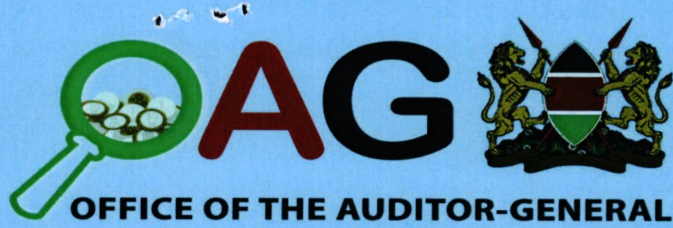


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**REPORT**

THE NATIONAL ASSEMBLY PAPERS LAID	
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TABLED BY: LOM	
CLERK-AT-THE-TABLE: B. Inzifu	

**OF**

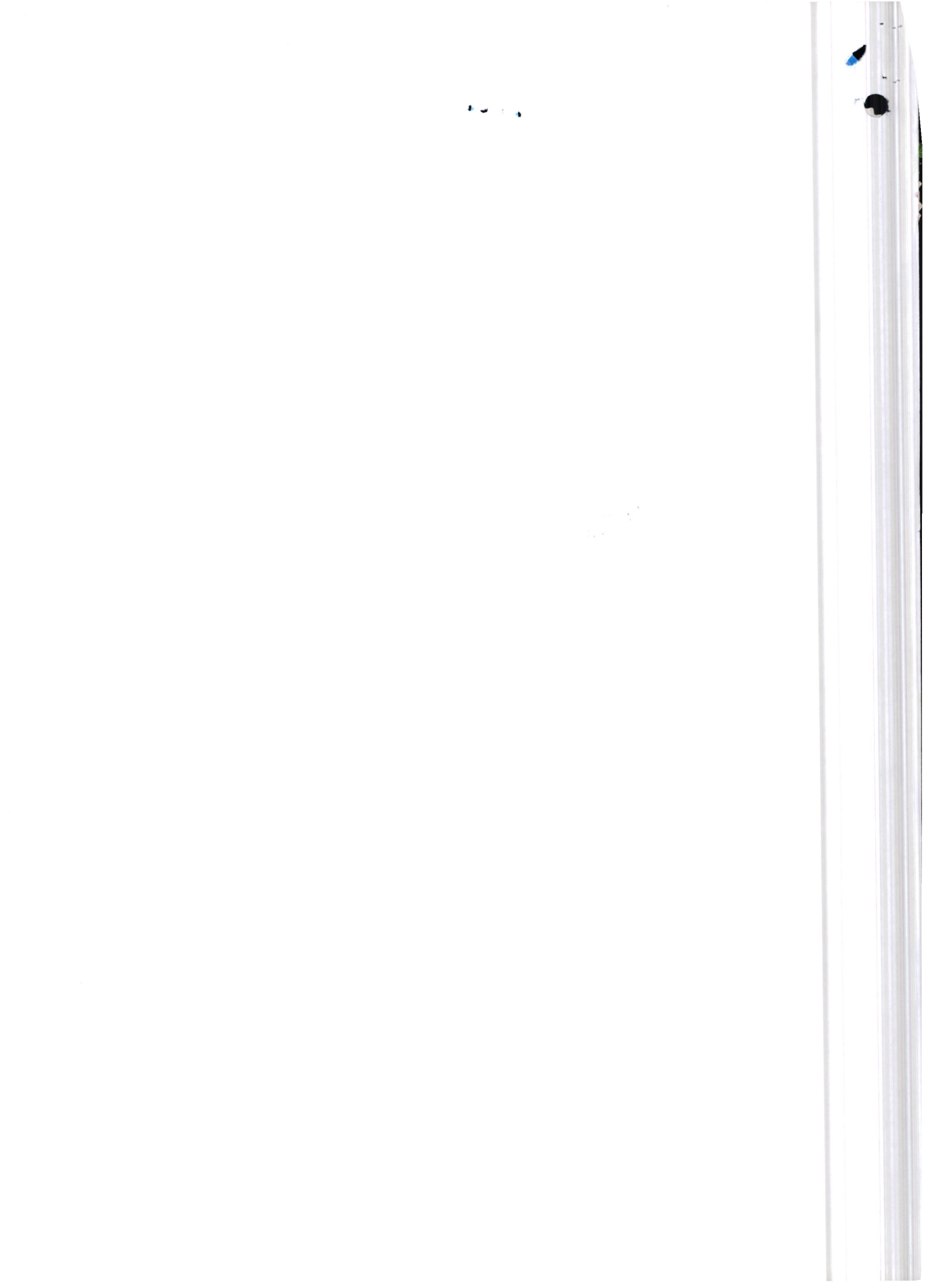
**THE AUDITOR-GENERAL**

**ON**

**KENYA SYMBIOCITY PROGRAMME-SIDA  
NO. 51110060**

**FOR THE YEAR ENDED  
30 JUNE, 2021**

**COUNCIL OF GOVERNORS**





**PROGRAMME NAME: KENYA SYMBIOCITY PROGRAMME**

**IMPLEMENTING ENTITY: COUNCIL OF GOVERNORS**

**PROJECT GRANT/CREDIT NUMBER: 51110060**

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**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**30 JUNE 2021**

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

**Table of Contents**

Table of Contents .....	i
1. PROGRAMME INFORMATION AND OVERALL PERFORMANCE .....	
2. STATEMENT OF PERFORMANCE AGAINST PROJECT'S PREDETRMINED OBJECTIVES .....	viii
3. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING.....	i
4. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES .....	xi
5. REPORT OF THE INDEPENDENT AUDITORS ON THE KENYA SYMBIOCITY PROGRAMME.....	xi
6. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 2021 .....	1
7. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES AS AT 30 JUNE 2021 .....	
8. STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30 JUNE 2021 .....	3
9. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS AS AT 30 JUNE 2021.....	2
10. SIGNIFICANT ACCOUNTING POLICIES .....	6
11. NOTES TO THE FINANCIAL STATEMENTS.....	10
7. OTHER IMPORTANT DISCLOSURES .....	15
8. ANNEXES.....	16

**1. PROGRAMME INFORMATION AND OVERALL PERFORMANCE**

**1.1 Name and registered office**

**Name:** Kenya SymbioCity Programme

**Objective:** To build the capacity of urban development stakeholders to be able to guide Kenya Urban Development in a more sustainable direction.

**Address:** Council of Governors, Delta Building, 2<sup>nd</sup> Floor, P.O. Box 40401-00100, Nairobi County, Kenya.

**Contacts:** Telephone: +254 (020) 240 3313/4  
 Email Address: [info@cog.go.ke](mailto:info@cog.go.ke)  
 Website: [www.cog.go.ke](http://www.cog.go.ke)

**1.2 Programme Information**

Programme Start Date:	The project start date is 9/04/2015
Programme End Date:	The project end date is 30/06/2023
Programme Manager:	Nicodemus Mbwika
Programme Sponsor:	Embassy of Sweden

**1.3 Project Overview**

Line Ministry/State Department of the Programme	Ministry of Devolution and ASAL
Project number	51110060
Strategic goals of the Programme	Inclusive, innovative, and sustainable urban development planning in Kenya.
Achievement of strategic goals	The project management aims to achieve the goals through the following means:

	<ul style="list-style-type: none"> <li>(i) Institutional Strengthening of the Council of Governors to be able to respond to Counties' Urban Planning, management and development needs.</li> <li>(ii) Application of the SymbioCity Approach in Seven Counties with subsequent infrastructural investment.</li> <li>(iii) Strengthening Intergovernmental Cooperation between the different Institutions supporting urban planning, management and development.</li> <li>(iv) Sharing experiences and lessons learnt from the Programme among counties and urban development stakeholders.</li> </ul>
Other important background information of the Programme	The Programme is being piloted in 7 counties; Kisumu, Nakuru, Kakamega, TransNzoia, Homabay, Kitui and Meru
Current situation that the Programme was formed to intervene	<p>The Programme was formed to intervene in the following areas:</p> <ul style="list-style-type: none"> <li>(i) Poverty reduction in urban areas</li> <li>(ii) Building local capacity and ownership</li> <li>(iii) People-centred approaches to development</li> <li>(iv) Supporting leadership for sustainable urban development through targeting urban policy decision-makers</li> <li>(v) Participatory processes and community involvement</li> <li>(vi) Strengthening urban management methodologies for improving coordination between urban sectors</li> <li>(vii) Focus on environmental, social and economic aspects of development</li> <li>(viii) Practical oriented solutions.</li> </ul>
Project duration	The project started on 9 <sup>th</sup> April 2015 and is expected to run until 30 June 2023

**PROGRAMME INFORMATION AND OVERALL PERFORMANCE (Continued)**

**1.4 Bankers**

National Bank of Kenya  
P.O. Box 16131-00610  
Nairobi, Kenya

**1.5 Auditors**

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

**1.6 Roles and Responsibilities**

The following is the list of officers involved in the programme with their roles and responsibilities;

<b>Names</b>	<b>Title designation</b>	<b>Responsibilities</b>
Mary Mwiti	Ag. Chief Executive Officer	Oversee the implementation of the programme
Nicodemus Mbwika	Project Manager	Project Management
James Gitau Maina	Project Accountant	Finance Management
Joyce Chepkoech	Head of Finance	Finance Management
Jerry Muma	Procurement Officer	Procurement Support
Zipporah Muthama	Legal Officer	Legal support

**1.7 Funding summary**

The Programme which runs from 2015 to 2023 has an approved budget of Swedish Kronor 25,466,693.00 equivalent to Kshs.292,866,969.00 as highlighted in the table below:

*Kenya SymbioCity Programme  
Reports and Financial Statements  
For the financial year ended 30 June 2021*

**PROGRAMME INFORMATION AND OVERALL PERFORMANCE (Continued)**

Below is the funding summary:

**A. Source of Funds**

Source of funds	Donor Commitment-		Amount received to date – (30/06/2021)		Undrawn balance to date (30/06/2021)	
	SEK	KShs	SEK	KShs	Donor currency	KShs
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
Grant						
Embassy of Sweden	25,466,693	292,866,969	24,623,844	278,636,457	842,849	14,230,512
<b>Total</b>	<b>25,466,693</b>	<b>292,866,969</b>	<b>24,623,844</b>	<b>278,636,457</b>	<b>842,849</b>	<b>14,230,512</b>

**B. Application of Funds**

Source of funds	Amount received to date – (30 <sup>th</sup> June 2021)		Cumulative Amount paid to date – (30 <sup>th</sup> June 2021)		Unutilised balance to date (30 <sup>th</sup> June 2021)	
	Donor SEK	Currency	Donor SEK	Currency	Donor currency	KShs
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
Grant						
Embassy of Sweden	24,623,844	278,653,337	16,014,356	184,165,097	8,609,488	94,488,240
<b>Total</b>	<b>24,623,844</b>	<b>278,653,337</b>	<b>16,014,356</b>	<b>184,165,097</b>	<b>8,609,488</b>	<b>94,488,240</b>

## **PROGRAMME INFORMATION AND OVERALL PERFORMANCE (Continued)**

### **1.8 Summary of Overall Project Performance:**

#### **a) Budget vs Actual**

By end of the period, the overall Programme rate of expenditure was 38%, however the programme has contracted the remaining balance equivalent of 60% of the total budget where works are currently being executed in the pilot counties. The expenditure for these works will be reported in the following financial year.

#### **b) Physical progress based on outputs**

- Urban Sustainability reviews for the seven pilot counties developed
- Seven integrated change projects funded under the seed fund successfully developed and implemented in the seven counties
- Phase one of the integrated change projects dubbed quick wins completed and handed over to the counties and communities in the seven counties
- Phase two of the integrated change projects contracted successfully in the seven pilot counties
- Documentation of the SymbioCity planning approach in Kenya done through the development of a toolkit for inclusive urban planning in Kenya.
- Dissemination of the toolkit done to all Kenyan Counties

#### **c) Value-for-money achievements**

- The programme adopted the Public Procurement and Asset Disposal Act 2015 as guided to ensure value for money in the execution of activities.
- Institutional Strengthening of the Council of Governors to be able to respond to Counties' Urban Planning, management and development needs.
- Application of the SymbioCity Approach in Seven Counties with subsequent infrastructural investment.
- Strengthening Intergovernmental Cooperation between the different Institutions supporting urban planning, management and development.
- Sharing experiences and lessons learnt from the Programme among counties and urban development stakeholders.

#### **d) Implementation challenges**

- Low appreciation of urban planning amongst top level policy makers in Kenya
- Limited financing for urban planning and development
- Lack of urban governance institutions in the pilot urban areas
- Insecurity of tenure in some urban areas impeding effective planning

e) **Recommendations and way forward**

- Increased sensitization on the need for urban planning top level policy makers in Kenya
- Lobbying for increased financing of urban areas
- Establishment and strengthening of urban governance institutions in Kenya
- Land registration especially in urban areas to increase security of tenure

**2. STATEMENT OF PERFORMANCE AGAINST PROJECT’S PREDETRMINED OBJECTIVES**

**Introduction**

Section 81 (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 National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity’s performance against predetermined objectives.

The key development objectives of the project’s agreement are to:

- Develop urban Sustainability reviews for the seven pilot counties
- Provide funding to seven integrated change projects under the seed fund
- Facilitate Phase one of the integrated change projects dubbed quick wins
- Facilitate Phase two of the integrated change projects
- Documentation of the SymbioCity planning approach in Kenya and development of a toolkit for inclusive urban planning in Kenya.
- Dissemination of the toolkit done to all Kenyan Counties

**Progress on attainment of Strategic development objectives;**

<b>Project</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Kenya Symbiocity Programme	Inclusive, innovative, and sustainable urban development planning in Kenya.	-Capacity of urban stakeholders and formulate a holistic vision for towns based on a sound understanding for assets and challenges. -Investments for concrete change projects.	-Disseminate the tool kit to guide integrated development planning in line with the SymbioCity Kenya Principles amongst the counties and other stakeholders	

### **3. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

The Kenya Symbiocity Programme embraced sustainability right from the onset as summarized below.

#### **Sustainability strategy and profile**

The project design and rolled out undertook a deep stakeholder mapping and profiling to determine their level of influence and role in sustaining the interventions to be rolled out. There after the stakeholders were classified into three: Broader stakeholder group, working groups and the steering committees. The structures created within the pilot towns guide decisions making and prioritization of urban investments during public participation forums. Further the Kenya SymbioCity programme is anchored within the line urban development departments in Counties and has been integrated in the development frameworks of the counties and urban areas guaranteeing future financing post the programme period.

#### **Environmental performance**

One of the pillars of the SymbioCity approach is environmental sustainability. This principle was incorporated throughout the implementation period of the programme. All the urban sustainability reviews developed by the pilot towns incorporated environmental sustainability in their town visions. To implement this vision all the infrastructure investments in the pilot towns underwent environmental screening and those found to have environmental impacts were taken through Environmental Impact Assessments. This way the programme investments enhanced environmental performance

#### **Employee welfare**

The programme human resource planning and management was anchored within the Council of Governors human resource policies which are gender sensitive. Throughout the programme period, the programme staff underwent annual and semi-annual appraisals. Further to enhance staff capacity the programme supports training including project management, financial management and procurement management.

#### **Market place practices-**

The organisation should outline its efforts to:

- a) **Responsible competition practice.**

The programme procurements uses country systems including the public procurement and asset disposal act 2015. One of the principles of procurement in the act is fair competition which the programme implemented throughout.

**b) Responsible Supply chain and supplier relations-**

The programme has entered into contractual obligation with its suppliers, who are drawn from the local community and observe the 30% allocation to women and youth

**c) Responsible marketing and advertisement-**

The programme implementation is in line with the pricing indexing provided by PPRA.

**1. Community Engagements**

The program did not have and CSR activities carried out in the year.

#### **4. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES**

The Chief Executive Officer for the Council of Governors and the Project Manager for Kenya Symbiocity Programme are responsible for the preparation and presentation of the programme's financial statements, which should give a true and fair picture of the state of affairs of the programme for the financial year. This responsibility entails; (i) maintaining adequate financial management arrangement and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Project; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Project; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Chief Executive Officer for Council of Governors and the Project Manager for SymbioCity Programme accept responsibility for the Project's financial statements as advised by the head of accounting, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

The Chief Executive Officer for Council of Governors and the Project Manager for the SymbioCity Programme are of the opinion that the Project's financial statements give a true position of the state of the programme's transactions during the financial year ended 30 June 2021. The Chief Executive Officer for the Council of Governors and the Project Manager for SymbioCity Kenya Programme further confirm the completeness of the accounting records maintained for the programme, which have been relied upon in the preparation of the programme financial statements as well as the adequacy of the systems of internal financial control.

The Chief Executive Officer for the Council of Governors and the Project Manager SymbioCity Kenya Programme confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that programme funds received during the financial year/period under audit were used for the eligible purposes for which they were intended and were properly accounted for.

***Kenya SymbioCity Programme  
Reports and Financial Statements  
For the financial year ended 30 June 2021***

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**Approval of the Project financial statements**

The programme financial statements were approved by the Chief Executive Officer for the Council of Governors and the Project Manager SymbioCity Programme on the 29 September 2021 and signed by them.



**Mary Mwiti**  
Ag. Chief Executive Officer



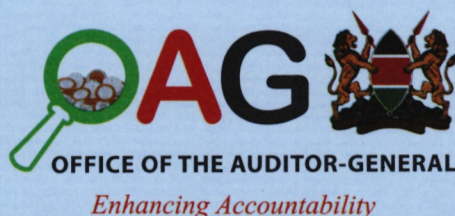
**Nicodemus Mbwika**  
Project Manager



**James Gitau Maina**  
Project Accountant  
ICPAK Member No: 28583

# REPUBLIC OF KENYA

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Website: www.oagkenya.go.ke



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

## **REPORT OF THE AUDITOR-GENERAL ON KENYA SYMBIOCITY PROGRAMME-SIDA NO. 51110060 FOR THE YEAR ENDED 30 JUNE, 2021 - COUNCIL OF GOVERNORS**

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### **PREAMBLE**

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

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

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

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

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying financial statements of Kenya Symbiocity Programme-SIDA No. 51110060 set out on pages 1 to 20, which comprise the statement of financial assets and liabilities as at 30 June, 2021, and the statement of receipts and payments,

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*Report of the Auditor-General on Kenya Symbiocity Programme-SIDA No. 51110060 for the year ended 30 June, 2021 - Council of Governors*

statement of cash flows and statement of comparative budget and actual amounts for the year then ended, and the 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 effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Kenya Symbiocity Programme-SIDA No. 51110060 as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with Article 14 of the Specific Agreement Programme Grant No.51110060 dated 9 April, 2015 between the Government of Sweden and the Republic of Kenya and the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **Inaccuracy of the Financial Statements**

The statement of receipts and payments reflects Kshs.278,653,337 and Kshs.189,029,067 in respect to amounts received and cumulative amounts paid to date respectively. The funding summary on page 'v' to the financial statements reflects Kshs.278,636,457 and Kshs.184,165,097 resulting in unreconciled variances of Kshs.16,880 and Kshs.4,863,970 respectively.

In the circumstances, the accuracy and completeness of the financial statements for the year ended 30 June, 2021 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Kenya Symbiocity Programme-SIDA No. 51110060 in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **Emphasis of Matter**

#### **Budgetary Control and Performance**

During the year under review, the Kenya Symbiocity Programme had an expenditure budget of Kshs.157,120,299 against an actual expenditure of Kshs.64,089,152 resulting in under expenditure of Kshs.93,031,147 as summarized below. It is evident that Kshs.93,031,147 (or 59%) of the budget was not spent on the Programme resulting in negative impact of planned activities and service delivery to stakeholders.

<b>Expenses</b>	<b>Final Budget (Kshs.)</b>	<b>Actual on Comparable Basis (Kshs.)</b>	<b>Under Absorption (Kshs.)</b>	<b>Absorption Rate (%)</b>
Compensation of Employees	7,556,400	6,742,350	814,050	89
Purchase of Goods and Services	149,563,899	57,346,802	92,217,097	38
<b>Total Expenditure</b>	<b>157,120,299</b>	<b>64,089,152</b>	<b>93,031,147</b>	<b>41</b>

### **Key Audit Matters**

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

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

#### **Conclusion**

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

#### **Basis of Conclusion**

##### **1. Consultancy Services Procurement**

Note 3 to the financial statements reflects Kshs.57,346,802 in respect to purchase of goods and services which includes change project consultancy expense amounting to Kshs.55,479,798 that also includes payment of Kshs.320,000 to consultancy services company for environmental and social impact assessment (ESIA) in Mbita Town, Homabay County paid before the implementation of Kenya Symbiocity Programme.

However, the following anomalies were noted:

- (i) The procurement of Consultancy Services for ESIA was undertaken through request for quotation contrary to Section 116(1)(b) of the Public Procurement and Assets Disposal Act, 2015 on procurement of professional services which is predominately intellectual or advisory in nature.
- (ii) There were no technical proposals submitted by bidders and the entity did not undertake technical evaluation of bids, an indication that there was no basis for award of these works to the consultancy services company.

In the circumstances, it is not possible to confirm that the value for money was obtained in an expenditure totalling Kshs.320,000 for the year ended 30 June, 2021.

## **2. Procurement of Working Tools and Stationeries in Kisumu County**

Note 3 to the financial statements reflects Kshs.57,346,802 in respect to purchase of goods and services which includes an amount of Kshs.55,479,798 relating to change project – consultancy that further includes payment of Kshs.187,240 through payment voucher No. 072 dated 2 February, 2021 in respect of a limited company for supply and delivery of assorted working tools and stationeries in Kisumu County. Although three (3) bidders responded to request for quotation, the tax compliance certificate for a bidder was invalid as it had expired, and therefore, an award was based on two (2) bids.

In the circumstances, it is not possible to confirm that the value for money was obtained in payment of Kshs.187,240 incurred on purchase of assorted working tools for the year ended 30 June, 2021.

### **Basis for Conclusion**

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

## **REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

### **Basis for Conclusion**

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, 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.

## **REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

As required by the financing agreement between the Swedish International Development Cooperation Agency and the Government of Kenya dated 9 April, 2015, I report based on my audit, that:

- i. 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;

- ii. In my opinion, adequate accounting records have been kept by the Programme so far as appears from the examination of those records; and,
- iii. The Programme's financial statements are in agreement with the accounting records and returns.

### **Responsibilities of Management and those Charged with Governance**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control 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 control, risk management and governance.

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

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

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

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

### **Auditor-General's Responsibilities for the Audit**

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

reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Programme's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date

of my audit report. However, future events or conditions may cause the Programme to cease to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Programme to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

07 December, 2021

**6. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 2021**

	Note	2020/2021		2019/2020		Cumulative to-date (From inception)
		Receipts and payments controlled by the entity	Payments made by third parties	Receipts and payment controlled by the entity	Payments made by third parties	
		KShs	KShs	KShs	KShs	KShs
<b>RECEIPTS</b>						
Transfer from Government entities	1	-	-	58,200,000	-	278,636,457
Proceeds from domestic and foreign grants		-	-	-	-	-
Miscellaneous receipts		-	-	16,880	-	16,880
<b>TOTAL RECEIPTS</b>		-	-	58,216,880	-	278,653,337
<b>PAYMENTS</b>						
Compensation of employees	2	6,742,350	-	9,051,800	-	42,895,532
Purchase of goods and services	3	57,346,802	-	3,974,696	-	137,670,675
Acquisition of non-financial assets		-	-	-	-	8,462,860
<b>TOTAL PAYMENTS</b>		64,089,152	-	13,026,496	-	189,029,067
<b>SURPLUS/(DEFICIT)</b>		(64,089,152)	-	45,190,385	-	89,624,270

The accounting policies and explanatory notes to these financial statements are an integral part of the financial statements.



**Mary Mwiti**  
**Ag. Chief Executive Officer**



**Nicodemus Mbwika**  
**Project Manager**



**James Gitau Maina**  
**Project Accountant**  
**ICPAK Member No: 28583**

**7. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES AS AT 30 JUNE 2021**

	Note	2020-2021	2019-2020
		KShs	KShs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	5	94,488,240	153,708,128
Cash Balances	5	-	5,295
<b>TOTAL FINANCIAL ASSETS</b>		<b>94,488,240</b>	<b>153,713,423</b>
<b>FINANCIAL LIABILITIES</b>			
Payables- Retentions	7	4,863,969	-
<b>NET ASSETS</b>		<b>89,624,271</b>	<b>153,713,423</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	6	153,713,423	108,523,038
Prior year adjustments		-	-
Surplus/(Deficit) for the year		(64,089,152)	45,190,385
Transfer to CoG, Devolution Conference support from MODA		-	-
Compensation of Employees, transferable to CoG		-	-
<b>NET FINANCIAL POSITION</b>		<b>89,624,271</b>	<b>153,713,423</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 29 September 2021 and signed by:



**Mary Mwiti**  
Ag. Chief Executive Officer



**Nicodemus Mbwika**  
Project Manager



**James Gitau Maina**  
Project Accountant  
ICPAK Member No: 28583

**8. STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30 JUNE 2021**

		2020-2021	2019-2020
	Note	KShs	KShs
<b>Receipts from operating activities</b>			
Transfer from Government entities	1	-	58,200,000
Proceeds from domestic and foreign grants		-	-
Miscellaneous receipts		-	16,880
<b>Payments from operating activities</b>			
Compensation of employees	2	(6,742,350)	(9,051,800)
Purchase of goods and services	3	(57,346,802)	(3,974,696)
<b>Adjustments during the year</b>			
Decrease/(Increase) in Accounts receivable:(outstanding imprest)		-	-
Increase/(Decrease) in Accounts Payable: (deposits and retention)		4,863,969	-
Prior Year Adjustments		-	-
<b>Net cash flow from operating activities</b>		<b>(59,225,183)</b>	<b>45,190,385</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets		-	-
CoG Devolution Conference		-	-
Compensation of Employees Transferable to CoG		-	-
<b>Net cash flows from Investing Activities</b>		<b>-</b>	<b>-</b>
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
Proceeds from Foreign Borrowings		-	-
<b>Net cash flow from financing activities</b>		<b>-</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>			
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>153,713,423</b>	<b>108,523,038</b>
<b>Cash and cash equivalent at END of the year</b>		<b>94,488,240</b>	<b>153,713,423</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 29 September 2021 and signed by:



**Mary Mwiti**  
**Ag. Chief Executive Officer**



**Nicodemus Mbwika**  
**Project Manager**



**James Gitau Maina**  
**Project Accountant**  
**ICPAK Member No: 28583**

**Kenya SymbioCity Programme**  
**Reports and Financial Statements**  
**For the financial year ended 30 June 2021**

**9. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2021**

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c%
<b>Receipts</b>						
Transfer from Government entities	-	-	-	-	-	0%
Proceeds from domestic and foreign grants	-	-	-	-	-	0%
Proceeds from borrowings	-	-	-	-	-	0%
Miscellaneous receipts	-	-	-	-	-	0%
<b>Total Receipts</b>	-	-	-	-	-	0%
<b>Payments</b>						
Compensation of employees	7,556,400	-	7,556,400	6,742,350	814,050	89%
Purchase of goods and services	149,563,899	-	149,563,899	57,346,802	92,217,097	38%
Social security benefits	-	-	-	-	-	0%
Acquisition of non-financial assets	-	-	-	-	-	0%
Transfers to other government entities	-	-	-	-	-	0%
Other grants and transfers	-	-	-	-	-	0%
<b>Total Payments</b>	157,120,299	-	157,120,299	64,089,152	93,031,147	41%

Note: The significant budget utilisation/performance differences in the last column are explained in **Annex 1** to these financial statements.



**Mary Mwiti**  
**Ag. Chief Executive Officer**



**Nicodemus Mbwika**  
**Project Manager**



**James Gitau Maina**  
**Project Accountant**  
**ICPAK Member No: 28583**

## **10. SIGNIFICANT ACCOUNTING POLICIES**

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

### **10.1 Basis of Preparation**

#### **10.2 Statement of compliance and basis of preparation**

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

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

The accounting policies adopted have been consistently applied to all the years presented.

#### **10.3 Reporting entity**

The financial statements are for the Kenya Symbiocity Programme under National Government of Kenya. The financial statements encompass the reporting entity as specified in the relevant legislation PFM Act 2012 .

##### **10.3.1 Reporting currency**

The financial statements are presented in Kenya Shillings (Kshs), which is the functional and reporting currency of the Project and all values are rounded to the nearest Kenya Shilling.

#### **10.4 Significant Accounting policies**

##### **a) Recognition of receipts**

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

##### **i) Transfers from the Exchequer**

Transfer from Exchequer is to be recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

##### **ii) External Assistance**

External assistance is received through grants and loans from multilateral and bilateral development partners.

##### **iii) Other receipts**

The programme did not have any other receipts during the year under review.

##### **b) Donation and Grants**

Grants shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

##### **c) Recognition of payments**

The Project recognises all payments when the event occurs and the related cash has actually been paid out by the Project.

##### **i) Compensation of employees**

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

## **Significant Accounting policies (Continued)**

### **ii) Use of goods and services**

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

### **iii) Acquisition of fixed assets**

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

A fixed asset register is maintained and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

### **d) Cash and Cash equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank. 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 authorized public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

### **e) Pending bills**

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

## **Significant Accounting policies (Continued)**

### **f) Budget**

The budget is developed on a comparable accounting basis (cash basis), the same accounts classification basis (except for accounts receivable - outstanding imprest and clearance accounts and accounts payable - deposits, which are accounted for on an accrual basis), and for the same period as the financial statements. The Project's budget was approved as required by Law and National Treasury Regulations, as well as by the participating development partners, as detailed in the Government of Kenya Budget Printed Estimates for the year. The Development Projects are budgeted for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognised as inter-entity transfers and are eliminated upon consolidation.

A high-level assessment of the Project's actual performance against the comparable budget for the financial year/period under review has been included in an annex to these financial statements.

### **g) Comparative figures**

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

### **h) Subsequent events**

There have been no events subsequent to the financial year/period end with a significant impact on the financial statements for the year ended 30 June 202

**11. NOTES TO THE FINANCIAL STATEMENTS**

**1. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS**

During the 12 months to 30 June 2021 we received grants from donors as detailed in the table below:

Name of Donor	Date received	Amount received in donor currency	Grants received in cash	Grants received as direct payment*	Grants received in kind	Total amount in Kshs	
						2020/2021	2019/2020
			Kshs	Kshs	Kshs	Kshs	KShs
<b>Grants Received from Bilateral Donors (Foreign Governments)</b>							
Embassy of Sweden		-	-			-	58,200,000
<b>Grants Received from Multilateral Donors (International Organizations)</b>							
<b>Total</b>		-	-			-	<b>58,200,000</b>

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**2. COMPENSATION OF EMPLOYEES**

	2020/2021			2019/2020	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	KShs	KShs	KShs	KShs	KShs
Basic salaries of permanent	6,742,350	-	6,742,350	9,051,800	42,895,532
<b>Total</b>	<u>6,742,350</u>	<u>-</u>	<u>6,742,350</u>	<u>9,051,800</u>	<u>42,895,532</u>

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**3. PURCHASE OF GOODS AND SERVICES**

	2020/2021			2019/2020	Cumulative to- date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	Kshs	Kshs	Kshs	Kshs	Kshs
Utilities, supplies and services	-	-	-	-	1,852,964
Communication, supplies and services	-	-	-	15,600	1,320,387
Domestic travel and subsistence	1,315,895	-	1,315,895	760,670	20,691,287
Foreign travel and subsistence	-	-	-	-	5,741,172
Printing, advertising and – information supplies & services	-	-	-	-	3,226,813
Training and Conference	397,000	-	397,000	363,300	27,100,261
Hospitality supplies and services	-	-	-	23,499	8,291,933
Change project - Consultancy	55,479,798	-	55,479,798	360,000	57,345,485
Quick Win Projects	108,700	-	108,700	2,239,014	11,842,351
Repair and Maintanance	-	-	-	198,283	198,283
Bank Charges	45,409	-	45,409	14,330	59,739
<b>Total</b>	<b>57,346,802</b>	<b>-</b>	<b>57,346,802</b>	<b>3,974,696</b>	<b>137,670,675</b>

**NOTES TO FINANCIAL STATEMENT (Continued)**

**4.ACQUISITION OF NON-FINANCIAL ASSETS**

	202/2021			2019/2021	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	KShs	KShs	KShs	KShs	KShs
Purchase of office furniture & general equipment	-	-	-	-	1,421,760
Purchase of ICT Equipment, Software and Other Assets	-	-	-	-	1,591,100
Transport Equipment	-	-	-	-	5,450,000
<b>Total</b>	-	-	-	-	8,462,860

**5. CASH AND CASH EQUIVALENTS CARRIED FORWARD**

	2020/2021	2019/2020
	Kshs	Kshs
Bank accounts	94,488,240	153,708,127
Cash in hand	-	5,295
<b>Total</b>	<b>94,488,240</b>	<b>153,713,422</b>

The programme has one programme account managed within the Head Office and has one foreign currency designated accounts managed by the National Treasury as listed below:

**5. A. Bank Accounts**

**Project Bank Accounts**

	2020/21	2019/20
	KShs	KShs
<b>Foreign Currency Accounts</b>		
Central Bank of Kenya [A/c No:1000264047 ]	-	-
<b>Total Foreign Currency balances</b>	=	=
<b>Local Currency Accounts</b>		
National Bank of Kenya [A/c No: 01001113869200]	94,488,240	153,708,128
Total local currency balances	94,488,240	153,708,128
Total bank account balances	94,488,240	153,708,128

**6. FUND BALANCE BROUGHT FORWARD**

	2019/20	2018/19
	KShs	KShs
Bank accounts	108,523,038	108,474,444
Cash in hand	5,295	48,594
<b>Total</b>	<b>108,528,333</b>	<b>108,523,038</b>

**7. ACCOUNTS PAYABLE**

Description	2020-2021	2019-2020
	Kshs	Kshs
Retention	4,863,969	-
<b>Total</b>	<b>4,863,969</b>	<b>-</b>

**Kenya SymbioCity Programme  
Reports and Financial Statements  
For the financial year ended 30 June 2021**

**7. OTHER IMPORTANT DISCLOSURES**

**PROGRESS ON FOLLOW UP OF PRIOR YEAR AUDITOR'S RECOMMENDATIONS**

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor and status of implementation of recommendations;

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

The program had a clean audit report in the financial year 2019/2020 and thus does not have follow up issues.



**Mary Mwiti**  
**Ag. Chief Executive Officer**



**Nicodemus Mbwika**  
**Project Manager**

*Kenya Symbiocy Programme  
Reports and Financial Statements  
For the financial year ended 30 June 2020*

**8. ANNEXES  
ANNEX 1 - VARIANCE EXPLANATIONS - COMPARATIVE BUDGET AND ACTUAL AMOUNTS**

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance
	a	b	c=a-b	d=b/a %	
<b>Receipts</b>					
Proceeds from domestic and foreign grants	-	-	-	-	The programme has received all the disbursement with the final disbursement received in the Financial Year 2019/2020
<b>Total Receipts</b>	-	-	-	-	
<b>Payments</b>					
Compensation of employees	7,556,400	6,742,350	814,050	89%	There were changes to one of the programme officers, which resulted in the reduction of the amount payable to the officer within that line.
Purchase of goods and services	149,563,899	57,346,802	92,217,097	38%	The budget relates to change project activities in the seven pilot Counties in which most of the projects involves construction and could not be completed within the financial year 2020/2021 but the balances are already committed.
<b>Total payments</b>	<b>157,120,299</b>	<b>64,089,152</b>	<b>93,031,147</b>		

*Kenya SymbioCity Programme  
Reports and Financial Statements  
For the financial year ended 30 June 2021*

**ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER**

Asset class	Opening Cost	Donations in form of assets	Purchases/ Additions in the Year	Disposals	Transfers in/(out)	Closing Cost
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	1st July 2020	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021
	(a)	(b)	(c)	(d)	(d)	e=(a)+(b)+(c)-(d)+(d)
Office Machine	251,000	-	-	-	-	251,000
Office Furniture	1,317,760	-	-	-	-	1,317,760
Softwares	-	-	-	-	-	-
Computers	1,444,100	-	-	-	-	1,444,100
Motor Vehicle	5,450,000	-	-	-	-	5,450,000
<b>Total</b>	<b>8,462,860</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,462,860</b>

*Kenya SymbioCity Programme  
Reports and Financial Statements  
For the financial year ended 30 June 2021*

**ANNEX 3 – ANALYSIS OF PENDING PAYABLES**

Retention	Original Amount	Date Contracted	Amount Paid to date	Outstanding Balance 2021	Outstanding Balance 2020	Comments
a	b	c	d=a-c			
1 M/S Rydave Developers Limited P.O Box 28 Bungoma	369,440	7th May 2020	-	369,440	-	Construction of Eco-Toilet at Butere Eco-Park Kakamega
2 M/S Mohabu Building And Engineering Constructions Ltd P.O Box 39 Mumias	395,509	7th May 2020	-	395,509	-	Construction of drainage and storm water management at butere eco-park
3 M/S. Rutie Constructors And General Suppliers Limited, P.O Box 971-90200 Kitui,	240,505	7th May 2020	-	240,505	-	Construction of ablution block at Kwa Vonza
4 M/S. Monikithia General Merchants Limited, P.O Box 19490200 Kitui	247,988	7th May 2020	-	247,988	-	Drainage works at Kwa Vonza
5 M/S. Damakamba Investments P.O Box 221- 90200 Kitui,	66,220	7th May 2020	-	66,220	-	Solid waste management at Kwa Vonza
6 Mujabacajo Construction And General Supplies Limited, P.O Box 414-90200 Kitui,	132,028	7th May 2020	-	132,028	-	Solar lightning at kwa vonza

**Kenya SymbioCity Programme**  
**Reports and Financial Statements**  
**For the financial year ended 30 June 2021**

7	M/S. Construction General Limited P.O Box 699-Kitui,	Gameco And Supplies	362,212	7th May 2020	-	362,212	-	Civil works at kw vonza
8	M/S. Glogra General Suppliers And Constructors, P.O Box 32 Tullia	General And Constructors, P.O Box	391,379	7th May 2020	-	391,379	-	Container installation at kw vonza
9	M/S. Sarizone Constructors, P.O Box 165-90200 Kitui	Sarizone Constructors, P.O Box	103,509	7th May 2020	-	103,509	-	Rain harvesting at kwa vonza
10	M/S Scenic Strategist P.O Box 185-90200 Kitui	Scenic Strategist	229,472	7th May 2020	-	229,472	-	Lanscaping at Kwa Vonza
11	M/S. I.S.D Logistics, P.O Box 2290 - 30200 Kitale	I.S.D Logistics, P.O	44,081	7th May 2020	-	44,081	-	Construction and Installation of Street Benches at Kiminini
12	Josinoworks Limited, P.O Box 391, Kitale	Josinoworks Limited,	104,555	7th May 2020	-	104,555	-	Construction and Installation of Street Benches at Kiminini
13	Kenbet Enterprise Limited P.O Box 358 Eldoret,	Kenbet Enterprise	95,482	7th May 2020	-	95,482	-	Construction of Rain Water Harvesting (Masaba Secondary)
14	Libe Enterprises, P.O Box 2905 - 30200 Kitale,	Libe Enterprises, P.O	63,101	7th May 2020	-	63,101	-	Construction of Rain Water Harvesting (St. Brigid's primary).
15	Sunrise Map Company, P.O Box 3276, Kitale	Sunrise Map Company,	59,976	7th May 2020	-	59,976	-	Construction of Rain Water Harvesting (St. Vincent's Secondary)

**Kenya SymbioCity Programme  
Reports and Financial Statements  
For the financial year ended 30 June 2021**

16	Sunrise Map Company, P.O Box 3276, Kitale	60,644	7th May 2020	-	60,644	-	Construction of Rain Water Harvesting (Kiminiini Primary )
17	Motegno Investment, P.O Box 494 – 90200 Kitui,	256,647	7th May 2020	-	256,647	-	Rehabilitation and improvement of drainage system (Masaba-Saboti road)
18	Malertech Enterprises Ltd, P.O Box 547 – 30200 Kitale	250,347	7th May 2020	-	250,347	-	Rehabilitation and improvement of drainage system (Kiminiini-Ndalu road)
19	Kaita Contractors, P.O Box 2270 – 30200 Kitale	286,121	7th May 2020	-	286,121	-	Rehabilitation and improvement of drainage system (Chief's lane)
20	Ms Sypsan Enterprises P O Box 4314-00100 Nairobi	130,609	7th May 2020	-	130,609	-	Purchase and Supply of Quality Life Server Jacket qty 300
21	Ms Albywoods Agencies Ltd	322,856	7th May 2020	-	322,856	-	Bbore hole drilling and Pump House in Njoro Ward
22	M/S Energy Concept Kenya	196,060	7th May 2020	-	196,060	-	Installation of High Mast qty 1
23	M/S Agwati Farm Investments	164,066	7th May 2020	-	164,066	-	Development of market stall
24	M/S Chridal Enterprises Ltd Po Box 49-40100 Kisumu	291,162	7th May 2020	-	291,162	-	Market upgrade old SUPA stalls renovation
		<b>4,863,969</b>		<b>-</b>	<b>4,863,969</b>	<b>-</b>	