Nyanza Provincial Headquarters Building) 2nd Floor
P.O. Box 2738-40100 Kisumu
treasury@kisumu.go.ke

Fund Admin:

This is an
Emergency response

Please
proceed.



Annex 6.

File Copy

REPUBLIC OF KENYA



THE COUNTY GOVERNMENT OF KISUMU

Office of the Internal Audit

TO: COUNTY SECRETARY

REF: CGK/ADM/COR/2025/2026/1

DATE: 24TH JULY, 2025

SUBJECT: ADDITIONAL STAFF TO AUDIT DEPARTMENT

Reference is made to the above matter.

We have identified two staff from education and ICT departments who can partially fill the deficit being experienced in the department. Their details are as follows

1. MAURICE ODHIAMBO OTIENO PF 19990026723
2. BOAZ OCHICH OLIECH PF 20200464450

Kindly consider deploying them to this department.

CAROLINE ONJALA

FOR: DIRECTOR INTERNAL AUDITOR

3111100	Specialised Plant, Equipment and Machinery	-	-	2,500,000	700,000	350,000	(350,000)
3111112	Purchase of Software	-	-	2,500,000	700,000	350,000	(350,000)

Annex 7.

Prog2		P0202: Financial Services					
P2SP1		SP020201: Accounting					
		Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Supplementary One Estimates	Variances
Code	Item Description	2022/2023	2022/2023	2023/2024	2024/2025	2024/2025	
2100000	Compensation of Employees	-	448,977,349	485,203,139	-	-	-
2110100	Basic Salaries Permanent Employees	-	448,977,349	485,203,139	-	-	-
2110101	Salaries & Wages - Civil Servants	-	448,977,349	485,203,139	-	43,000,000	43,000,000
2200000	Use of Goods and Services	14,850,000	576,976,690	363,283,000	473,900,000	611,842,900	137,942,900
2210100	Utilities Supplies and Services	-	112,298,345	95,000,000	100,000,000	100,000,000	-
2210101	Electricity	-	102,828,302	83,000,000	85,000,000	85,000,000	-
2210102	Water & Sewerage	-	9,470,043	12,000,000	15,000,000	15,000,000	-
2210200	Communication, Supplies and Services	50,000	75,000	880,000	700,000	400,000	(300,000)
2210201	Telephone Services	50,000	75,000	880,000	700,000	400,000	(300,000)
2210300	Domestic Travel, Subsistence and Other Transportation Costs	4,100,000	11,201,433	13,200,000	8,500,000	13,419,239	4,919,239
2210301	Travel - Airline, Bus etc	1,200,000	6,294,433	8,000,000	800,000	5,814,639	5,014,639
2210302	Accommodation -Domestic Travel	1,500,000	1,740,000	2,200,000	2,500,000	2,460,000	(40,000)
2210303	Daily Subsistence Allowance	700,000	3,167,000	3,000,000	4,450,000	4,394,600	(55,400)
2210309	Field Allowance	700,000	-	-	750,000	750,000	-
2210400	Foreign Travel, Subsistence and other Transportation Costs	1,700,000	4,040,058	-	-	-	-
2210401	Travel - Airline, Bus etc	700,000	200,000	-	-	-	-
2210403	Daily Subsistence Allowance	1,000,000	3,840,058	-	-	-	-
2210500	Printing, Advertising and Information Supplies and Services	400,000	5,546,613	10,500,000	6,000,000	11,373,679	5,473,659
2210502	Publishing & Printing services	400,000	1,000,000	500,000	5,500,000	10,973,699	5,473,699
2210504	Advertising & Publicity	-	4,546,613	10,000,000	500,000	499,980	(20)
2210700	Training Expenses	1,000,000	-	-	-	-	-
2210703	Production and Printing of Training Materials	200,000	-	-	-	-	-
2210710	Accommodation	800,000	-	-	-	-	-
2210800	Hospitality Supplies and Services	4,000,000	52,995,414	19,600,000	10,700,000	14,450,000	3,750,000
2210801	Catering Services (Receptions),Accommodation, Gifts, Food and Drinks	4,000,000	45,576,426	19,600,000	8,200,000	13,200,000	5,000,000
2210802	Board Committee, Conferences and Seminars	-	7,418,988	-	2,500,000	1,250,000	(1,250,000)
2210900	Insurance Costs	-	154,288,773	139,000,000	330,000,000	387,000,000	157,000,000

CHIEF OFFICER
CJC
Alze
 26 SEP 2025
 ★ ★

2210901	Group Personal Insurance	-	-	-	50,000,000	-	(50,000,000)
2210904	Motor Vehicle Insurance	-	34,951,451	15,000,000	30,000,000	27,000,000	(3,000,000)
2210910	Medical Insurance	-	119,337,322	124,000,000	250,000,000	360,000,000	110,000,000
2211000	Specialised Materials and Supplies	-	-	10,300,000	2,300,000	2,300,000	-
2211008	Laboratory Materials, Supplies and Small Equipment	-	-	8,000,000	-	-	-
2211016	Purchase of Uniforms & Clothing -Staff	-	-	2,300,000	2,300,000	2,300,000	-
2211100	General Office Supplies and Services	1,500,000	23,673,182	7,220,000	8,900,000	14,600,000	5,700,000
2211101	General Office Supplies	500,000	2,707,490	7,100,000	8,600,000	14,600,000	6,000,000
2211102	Supplies and Accessories for Computers and Printers	1,000,000	20,965,692	120,000	300,000	-	(300,000)
2211200	Fuel, Oil and Lubricants	400,000	-	-	1,200,000	1,200,000	-
2211201	Refined Fuels and Lubricants for Transport	400,000	-	-	1,200,000	1,200,000	-
2211300	Other Operating Expenses	1,200,000	195,232,542	47,283,000	-	-	-
2211306	Membership fees & subscriptions to Professional/Other Bodies	-	270,000	500,000	-	-	-
2211308	Legal Fees, Arbitration and Compensation Payments	-	25,938,033	45,233,000	-	-	-
2211310	Contracted Professional Services	1,200,000	2,300,000	1,550,000	-	-	-
2211399	Other Operating Expenses	-	166,724,509	-	-	-	-
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	300,000	17,625,330	20,000,000	-	15,000,000	15,000,000
2220101	Maintenance Motor Vehicles	300,000	17,625,330	20,000,000	-	15,000,000	15,000,000
2220200	Routine Maintenance - Other Assets	200,000	-	300,000	5,600,000	10,599,982	4,999,982
2220205	Maintenance of Buildings and Stations Non-Residential	-	-	-	5,600,000	12,599,982	6,999,982
2220210	Maintenance of Computers, Software and Networks	200,000	-	300,000	-	-	-
2600000	Grants	-	87,976,860	105,000,000	150,000,000	117,000,000	(33,000,000)
2640200	Emergency Relief	-	-	105,000,000	150,000,000	117,000,000	(33,000,000)
2640201	Emergency Relief -Food, Medicine & Other Materials	-	-	105,000,000	150,000,000	117,000,000	(33,000,000)
2640400	Other Current Transfers, Grants and Subsidies	-	87,976,860	-	-	-	-
2640401	Grants Non-Profit NGO	-	11,700,000	-	-	-	-
2640404	Regional Disaster Management Centres	-	76,276,860	-	-	-	-
3100000	Acquisition of Non-Financial Assets	-	862,620	1,060,509,200	958,603,602	955,603,602	(3,000,000)
3110500	Construction of Civil Works	-	-	1,000,000,000	923,603,602	908,603,602	(15,000,000)
3110504	Other Infrastructure and Civil Works	-	-	1,000,000,000	923,603,602	908,603,602	(15,000,000)
3110700	Purchase of Vehicles/Other Transport Equipment	-	-	56,949,200	31,000,000	23,000,000	(8,000,000)
3110701	Purchase of Motor Vehicles	-	-	-	31,000,000	23,000,000	(8,000,000)
3110704	Purchase of Bicycles and Motor Cycles	-	-	56,949,200	-	-	-

RIVERSIDE COUNTY GOVERNMENT OF RIVERSIDE
 CHIEF OFFICER
 16 SEP 2025
 DEPARTMENT OF FINANCE, ECONOMIC
 PLANNING & ICT SERVICES

Annex 8.

2024/2025 FY EXPENDITURES		
FOOD & NON FOOD		
Dodet Agencies	Supply of Food and Non Food	2,909,260.00
KRA	2% VAT for Dodet Agencies	51,040.00
Phanto Traders	Supply of Food Items to Kadibo & Nyando Sub County	648,254.00
KRA	2% VAT for Phanto Traders	11,373.00
Hanrod Ventures	Supply of Food items	1,254,252.00
KRA	2% VAT for Hanrod	22,004.00
Petpro Enterprises	Supply and delivery of Food Items	2,726,379.00
Marango International	Supply and Delivery of food items	1,560,196.00
Tacon Line Investment	supply of Food Items	2,312,462.00
Rajaco Investment	Supply of Food Items (final)	608,671.00
KRA	2% vat for Tacon Line	43,804.00
KRA	2% vat for Marango Int.	24,138.00
Vinbra Enterprises	Supply of Food and Non Food Items (part)	1,063,970.00
Almaj Blue Investment	Supply of Food Items	450,079.00
Vinbra Enterprises	Supply of Food and Non Items (final)	709,314.00
Evagab Holdings	Supply of Non Food Items (part)	1,965,517.00
KRA	2% VAT for Almaj Blue Inv.	7,897.00
KRA	2% VAT for evagab Holdings	34,483.00
Marango International	Supply and Delivery of Non Food items (final)	1,104,965.00
kra	2% vat marango	43,524.00
MARANGO INTERNATIONAL	SUPPLY OF NON FOOD ITEMS	214,036.00
NESJUNE ENTERPRISES	SUPPLY OF FOOD ITEMS	1,195,000.00
JEMIVIX SUPPLIES & COMPANY	SUPPLY OF FOOD ITEMS	1,903,250.00
MUSTARDLIFE HEALTH SOLUTIONSc	SUPPLY OF FOOD & NON FOOD	1,306,730.00
EVAGAB HOLDINGS	SUPPLY OF NON FOOD ITEMS (part)	315,000.00
		22,485,598.00

CIVIL/WORKS		
Nyobonyo Enterprises	Clearing and desilting of Kenya RE Estate Aliwa Bridge	1,077,143.00
KRA	2% VAT for Nyobonyo Enterprises	18,898.00
KRA	3% WHT for Nyobonyo Enterprises	28,350.00
Pristaylor Inv.	Retention. Desilting Miriu Kagonda Stream	274,796.00
APT Forus	Retention. Desilting Aguko Stream	287,562.00
Trend Point Soln.	Retention. Kackok Tom Mboya Ring Road	198,000.00
Shamaj Investment	Retention. Call box-white Gate- Tunnel- Kondele Mkt	198,450.00
Pravits Entre. Ltd	Retention. Unclogging Lesavana Road	198,360.00
Arsene Gold Agencies	Retention. Unclogging Kenya - Re- Gorofa chafu Road	197,700.00
Sadajo Ltd	Retention. Desilting Kamenya Stream	292,360.00
Utumbe Entr. Ltd	Retention.Desilting Ongudl Stream	207,932.00
Lake Breeze Inv.	Retention. Desilting along Obote Road	60,000.00

.e xumh

Arara Enterprises	Desilting Riwa Water Pan	1,600,250.00
Wiyawach Agencies	Desilting of Hotel 25 - Adete Road	940,084.00
Nyopalo Construction	Retention. Desilting Olasi Stream	152,760.00
Asumbi Enter.	Retention. Drainage Clearing along Kenyatta Highway	74,440.00
Waymax Enterprises	Construction of Kakoth Footbridge	1,358,508.00
Waymax Ent.	Retention. Construction of Kakoth Footbridge	141,970.00
Greyscale	Retention.	121,049.00
Fachib Limited	Desilting Koluoch Canal (Part payment)	1,027,097.00
BENSIP VENTURES	EXCAVATOR HIRE FOR AWAYA STREAM (part payment)	401,870.00
Jubex Enterprises	Desilting of Nyietho Stream	1,055,121.00
Elsoga Enterprises	Desilting of Wangadi Stream	2,772,463.00
Asumbi Enterprises	Drainage Clearing along Kenyatta h/way (part)	382,758.00
Kaju Construction	Retention	291,800.00
Nyapalo Contr. Company	Desilting of Alfa - Agalla Channel (part)	1,079,175.00
Wiyawach Agencies	Desilting for Nyalik Stream (part)	1,233,623.00
Rilma Ventures	Desilting of Mbega Stream	1,276,920.00
Fachib Limited	Desilting Koluoch Canals (final)	1,027,098.00
Globrad Limited	River Training for R. Wigwa and R. Alewra (part)	2,569,395.00
Jumada Dimensions	Renovation of Stores and Offices for SP department (part)	1,019,850.00
Lela Pro Ventures	Desilting Orecha Stream (part)	821,737.00
Prancy Investments	Desilting Kogello - Masune Stream (part)	1,232,903.00
Kenvico Agencies	Desilting Kamwanda Area Canals (part)	1,284,830.00
Riat Ventures	Desilting Koluoch Canals	929,303.00
Hanrod Ventures	Desilting Kodande Stream (part)	1,027,699.00
Kawino Logisticals	Desilting Koketch Stream (part)	1,439,463.00
Dalilau Ventures	Desilting of Kige Stream (part)	1,028,266.00
Alkarim Cont. CO	Desilting Cannon Ombura Kabuka stream (final)	773,491.00
Prestige Enterprises	Desilting Kanyakumo Stream (part)	1,021,600.00
Asumbi Enterprises	Drainage Clearing along Kenyatta h/way (final)	329,555.00
Gwer Enterprises	Desilting Magadi Catholic Junction - Kuoyo	1,434,866.00
Jubex Enterprises	Desilting Nyietho Stream (final)	1,531,727.00
Globrad Ltd	Training of R. Wigwa and R. Alewra (final)	1,712,930.00
Greyscale Eng.	Desilting Nyakoko Stream - Migingo - Reru (final)	1,153,302.00
Wiyawach Agencies	Desilting Nyalik Stream (final)	805,277.00
Kenvico Agencies	Desilting Kamwanda Area Canals (final)	839,415.00
KRA	3% WHT for Dalilau Ventures	51,331.00
KRA	2% VAT for Dalilau Ventures	34,221.00
Kawino Logisticals	Desilting Koketch Canals (final)	959,642.00
Nyopalo Const.	Desilting Alfa - Agalla Channel (final)	702,312.00
Lake Breeze Investment	Drainage Clearing Along Obote Rd. (2nd part)	956,897.00
Dalilau Ventures	Desilting of Kige Stream (final)	672,496.00
Prancy Investment	Desilting Masune Kogello Stream (final)	804,797.00
Jer Edgy	Unclogging of Kenya Re Drainage Channels	770,778.00

KRA	2% VAT for Jer Edgy.	15,509.00
KRA	3% WHT for Jer Edgy	23,263.00
Elsoga Enterprises	Re-habilitation and Re- construction of Pap Kosodo culvert	2,140,612.00
Gulkanyaidho Enterprises	Delilting Mbeche Stream (part)	1,010,938.00
kra	2% vat prancy	41,000.00
kra	3% wht prancy	61,593.00
kra	2% vat wiyawach	41,062.00
kra	3% wht wiyawach	61,500.00
kra	2% vat caeruh	60,276.00
kra	3% wht caeruh	90,414.00
kra	2% vat gulkanyaidho	20,345.00
kra	3% wht gulkanyaidho	30,518.00
kra	2% vat elsoga	43,071.00
kra	3% wht elsoga	64,606.00
merger point entre.	10% retention	217,899.00
awot enterprises	desilting kabwana stream	1,371,035.00
jumada dimensions	renov. of stores & offices	654,193.00
kra	2% vat waymax	48,956.00
kra	3% wht waymax	73,433.00
kra	2% vat jubex	47,061.00
kra	3% wht jubex	70,591.00
kra	3% wht riat	28,048.00
kra	2% vat riat	18,699.00
kra	2% vat kenvico	42,742.00
kra	3% wht kenvico	64,113.00
kra	3% wht nyopalo	53,768.00
kra	2% vat nyopalo	35,845.00
arways investments	desil. Kokungu - kajagero	1,100,940.00
kra	2% vat arways	22,152.00
kra	3% wht arways	33,228.00
sulwe gen. entr.	10% retention	217,840.00
KAMAXA INVESTMENTS LTD	DESILTING AMBOO - NYAMRUNDU SIANY STREAM	4,923,461.00
FALAMA TRAINING CO. LTD	DESILTING BACHO - MBEGA STREAM	2,398,000.00
BURURI HARDWARE LTD	DESILTING FOR LUANDA - NYAMWARE RIVER	2,698,000.00
MABEX VENTURES	DESILTING KABALA WATER CHANNEL	2,199,800.00
AWOT ENTERPRISES	DESILTING KABWANA STREAM (part)	374,907.00
PRESTIGE ENTERPRISES	DESILTING KANYAKTHUMO STREAM (part)	795,000.00
DYNAVERSE SOLUTIONS	DESILTING KARADIMBA STREAM	1,695,000.00
ELTMON EDGE ENTERPRISES	DESILTING KEGOCHE MIRIU STREAM - JWELU KOMALA	2,692,400.00
ABELA INVESTMENTS	DESILTING KIBIGORI RIVER BLOCK 2	2,160,000.00
PAKIMBI GENERAL MERCHANTS	DESILTING KIBIGORI RIVER BLOCK 7	2,220,000.00
WINBRAD ENTERPRISE	DESILTING KISIAN ROTA STREAM	1,999,360.00
IANROD VENTURES	DESILTING KODANDE STREAM (part)	799,553.00

AISHAJOH AGENCIES	DESILTING KODERO WATER PAN	3,489,976.00
IZA MARVELS GENERAL ENTER.	DESILTING KODERO WATER PAN	2,994,840.00
PLAINMOUNT LTD.	DESILTING KOGANA WATER PAN	2,193,908.00
RUTHKAN ENTERPRISES	DESILTING KOGANA WATER PAN	2,392,817.00
GITA VENTURES	DESILTING KOKUOM - KOLIMA CANALS	2,199,500.00
KAMNONG ENTERPRISES LTD	DESILTING MBEME STREAM	2,300,000.00
MALVIX AGENCIES	DESILTING KORONY STREAM	2,247,209.00
NYAKWARMIRE ENTERPRISES	DESILTING KORUMBA - MBOHA STREAM	2,866,650.00
DALILAU VENTURES	DESILTING KORWANA - KOSORE BRIDGE CHANNEL	2,199,923.00
NARIOX AGENCIES	CLEARING OTIENO AMANI	1,099,200.00
RILMA VENTURES	DESILTING KOWITI - WAMBOGO - NYABON AND NYALBIENGO STREAM	1,798,800.00
LENACHA & SONS BUILDING CONTRACTORS	DESILTING KOYUGI - LAKE STREAM	1,498,000.00
CO BROTHER VENTURES	DESILTING LOWER CHAMROGI STREAM	2,499,800.00
ELSOGA ENTERPRISES	DESILTING MAHENYA - OMWONY NGILI	2,697,976.00
GULKANYAIDHO ENTERPRISES	DESILTING MBECHÉ STREAM (PART)	1,500,000.00
HUBO (K) LIMITED	DESILTING MBEGA - KOTETNI IN KADIBO SUB COUNTY	2,898,750.00
BANCY CONSTRUCTION COMPANY LTD	DESILTING MIRUKA - KANYALUAL STREAM	1,388,000.00
CO & BROTHERS VENTURES	DESILTING MIYONGE - KAKILO - NYALBIENGO AND LOWER CHAMROGI DRAINAGES	2,794,300.00
BARCA COMPANY & TRANSPORT CO.	DESILTING NYAIDHO STREAM	2,197,000.00
CHIRLESYTINO ENTERPRISES	DESILTING NYAKALEWA - LAKE CANAL	1,799,687.00
EQUALIZER CONTRACTORS	DESILTING NYALBIEGO STREAM	1,999,936.00
THEODORIC ENTERPRISES LTD	DESILTING NYAMRIA STREAM	1,993,900.00
AMAYO KAMBI INVESTMENTS LTD	DESILTING NYAMRUNDI - KALOLENI SIANY STREAM	4,945,202.00
SEASON ENERGY LTD	DESILTING OGENYA CHANNEL	2,798,500.00
BRAND WORLD CONCEPTS	DESILTING OJWANG OLIDHO CHANNEL	2,499,872.00
JAMYCE ENTERPRISE	DESILTING ONGUO STREAM	1,492,960.00
IZA MARVELS GENERAL ENTERPRISES	DESILTING ORECHA STREAM	2,993,000.00
LELA PRO VENTURES	DESILTING ORECHA STREAM (part)	639,312.00
JABRITISH ENTERPRISES	DESILTING OSETH OBANGE STREAM	4,842,951.00
SHANAIZA ENTERPRISES	DESILTING RAGEN STREAM	2,812,850.00
WIYAWACH AGENCIES	DESILTING SIANY CHANNEL AND KAMETHEO - OIMBO - NAM CHANNEL	1,092,000.00
UGAS HIRSI ENGINEERING	DESILTING SISO CANAL	1,544,864.00
HANROD VENTURES	DESILTING UPPER YOGO STREAM	1,699,960.00
JUMADA DIMENSIONS	DESILTING-AGALLA STREAM	2,099,946.00
GOROFANI ENT. LTD	DESILTING-AORO BIM PENNSTATE-BAD OGONGA TRIBUTARY CHANNEL	1,497,200.00
NESJUNE ENTERPRISES	DESILTING-MASUNE IRRIGATION DISTRIBUTION CANALS	1,215,900.00
NYAPALO CONSTRUCTION CO.	DESILTING-MIRIU STREAM SECTION; KEGOCHE-KORE BRIDGE	1,594,000.00
LEYBA INVESTMENT LTD	DESILTING-OBWOLO-KONDU-KAMENYA CATTLE DIP DRAINAGE CHANNEL	1,499,700.00
LEXPURE KENYA LIMITED	DESILTING-OROGNO-ALWLA STREAM	1,996,500.00
EVANTON COMPANY LIMITED	DESILTING-RIVER NYAMGUN	2,499,200.00
BRAND WORLD CONCEPT	DRAINAGE CLEARING KOBAYI CANAL (PART)	798,762.00
LAKE BREEZE INV.	DRAINAGE CLEARING, OBOTE RD TUMAINI (part)	898,000.00

AMBE GENERAL	DRAINAGE EXCAVATION AT KEN OBURA SEC. SCHOOL	1,237,280.00
ADRIANA INNOVATIONS LTD	EXCAVATOR MACHINE HIRE	700,000.00
BREMIL VENTURES	EXCAVATOR MACHINE HIRE	1,712,889.00
JUBEX ENTERPRISES	RECONSTRUCTION OF LUNGA CULVERT	2,985,005.00
ELSOGA ENTERPRISES	UNCLOGGING ABUSON-USOMA	1,797,000.00
UJUZI LINK CONTRACTORS LTD	REPAIR OF ONGOI BRIDGE	148,000.00
LAPITA VENTURES	Opening Oyani Stream	287,752.00
RIAT VENTURES	DESILTING KOLUOCH CANALS	109,950.00
IZA MARVELS	Desludging basement floor	197,607.00
LELA PRO VENTURES	Opening Disi Stream	277,967.00
Nyakwar Mire Gen.	Const. of box culvert - Lunga	265,572.00
APONDO LOGISTICS	Desilting Otieno Adek stream	287,400.00
PRANCY INVESTMENT	DESILTING KOGELLO MASSUNE STREAM	143,880.00
TORRES ENTERPRISES	DESILTING KOKWARO STREAM	146,999.00
LELA PRO VENTURES	DESILTING ORECHA STREAM (part)	95,896.00
DALILAU VENTURES	DESILTING KIGE STREAM (part)	199,967.00
HANDROD VENTURES	DESILTING KODANDE STREAM (part)	119,932.00
JER EDGY ENTERPRISES	UNCLOGGING KENYA RE DRAINAGES	89,950.00
LINACHA AGENCIES	DESILTING KAMASITA APWOYO STREAM	207,979.00
KEGERENCE INVESTMENTS	DESILTING AWACH ACHEGO EARTH DAM	379,996.00
PRESTIGE ENTERPRISES	DESILTING KANYAKTHUMO STREAM (part)	222,462.00
JUMADA DIMENSIONS	RENOVATION OF OFFICES AND STORES FOR SP	198,652.00
GLOBRAD LIMITED	RIVER TRAINING FOR R.WIGWA & R. ALEWRA	499,747.00
LAGGRY ENTERPRISES	DRAINAGE CLEARING ALONG TRANSFORMER - AUJI	179,020.00
		179,647,104.00

OFFICE			
10/18/2024	CO - OP Bank	Transfer to Operations Account (kisumu all stars)	500,000.00
11/5/2024	Realvenas Enter.	Sondu Clash Victims Burial Expenses	1,816,884.00
11/11/2024	Nirvatech Industrial	Muhoroni Accident Victims Coffins and Event Org.	1,276,603.00
12/17/2024	Zilali Investment	County Emergency Desk (part)	768,271.00
2/5/2025	KRA	2% vat for Realvenas Enterprises	31,876.00
2/5/2025	KRA	2% vat for Nirvatech Industrial	22,397.00
3/5/2025	Zilali Investment	Facilitation of Emergency Desk (Final)	768,271.00
			5,184,302.00

EMERGENCY FUND PENDING BILLS				
No	FIRMS	CONTRACT	FY	CONTRACT SUM
1	EVAGAB HOLDINGS	SUPPLY OF NON FOOD ITEMS (part)	22/23	315,000.00

2	LAKE BREEZE INV.	DRAINAGE CLEARING, OBOTE RD TUMAINI (part)	18/19	898,000.00
3	PRESTIGE ENTERPRISES	DESILTING KANYAKTHUMO STREAM (part)	23/24	794,806.00
4	WINZCO ENG. CO. LTD	DESILTING KADONGO WATER PAN, SEME (part)	19/20	2,303,716.00
5	SHURIA CONSTRUCTION	DESILTING SISO CANAL (part)	18/19	1,416,606.00
6	BRAND WORLD CONCEPT	DRAINAGE CLEARING KOBAYI CANAL (PART)	23/24	798,762.00
7	HANDROD VENTURES	DESILTING KODANDE STREAM (part)	23/24	799,553.00
8	LELA PRO VENTURES	DESILTING ORECHA STREAM (part)	23/24	639,312.00
9	AWOT ENTERPRISES	DESILTING KABWANA STREAM (part)	24/25	374,907.00
10	GULKANYAIDHO ENTERPRISES	DESILTING MBECHÉ STREAM (PART)	20/21	1,500,000.00
11	AISHAJOH AGENCIES	DESILTING KODERO WATER PAN	18/19	3,489,976.00
12	DANSCOTEC ENTERPRISES	DESILTING MBEME STREAM	18/19	2,750,830.00
13	PLAINMOUNT LTD.	DESILTING KOGANA WATER PAN	18/19	2,193,908.00
14	RUTHKAN ENTERPRISES	DESILTING KOGANA WATER PAN	18/19	2,392,817.00
15	AMBE GENERAL	DRAINAGE EXCAVATION AT KEN OBURA SEC. SCHOOL	18/19	1,237,280.00
16	UGAS HIRSI ENGINEERING	DESILTING SISO CANAL	18/19	1,544,864.00
17	NESJUNE ENTERPRISES	SUPPLY OF FOOD ITEMS	22/23	1,195,000.00
18	JEMIVIX SUPPLIES & COMPANY	SUPPLY OF FOOD ITEMS	22/23	1,903,250.00
19	NYAKWARMIRE ENTERPRISES	DESILTING KORUMBA - MBOHA STREAM	22/23	2,866,650.00
20	ELTMON EDGE ENTERPRISES	DESILTING KEGOCHE MIRIU STREAM - JWELU KOMALA	22/23	2,692,400.00
21	SHANAIZA ENTERPRISES	DESILTING RAGEN STREAM	22/23	2,812,850.00
22	IZA MARVELS GENERAL ENTER.	DESILTING KODERO WATER PAN	22/23	2,994,840.00
23	JABRITISH ENTERPRISES	DESILTING OSETH OBANGE STREAM	17/18	4,842,951.00
24	AMAYO KAMBI INVESTMENTS LTD	DESILTING NYAMRUNDI - KALOLENI SIANY STREAM	17/18	4,945,202.00
25	KAMAXA INVESTMENTS LTD	DESILTING AMBOO - NYAMRUNDU SIANY STREAM	17/18	4,923,461.00
26	KAMNONG ENTERPRISES LTD	DESILTING MBEME STREAM	20/21	2,300,000.00
27	PAKIMBI GENERAL MERCHANTS	DESILTING KIBIGORI RIVER BLOCK 7	19/20	2,200,000.00
28	TAMIRA POINT AGENCIES	DESILTING KAMITEMA STREAM	23/24	2,398,413.00
29	NYOBONYO ENTERPRISES	DESILTING KENYA-RE ESTATE	23/24	1,096,040.00
30	NARIOX AGENCIES	CLEARING OTIENO AMANI	23/24	1,992,000.00
31	MABEX VENTURES	DESILTING KABALA WATER CHANNEL	23/24	2,199,800.00
32	ELSOGA ENTERPRISES	UNCLOGGING ABUSON-USOMA	23/24	1,797,000.00
33	IZA MARVELS GENERAL ENTER.	UNCLOGGING ABUSON-SAKA	23/24	1,499,800.00
34	MUSTARDLIFE HEALTH SOLUTIONSc	SUPPLY OF FOOD & NON FOOD	23/24	1,306,730.00
35	MARANGO INTERNATIONAL	SUPPLY OF NON FOOD ITEMS	23/24	214,036.00
36	GITA VENTURES	DESILTING KOKUOM - KOLIMA CANALS	23/24	2,199,500.00
37	THEODORIC ENTERPRISES LTD	DESILTING NYAMRIA STREAM	23/24	1,993,900.00
38	ZION GLOBE INVESTMENT	EXCAVATOR MACHINE HIRE	23/24	1,996,620.00
39	ADRIANA INNOVATIONS LTD	EXCAVATOR MACHINE HIRE	23/24	700,000.00
40	BREMIL VENTURES	EXCAVATOR MACHINE HIRE	23/24	1,799,950.00
41	MALVIX AGENCIES	DESILTING KORONY STREAM	24/25	2,298,830.00
42	WINBRAD ENTERPRISE	DESILTING KISIAN ROTA STREAM	24/25	1,999,360.00

43	EQUALIZER CONTRACTORS	DESILTING NYALBIEGO STREAM	24/25	1,999,936.00
44	JUMADA DIMENSIONS	DESILTING-AGALLA STREAM	24/25	2,099,946.00
45	CO BROTHER VENTURES	DESILTING LOWER CHAMROGI STREAM	24/25	2,499,800.00
46	IZA MARVELS GENERAL ENTERPRISES	DESILTING ORECHA STREAM	24/25	2,993,000.00
47	CHIRLESYTINO ENTERPRISES	DESILTING NYAKALEWA - LAKE CANAL	24/25	1,799,687.00
48	ELSOGA ENTERPRISES	DESILTING MAHENYA - OMWONY NGILI	24/25	2,697,976.00
49	EVANTON COMPANY LIMITED	DESILTING-RIVER NYAMGUN	24/25	2,499,200.00
50	NESJUNE ENTERPRISES	DESILTING-MASUNE IRRIGATION DISTRIBUTION CANALS	24/25	1,215,900.00
51	ABELA INVESTMENTS	DESILTING KIBIGORI RIVER BLOCK 2	19/20	2,160,000.00
52	LEYBA INVESTMENT LTD	DESILTING-OBWOLO-KONDU-KAMENYA CATTLE DIP DRAINAGE CHANNEL	24/25	1,499,700.00
53	GOROFANI ENT. LTD	DESILTING-AORO BIM PENNSTATE-BAD OGONGA TRIBUTARY CHANNEL	24/25	1,497,200.00
54	LEXPIRE KENYA LIMITED	DESILTING-OROGNO-ALWLA STREAM	24/25	1,996,500.00
55	NYAPALO CONSTRUCTION CO.	DESILTING-MIRIU STREAM SECTION; KEGOCHE-KORE BRIDGE	24/25	1,594,000.00
56	LENACHA & SONS BUILDING CONTRACTORS	DESILTING KOYUGI - LAKE STREAM	24/25	1,498,000.00
57	JAMYCE ENTERPRISE	DESILTING ONGUO STREAM	24/25	1,492,960.00
58	DYNAVERSE SOLUTIONS	DESILTING KARADIMBA STREAM	24/25	1,695,000.00
59	JUBEX ENTERPRISES	RECONSTRUCTION OF LUNGA CULVERT	24/25	2,985,005.00
60	BRAND WORLD CONCEPTS	DESILTING OJWANG OLIDHO CHANNEL	24/25	2,499,872.00
61	BURURI HARDWARE LTD	DESILTING FOR LUANDA - NYAMWARE RIVER	24/25	2,698,000.00
62	HUBO (K) LIMITED	DESILTING MBEGA - KOTETNI IN KADIBO SUB COUNTY	24/25	2,898,750.00
63	FALAMA TRAINING CO. LTD	DESILTING BACHO - MBEGA STREAM	24/25	2,398,000.00
64	SEASON ENERGY LTD	DESILTING OGENYA CHANNEL	24/25	2,798,500.00
65	WIYAWACH AGENCIES	DESILTING SIANY CHANNEL AND KAMETHEO - OIMBO - NAM CHANNEL	24/25	1,092,000.00
66	BANCY CONSTRUCTION COMPANY LTD	DESILTING MIRUKA - KANYALUAL STREAM	24/25	1,388,000.00
67	CO & BROTHERS VENTURES	DESILTING MIYONGE - KAKELO - NYALBIENGO AND LOWER CHAMROGI DRAINAGES	24/25	2,794,300.00
68	HANROD VENTURES	DESILTING UPPER YOGO STREAM	24/25	1,699,960.00
69	RILMA VENTURES	DESILTING KOWITI - WAMBOGO - NYABON AND NYALBIENGO STREAM	24/25	1,798,800.00
70	DALILAU VENTURES	DESILTING KORWANA - KOSORE BRIDGE CHANNEL	24/25	2,199,923.00
	WIYAWACH AGENCIES	DESILTING NYALIK STREAM(part)	Retention	239,940.00
	LELA PRO VENTURES	DESILTING ORECHA STREAM (part)	Retention	95,896.00
	PRANCY INVESTMENT	DESILTING KOGELLO MASSUNE STREAM	Retention	143,880.00
	GLOBRAD LIMITED	RIVER TRAINING FOR R.WIGWA & R. ALEWRA	Retention	499,747.00
	KENVICO AGENCIES	DESILTING KAMWANDA AREA CANALS (part)	Retention	249,900.00
	LAGGRY ENTERPRISES	DRAINAGE CLEARING ALONG TRANSFORMER - AUJI	Retention	179,020.00
	PRESTIGE ENTERPRISES	DESILTING KANYAKTHUMO STREAM (part)	Retention	119,220.00
	JUMADA DIMENSIONS	RENOVATION OF OFFICES AND STORES FOR SP	Retention	198,652.00
	IZA MARVELS	DESILTING AWACH RIVER	Retention	257,998.00
	KAWINO LOGISTICS	DESILTING KOKECH STREAM (part)	Retention	279,975.00

DALILAU VENTURES		DESILTING KIGE STREAM (part)	Retention	199,967.00
JUBEX ENTERPRISES		DESILTING KABONYO BLOCK 14	Retention	147,998.00
NYOPALO CONSTRUCTION	(part)	DESILTING ALFA - AGALLA CHANEL	Retention	209,900.00
RIAT VENTURES		DESILTING KOLUOCH CANALS	Retention	109,950.00
HANDROD VENTURES		DESILTING KODANDE STREAM (part)	Retention	119,932.00
IZA MARVELS		Desludging basement floor	Retention	197,607.00
TORRES ENTERPRISES		DESILTING KOKWARO STREAM	Retention	146,999.00
KEGERENCE INVESTMENTS	DAM	DESILTING AWACH ACHEGO EARTH	Retention	379,996.00
LINACHA AGENCIES	STREAM	DESILTING KAMASITA APWOYO	Retention	207,979.00
Nyakwar Mire Gen.		Const. of box culvert - Lunga	Retention	265,572.00
Gita Ventures		Desilting Nyatini Stream	Retention	99,988.00
LELA PRO VENTURES		Opening Disi Stream	Retention	277,967.00
LAPITA VENTURES		Opening Oyani Stream	Retention	287,752.00
APONDO LOGISTICS		Desilting Otieno Adek stream	Retention	287,400.00
JER EDGY ENTERPRISES		UNCLOGGING KENYA RE DRAINAGES	Retention	89,950.00
UJUZI LINK CONTRACTORS LTD		REPAIR OF ONGOI BRIDGE	Retention	148,000.00
		TOTAL		146,550,020.00