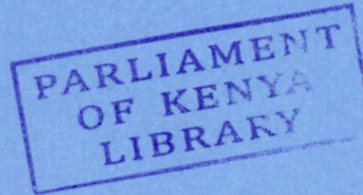


REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**



**OF**

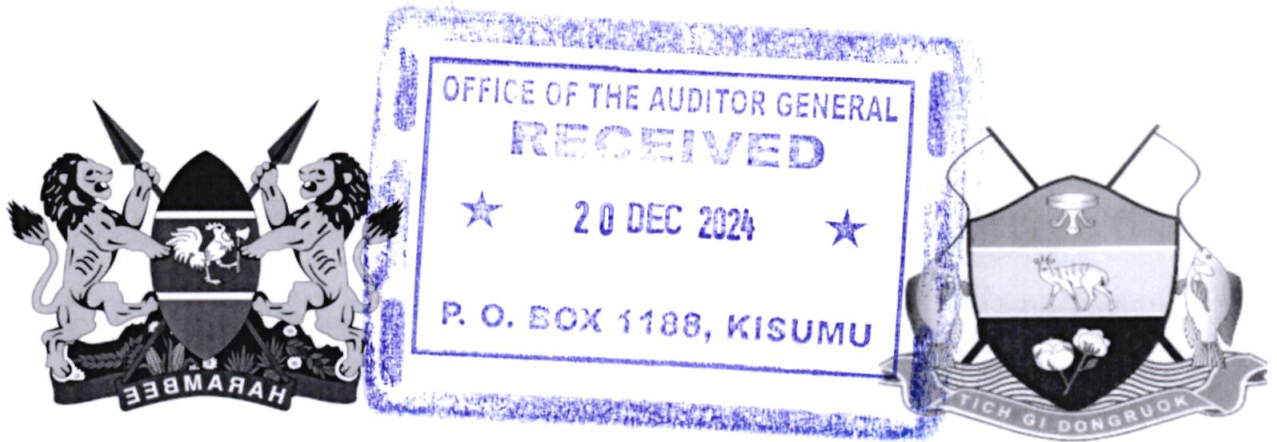
**THE AUDITOR-GENERAL**

**ON**

**COUNTY EXECUTIVE OF  
SIAYA**

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

PAPERS LAID	
DATE	5/3/25
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**COUNTY GOVERNMENT OF SIIAYA**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED**  
**JUNE 30, 2024**

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

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## **1. Acronyms and Glossary of Terms**

### **a) Acronyms**

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

### **b) Glossary of Terms**

Fiduciary Management	The key management personnel who had financial responsibility
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## 2. Key Entity Information And Management

### a) Background information

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

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

**b) Key Management team**

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

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

**c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2024 and who had direct fiduciary responsibility were

No.	Designation	Name
1.	CECM Finance and Economic Planning	Hon.CPA Benedict Abonyo Omollo
2.	Accounting Officer-Department Finance & Economic Planning	Ouma Jacktone Odinga
3.	Accounting Officer-Department of Governance , Administration and ICT	Walter Okello
4.	Accounting Officer-Department of Tourism, Culture, Sports And Arts	Peter Asuke
5.	Accounting Officer-Department of Education ,Youth Affairs, Gender and Services	Dr.Nicholas Kut Ochogo
6.	Accounting Officer-Department- Water , Sanitation, Environment, Climate Change and Natural Resources	Judith Oyugi
7.	Accounting Officer-Department of Lands, Physical Planning, Housing And Urban Development	Joseph Omondi
8.	Accounting Officer-Department of Health	Dr. Samuel Omondi
9.	Accounting Officer-Department Trade, Enterprise And Industrialization	Michael Ombambo
10.	Accounting Officer- Agriculture ,Irrigation, Food Security and Livestock and Fisheries	Elizabeth Adongo
11.	Accounting Officer-Department of Public Works, Energy, Roads And Transport	Kevin Ajuul

**d) Fiduciary Oversight Arrangements**

No.	Designation	Fiduciary Activity
1.	Siaya County Assembly	Overall oversight of County operations
2.	Public Accounts and Investments Committee	Interrogation of FY 2022/2023 OAG reports
3.	Finance Committee	Preparation of Finance bill and review of Quarterly Financial Reports
4.	Budget and Appropriations Committee	Preparation of Appropriation bill
5.	Controller of Budget	Authorization of withdrawals from CRF
6.	Office of the Auditor General	Audit of Financial statements for FY 2022/2023

**e) County Executive Headquarters**

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

**f) County Executive Contacts**

Telephone: (254) 792 631 619  
E-mail: [info@siaya.go.ke](mailto:info@siaya.go.ke)  
Website: [www.siaya.go.ke](http://www.siaya.go.ke)

**g) County Executive Bankers**

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

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

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

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

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

**h) Independent Auditor**

Auditor-General  
Office of The Auditor General  
Anniversary Towers, University Way  
P.O. Box 30084  
GPO 00100  
**NAIROBI, KENYA**

**i) Principal Legal Adviser**

The Attorney General  
State Law Office and Department of Justice  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
**NAIROBI, KENYA**

**j) County Attorney**

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

### 3. Governance Statement

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

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

#### The County Executive

##### a) County Executive



- b. How the County deals with the stakeholders especially on matters that require public participation
- There is Siaya County Public Participation & Petitions Act, 2015 provides for mechanisms, processes and procedures with regard to:
    - ✓ Section 29 – Communication by Directorate
    - ✓ Section 30 – Notification by Directorate
    - ✓ Section 31 – County citizens’ participation forum
  - There is also Siaya County Public Participation Guidelines
    - ✓ Section 3 (d) – Access to information and public communication
    - ✓ 3 (e) - Stakeholder Mapping, mobilization and outreach for public engagement. The County has undertaken stakeholders mapping upon which it has developed stakeholders’ registers per department
  - There is no specific provision on whistleblowing
- c. Safeguards against unethical conduct and corruption
- Sensitization of staff on national values and principles of governance and Ethics and Anti-corruption
  - In partnership with the EACC, the County government undertook Corruption Risk Assessment and the report was launched and disseminated across all the departments and the general public
  - Engagement with the County Assembly

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

**Functions of Sectoral Committees**

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

**d. Risk Management**

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

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

**i. Audit Committee**

The Audit Committee should ensure that risk management is implemented in the County Government as per Regulations 168 (a), and (b) of the Public Finance Management Regulations, 2015, Guidelines 3.1 (d) (iii) and (iv), 3.2 (a) and (b), (i), 3.3.4 (a), (b) and (c) of the Audit Committee Guidelines for County Governments (Kenya Gazette Notice No. 2690 of 15th April 2016) by:

- (a) Supporting the Accounting Officers with regard to their responsibilities for issues of risk, control and governance and associated assurance provided that the responsibility over the management of risk, control and governance processes remains with the management.
- (b) Following up on the implementation of the recommendations of internal and external auditors.

**Mandate**

The Audit Committee is responsible for communicating with the internal and external auditors. In its oversight role, the committee shall focus on:

- (a) Audit findings, including comments on governance, risk and controls.
- (b) Proposed audit scope and audit coverage and approaches with respect to complex, high risks, and judgment areas.

**Roles**

The Audit Committee plays a key role with respect to the integrity of the County Government's financial information, its system of governance, risk and internal controls and the legal and ethical conduct of management and County public servants.

Depending upon circumstances affecting the County Government, the function undertaken by the Audit Committee shall generally encompass evaluating whether processes are in place to address key roles and responsibilities in relation to risk management.

**Responsibilities**

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

The Audit Committee to receive and review quarterly strategic risk management reports

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

Internal Audit shall:

- Ensure processes used by management to identify all significant risks are effective;
- Ensure that risks are correctly assessed by management in order to prioritize them;
- Evaluate risk management processes, to ensure the response to any risk is appropriate and conforms to County Government policies;
- Evaluate the reporting of key risks by Accounting Officers to the County Executive Committee;
- Review the management of key risks by Accounting Officers to ensure controls have been put into operation and are being monitored;

- Promote the county government wide culture of risk management;
- Prepare reports to the Audit Committee regarding the control environment within the County Government; and

**g. Compliance**

The County is governed by the following laws.

PFMA, 2012 & Regulations 2015

CGA, 2012

▪ **Other governance issue**

There is need to put in place:

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

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

- ✓ Ensuring that there is prioritization on resources allocated to the County Government for the smooth implementation of its mission, strategy, goals, risk policy plans and objectives;
  - ✓ Identifying risks and implementation of appropriate measures to manage such risks or anticipated changes impacting on the Government of Makueni County; and
  - ✓ Monitoring timely resolution of audit issues
- The Public Finance Management Act, 2012 and its accompanying regulations of 2015. Regulation 165 (1) requires accounting officers to ensure that government entities develop;
- ✓ risk management strategies, which include fraud prevention mechanisms; and
  - ✓ a system of risk management and internal control that builds robust business operations.

#### **4. Foreward by the CECM Finance and Economic Planning**

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

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

##### **a. Financing of the County Governments**

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

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

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

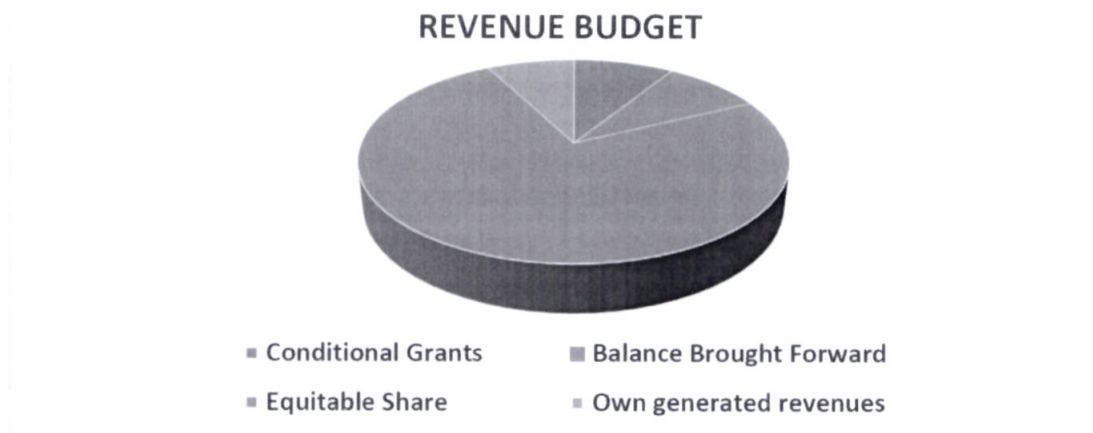
- 1) Automation of revenue collection system – the County has sourced a competent firm to undertake full automation of its revenue collection.
- 2) Consultancy on revenue valuation roll – the County has engaged a consultancy firm to prepare its valuation roll which will assist the County collect land rates hence improve its Own Source Revenue.

##### **b. Financial Performance**

###### **i. Revenue**

In the year ended 30<sup>th</sup> June 2024 the County had projected revenues of Kshs.9,761,123,387 consisting of Kshs. 760,000,000.00 from own sources and Kshs.7,263,019,462 from Equitable share Kshs.874,012,300.00 from conditional Grants and Kshs. 864,091,625 as balance brought forward.

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



**Figure 1: Siaya County revenue sources in FY2023/2024**

Equitable share continue to form the largest part of our revenue budget, contributing 74 % towards our budget while Conditional grants, Own Source revenues and Balance brought forward formed 9%, 8% and 9% of our budget respectively.

Out of the projected revenue, the County was able to realize Kshs. 7,759,259,582.95 in actual revenues, representing 79% performance. This good performance was as a result of high realization of equitable share. It should be noted however that during the year, Own generated revenue realised was 80%. In the table below, we present an analysis of revenue performance during the year.

**Table 1: Revenue performance in FY 2023/2024**

Revenue classification	Revenue budget (Kshs)	Actual (Kshs)	Realization
Balance Brought Forward	864,091,625.00		
Equitable share	7,263,019,462.00	6,681,977,903.00	68%
Conditional Grants	874,012,300.00	466,543,935.20	5%
Own generated revenues	760,000,000.00	610,737,744.75	6%
Total	9,761,123,387.00	7,759,259,582.95	79%

## ii. Payments

Our total expenditure for the year amounted to Kshs. 7,020,265,520.08 Out of which Kshs 2,500,913,612.24 was spent on development expenditure while Kshs.4,519,351,907.84 was spent on recurrent expenditure representing 36% and 64% respectively. Out of the Recurrent Expenditure of Kshs 4,519,351,907.84 an amount of Kshs. 2,872,515,819.22 was spent on Personnel Emoluments and Kshs. 1,466,219,870 on Operation and Maintenance representing 64% and 32% respectively. Expenditure on Personnel Emoluments represented 64% of Recurrent Expenditure and 41% of the total expenditure.

**iii. Cash flows**

In the FY 2023/2024, we had many liquidity disruptions. This was as a result of late disbursements by the National Treasury. Cash and cash equivalents increased to Kshs.89,024,823.40 as at 30<sup>th</sup> June 2024 from Kshs 13,842,516.30 as at 30<sup>th</sup> June 2023.

**iv. Accounts receivables**

Imprest management is a critical area of focus in Siaya County. Our aim is to adhere to the PFM regulations on imprest management. In the financial year under review Outstanding Imprest was Kshs. 5,026,471 against last year's amount of Kshs. 47,838,660. We appreciate that there is still room for improvement in this area. Going into FY 2024/2025, we will place more emphasis on complying with the PFM regulations with regards to imprests. Currently Imprest management has been centralized to control issuance of imprest, ensure that no officer holds more than one imprest, and enhance adherence to recovery deadline of 14 days after advancement of imprests.

**v. Pending bills**

Our pending bills have increased from Kshs. 741,559,398.43 in the Financial Year 2022/2023 to Kshs.1,466,051,526.45 in the Financial Year 2023/2024 due to late exchequer release. We appreciate that there is still room for improvement in this area. Our focus as a County is to settle the bills as soon as possible. In every budget cycle, we ensure that part of the allocations is towards settlement of old outstanding pending bills.

**vi. Fixed assets**

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

**vii. Physical progress since establishment of the County Government**

**Economic Pillar**

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

The contribution of Siaya to the GDP was estimated at 1% equivalent to Ksh. 15.4 billion. Out of Ksh. 15.4 billion, Agriculture accounts for 60% which is equivalent to Ksh. 9.2 billion (Gross

County Product Report 2021). The contribution of agriculture can be attributed by the county's deliberate investment in crop, livestock and fisheries production and productivity. Cognizant of the potential of Agriculture in the county, the sector will subsequently adopt a value chain approach that is expected to create jobs, improve livelihood and ultimately improve the economy of Siaya.

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

#### **Social Pillar**

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

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

In education, the gross enrolment in ECD increased from 76,680 pupils to 81,771 pupils. This was attributed to construction of 96 ECDE centres, equipping of 35 ECD centres, establishment of two centres of excellence in Bondo and Yala and implementation of school feeding programs on pilot basis in East Asembo and West Alego. Additionally, the enrolment in VTC increased from 1,580 students to 3,706 students. This achievement is attributed to; construction of 8, equipping of 31 and renovation 34 classrooms; construction of 2 computer laboratory and administration blocks; provision of tuition support to 10,460 trainees through capitation. The sector also improved

livelihoods for vulnerable groups by providing bursary to 45,266 students while improved sports in the county through construction of a 20,000 seater stadium which was a county flagship project.

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

### **Enabler pillar**

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


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


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

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

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

In the FY 2023-2024, the county projected to utilize Kshs.9,761,123,387 consisting of Kshs. 760,000,000.00 from own sources and Kshs.7,263,019,462 from Equitable share Kshs.874,012,300.00 from conditional Grants and Kshs. 864,091,625 as balance brought forward.

  
.....  
**CECM Finance and Economic Planning**  
**County Government of Siaya**



## 5. Statement of Performance against County Predetermined Objectives

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

**Strategic development objectives** The County's CIDP 2023-2027 has identified three key strategic development objectives namely:

1. Improve household incomes by 30%;
2. Create 20,000 jobs annually; and
3. Improve the county's contribution to the manufacturing sector by 20% annually

In the table below we analyse the progress on attaining the stated objectives:

### 1. Agriculture, Food, Livestock and Fisheries

Sub Programme	Key output	Key Performance Indicator	Achieved	
Administrative support services  Objective: To strengthen coordination of sectoral and inter sectoral programs  Outcome: Improved sector performance	Improved Extension Services	No of farmers reached with extension services	111,846	
	Improved staffing level	Number of staff trained	724	
	Staff recruitment	Advertisement, interviews..	69	
	Staff Promotion	Promotion of staff	0	
	Strengthened operation capacity	No of motor cycles procured		5
		No of vehicles rehabilitated		1
		No of MC rehabilitated		3
		No of office blocks refurbished and maintained		0
		Desk tops		2
	Laptops		1	
<b>Sub Programme 2: Planning and policy</b>	Developed legal and policy frameworks	No of Policies domesticated/developed	1	
		No of Regulations developed	1	
		No of Bills developed	4	
	Improved Collaboration & coordination of the Agriculture Sector	No of CASSCOM meetings held	4	
		No of Stakeholder meetings held	4	
<b>Program: Livestock Management and Development</b>				
<b>Objective: To increase livestock production and productivity</b>				
<b>Outcome: Livestock production and productivity improved</b>				

*County Government of Siaya*  
*Siaya County Executive*  
*Annual Report and Financial Statements for the year ended June 30 2024*

<b>1:Dairy Development</b>	Quantity of cattle milk Increased	No of dairy cows	12,568
		Kshs of cow milk produced	24.9 M
	Quantity of manure from dairy cows utilized Increased	Tons of manure	1200
		Quantity of goat milk Increased	No of dairy goats
	Area under established fodder Increased	Kg of goat milk produced	351,684
		Area under fodder (Ha)	1900
		No of fodder trees Increased	102,799
Strategic feed reserves established		0	
<b>Sub Programme 2: Poultry Development</b>	Enhanced Poultry production	No of layers	120,798
		No of broilers	144,020
		No of indigenous chicken	1,278,109
		No of other poultry species	24,168
	No of eggs produced (trays)	5,792,173	
Quantity of Poultry meat produced	Kg of poultry meat	194,113	
<b>Sub Programme 3: Apiculture development</b>	Quantity of honey increased	No of beehives	20,171
		Kg of honey produced	487,786
	Quantity of wax Increased	Kg of wax	33,988
		Kg of value added wax	12,000
	Quantity of processed honey Increased	Kg of marketed wax	12,000
		Kg of value added honey	250,000
<b>Sub Programme 4: Meat production and marketing</b>	Increased Quantity of beef cattle and hides in the market	Kg of marketed honey	160,000
		No of beef cattle	504,124
		Kg of beef	4,901,246
	Quantity of mutton in the market Increased	No of hides	32,464
		No of sheep	227,135
		Kg of mutton	327,470
	Quantity of goats, chevon and hides in the market Increased	No of sheep skin	23,446
		No of goats	402,068
		Kg of chevon	617,469
	Quantity of pigs, and pork in the market	No of goat skin	54,709
		No of pigs	20,260
	Quantity of rabbit meat in the market Increased	Kg of pork	827,643
		No of rabbits	18,522
	Kg of rabbit meat	9206	
<b>Programme: Crop and Land Management</b>			
<b>Objective: To increase crop production and productivity</b>			
<b>Outcome: Crop production and productivity improved</b>			
<b>Sub Programme 1: : Land Management</b>	Area under irrigation increased	No. of micro-irrigation schemes in the county	17

		Hectares under micro-irrigation schemes in the county	3,612
		No. of smallholder pumps issued	45
	Increased mechanization	No of Acres Ploughed	1649.75
	Increased testing and analysis	No of soil tested and analyzed	2006
	Soil and water conservation improved	No. of farms conserved	4200
		No. of farmers trained	9129
<b>Sub Programme 2: Crop Developmet</b>	Access to quality farm inputs improved	MT of subsidized seeds procured and distributed	67,992
		MT of subsidized fertilizers procured and distributed	111.1
		No. of farmers accessing quality seeds and fertilizers	45,328
	Production of drought tolerant cereals (sorghum) increased	Acreage under sorghum (Ha)	12,780
		MT of sorghum harvested	17,148
	Production of roots and tuber crops (cassava and sweet potatoes) increased	Acreage under cassava (Ha)	3998
		MT of cassava harvested	53,172
		Acreage under sweet potatoes (Ha)	4075
		MT of sweet potato harvested	39,380
	Production of fruit tree crops increased	Acreage under mangoes (Ha)	194
		No. of mango seedlings produced	18,000
		MT of mangoes harvested	5,880
		Acreage under avocado (Ha)	356
		No. of avocado seedlings produced	12,000
		MT of avocado harvested	-
	Area under perennial cash crops increased	Acreage under coffee (Ha)	40
		MT of coffee harvested	44
	Area under cotton increased	Acreage under cotton (Ha)	553
		MT of cotton harvested	396
	Post-harvest infrastructure improved	No. of community Grain Storage facilities constructed	1
<b>Sub Programme 3: Agribusiness and Information Management</b>	Agro-processing and value addition Improved	No. of Agro processing and value addition infrastructure operationalized	1

	Access to Agricultural Finance improved	No. of farmer groups linked to Financial/ Credit institutions	93
	Access to Agricultural insurance improved	No of farmers linked to Agricultural insurance services/ institutions	-
<b>Program: Fisheries Management and Development</b>			
<b>Objective: To Sustainably Manage the Fisheries Resources for Increased Fish Production and Productivity</b>			
<b>Outcome: Sustainable Utilization of Fisheries Resources</b>			
Fisheries Co-management	Sustainable exploitation of capture fisheries resources	No. of fisheries surveillance reports	15
		No. of County fish breeding areas mapped and developed	0
		No. of BMUs supported with fishing inputs	1
		No. of quarterly stakeholders' meetings by riparian counties and countries	0
		No. of surveys (FS and CAS)	12
		No. of BMUs supported with fish weighing platforms	0
Aquaculture Development	Improved production of fish from aquaculture	No. of aquaculture support enterprises	23
		No. of public dams restocked with fish	0
		No. of direct beneficiaries of targeted fisheries support programmes (culture units – cages and ponds)	1250
Fisheries Control Monitoring	Accurate and timely fisheries data for decision making	No. of fish catch assessment surveys undertaken	0
Fisheries inspection, Quality Assurance and Marketing	Enhance safety and quality of fish and fisheries products marketed	No. of fish handling infrastructure established	2
		No. of fish inspectors trained and gazetted	0
		No. of stalled fish handling projects completed	3
		No. of fresh retail outlets supported	0
		No. of fish marketing platforms developed	0
<b>Program: Veterinary Services</b>			
<b>Objective: To increase livestock production and productivity</b>			
<b>Outcome: Reduced disease prevalence, morbidity and mortality</b>			
<b>Sub Programme 1: : Food safety and animal products development</b>	Quality and safety of animal products assured	No. of animals inspected ante mortem	6000
		No. of carcasses inspected	17,000
		No of slaughterhouses operationalized	2
<b>Sub Programme 2: Disease and vector management</b>	Occurrence of diseases reduced	Purchase of laboratory equipment	0

		Procurement of vaccines	20,000
	reduced Incidence of zoonotic diseases in livestock	% decrease in incidence of zoonosis	2.5
	Improved livestock health	No. of animals sprayed	175,000
		No of crush pens constructed	3
		% decrease in morbidity	1%
		% decrease in mortality	2.50%
<b>Sub Programme 3: Animal breeding</b>	Improved livestock breeds	No. of animals inseminated	1,000
		No. of animals vaccinated	1,000,000
		% Increase in improved livestock breeds	1.5
	improved Animal welfare	% increase in animal welfare	0

## 2. Water, Environment and Natural Resources

Sub program	Key Output	Indicator	Achievement 2023/24
<b>Programme: Water Resources Development and Management</b>			
<b>Objective: To improve water and sewerage coverage</b>			
<b>Outcome: Improved quality water accessibility &amp; increase sewerage coverage</b>			
Water resources conservation and protection	Protected water pans & dams	Number of water pans & dams	18
	Protected Water springs	Number of Protected Water springs	7
Water supply and urban sewerage development	Rehabilitated & Augment Water Supplies	Number of rehabilitated& Augmented Water supplies	5
	Constructed shallow wells	Number of Constructed shallow wells	2
	Constructed Boreholes	Number of Constructed boreholes	31
<b>Programme: Natural resources conservation and management</b>			
<b>Objective: To attain a clean, secure and sustainable environment</b>			
<b>Outcome: Improved state of the environment</b>			
Environmental Management and Natural Resources Conservation	Tree nurseries established	Number of tree nurseries established	0
	Established woodlots & Hilltops Afforested	Number of Established woodlots & Hilltops Afforested	10
	Ward climate change committees	Number of ward climate change committees	32
	Beautification of urban centres	Number of urban parks rehabilitated	0
	households empowered to be resilient	Number of households empowered to be resilient	400

	Documented records of available natural resources	Number of documented records of available natural resources	
<b>Programme: General administration and Support services</b>			
<b>Objective:</b>			
<b>Outcome: Efficient and Effective Services Delivery</b>			
General Administration	Staff establishment	To recruit relevant personnel	12
	Staff training and development,	Number of staff capacity build	20
	Project administration and Coordination meetings	Number of meetings	12
Planning and support services	Development support to SIBO	Number of projects Development support to SIBO	3
	policy documents Performance	Number of policy documents	0
	Signed overall Contracts	Number of staff engaged in overall Performance Contracts	45
	Transport facilities bought and maintained	No. of transport facilities and maintained	5

### 3. Education, Youth Affairs, Gender and Social Services

Program/sub program	Key Output	Performance Indicator	Achievement 2023/2024
<b>Program 1: General Administration Planning and Support Services</b>			
<b>Outcome: Efficient and Effective Services Delivery</b>			
General Administration	Improved delivery of services	No. of policies and legislations enacted	2
	Improved retention and completion rates through bursary program	Number of needy students benefiting from bursary	16,000
	Improved staffing and quality control	No of ECD instructors recruited and deployed	50
		No of polytechnic instructors recruited and deployed	0
		No of QA officers recruited and deployed	0
<b>Programme 2: County Pre-Primary Education</b>			
<b>Objective: Increase enrollment and access to Early Childhood Education</b>			
<b>Outcome: Improved access to Quality Pre-Primary Education.</b>			
Early childhood development and education	ECDE centres equipped	No. of ECDE centres equipped with furniture, learning materials and recreational facilities.	17
		No. of new ECDE centres constructed	19

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Pre-primary school feeding programme	School feeding programme in all the ECDE centres for the pre-primary children rolled out	No of learners enrolled and benefiting from the programme	29,126
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**Programme 3: Vocational Education and Training Development**

**Objective: To provide access to quality and relevant training to the Youth**

**Outcome: Appropriate skills developed**

Youth Polytechnic Infrastructure	Vocational training centres improved	No. of newly constructed workshop/classrooms in polytechnics/ VTCs	0
		No. of polytechnics /VTCs renovated	4
		No of youth polytechnics/VTCS equipped with modern tools and equipment	14
		No of youth polytechnics/VTCS provided with teaching and instructional materials	10
		No. of modern hostels constructed in VTCs	0
	Two model VTC constructed, equipped and operationalized	0	
	Trainees supported through SVTCSG	No. of trainees supported by the fund and retained	1,620

**Programme 4 : County Social Security and Service**

**Objective: To expand empowerment skills, welfare and support systems in the county**

**Outcome: Empowered women, youths and PLWDs and Improved social welfare**

Empowerment of special groups	Economically empowered women, Youths and PLWDs	Child protection safe house	0
		No. of vulnerable groups capacity built to meet their basic needs	550
	Positive behaviour change, responsible parenthood and enhanced	No of youths benefiting from the programme	180,000
		No of parents/guardians/caregivers with enhanced parenting skills	0

**4. Health and Sanitation**

Sub Program	Key Output/ Outcome	Performance indicators	Achievement
<b>Programme P1: General Administration Planning and Support Services</b>			
<b>Objective: To improve service Delivery and provide supportive services to agencies under the Health</b>			
<b>Outcome: Efficient and effective service delivery</b>			
Administration	To Support effective and efficient delivery of health care services	Fuel and Lubricants purchased	5,200,000

		General office supplies purchased	1,922,004
		motor vehicle accessories tyres and batteries purchased	3,999,965
		motor vehicle spare parts purchased	5,015,601
		office equipment purchased	354,560
	To Support effective and efficient delivery of health care services	Communication improved by Purchasing of airtime for internet connectivity	300,000
		motor vehicles purchased	2
		security guards Contracted	7
		Utilities purchased: Water and electricity	329,000
		Sanitary and cleansing materials purchased	288,600
	To Support effective and efficient delivery of health care services	Motor/boat/ vehicles maintained / serviced	1,800,000
<b>Program 2 : Preventive and promotive Services</b>			
<b>Objective: To increase access to quality Preventive and Promotive health care</b>			
<b>Outcome: To reduce mortality from preventable deaths</b>			
<b>Sub Program</b>	<b>key output</b>	<b>Performance indicators</b>	<b>Achievement</b>
Immunization	Procurement of EPI fridges	EPI fridges procured for dispensaries and Health Centres	0
	Establishment of nurturing care Services in MCH		0
Environmental Health	Procurement of motorbikes	Motorbikes procured for 30 ward PHOs and 6 SCPHOs	0
	Procurement of modern Incinerators	Atleaset modern incinerator for each subcounty	1
Infrastructure	Procurement of assorted medical equipment for Health Centres and Dispensaries	Assorted medical equipment procured for Health Centres and Dispensaries	33
	Securing the Facilities form Intruders and Land Encroachment	Fencing, Gate and Sentry House	4
	Improving the working environment for safety of workers and Patients	Renovation of OPDs, CCCs, Staff Houses	4
	Improving immunization coverage through expanded EPI centers	Connection of Electric Power to Various Health Facilities	1
	Increases access to services by offering 24 Hour Services	Construction of Twin Staff Houses	6

	Improving the Sanitation within the facilities through safe waste disposal	Construction Placenta Pits	1
	Improving the Sanitation within the facilities through safe waste disposal	Construction of Pit Latrines	5
	Improving the Sanitation Standards in the Health Facilities	Connection to pipe water system and/ Installation of roof catchment for water	2
	Improving Access to Maternal Health Services	Construction of Maternity Units	6
Community Health Services	Conduct data review meetings on RMCAH indicators with CHV/CHSFPs, 30 SCHMT and 10 CHMT once in a year per sub county	No. of review meetings conducted	1
	Train 184 CHAs on eCHIS	No. of CHAs trained on eCHIS	184
	Train 2128 CHPs on ECHIS	No. of CHPs trained on ECHIS	2128
	Community dialogue days with local leaders bi-annual on RMNCAH Indicators	No. of dialogue days held	100
	Conduct training for CHAs on Community Maternal and Newborn Health	No. of CHAs trained	90
	Train CHVs on community MNH	No. of CHVs trained on CMNH	120
<b>Programme 3: Medical and Biomedical Services</b>			
<b>Program Objective: To provide accessible and appropriate diagnostic and curative services</b>			
<b>Program Outcome: Reduced disease burden in Siaya County.</b>			
Sub Program	key output	Performance indicators	
Health Products and Technologies (HPTs)	Availability of tracer commodities throughout the year	Quarterly Procurement of HPTs	3
Non Communicable Diseases	Renovation of xray department		1
	Construction and Equipping of a Morgue		1
	Assorted lab commodities procured	Number of labs supported with Commodities	78
	Assorted service contract procured for lab equipment	Number of Labs procured for service contract	10

**5. Lands, Physical Planning, Housing and Urban Development**

Sub programme:	Key Output:	Key performance indicator	Achievement
<b>CP.1: General Administration, Planning and Support Services</b>			
<b>Programme objective:</b>			
<b>Expected Outcome: Efficient Service Delivery and Improved Working Environment</b>			
SP1.1 General Administration and support services	Efficient service delivery	No. of Staff recruited	0

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		Training Needs Assessments prepared annually	1
		No. of Staff trained	4
		No. of staff promoted	0
		No. of staff meetings held	12
		No. of progress reports prepared	12
		No. of Conferences, workshops and seminars conducted	3
SP1.2. Planning and Support services	Efficient service delivery	No of Signed overall Performance Contracts	1
		No. of laptops procured	4
		No. of computers procured	0
		No. of UPS procured	0
		No. of plans prepared (procurement, work plans and budgets)	3
		No. of vehicles bought and well maintained	1
		Utility costs	12
Policy, Legal and Regulatory framework	Policies developed	No. of policies developed	2
	Bills developed	No. of Bills developed	1
		No of public for a	6
		No of materials developed	2
Contract preparation and management	Contracts prepared and managed	% of contracts prepared and managed	100%
Conflict resolution	Disputes investigated and resolved	% of disputes investigated and resolved	100%
	Institutional capacity building	No of committees and boards capacitated	2
	Delineation of urban boundaries	No. of urban areas	12
	Establishment of urban administration	No of town committees and municipal boards formed	0
<b>CP.2: Land Use Planning</b>			
<b>Programme Objective: To provide a spatial framework that will guide and coordinate land use development for sustainable livelihood</b>			
<b>Outcome: Well Planned Land and Urban Areas for Sustainable Development of The County</b>			
<b>SP2.1 Land Use Planning</b>	County Spatial Plans, Land Use Plans, Part Development Plans and Planning Reports	No. of Spatial Plans prepared	1
		No. of Market centers Planned and plans prepared	3
		No. of urban centres plans prepared	1
		No. of intermediate urban centres Planned and plans prepared	3

		Approval of Building plans	100%
<b>CP.3: County Land Administration and Surveying</b>			
<b>Programme Objective: To secure land for public use and investments, property boundaries of public/plot, government houses and trading centres</b>			
<b>OUTCOME: Reduced Land Conflicts and Improved Investor Confidence</b>			
SP 3.1 Land Survey and mapping	Survey of natural resources, infrastructure, urban areas and market centers	No. of surveyed public plots/land	3
		No. of market centres surveyed	3
		No. of rural centres surveyed	15
SP.3.2 County Public Land Administration	County Land records offices established	No. of County land records offices established	1
	Strategic land banking for investment and public use established	No. of Hectares acquired	40.86 ha
		No. of land disputes resolved	31
	Sensitization on land matters	No. of fora and legal aid clinics held.	6
	Processing of Title deeds for Public Land	No. of title deeds acquired for public land	3
SP.3.3 Valuation Roll	Legislation framework on Valuation roll finalized	Validation of Siaya County Valuation and Rating Bill	0
		Adoption of the Siaya County Valuation and Rating Bill	1
	Approval of 2015 draft Valuation Roll	Current Valuation Roll	
<b>CP.4: Housing &amp; Urban Development</b>			
<b>Programme Objective: To provide adequate, affordable, decent housing and quality estates management services</b>			
<b>Outcome: Delivery of Adequate, Secure, Decent and Affordable Housing Units to All</b>			
SP4.1: Housing Development	Housing units constructed	Development of Master plans and designs of housing units	0
		No. of housing units constructed	0
	Housing infrastructure developed	Km of storm water drainage constructed	1
SP4.2 Estate Management	County Government houses renovated	No. of housing units renovated	2

**6. Enterprise and Industrial Development**

Delivery Unit	Key Output	Key Performance Indicator	Achievement
<b>Programme 1: Trade Development and Promotion</b>			
<b>Objective: To provide an enabling environment that facilitates a competitive local, regional and global trade and investment</b>			
<b>Outcome: A conducive environment for trade</b>			

		No. of exhibitions and trade fairs attended	
		No. of capacity building for a reports	4
SP:2 Market infrastructure Development	Improved market infrastructure	No. of markets with lighting system High mast	10
		No. of Market management Committees established and operationalized	5
		No. of Sanitation facilities (Latrines) Constructed in Markets.	10
		No. of modern Market Shades constructed.	2
		No. of Highmasts and solar lamps repaired	30
		No. of Boda boda sheds Constructed	7
		No. of Market infrastructures improved	4
		No. of Market Shades Constructed.	3
Enterprise Development Fund	Improved access to credit facility	No of SMEs accessing the Enterprise Development Fund	0
Market Solid Waste Management	Improved sanitation in urban and market centres	No. of Market cleaned	150
		No of dump sites acquired	1
		No. of clean up days conducted	6
		No. of NEMA approved waste Bins Installed	0
		No. of PPEs acquired	0
		No. self -loading trucks acquired	2
		No. of Tractors	1
		Tonnage of refuse collected and dumped	1,800,000
<b>Programme 2: Fair Trade Practices and Consumer Protection Services</b>			
<b>Objective: To enforce compliance with weights and measures Act Cap 513 and other subsidiary legislations</b>			
<b>Outcome: Improved Consumer confidence on value for money</b>			
<b>SP 1. Standards Administration and Conformity</b>	Improved Legal Metrology Services	No. of assorted legal Metrology Standards Acquired	0
		% of Metrology lab constructed and operationalized (Phased approach)	60
		% of traders' complying with legal metrology legislation	92
		No of reports on awareness campaign foras on legal metrology legislations	4
		No. of market surveillance reports on legal metrology legislations (Test purchases, Inspections, investigations and prosecution)	4

<b>Programme Name 3: Co-operative Development &amp; Management</b>				
<b>Objective: To provide an enabling environment that facilitates sustainable growth of cooperative sub sector for socio-economic development.</b>				
<b>Outcome: Expanded cooperative business and a vibrant cooperative subsector</b>				
Cooperative governance, regulation and supervision	Improved cooperative governance	No of cooperative audit reports produced	40	
		No. of Inspections and inquiries	12	
Co-operative Marketing And Value Addition	Enhanced value addition in Cooperative Societies	No. of Coops adopting value addition	13	
		No of sensitization reports	4	
		Market survey report	1	
County Cooperative Extension Services	Enhanced capacity in cooperative societies	Access to affordable credit	No. of Cooperative Societies accessing affordable credit	0
		No. of new cooperatives promoted	6	
		No of new dormant societies revitalized	5	
		No. of Cooperative Awareness campaigns reports	12	
		No of Training reports	12	
		Annual Report on cooperatives submitted	1	
<b>Programme Name 4: Alcoholic Drinks Control</b>				
<b>Objective: To control and manage alcoholic drinks and drugs</b>				
<b>Outcome: Improved control and management of alcoholic drinks and drug abuse</b>				
		Market surveillance report alcoholic drinks control	6	
		No. training reports	12	
		No. of awareness campaigns reports	4	
		No. of Rehabilitation Centre constructed	0	
<b>Programme Name 5: Industrial Development and Promotion</b>				
<b>Objective: To provide an enabling environment for sustainable industrial development and Investment</b>				
<b>Outcome: Economic and job creation</b>				
Industrial Development and Investment	Expanded Industrial Development and promotion	No. of Feasibility Study reports on Industrial Park,	1	
		Industrial Park, Land purchased and developed	1	
		Investment conferences attended	2	
		Investment conferences held	0	
		No. of Industrial mapping conducted	1	
		No. of incubations centres established	0	
		Solid Waste recycling plant established	0	

		No of industries established (Fish Processing, sugar, rice, Fruit)	
<b>Programme Name 6: General Administration, Planning and Support Services</b>			
<b>Objective: To provide transformative leadership, capacity and policy direction in service delivery</b>			
<b>Outcome: an enhanced Institutional framework for excellent, efficient and effective service delivery within the sector</b>			
Trade and Industry	General Administration	No. of regulations formulated (trade fund, liquor and cooperative fund regulations, County Board Fund Bill and weights and measures policy)	1
		No of Acts developed (Enterprise Development Fund, and industrial development Acts)	0
		No of progress reports developed	12
		No. of assorted operational tools and equipment acquired & maintained	10
		Staff in post: Trade	45
	Training of staff and capacity building	10	
	Planning and Support Services	No of office blocks constructed, refurbished and rehabilitated	1

**7. Tourism, Culture Sports and Arts**

Programme/ Sub-programme	Key outputs	Key Performance Indicators	Achievements
Programme 1: General Administration, planning and support services			
Objective: To provide transformative leadership, capacity and policy direction in service delivery			
Outcome: Improved and efficient administrative and financial support services			
<b>Sub-Programme 1: General administration</b>	Efficient and effective administrative system	Policies and standards complied with	100%
<b>Sub-Programme 2: Planning and support services</b>	Effective and efficient service delivery	No of implementation Reports	4
	Enhanced skill	No. of staff trained	0
Programme 2: County Sports			
Objective: To promote sports in Siaya County			
Outcome: Improved sports talents			
<b>Sub-programme 1: Sports infrastructure development and management</b>	Construction of Siaya county Stadium	Compete and operational stadium	90%
	Installation of goal posts in various schools in Central Sakwa Ward - Uyawi Primary, Ulanda Primary, Wambarra Primary and Ndigwa	Complete and functional goal posts.	100%

<b>Sub-programme 2: Sports Talents Development</b>	Participation in national sports tournaments ( KYISA, KICOSCA)	No. of tournaments participated in	2
	Participation in EALASCA	No. of international tournaments participated in	1
	Facilitation of local tournaments	No. of tournaments facilitated	1
	Ward sports development	No. of wards supplied with sports items/equipment	12
Programme 3	: Tourism Development and Promotion		
Objective	: To increase tourism sector contribution to county's economic Development		
Outcome	: Siaya promoted and marketed as a destination of choice		
<b>Sub-programme 1: Tourism promotion and marketing</b>	Tourism exhibitions organized/attended	No. of exhibitions attended	2
	Tourism conferences attended	No. of conferences attended	1
	Tourism marketing and promotional materials developed	No. of promotional materials developed	0
	Tourism stakeholder forums held	No. of Tourism stakeholder forums held	3
	Tourism and Luo cultural festival organized and attended	No of Tourism and Luo festival attended	1
<b>Sub-programme 2: Tourism Infrastructure Development</b>	Developed cultural sites	No. of cultural sites established	2
	Got Ramogi Heritage Resort operationalized	No. of infrastructures rehabilitated and operationalized	2
	Tourism Information Center developed	Development of Tourism Information Center	0
	Siaya County Museum land fenced	Fencing of Siaya County Museum land	0
<b>Sub-programme 3: Tourism Promotion</b>	Talent Promotion ( Talent search)	No of Talent Promotion events	0
	Cultural performances and exhibitions conducted	One Cultural exhibitions	2
	Culture policy developed	culture policy in place	1

**8. Roads, Public Works, Energy and Transport**

Sub program	Key Output	performance indicator	Achievement
Accessibility and Transport management	Improved accessibility and connectivity in the county	Km of new road opened, graded and graveled	69km
		Km of existing county roads maintained	458km
		Km of county roads tarmacked	3km
		No. of bridges constructed	0
		No. of box culverts constructed	1

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	Improved transport management system	No. of jetties constructed	2
		No. of Airstrips upgraded and managed	0
		No. of bus parks constructed	1
		No. of parking bays/lanes designated and marked	0
Quality assurance and standards	Designs & BoQs developed and Approved	No. of pre-feasibility reports prepared and submitted	5
		% of designs & BoQs developed and approved for county government buildings	100
		% of designs approved for private buildings	60 (review)
	Government Buildings supervised	No. of supervisory reports prepared and submitted	12
	Government and Private buildings inspected	No. of inspection reports on government building	15
		No. of inspection reports on private building	15
	Material Laboratory established	No. of material lab equipment procured	0
% Of projects with material test certificate		80	
Stormwater management	Improved stormwater system	Km of drainage systems constructed	1
		Km of drainage systems maintained	0
General Administration		No. of staffs trained	16
Planning and Support Services	Operational capacity enhancement	Public works office bloc renovated	1
		No of vehicles/ motorcycles procured	0
		No of ICT equipment acquired	5

**9. Governance , Administration and ICT**

Programme/ programme	Sub	Key Output	Performance Indicators	Achieved
<b>Programme 1:Strengthen Human Resource management</b>				
<b>Objective :To improve staff capacity to deliver services</b>				
<b>Outcome :Efficient and Effective Service Delivery</b>				
	Enhanced Human Resource management		Reports on Human Resource Audits	0
			No of staff Promoted	32
			No of Disciplinary cases handled	4

	within the County	Staff rightfully placed	100%
		No of offices/posts created and abolished	80
		No of departments with organogram and approved staff establishments.	10
Recruitment, selection, placement and induction	Improved staffing needs for the County	Compliance with requests on recruitments in line with the Authorized staff establishment	100%
<b>Programme 2: Values and Principles</b>			
<b>Objective :Inform and educate public officers and the public about the National values and principles of Governance and Public Service (Art 10&amp;232 of the Constitution</b>			
<b>Outcome :Training manual, end year reports and awareness conducted</b>			
Inform and educate public officers and the public about the National values and principles of Governance and Public Service (Art 10&232 of the Constitution)	Increased awareness on Principles and Values	Compliance to the values and principles.	100%
In line with section 59 1.e,f and 4 of the CG Act		Report on national values and principles and statutory report to the Assembly	1
		No of County departments trained/sensitized on values and Principles	6
<b>Programme 3:Performance management system in the public service</b>			
<b>Objective :Strengthening performance management system</b>			
<b>Outcome :Enhanced public service delivery</b>			
<b>CPSB.4</b>	Improved service delivery to the public	Number of officers signing Performance Contracts.	2000
		Levels of Performance Contracts cascaded	
		No of Performance Reports Prepared	10
		No of Staff Appraised	4
		No. of reviews conducted.	
		No. of Statutory Reports prepared.	2000
	Compliance with section 59.1 (d), 59.(5) & (6)		1
<b>Programme 4 :Administration planning and support services</b>			
<b>objective :Improve work environment and efficient operations</b>			
<b>Outcome :Efficient and Effective Service Delivery</b>			
	Improved Staff Capacity to deliver services.	No. of Officers Trained on various skills	10
		No. of Staff Recruited	2
		Annual Work plan prepared	1

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	Prudent use of Financial Resources	Annual Budget prepared	1
		No. of Financial Expenditure Reports.	4
Construction of CPSB Office block	Improved work environment	County Public Service Board office constructed and furnished	0

### 10. Finance and Economic Planning

Programme/Sub	Key Outputs	KPI	
-Programme			<b>achieved</b>
<b>Programme 1: General Administration, planning and support services</b>			
<b>Objective: To Ensure Provision of Efficient Service to The Clients</b>			
<b>Outcome: Expected Outcome: Effective Service Delivery</b>			
<b>SPI.1 General Administration</b>	Enhanced operational capacity	No of officers paid	403
		No of staff recruited	0
		% of staff covered under medical insurance	100
		No. of staff promoted	0
		No. of staff trained	9
		No of vehicles procured	1
		No of Computers procured	
		No. of Furniture and other office equipment procured	
		No of printers procured	0
		ERP Installed and operationalized	1
	Office annex constructed	0	
	Enhanced Planning and policy formulation	No. of fora held	0
	Enhanced disaster response	Emergency Fund	1
<b>Programme 2: Economic Planning and budget supply Services</b>			
<b>Objective: To build capacity in policy formulation and execution</b>			
<b>Outcome: improved policy formulation</b>			
<b>SP 2.1 Economic Planning services</b>	Operational information and documentation	Approved copy of CIDP (2023- 2027)	1
		Approved copy of ADP	1
		Approved SWG reports	1
		No of publications automated	10
		No of publications sourced and classified	10
<b>SP 2.2 Public Participation</b>		No of PP for a held	8
<b>SP 2.3 Strategy, Monitoring and Evaluation</b>		No of M&E reports prepared	4
<b>Programme 3: Financial services</b>			

<b>Objective:</b> To raise fiscal resources efficiently and manage county government assets and liabilities effectively.			
<b>Outcome: A transparent and accountable system for the management of public financial resources</b>			
<b>SP 3.1: Accounting services</b>	Administrative reports prepared	No of administrative reports prepared	12
		No. Pending bills Reports prepared	4
	Statutory reports prepared	No of statutory reports (Quarterly & annual FR) submitted	5
	payment lead time	% decrease in payment lead-time	21
<b>SP 3.2: Resource Mobilization</b>	Revenue streams mapped	Approved map of revenue streams	0
	Improved data collection through inspection/intensified enforcement	No. of monthly inspections visits reports prepared	12
	New sources of revenue identified	No of new revenue streams identified	2
	County Revenue board/PPP arrangement established	Operational Revenue Board/ ppp arrangement	0
<b>SP 3.3: Internal audit</b>	Audit reports	No of planned audit reports	1
		no of special audit reports prepared	2
		No. Audit software (Team mate ( procured)	0
		No of audit committee reports prepared	0
		No of spot check audit Reports prepared	2
<b>Procurement</b>	Procurement plan	No of Consolidated procurement plans prepared	1
	supplier register	No. of Prequalified Suppliers Register Updates prepared	2
	implemented procurement plan	% of procurement plan implemented	70

## **6. Environmental and Sustainability Reporting**

### **1. Sustainability strategy and profile**

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

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

### **2. Environmental performance**

Environment is a broad term representing the totality of the surrounding such as plants, animals, microorganisms, socio economic and cultural factors. The right to a clean and healthy environment is one of the rights safeguarded under the Constitution of Kenya, 2010.

The main activities contributing to environmental degradation in the County include unsustainable land use practices, poor soil and water management practices, unsustainable fishing, and deforestation, overgrazing, over exploitation of wetland resources, encroachment of riparian reserves, pollution and effects of climate change.

To address the challenges, the county outlines a strategy to promote sustainable natural resource management in Siaya County focusing on the following aspects: Reforestation of gazetted forests;

Provision and protection of migratory corridors; Protection of water catchment and environmentally fragile ecosystems and Provision and protection of migratory corridors.

### **Employee welfare**

The County has an approved structure and establishment, however, the establishment is yet to be implemented fully and with a big mismatch with the skills and competencies needed to drive the County's development agenda. To realise this development goal, a change management approach is required and it involves the identification and assignment of champions across all sectors. The approach also requires realignment of roles and responsibilities and drawing a staff framework to support the desired change. Such a framework will lead to the restructuring and reorganisation of departments such as Agriculture, Trade and Enterprise.

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

### **3. Market place practices-**

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

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

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

**4. Community Engagements-**

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

## **7. Statement of Management Responsibilities**

Section 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2024. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the county Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2024, and of its financial position as at that date.

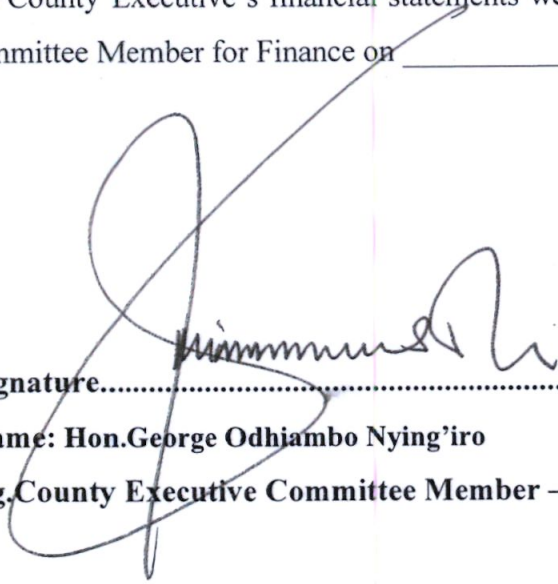
The CEC member for finance further confirms the completeness of the accounting records maintained for the County Executive which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

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

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

**Approval of the financial statements**

The County Executive's financial statements were approved and signed by the County Executive Committee Member for Finance on \_\_\_\_\_ 2024.

  
Signature.....

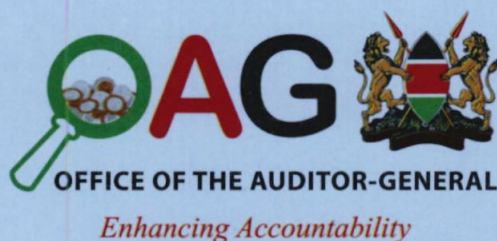
**Name: Hon. George Odhiambo Nying'iro**

**Ag. County Executive Committee Member – Finance and Economic Planning**



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## REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF SIAYA FOR THE YEAR ENDED 30 JUNE, 2024

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### PREAMBLE

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

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

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

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

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of County Executive of Siaya set out on pages 1 to 73, which comprise of the statement of financial assets and liabilities as

at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Siaya as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Governments Act, 2012 and the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **1. Compensation of Employees**

The statement of receipts and payments reflects an amount of Kshs.2,872,515,819 in respect of compensation of employees as disclosed in Note 3 to the financial statements. Review of the payroll records revealed the following unsatisfactory matters:

- i. The County Executive made salary payments amounting to Kshs.14,509,755 to two hundred and forty (240) members of staff in the month of June, 2024 outside the Integrated Payroll and Personnel Database (IPPD) through vouchers. Management attributed the payments to funeral expenses, baggage allowances and unremitted gratuity.
- ii. The County Executive engaged the services of two thousand one hundred and twenty-eight (2,128) community health workers and had spent Kshs.76,608,000 on their wages in the year. Each of the Health Worker is paid an amount of Kshs.3,000 per month. However, records on how the workers were recruited were not provided for audit. It is therefore not possible to confirm their existence.
- iii. Review of the IPPD records revealed that one hundred and ninety-two (192) members of staff were paid an amount of Kshs.3,141,120 as special allowances. Although Management explained that some of the staff members were employed as revenue collectors, at a monthly salary of Kshs.14,675 for a contract period of three (3) years, no documentary evidence was presented to show the recruitment process and the agreement on pay.
- iv. In addition, review of payroll for months of July and December, 2023 and January and June, 2024 revealed that twenty (20) members of staff were sharing a bank account number. Management explained that the Account was held at Shirika Fosa account and it is a member's holding account at the bank which the respective bank receives and dispatches net earnings to their members, upon recovery of loans advances. It was however not clear how the Executive would be paying net salaries to a joint account instead of remitting amounts owing to the FOSA.

In the circumstances, the completeness and accuracy of the compensation of employees cost of Kshs.2,872,515,819 could not be confirmed.

## **2.0 Use of Goods and Services**

The statement of receipts and payments and as indicated in Note 4 to the financial statements reflects an amount of Kshs.1,466,219,871 relating to use of goods and services. However, the following unsatisfactory matters were noted:

### **2.1 Domestic Travel and Subsistence Allowances**

Included in the use of goods amount is Kshs.348,443,387 expenditure on domestic travel and subsistence. Review of expenditure records revealed the following;

#### **2.1.1 Excess and Unsupported Payment of Domestic Travel and Subsistence Allowance**

Included in the domestic travel and subsistence expenditure is an amount of Kshs.51,744,232 paid to nineteen (19) members of staff. Review of the payments shows each member of staff was paid an amount exceeding Kshs.2,000,000, which is indicative of having worked out of their work station for a period exceeding one hundred and twenty (120) days in the year. This appears excessive as most of the County Executive work is undertaken within the County.

In the circumstances, the occurrence and accuracy of the domestic travel and subsistence expenditure is an amount of Kshs.51,744,232 could not be confirmed.

#### **2.1.2 Hiring of Transport Companies**

Included also in the domestic travel and subsistence allowance expenditure is an amount of Kshs.70,751,623 paid to three travel companies for transporting staff. However, it was not clear how the companies were identified. The basis and justification for the amounts paid was unclear as the County has its own transport department and the staff travelling had been paid their travel and per diem allowances.

In the circumstances, the occurrence, completeness and accuracy of the disclosed expenditure on travel, amounting to Kshs.70,751,623 could not be confirmed.

#### **2.1.3 Amounts Paid to the County Government**

Review of the domestic travel and subsistence allowance revealed that an amount of Kshs.3,360,000 was paid as domestic travel and subsistence allowance described as payment to the Siaya County Government. It is not clear and Management did not explain the purpose for and the beneficiary of the payment.

In the circumstances, the validity and occurrence of the expenditure totalling Kshs.3,360,000 could not be confirmed.

#### **2.1.4 Irregular Payment of Sitting Allowances to Members of County Assembly**

Further, included in the domestic travel and subsistence expenditure is an amount of Kshs.2,903,600 paid to Members of the County Assembly of Siaya in respect of

interrogation of the audit reports. However, the County Assembly has its own approved budget for appropriations of these meetings and oversight roles. Further, the allowances were directly expensed before surrender hence not accounted for which was irregular.

In the circumstances, the propriety, regularity and value for money from the expenditure of Kshs.2,903,600 could not be confirmed.

## **2.2 Unsupported Training Expenses**

Included in the use of goods and services amount is Kshs.14,596,631 incurred on training expenses. However, review of the supporting documents including payment vouchers, revealed that the expenditure was not supported by training need assessments from individual staff trained as required by Section H.3(1) of the Public Service Commission Human Resource manual of May, 2016 which states that training in the Public Service shall be based on training needs assessment. Further, Section H.3(3) states that selection of trainees for all training programme will be based on identified needs and will emphasize on training for performance improvement that address individual, organizational and national goals.

In the circumstances, the occurrence, completeness and accuracy of the training expenditure could not be confirmed. In addition, Management was in breach of the Public Service Commission Human Resources manual.

## **2.3 Unsupported Legal Fees**

Also included in the use of goods and services amount is Kshs.310,398,410 relating to other operating expenses which further includes legal fees of Kshs.34,662,766. Review of the legal fees revealed the following unsatisfactory matters:

- i. An amount of Kshs.26,000,000 paid to a firm of advocates for an out of court settlement. However, the details of the case and how the amounts were arrived at was not provided for audit review
- ii. An amount of Kshs.4,060,000 was paid to an advocate in a civil case between the County Public Service Board and former employees. The amount paid was not supported by any evidence of court attendance and individual itemized billing to inform charges shown in the fee notes as per schedule 6 of the Advocates Remuneration Order 2014 and
- iii. The County Executive had pending bills relating to decretal fees totalling Kshs.33,117,621.

In the circumstances, the completeness, occurrence and accuracy of the reported legal fees could not be confirmed.

## **3.0 Other Grants and Transfers**

The statement of receipts and payments reflects an amount of Kshs.731,951,475 relating to other grants and transfers. However, review of the Integrated Financial Management Information System (IFMIS) report revealed the following inconsistencies:

### 3.1 Unreconciled Variances Between IFMIS Records and Financial Statements

Note 7 to the financial statements reflects balances that differed from IFMIS records as detailed below:

<b>Beneficiaries</b>	<b>Amount as per the financial Statements (Kshs)</b>	<b>Transfers as per the IFMIS Report (Kshs)</b>	<b>Difference (Kshs)</b>
1. Siboi Water	12,500,000	12,500,000	(2,500,000)
2. National Value Chain Development Project	200,112,952	195,112,952	5,000,000
3. Kenya Climate Smart Project	32,136,824	47,841,210	(15,704,386)
4. Siaya County Aggregation and Industrial Park / Brench Co.	112,500,000	4,482,915	108,017,085

In addition, the transfers included amounts to DANIDA and a Youth Polytechnic of Kshs.21,659,049 and Kshs.16,054,330 respectively but were unrecorded in IFMIS report. Management has not explained, how the balances were transferred without being recorded in IFMIS.

### 3.2 Payments to Companies Reflected as Transfers

Included in the other grants and transfers amount in the IFMIS is an amount of Kshs.178,246,942 paid to third party entities but indicated as transfers to related party entities. It is not clear and Management has not provided a reconciliation or explanation for the inconsistencies.

In the circumstances, the completeness and accuracy of other grants and transfers of Kshs.713,747,089 could not be confirmed.

### 4.0 Inaccuracies in Bank Balances

The statement of assets and liabilities reflects bank balances of Kshs.89,024,823 as disclosed in Note 13A to the financial statements. Included in the bank balances are County recurrent and development accounts bank balances of Kshs.6 and Kshs.256 respectively. However, the bank reconciliation statements for the recurrent account includes receipts in bank not recorded in cash book amounting to Kshs.392,025,630 that took place in the month of July, 2024 outside the current accounting period.

Further, the bank reconciliation statements for the development account includes receipts in cash book not recorded in bank statement amounting to Kshs.230,096,435 that took place in the Month of July, 2024 outside the accounting period. In addition, receipts amounting Kshs.279,096,435 had no date details indicated against it in the bank reconciliation statements. This is indicative of non-adherence to the cut-off period.

In the circumstances, the accuracy and fair statement of the reported bank balances of Kshs.89,024,823 could not be confirmed.

## **5.0 Unsupported Acquisition of Assets**

The statement of receipts and payments and as disclosed in Note 9 to the financial statements reflects an amount of Kshs.1,949,578,355, which includes Kshs.32,970,000 for the acquisition of parcels of land. Review of documents provided for audit revealed that County Departments acquired nine (9) parcels of land through the Department of Lands, Housing and Physical Planning as shown in Annex 6 to the financial statements under summary of non-current asset register. However, physical inspection of the parcels of land revealed that the land was neither surveyed, fenced nor beacons making it difficult to determine the boundaries. This poses a risk of encroachment. Further, no documentary evidence was provided for audit verification to show that registration of the said land is in favour of the County Government as well as the basis for the value paid as consideration.

In the circumstances, the rightful ownership and the valuation of land valued at Kshs.32,970,000 could not be confirmed.

## **6.0 Non-Adherence to End of Period Cut-Off Procedures**

The statement of receipts and payments reflects an amount of Kshs.7,095,447,929 in respect of transfers from County Revenue Fund (CRF) and as disclosed in Note 1 to the financial statements. However, review of Central Bank of Kenya (CBK) bank statements revealed transfers from exchequer included transfers of funds totalling Kshs.710,018,028 received between 2 July to 5 July, 2024 which was outside the cut off period of 30 June, 2024.

In the circumstances, transfers from County Revenue Fund (CRF) is overstated by Kshs.710,018,028.

## **7.0 Unexplained Voided Transactions**

Review of the IFMIS transactions revealed that one thousand five hundred (1,500) transactions valued at Kshs.560,626,783 were voided. Management did not explain satisfactorily why the payments were voided yet they had been approved. Further, no evidence was provided for audit review to confirm that the Controller of Budget approved the voiding of the payments and how the proceeds of the voided transactions have been applied.

In the circumstances, the regularity of voided payments amounting to Kshs.560,626,783 could not be confirmed.

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

## **Emphasis of Matter**

### **1. Budgetary Control and Performance**

The statement of comparison of budget and actual amounts (recurrent and development combined) reflects final receipts budget and actual on comparable basis of Kshs.8,622,296,906 and Kshs.7,095,447,929 respectively, resulting in an underfunding of Kshs.1,526,848,377 or 18% of the budget.

The budget underfunding affected the planned activities and may have impacted negatively on service delivery to the residents of Siaya County.

### **2. Pending Bills**

Review of Annex 2 to the financial statements revealed that the Executive had pending bills amounting to over Kshs.1,186,014,495, which remained unsettled as at time of audit. This is contrary to Regulation 150(1) of the PPAD Act Regulations, 2020 which requires that subject to availability of funds and after proper certification of goods, works or service prompt payments are made within 60 days from date of receipt of invoice.

Further, some of the pending bills relates to constructions of roads and civil works and supply of goods and services which were incurred between 2015-2023 financial years but had not been settled. The County Executive therefore is at risk of incurring significant unquantified interest's costs and penalties with the continued delay in settling invoiced bills.

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, 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 issues were raised under the Report on the Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal controls, Risk management and governance. However, the Management had not resolved the issues as at 30 June, 2024.

## **Other Information**

Management is responsible for the Other Information set out on page iii to xli which comprise of Key Entity Information and Management, Governance Statement, Foreword by the CECM Finance and Economic Planning, Statement of Performance Against County Predetermined Objectives, Environmental and Sustainability Reporting and Statement of

Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the County Executive'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 Construct Governor's Residence and Irregular Rental Allowance

Review of rental house allowance records show that the Executive incurred Kshs.3,600,000 on the Governor's and Deputy Governor's rent expenses. However, the expenditure would have been avoided had the Executive constructed and implemented Salaries and Remuneration Commission (SRC) Circular Ref. No. SRC/TS/CoG/6/61/48 Vol.II (64) dated 20 May, 2017 which gave guidelines on housing benefits for Governors, Deputy Governors and County Assembly Speakers. The Commission gave a deadline of 30 June, 2022 for the commissioning of the Governor's and Deputy Governor's residence. In the circumstances, Management was in breach of the law.

#### 2. Failure to Pay Full Premium on Staff Medical Insurance

Review of medical insurance records show that Management signed a contract for provision of employees' medical insurance services on 4 October, 2023 at a premium amount of Kshs.201,970,162 for the period commencing 22 October, 2023 to 21 October, 2024. However, payment records show that Management paid an advance premium amounting to Kshs.105,040,484 or (52%) instead of the contractual premium of Kshs.201,970,162 payable in advance. This is contrary to provision of clause 4.2 of the signed contract. In addition, Section 156(1) of the Insurance Act, 2020 requires that no insurer shall assume a risk unless and until the premium payable thereon is received by the insurer.

Further, although records indicate that renewal of the medical cover for the Executive was agreed on 4 October, 2023 by National Hospital Insurance Fund, there was no prior notice in writing seeking for renewal of insurance cover before contract agreement was entered into and signed. In addition, insurance policy document was not provided for audit review.

In the circumstances, value for money incurred on insurance premium could not be confirmed.

### **3. Failure to Adhere to One Third of Basic Salary Rule**

Review of the payroll revealed that the Executive had two hundred and forty-five (245) employees whose net pay was below a third (1/3) of their basic pay contrary to Section 19(3) of the Employment Act, 2007 and Section C.1(3) of the Human Resource Policies and Procedures Manual for the Public Service, 2016 on Salary and Allowances which states that public officers shall not over-commit their salaries beyond two-thirds (2/3) of their basic pay.

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

### **4. Ethnic Composition of Employees**

Review of the June, 2024 IPPD and compliment controls revealed that eight-nine percent (89%) of the permanent employees are from the local dominant community contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which stipulates that all public establishments shall seek to represent the diversity of the people of Kenya in the employment of staff and that no public establishment shall have more than one third of its staff from the same ethnic community.

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

### **5. Irregularities in Imprest Management**

The statement of assets and liabilities reflect outstanding imprest of Kshs.5,026,471. Review of the imprest records revealed that out of this amount, Kshs.520,050 relate to 2022/2023 while outstanding imprests amounting to Kshs.5,307,721 were issued during the year. However, as at the time of audit in September, 2024, the imprests had not been surrendered. In addition, records revealed that nine (9) members of staff were issued with multiple imprests amounting to Kshs.1,297,900 before surrender of the previous imprests. This was contrary to Regulation 93(8) of the Public Finance Management (County Governments) Regulations, 2015 which states that in order to effectively and efficiently manage and control the issue of temporary imprests, an Accounting Officer or AIE holder shall ensure that no second imprest is issued to any officer before the first imprest is surrendered or recovered in full from his or her salary.

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

### **6. Failure to Implement Recommendations of the County Legislative Oversight Committee**

It was noted that the County Public Accounts and Investment Committee (PAIC) had deliberated on the audit report for the financial year ended 30 June, 2022 and made twenty-three (23) recommendations for the Management. However, a status of implementation report for the same year revealed that only one (1) recommendation had been implemented while twenty-two (22) others remained not implemented.

This was contrary to Section 31(1)(a) of the Public Audit Act, 2015 which states that within three (3) months after Parliament or the County Assembly has debated and considered the final report of the Auditor-General and made recommendations, a State Organ or a public entity that had been audited shall, as a preliminary step, submit a report on how it has addressed the recommendations and findings of the previous year's audit.

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

## **7. Failure to Insure the County Government Buildings**

During the year under review, the County Executive incurred an amount of Kshs.112,440,484 on insurance covers for motor vehicles and employees' medical scheme. Review of the expenditure revealed that the County Government buildings did not have an insurance cover to mitigate against losses in case of disaster. This is contrary to Section 79(2)(c) of the Public Finance Management Act, 2012 which requires a public officer within his area of responsibility to ensure that adequate arrangements are made for the proper use, custody, safeguarding and maintenance of public property including application of best practice to prevent any damage from being done to the financial interest of the County Government.

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

## **8. Irregular Payments to Council of Governors and Lake Region Economic Bloc**

The statement of receipts and payments reflects use of goods and services amounting to Kshs.1,466,219,870 which includes other operating expenses amounting to Kshs.310,398,410 as disclosed in Note 4 to the financial statements. The other operating expenses includes Kshs.3,000,000 and Kshs.1,500,000 paid to the Council of Governors and the Lake Region Economic Bloc respectively. This was contrary to Section 37 of the Intergovernmental Relations Act, 2012 which requires operational expenses of the institution established under the Act to be provided for in the annual estimates of revenue and expenditure of the National Government.

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

### **9.0 Delayed, Stalled and Incomplete Projects**

#### **9.1 Delay in Installation of the Three-Phase Electricity Power at the Siaya Stadium**

The County Government engaged the Kenya Power and Lightning Company to install a three-phase electricity power at a cost of Kshs.1,336,721. The requisitioning memo was done on the 23 September, 2023 while the payment was made on 16 November, 2023. However, physical inspection of the stadium revealed that the transformer is yet to be installed and thus the stadium has no power connected to it.

It was, therefore, not clear why the Company had delayed to install a three-phase electricity power.

## **9.2 Installation of Stadium VIP Seats**

The County Government signed a contract with M/s Fast Choice Limited on the 8 April, 2024 at a contract sum of Kshs.25,101,114 for the installation of stadium VIP seats. The seats were of two categories one being simple mounted middle backrest stadium seats 1494 (quantity) and foldable mounted middle backrest stadium seats 516(quantity).

During the year under review, the contractor was paid Kshs.5,020,222, being advance payment as per clause 14,2 which has been further defined on the special conditions of the contract being 20% of the accepted contract amount. The advance was meant to be an interest free loan for mobilization and cash flow support. However, an approved requisition from the user department was not provided for audit. Further, the payment was not supported with an inspection report from the project implementation committee to certify work done before payment.

In addition, physical inspection of the seats showed that the contractor installed 1,494 simple mounted middle backrest seats as in the Bills of Quantities (BQs) and 471 foldable mounted middle backrest seats being 45 less of what was stated in the BQs. Although the Management has explained that the contractor has not been fully paid, it was not clear why fewer seats were installed.

## **9.3 Delay in Construction of Perimeter Wall at Migwena Sports Cultural Center**

The County Executive entered into a contract with a firm for the proposed construction of a perimeter wall at Migwena Sports Cultural Center at a contract sum of Kshs.33,841,097. Review of the status report provided for audit indicates commencement date was 31 January, 2024 for a contract period of 24 weeks. The intended completion date was indicated as 31 July, 2024. However, payment records revealed that cumulative payments amounting to Kshs.28,718,584 or 85% of the contract sum had been paid during the year under review for certificate number Nos 1 and 2.

Further, Section M of the Bill of Quantities (BOQ) required the fence to have horizontal and vertical key pointing to wall surfaces both sides c/w black paint to keyed surface. However, physical verification in September, 2024 revealed that the inner wall was plastered and the keying was only done on the outside of the wall and was only horizontal key. This was contrary to the signed BOQ.

It is anticipated that the changes might lead to price variations on the project. It was not clear how the changes came about as there was no approved documentation provided for audit supporting the changes. In addition, the following anomalies were observed;

- i. The project is yet to be completed and yet the performance bond of Kshs.676,821 had expired on 22 August, 2024. No renewal of the performance was provided for audit review.
- ii. No approval had been given by the accounting officer for extension of time.
- iii. A Cultural Center would ordinarily be expected to have integration of architectural features, forms, materials, and artwork, etc. as an active part of the future. Physical

verification revealed that only a perimeter wall existed in Migwena hence, does not meet the parameters of a cultural center.

#### **9.4 Delay in Completion of Proposed Washroom, Graveling Works, Waterworks, Powerhouse and Electrification at Migwena**

The Executive signed a contract with M/s Paco Investment Limited for Kshs.18,630,456 for provision of the proposed washroom, graveling works, waterworks, powerhouse and electrification at Migwena under contract No. CGS/SCM/TCSA/OT/2023-2024/017. Review of expenditure records revealed that the contractor was paid Kshs.4,350,440 for works done.

The contract period was twenty-four (24) weeks with a commencement date of 8 February, 2024 and an intended completion date of 8 August, 2024. No approval had been given by the accounting officer for extension of time.

#### **9.5 Irregular Escalation Project Cost and Delay in Construction of Stadium**

The County Executive signed a contract on 30 August, 2018 with construction company for the construction of the stadium at a contract sum of Kshs.394,661,767 starting on 1 January, 2019 to 6 December, 2019. The contract sum was revised to Kshs.488,716,823 resulting to a contract variation price of Kshs.94,055,056 or 24%.

However, there was no evidence of recommendations by an evaluation committee for these variations contrary to Section 139(1) and (2) of the Public Procurement and Asset Disposal Act, 2015.

Further, the project status report provided for audit showed that the project has had a total of nine (9) extensions as of 30 August, 2024. The same could not be verified as the said extension were not provided for audit review. In addition, no documentation was provided to confirm approval of the extension by the accounting officer.

#### **9.6 Proposed Construction of County Aggregation and Industrial Parks**

The County Executive contracted a firm vide Contract No. CGS/SCM/EID/OT/2022-2023/055 to construct County Aggregation and Industrial Park, a multi-year project at a sum of Kshs.483,688,922.23. The firm took possession of site on 30 August, 2023 and was expected to take twenty-eight (28) weeks to completion from the date of possession. The Contract agreement was signed on the 18 August, 2023. The firm requested for a 15% advance of Kshs.72,553,338 vide their request letter dated 23 August, 2023. However, the Executive paid Kshs.48,368,892.20 being advance payment.

During the evaluation stage the firm gave a list of Property, Plant and Equipment (PPE) that would be at their disposal for the execution of the Contract and those to be hired had ownership documents confirmed as true copies of the originals by a law firm. However, no lease agreement of availability of assets for use by the firm from third party was provided for audit review.

A physical inspection of the project on 16 September, 2024, revealed the following:

- i. The contractor had done foundation and skeleton bars, high yield steel structures for two warehouses
- ii. Levelling of foundation for two (2) value addition warehouses and one (1) warehouse had been done but not completed
- iii. One warehouse and two value addition warehouses had not been started. The location where they would be built was still uncleared and bushy.
- iv. There was no property, plant and equipment on site
- v. There was no sign of any work on-going
- vi. There were no materials on site except for some few steel bars
- vii. The contract has taken slightly over 40% of the completion period of 28 weeks with no certificate being issued.

Management has not explained the reason why the contractor was not on site and that there were no major works that had been done. In view of these, the capacity of the contractor to handle the above works is in doubt. Further, the Management has valued the works done so far in comparison with the advance payment of Kshs.48,368,892.20.

#### **9.7 Proposed Construction of Yala Cattle Ring in Yala Township Ward**

The County Government signed a contract on 12 February, 2024 at a contract price of Kshs.4,500,962.55 inclusive of 16% VAT with a firm for completion of Yala market cattle ring in Yala township ward for a period of 12 weeks under Contract No. CGS/SCM/EID/OT/2023-2024/039. The firm took possession of site on 20 March, 2024 with an expected completion date on 20 July, 2024. A Physical inspection of the project revealed that the project completion date had elapsed. No reason was provided for the same and contractor not on site.

#### **9.8 Construction of Four (4) Door Flushable Toilets and Four (4) Bathrooms at Akala Health Centre**

The Executive awarded a firm Tender No: CGS/HEALTH/Q/2023-2024/034 for construction of four (4) doors flushable toilet and four (4) doors bathroom at Akala Health Centre in South Gem Ward. The contract was signed on 16 February, 2024 at a contract sum of Kshs.3,215,578.80. The works commenced on 7 March, 2024 with a contract duration of three (3) months, hence intended completion date was 10 June, 2024. The engineer of works certified the works at 36% complete on 8 April, 2024 and recommended payment of Kshs.1,157,394. The contractor presented an invoice no.651 dated 8 April, 2024 and was paid Kshs.1,000,000. However, project inspection conducted on 17 September, 2024 revealed that no works have been ongoing since the date of the certification. Only substructure works and walls frame were done. Further, the contract period elapsed on 10 June, 2024 and the contractor had not sought approval for extension of the contract period.

In the circumstances, the amount of money incurred on the projects that have delayed, stalled and incomplete are a waste of public funds and the Public may not have got value for money.

## **9.9 Idle Equipment-X-Ray Machine at Got Agulu Hospital**

The County Executive through the Department of Health awarded a firm tender number CGS/HEALTH/OT/2023-2024/019 for supply, delivery and installation of an X-Ray machine (Quantas model) at Got Agulu Hospital. However, a physical inspection in the Month of September, 2024 revealed that the X-Ray machine was not in use due to lack of a radiographer to operate it.

In the circumstances, value for money for the amount of Kshs. 14,760,000 spent on medical equipment could not be confirmed.

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

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

#### **Conclusion**

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

##### **Failure to Prepare a Risk Assessment Report**

During the year under review, there was no documentary evidence to confirm that the Executive conducted a risk assessment to identify potential risk exposure, possibility of their occurrence and their mitigating strategies. This was contrary to Regulation 158(1) (a) and (b) of the Public Finance Management (County Governments) Regulations, 2015 states that an accounting officer of a County Government entity shall develop risk management strategies, which include fraud prevention mechanism and a system of risk management and internal control that builds robust business operations.

In the circumstances, the effectiveness of internal controls over management of risks could not be confirmed.

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

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

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

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

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

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

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

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

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with IFPP will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities

that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

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

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

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

**Nairobi**

**27 December, 2024**

County Government of Siaya

Siaya County Executive

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

9. Statement of Receipts and Payments for the year ended 30th June 2024

			FY 2023-2024	FY 2022-2023
	Notes		Kshs	Kshs
<b>Receipts</b>				
Transfers from the CRF	1		7,095,447,929.00	6,388,024,849.00
Miscellaneous receipts	2			
<b>Total receipts</b>			<b>7,095,447,929.00</b>	<b>6,388,024,849.00</b>
<b>Payments</b>				
Compensation of employees	3		2,872,515,819.22	2,666,925,706.42
Use of goods and services	4		1,466,219,870.62	1,723,881,709.51
Subsidies	5		-	-
Transfers to other government entities	6		-	-
Other grants and transfers	7		731,951,475.40	443,690,504.85
Social security benefits	8		-	-
Acquisition of assets	9		1,949,578,354.84	1,399,932,650.55
Finance costs, including loan interest	10		-	-
Repayment of principal on domestic & foreign Borrowing	11		-	-
Other payments	12		-	126,855,848.00
<b>Total payments</b>			<b>7,020,265,520.08</b>	<b>6,361,286,419.33</b>
<b>Surplus/deficit</b>			<b>75,182,408.92</b>	<b>26,738,429.67</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 20<sup>th</sup> December 2024 and signed by:

.....  
Odinga Jacktone Ouma  
Chief Officer -Finance

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

.....  
Geoffrey Ochieng  
Head of Accounting Unit  
ICPAK M/No 16035

County Government of Siaya  
Siaya County Executive  
Annual Report and Financial Statements for the year ended June 30 2024


10. Statement of Assets and Liabilities as at 30th June 2024

		FY 2023-2024	FY 2022-2023
	Notes	Kshs	Kshs
<b>Financial assets</b>			
<b>Cash and cash equivalents</b>			
Bank balances	13A	89,024,823.40	13,842,516.30
Cash balances	13B	-	-
<b>Total cash and cash equivalents</b>		<b>89,024,823.40</b>	<b>13,842,516.3</b>
Outstanding imprests and advances	15	5,026,471.00	47,838,660.00
<b>Total financial assets</b>		<b>94,051,294.40</b>	<b>61,681,176.3</b>
<b>Financial liabilities</b>			
Deposits and retentions	16	5,026,369.58	1,328,996.63
<b>Net financial assets</b>		<b>89,024,924.82</b>	<b>60,352,179.7</b>
<b>Represented by</b>			
Opening balance		13,842,516.30	715,238,367.97
Prior year adjustments	18		-
Surplus/deficit for the year		75,182,408.92	681,624,618.00
<b>Net financial position</b>		<b>89,024,925.22</b>	<b>60,352,180</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 20<sup>th</sup> December 2024 and signed by:

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

Odinga Jacktone Ouma  
Chief Officer -Finance



Geoffrey Ochieng  
Head of Accounting Unit  
ICPAK M/No 16035

County Government of Siaya

Siaya County Executive

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

11. Statement of Cash Flows for the period ended 30<sup>th</sup> June 2024

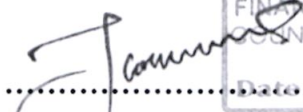
		FY 2023-2024	FY 2022-2023
	Notes	Kshs	Kshs
<b>Receipts from operating income</b>			
Transfers from the CRF	1	7,095,447,929.00	6,388,024,849.00
Miscellaneous receipts	2		
<b>Total receipts from operating income</b>		<b>7,095,447,929.00</b>	<b>6,388,024,849.00</b>
<b>Payments for operating expenses</b>			
Compensation of employees	3	2,872,515,819.22	2,666,925,706.42
Use of goods and services	4	1,466,219,870.62	1,723,881,709.51
Subsidies	5	-	-
Transfers to other government entities	6	-	-
Other grants and transfers	7	731,951,475.40	443,690,504.85
Social security benefits	8	-	-
Finance costs, including loan interest	10	-	-
Other payments	12	-	126,855,847.97
<b>Total payments for operating expenses</b>		<b>5,070,687,165.24</b>	<b>4,961,353,768.75</b>
<b>Net receipts/ (payments) from operations</b>			
<b>Adjusted for:</b>			
Prior year adjustments	18		- 681,624,618.00
Decrease/(increase) in outstanding imprests & advances	19	- 5,026,471.00	- 47,838,660.00
Increase/(decrease) in deposits and retentions	20	5,026,369.58	1,328,997.05
		- <b>101.84</b>	- <b>728,134,280.95</b>
<b>Net cash flow from operating activities</b>		<b>2,024,760,661.92</b>	<b>698,536,799</b>
<b>Cash flow from investing activities</b>			
Acquisition of assets	9	1,949,578,354.84	1,399,932,650.55
<b>Net cash flows from investing activities</b>			
<b>Cash flow from Financing activities</b>			
Repayment of principal on domestic and foreign Borrowing	11	-	0
<b>Net cash flow from financing activities</b>		<b>75,182,307.08</b>	<b>701,395,851.25</b>
<b>Net increase in cash and cash equivalents</b>		<b>75,182,307.08</b>	<b>-</b> <b>701,395,851.25</b>
<b>Cash and cash equivalents at beginning of the year</b>		<b>13,842,516.30</b>	<b>715,238,367.97</b>
<b>Cash and cash equivalents at end of the year</b>		<b>89,024,823.40</b>	<b>13,842,516.30</b>

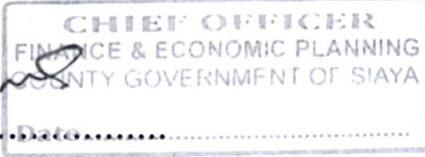
*County Government of Siaya*

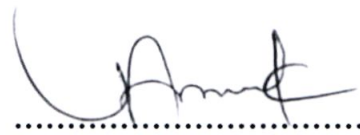
*Siaya County Executive*

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

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 20<sup>th</sup> December 2024 and signed by:

  
.....  
Odinga Jacktone Ouma  
Chief Officer -Finance

  
Date: .....

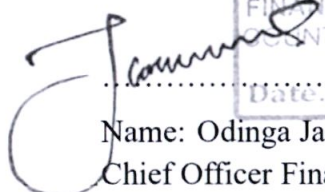
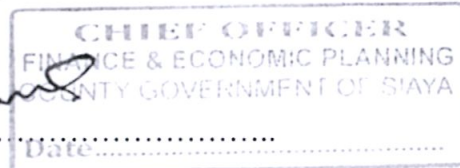
  
.....  
Geoffrey Ochieng  
Head of Accounting Unit  
ICPAK M/No 16035

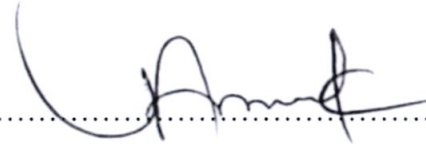
**SIAYA COUNTY EXECUTIVE**  
**Annual Report and Financial Statements**  
**For the year ended June 30 2024**

**12. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30<sup>th</sup> June 2024**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfers from the CRF	9,190,302,601.00	(568,006,295.00)	8,622,296,306.00	7,095,447,929.00	1,526,848,377.00	82.29
Other receipts					-	
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g., DANIDA					-	
<b>Total</b>	<b>9,190,302,601.00</b>	<b>(568,006,295.00)</b>	<b>8,622,296,306.00</b>	<b>7,095,447,929.00</b>	<b>1,526,848,377.00</b>	<b>82.29</b>
<b>Payments</b>						
Compensation of employees	3,009,710,864.00	- 53,973,119.00	3,009,710,864.00	2,872,515,819.22	137,195,044.78	95.44
Use of goods and services	1,989,149,512.00	340,144,172.00	2,062,063,262.00	1,466,219,870.62	595,843,391.38	71.10
Subsidies					-	
Transfers to other government units					-	
Other grants and transfers	950,205,559	(76,193,259.00)	874,012,300.00	731,951,475.40	142,060,824.60	
Social security benefits					-	
Acquisition of assets	3,241,236,666.00	-147,245,794.00	2,676,509,880.00	1,949,578,354.84	726,931,525.16	72.84
Finance costs, including loan interest					-	
Repayment of principal on borrowings					-	
Other payments					-	
<b>Total</b>	<b>9,190,302,601.00</b>	<b>215,118,518.00</b>	<b>8,622,296,306.00</b>	<b>7,020,265,520.08</b>	<b>1,602,030,785.92</b>	<b>81.42</b>

The County Executive's financial statements were approved on 20<sup>th</sup> December 2024 and signed by:



  
 Name: Odinga Jacktone Ouma  
 Chief Officer Finance


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

*County Government of Siaya*  
*Siaya County Executive*  
*Annual Report and Financial Statements for the year ended June 30 2024*

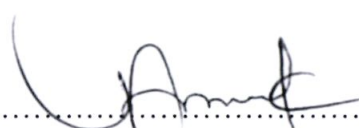
**A: Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30<sup>th</sup> June 2024**

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfers from the CRF	5,020,687,778	80,388,235	5,101,076,012	4,753,568,132.00	114,030,360.00	98
Other receipts					-	
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g. DANIDA					-	
<b>Total</b>	<b>5,020,687,778</b>	<b>80,388,235</b>	<b>5,101,076,012</b>	<b>4,753,568,132.00</b>	<b>114,030,360.00</b>	<b>98</b>
<b>Payments</b>						
Compensation of employees	3,009,710,864.00	- 53,973,119.00	3,009,710,864.00	2,872,515,819.22	137,195,044.78	3,009,710,864.00
Use of goods and services	1,989,149,512.00	340,144,172.00	2,062,063,262.00	1,466,219,870.62	595,843,391.38	1,989,149,512.00
Subsidies				-	-	
Transfers to other government units				-	-	
Other grants and transfers	21,827,402.00	7,474,485.00	29,301,887.00	180,616,218.00	(151,314,331.00)	21,827,402.00
Social security benefits				-	-	
Acquisition of assets				-	-	
Finance costs, including loan interest				-	-	
Repayment of principal on borrowings				-	-	
Other payments	-		-	-	-	-
<b>Total</b>	<b>5,020,687,778.00</b>	<b>293,645,538.00</b>	<b>5,101,076,013.00</b>	<b>4,519,351,907.84</b>	<b>581,724,105.16</b>	<b>5,020,687,778.00</b>

The County Executive's financial statements were approved on 20<sup>th</sup> December 2024 and signed by


Name: Odinga Jacktone Ouma  
 Chief Officer Finance



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

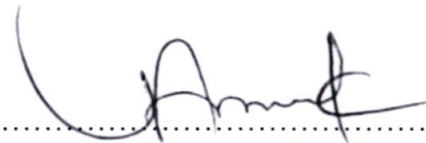
**B. Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30<sup>th</sup> June 2024**

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>Receipts</b>						
Transfers from the CRF	4,169,614,823	(648,394,530)	3,521,220,293	2,341,879,797.00	73,228,752.00	97
Other receipts					-	
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g. DANIDA					-	
<b>Total</b>	<b>4,169,614,823</b>	<b>(648,394,530)</b>	<b>3,521,220,293</b>	<b>2,341,879,797.00</b>	<b>73,228,752.00</b>	<b>97</b>
<b>Payments</b>						
Compensation of employees						
Use of goods and services						
Subsidies						
Transfers to other government units						
Other grants and transfers	928,378,157.00	- 83,667,744.00	844,710,413.00	551,335,257.40	293,375,155.60	
Social security benefits					-	
Acquisition of assets	3,241,236,666.00	- 564,726,786.00	2,676,509,880.00	1,949,578,354.84	726,931,525.16	73
Finance costs, including loan interest					-	
Repayment of principal on borrowings					-	
Other payments					-	
<b>Totals</b>	<b>4,169,614,823.00</b>	<b>-648,394,530.00</b>	<b>3,521,220,293.00</b>	<b>2,500,913,612.24</b>	<b>1,020,306,680.76</b>	<b>71</b>

The County Executive's financial statements were approved on 20<sup>th</sup> December 2024 and signed by:

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

Name: Odinga Jacktone Ouma  
Chief Officer Finance

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

*County Government of Siaya*  
*Siaya County Executive*  
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**C. Budget Execution by Programmes and Sub-Programmes for the year ended 30<sup>th</sup> June 2024**

Programme	Sub-Programme	Original Budget	Adjusted Budget	Final Budget	Actual Comprable Bais	%Budget Utilization
		A		A	B	D=B/A*100
Vote:5022	<b>GOVERNANCE AND ADMINISTRATION</b>					
	<b>County Executive Committee</b>					
	Compensation to employees	159,401,556	-	159,401,556	152,135,375.07	95.44
	Use of goods and Services	14,174,568	-	14,174,568	14,103,976.13	99.50
	Acquisition of Non-financial assets	28,148,023	22,019,593.00	6,128,430	3,350,403.87	54.67
	<b>Sub- Total</b>	<b>201,724,147</b>	<b>-</b>	<b>179,704,554</b>	<b>169,589,755.07</b>	<b>94.37</b>
	<b>Office of Governor and Deputy Governor</b>					
	Compensation to employees	45,219,902	-	45,219,902	43,158,592.20	95.44
	Use of goods and Services	62,988,293	-	62,988,293	61,674,600.10	97.91
	Acquisition of Non-financial assets	-	-	-	-	
	<b>Sub- Total</b>	<b>108,208,195</b>	<b>-</b>	<b>108,208,195</b>	<b>104,833,192.30</b>	<b>96.88</b>
	<b>County Public Service Board</b>					
	Compensation to employees	49,845,205	-	49,845,205	47,573,054.80	95.44
	Use of goods and Services	11,805,826	-	11,805,826	11,747,030.89	99.50
	Acquisition of Non-financial assets	-	-	-	-	
	<b>Sub- Total</b>	<b>61,651,031</b>	<b>-</b>	<b>61,651,031</b>	<b>59,320,085.68</b>	<b>96.22</b>
	<b>County Secretary</b>					
	Compensation to employees	-	-	-	-	
	Use of goods and Services	18,000,000	-	18,000,000	17,910,356.80	99.50
	Acquisition of Non-financial assets	-	-	-	-	
	<b>Sub- Total</b>	<b>18,000,000</b>	<b>-</b>	<b>18,000,000</b>	<b>17,910,356.80</b>	<b>99.50</b>
	<b>Coordination of Devolved Unit</b>					
	Compensation to employees	117,999,167	-	117,999,167	112,620,277.87	95.44
	Use of goods and Services	3,847,065	-	3,847,065	3,727,905.93	96.90
	Acquisition of Non-financial assets	-	-	-	-	
	<b>Sub- Total</b>	<b>121,846,232</b>	<b>-</b>	<b>121,846,232</b>	<b>116,348,183.80</b>	<b>95.49</b>
	<b>Human Capital Management</b>					
Compensation to employees	-	-	-	-		

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	Use of goods and Services	7,126,500	-	7,126,500	6,991,008.76	98.10
	Acquisition of Non-financial assets	-	-	-	-	
	<b>Sub- Total</b>	<b>7,126,500</b>	<b>-</b>	<b>7,126,500</b>	<b>6,991,009</b>	<b>98.10</b>
	<b>Monitoring and Evaluation</b>		-			
	Compensation to employees	-	-	-	-	
	Use of goods and Services	3,814,267	-	3,814,267	3,795,271.27	99.50
	Acquisition of Non-financial assets	-	-	-	-	
	<b>Sub- Total</b>	<b>3,814,267</b>	<b>-</b>	<b>3,814,267</b>	<b>3,795,271.27</b>	<b>99.50</b>
	<b>Comunication and Public Relation</b>		-			
	Compensation to employees	-	-	-	-	
	Use of goods and Services	5,696,955	-	5,696,955	5,668,583.15	99.50
	Acquisition of Non-financial assets	-	-	-	-	
	<b>Sub- Total</b>	<b>5,696,955</b>	<b>-</b>	<b>5,696,955</b>	<b>5,668,583.15</b>	<b>99.50</b>
	<b>Office of the County Attorney</b>		-			
	Compensation to employees	12,303,473	-	12,303,473	11,742,629.91	95.44
	Use of goods and Services	15,050,000	-	15,050,000	14,975,048.32	99.50
	Acquisition of Non-financial assets	-	-	-	-	
	<b>Sub- Total</b>	<b>27,353,473</b>	<b>-</b>	<b>27,353,473</b>	<b>26,717,678</b>	<b>97.68</b>
	<b>ICT</b>		-			
	Compensation to employees	-	-	-	-	
	Use of goods and Services	13,050,000	-	13,050,000	12,985,008.68	99.50
	Acquisition of Non-financial assets	-	-	-	-	
	<b>Sub- Total</b>	<b>13,050,000</b>	<b>-</b>	<b>13,050,000</b>	<b>12,985,008.68</b>	<b>99.50</b>
	<b>Total</b>	<b>568,470,800</b>	<b>-</b>	<b>546,451,207</b>	<b>524,159,124</b>	<b>92.21</b>
			22,019,593.00			
<b>Vote:5013</b>	<b>FINANCE AND ECONOMIC PLANNING</b>					
	<b>Financial Services</b>					
	Compensation to employees	483,866,762	-	483,866,762	461,810,117.60	95.44
	Use of goods and Services	422,020,843	99,620,488.00	521,641,331	520,697,927.97	99.82
	Acquisition of Non-financial assets-Emergency	40,000,000	-	40,000,000	40,000,000.00	100.00
	Acquisition of Non-financial assets	40,768,230	5,000,000.00	35,768,230	5,801,316.60	16.22
	<b>Sub- Total</b>	<b>986,655,835</b>	<b>94,620,488.00</b>	<b>1,081,276,323</b>	<b>1,028,309,362</b>	<b>95.10</b>
	<b>Fiscal Planning</b>		-			
	Compensation to employees	-	-	-	-	
	Use of goods and Services	34,779,511	5,000,000.00	39,779,511	39,732,391.33	99.88
	Acquisition of Non-financial assets	-	-	-	-	

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Sub- Total	34,779,511	5,000,000.00	39,779,511	39,732,391.33	99.88
Total	1,021,435,346	99,620,488	1,121,055,834	1,068,041,753	95.27
<b>AGRICULTURE, IRRIGATION, FOOD, LIVESTOCK AND FISHERIES</b>					
<b>Vote 5023</b>					
<b>General Administration, Planning and Support Services</b>					
Compensation to employees	22,441,599	-	22,441,599	21,418,618.28	95
Use of goods and Services	40,116,959	1,450,000.00	38,666,959	35,819,857.05	93
Acquisition of Non-financial assets	5,914,287	21,680.00	5,892,607	2,166,463.97	37
<b>Sub- Total</b>	<b>68,472,845</b>	<b>1,471,680.00</b>	<b>67,001,165</b>	<b>59,404,939.30</b>	<b>89</b>
<b>Livestock Management and Development</b>					
Compensation to employees	25,671,000	-	25,671,000	24,500,809.85	95
Use of goods and Services	11,751,275	1,866,000.00	9,885,275	6,879,149.80	70
Acquisition of Non-financial assets	51,193,184	34,225,620.00	85,418,804	50,404,904.73	59
<b>Sub- Total</b>	<b>88,615,459</b>	<b>32,359,620.00</b>	<b>120,975,079</b>	<b>81,784,864.38</b>	<b>68</b>
<b>Crop Management and Development</b>					
Compensation to employees	140,884,626	-	140,884,626	134,462,523.18	95
Use of goods and Services	27,743,391	2,530,000.00	25,213,391	24,096,566.33	96
Acquisition of Non-financial assets	409,105,947	92,929,435.00	502,035,382	362,983,673.62	72
<b>Sub- Total</b>	<b>577,733,964</b>	<b>90,399,435.00</b>	<b>668,133,399</b>	<b>521,542,763</b>	<b>78</b>
<b>Fisheries Mgt &amp; Development</b>					
Compensation to employees	14,965,985	-	14,965,985	14,283,773.62	95
Use of goods and Services	12,294,103	1,300,000.00	10,994,103	8,762,951.41	80
Acquisition of Non-financial assets	319,419,883	288,480,942.00	30,938,941	20,701,439.39	67
<b>Sub- Total</b>	<b>346,679,971</b>	<b>289,780,942.00</b>	<b>56,899,029</b>	<b>43,748,164.42</b>	<b>77</b>
<b>Veterinary services</b>					
Compensation to employees	12,048,592	-	12,048,592	11,499,367.44	95
Use of goods and Services	15,487,382	2,983,887.00	12,503,495	10,385,543.11	83
Acquisition of Non-financial assets	22,835,589	18,367,538.00	4,468,051	3,242,714.59	73
<b>Sub- Total</b>	<b>50,371,563</b>	<b>-21,351,425</b>	<b>29,020,138</b>	<b>25,127,625.15</b>	<b>87</b>
<b>Total</b>	<b>1,131,873,802</b>	<b>-189,844,992</b>	<b>942,028,810</b>	<b>731,608,356</b>	<b>78</b>

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Vote:5024		WATER, ENVIRONMENT & NATURAL RESOURCES					
<b>Water Services</b>							
Compensation to employees	-	-	-	-	-	-	-
Use of goods and Services	64,795,632	14,150,000.00	50,645,632	50,224,573.06	99.17		
Acquisition of Non-financial assets	391,218,448	43,245,976.00	347,972,472	199,780,343.00	57.41		
<b>Sub- Total</b>	<b>456,014,080</b>	<b>57,395,976.00</b>	<b>398,618,104</b>	<b>250,004,916</b>	<b>62.72</b>		
<b>Environment</b>							
Compensation to employees	-	-	-	-	-	-	-
Use of goods and Services	4,820,000	-	4,820,000	3,181,190.05	66.00		
Acquisition of Non-financial assets	5,500,000	61,549,878.00	67,049,878	50,356,056.80	75.10		
<b>Sub- Total</b>	<b>10,320,000</b>	<b>61,549,878.00</b>	<b>71,869,878</b>	<b>53,537,247</b>	<b>74.49</b>		
<b>Administration</b>							
Compensation to employees	28,061,497	-	28,061,497	26,782,338.13	95.44		
Use of goods and Services	11,750,000	1,200,000.00	10,550,000	9,151,774.89	86.75		
Acquisition of Non-financial assets	-	-	-	-	-		
<b>Sub- Total</b>	<b>39,811,497</b>	<b>1,200,000.00</b>	<b>38,611,497</b>	<b>35,934,113</b>	<b>93.07</b>		
<b>Total</b>	<b>506,145,577</b>	<b>2,953,902.00</b>	<b>509,099,479</b>	<b>339,476,276</b>	<b>66.68</b>		
Vote:5025		EDUCATION, YOUTH AFFAIRS, GENDER AND SOCIAL SERVICES					
<b>General Administration and Planning and support</b>							
Compensation to employees	145,270,443	-	145,270,443	138,648,416.53	95.44		
Use of goods and Services	181,490,498	6,798,606.00	188,289,104	187,742,540.70	99.71		
Acquisition of Non-financial assets	-	-	-	-	-		
<b>Sub- Total</b>	<b>326,760,941</b>	<b>6,798,606.00</b>	<b>333,559,547</b>	<b>326,390,957</b>	<b>97.85</b>		
<b>County Pre-Primary School Education</b>							
Compensation to employees	-	-	-	-	-	-	-
Use of goods and Services	12,049,382	1,700,000.00	10,349,382	8,066,772.48	77.94		
Acquisition of Non-financial assets	285,827,600	47,964,046.00	237,863,554	181,004,208.63	76.10		
<b>Sub- Total</b>	<b>297,876,982</b>	<b>49,664,046.00</b>	<b>248,212,936</b>	<b>189,070,981</b>	<b>76.17</b>		
<b>Vocational Education &amp; Training Development</b>							
Compensation to employees	-	-	-	-	-	-	-
Use of goods and Services	4,693,584	940,000.00	3,753,584	3,288,398.49	87.61		

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	Acquisition of Non-financial assets	120,077,241	- 49,125,735.00	70,951,506	43,438,796.23	61.22
	<b>Sub- Total</b>	<b>124,770,825</b>	<b>- 50,065,735.00</b>	<b>74,705,090</b>	<b>46,727,195</b>	62.55
	<b>County Social Security &amp; Services</b>		-			
	Compensation to employees	-	-	-	-	
	Use of goods and Services	25,829,585	- 6,609,800.00	19,219,785	15,837,857.35	82.40
	Acquisition of Non-financial assets	106,703,692	- 77,734,832.00	28,968,860	13,735,668.73	47.42
	<b>Sub- Total</b>	<b>132,533,277</b>	<b>- 84,344,632.00</b>	<b>48,188,645</b>	<b>29,573,526</b>	61.37
	<b>Total</b>	<b>881,942,025</b>	<b>- 177,275,807.00</b>	<b>704,666,218</b>	<b>591,762,659</b>	83.98
<b>Vote:5017</b>	<b>COUNTY HEALTH SERVICES</b>					
	<b>General Administration</b>					
	Compensation to employees	1,539,698,362	-	1,539,698,362	1,469,512,555.25	95.44
	Use of goods and Services	102,560,688	170,192.00	102,730,880	99,400,405.63	96.76
	Acquisition of Non-financial assets	-	-	-	-	
	<b>Sub- Total</b>	<b>1,642,259,050</b>	<b>170,192.00</b>	<b>1,642,429,242</b>	<b>1,559,448,710</b>	94.95
	<b>Curative</b>					
	Compensation to employees	-	-	-	-	
	Use of goods and Services	188,193,825	6,900,000.00	195,093,825	183,795,659.74	94.21
	Acquisition of Non-financial assets	396,252,780	- 204,671,025.00	191,581,755	150,800,844.02	78.71
	<b>Sub- Total</b>	<b>584,446,605</b>	<b>- 197,771,025.00</b>	<b>386,675,580</b>	<b>311,596,504</b>	80.58
	<b>Promotion of Primary Health Care</b>					
	Compensation to employees	-	-	-	-	
	Use of goods and Services	101,076,175	8,700,000.00	109,776,175	100,983,893.39	91.99
	Acquisition of Non-financial assets	204,425,562	- 27,901,616.00	176,523,946	137,941,404.68	78.14
	<b>Sub- Total</b>	<b>305,501,737</b>	<b>- 19,201,616.00</b>	<b>286,300,121</b>	<b>225,838,264</b>	78.88
	<b>FIF</b>					
	Compensation to employees	-	-	-	-	
	Use of goods and Services	151,814,034	-	151,814,034	-	0.00
	Acquisition of Non-financial assets	-	-	-	-	
	<b>Sub- Total</b>	<b>151,814,034</b>	<b>-</b>	<b>151,814,034</b>	<b>-</b>	0.00
	<b>Linda Mama</b>					



**County Government of Siaya**  
**Siaya County Executive**  
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<b>Siaya Municipality</b>										
Compensation to employees	-	-	-	-	-	-	-	-	-	-
Use of goods and Services	19,898,565	-	19,898,565	-	19,898,565	-	19,863,760.40	-	100	
Acquisition of Non-financial assets	52,128,213	36,193,386.00	-	-	15,934,827	-	15,734,827.00	-	99	
<b>Sub- Total</b>	<b>72,026,778</b>	<b>36,193,386.00</b>	<b>-</b>	<b>-</b>	<b>35,833,392</b>	<b>-</b>	<b>35,598,587.40</b>	<b>-</b>	<b>99</b>	
<b>Bondo Municipality</b>										
Compensation to employees	-	-	-	-	-	-	-	-	-	-
Use of goods and Services	10,350,000	-	-	-	10,350,000	-	9,951,344.76	-	96	
Acquisition of Non-financial assets	8,000,000	8,000,000.00	-	-	-	-	-	-	-	-
<b>Sub- Total</b>	<b>18,350,000</b>	<b>8,000,000.00</b>	<b>-</b>	<b>-</b>	<b>10,350,000</b>	<b>-</b>	<b>9,951,344.76</b>	<b>-</b>	<b>96</b>	
<b>Ugunja Municipality</b>										
Compensation to employees	-	-	-	-	-	-	-	-	-	-
Use of goods and Services	7,635,000	-	-	-	7,635,000	-	7,586,861.57	-	99	
Acquisition of Non-financial assets	10,050,000	10,050,000.00	-	-	-	-	-	-	-	-
<b>Sub- Total</b>	<b>17,685,000</b>	<b>10,050,000.00</b>	<b>-</b>	<b>-</b>	<b>7,635,000</b>	<b>-</b>	<b>7,586,861.57</b>	<b>-</b>	<b>99</b>	
<b>Total</b>	<b>235,454,605</b>	<b>71,106,680.00</b>	<b>-</b>	<b>-</b>	<b>164,347,925</b>	<b>-</b>	<b>160,617,406.09</b>	<b>-</b>	<b>98</b>	
<b>Vote:5027</b>	<b>ROADS, PUBLIC WORKS, ENERGY AND TRANSPORT</b>									
<b>Road Development and maintenance</b>										
Compensation to employees	35,992,090	-	-	-	35,992,090	-	34,351,421.96	-	95	
Use of goods and Services	53,684,984	300,000.00	-	-	53,384,984	-	52,591,361.84	-	99	
Acquisition of Non-financial assets	789,579,895	112,728,668.00	-	-	902,308,563	-	662,802,807.94	-	73	
<b>Sub- Total</b>	<b>879,256,969</b>	<b>112,428,668.00</b>	<b>-</b>	<b>-</b>	<b>991,685,637</b>	<b>-</b>	<b>749,745,591.75</b>	<b>-</b>	<b>76</b>	
<b>Government Building Services</b>										
Compensation to employees	-	-	-	-	-	-	-	-	-	-
Use of goods and Services	1,410,000	-	-	-	1,410,000	-	1,160,854.56	-	82	
Acquisition of Non-financial assets	-	-	-	-	-	-	-	-	-	-
<b>Sub- Total</b>	<b>1,410,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,410,000</b>	<b>-</b>	<b>1,160,854.56</b>	<b>-</b>	<b>82</b>	
<b>General Administration</b>										
Compensation to employees	-	-	-	-	-	-	-	-	-	-
Use of goods and Services	4,536,199	-	-	-	4,536,199	-	3,378,090.14	-	74	
Acquisition of Non-financial assets	-	-	-	-	-	-	-	-	-	-

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Sub- Total	4,536,199	-	4,536,199	3,378,090.14	74
Total	885,203,168	112,428,668.00	997,631,836	754,284,536	76
<b>ENTERPRISE AND INDUSTRIAL DEVELOPMENT</b>					
<b>Trade Development and Promotion</b>					
Compensation to employees	-	-	-	-	
Use of goods and Services	3,845,000	100,000.00	3,745,000	3,147,638.05	84
Acquisition of Non-financial assets	637,038,958	86,703,616.00	550,335,342	230,597,084.50	42
<b>Sub- Total</b>	<b>640,883,958</b>	<b>86,803,616.00</b>	<b>554,080,342</b>	<b>233,744,723</b>	<b>42</b>
<b>Fair Trade and Consumer Protection Services</b>					
Compensation to employees	-	-	-	-	
Use of goods and Services	17,860,000	3,985,000.00	13,875,000	10,161,809.85	73
Acquisition of Non-financial assets	-	-	-	-	
<b>Sub- Total</b>	<b>17,860,000</b>	<b>3,985,000.00</b>	<b>13,875,000</b>	<b>10,161,810</b>	<b>73</b>
<b>Cooperative Development and Management</b>					
Compensation to employees	-	-	-	-	
Use of goods and Services	34,563,532	11,700,000.00	22,863,532	19,931,682.29	87
Acquisition of Non-financial assets	-	-	-	-	
<b>Sub- Total</b>	<b>34,563,532</b>	<b>11,700,000.00</b>	<b>22,863,532</b>	<b>19,931,682</b>	<b>87</b>
<b>Administration Planning and Support Services</b>					
Compensation to employees	89,887,552	-	89,887,552	85,790,106.33	95
Use of goods and Services	44,836,000	11,735,000.00	33,101,000	30,821,085.96	93
Acquisition of Non-financial assets	-	-	-	-	
<b>Sub- Total</b>	<b>134,723,552</b>	<b>11,735,000.00</b>	<b>122,988,552</b>	<b>116,611,192</b>	<b>95</b>
<b>Alcoholic Drinks Control</b>					
Compensation to employees	-	-	-	-	
Use of goods and Services	2,640,000	-	2,640,000	1,918,895.71	73
Acquisition of Non-financial assets	-	-	-	-	
<b>Sub- Total</b>	<b>2,640,000</b>	<b>-</b>	<b>2,640,000</b>	<b>1,918,895.71</b>	<b>73</b>
<b>Market Development</b>					
Compensation to employees	-	-	-	-	

Vote:5028

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	Use of goods and Services	1,806,000	-	120,000.00	1,686,000	1,517,067.49	90
	Acquisition of Non-financial assets	-	-	-	-	-	
	<b>Sub- Total</b>	<b>1,806,000</b>	<b>120,000.00</b>	<b>1,686,000</b>	<b>1,517,067.49</b>		<b>90</b>
	<b>Total</b>	<b>832,477,042</b>	<b>114,343,616.00</b>	<b>718,133,426</b>	<b>383,885,370</b>		<b>53</b>
<b>Vote:5029</b>	<b>TOURISM,CULTURE,ICT AND ARTS</b>						
	<b>Tourism</b>						
	Compensation to employees	-	-	-	-	-	
	Use of goods and Services	9,550,000	-	9,550,000	9,185,057.37		96.18
	Acquisition of Non-financial assets	83,093,997	30,632,507.00	52,461,490	48,875,038.77		93.16
	<b>Sub- Total</b>	<b>92,643,997</b>	<b>30,632,507.00</b>	<b>62,011,490</b>	<b>58,060,096.14</b>		<b>93.63</b>
	<b>Sports</b>						
	Compensation to employees	-	-	-	-	-	
	Use of goods and Services	6,715,000	-	6,715,000	6,655,252.38		99.11
	Acquisition of Non-financial assets	166,300,000	23,147,655.00	189,447,655	179,384,593.22		94.69
	<b>Sub- Total</b>	<b>173,015,000</b>	<b>23,147,655.00</b>	<b>196,162,655</b>	<b>186,039,845.60</b>		<b>94.84</b>
	<b>General Administration, Planning and Support Services</b>						
	Compensation to employees	40,793,520	-	40,793,520	38,933,982.96		95.44
	Use of goods and Services	26,089,641	15,868,636.00	41,958,277	40,961,351.25		97.62
	Acquisition of Non-financial assets	-	-	-	-		
	<b>Sub- Total</b>	<b>66,883,161</b>	<b>15,868,636.00</b>	<b>82,751,797</b>	<b>79,895,334.21</b>		<b>96.55</b>
	<b>Total</b>	<b>332,542,158</b>	<b>8,383,784.00</b>	<b>340,925,942</b>	<b>323,995,276</b>		<b>95.03</b>
	<b>SUMMARY</b>						
	Total P.E Budget Executive	3,009,710,864	-	3,009,710,864	2,872,515,819		95
	Total O&M Budget Executive	2,010,977,514	80,387,634	2,091,365,148	1,765,551,136		88
	Total Acquisition of Assets Budget Executive	4,169,614,823	(648,394,530)	3,521,220,293	2,382,198,565		57
	<b>GRAND TOTAL</b>	<b>9,190,303,201</b>	<b>(568,006,896)</b>	<b>8,622,296,305</b>	<b>7,020,265,520</b>		<b>76</b>

### **13. Significant Accounting Policies**

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

#### **a) Statement of compliance and basis of preparation**

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

#### **b) Reporting entity**

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

#### **c) Recognition of receipts and payments**

##### **i) Recognition of receipts**

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

##### **ii) Transfers from the County Revenue Fund (CRF)**

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

##### **iii) Proceeds from sale of assets**

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

**Significant Accounting Policies (Continued)**

**d) Recognition of payments**

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

**i) Compensation of employees**

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

**ii) Use of goods and services**

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

**iii) Interest on borrowing**

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

**iv) Repayment of borrowing (principal amount)**

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. *The stock of debt is disclosed as an annexure to the County consolidated financial statements. (if applicable).*

**v) Acquisition of fixed assets**

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

**Significant Accounting Policies (Continued)**

**e) In-kind contributions**

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

**f) Third Party Payments**

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

**g) Cash and cash equivalents**

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

***Restriction on cash***

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30<sup>th</sup> June 2024, this amounted to KShs 5,026,369 compared to KShs 1,328,996.63 in prior period as indicated on note 16 / *(There were no other restrictions on cash during the year)*

**Significant Accounting Policies (Continued)**

**h) Imprests and Advances**

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

**i) Third Party Deposits and Retention**

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

**j) Non-current assets**

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

**k) Pending bills**

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

**Significant Accounting Policies (Continued)**

**l) Contingent Liabilities**

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:
  - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
  - ii) The amount of the obligation cannot be measured with sufficient reliability.

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

The County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. **Disclosure 6 and Annex 8** of this financial statement is a register of the contingent liabilities in the year.

**m) Contingent Assets**

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

**Significant Accounting Policies (Continued)**

**n) Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 29<sup>th</sup> June 2023 for the period 1<sup>st</sup> July 2023 to 30 June 2024 as required by law. There was one supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**o) Comparative figures**

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

**p) Subsequent events**

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

**q) Prior Period Adjustment**

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

**r) Related Party Transactions**

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

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

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

#### 14. Notes to the Financial Statements

##### 1. Transfer from the CRF

	FY 2023-2024	FY 2022-2023
Description	Kshs	Kshs
Total exchequer releases for quarter 1	619,338,317.00	876,337,122.00
Total exchequer releases for quarter 2	2,088,148,445.00	1,735,548,993.00
Total exchequer releases for quarter 3	1,255,911,802.00	848,009,725.00
Total exchequer releases for quarter 4	3,132,049,365.00	2,928,129,009.00
<b>Total</b>	<b>7,095,447,929.00</b>	<b>6,388,024,849.00</b>

##### 2. Miscellaneous Receipts

	FY 2023-2024	FY 2022-2023
Description	Kshs	Kshs
Insurance Recoveries		
Other Receipts ( <i>Specify</i> )		
<b>Total</b>		

##### 3. Compensation of Employees

	FY 2023-2024	FY 2022-2023
Description	Kshs	Kshs
Basic salaries of permanent employees	1,038,649,003.07	906,299,830.84
Basic wages of temporary employees	255,763,665.57	344,834,172.84
Basic wages-PAYE& NHIF	596,936,167.08	476,921,880.30
Personal allowances provided in kind (NITA)	449,000.00	1,511,000.00
National social security schemes	42,330,629.01	13,728,015.00
National health insurance schemes		
Personal allowances paid as part of salary	788,465,025.41	733,035,352.35
Personal allowances paid as reimbursements	-	
Pension and other social security contributions	149,922,329.08	190,595,455.09
Social benefit schemes outside government	-	
<b>Total</b>	<b>2,872,515,819.22</b>	<b>2,666,925,706.42</b>

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**4. Use of Goods and Services**

	<b>FY 2023-2024</b>	<b>FY 2022-2023</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	56,221,771.10	34,519,264.10
Communication, supplies and services	491,180.00	1,987,554.00
Domestic travel and subsistence	348,443,386.86	425,830,172.75
Foreign travel and subsistence	12,568,451.20	2,207,072.00
Printing, advertising and information supplies & services	26,344,497.35	16,566,980.90
Rent and Rates	7,797,872.00	
Training expenses	14,596,630.50	104,277,620.45
Hospitality supplies and services	89,942,132.00	51,165,889.80
Insurance costs	112,440,484.00	203,130,936.00
Specialized materials and services	257,378,495.8	296,708,997.92
Office and general supplies and services	60,530,934.90	33,618,552.80
Fuel, oil and lubricants	90,453,215.60	102,679,040.15
Other operating expenses (including bank charges)	310,398,410.26	395,513,749.34
Routine maintenance – vehicles and other transport equipment	57,253,942.05	39,386,049.30
Routine maintenance – other assets	21,358,467	16,289,830.00
<b>Total</b>	<b>1,466,219,870.62</b>	<b>1,723,881,709.51</b>

**5. Subsidies**

	<b>FY 2023-2024</b>	<b>FY 2022-2023</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Subsidies to Public Corporations		
<i>See List Attached (Insert Name)</i>		
Subsidies to Private Enterprises		
<i>See List Attached (Insert Name)</i>		
<b>Total</b>		

Notes to the Financial Statements (Continued)

6. Transfer to other Government entities

	FY 2023-2024	FY 2022-2023
Description	Kshs	Kshs
Transfer to County Assembly		
<b>Total</b>		-

7. Other Grants and Transfers

	FY 2023-2024	FY 2022-2023
Description	Kshs	Kshs
Scholarships and other educational benefits	110,600,000.00	75,000,000.00
Kenya Urban Support Programme		2,339,915.00
SIBOWASCO	12,500,000.00	
KENYA LIVESTOCK COMMERCIALIZATION PROJECT (KELCOP)	28,269,536.40	
ASDSP	5,075,074.00	19,088,076.00
KCSAP	47,841,210.00	158,932,480.00
Siaya County Climate Change Fund	128,982,155.00	4,158,600.00
Agricultural Value Chain Development Project (NAVCDP)	200,112,952.00	
SIAYA COUNTY AGGREGATION AND INDUSTRIAL PARK	112,500,000.00	
UHC	-	71,892,771.85
Emmegeny Fund	48,357,169.00	70,000,000.00
DANINDA	21,659,049.00	20,278,662.00
Youth Polytechnic/	16,054,330.00	22,000,000.00
<b>Total</b>	<b>731,951,475.40</b>	<b>443,690,504.85</b>

8. Social Security Benefits

	FY 2023-2024	FY 2022-2023
Description	Kshs	Kshs
Social Security Benefits		
Employer Social Benefits		
<b>Total</b>		

**9. Acquisition of Assets**

<b>Non- financial assets</b>	<b>FY 2023-2024</b>	<b>FY 2022-2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of buildings		
Construction of buildings	302,145,322.30	161,992,591.60
Refurbishment of buildings		
Construction of roads	602,635,920.39	541,009,206.20
Construction and civil works	473,238,014.35	366,975,466.60
Overhaul and refurbishment of construction & civil works	56,555,905.45	17,915,531.90
Purchase of vehicles and other transport equipment	98,783,640.00	35,340,261.00
Overhaul of vehicles and other transport equipment		
Purchase of household furniture and institutional equipment	24,684,704.00	3,686,775.00
Purchase of office furniture and general equipment		
Purchase of specialized plant, equipment and machinery	138,769,109.95	48,658,070.80
Rehabilitation and renovation of plant, machinery and equip.		
Purchase of certified seeds, breeding stock and live animals	75,677,981.00	123,402,680.00
Research, studies, project preparation, design & supervision	34,102,822.40	30,664,172.00
Rehabilitation of civil works		
Acquisition of strategic stocks and commodities	48,586,538.00	
Acquisition of ICT Equipment's	57,928,397.00	30,987,889.50
Acquisition of land	32,970,000.00	32,900,005.95
Acquisition of intangible assets	3,500,000.00	6,400,000.00
<b>Total acquisition of non- financial assets</b>	<b>1,949,578,354.84</b>	<b>1,399,932,650.55</b>
<b>Financial assets</b>		
Domestic public non-financial enterprises		
Domestic public financial institutions		
<b>Total acquisition of financial assets</b>		
<b>Total acquisition of assets</b>	<b>1,949,578,354.84</b>	<b>1,399,932,650.55</b>

**10. Finance Costs, including Loan Interest**

	<b>FY 2023-2024</b>	<b>FY 2022-2023</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Interest payments on foreign borrowings		
Interest payments on guaranteed debt taken over by govt		
Interest on domestic borrowings (non-govt)		
Interest on borrowings from other government units		
<b>Total</b>		

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

	FY 2023-2024	FY 2022-2023
Description	Kshs	Kshs
Repayments on borrowings from domestic		
Principal repayments on guaranteed debt taken over by government		
Repayments on borrowings from other domestic creditors		
Repayment of principal from foreign lending & on – lending		
<b>Total</b>		

**12. Other Payments**

	FY 2023-2024	FY 2022-2023
Description	Kshs	Kshs
Budget Reserves		
Civil Contingency Reserves		
Other payments ( Pending staff payables)		126,855,847.97
<b>Total</b>		<b>126,855,847.97</b>

**13. Cash and Bank Balances**

**13A. Bank Balances**

Name of Bank, Account No. & Currency	AccountNo.	FY 2023-2024	FY 2022-2023
Siaya County Revenue Fund ( CBK)	1000171464		
Siaya County Recurrent Account ( CBK)	1000170883	6.35	139.75
Siaya County Development Account ( CBK)	1000170816	256.20	931.35
Siaya Rentention and Deposit Account (CBK)	1000238259	3,929,097.00	231,724.05
Siaya County UHC account (CBK)	1000333871	135,229.25	3,835,209.15
Siaya County Primary Health Care	1000566981	19.00	26.00
Siaya County Devolution Support Programme KDSP CBK	1000444754		
Kenya Climate smartt Agriculture CBK	1000369507		
Siaya County Nat Agri Val Chain Dev	1000718277		-
Siaya County Agric Sec Dev S.Programme	1000444754	3,037,537.00	-
Kenya Urban Support Program	1000375496		-
Siaya County Aggreg And Industrial PARK	1000723106	24,306,860.80	-
County Government Project Climate Cahnge	1000567406	57,553,437.00	6,841,400.00
Siaya County Emergency A/C CBK	1000468677		
Siaya County Covid-19 Fund A/C CBK	1000465166	26,138.00	26,138.00
SIAYA COUNTY FUEL LEVY FUND CBK	1000333863	36,242.80	2,906,948.00
<b>Total</b>		<b>89,024,823.40</b>	<b>13,842,516.30</b>

**13 B Cash in Hand**

	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Cash in hand – Held in Domestic Currency		
Cash in hand – Held in Foreign Currency		
<b>Total</b>		

Cash in hand should also be analysed as follows:

	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Location 1		
Location 2		
<b>Total</b>		

**14. Outstanding imprests and advances**

	FY 2023-2024	FY 2022-2023
Description	Kshs	Kshs
Government Imprests	5,026,471.00	47,838,660.00
<b>Total</b>	<b>5,026,471.00</b>	<b>47,838,660.00</b>

**15. Outstanding imprests and advances**

NAME	MPREST TAKEN	AMOUNT TAKEN
EDUCATION, YOUTH AFFAIRS AND SOCIAL SERVICES	110,400.00	2,264,100.00
FINANCE & ECONOMIC PLANNING	1,287,100.00	2,087,800.00
GOVERNANCE & ADMINISTRATION	1,785,871.00	39,245,505.00
LANDS, HOUSING AND URBAN DEVELOPMENT	372,000.00	634,400.00
ENTERPRISE	271,000.00	
HEALTH		934,600.00
PUBLIC WORKS, ROAD , TRANSPORT AND INFRASTRUCTURE	393,900.00	225,950.00
TOURISM, ICT,SPORTS AND CULTURE	702200	1,606,205.00
WATER, ENVIRONMENT AND NATURAL RESOURCES	104000	840,100.00
<b>Sub-Total</b>	<b>5,026,471.00</b>	<b>47,838,660.00</b>
<b>Grand Total</b>	<b>5,026,471.00</b>	<b>47,838,660.00</b>

Notes to the Financial Statements (Continued)

**16. Deposits and Retention**

	2023-2024		2022-2023	
	Kshs		Kshs	
Deposits	1,097,272.58		1,097,272.58	
Retention Monies	3,929,097.00		231,724.05	
<b>Total</b>	<b>5,026,369.58</b>		<b>1,328,996.63</b>	
<b>Ageing analysis for</b>				
<b>Ageing analysis: (deposits and retentions)</b>	<b>2023-2024</b>	<b>% of the Total</b>	<b>2022-2023</b>	<b>% of the Total</b>
Under one year	3,929,097.00	78.17	231,724.05	17.44
1-2 years				0.00
2-3 years	1,097,272.58	21.83	1,097,272.58	82.56
Over 3 years				
<b>Total (tie to above total)</b>	<b>5,026,369.58</b>	<b>100</b>	<b>1,328,996.63</b>	<b>100.00</b>

**17. Fund Balance Brought Forward**

	FY 2023-2024		FY 2022-2023	
	Kshs		Kshs	
Bank Accounts	89,024,823.40		13,842,516.30	
Cash in Hand			-	
Outstanding Imprests and Advances	5,026,471.00		47,838,660.00	
Third party deposits and retention	(5,026,369.58)		(1,328,997)	
<b>Total</b>	<b>89,024,924.82</b>		<b>60,352,179.30</b>	

### 18. Prior Year Adjustments

A prior period adjustment really applies to the correction of an error in the financial statements of a prior period.

	Balance b/f from Previous 2022- 2023 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f For previous 2023-2024
Description Of the Error	Kshs	Kshs	Kshs
Bank Account Balances			
Cash in Hand			
Outstanding Imprests and Advances			
Third party deposits and Retention			
Others ( <i>Specify</i> )			
<b>Total</b>			

### 19. Increase/ (Decrease) in Outstanding Imprests and Advances

Description	FY 2023-2024	FY 2022-2023
	KShs	KShs
Outstanding Imprest as at 1 <sup>st</sup> July 2023 (A)	47,838,660.00	3,616,181.00
Imprest issued during the year (B)	100,153,760.45	109,254,169.00
Imprest surrendered during the Year (C)	142,965,949.45	65,031,690.00
Net changes in account receivables D= A+B-C	<b>5,026,471.00</b>	<b>47,838,660.00</b>

### 20. Increase/ (Decrease) in Deposits and Retention

Description	FY 2023-2024	FY 2022-2023
	KShs	KShs
Deposit and Retentions as at 1 <sup>st</sup> July 2023 (A)	1,328,996.63	23,362,779.45
Deposit and Retentions held during the year (B)	87,698,466.95	35,227,493.20
Deposit and Retentions paid during the Year (C)	84,001,093.90	57,261,275.60
Net changes in account Payables D= A+B-C	<b>5,026,369.68</b>	<b>1,328,997.05</b>

## 21. Other Important Disclosures

### 1. Pending Accounts Payable (See Annex 2)

	Balance b/f FY 2022-2023	Additions for the year	Paid during the year	Balance c/f (FY 2023-2024)
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	96,639,109.88	61,959,782.09	65,598,334.70	93,000,557.27
Construction of Civil Works	210,242,131.02	304,896,599.23	162,891,450.95	352,247,279.30
Supply of Goods	221,209,645.85	394,146,489.07	141,455,760.37	473,900,374.55
Supply of Services	213,468,811.68	167,395,854.81	113,998,382.01	266,866,284.48
<b>Total</b>	<b>741,559,698.43</b>	<b>928,398,725.20</b>	<b>483,943,928.03</b>	<b>1,186,014,495.60</b>

### 2. Pending Staff Payables (See Annex 3)

	Balance b/f FY 2022-2023	Additions for the year	Paid during the year	Balance c/f (FY 2023-2024)
Description	Kshs	Kshs	Kshs	Kshs
Senior management				
Middle management				
Unionisable employees				
Salary Arrears	14,017,705.00	195,713,664.30	589,202.20	209,142,167.10
<b>Total</b>	<b>14,017,705.00</b>	<b>195,713,664.30</b>	<b>589,202.20</b>	<b>209,142,167.10</b>

### 3. Other Pending Payables (See Annex 4)

	Balance b/f FY 2022-2023	Additions for the year	Paid during the year	Balance c/f (FY 2023-2024)
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to Defunct Local Authority staff	72,521,137.46		1,625,973.71	70,895,163.75
Amounts due to County Government Entities				
Amounts due to Third Parties				
<b>Total</b>	<b>72,521,137.46</b>		<b>1,625,973.71</b>	<b>70,895,163.75</b>

**Other Important Disclosures**

**4. Establishment of other County Government Entities**

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

<b>Entity</b>	<b>Date Established/Date taken over</b>	<b>Location</b>	<b>Accounting Officer responsible</b>
Water and Sewerage Company	14/06/2006	Siaya	Isaih Adipo
Bursary Fund	20/04/2016	Siaya	Dr.Nicholas Kut Ochogo
Alcoholic Drinks Control Fund	2016	Siaya	Michael Ombambo
Siaya Municipal Board	4 <sup>th</sup> April 2019	Siaya	Linet Oyola
Bondo Municipal Board	10 <sup>th</sup> March 2023	Siaya	Philip Mbindyo
Ugunja Municipal Board	10 <sup>th</sup> March 2023	Siaya	Fredrick O

**5. Leasing of Medical Equipment**

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments In the current financial year ,there was no amount relating to leased medical equipment year.

**6. Contingent Liabilities**

<b>Contingent Liabilities</b>	<b>FY 2023-2024</b>	<b>FY 2022-2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Court Case xxx Against the Entity		
Bank Guarantees In Favour Of Subsidiary		
Contingent Liabilities Arising from PPPs		
Others ( <i>Specify</i> )		
<b>Total</b>		

*(Give details- Update ANNEX 8 Contingent liabilities register)*

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**7. Progress On Follow-Up On Prior Year Auditor’s Recommendations**

The following is the summary of issues raised by the external auditor and management comments that were provided to the auditor.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
1	<p><b>Compensation of Employees</b></p> <p>The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects compensation of employees amount of Kshs.2,666,925,706. Analysis of the IPPD payroll revealed that five hundred and sixty-two (562) employees received arrears totalling Kshs.77,924,317 for more than one instance during the year under review yet there were no multiple salary reviews during the year to warrant the payments. Management did not provide justification for payments.</p> <p>Further, eight hundred and twenty-nine (829) employees received payment in arrears amounting to Kshs.26,138,527 during the year under review. The earnings in arrears did not relate to normal payroll payment lines and were not supported with</p>	<p><b>Management Response</b></p> <p><i>We note your findings and wish to explain as follows;</i></p> <p><i>i. Telephone allowances are always captured in payroll system (IPPD) as earnings in arrears. These were reflected in your appendix consistently for 12 twelve months in reference since telephone allowance are paid to officers’ monthly.</i></p> <p><i>ii. Other allowances paid during the period included; payment of additional earnings in form of arrears due to promotions to staff which were backdated to earlier periods. payment of annual leaves commuted for cash and payment of arrears to officers who were previously serving on disciplinary procedures and</i></p>	Report Before County Assembly	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
	<p>documentation to justify their payment and approval. In the circumstances, the accuracy and completeness of the compensation of employees' expenditure of Kshs.2,666,925,706 could not be confirmed.</p>	<p><i>earning half of their pay but were now reinstated to full earnings. Details of these payments can be obtained from the officers' personal files.</i></p> <p><i>iii. All monthly rate of earnings are always captured in the Payroll System as regular/normal earnings. Any other additional earnings, for instance payment of arrears, telephone allowances and transfer allowances among others are always captured in the system as non-regular/normal earnings. These are always summarised in separate columns in IPPD generated reports</i></p>		
2.1	<p><b>Domestic Travel and Subsistence Allowance</b> The statement of receipts and payments and as disclosed Note 4 to the financial statements includes an amount of Kshs.425,830,173 relating to domestic</p>	<p><i>Management Response</i> <i>We wish to respond as follows:</i></p> <p><i>i. That according to our schedule, Domestic subsistence allowance (DSA) amounted to Kshs.425,830.173 as reported in the</i></p>	Report Before County Assembly	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
	<p>travel and subsistence allowance, while the general ledger reflected an amount of Kshs.436,397,099, resulting to a variance of Kshs.10,566,926, which has not been reconciled or explained. In addition, the following unsatisfactory issues were observed under domestic travel and subsistence allowances;</p> <p>i. An amount of Kshs.50,337,841 was paid as daily subsistence allowances to seventeen (17) members of staff. This amounted to an average of Kshs.3,000,000 per staff member in the year. It appears exaggerated as it meant that the staff members were out of their work station for a period exceeding six months in the year under review.</p> <p>ii. In addition, an amount of Kshs.2,485,000 was paid to four (4) members of the County Assembly. Management has explained that the members of the County Assembly were being</p>	<p><i>financial statement and not Kshs. 436,397,099. The same schedule had been provided on 31<sup>st</sup> January 2024 to OAG for verification. Once again, we have attached the same for verification.</i></p> <p><i>In addition, we wish to clarify as follows:</i></p> <p><i>a. That some staff allowances related to pending staff payables from prior years paid during the year under review;</i></p> <p><i>b. Other allowances relate to payments made to staff for onward payment to members of public during public participation events; and</i></p> <p><i>c. Arising from (a) and (b) above, the allowances paid to staff were not exaggerated but for specific county activities for which the staff were involved and accordingly reimbursed.</i></p> <p><i>ii. The members of County Assembly were paid by the County executive for joint/consultative meetings for which</i></p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
	<p>paid daily subsistence allowances by the County Executive because they were working on behalf of the Executive. However, this is irregular.</p> <p>In the circumstances, the completeness and accuracy of the expenditure on domestic travel and subsistence allowances could not be confirmed.</p>	<p><i>there were correspondences and requisite authorization (s). accordingly, payments to Members of the County Assembly were justifiable. We have attached correspondences for your review.</i></p> <p><b>Annex 1: DSA schedule and Correspondences between County Assembly and County Executive</b></p>		
2.2	<p><b>Training Expenses</b></p> <p>The statements of receipts and payments and as disclosed in Note 4 to the financial statements includes an amount of Kshs.104,277,620 in respect to training expenses. Review of records provided for audit revealed the following unsatisfactory matters:</p> <p>i. The County Government of Siaya paid an amount of Kshs.7,903,000 to fifty-nine (59) Members of the County Assembly of Siaya and the</p>	<p><i>Management Response</i></p> <p><i>We note your findings and wish to state as follows:</i></p> <p>i. <i>The members of County Assembly were paid by the County executive for budget review meeting for which they had been invited as per the attached invitation letter. This meeting was meant to build consensus on supplementary budget proposals and fastrack its preparation and approval. We can confirm that the joint meeting did not interfere</i></p>	Report Before County Assembly	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
	<p>secretariat as facilitation for budget implementation review at a Kisumu Hotel. The Executive has reiterated that the payment did not create a conflict of interest between the two arms of government. However, it is not clear why the executive paid the said amount yet it is the constitutional mandate for the county assembly to conduct an independent oversight role on the executive and incur expenditure from their approved budget.</p> <p>ii. In addition, an amount of Kshs.854,000 was paid as tuition allowances to three members of the County Assembly. No justification was provided for this payment.</p> <p>iii. It was observed that the tuition fees were paid to the staff members instead of the institutions that were offering the</p>	<p><i>with the oversight mandate of the County Assembly. The objective of the meeting was to align the Supplementary budget with the incoming Nyalore Government manifesto to re-focus priority areas and flagship projects.</i></p> <p>ii. <i>Tuition fees were paid to staff either as reimbursement or as allowances for having attended various trainings and seminars. Please note that all the allowances paid as tuition fees relate to trainings and therefore the votes were used interchangeably.</i></p> <p>iii. <i>Whereas members of staff were paid allowances above Kshs.1,000,000 for training, these payments relate to both prior year and period under review. Accordingly, the payments are justifiable and the County achieved value for money.</i></p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
	<p>tuition. It is therefore not clear whether the tuition fees were allowances paid to staff members or were amounts going to tuition.</p> <p>iv. Further, it was observed that twelve (12) staff members were paid an amount of Kshs.1,000,000 and above for training. It is however, not clear the kind of training that these members of staff were undergoing.</p> <p>v. Furthermore, it was observed that eleven (11) members of staff received an amount of Kshs.17,631,891 as tuition allowance, and at the same time received an amount of Kshs.25,771,710 in daily subsistence allowance. It is not clear, and management did not indicate the nature of training that the individuals were attending class and at the same</p>	<p>iv. <i>The training and Subsistence allowances paid to employees relate to different activities and at different periods. It is therefore possible that staff were paid both allowances for distinct and separate activities. Please note that all these payment voucher were made available during audit verification and they had all requisite documents to justify expenditure.</i></p> <p><i>Annex 2: Invitation letter</i></p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
	<p>time they were on duty to warrant daily subsistence allowances.</p> <p>In the circumstances, the completeness and accuracy of the training expenditure of Kshs.104,277,420 could not confirmed.</p>			
2.3	<p><b>Inaccuracies on Insurance Payments</b></p> <p>The statement of receipts and payments and as disclosed in Note 4 to the financial statements includes an expenditure of Kshs.203,130,936 on insurance. Review of Insurance cost amount of Kshs.203,130,916 revealed that the County Executive of Siaya entered into a contract for provision of comprehensive medical Insurance, group life and last expense cover at a renewable premium of Kshs.175,044,059. The total payments made as premium in the payment schedule and vouchers provided for audit review was Kshs.197,433,346. The amount paid was over and above the contracted premium by Kshs.22,389,287.</p>	<p>Management Response  <i>The audit observations are noted and wish to state as follow:</i></p> <ul style="list-style-type: none"> <li><i>i. In the year 2022-2023 Nyalore Government made a resolution to pay health insurance for 2,127 CHVs;</i></li> <li><i>ii. The Kshs.22,389,287 is premium paid to NHIF and is constituted as follows:</i></li> </ul> <p><i>Premium for Additional Fifteen (15) members of Staff during the year was Kshs.1,499,619; Premium for CHVs of Kshs.12,762,000.</i></p>	Report Before County Assembly	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
	<p>In addition, an amount of Kshs.5,697,590 was paid for motor vehicle insurance. However, details of the insured motor vehicles were not provided for audit review. Further, the other properties owned by the County Executive were not insured during the year. In case of a peril, the properties were not insured and would therefore be lost.</p> <p>In the circumstances,, the accuracy and completeness of the insurance cost amount of Kshs.203,130,936 could not be confirmed. In addition, the non-current assets of the County Executive are exposed in case of a peril.</p>	<p><i>Upon reconciliation an over payment of Kshs.8,127,668.00 was noted , this will be deducted from subsequent year premiums. We have written to NHIF to communicate the same.</i></p> <p><i>Please find attached NHIF creditors ledger, and letter for Additional Staff; and</i></p> <p><i>iii. We have attached the list of Insured Motor vehicles for your review.</i></p> <p><b><i>Annex 3: Extract from creditor’s ledger for NHIF payments, Letter for additional staff and List of insured motor vehicles and letter to NHIF of overpayment of Kshs. Kshs.8,127,668.00</i></b></p>		
2.4	<p><b>Unsupported Specialized Materials and Services</b></p> <p>The statement of receipts and payments and as disclosed in Note 4 to the financial statements includes an amount of Kshs.296,708,998 incurred on specialized materials and services. However, the</p>	<p><i>Management Response</i></p> <p><i>We note your findings and wish to state that we amended specialized material schedules as per the attached journal voucher which was presented during submission of our management letter and draft Audit report on 31<sup>st</sup> January 2024. Please note that according to our schedule, payment of office</i></p>	Report Before County Assembly	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
	<p>supporting documents provided indicated an amount of Kshs.287,404,014, resulting to a variance of Kshs.6,047,739, which has not been reconciled or explained.</p> <p>In addition, an amount of Kshs.3,085,685 was incurred in the procurement of office equipment and computers. Further, an amount of Kshs.19,070,261 in the procurement of vehicles. It is not clear, and management has not indicated the reasons for treating the procurement of vehicles, office equipment and computers under specialized materials and services.</p> <p>In the circumstances, the completeness and accuracy on the expenditure on specialized <i>materials and services could not be confirmed.</i></p>	<p><i>equipment and computers of Kshs. 3,085,685 and purchase of motor vehicle of Kshs.19,070,261 are not classified as specialized materials and services. We have attached the same for your verification.</i></p> <p><b>Annex 4: Specialized Materials Schedule and letter to OAG</b></p>		
2.5	<p><b>Other Operating Expenses</b></p> <p>The statement of receipts and payments and as disclosed in Note 4 to the financial statements includes an amount of Kshs.395,513,749 relating to other operating expenses. Review of records</p>	<p><i>Management Response</i></p> <p><i>We note your findings and wish to state as follows:</i></p> <p><i>i. That according to our supporting schedules attached, other operating expenses amounts to</i></p>	Report Before County Assembly	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
	<p>provided for audit revealed an amount of Kshs.396,123,169 was incurred on other operating expenses resulting to a variance of Kshs.609,420 that has not been reconciled or explained. Further, the following issues were observed:</p> <ul style="list-style-type: none"> <li>i. An amount of Kshs.18,320,067 was paid to members of staff, but details provided indicated they were for daily subsistence allowances and other unexplained expenditure,</li> <li>ii. In addition, an amount of Kshs.9,543,877 was paid to hotels,</li> <li>iii. Further, an amount of Kshs.8,000,000 was paid to travel agencies.</li> </ul> <p>No reasons were provided for the failure by Management to account for the amounts in their correct budget lines.</p> <p>In the circumstances, the accuracy and completeness on the expenditure on other operating expenses could not be confirmed</p>	<p><i>Kshs.395,513,749.34 as reported in the financial statement and not Kshs 396,123,169. Please note that schedule of Other operating expenses totaling had been submitted to Office of the Auditor general for verification on 31<sup>st</sup> January 2024 as per the attached letter. Once again, we have attached the same schedule for verification.</i></p> <p><i>ii. Whereas other operating expense class of expenditure is cross cutting and can be applied interchangeably. the County commits that in the subsequent financial year, every expenditure class shall be accounted for in their correct budget lines.</i></p> <p><b><i>Annex 5: letter to OAG and other operating expenses schedule</i></b></p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
2.6	<p><b>Voided Transactions</b>  Analysis of the IFMIS system payments indicated that 1,103 transactions of Kshs.874,756,305 were voided during the year under review. The voided transactions were not approved by the Controller of Budget. In addition, payment details revealed that two transactions amounting to Kshs.15,914,003 were paid but the specific line items had not been budgeted for in the respective appropriation account. In the circumstances, the validity of the transactions could not be confirmed.</p>	<p><i>Management Response</i>  We note your findings and wish to state as follows:    We voided transactions pursuant to closure of financial year circular issued by The National Treasury. Please note that voiding is a IFMIS function which aims to reconcile IFMIS against Internet Banking (IB) transactions. In addition, we wish to state that we are not aware of any regulation requiring us to seek approval from Controller of Budget before voiding transactions.</p>		
3	<p><b>Other Grants and Transfers</b>  The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects an amount of Kshs.443,690,505 relating to other grants and transfers. However, review of records provided for audit revealed an amount of Kshs.22,328,126 described as transfer to the emergency fund while Note 7 reflects Kshs.70,000,000 as transfer to emergency fund. In addition,, records maintained by the</p>	<p><i>Management Response</i>  We note your findings and wish to state as follows:  i. The variance of Kshs.50,871,874 was as result of bank balance in the Emergency fund account of Kshs.47,671,874.45 reported in note 13 of the financial statement and a direct transfer of Kshs.3,200,000 from Recurrent to Emergency fund account. We</p>	Report Before County Assembly	

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	<p>Siaya Emergency Fund indicated an amount of Kshs.73,200,000. The resulting variances have not been reconciled or explained.</p> <p>Further, analysis of the IFMIS payment details indicates that payments totaling to Kshs.97,054,171 were irregularly charged to other grants and transfers to other government agencies although they were payments made to suppliers and individuals and were therefore not transfers.</p> <p>In the circumstances, the completeness and accuracy of the reported amount on other grants and transfers could not be confirmed.</p>	<p><i>have since amended the financial statement to reflect the total transfer to emergency fund account of Kshs.70,000,000 from the County Revenue Fund Account.</i></p> <p><i>ii. Please note that we have since amended our financial statement and schedules. The amended balance on other grants and transfers is Kshs.443,690,504.85 as per the attached supporting schedule</i></p> <p><i>iii. At payment processing stage in IFMIS, there are possibilities of wrong charging of some items which are corrected through a journalization process in IFMIS. During the Year under review, payment worth kshs.97,054,170.80 were wrongly charged as grants and Transfers to other government entities. Upon reconciliation, these wrong charge accounts</i></p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
		<p>were identified and corrected through journal entries in the IFMIS system. After correction, these items were correctly classified as per nature of expenditure under construction of roads and civil works</p> <p>We can confirm that our ledgers on other grants and transfers includes Scholarships and other educational benefits, Kenya Urban Support programme, ASDSP, KCSAP, FFLoCAP, UHC, Emergency Fund, DANIDA and Youth Polytechnics and not items indicated in your annex XIV. Please refer to Note 7 of the Financial Statement for the Year ended 2023.</p> <p><b>Annex 6: Other grants and transfers Schedule, Schedule for construction of roads and civil works</b></p>		

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4	<p><b>Inaccuracies in the Acquisition of Assets</b> The statement of receipts and payments and as disclosed in Note 9 to the financial statements reflects an amount of Kshs.1,399,932,650 relating to acquisition of assets. Review of records provided for audit revealed the following:</p> <ul style="list-style-type: none"> <li>i. Note 9 to the financial statements reflects an amount of Kshs.366,975,466, under construction and civil works , while the supporting ledger shows an amount of Kshs.361,375,242, resulting to a variance of Kshs.5,600,224, which has not been explained.</li> <li>ii. Note 9 also reflects an amount of Kshs.35,340,261, while the ledger provided for audit reflects an amount of Kshs.34,580,000, resulting to unexplained variance of Kshs.760,261.</li> </ul>	<p><i>Management Response</i> <i>We wish to respond as follows:</i></p> <ul style="list-style-type: none"> <li>i. <i>That according to our supporting schedules, construction of roads amounted to Kshs. 366,975,466 as reported in the financial statement and not Kshs. 361, 375, 242. The same schedule had been submitted to Office of the Auditor General on 31<sup>st</sup> January 2024 for verification. Once again, we have attached the schedule for verification</i></li> <li>ii. <i>According to our supporting schedule, purchase of motor vehicle amounted to Kshs. 35,340,261 as reported in the financial statement and not Kshs. 34,580,000,000. The same schedule had been submitted to Office of the Auditor General on 31<sup>st</sup> January 2024 for verification. Once again, we have attached the schedule for verification</i></li> </ul>	Report Before County Assembly	

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	In the circumstances, the accuracy of the disclosed amount of Kshs.1,399,932,650 could not be confirmed.	<i>Annex 7: Supporting schedules for construction of roads, Letter to Office of the Auditor General and Purchase of Vehicles</i>		
5	<p><b>Unsupported Retention and Deposits</b>  The statement of assets and liabilities and as disclosed in Note 15 to the financial statements reflects a balance of Kshs.1,328,997 in respect of deposits and retention. Included in the balance is an amount of Kshs.1,097,272 posted as a block figure to the Notes to the financial statements and had the same balance in the prior year, the amount was neither supported by a schedule nor a certificate of bank balance.</p> <p>In the circumstances, the amount of deposits and retention balance of Kshs.1,328,997 could not be confirmed.</p>	<p><i>Management Response</i></p> <p><i>We note your observation and wish to state that the Kshs. 1,097,272 refers bank balance for project management fees held at Faulu bank which remained unpaid at the time PMC deductions were terminated and account was being wound up. The breakdown is hereby attached for your review.</i></p> <p><i>Annex 8: Supporting Schedule for Project management Fees and letter discontinuing deduction of PMC fees</i></p>	Report Before County Assembly	
1	<b>Long Outstanding Pending Bills</b>	<p><i>Management</i></p> <p><i>We note your observation and wish to state that as at the time of audit, the pending bills</i></p>	Report Before	

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	<p>Annex 2 to the financial statements reflects pending accounts payable balance of Kshs.741,559,698, while the supporting schedules reflect a balance of Kshs.766,110,894 resulting to an unexplained variance of Ksh.24,551,196.</p> <p>Analysis of pending bills revealed that pending bills amounting to Kshs.421,007,070 related to unpaid bills overdue for more than 60 days, contrary to Regulation 150(1) of the Public Procurement and Asset Disposal Regulations, 2020 which requires that subject to availability of funds and after proper certification of goods, works or service prompt payments are made within 60 days from date of receipt of invoice.</p> <p>Furthermore, pending bills amounting to Kshs.319,981,325.02 remained outstanding for over 365 days with the oldest being outstanding for over 8 years.</p>	<p><i>committee was still in the process of verifying pending bills. We wish to confirm that verification of pending bills was completed and that the final pending bills figure is Kshs. 741,559,698.42 as per the attached pending bills report.</i></p> <p><i>In addition, we wish to state that in consultation with the Controller of budget, the county treasury has prepared pending bills payment plan. The county is committed to ensuring that pending bills are paid as per the plan.</i></p> <p><b><i>Annex 9: Pending bill report, Payment plan and Status.</i></b></p>	County Assembly	

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	In the circumstances, the completeness and accuracy of the reported pending bills could not be confirmed.			
2	<p><b>Inaccuracies in Pending Staff Payables</b></p> <p>Annex 3 to the financial statements reflects pending staff payables opening balance of Kshs. 14,027,138.20 against a closing balance of Kshs. 140,284,351 reflected in the previous year’s audit report leading to unexplained variance of Kshs. 126,257,213. No explanation or reconciliation was provided for the movement.</p> <p>In the circumstances, the accuracy of the reported pending staff payables could not be confirmed</p>	<p><b>Management Response</b></p> <p><i>We note your observation and wish to state that Annex III of the Financial Statement has since been amended to show the correct position of the staff payable. We can confirm that the opening balance of staff payable was Kshs. 140,284,351 out of which Kshs. 126,257,213 was paid during the year leaving a balance of Kshs. 14,027,138.20</i></p> <p><i>Annex 10: Refer to Annex III of Financial Statement</i></p>	Report Before County Assembly	
	<p><b>Un-resolved Prior Year Matters</b></p> <p>In the audit report of the previous year, several issues were raised under Report of the financial statements, Report on lawfulness and effectiveness in use of public resources and Report on the effectiveness of internal controls, risk management and</p>	<p><b>Management Response</b></p> <p><i>We note your findings and wish to state that the report is still before County Assembly Public accounts and Investment committee. Once the report is received the County commits to implement recommendations therein. It is our belief that by implementing the recommendations of the county</i></p>	Report Before County Assembly	

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	governance. However, the Management has not resolved some of the issues or explained failure to address them as required by the National Treasury Circular AG 3/88/VoL.II(27) dated 9 May ,2023	<i>assembly, we shall have addressed effectiveness of internal controls, risk management and governance issues contained in the audit report.</i>		
1	<p><b>Compensation of Employees Expenditure Above Set Budget Ceiling</b></p> <p>The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects an amount of Kshs.2,666,925,706 in respect of compensation of employees. The amount is forty-two (42%) percent of the County Government’s total revenue of Kshs.6,388,024,849 which exceeds the recommended 35% as provided by Regulation 25 (b) of the Public Finance Management (County Governments) Regulations, 2015.</p> <p>In the circumstances, Management was in breach of the regulations.</p>	<p>Management Response</p> <p><i>We note your findings and wish to clarify as follows:</i></p> <p><i>i. During the year under review, the County had a total budget of Kshs.8,602,864,673 out of which the County executive had a budget of Kshs.7,282,707,041 and the County assembly Kshs. 1,320,157,632. The County executive estimated expenditure on Personnel Emoluments was Kshs2,726,580,085 against a budget of 7,282,707,041 representing 37% and not 42% (Refer to statement of comparison of budget and Actual amount) ; and</i></p> <p><i>ii. That the County is in the process of rationalizing its work force to ensure</i></p>		

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		<i>that the expenditure on personnel emoluments does not exceed 35% of the budgeted funds.</i>		
2.1	<p><b>ECD Classroom</b></p> <p>Review of payments provided for audit revealed that payments amounting to Kshs.2,570,332 to a company for construction of Early Childhood Development (ECD) block at Kirindo primary school. The contract was awarded to a company on 3 January, 2022 at a contract sum of Kshs.3,888,053 for a contract period of sixteen (16) weeks. Site visit to the project in November, 2023 revealed that the construction of the classrooms works had stalled and the following works were not started or completed: installation of steel windows and steel doors, floor screeding and tiling, plastering and electrical works despite the contractor having being paid Kshs.2,570,332 by 30 June, 2023. The contractor was not on site and there was no</p>	<p><b>Management Response</b></p> <p><i>We note the observations and wish to clarify as follows;</i></p> <p><i>i. It is true that payment of KES 2,570,332, was done to the ECD project at Kirindo Primary. Payments were done according to the Engineer’s interim payment certificate as attached.</i></p> <p><i>ii. Installation of steel doors, windows have been installed. screeding and plastering has been done a. Electrical works have been done and all the sockets are fixed on the walls.</i></p> <p><i>iii. The Contractor requested for extension on 11/9/2023, which was subsequently approved on 9/10/2023</i></p>	Report Before County Assembly	

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	evidence provided for extension of the contract.	<i>Annex 11: Interim payment Certificate, Letter of extension of project, Caption photos and work programme.</i>		
2.2	<p><b>Siaya Bus Park</b></p> <p>The county government entered into a contract on 7 August, 2020 with a company to construct a bus park in Siaya Town at a contract sum of Kshs. 23,014,867. The expected completion date was 22 February, 2021. Review of the project file revealed that the project was terminated at the request of the contractor on 2 June, 2023 after having been paid a total of Kshs. 17,582,978.</p> <p>Physical verification on the project in November, 2023 revealed that the construction works had stalled and construction abandoned.</p> <p>In the circumstances, value for money on the expenditure of Kshs. 17,582,978 for the construction of Siaya Bus Park has not been realized.</p>	<p><i>Management</i></p> <p><i>We note your finds and wish to clarify as below:</i></p> <ul style="list-style-type: none"> <li><i>i. The contract was frustrated upon the works having been done to 76% completion with Kshs. 1,758,297.8 retained as 10% retention. The Contractor requested for mutual termination and the same was processed through a constituted evaluation committee and termination rendered.</i></li> <li><i>ii. The remaining works costing Kshs. 5,431,8890 (completion works) together with new proposed works costing Kshs 22,772,720 ( See attached Estimates BQ summary page) were tendered and awarded in order to make the bus park usable (See attached award letter and contract extract). The contractor has</i></li> </ul>	Report Before County Assembly	

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		<p>since been handed over site ( See attached commencement order) and the works will be completed by 15<sup>th</sup> September 2024. The value of initial investment will be realized upon the works being completed</p> <p>Annex 12: Estimates BQ summary page, award letter and contract extract and letter of commencement order</p>		
2.3.1	<p><b>Construction of Modern Market in Ukwala Market</b></p> <p>The contract was awarded to a commercial investment firm on 16 March, 2021 for Kshs.5,740,187.46, the contract period was sixteen (16) weeks and a total of Kshs.4,252,545 had been paid to date. A site visit to the project revealed that works including, floor works, market stalls and electrical works were incomplete. The performance bond had expired at the time of audit and the contractor had abandoned the project.</p>	<p><b>Management Response</b></p> <p>Contraction of Market Shed in Ukwala Ward was awarded to Ms. Gracematt Commercial Investment Ltd. The works included a Market shed and Modern washroom in FY 2021-2022 at Contract sum of 5,740,186.46 and total of 4,252,545 has been paid to date. The work as prescribed in BOQ had been done by the Contractor within the Contract period except floor that had been changed from normal cement casting to terrazzo for stable floor as the later wore out very fast exposing traders to uncondusive business environment as experienced in other market sheds already done and this needed a new budget allocation. Electrical works were</p>	Report Before County Assembly	

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		<p><i>done and pasted. The budget allocation has been since provided and the works are being procured for completion in the current FY 2023/2024.</i></p> <p><i>Annex 13: Notification of Award, Engineers Certificate, Inspection and Acceptance Report Bill of Quantity</i></p>		
2.3.2	<p><b>Construction of Nyadorera Modern Market</b></p> <p>The contract was awarded to a firm on 15 March, 2022 at a contract sum of Kshs.11,665,784 for a period of sixteen (16) weeks. A total of Kshs.8,532,406 had been paid as at 30 June, 2023. A visitation of the project in November, 2023 revealed incomplete works including floor works, surface works, painting of office and construction of toilet blocks. The performance bond had expired at the time of audit and the contractor was not on site.</p>	<p><b>Management Response</b></p> <p><i>Construction of Market shed at Nyadorera in Usonga Ward was awarded to Ms Udonga General Merchant Ltd. The works included a market shed, market offices and modern washroom in FY 2022/2023 at contract sum of Ksh 11,665,784 and a total of 8,532,406 has been paid to date</i></p> <p><i>The contractor had made a request of extension of the contract period by 60 days due to some pending payments at the treasury for works that affected his financial stability. The works are currently on and nearing completion. Meanwhile, the performance bond had not expired at the time of visit since the expiry date was 16<sup>th</sup></i></p>	Report Before County Assembly	

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		<p>September, 2023 while the visits were done in August 2023 as per the attached copy</p> <p>Annex 14: Performance Bond, Caption photos</p>		
2.3.3	<p><b>Fencing and Graveling Works at Akala and Ramba Markets</b></p> <p>The county government engaged a firm to fence and construct a pit latrine at Akala market and fencing and gravelling works at Ramba market at a contract price of Kshs.7,715,774 with the contract agreement made on 22 May, 2022 and expected completion date of 15 July, 2022. Review of an interim payment certificate issued on 22 June, 2022 indicated that eighty-eight (88%) percent of the works had been completed at Ramba Market Siaya township ward and a payment was made on 22 November, 2022. However, a visit to the site in October, 2023 revealed that the contractor had not completed the remaining 12% of the works and the market was already in use. There was also no signage of the name of the market.</p>		Report Before County Assembly	

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	<p>In addition, an interim payment certificate issued on 22 June, 2022 indicated that fifty-five (55%) percent of work had been completed at Akala Market in South gem ward and a payment was made on 22 November, 2022. However, a visit to the site in October, 2023 revealed that the contractor had not completed the remaining 45% of the works and the market was already in use. There was also no signage of the name of the market. Overall, only seventy-three (73%) of the works have been completed.</p> <p>In the circumstances, value for money on the expenditure detailed in paragraph 2.3.1 to 2.3.3 could not be confirmed. Annex 15</p>			
3	<p><b>Irregular Re-location of Water Drilling and Equipping Project</b></p> <p>Review of records provided revealed that the county government entered into an agreement with a construction Company on 29 March, 2023 for the drilling and</p>	<p><i>Management Response</i>  <i>We note your findings and wish to state that the County Government of Siaya entered into an agreement with M/S Lawclin Enterprises Limited on 29<sup>th</sup> March, 2023 for drilling and equipping of borehole at Aila VTC at Kshs.4, 479,975.00.</i></p>		

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	<p>equipping of Aila VTC Borehole at a contract sum of Kshs.4,479,975. The inspection and acceptance report and the invoice attached to the payment voucher indicated that works at Aila VTC Borehole had been fully executed. Physical verification carried out in August, 2023 at Aila VTC revealed that no drilling and equipping of Borehole was undertaken at the institution. The Management pointed out that the works had been executed at a different location but did not provide any documentation to support this.</p> <p>In the circumstances, the existence of the project for drilling and equipping of Borehole could not be established.</p>	<p><i>However, during project execution at the proposed site (Aila VTC), they hit a dry borehole (Technical report attached).</i></p> <p><i>The PMC met resolved to relocate the project to neighboring school, Nyamor Secondary School (Minutes of the PMC meeting attached). The Contractor met the same fate at Nyamor Secondary School (dry borehole) and a second PMC meeting resolved to relocate it to Gangu Pri. School where the project was proposed based on history of that area as per minutes of PMC attached.</i></p> <p><i>The project has therefore been successfully executed at Gangu Primary School within the same ward (caption Photo).</i></p> <p><b>Annex 16: Technical Report, PMC Minutes and caption photos of completed projects</b></p>		
4	<p><b>Irregular Escalation Project Cost</b>  The contract for the construction of the stadium was signed on 30 August, 2018</p>	<p><i>Management Response</i>  <i>We note your findings and respond as follows:</i></p>	Report Before	

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	<p>between county government and a construction company at a contract sum of Kshs.394,661,767 starting 01 January, 2019 to 06 December, 2019. The contract sum was revised to Kshs.488,716,823 resulting to a variation of Kshs.94,055,056 or 24%. However, there was no evidence of recommendations by an evaluation committee for these variations contrary to Section 139(1) and (2) of the Public Procurement and Asset Disposal Act, 2015. A new contract for roof works was entered into separately on 14 September 2022 between the county government and an investments company at a contract sum of Kshs.35,512,450. This, therefore, pushed up the construction cost of stadium to Kshs.524,229,273 resulting to a variation amount of Kshs.129,567,506 or 32%. Total payments made to the contractors as at the time of audit stood at Kshs.425,038,687 being Kshs.410,833,706 to the main contractor and Kshs.14,204,980 to the roofing contractor. The Management did not provide satisfactory reasons for the new contract</p>	<p><i>a. The contract sum was revised to Kshs. 488,716,823 resulting to a variation of Kshs. 94,055,056 or 24%. However, there was no evidence of recommendations by an evaluation committee for these variations contrary to Section 139(1) and (2) of the Public Procurement and Asset Disposal Act, 2015.</i></p> <p><i>The stadium being a complex project was managed under the provisions of sections 151(1) "For every complex and specialized procurement contract, the accounting officer of a procuring entity shall appoint a contract implementation team which shall include members from the procurement function, and the requisitioner, the relevant technical department and a consultant where applicable."</i></p> <p><i>The CIT is mandated to process variation of complex projects</i></p>	County Assembly	

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	<p>whereas the roof works had been envisaged in the original contract and the varied contract.</p> <p>Physical verification on the Stadium in September, 2023 revealed that the project remained incomplete more than forty-four (44) months from inception. Pending works include sports pitch, main pavilion (substructure, roofing and rainwater disposal, windows, doors, electrical/mechanical engineering services), terraces and Amphitheatre the installations of the electrical fittings, plumbing fittings and the roof works. The contract period expired in July, 2023.</p> <p>In the circumstances, Management was in breach of the law and value for money on expenditure of Kshs.425,038,687 for the construction of Siaya County Stadium could not be confirmed.</p>	<p>(Section 151(2e). The accounting officer appointed project implementation team (See attached appointment letter).</p> <p>The management received an appraisal from the consultants resulting into a variation of 24% with works like amphitheater being expunged to phase II of the project (See attached Extract of appraisal IIB). After management discussion the same was deliberated and passed by the CIT, professional opinion rendered and approved done by the accounting officer (See attached Professional opinion and Approval by the accounting officer)</p> <p>The contract was also amended/addendum done to expunge amphitheatre ( See attached signed contract amendments)</p> <p>b. A new contract for roof works was entered into separately on 14 September 2022 between the county government and an investments</p>		

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		<p>company at a contract sum of Kshs. 35,512,450. This, therefore, pushed up the construction cost of stadium to Kshs. 524,229,273 resulting to a variation amount of Kshs. 129,567,506 or 32%. Total payments made to the contractors as at the time of audit stood at 425,038,687 being 410,833,706 to the main contractor and 14,204,980 to the roofing contractor. The Management did not provide satisfactory reasons for the new contract whereas the roof works had been envisaged in the original contract and the varied contract.</p> <p>The original roof in the contract documents and appraisal was Kshs 12M. After the appraisal and before implementation of the roof, the roof was redesigned and cost of which was Ksh 35M resulting into a variation of 32% beyond the legal limit of 25% (Section 139(4) (e). We</p>		

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		<p>therefore separated/expunged the works from the original contract( See attached signed contract addendum ) and tendered separately as provided for in Section 139(6) ” Where variations result in an increment of the contract price by more than twenty-five percent, such variations shall be tendered for separately”. Attached find tender adverts and award for the roof works</p> <p>The funds meant for the roof have in the original contract have not been released to the contractor and will be taken care of in the Final account of the project which will be prepared by the consultants.</p> <p>c. Physical verification on the Stadium in September 2023 revealed that the project remained incomplete more than forty-four (44) months from inception. Pending works include sports pitch, main pavilion (substructure, roofing and rainwater disposal, windows, doors.</p>		

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		<p><i>electrical/mechanical engineering services), terraces and Amphitheatre the installations of the electrical fittings, plumbing fittings and the roof works. The contract period expired in July 2023.</i></p> <p><i>Sports pitch has goal posts and grass pending, main pavilion roof is at 63% complete windows doors are 70% complete electrical and mechanical works ongoing and amphitheatre was expunged by appraisal II. The Contract has been extended to 31<sup>st</sup> January 2024 (See attached CIT minutes and Letter of extension from accounting officer- )</i></p> <p><i>Annex 17; appointment letter, Extract of appraisal IIB, Professional opinion and Approval by the accounting officer, signed contract amendments, tender adverts and award and CIT minutes and Letter of extension from accounting office.)</i></p>		
5	<p><b>Procurement of Enterprise Resource Planning (ERP) Management Information System</b></p>	<p><i>Management Response</i>  <i>We note your observation. However, the budget provision was not sufficient to cover all of the necessary tasks and activities, this</i></p>	<p>Report Before County Assembly</p>	

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	<p>Review of records provided revealed that the county government entered into a contract on 10 August, 2021 for a period of Sixteen (16) weeks with a contractor for supply, installation, configuration, customization, testing, commissioning and support of an enterprise resource planning (ERP) management information system at a contract sum of Kshs.72,420,000.</p> <p>The service provider had been paid a total of Kshs.28,000,000 as at June, 2023. Interviews with ICT personnel revealed that the system was still under development, stage 24 months after signing of the contract. Management did not give satisfactory reasons for delays in implementation.</p> <p>In the circumstance the County Government of Siaya did not receive value for money on procurement of ERP MIS at Kshs.72,240,000.</p>	<p><i>led to delays as the developer struggled to complete the works within the available resources. The initial payment covered the first phase that comprised of</i></p> <ul style="list-style-type: none"> <li>• <i>Microsoft License acquisition</i></li> <li>• <i>Cloud hosting (<a href="https://erp.siaya.go.ke">https://erp.siaya.go.ke</a>)</i></li> <li>• <i>Install of client Terminal Software.</i></li> <li>• <i>Documentation of System Functional Requirements</i></li> </ul> <p><i>The management paid Kshs.6,400,000 during the FY 2022/23 as pending bill for the initial invoiced amount of Kshs.30,000,000 to ensure that the project is completed within the agreed timeline. The vendor has completed the second phase of the project that involved development and customization of modules. Currently the vendor is doing user acceptance testing and data uploading. Despite the delay the management remains committed towards completion of this project.</i></p>		
6	<b>1. Unmarked and Unfenced Acquired Land</b>	<p><b>Management Response</b> <i>We note your observation and wish to state that the plot in question has been beaconed</i></p>	Report Before	

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	<p>During the year under audit, the department of Health acquired land in East Yimbo for a Biotech and Research Centre from Salem Orphanage Ministry through the Department of Lands, Housing and Physical Planning measuring approximately 23.99H (59.27929 Acres) at a cost of Kshs. 32,900,005. The county has acquired a valid title deed from the Registrar of Lands.</p> <p>However, verification of the parcel of land revealed that the land is neither fenced nor beacons making it hard to determine the boundaries. This poses a major challenge of security and risks of encroachment by the neighboring community settlements, which might lead to land disputes.</p>	<p><i>and the survey exercise showed that there is no interference (encroachment) with the plot boundaries.</i></p> <p><i>Additionally, the County Government intends to budget for fencing of the plot in the subsequent Financial Year as per the attached proposed budget estimates for financial year 2024/2025</i></p> <p><i>Annex 18: Report on the beacon of plots purchased and Proposed Budget estimates</i></p>	County Assembly	
7	<p><b>2. Employees Skipping Job Groups</b></p> <p>Review of the Executive IPPD payroll for the year under review revealed that 28 employees were re-designated from their Job groups contrary to the requirements of section B.21(1) of the Public Service Commission human resource and procedure manual (2016).</p>		Report Before County Assembly	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
8	<p><b>Un-Authorized Long Outstanding Tax Arrears</b>  Review of the list of pending bills provided for audit revealed that the County Government of Siaya owed Kenya Revenue Authority an amount of Kshs.142, 262,146. It was also noted that this tax obligation had been outstanding for over two (2) years as at 30 June, 2023.  In the circumstances, the entity is at risk of incurring additional penalties and interest.</p>	<p><i>Management Response</i>  We note your observation, During the year under review, KRA carried out an assessment of taxes and as a result came up with a figure of Kshs 157,262.146 The County paid kshs 15,000,000 which brought about a balance of Kshs. 142,262,146.The County requested for a review of the figure attributed to by KRA , and in a bid to resolve the issue ,the matter took a long time to be decided on , and amount in question was demanded through agency . The county wrote to the KRA vide letter reference SYACUNTY/FIN/KRA/VOL.II (87) requesting for a review and awaits a response. In addition the County did a reminder letter reference SYACUNTY/FIN/K.R.A VOL3 (87B) <b>Annex 19: Letters to KRA and bank statement extract of amount paid,</b></p>		
9	<p><b>Non-Compliance with Two Thirds of Basic Salary Rule</b></p>	<p><i>Management Response</i>  We have noted your observation and wish to explain as follows;</p>	Report Before	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
	<p>Review of the payrolls for the month of June, 2023 revealed that the county government paid one hundred and eighteen (118) employees' salary without observing the one-third basic salary rule. This contrary is to Section 19. (3) of the Employment Act 2007 which provides that the total amount of all deductions which under the provisions of subsection (1), may be made by an employer from the wages of his employee at any one time shall not exceed two-thirds of such wages.</p> <p>In the circumstances, Management was in breach of the law.</p>	<p>i. <i>Some officers took loans during the COVID19 tax relief in the year 2020. This relief made it possible for employees to qualify for loans but when such relief was withdrawn one year later, the net salaries went below the 1/3 of the basic figure.</i></p> <p>ii. <i>The National Government introduced new rates of statutory deductions during the period under review. The rates of National Social Security Fund were enhanced upwards, Housing Levy was introduced and the tax band for Pay as You Earn was adjusted in a manner that the tax paid went up against the staff earnings. All these were implemented when the officers concerned were already servicing loans</i></p>	County Assembly	
10	<p><b>3. Non-Compliance with Law on Ethnic Composition</b></p> <p>Review of the payroll for the county revealed that the total number of employees on the payroll were 1,950 out of which 1,697</p>	<p><b>Management Response</b></p> <p><i>We note your findings and wish to state as follows:  A report on Ethnic and Diversity audit of the County Public Service by the National</i></p>	Report Before County Assembly	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
	<p>or eighty-seven (87%) of the total number were members of the dominant ethnic community in the county. This is contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 that states that, “all public offices shall seek to represent the diversity of the people of Kenya in the employment of staff and that no public institution shall have more than one-third of its staff establishment from the same ethnic community.</p> <p>In the circumstances, Management was in breach of the law.</p>	<p><i>Cohesion and Integration Commission and Published in 2015 established that the Siaya County Public Service inherited 1,666 staff from both defunct local authority and the National Government comprising of 78.9% Luo ethnic majority against 21.1% from the non-dominant Ethnic communities. Therefore, the Ethnic composition of County employees from the onset of Devolution contravened section 65(1) of the County Government Act, which demands that at least 30% of the vacancies should be accorded to non-dominant ethnic communities. Inheritance of staff by the County public service has therefore contributed to non-compliance.</i></p> <p><i>The County Public Service Board has taken deliberate and bold steps including affirmative action in new recruitments progressively address the problem of non-compliance. Despite the bold steps the following challenges continue to erode compliance efforts being undertaken by the board.</i></p> <p><i>Every election cycle there is perceived fear for post-election violence and most</i></p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
		<p><i>employees from the non-dominant ethnic communities opt either to resign or request for an inter county transfer to their home counties,</i></p> <ul style="list-style-type: none"> <li><i>i. The board has been strict on such requests for transfer and that has stalled the mass exodus of employees.</i></li> <li><i>ii. Only about an average of 5% of applicants' from the non-dominant communities applies for the available job vacancies in the county public service. About 95% of all applicants are from the Luo community.</i></li> <li><i>iii. Most job offer declinations are from the minority ethnic communities since the jobs are mostly at entry level and the remuneration packages not so attractive to non-locals</i></li> </ul> <p><i>Despite the above cited challenges, the Board will continue to be innovative in order to progressively comply with the law.</i></p>		
11	<p><b>Weakness in Inventory Management</b></p> <p>The county government through the Department of Agriculture, Livestock and Fisheries procured fertilizers, maize seeds,</p>	<p><b>Management response</b></p> <p><i>We note your findings and wish to clarify as follows:</i></p>	Report Before County Assembly	

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	<p>and fish feeds at a cost of Kshs.113,402,681. Review of records provided indicates that the suppliers were distributing the items directly to sub county offices for final distribution to the intended users. Physical verification on the receipt and delivery of the items revealed that the distribution centers did not maintain stores records such as bins cards or stock control cards to manage the inventory effectively and efficiently.</p> <p>For instance, at the Rarieda and Alego-Usonga sub-county stores, although the distribution lists of beneficiaries of the 10kg NPK 23:23 fertilizers were provided, the officers in charge could not determine the exact balance in the stores at the days of verification on 31 August, 2023 and 6 September, 2023 respectively.</p> <p>In the circumstances, the internal controls of the county were weak.</p>	<p>i. The goods were received by sub counties using S13. Attached please find the duplicates of S13;</p> <p>ii. The store ledgers were updated for each sub-county where the goods were received. attached find the S3 cards/stores ledger for your verification;</p> <p>iii. The goods were distributed using S11 from the stores. attached are copies of S11 showing how goods were distributed;</p> <p>iv. The department had also trained all subcounty agricultural officers on inventory management and accountability. Further, the department developed guidelines on subsidized input distribution; and</p> <p>v. We further wish to state that at the time of the audit, the documents were not available since the internal audit officers</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
		<p><i>were auditing systems for the Department of Agriculture.</i></p> <p><i>Annex 20: S13, Stores ledger, S11, Guidelines on distribution of subsidized inputs and Internal Audit engagement letter</i></p>		
2	<p><b>Failure to Update Asset Register</b> Review of the asset register provided for ICT equipment and computer accessories did not contain details such as the name of the assets procured, serial numbers, current condition of the items and location of the equipment purchased for the 15 items purchased during the year worth Kshs.9,280,798. In the circumstances, the controls on assets was weak.</p>	<p><b>Management Response</b> <i>We note your findings and wish to state that the Asset register for ICT Equipment and Computer Accessories has since been properly updated to show the serial numbers, current condition of the assets, the location of the assets and date of purchase.</i></p> <p><b>Annex 21: (Extract of the Assets register for ICT Equipment and Computer Accessories</b></p>	Report Before County Assembly	
3	<p><b>Outstanding Imprests</b> Management provided a list of all outstanding staff imprests which were due for surrender on or before 30 June, 2023. Review of the imprest records provided revealed the following weaknesses:</p>	<p><b>Management Response</b> <i>We note your findings and wish to state as follows:</i></p> <p><i>i) The County made efforts to recover outstanding Imprest by way of issuing reminder letters for surrender and submitting</i></p>	Report Before County Assembly	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
	<p>i. Imprests amounting to Kshs.47,838,660 were outstanding for more than 300 days. Management did not provide any evidence of taking actions with a view to recover the imprests.</p> <p>ii. Management issued several imprests to officers on 30 June, 2023 amounting to Kshs.9,218,750 on the eve of the closure of the financial year.</p> <p>iii. Several officers held multiple imprests. This is contrary to Regulation 93 (8) of the Public Finance Management (County Governments) Regulations, 2015 which provides that to effectively and efficiently manage and control the issue of temporary imprests, an accounting officer shall ensure that no second imprest is issued to any officer before the first</p>	<p><i>names for recovery to Director Human Resource Management as per the attached letters.</i></p> <p>ii) Imprests issued to officers on 30 June, 2023 related to Piny lu events which was to take place on the same day. Please note that these imprests were fully supported and approved by relevant officers</p> <p>iii) In order to avoid issuance of multiple imprests to officers the County treasury has centralized issuance and surrender of Imprests.</p> <p><i>Annex 22; Recovery letters</i></p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
	<p>imprest is surrendered or recovered in full from his or her salary.</p> <p>In the circumstances, the internal controls on imprests management did not operate effectively throughout the year under review.</p>			
4	<p><b>Lack of Audit Committee</b></p> <p>Review of internal controls and governance structure for the County Executive revealed that the Executive operated without an audit committee during the year under review. The Internal Auditor reported directly to the governor through the county executive committee member responsible for finance and economic planning structurally and functionally. This is contrary to the internal audit charter that provides that there shall be an Audit committee and the internal auditor shall report to the audit committee structurally and functionally to the CECM Finance.</p> <p>In the circumstance, the internal audit function was not operating independently.</p>	<p><i>Management Response</i></p> <p><i>We note your findings and wish to state that after the lapse of the term of the previous committee the County has since advertised and appointed the Audit Committee awaiting gazettelement as per attached newspaper advert and appointment letters</i></p> <p><i>Annex 23: Newspaper Advert and Appointment letters</i></p>	Report Before County Assembly	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
5	<p><b>Un-Settled Court Awards</b></p> <p>Examination of records provided for audit revealed that the County failed to pay court awards for judgements entered against the county government amounting to Kshs.32,219,224.</p> <p>In the circumstances, fines and penalties charged on the public entity continue to increase.</p>	<p><i>Management Response</i></p> <p><i>The Auditor's query is noted. The failure to honour Advocates fees and judgments against the county government has majorly been occasioned by budgetary constraints. However, the department has prioritised payment of all outstanding pending bills in the current financial year before considering any current bills as per the attached pending bills, pending bills payment plan and status of pending bills.</i></p> <p><i>Refer to Annex 9: Pending bills report, pending bills payment plan and status of pending bills.</i></p>	Report Before County Assembly	

*[Handwritten Signature]*

.....

County Executive Committee Member – Finance and Economic Planning

Date

COUNTY EXECUTIVE COMMITTEE MEMBER  
 FINANCE & ECONOMIC PLANNING  
 COUNTY GOVERNMENT OF SIAYA

Date

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**8. Annexes**

**Annex 1 – Analysis Of Transfers From the CRF**

Period (2023/24)	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	619,338,317.00	2,088,148,445.00	1,145,311,802.00	2,590,862,966.00	6,443,661,530.00
Level 5 Hospitals					-
DANIDA - Universal Healthcare in Devolved Units Programme				21,659,049.00	21,659,049.00
World Bank – THUSCP					-
National Agricultural & Rural Inclusive Growth Project (NARIGP)					-
Kenya Urban Support Programme					-
Bursary fund			110,600,000.00		110,600,000.00
Emergency Fund				48,357,169.00	48,357,169.00
Youth Polytechnic support grant				30,000,000.00	30,000,000.00
Abolishment of user fees in health centres and dispensaries					-
FINANCING LOCALLY LED CLIMATE ACTION (FLLOCA)				112,500,000.00	112,500,000.00
Agriculture Sector Development Support Project (ASDSP)				4,575,074.00	4,575,074.00
FLloCap				128,982,155.00	128,982,155.00
Kenya Climate Smart Agriculture Project (KCSAP)					-
AGRICULTURAL VALUE CHAIN DEVELOPMENT PROJECT				195,112,952.00	195,112,952.00
<b>TOTAL</b>	<b>619,338,317</b>	<b>2,088,148,445</b>	<b>1,255,911,802</b>	<b>3,132,049,365</b>	<b>7,095,447,929.00</b>

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**Annex 2 – Analysis Of Pending Accounts Payable**

	PAYEE	Invoiced Date/Date Contracted	Particulars	Original Amount	Balance at beginning of the year	Additional During the year	Paid During the year	Balance
	<b>CONSTRUCTION OF BUILDING</b>							
1	Agago enterprises			269,788.88	269,788.88		269,788.88	-
2	Geodavine Company			343,575.25	343,575.25		343,575.25	-
3	Nile logistcic			2,004,909.20	-			-
4	Nile logistcic			792,491.12	-			-
5	Nile logistcic			2,218,541.00	-			-
6	Shiffa enterprises			6,069,661.26	6,069,661.26		6,069,661.26	-
7	Terma enterprises			642,186.00	642,186.00		642,186.00	-
8	Uchwagi enterprises			1,366,074.00	566,074.00		566,074.00	-
9	ABELARD ENTERPRISE LIMITED			5,600,224.80	-			-
10	ABELARD ENTERPRISES LTD			998,151.00	998,151.00		998,151.00	-
11	ABGO CONSTRUCTION LTD	06/04/2020		118,477.00	-			-
12	ANTCO INVESTMENTS LTD	27/02/2020		636,956.80	-			-
13	ANTCO INVESTMENTS LTD	12/07/2020		255,371.60	-			-
14	Aridom Enterprises ltd			304,894.00	-			-
15	Aridom Enterprises ltd			2,660,065.60	-			-
16	ARTLINE CONTRACTORS	29/05/2020		262,750.00	-			-
17	Awelo investment ltd			54,325.60	54,325.60		54,325.60	-
18	Banvic Africa Ltd			948,480.00	148,480.00		148,480.00	-
19	Banvic Africa LTD			2,399,309.20	1,507,632.20		1,507,632.20	-
20	Banvic Africa LTD			1,303,960.06	1,303,960.06			1,303,960.06
21	Banvic Africa LTD			228,000.00	-			-

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22	BAYLON YOUNG	11/04/2020	363,528.00	243,528.00	243,528.00	243,528.00	-
23	Belkstar LTD		692,694.00	151,954.00	151,954.00	151,954.00	-
24	Beneli Eng. services		1,290,956.00	564,956.00	564,956.00	564,956.00	564,956.00
25	Beneli Eng. services		3,375,020.00	3,375,020.00	3,375,020.00	3,339,473.58	35,546.42
26	Beneli Engineering services		1,300,020.00	1,300,020.00	1,300,020.00		1,300,020.00
27	Beneli Engineering services		1,880,708.00	5,145.42	5,145.42	5,145.42	-
28	Bestmaj Company Limited		557,600.00	257,600.00	257,600.00	257,600.00	-
29	Chagra enterprises limited		293,228.40	293,228.40	293,228.40	202,404	90,824.44
30	Chalo Enterprises ltd		155,307.18	127,084.12	127,084.12	-	127,084.12
31	CLOUDNINE CLEANING SERVICES	06/04/2020	124,928.00	124,928.00	124,928.00	-	124,928.00
32	Coolbase Enterprise ltd		527,733.95	-	-	-	-
33	Edukello Enterprisess		690,432.00	690,432.00	690,432.00		690,432.00
34	Edukello Enterprisess		56,494.51	2.01	2.01		2.01
35	ELGHIBORH SOLUTIONS		1,760,570.00	1,760,570.00	1,760,570.00	1,760,570.00	-
36	Elgibourh Solutions		2,804,010.60	1,504,010.60	1,504,010.60	1,504,010.60	-
37	FELMARK CONTRACTORS LTD	25/04/2019	412,960.00	412,960.00	412,960.00	412,960.00	-
38	FRAMOC AGENCIES	10/03/2016	269,527.80	269,527.80	269,527.80	161,156.00	108,371.80
39	Fremerc Builders limited		583,436.00	583,436.00	583,436.00	583,436.00	-
40	Future Africa		772,586.00	292,586.00	292,586.00	292,586.00	-
41	GEOWEB INVESTMENTS LTD	14/06/2019	14,613.70	14,613.70	14,613.70	14,613.70	-
42	Gucci Dizani Services LTD		456,579.48	242,079.29	242,079.29		242,079.29
43	Hilltop Eng Services		1,057,498.40	1,057,498.40	1,057,498.40	663,000.40	394,498.00
44	Hilltop Engineering Services		475,442.56	475,442.56	475,442.56		475,442.56
45	Hilltop Engineering Agencies		147,040.00	147,040.00	147,040.00		147,040.00
46	Hilltop Engineering Services		1,314,836.80	-	-		-
47	Jiangsu Construction Group		176,014.50	176,014.50	176,014.50		176,014.50

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48	Joedine Agencies			208,432.00	-		-
49	Kadenge Enterprises LTD			1,609,766.80	1,480,168.80	1,480,168.80	-
50	Kojuks General Merchants			699,752.40	699,752.40		699,752.40
51	Komira welders & General supplies			578,086.00	578,086.00	578,086.00	-
52	KPLC			23,404.00	23,404.00		23,404.00
53	Lawclin Enterprises Ltd			575,962.40	125,962.40	125,962.40	-
54	Levimeg			1,478,416.00	626,579.84		626,579.84
55	Makanaka Investment			808,917.86	808,917.86		808,917.86
56	MOCA CONTRACTORS CO. LTD			14,240,892.54	2,240,892.54	1,625,003.00	615,889.54
57	Monaki Better Deals			112,134.00	-		-
58	Morenak Company ltd			1,263,889.60	1,263,889.60	1,200,000.00	63,889.60
59	Morenak Company ltd				1,020,083.40		1,020,083.40
60	MUSTI INVESTMENT LTD			4,674,997.20	1,874,997.40	1,874,997.40	-
61	Nam and sons co. ltd			1,004,367.40	1,004,367.40	1,004,367.40	-
62	NAM TWENTY THIRTY			1,195,749.50	1,195,749.50	714,963.00	480,786.50
63	NAM TWENTY THIRTY			1,019,331.98	1,019,331.98	1,019,331.98	-
64	Nile Logistics Limited Services			1,303,960.06	803,960.06	803,960.06	-
65	Nile logistics services			155,769.60	155,769.60	155,769.60	-
66	Nile logistics services			3,711,443.20	3,711,443.20	3,711,443.20	-
67	Nile logistics services			863,910.00	-		-
68	Nile logistics services			1,716,291.00	-		-
69	Nile Logistics services			240,540.00	-		-
70	Nile Logistics services			888,908.00	464,478.15	464,481.30	3.15
71	Nile Logistics services			473,407.60	-		-
72	Nile Logistics services			1,045,380.00	470,380.20	470,380.20	-
73	Nile Logistics services			566,664.60	-		-
74	NYAMHORE COMPANY LTD	12/07/2020		1,040,308.40	1,040,308.40	1,022,021.70	18,286.70
75	ohulo building construction			224,508.00	-		-
76	Oweclin Enterprise limited			165,240.00	165,240.00	165,240.00	-

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77	Pecidam Enterprises ltd			736,711.20	736,711.20			736,711.20
78	PEERHOUSE AFRICA LTD			338,136.80	338,136.80		338,136.80	-
79	QUILLAH ENTERPRISES LTD	06/04/2020		129,706.00	-			-
80	QUILLAH ENTERPRISES LTD	N/A		127,251.68	-			-
81	QUILLAH ENTERPRISES LTD	06/04/2020		108,420.00	-			-
82	QUILLAH ENTERPRISES LTD	06/04/2020		97,110.00	-			-
83	Rohando Builders			500,004.00	-			-
84	Samoto Engineering ltd			1,780,617.40	-			-
85	SONDAVID LOGISTICS LTD	11/04/2020		56,876.00	-			-
86	Stonefield company ltd			3,350,591.40	-			-
87	Stonefield company ltd			4,306,332.96	10.06			10.06
88	Todo Constructions			4,183,981.00	169,054.00		169,054.00	-
89	Udonga General Merchants			1,312,609.60	-			-
90	Udonga General Merchants			764,928.60	764,928.60			764,928.60
91	Udonga General Merchants			47,025.00	47,025.00			47,025.00
92	UDONGA GENERAL MERCHANTS			1,538,044.00	-			-
93	Ujenzi Contractors			591,142.00	591,142.00			591,142.00
94	Vaks ventures ltd			96,112.88	96,112.88			96,112.88
95	Wilbeatech Investment			184,858.00	184,858.00		184,858.00	-
96	Wilbeatech Investment			1,139,120.00	19,120.00		19,120.00	-
97	Wilbeatech Investment LTD			138,242.00	138,242.00			138,242.00
98	Wilbeatech Investment LTD			138,242.00	138,242.00			138,242.00
99	Wilbeatech Investment LTD			129,987.32	129,987.32			129,987.32
100	Winam Contractors			371,294.42	371,294.42		150,000.00	221,294.42
101	Winam Contractors			1,056,594.82	1,056,594.82			1,056,594.82
102	Winam Contractors			1,068,519.62	1,068,519.62		1,068,519.62	-

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103	Winam Contractors			1,068,519.62	348,519.62		348,519.62
104	Winam Contractors			1,085,968.67	1,085,968.67		1,085,968.67
105	Winam Contractors			1,138,126.22	1,138,126.22		1,138,126.22
106	Winam Contractors			1,200,517.00	200,517.00	200,517.00	-
107	Winam Contractors			438,570.18	438,570.18		438,570.18
108	Worldspan ventures ltd			694,608.00	244,608.22	244,608.22	-
109	evanton company	25/06/2023		1,490,623.32	1,490,623.32	1,490,623.32	-
110	Udonga general merchants	05/05/2022		2,671,619.20	2,671,619.20	2,000,000.00	671,619.20
111	Beneli engineering	27/06/2023		842,210.00	842,210.00	698,000.00	144,210.00
112	Lincon enterprise	18/05/2023		538,356.00	538,356.00	538,356.00	-
113	Beneli engineering	07/02/2017		722,084.01	722,084.01		722,084.01
114	Nile logistics services	10/04/2022		971,775.00	971,775.00	800,001.10	171,773.90
115	Stebe enterprise	08/04/2023		2,896,636.00	2,896,636.00	2,896,636.00	-
116	UMifreco limited	26/06/2023		546,012.00	546,012.00	546,012.00	-
117	Oveal Enterprises limited	04/06/2019		2,117,728.00	2,117,728.00	1,600,000.00	517,728.00
118	Sijani engineering	02/06/2023		1,972,324.80	1,972,324.80		1,972,324.80
119	Beneli engineering	30/04/2021		1,958,210.00	1,958,210.00		1,958,210.00
120	Winam contractors	19/04/2016		496,046.00	496,046.00	454,043.00	42,003.00
121	wambayi & sons	24/06/2020		456,214.00	456,214.00		456,214.00
122	jessymax holdings ltd	12/04/2022		380,000.00	380,000.00		380,000.00
123	Seman construction company	27/05/2015		605,133.60	605,133.60		605,133.60
124	Winam contractors	19/04/2016		451,607.60	451,607.60		451,607.60
125	M/S lochen general suppliers	23/03/2016		515,000.00	515,000.00		515,000.00
126	Winam contractors	19/04/2016		1,239,461.86	1,239,461.86		1,239,461.86
127	Awelo inverstment ltd	27/10/2021		1,090,423.00	1,090,423.00	1,090,423.00	-
128	Awelo inverstment ltd	20/06/2023		1,249,598.40	1,249,598.40	1,249,598.40	-
129	Siaya umoja youth group	16/06/2023		154,988.80	154,988.80		154,988.80
130	Siaya umoja youth group	25/06/2023		209,475.76	209,475.76		209,475.76
131	Nile logistics services	07/04/2021		182,148.00	182,148.00		182,148.00
132	Scargent general merchants	20/06/2023		1,347,695.60	1,347,695.60	1,347,695.60	-
133	Joedine Agencies	21/06/2020		291,006.00	291,006.00	291,006.00	-
134	Nile logistics services	07/04/2021		1,019,616.00	1,019,616.00		1,019,616.00

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135	Quickgross enterprises	29/5/2023	2,386,723.20	2,386,723.20	2,386,723.20	2,386,723.20	-
136	Guba Investment ltd	14/09/2022	2,860,014.80	2,860,014.80	2,860,014.80	2,860,014.80	-
137	Antco Investment	25/6/2020	604,548.00	604,548.00	604,548.00	262,980.01	341,567.99
138	Antco Investment		413,698.92	413,698.92	413,698.92	413,698.92	-
139	Ateya Engineering services	12/6/20215	566,536.00	566,536.00	566,536.00	566,536.00	-
140	Lincon enterprises ltd	20/06/2023	2,436,846.80	2,436,846.80	2,436,846.80	2,436,846.80	-
141	Mikynet co ltd	11/06/2022	738,456.00	738,456.00	738,456.00	738,456.00	-
142	Shakababu Engineering company Ltd	27/6/2014	924,920.00	924,920.00	924,920.00	707,533.02	217,386.98
143	Uzinu Enterprises		132,480.00	132,480.00	132,480.00	132,480.00	-
144	Amus Kamonde ventures	29/6/2023	1,107,370.00	1,107,370.00	1,107,370.00	1,107,370.00	-
145	BANVIC AFRICA LIMITED	28/03/2023	1,997,960.80	1,997,960.80	1,997,960.80		1,997,960.80
146	Influx construction and general supplies ltd		4,668,262.82			3,137,817.40	3,137,817.40
147	Rosepol investment ltd		2,789,229.86			2,248,243.80	2,248,243.80
148	Udonga General Merchants		749,014.00			47,025.00	47,025.00
149	Galanous		4,764,299.80			4,548,476.00	4,548,476.00
150	Wandiaga enterprises		4,996,793.96			180,185.20	180,185.20
151	Joypam enterprises		4,996,793.96			180,185.20	180,185.20
152	Udonga general merchants		4,814,081.78			37,697.34	37,697.34
153	Rohando Builders Ltd		4,302,291.03			1,300,369.07	1,300,369.07
154	Nile logistics services		4,814,081.78			1,790,363.00	1,790,363.00
155	Aridom enterprises ltd		1,602,972.10			327,972.10	327,972.10
156	Aridom enterprises ltd		1,590,548.50			315,548.50	315,548.50
157	Aridom enterprises ltd		501,534.70			501,535.10	501,535.10
158	Agot suppliers & contractors ltd		6,678,405.00			355,099.20	355,099.20
159	KARADING ENTERPRISES LTD		2,209,336.00			1,873,969.91	1,873,969.91
160	Quickgross enterprises		5,484,142.00			450,806.60	450,806.60
161	Elgiboth Solution ltd		6,544,096.98			544,096.98	544,096.98
162	hemanutec investment		1,999,054.00			1,433,330.80	1,433,330.80
163	Quickgross enterprises		3,215,578.80			157,394.00	157,394.00

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164	Evalovely Investment			2,620,405.20			237,624.00	237,624.00
165	NILE LOGISTICS SERVICES			241,976.00			241,976.00	241,976.00
166	MOFE AGENCIES LTD			2,574,761.00			2,574,761.00	2,574,761.00
167	UNIFRECO LTD			250,000.00			250,000.00	250,000.00
168	GEODAVIN COMPANY LTD			379,925.00			379,925.00	379,925.00
169	VIBRIMAFOX INVESTMENTS LTD			2,500,000.00			2,500,000.00	2,500,000.00
170	MIKYNET COMPANY LTD			7,618,249.15			7,618,249.15	7,618,249.15
171	MASSTAN CONSTRUCTION LTD			3,408,518.48			3,408,518.48	3,408,518.48
172	GEODAVIN COMPANY LTD			1,500,000.00			1,500,000.00	1,500,000.00
173	GLOMAC VENTURES LTD			3,000,782.40			3,000,782.40	3,000,782.40
174	GWENA MULTI WORKS			1,159,570.80			1,159,570.80	1,159,570.80
175	GEOSAM TECHNOLOGY			342,954.06			342,954.06	342,954.06
176	UCHWAGI ENTERPRISES			1,000,000.00			1,000,000.00	1,000,000.00
177	NYAMHORE COMPANY LTD			1,000,000.00			1,000,000.00	1,000,000.00
178	WAT TRADERS LTD			1,000,000.00			1,000,000.00	1,000,000.00
179	EFOTECH SOLUTIONS LTD			1,476,000.00			1,476,000.00	1,476,000.00
180	SIJANI ENGINEERING WORKS			1,290,250.00			1,290,250.00	1,290,250.00
181	BIRETO LOGISTICS LTD			1,232,142.00			1,232,142.00	1,232,142.00
182	WANDIAGA ENTERPRISES			1,078,564.00			1,078,564.00	1,078,564.00
183	LEINAD ENTERPRISES			1,300,000.00			1,300,000.00	1,300,000.00
184	INNOTRADE LOGISTICS			5,950,000.00			5,950,000.00	5,950,000.00

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185	HAWILA COMPANY LTD			2,700,000.00		2,700,000.00		2,700,000.00		2,700,000.00
186	ARIDOM ENTERPRISES			1,288,350.00		1,288,350.00		1,288,350.00		1,288,350.00
	<b>Sub - Total</b>			<b>275,059,669.41</b>		<b>96,639,109.88</b>		<b>61,959,782.09</b>		<b>65,598,334.70</b>
	<b>CONSTRUCTION OF CIVIL WORK</b>									
1	Abelard Ent limited			315,056.00		-		-		-
2	Abelard Ent limited			541,024.00		541,024.00		541,024.00		-
3	Abelard Ent limited			2,413,214.00		-		-		-
4	Abelard Ent. Limited			332,108.00		113,214.00		113,214.00		-
5	Antco Investments Ltd			600,300.00		-		-		-
6	Artline Contractors Ltd			800,000.00		148,480.00		148,480.00		-
7	Banvic Africa Ltd			885,120.60		332,967.80		332,967.80		-
8	Banvic Africa Ltd			1,065,054.00		-		-		-
9	Banvic Africa Ltd			4,571,298.00		99,208.00		99,208.00		99,208.00
10	BANVIC AFRICA LTD.			249,820.00		-		-		-
11	BENELI ENGINEERING SERVICES			498,600.00		498,600.00		498,600.00		498,600.00
12	BENELI ENGINEERING SERVICES			579,200.00		-		-		-
13	BENELI ENGINEERING SERVICES			1,498,537.00		1,498,537.00		1,498,537.00		1,498,537.00
14	Bohawi Company Ltd			999,572.00		319,572.00		319,572.00		319,572.00
15	Bohawi Company Ltd			1,435,790.00		35,790.00		35,790.00		35,790.00
16	BROMACK CONSTRUCTION CO LTD.			1,195,950.00		-		-		-
17	BROMACK CONSTRUCTION CO LTD.			3,194,931.00		-		-		-
18	Cadadra Ent. Ltd			2,166,499.52		-		-		-
19	Cadadra Ent. Ltd			4,930,000.00		-		-		-
20	CHAGRA ENTERPRISES LTD.			2,694,375.00		1,794,375.00		1,794,375.00		1,794,375.00
21	COSTER BETTER DEAL			700,524.00		250,524.00		250,524.00		-

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22	Dynacart Agencies ltd			862,715.20	-					
23	Dynacart Agencies ltd			873,085.00	-					
24	Eldoreli Company limited			3,015,884.00	2,000,000.00			2,000,000.00		
25	Elgiborh Solutions Ltd			761,520.00	61,520.00				61,520.00	
26	Elgiborh Solutions Ltd			889,720.00	89,720.00			89,720.00		
27	Elgiborh Solutions Ltd			703,582.00	-					
28	Elgiborh Solutions Ltd			679,000.00	487,838.00			487,838.00		
29	Elgiborh Solutions Ltd			1,084,756.80	484,756.80			484,756.80		
30	Evanton company limited			2,922,388.00	345,720.42			345,720.42		
31	Evanton company limited			1,933,928.80	1,933,928.80			1,933,928.00		0.80
32	EVANTON COMPANY LTD.			4,672,686.00	-					
33	FELMARK CONTRACTORS LTD			258,216.00	78,216.00			78,216.00		
34	Finescope Systems Ltd			3,600,000.00	-					
35	Finescope Systems Ltd			4,968,500.00	4,968,500.00				4,968,500.00	
36	Frodak Kenya limited			3,380,704.00	860,704.00			860,704.00		
37	Frodak Kenya limited			3,258,672.00	558,672.00				558,672.00	
38	Frodak Kenya limited			1,252,800.00	552,800.00			552,800.00		
39	Frodak Kenya limited			1,252,916.00	1,252,916.00			1,252,916.00		
40	Genober Ent limited			867,819.20	867,819.20			867,819.29		0.09
41	Genober Ent. Limited			761,876.40	761,876.40			761,876.40		
42	GOYE SHADOWS LTD.			602,984.00	-					
43	GRACEMATT COMERCIAL INVESTMENT			2,508,046.87	228,046.64			228,046.87		0.23
44	Gucci Dizani Services Ltd			1,235,307.20	536,316.66			536,316.66		
45	Gucci Dizani Services Ltd			1,316,200.00	500,000.00			500,000.00		
46	JOICA ENTERPRISES LTD			1,117,428.00	517,428.00			517,428.00		
47	Joyrowl limited			4,626,500.00	4,626,500.00			4,626,500.00		
48	KARMATES COMPANY LTD.			861,929.00	636.00			636.00		
49	Kogwang Enterprises Ltd			1,190,299.00	-					

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50	Kojuks General Mechants			667,638.00	667,638.00		667,638.00
51	Komira welders & General supplies			178,698.00	178,698.00	178,698.00	-
52	Lawclin Enterprises Ltd			832,764.00	-		-
53	Lincon Enterprises Ltd			2,121,060.00	-		-
54	Masstan Construction Ltd			300,000.00	-		-
55	MASSTAN CONSTRUCTION LTD			828,901.20	-		-
56	Mijesh Ent limited			8,183,626.17	-		-
57	Mijesh Ent limited			4,130,644.00	-		-
58	MIKYNET COMPANY LTD.			464,531.00	-		-
59	Mofe Agencies Limited			730,220.00	-		-
60	Mofe Agencies Limited			788,753.60	-		-
61	Morenak Contractors Ltd			799,989.36	319,989.36	319,989.36	-
62	Morenak Contractors Ltd			900,000.00	360,000.00	360,000.00	-
63	Morenak Contractors Ltd			900,000.00	360,000.00	360,000.00	-
64	Morenak Contractors Ltd			1,399,987.00	159,987.00		159,987.00
65	Morenak Contractors Ltd			1,399,996.56	-		-
66	Morenak Contractors Ltd			2,414,603.00	2,414,603.00		2,414,603.00
67	Musti Investment			178,727.05	178,727.05		178,727.05
68	NAEMA CONSTRUCTION AND ENGINEERING LTD			350,060.00	260.00	260.00	-
69	Nile Logistics			4,393,616.00	893,616.00	893,616.00	-
70	Nile Logistics			5,277,536.00	-		-
71	Nile Logistics			7,126,000.00	-		-
72	NILE LOGISTICS SERVICES LTD.			500,437.00	-		-
73	NILE LOGISTICS SERVICES LTD.			24,588,810.00	3,516,353.00	3,516,353.00	-
74	Nile Logistics Servicesvco. Ltd			2,560,194.40	-		-
75	Nyakwar Mire Gen Ent			2,719,040.00	19,040.00	19,040.00	-
76	Paga Company limited			508,198.32	508,198.32		508,198.32

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77	Plentitude Agencies			758,640.00	158,640.00	158,640.00	158,640.00	-
78	Plentitude Agencies			749,313.00	749,313.00	749,313.00	749,313.00	-
79	Plentitude Agencies			840,420.00	140,420.00	140,420.00	140,420.00	-
80	Plentitude Agencies			657,720.00	117,720.00	117,720.00	117,720.00	-
81	Rospol Investment limited			781,260.00	781,260.00	781,260.00	781,260.00	-
82	Rospol Investment limited			873,074.00	333,074.00	333,074.00	333,074.00	-
83	Rouzhen Investments Ltd			1,952,396.00	1,952,396.00	1,952,396.00	1,952,396.00	-
84	Samco Traders Ltd			2,576,592.00	976,592.00	976,592.00	976,592.00	-
85	Samco Traders Ltd			1,288,760.00	-	-	-	-
86	Samco Traders Ltd			1,476,680.00	-	-	-	-
87	Samco Traders Ltd			1,875,720.00	1,875,720.00	1,875,720.00	1,875,720.00	-
88	Samco Traders Ltd			1,176,124.00	400,000.90	400,000.85	400,000.85	0.05
89	Samco Traders Ltd			1,299,200.00	399,999.95	399,999.95	399,999.95	-
90	Samco Traders Ltd			2,876,220.00	-	-	-	-
91	Samco Traders Ltd			3,076,320.00	-	-	-	-
92	Samco Traders Ltd			3,375,484.00	-	-	-	-
93	Samco Traders Ltd			3,476,752.00	1,096,752.00	1,096,752.00	1,096,752.00	-
94	Samco Traders Ltd			1,799,160.00	1,799,160.00	1,799,160.00	1,799,160.00	-
95	Samco Traders Ltd			3,676,736.00	-	-	-	-
96	SAMCO TRADERS LTD			1,702,922.40	1,702,922.40	1,702,922.40	1,702,922.40	-
97	SAMCO TRADERS LTD.			4,742,688.00	-	-	-	-
98	SHARDIA CONSTRUCTION LTD			135,705.60	-	-	-	-
99	SHARDIA CONSTRUCTION LTD			1,499,256.00	-	-	-	-
100	SONDAVID LOGISTICS LTD			798,420.00	-	-	-	-
101	SONDAVID LOGISTICS LTD			131,053.60	-	-	-	-
102	SONDAVID LOGISTICS LTD			141,066.12	-	-	-	-
103	Songa Ogoda and Associates			2,000,000.00	-	-	-	-
104	Stonefield Company Ltd			1,643,003.82	643,003.82	643,003.82	643,003.82	-

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105	SYNTEGRA CONSULTING LTD.			598,648.00	-				
106	Tashabel Enterprises Ltd			2,232,710.00	-				
107	Terma Enterprises			2,039,280.00	-				
108	Theodoric enterprises			412,960.00	-				
109	Theodoric Enterprises limited			812,027.84	-				
110	TITAN BUILDING CONCEPTS LTD.			5,050,000.00	-				
111	UCHWAGI ENTERPRISES LTD			1,381,800.00	552,718.00		552,718.00		
112	Udonga General merchants			633,737.00	-				
113	Udonga General merchants			689,852.00	-				
114	Udonga General merchants			798,500.00	798,500.00		798,500.00		
115	Udonga General merchants			872,001.00	-				
116	Udonga General merchants			1,728,806.00	128,806.00		128,806.00		
117	UYORE INVESTMENTS LTD.			296,942.00	-				
118	UYORE INVESTMENTS LTD.			549,681.00	-				
119	Voacom Networks Ltd			2,464,652.00	-				
120	Voacom Networks Ltd			4,474,120.00	-				
121	Wat Trading Company Ltd			839,956.00	39,956.00			39,956.00	
122	Wat Trading Company Ltd			1,307,204.00	507,204.00		507,204.00		
123	WELBEN TECHNOLOGIES			249,072.00	249,072.00			249,072.00	
124	Wihm Construction Company Ltd			776,156.00	-				
125	Wihm Construction Company Ltd			1,773,176.00	1,773,176.00		1,773,176.00		
126	Wihm Construction Company Ltd			1,217,884.00	1,217,884.00		1,217,884.00		
127	Wihm Construction Company Ltd			1,276,232.00	1,276,232.00			1,276,232.00	

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128	Wihm Construction Company Ltd			1,372,280.00	600,000.35		600,000.35	-
129	Wihm Construction Company Ltd			1,985,340.00	500,000.00		500,000.00	-
130	Wihm Construction Company Ltd			2,088,000.00	2,088,000.00		2,088,000.00	-
131	Wihm Construction Company Ltd			2,076,980.00	-			-
132	Wihm Construction Company Ltd			2,121,640.00	-			-
133	Wihm Construction Company Ltd			2,374,520.00	-			-
134	Wihm Construction Company Ltd			2,572,996.00	-			-
135	Wihm Construction Company Ltd			2,676,816.00	556,200.02		556,200.02	-
136	Wihm Construction Company Ltd			2,687,024.00	114,028.00		114,028.00	-
137	Wilbeatech Investments			879,280.00	-			-
138	WRIGHTCHEM LTD.			835,480.00	-			-
139	Arotum general contractors	24/06/2023		1,350,066.00	1,350,066.00		1,350,066.00	-
140	nile logistics services	30/06/2023		3,327,385.76	3,327,385.76		3,327,385.76	-
141	`uchwagi enterprises	25/06/2023		1,798,117.45	1,798,117.45		1,798,117.45	-
142	geodavin company	19/04/2021		343,575.25	343,575.25		343,575.20	0.05
143	SIBOWASCO			2,500,000.00	2,500,000.00		2,500,000.00	-
144	UDONGA GENERAL MERCHANTS	22.5.23		695,778.75	695,778.75		695,778.75	-
145	UDONGA GENERAL MERCHANTS	07/06/2022		181,412.50	181,412.50			181,412.50
146	OWECLINE ENTERPRISES LIMITED	22/05/2023		36,500.00	36,500.00			36,500.00
147	MORENAK CONTRACTORS LIMITED	06/06/2023		499,250.00	499,250.00			499,250.00
148	ADORATION LIMITED	23.6.22		40,000.00	40,000.00		40,000.00	-

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149	WELBEN TECHNOLOGIES	18.7.22	495,300.00	495,300.00	495,300.00	495,300.00	-
150	BANVIC AFRICA LIMITED		964,387.50	964,387.50	964,387.50	964,387.50	-
151	BANVICAFRICA LIMITED	22/05/2023	4,514,950.00	4,514,950.00	4,514,950.00	4,514,950.00	-
152	MAJIMBO CONTRACTORS	22/6/2023	942,400.00	942,400.00	942,400.00	942,400.00	942,400.00
153	AGOT SUPPLIERS	8.6.23	790,200.00	790,200.00	790,200.00	790,200.00	-
154	BROMACK CONSTRUCTION CO LTD.	27.3.23	973,740.00	973,740.00	973,740.00	973,740.00	-
155	PICADILLY RELATORS		1,495,000.00	1,495,000.00	1,495,000.00	1,495,000.00	-
156	UDONGA GENERAL MERCHANTS	06/06/2023	838,250.50	838,250.50	838,250.50	838,250.50	-
157	UDONGA GENERAL MERCHANTS	19/06/2022	6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00	-
158	Todo Construction limited	12/05/2023	974,047.40	974,047.40	974,047.40	780,807.00	193,240.40
159	Wat trading ltd	02/06/2023	538,704.00	538,704.00	538,704.00	538,704.00	-
160	Cadadra Enterprises	25/5/2023	5,535,949.20	5,535,949.20	5,535,949.20	5,535,949.20	-
161	Vaks Ventures	06/10/2022	515,689.60	515,689.60	515,689.60	515,689.60	-
162	Vaks Ventures	29/6/2023	2,787,132.00	2,787,132.00	2,787,132.00	2,787,132.00	-
163	Mafon Company Ltd	29/6/2023	232,345.60	232,345.60	232,345.60	232,345.60	-
164	Hilltop Engineering Agencies		2,022,228.00	2,022,228.00	2,022,228.00	2,022,228.00	-
165	Chagra enterprises limited		774,252.15	774,252.15	774,252.15	774,252.15	-
166	Times Projects	04/01/2021	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	-
167	Uzinu Enterprises	22/12/2022	139,716.00	139,716.00	139,716.00	120,000.00	19,716.00
168	Ethanela (E.A) co ltd		798,684.00	798,684.00	798,684.00	149,999.99	648,684.01
169	Bireto Logistics	22/6/2023	1,014,440.00	1,014,440.00	1,014,440.00	808,838.03	205,601.97
170	Uchwagi Enterprises	22/6/2023	401,352.00	401,352.00	401,352.00	401,352.00	-
171	Laschicas Investments	illigible	1,026,946.26	1,026,946.26	1,026,946.26	1,026,946.26	-
172	Paco investments	16/06/2023	896,656.80	896,656.80	896,656.80	896,656.80	-
173	Syntegra consulting limited	22/06/2023	5,489,160.60	5,489,160.60	5,489,160.60	5,489,160.60	-

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174	Uchwagi enterprises	15/05/2023		491,899.00	491,899.00		491,898.00	1.00
175	AMUS KAMONDE VENTURES LTD			1,216,144.00	1,216,144.00		1,216,144.00	-
176	NILE LOGISTICS SERVICES LTD			710,848	710,848.00		710,848	-
177	BANVIC AFRICA LTD	26/6/2023		980,200.00	980,200.00		980,200.00	-
178	CAMJOS INVESTMENTS LTD	26/6/2023		2,497,654.00	2,497,654.00		2,497,654.00	-
179	EMESTO INVESTMENT LTD			895,404.00	895,404.00		895,404.00	-
180	EMESTO INVESTMENT LTD			593,688.00	593,688.00		593,688.00	-
181	EMESTO INVESTMENT LTD			876,994.80	876,994.80		876,994.80	-
182	FARU INFINITY LTD	26/6/2023		904,469.40	904,469.40		904,469.40	-
183	FARU INFINITY LTD	26/06/2023		908,458.64	908,458.64		908,458.64	-
184	FARU INFINITY LTD	26/06/2023		932,490.16	932,490.16		932,490.16	-
185	FRAMOC AGENCIES LTD			1,214,056.00	1,214,056.00		1,214,056.00	-
186	FRAMOC AGENCIES LTD			2,988,677.50	2,988,677.50		2,988,677.50	-
187	FRANCLEM AGENCIES LTD			1,046,320.00	1,046,320.00		1,046,320.00	-
188	GIBAN ENTERPRISE LTD	19/06/2023		2,484,314.00	2,484,314.00		2,484,314.00	-
189	JERIO COMPANY	22///2023		638,228.00	638,228.00		638,228.00	-
190	LAWCLIN ENTERPRISE LTD	24/04/2023		298,364.80	298,364.80			298,364.80
191	MASSTAN CONSTRUCTION LTD	20/04/2021		300,000.00	300,000.00		300,000.00	-
192	MIYAKI VENTURES LTD			1,231,224.00	1,231,224.00		1,231,224.00	-
193	MIYAKI VENTURES LTD			1,128,332.00	1,128,332.00		323,320.00	805,012.00
194	MORENAK CONTRACTORS LTD	02/06/2022		4,744,284.00	4,744,284.00		4,744,284.00	-

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195	MORENAK CONTRACTORS LTD			2,708,716.00	2,708,716.00			2,708,716.00		2,708,716.00
196	MORENAK CONTRACTORS LTD	23/06/2023		2,737,542.00	2,737,542.00			2,737,542.00	2,500,000.00	237,542.00
197	NILE LOGISTICS SERVICES LTD			2,037,629.78	2,037,629.78			2,037,629.78	2,037,629.78	-
198	NILE LOGISTICS SERVICES LTD	29/05/2023		2,469,387.96	2,469,387.96			2,469,387.96	2,469,387.96	-
199	NILE LOGISTICS SERVICES LTD	29/4/2023		2,453,423.20	2,453,423.20			2,453,423.20	2,453,423.20	-
200	NILE LOGISTICS SERVICES LTD	29/4/2023		2,000,000.00	2,000,000.00			2,000,000.00	1,000,000.00	1,000,000.00
201	NILE LOGISTICS SERVICES LTD	29/05/2023		2,063,045.27	2,063,045.27			2,063,045.27	2,063,045.27	-
202	OLDLAKE GARDEN LTD	30/6/2023		1,679,888.20	1,679,888.20			1,679,888.20	1,679,888.20	-
203	OWECLIN ENTERPRISE LTD	25/5/2022		982,888.00	982,888.00			982,888.00	982,888.00	-
204	OWECLIN ENTERPRISE LTD	25/5/2022		236,124.00	236,124.00			236,124.00	236,124.00	-
205	RAUSI ENG SERVICES	26/6/2023		1,066,968.00	1,066,968.00			1,066,968.00	1,066,968.00	-
206	RIOCLEA CONSTRUCTION LTD	16/06/2023		735,548.00	735,548.00			735,548.00		735,548.00
207	ROUZEHEM INVESTMENTS LTD			43,124.00	43,124.00			43,124.00	43,124.00	-
208	ROUZEHEM INVESTMENTS LTD	23/05/2023		9,092.00	9,092.00			9,092.00	9,092.00	-
209	ROUZEHEM INVESTMENTS LTD	28/05/2023		620,637.20	620,637.20			620,637.20	620,637.20	-
210	SCARGENT SERVICES LTD	07/06/2023		613,891.40	613,891.40			613,891.40		613,891.40
211	STEPHARM ENTERPRISES LTD	14/6/2023		2,843,653.00	2,843,653.00			2,843,653.00	2,843,653.00	-
212	STEPHARM ENTERPRISES LTD	14/6/2023		777,970.00	777,970.00			777,970.00	777,970.00	-

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213	STEPHARM ENTERPRISES LTD	14/6/2023		591,404.00	591,404.00	591,404.00	591,404.00	-
214	THE VAALM LTD	16/6/2023		2,635,821.00	2,635,821.00	2,635,821.00	2,635,821.00	-
215	UDONGA GENERAL MERCHANTS	29/05/2023		563,274.00	563,274.00	563,274.00	563,274.00	-
216	UNIFRECO LTD	07/06/2023		561,751.62	561,751.62	561,751.62	561,751.62	-
217	UNIFRECO LTD	07/06/2023		210,977.40	210,977.40	210,977.40	210,977.00	0.40
218	VAKS VENTURES LTD			1,775,762.80	1,775,762.80	1,775,762.80	1,000,000.03	775,762.77
219	WALBECK CONTRACTORS	16/6/2023		1,511,188.00	1,511,188.00	1,511,188.00	1,511,188.00	-
220	YAKIN INTERNATIONAL	12/06/2023		697,151.20	697,151.20	697,151.20	697,151.20	-
221	YAKIN INTERNATIONAL	12/06/2023		139,080.00	139,080.00	139,080.00		139,080.00
222	VOACOM NETWORKS	18/03/2022		2,628,471.20	2,628,471.20	2,628,471.20	2,628,471.20	-
223	VOACOM NETWORKS	18/03/2022		1,877,385.52	1,877,385.52	1,877,385.52	1,877,385.52	-
224	NYAKWAR MIRE ENTERPRISES	03/05/2022		747,231.03	747,231.03	747,231.03		747,231.03
225	NILE LOGISTICS SERVICES LTD	21/02/2021		1,297,200.00	1,297,200.00	1,297,200.00		1,297,200.00
226	BETALINK AGENCIES	17/5/2022		144,201.60	144,201.60	144,201.60		144,201.60
227	JACO YOUTH CONSULTANCY LTD	20/06/2023		487,225.00	487,225.00	487,225.00		487,225.00
228	BANVIC AFRICA LTD	26/06/2023		1,968,520.00	1,968,520.00	1,968,520.00		1,968,520.00
229	ANTCO INVESTMENTS LTD	07/04/2022		135,200.00	135,200.00	135,200.00	135,200.00	-
230	STEPHARM ENTERPRISES LTD	14/6/2023		998,586.00	998,586.00	998,586.00		998,586.00
231	STEPHARM ENTERPRISES LTD	14/6/2023		1,498,000.00	1,498,000.00	1,498,000.00	1,498,000.00	-
232	LAWCLIN ENTERPRISE LTD	25/03/2023		225,000.00	225,000.00	225,000.00		225,000.00
233	UDONGA GENERAL MERCHANTS	08/03/2022		252,320.00	252,320.00	252,320.00		252,320.00

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234	STEPHARM ENTERPRISES LTD	14/6/2023	999,989.60	999,989.60				999,989.60			999,989.60
235	AFFRIMAX LTD	06/09/2020	555,508.07	555,508.07				555,508.07			-
236	BETALINK AGENCIES	17/3/2022	352,402.40	352,402.40				352,402.40			-
237	NYAKWAR MIRE ENTERPRISES	03/05/2022	1,094,589.66	1,094,589.66				1,094,589.66			-
238	AWELO INVESTMENT LTD		847,910.70	847,910.70				847,910.70			286,866.94
239	GEOSAM	20/6/2023	275,960.00	275,960.00				275,960.00			-
240	MOCA CONTRACTORS CO. LTD	15/03/2022	8,808,280.50	8,808,280.50				8,808,280.50			8,808,280.50
241	NILE LOGISTICS	306/2023	649,712.00	649,712.00				649,712.00			-
242	SHAPIN DRIVING SCHOOL	25/6/2020	1,046,500.00	1,046,500.00				1,046,500.00			420,777.00
243	UZINU ENTERPRISE	29/6/2023	1,434,641.60	1,434,641.60				1,434,641.60			-
244	UDONGA GENERAL MERCHANT	28/3/2023	2,028,410.80	2,028,410.80				2,028,410.80			-
245	NILE LOGISTICS SERVICES CO. LTD	28/3/2023	2,991,988.00	2,991,988.00				2,991,988.00			-
246	SHIFFA ENTERPRISES LTD	12/06/2016	1,963,172.40	1,963,172.40				1,963,172.40			1,963,172.40
247	KOJUOKS GENERAL MERCHANT LTD	09/02/2018	699,752.40	699,752.40				699,752.40			699,752.40
248	GEOSAM TECHNOLOGY		4,813,860	4,813,860				4,813,860			4,813,860.00
249	Wandiaga Enterprises		5,289,150.00	5,289,150.00				5,289,150.00			274,342.86
250	Upashe Investment Company LTD		1,345,437.60	1,345,437.60				1,345,437.60			345,437.60
251	Betalink Agencies LTD		1,338,006.60	1,338,006.60				1,338,006.60			340,890.60
252	Pevu Investment		4,615,269.96	4,615,269.96				4,615,269.96			142,942.96
253	Uchwagi Enterprises		2,840,064.17	2,840,064.17				2,840,064.17			1,492,053.79
254	Nile Logistic		31,020,000.05	31,020,000.05				31,020,000.05			150,707.89
255	Kenya Seed Company		10,080,000.00	10,080,000.00				10,080,000.00			10,080,000.00
256	Nile Ligistic		24,980,049.00	24,980,049.00				24,980,049.00			11,983,640.08
257	Nile Logistic		6,662,886.00	6,662,886.00				6,662,886.00			100,819.60

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258	Agot Suppliers and contractors limited				1,138,250.00			538,250.00		538,250.00
259	Rokelly Enterprises Ltd.				2,790,270.00			2,000,000.00		2,000,000.00
260	Theodoric Enterprises				4,164,825.00			164,825.00		164,825.00
261	Syntege Consulting Ltd.				4,579,320.00			2,099,320.00		2,099,320.00
262	Nile Logistics Services Co. Ltd.				3,800,000.00			1,300,000.00		1,300,000.00
263	Jagravine Enterprises Ltd.				3,869,219.30			3,869,219.30		3,869,219.30
264	Driftmark Investments Ltd				3,585,835.00			800,000.00		800,000.00
265	Masstian Construction Ltd.				2,607,720.00			2,607,720.00		2,607,720.00
266	Paco Investments Ltd.				3,413,462.40			3,413,462.40		3,413,462.40
267	Schiff Holding Limited				3,399,900.00			3,399,900.00		3,399,900.00
268	Gekluc Construction Co.Ltd.				3,499,280.00			499,280.00		499,280.00
269	Udonga General Merchants				2,501,192.00			1,192.00		1,192.00
270	Platinum Construction Company Ltd.				993,055.00			993,055.00		993,055.00
271	Platinum Construction Company Ltd.				14,971,137.00			12,475,948.00		12,475,948.00
272	Finescope Systems Ltd				15,682,000.00			1,050,000.00		1,050,000.00
273	Nadel Services				1,866,341.40			540,565.08		540,565.08
274	Tojam building and civil engineering				996,104.00			420,000.00		420,000.00
275	Syntege Consulting ltd				2,223,320.00			1,123,320.00		1,123,320.00
276	Platinum Construction Company Ltd.				2,495,189.00			2,495,189.00		2,495,189.00
277	Nile Logistics Services Co. Ltd.				7,978,425.00			6,778,425.00		6,778,425.00
278	Punjani Electrical and Hardware Limited				10,598,719.32			5,061,544.00		5,061,544.00
279	Geosam Technology limited				97,846.00			97,846.00		97,846.00
280	CHULU SOLUTIONS LOGISTICS LTD				3,995,040.00			900,000.00		900,000.00

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281	Fast Solutions Merchants Ltd	2,896,074.56	896,074.56	896,074.56
282	MAJIMBO CONTRACTORS L.T.D	3,094,416.00	2,998,716.00	2,998,716.00
283	ZENSOL COMPANY LTD	2,446,551.00	1,960,400.00	1,960,400.00
284	ANTCO INVESTMENT	1,499,995.00	999,995.00	999,995.00
285	BRAMSAN TRADERS L.T.D	2,459,235.73	623,343.39	623,343.39
286	davegrace enterprise ltd.	2,136,952.00	1,052,912.00	1,052,912.00
287	FRODAK LIMITED	4,496,276.00	552,800.00	552,800.00
288	LAYCON LIMITED	888,560.00	850,280.00	850,280.00
289	M/S DAVIS & SHIRTLIFF	2,397,148.00	719,144.00	719,144.00
290	SAMCO TRADERS L.T.D	3,782,412.00	1,924,440.00	1,924,440.00
291	SCARTECH ENTERPRISE S.L.T.D	2,379,740.00	2,379,740.00	2,379,740.00
292	UDONGA GENERAL MERCHANTS	1,998,216.00	1,200,000.00	1,200,000.00
293	CHAVET DESIGNS LIMITED	3,499,021.68	3,499,021.68	3,499,021.68
294	GEKJUC CONSTRUCTION COMPANY LIMITED	1,287,243.30	1,202,746.00	1,202,746.00
295	LINCON ENTERPRISES LIMITED	3,395,053.20	3,240,732.60	3,240,732.60
296	NAM TWENTY THIRTY	2,195,749.50	2,195,749.50	2,195,749.50
297	NEN MOS ENTERPRISES	6,398,917.00	6,395,806.67	6,395,806.67
298	NILE LOGISTICS	7,109,429.46	6,459,717.46	6,459,717.46
299	PEERHOUSE AFRICA ENTERPRISES LIMITED	2,196,697.80	2,196,697.80	2,196,697.80
300	TODD COMPANY LIMITED	604,103.64	575,336.80	575,336.80
301	WALTWIN ENTERPRISE LIMITED	3,298,511.00	1,310,301.20	1,310,301.20

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302	LAWCLIN ENTERPRISES LIMITED				595,590.00			567,228.57		567,228.57
303	SAVADA LIMITED				3,900,302.80			3,659,336.00		3,659,336.00
304	THEODORIC ENTERPRISES LIMITED				179,009,460.00			36,331,200.00		36,331,200.00
305	PAGA COMPANY LTD				508,198.00			508,198.00		508,198.00
306	PACO INVESTMENTS LTD				18,630,457.00			2,540,481.30		2,540,481.30
307	ARIDOM ENTERPRISES				4,300,000.00			4,300,000.00		4,300,000.00
308	UCHWAGI ENTERPRISES				474,600.00			474,600.00		474,600.00
309	BANVIC AFRICA LTD				2,441,324.00			2,441,324.00		2,441,324.00
310	CAPERICE ENTERPRISES LTD				2,496,120.00			2,496,120.00		2,496,120.00
311	AFRIMAX LTD				2,392,792.50			2,392,792.50		2,392,792.50
312	WELBEN TECHNOLOGIES LTD				2,750,975.00			2,750,975.00		2,750,975.00
313	ANTCO INVESTMENTS LTD				6,144,250.00			6,144,250.00		6,144,250.00
314	NILE LOGISTICS SERVICES				1,469,821.00			1,469,821.00		1,469,821.00
315	AFRIMAX LTD				2,941,672.86			2,941,672.86		2,941,672.86
316	SAMPRIC ENTERPRISES LTD				2,496,460.00			2,496,460.00		2,496,460.00
317	MOCA CONTRACTORS COMPANY LTD				5,669,375.00			5,669,375.00		5,669,375.00
318	OWECLIN ENTERPRISES LTD				2,922,150.00			2,922,150.00		2,922,150.00
319	NILE LOGISTICS SERVICES				2,451,365.60			2,451,365.60		2,451,365.60
320	JOYPAM ENTERPRISES				2,042,267.00			2,042,267.00		2,042,267.00
321	UCHWAGI ENTERPRISES				1,500,000.00			1,500,000.00		1,500,000.00
322	JANSCON LTD				3,870,305.00			3,870,305.00		3,870,305.00
323	LIBRO LOGISTICS				1,500,000.00			1,500,000.00		1,500,000.00

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324	EXANET SOLUTIONS LTD				5,000,000.00		5,000,000.00		5,000,000.00
325	PINEREED ENTERPRISES				2,225,460.00		2,225,460.00		2,225,460.00
326	MALERICS LTD				1,490,000.00		1,490,000.00		1,490,000.00
327	CACHELMAG ENTERPRISES				1,999,999.00		1,999,999.00		1,999,999.00
328	JOYPAM ENTERPRISES				1,000,000.00		1,000,000.00		1,000,000.00
329	LINCON ENTERPRISES				2,000,000.00		2,000,000.00		2,000,000.00
330	UDONGA GENERAL MERCHANTS				747,451.00		747,451.00		747,451.00
331	MIKYNET COMPANY LTD				1,385,461.00		1,385,461.00		1,385,461.00
332	NILE LOGISTICS SERVICES				537,000.00		537,000.00		537,000.00
333	STEBE ENTERPRISES				400,000.00		400,000.00		400,000.00
334	STEPPMA GENERAL MERCHANTS				1,000,000.00		1,000,000.00		1,000,000.00
335	UDONGA GENERAL MERCHANTS				420,102.90		420,102.90		420,102.90
336	GEKLUC CONSTRUCTION LTD				1,433,829.60		1,433,829.60		1,433,829.60
337	MAJIMBO CONTRACTORS CO LTD				1,531,872.00		1,531,872.00		1,531,872.00
338	CHAVET DESIGNS				585,950.80		585,950.80		585,950.80
339	NILE LOGISTICS SERVICES				171,171		171,171		171,171.40
340	SIJANI ENGINEERING WORKS				2,295,158.60		2,295,158.60		2,295,158.60
341	HILL-TOP ENGINEERING SERVICES				1,651,805.20		1,651,805.20		1,651,805.20
342	BANVIC AFRICA LTD				903,348.00		903,348.00		903,348.00
343	AROTUM CONSTRUCTORS				1,582,831.60		1,582,831.60		1,582,831.60

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344	AWELO INVESTMENTS LTD				1,273,324.00			1,273,324.00		1,273,324.00
345	JB LONI LTD				1,498,938.08			1,498,938.08		1,498,938.08
346	SIAYA UMOJA YOUTH GROUP				1,400,000.00			1,400,000.00		1,400,000.00
347	FLORIPACK ENTERPRISES				750,000.00			750,000.00		750,000.00
348	MANNPAS INVESTMENTS				2,497,400.00			2,497,400.00		2,497,400.00
349	AWELO INVESTMENTS LTD				1,927,572.00			1,927,572.00		1,927,572.00
350	GUCCI DIZANI SERVICES LTD				216,599.00			216,599.00		216,599.00
351	CHAVET DESIGNS LTD				736,495.60			736,495.60		736,495.60
352	EMPERIX TECHNOLOGIES LTD				1,100,000.00			1,100,000.00		1,100,000.00
353	WILBEATECH INVESTMENTS				1,352,013.00			1,352,013.00		1,352,013.00
354	DAISETAL CONSTRUCTION CO LTD				1,100,000.00			1,100,000.00		1,100,000.00
355	MORENAK CONTRACTORS				1,822,046.80			1,822,046.80		1,822,046.80
356	SAMCO TRADERS				2,807,957.00			2,807,957.00		2,807,957.00
357	NILE LOGISTICS SERVICES				776,760.00			776,760.00		776,760.00
358	MAJIMBO CONTRACTORS CO LTD				1,406,592.80			1,406,592.80		1,406,592.80
359	OGESIS GENERAL SERVICES				500,000.00			500,000.00		500,000.00
360	SIL0 INVESTMENTS LTD				2,750,000.00			2,750,000.00		2,750,000.00
361	BANVIC AFRICA LTD				1,201,721.14			1,201,721.14		1,201,721.14
362	ARIDOM ENTERPRISES				1,150,000.00			1,150,000.00		1,150,000.00
363	AWELO INVESTMENTS LTD				1,495,712.00			1,495,712.00		1,495,712.00

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364	UNIFRECO LTD			1,000,000.00			1,000,000.00		1,000,000.00
365	UDONGA GENERAL MERCHANTS			850,396.00			850,396.00		850,396.00
366	GALEBO ENTERPRISES LTD			966,280.00			966,280.00		966,280.00
367	BANVIC AFRICA LTD			2,302,484.00			2,302,484.00		2,302,484.00
368	JIANGSU PROVINCIAL CONSTRUCTIO			4,753,057.00			4,753,057.00		4,753,057.00
369	TRIDENT PLUMBERD LTD			3,506,140.90			3,506,140.90		3,506,140.90
370	SUPREME PLAN CONSULTANTS			4,854,379.60			4,854,379.60		4,854,379.60
371	RENNAISANCE PLANNING LTD			2,000,000.00			2,000,000.00		2,000,000.00
372	MIYAKI VENTURES LTD			1,481,802.56			1,481,802.56		1,481,802.56
373	JOICA ENTERPRISES			2,999,854.00			2,999,854.00		2,999,854.00
374	JOICA ENTERPRISES			1,000,000.00			1,000,000.00		1,000,000.00
375	LIQUID TELECOMMUNICATION			5,000,000.00			5,000,000.00		5,000,000.00
376	GEOSAM TECHNOL LTD			1,000,000.00			1,000,000.00		1,000,000.00
	<b>SUB-TOTALS</b>			<b>1,002,724,599.77</b>	<b>210,241,831.02</b>	<b>304,896,599.23</b>	<b>162,891,450.95</b>	<b>352,246,979.30</b>	
	<b>SUPPLY OF GOODS</b>								
1	Belbar LMTD			590,000.00	-				-
2	Belbar Ltd			380,000.00	-				-
3	Belber Limited			4,000.00	17.00				17.00
4	Belber Limited			21,080.00	11,100.00			11,100.00	-
5	Kenya Agricultural and Livestock Research Organization			19,600.00	-				-
6	lumelelar agencies			248,700.00	-				-
7	Lumelelar agencies			587,345.00	-				-
8	Shabsal Company Ltd			400,000.00	-				-

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9	Tritek Consulting Ltd	1,728,000.00	1,728,000.00	864,000.00	864,000.00
10	Zilmark Agrovet	1,096,500.00	-	-	-
11	Abura Limited	474,400.00	36,000.00	36,000.00	-
12	ADORATION LTD	560,500.00	560,500.00	560,500.00	560,500.00
13	ADVANCED MEDICAL SOLUTIONS	4,438,500.00	-	-	-
14	ADVANCED MEDICAL SOLUTIONS	7,167,454.00	-	-	-
15	Africa Touch Safaris Ltd	30,200.00	-	-	-
16	Africa Touch Safaris Ltd	110,700.00	110,700.00	110,700.00	-
17	AFRICAN TOUCH SAFARIES	213,800.00	-	-	-
18	AFRICAN TOUCH SAFARIES	322,500.00	-	-	-
19	AFRICAN TOUCH SAFARIES	600,070.00	-	-	-
20	AFRICAN TOUCH SAFARIES	828,300.00	-	-	-
21	African Touch Safaris	78,000.00	78,000.00	78,000.00	-
22	African Touch Safaris	266,000.00	266,000.00	266,000.00	-
23	African Touch Safaris Ltd	22,600.00	22,600.00	22,600.00	22,600.00
24	AFRICOM ENGINEERING SERVICES	2,285,600.00	2,285,600.00	2,285,600.00	2,285,600.00
25	AFRICON	2,200,000.00	2,200,000.00	2,200,000.00	2,200,000.00
26	Africon Enterprises	1,280,660.00	680,660.00	680,660.00	-
27	Alara Motors	723,260.00	723,260.00	723,260.00	723,260.00
28	ALOM ENTERPRISES LTD	300,000.00	-	-	-
29	ANCHOR SECURITY SERVICES	509,998.00	509,998.00	509,998.00	509,998.00
30	ANCHOR SECURITY SERVICES	509,998.00	509,998.00	509,998.00	509,998.00
31	ANCHOR SECURITY SERVICES	509,998.00	509,998.00	509,998.00	509,998.00

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32	ANCHOR SECURITY SERVICES			509,998.00			509,998.00
33	ANCHOR SECURITY SERVICES			509,998.00			509,998.00
34	ANCHOR SECURITY SERVICES			509,998.00			509,998.00
35	ANCHOR SECURITY SERVICES			509,998.00			509,998.00
36	ANCHOR SECURITY SERVICES			509,998.00			509,998.00
37	ANCHOR SECURITY SERVICES			509,998.00			509,998.00
38	ANCHOR SECURITY SERVICES			509,998.00			509,998.00
39	ANCHOR SECURITY SERVICES			509,998.00			509,998.00
40	ANCHOR SECURITY SERVICES			509,998.00			509,998.00
41	ANCHOR SECURITY SERVICES			509,998.00			509,998.00
42	ANCHOR SECURITY SERVICES			509,998.00			509,998.00
43	ANCHOR SECURITY SERVICES			509,998.00			509,998.00
44	ANCHOR SECURITY SERVICES			509,998.00			509,998.00
45	ANCHOR SECURITY SERVICES			509,998.00			509,998.00
46	ANCHOR SECURITY SERVICES LTD			165,000.00			165,000.00
47	Anram Enterprises			785,000.00			-
48	AAZAZETA SUPPLIES LTD			581,100.00			-
49	AAZAZETA SUPPLIES LTD			581,100.00			-

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50	AYAZETE SUPPLIES LTD			34,024.00	34,024.00		34,024.00	-
51	AYAZETE SUPPLIES LTD			596,913.00	-			-
52	Banvic African LTd			4,799,208.00	-			-
53	BELBAR LMTD			90,000.00	90,000.00			90,000.00
54	belber limited			522,000.00	522,000.00		522,000.00	-
55	belber limited	04/11/2020		522,000.00	522,000.00		522,000.00	-
56	BENCARSON INVESTMENT			358,099.00	358,099.00		358,099.00	-
57	BENELI			2,017,000.00	2,017,000.00			2,017,000.00
58	BIRETO LOGISTICS LTD.			312,500.00	-			-
59	Bondo Pride Hotel			142,500.00	-			-
60	Bondo Pride Hotel			158,400.00	-			-
61	Bondo Pride Hotel	06/12/2019		639,000.00	-			-
62	BONDO PRIDE HOTEL			844,800.00	844,800.00			844,800.00
63	Bondo Pride Hotel Ltd			154,000.00	-			-
64	Bondo Pride Hotel Ltd			187,500.00	-			-
65	Bondo Pride Hotel Ltd			530,000.00	-			-
66	Bondo Pride Hotel Ltd			822,000.00	822,000.00			822,000.00
67	BRERICKS NETWORK SOLUTIONS ENT. LTD	21/03/2020		1,971,320.00	1,971,320.00		1,971,320.00	-
68	BYKAY HOTEL			105,000.00	105,000.00			105,000.00
69	chagra enterprises ltd			100,000.00	-			-
70	Ciscar Ent.			1,550,000.00	-			-
71	CLINSKILL SUPPLIES SOLUTION			705,000.00	-			-
72	corldori enterprises ltd	05/02/2021		44,608.00	44,608.00		44,608.00	-
73	corldori enterprises ltd			945,000.00	-			-
74	corldori enterprises ltd			1,000,000.00	-			-
75	corldori enterprises ltd			1,000,000.00	-			-
76	corldori enterprises ltd			1,100,000.00	-			-
77	corldori enterprises ltd			1,200,000.00	-			-
78	corldori enterprises ltd			1,200,000.00	-			-

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79	DIGNITE VENTURES	300,000.00	300,000.00	300,000.00	-	300,000.00
80	DIGNITE VENTURES	1,180,000.00	1,180,000.00	1,180,000.00	-	1,180,000.00
81	DIGNITE VENTURES LTD	699,990.00	699,990.00	699,990.00	-	699,990.00
82	Dignite Ventures Ltd	992,960.00	-	992,960.00	-	-
83	DIRA CONNECT	1,447,036.20	1,447,036.20	1,447,036.20	-	1,447,036.20
84	DISTINCTION GARDENS LTD	945,000.00	-	945,000.00	-	-
85	ELLAREEH PHARMACEUTICALS	10,502,100.00	-	10,502,100.00	-	-
86	ELSAMAFILING STATION	1,000,000.00	-	1,000,000.00	-	-
87	ELSAMAFILING STATION	1,000,000.00	-	1,000,000.00	-	-
88	ELSAMAFILING STATION	1,100,000.00	-	1,100,000.00	-	-
89	ELSAMAFILING STATION	1,200,000.00	-	1,200,000.00	-	-
90	ELSAMAFILING STATION	1,300,000.00	-	1,300,000.00	-	-
91	EMAYNARD ENTERPRISES	227,500.00	2,500.00	227,500.00	-	2,500.00
92	Empirical Evidence & mgt	1,500,000.00	-	1,500,000.00	-	-
93	EMRA INVESTMENT LTD	525,000.00	-	525,000.00	-	-
94	Elovely Investments Ltd	364,000.00	364,000.00	364,000.00	-	364,000.00
95	Fairpride Investments	2,315,360.00	2,315,360.00	2,315,360.00	-	2,315,360.00
96	FLAG FORTY TWO	6,500,000.00	100,000.00	6,500,000.00	-	100,000.00
97	FUTURETECH COMPUTER SOLUTIONS	1,787,000.00	1,787,000.00	1,787,000.00	-	1,787,000.00
98	Georondik	69,353.00	-	69,353.00	-	-

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99	GLOBALMARK TECHNOLOGIES LTD				96,000.00	-				
100	GLOBALMARK TECHNOLOGIES LTD				96,000.00	-				
101	GLOBALMARK TECHNOLOGIES LTD				96,000.00	-				
102	Globalmark Technologies LTD				584,500.00	584,500.00			584,500.00	
103	Globalmarkt Technologies LTD				280,000.00	280,000.00			280,000.00	
104	GUCCI DIZANI LTD				1,789,570.00	1,789,570.00			1,789,570.00	
105	Gucci Dizani Services Ltd				138,000.00	-				
106	Gucci Dizani Services Ltd				140,000.00	-				
107	Gucci Dizani Services Ltd				241,000.00	-				
108	HOGWALTS SERVICES LTD				1,644,000.00	-				
109	HOLLYWING INVESTMENT				49,000.00	49,000.00			49,000.00	
110	HOLLYWING INVESTMENT				325,000.00	325,000.00			325,000.00	
111	HOLLYWING INVESTMENTS				122,544.00	-				
112	HOLLYWING INVESTMENTS				168,664.00	-				
113	Hollywing Investments		18/03/2021		340,000.00	-				
114	Hollywing Investments				349,600.00	349,600.00			349,600.00	
115	holywing				1,179,975.00	-				
116	Holywing Investment				50,000.00	-				

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117	Holywing Investments			87,464.00	-			-
118	Holywing Investments			101,964.00	101,964.00		101,964.00	-
119	HOLYWINGS INVESTMENTS			78,184.00	6.00			6.00
120	HOLYWINGS INVESTMENTS			146,740.00	-			-
121	HOLYWINGS INVESTMENTS			733,800.00	-			-
122	INDUSTRIAL MECHANICAL ENG SERVICES			158,665.00	-			-
123	INDUSTRIAL MECHANICAL ENGINEERING			77,285.00	-			-
124	INDUSTRIAL MECHANICAL ENGINEERING			131,045.00	-			-
125	INDUSTRIAL MECHANICAL ENGINEERING			133,156.00	-			-
126	INDUSTRIAL MECHANICAL ENGINEERING			135,267.50	-			-
127	INDUSTRIAL MECHANICAL ENGINEERING			149,292.00	-			-
128	INDUSTRIAL MECHANICAL ENGINEERING			149,970.60	-			-
129	INDUSTRIAL MECHANICAL ENGINEERING			241,883.20	-			-

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130	INDUSTRIAL MECHANICAL ENGINEERING				406,104.40	-					-
131	INDUSTRIAL MECHANICAL ENGINEERING				456,320.00	-					-
132	INTERGRATED MANAGEMENT				300,000.00	300,000.00					300,000.00
133	J.A GUSERWA AND COMPANY ADVOCATES				9,083,062.00	7,129,862.00				2,300,000.00	4,829,862.00
134	Janisha Minutes Company Limited				999,700.00	299,700.00				299,700.00	-
135	JENNYVINE GENARAL SUPPLIES				342,200.00	-					-
136	JOHN B. P. OMONDI				148,000.00	-					-
137	Joteko Limited				999,475.00	-					-
138	JOTEKO LTD				2,744,400.00	2,744,400.00					2,744,400.00
139	Joypam Enterprises				708,210.00	-					-
140	Joypam Enterprises				1,468,500.00	868,500.00				868,500.00	-
141	JUAREZ AGENCIES				33,800.00	-					-
142	JUAREZ AGENCIES				37,300.00	-					-
143	JUAREZ AGENCIES				37,300.00	-					-
144	JUAREZ AGENCIES				37,300.00	-					-
145	JUAREZ AGENCIES				39,208.00	-					-
146	JUAREZ AGENCIES			5.5.21	41,528.00	-					-

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147	JUAREZ AGENCIES			43,268.00	-			-
148	JUAREZ AGENCIES			43,268.00	-			-
149	JUAREZ AGENCIES	22.2.21		45,008.00	-			-
150	KABABA RESORT LIMITED			457,250.00	457,250.00		457,250.00	-
151	KAMSAMO GENERAL MERCHANTS LTD			507,848.00	-			-
152	Karakana Outlets limited			1,795,643.00	1,795,643.00		1,795,643.00	-
153	Karakana Outlets limited			2,485,397.00	-			-
154	Karakana Outlets limited			5,500,285.00	-			-
155	KEMSA			128,460.00	-			-
156	KEMSA			131,529.00	-			-
157	KEMSA			920,195.00	-			-
158	KEMSA			1,027,598.00	-			-
159	KEMSA			1,075,500.00	-			-
160	KEMSA			1,392,950.00	-			-
161	KEMSA			2,570,632.00	-			-
162	KEMSA			5,837,341.00	-			-
163	KEMSA			11,378,996.00	-			-
164	KEMSA			21,540,255.21	-			-
165	Kenya Power Company			5,961,141.85	961,141.85		961,141.85	-

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166	KENYA SCHOOL OF GOVERNMENT			97,440.00	97,440.00		97,440.00			
167	KENYA SCHOOL OF GOVERNMENT			1,385,000.00	1,385,000.00					1,385,000.00
168	Kenya Seed			3,419,000.00	-					-
169	KOWINY RESORT			29,000.00	29,000.00		29,000.00			-
170	KUSSCO LIMITED			240,000.00	240,000.00		240,000.00			-
171	LAKESIDE AUTO GARAGE			50,158.40	-					-
172	LAKESIDE AUTO GARAGE			65,378.00	-					-
173	LAKESIDE AUTO GARAGE			115,754.60	-					-
174	LAKESIDE AUTO GARAGE			165,114.40	-					-
175	Lakeside Autogarage			37,700.00	-					-
176	Lakeside Autogarage			37,700.00	37,700.00					37,700.00
177	Lakeside Autogarage			44,000.40	44,000.40					44,000.40
178	Lauryan Enterprises Ltd			398,810.00	398,810.00					398,810.00
179	LE SAVANNAH HOTEL			975,000.00	975,000.00		975,000.00			-
180	LE SAVANNAH HOTEL			1,300,000.00	1,300,000.00		1,300,000.00			-
181	LEEGOT			1,655,070.00	1,655,070.00					1,655,070.00
182	Lincon Enterprises		04/11/2020	1,582,000.00	-					-
183	LIZLEY INVESTMENTS			300,000.00	-					-
184	Luanda kotieno transporters sacco		N/A	185,000.00	185,000.00		185,000.00		185,000.00	-

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185	MAFON COMPANY LTD					345,400.00	-						
186	MAFON COMPANY LTD					623,505.20	-						
187	MFI					68,400.00	-						
188	MFI DOCUMENT SOLUTIONS					75,400.00	-						
189	MOREX MEDIA LIMITED					1,490,850.00	-						
190	Musijimy LMA Enerprises					641,000.00	191,000.00				191,000.00		
191	MWANANCHI GENERAL HARDWARE					345,000.00	-						
192	Nairobi X-Ray Supplies					531,667.00	531,667.00				531,667.00		
193	NATION MEDIA					183,280.00	183,280.00				183,280.00		
194	NATION MEDIA					858,400.00	-						
195	NATION MEDIA					3,436,736.00	3,436,736.00					3,436,736.00	
196	Nation Media Group					142,680.00	-						
197	Nation Media Group Plc					244,530.00	-						
198	Nation Media Group Plc					456,000.00	-						
199	Nation Media Group Plc					684,400.00	-						
200	Nation Media Group Plc					1,687,200.00	1,687,200.00					1,687,200.00	
201	Nation Media Group Plc					1,716,000.00	1,716,000.00				1,716,000.00		
202	Nation MediaGroup					266,568.00	266,568.00				266,568.00		
203	NEVYN ENTERPRISE					156,000.00	156,000.00				156,000.00		

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204	Nginya vtc				250,000.00	250,000.00				250,000.00
205	NYABERA DIGITAL WOMEN GROUP			1,300.00	-					-
206	NYANGOLA INVEST			2,394,200.00	2,394,200.00				2,394,200.00	-
207	OCEANAIR TOURS AND TRAVEL			1,357,190.00	-					-
208	OCEANAIR TOURS AND TRAVEL			1,577,820.00	-					-
209	OCEANAIR TOURS AND TRAVEL			4,332,855.00	3,325,710.00				3,325,710.00	-
210	Oceania Tours & Travel			128,500.00	128,500.00				128,500.00	-
211	Oceania Tours & Travel			318,340.00	318,340.00				318,340.00	-
212	Odegrand Agencies			24,244.00	-					-
213	ODEGRAND AGENCIES			272,368.00	272,368.00				272,368.00	-
214	OFFICE SUPPORT TECHNOLOGIES			2,985,550.00	1,985,550.00				1,985,550.00	-
215	OLENDU, ORARE & SAMBA ADVOCATES			3,480,000.00	3,480,000.00					3,480,000.00
216	O-N MAKAU & MULEI AND CO. ADVOCATES			5,931,243.00	5,931,243.00					5,931,243.00
217	ORUENJO KIBET AND KHALID ADV.			1,160,000.00	-					-
218	ORUENJO KIBET AND KHALID ADV.			2,200,000.00	-					-
219	ORUENJO KIBET AND KHALID ADV.			2,320,000.00	2,320,000.00					2,320,000.00
220	ORUENJO KIBET AND KHALID ADV.			2,500,000.00	-					-
221	ORUENJO KIBET AND KHALID ADV.			3,201,600.00	-					-

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222	OSIEMO WANYONYI & CO. ADVOCATES			2,800,000.00	2,800,000.00				2,800,000.00
223	OTIENO OGOLA & COMPANY ADVOCATES			4,060,000.00	4,060,000.00			4,060,000.00	-
224	Owecline Enterprises Ltd			479,600.00	-				-
225	park view safari hotel limited			272,000.00	-				-
226	PARKVIEW HOTEL			238,000.00	238,000.00			238,000.00	-
227	Parkview Safari Hotel			238,000.00	238,000.00			238,000.00	-
228	PARKVIEW SAFARI HOTEL & APARTMENTS			238,000.00	-				-
229	PATKER ENTERPRISE			224,060.00	-				-
230	RAYDOLL TOURS			114,640.00	-				-
231	REGOCH PESTS CONTROL SERVICES			1,924,500.00	1,924,500.00			1,924,500.00	-
232	RILEY FALCON			142,500.00	-				-
233	RILEY FALCON			142,500.00	-				-
234	RILEY FALCON			142,500.00	-				-
235	RILEY FALCON			142,500.00	-				-
236	RILEY FALCON			142,500.00	-				-
237	RILEY FALCON			142,500.00	-				-
238	RILEY FALCON SEC. SERVICES			2,123,701.88	2,123,701.88			2,123,701.88	-
239	Riley Falcon Security Services Ltd			1,305,600.00	1,305,600.00				1,305,600.00

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240	RILLEY FALCON SECURITY SERVICES			875,357.00	732,857.00		732,857.00	-
241	RIVIM ENTERPRISES	22/2/2017		284,860.00	284,860.00			284,860.00
242	RJ AUTO SERVICES			1,407,451.00	1,407,451.00		1,407,451.00	-
243	RJ AUTO SERVICES			2,734,694.00	2,734,694.00			2,734,694.00
244	RJ Auto Services Ltd			153,410.00	153,410.00		153,410.00	-
245	RJ Auto Services Ltd			694,069.00	-			-
246	ROCKWEL HOTEL			2,856,000.00	-			-
247	Royal City Hotel			549,000.00	549,000.00		549,000.00	-
248	SAFARICOM PLC			157,999.00	-			-
249	Siaya County Club			460,000.00	460,000.00		460,000.00	-
250	Siaya Summit Hotel			18,700.00	-			-
251	SIBO Water and sanitation company			77,905.00	77,905.00		77,905.00	-
252	SKYLAR AUTO SPARES			136,000.00	136,000.00			136,000.00
253	Sovereign Hotel Limited			598,000.00	598,000.00			598,000.00
254	SPOT EAGLE SERVICES			599,086.96	599,086.96			599,086.96
255	SPOT EAGLE SERVICES			600,976.96	-			-
256	SPOT EAGLE SERVICES			602,236.96	602,236.96			602,236.96
257	SPOT EAGLE SERVICES			1,202,443.92	1,202,443.92			1,202,443.92
258	STANDARD GROUP			135,720.00	135,720.00			135,720.00

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259	STANDARD GROUP			320,160.00	320,160.00				320,160.00
260	STANDARD GROUP			545,850.00	545,850.00				545,850.00
261	STANDARD GROUP			835,620.00	835,620.00				835,620.00
262	STANDARD GROUP			1,113,600.00	-				-
263	STEGRAVIS ENTERPRISES LTD	15/11/2020		2,032,000.00	-				-
264	SUNMED PHARMACY			52,000.00	-				-
265	SURAVIEW HOTEL			187,500.00	187,500.00				187,500.00
266	The Audrey Premier Resort			410,000.00	-				-
267	The Standard Group			61,596.00	-				-
268	The Standard Group			159,732.00	159,732.00			159,732.00	-
269	The standard Group Ltd			56,376.00	56,376.00			56,376.00	-
270	The standard Group Ltd			61,596.00	-				-
271	The standard Group Ltd			67,260.00	-				-
272	The standard Group Ltd			79,344.00	-				-
273	The standard Group Ltd			86,640.00	86,640.00			86,640.00	-
274	The standard Group Ltd			120,060.00	-				-
275	The standard Group Ltd			120,060.00	-				-
276	The standard Group Ltd			240,120.00	-				-
277	The standard Group Ltd			292,875.85	-				-



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296	Victoria Comfort Inn				59,400.00	-				
297	VILLA INTERNATIONAL PALACE HOTEL				1,600.00	-				
298	Villa International Palace Hotel				225,000.00	-				
299	WADIANGA ENTERPRISES				273,400.00	-				
300	Wandiaga Enterprises				2,128,950.00	2,128,950.00			2,128,950.00	
301	WASUNA & COMPANY ADVOCATES				2,227,000.00	2,227,000.00				2,227,000.00
302	WELLS OIL LTD	20/03/2021			1,000,000.00	1,000,000.00				1,000,000.00
303	ADA LINKS	13/05/2023			663,577.00	663,577.00				663,577.00
304	Advanced medical solutions	02/03/2021			4,438,500.00	4,438,500.00			4,438,500.00	
305	Advanced medical solutions				7,167,454.00	7,167,454.00			7,167,454.00	
306	akonya investment limited				1,143,070.00	1,143,070.00			1,143,070.00	
307	AYAZETA SUPPLIES LTD	15/05/2023			55,770.00	55,770.00			55,770.00	
308	Banvic Africa LTD	26/01/2022			99,208.00	99,208.00				99,208.00
309	BEMITH ENTERPRISES LTD				753,750.00	753,750.00			753,750.00	
310	BIRCHING VENTURES LIMITED	05/01/2023			371,000.00	371,000.00			371,000.00	
311	BIRETO LOGISTICS LTD	12/06/2023			743,000.00	743,000.00			743,000.00	
312	bold elk capital	19/12/2022			155,434.00	155,434.00			155,434.00	
313	BONSIL ENTERPRISE	08/06/2023			445,370.00	445,370.00			445,370.00	

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314	CAFRED GENERAL MARCHANTS LIMITED	15/03/2023		435,000.00	435,000.00		435,000.00
315	CAJO INVESTMENT CO. LTD	02/06/2023		100,000.00	100,000.00	100,000.00	-
316	CAJO INVESTMENTS COMPANY LTD	06/12/2022		1,000,000.00	1,000,000.00	1,000,000.00	-
317	Ciscar Enterprise	21/12/2022		325,115.00	325,115.00	325,115.00	-
318	digicon enterprises limited	31/05/2023		2,500,009	2,500,008.80	1,000,000.00	1,500,008.80
319	EAZYPROS DEVELOPERS LIMITED	09/05/2023		664,680.00	664,680.00		664,680.00
320	el-sama filling station	13/01/2023		300,000.00	300,000.00	300,000.00	-
321	emanayro enterprises	07/12/2022		1,449,100.00	1,449,100.00	1,449,100.00	-
322	EREBA COMPANY LIMITED			409,500.00	409,500.00	409,500.00	-
323	EVENTOH ENTERPRISES	17.2.23		483,720.00	483,720.00	483,720.00	-
324	FLORI-PACK ENTERPRISES	04/05/2023		1,579,920.00	1,579,920.00		1,579,920.00
325	GLOBAL MARKS TECHNOLOGY LIMITED	07/03/2022		280,000.00	280,000.00		280,000.00
326	GREEN WELLS ENERGIES LTD	13/02/2023		1,000,000.00	1,000,000.00	1,000,000.00	-
327	GREEN WELLS ENERGIES LTD	24/02/2023		1,000,000.00	1,000,000.00	1,000,000.00	-
328	GREEN WELLS ENERGIES LTD	01/03/2023		1,000,000.00	1,000,000.00		1,000,000.00
329	GREENSTONE INTERNATIONAL LTD	06/04/2023		1,426,800.00	1,426,800.00	750,000.00	676,800.00
330	HOUSE OF Brands	21/12/2022		1,963,778.00	1,963,778.00	1,963,778.00	-
331	Innotrade logistics	12/06/2022		1,149,500.00	1,149,500.00	1,149,500.00	-

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332	JAKRESER ENTERPRISES	19/12/2022		2,263,160.00	2,263,160.00		2,263,160.00	-
333	JOTEKO LIMITED	14/3/2022		999,475.00	999,475.00		999,475.00	-
334	JUAREZ AGENCIES	24/5/2023		53,638.40	53,638.40			53,638.40
335	KEMSA	23/2/2023		8,573,652.00	8,573,652.00		8,573,652.00	-
336	KEMSA	23/2/2023		268,400.00	268,400.00		268,400.00	-
337	KEMSA	23/2/2023		10,460,274.56	10,460,274.56		10,460,274.56	-
338	KEMSA	23/2/2023		2,043,246.00	2,043,246.00		2,043,246.00	-
339	kitchen mate gas	11/06/2023		160,000.00	160,000.00		160,000.00	-
340	lastmile africa ltd	10/05/2023		4,691,175.72	4,691,175.72		4,691,175.72	-
341	Lauryan enterprise	31/05/2023		455,566.00	455,566.00		455,566.00	-
342	Lauryan enterprise	26/06/2023		1,250,000.00	1,250,000.00		1,250,000.00	-
343	Liafreb enterprise	17/05/2023		300,180.16	300,180.16		300,180.16	-
344	m/s monstera group ltd	20/12/2022		714,000.00	714,000.00		714,000.00	-
345	MIYAKI VENTURES LIMITED	03/11/2022		2,149,851.00	2,149,851.00		2,149,851.00	-
346	MS MFI DOCUMENTS SOLUTION LIMITED	08/06/2022		1,987,300.00	1,987,300.00		1,987,300.00	-
347	nash energies ltd			151,000	151,000.00		151,000.00	-
348	Nile Logistics services	25/5/2023		3,000,000.00	3,000,000.00		3,000,000.00	-
349	Parken Enterprises Ltd	19/06/2023		400,200.00	400,200.00		400,000.00	200.00
350	PARKLINE INVESTMENTS	04/06/2023		1,786,600.00	1,786,600.00			1,786,600.00

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351	Pevianny Enterprises	31/05/2023	676,543.00	676,543.00	676,543.00	676,543.00	-
352	REENSTONE INVESTMENT LTD	29/03/20223	1,832,800.00	1,832,800.00	1,832,800.00	1,832,800.00	-
353	ROSPOL INVESTMENT LTD	01/12/2022	755,000.00	755,000.00	755,000.00	755,000.00	755,000.00
354	Rospol investment ltd	03/01/2023	150,000.00	150,000.00	150,000.00	150,000.00	-
355	RUBIS BONDO SERVICE STATION	06/03/2023	300,000.00	300,000.00	300,000.00	300,000.00	-
356	SIAYA SUMMIT HOTEL	09/05/2023	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
357	STEPMA GENERAL MERCH	26/06/2023	1,627,878.20	1,627,878.20	1,627,878.20	1,627,878.20	1,627,878.20
358	THE STARDARD GROUP	04/05/2023	139,200.00	139,200.00	139,200.00	139,200.00	139,200.00
359	UCHWAGI ENTERPRISES LTD	01/12/2022	400,000.00	400,000.00	400,000.00	400,000.00	-
360	Uchwagi Enterprises Ltd	29/11/2022	243,809.00	243,809.00	243,809.00	243,809.00	-
361	Uchwagi enterprises Ltd	28/12/2022	288,200	288,200.00	288,200.00	288,200.00	-
362	UCHWAGI ENTERPRISES LTD	11/10/2022	566,070.00	566,070.00	566,070.00	566,070.00	-
363	Veteran Pharmaceuticals ltd	21/06/2023	14,358,106.00	14,358,106.00	14,358,106.00	14,358,106.00	-
364	VISGLOV AFRICA COMPANY LTD	28/06/2023	997,600.00	997,600.00	997,600.00	997,600.00	-
365	WANDIAGA ENTERPRISES	03/03/2023	279,560.00	279,560.00	279,560.00	279,560.00	-
366	wandiaga enterprises	15/06/2023	2,696,532.84	2,696,532.84	2,696,532.84	2,696,532.84	2,696,532.84
367	ALSAWANS ENTERPRISES		900,000.00	900,000.00	900,000.00	900,000.00	900,000.00
368	CFAO MOTORS KENYA LTD		286,238.32	286,238.32	286,238.32	286,238.32	286,238.32

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369	CFAO MOTORS KENYA LTD							241,429.64		241,429.64
370	DHIAMBY INVESTMENTS			867,100.00				867,100.00		867,100.00
371	EMPERIX TECHNOLOGIES LIMITED			8,717,000.00				8,717,000.00		8,717,000.00
372	EXANET SOLUTION LIMITED			1,327,500.00				1,327,500.00		1,327,500.00
373	GREEN WELLS ENERGIES LTD			1,000,000.00				1,000,000.00		1,000,000.00
374	PRIMAL VENTURES LIMITED			1,620,000.00				1,620,000.00		1,620,000.00
375	SKYLAX MEDIA			2,975,284.00				2,975,284.00		2,975,284.00
376	ALSAWANS ENTERPRISES			2,730,500.00				2,730,500.00		2,730,500.00
377	ALSAWAN'S ENTERPRISES			503,000.00				503,000.00		503,000.00
378	ALSAWAN'S ENTERPRISES			875,000.00				875,000.00		875,000.00
379	AQUINOX LOGISTICS ENTERPRISES			992,800.00				992,800.00		992,800.00
380	BONSIL ENTERPRISES			2,438,770.00				2,438,770.00		2,438,770.00
381	CISCAR ENTERPRISES			1,085,500.00				1,085,500.00		1,085,500.00
382	DNT Agencies Limited			6,015,970.00				6,015,970.00		6,015,970.00
383	FLORI-PACK ENTERPRISES			6,524,600.00				6,524,600.00		6,524,600.00
384	FLORI-PACK ENTERPRISES			987,740.00				987,740.00		987,740.00
385	JENNYVINE GENERAL SUPPLIES			1,528,120.00				1,528,120.00		1,528,120.00

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386	JENNYVINE GENERAL SUPPLIES			991,800.00			991,800.00			991,800.00
387	JENNYVINE GENERAL SUPPLIES			775,650.00			775,650.00			775,650.00
388	JOYROWL LTD			2,220,646.00			2,220,646.00			2,220,646.00
389	JOYROWL LTD			581,000.00			581,000.00			581,000.00
390	LAKE OIL LTD			1,000,000.00			1,000,000.00			1,000,000.00
391	LAKE OIL LTD			1,000,000.00			1,000,000.00			1,000,000.00
392	MAYWINGS BIRDS ENTERPRISES			571,300.00			571,300.00			571,300.00
393	MS MFI DOCUMENTS SOLUTION LIMITED			2,971,680.00			2,971,680.00			2,971,680.00
394	SHERRIF & GENERAL SUPPLIES LIMITED			633,920.00			633,920.00			633,920.00
395	TAVARIX ENTERPRISES			1,235,666.20			1,235,666.20			1,235,666.20
396	Waltwin Enterprise			2,593,123.65			2,593,123.65			2,593,123.65
397	Janelle Uniforms			612,500.00			612,500.00			612,500.00
398	Elsama Filling Station			764,600.00			764,600.00			764,600.00
399	JB Loni LTD			2,600,000.00			2,600,000.00			2,600,000.00
400	Emaynard Enterprises			1,327,492.40			1,327,492.40			1,327,492.40
401	Exanet Solutions			771,750.00			771,750.00			771,750.00
402	Joypam Enterprises			1,999,724.00			1,999,724.00			1,999,724.00
403	Caperice Enterprise Ltd.			1,496,599.28			1,496,599.28			1,496,599.28
404	Joypam Enterprises			418,130			191,708.60			191,708.60

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405	M/s komila enterprise			1,918,000.00		918,000.00		918,000.00
406	Wandiaga enterprises			1,241,200.00		620,600.00		620,600.00
407	Wandiaga Enterprises			2,696,534.84		1,788,534.84		1,788,534.84
408	Amity Pharma LLP			2,945,385.00		2,945,382.00		2,945,382.00
409	Cire Group Company Limited			2,090,878.00		2,090,878.00		2,090,878.00
410	Hedyson GeneralMerchants			555,062.00		555,062.00		555,062.00
411	holywing Investments			661,920.00		661,990.00		661,990.00
412	Mama Rozzy Investments			640,000.00		640,000.00		640,000.00
413	DHAIMBY INVESTMENT			891,000.00		891,000.00		891,000.00
414	GEVAN GENERAL AGENCIES			398,945.00		398,945.00		398,945.00
415	KAPESA INVESTMENTS			1,221,824.00		1,221,824.00		1,221,824.00
416	BIRETO LOGISTICS LIMITED			651,270.40		651,270.40		651,270.40
417	AUTOPARK AND GENERAL LIMITED			700,128.00		700,128.00		700,128.00
418	GRENSTONE INTERNATIONAL LTD			1,426,800.00		676,800.00		676,800.00
419	HOLOC AGENCIES			680,000.00		680,000.00		680,000.00
420	JAVES AND SONS ENTERPRISES			1,688,623.60		787,623.60		787,623.60
421	JEDDY GENERAL SUPPLIERS			499,484.40		499,484.40		499,484.40
422	JOYPAM ENTERPRISE			1,429,697.00		1,429,697.00		1,429,697.00

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423	ARBLOUCH ENTERPRISES				2,968,900.00			2,968,900.00		2,968,900.00
424	AYAZETA SUPPLIES LTD				55,770.00			55,770.00		55,770.00
425	AYAZETA SUPPLIES LTD				55,770.00			55,770.00		55,770.00
426	BIRETO LOGISTICS LTD			1,491,794.80				1,491,794.80		1,491,794.80
427	FLORI PACK ENTERPRISES				558,158.00			558,157.00		558,157.00
428	FLORI PACK ENTERPRISES				2,998,520.00			2,998,520.00		2,998,520.00
429	GLOBAL MARK TECHNOLOGIES			552,001.00				552,001.00		552,001.00
430	JUAREZ AGENCIES				53,638.40			53,638.40		53,638.40
431	JUAREZ AGENCIES				53,638.40			53,638.40		53,638.40
432	KAMSAMO GENERAL MERCHANTS				589,820.00			89,820.00		89,820.00
433	LAVINDA LTD				1,649,520.00			1,649,520.00		1,649,520.00
434	MOJEDO INVESTMENT LTD				228,985.86			28,985.86		28,985.86
435	PARKLINE INVESTMENTS				661,200.00			661,200.00		661,200.00
436	ELSAMA FILING STATION				66,999.00			66,999.00		66,999.00
437	DATRINA ENTERPRISES				119,584.40			119,584.40		119,584.40
438	DATRINA ENTERPRISES				82,186.00			82,186.00		82,186.00
439	SAVANNA GRASSLAND HOTEL				24,750.00			24,750.00		24,750.00
440	SIBO WATER AND SANITATION				161,375.00			161,375.00		161,375.00

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441	ICPAK			98,600.00		98,600.00		98,600.00
442	BIRETO LOGISTICS LTD			400,000.00		400,000.00		400,000.00
443	DORO SUPPLIERS			189,945.00		189,945.00		189,945.00
444	NABTEC ELECTO ENGINEERS			202,000.00		202,000.00		202,000.00
445	DATRINA ENTERPRISES			242,730.00		242,730.00		242,730.00
446	FAIR PRIDE INVESTMENTS			314,568.00		314,568.00		314,568.00
447	GUCCI DIZANI SERVICES			83,700.00		83,700.00		83,700.00
448	DEEP WATERS BOREHOLE AND ENGINEERING			300,000.00		300,000.00		300,000.00
449	EXCELLIUM HOLDING LTD			412,500.00		412,500.00		412,500.00
450	MAMA ROZZY INVESTMENTS			1,159,201.00		1,159,201.00		1,159,201.00
451	THE MARAIS HOTEL AND SUITES			40,000.00		40,000.00		40,000.00
452	MAFON COMPANY LTD			400,000.00		400,000.00		400,000.00
453	BENSON ONYANGO NALO(OFFICE RENT)			240,000.00		240,000.00		240,000.00
454	CHADD LIMITED			656,142.40		656,142.40		656,142.40
455	SIBO WATR AND SANITATION			21,825.00		21,825.00		21,825.00
456	ICPAK			139,950.00		139,950.00		139,950.00
457	GREEN WELLS			750,000.00		750,000.00		750,000.00
458	KITCHEN MATE GAS			836,580.00		836,580.00		836,580.00

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459	SAMCO TRADERS LTD				1,096,752.00			1,096,752.00		1,096,752.00
460	ICPAK -KUMO				59,000.00			59,000.00		59,000.00
461	OCCIDENTAL INSURANCE				1,000,000.00			1,000,000.00		1,000,000.00
462	LAURYN ENTERPRISES LTD				398,810.00			398,810.00		398,810.00
463	AFRISOL CONSULTANCY LTD				1,192,640.00			1,192,640.00		1,192,640.00
464	ALFROSE HOTEL				639,276.00			639,276.00		639,276.00
465	LAKESIDE AUTO GARAGE				140,812.40			140,812.40		140,812.40
466	POSTAL CORPORATION OF KENYA				9,450.00			9,450.00		9,450.00
467	ALARA MOTORS				245,177.60			245,177.60		245,177.60
468	LUCAS OTIENO WERE				147,300.00			147,300.00		147,300.00
469	LUCAS OTIENO WERE				103,500.00			103,500.00		103,500.00
470	MARTS GENERAL AUTO GARAGE				128,940.00			128,940.00		128,940.00
471	MARTS GENERAL AUTO GARAGE				101,100.00			101,100.00		101,100.00
472	MARTS GENERAL AUTO GARAGE				157,720.00			157,720.00		157,720.00
473	MARTS GENERAL AUTO GARAGE				138,810.00			138,810.00		138,810.00
474	MARTS GENERAL AUTO GARAGE				41,600.00			41,600.00		41,600.00
475	PARKVIEW SAFARI HOTEL				705,500.00			705,500.00		705,500.00
476	ADULLAM FIX SOLUTIONS				851,550.00			851,550.00		851,550.00

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477	ADULLAM FIX SOLUTIONS				732,565.00			732,565.00		732,565.00
478	TETYSOONS VENTURES				897,850.00			897,850.00		897,850.00
479	SIAYA COUNTY CLUB				162,500.00			162,500.00		162,500.00
480	KEMSA				4,272,000.00			4,272,000.00		4,272,000.00
481	KEMSA				15,000,000.00			15,000,000.00		15,000,000.00
482	CACHELMAGE ENTERPRISES				1,828,800.00			1,828,800.00		1,828,800.00
483	HOLYWING INVESTMENTS				281,242.00			281,242.00		281,242.00
484	WILCO PHARMACY				5,500,000.00			5,500,000.00		5,500,000.00
485	HOLYWING INVESTMENTS				66,502.00			66,502.00		66,502.00
486	FAIR PRIDE INVESTMENTS				191,968.00			191,968.00		191,968.00
487	MARTS GENERAL AUTO GARAGE				304,200.00			304,200.00		304,200.00
488	HOLYWING INVESTMENTS				120,338.00			120,338.00		120,338.00
489	HOLYWING INVESTMENTS				92,742.00			92,742.00		92,742.00
490	INDUSTRIAL MECHANICAL				443,430.00			443,430.00		443,430.00
491	ALARA MOTORS				420,384.00			420,384.00		420,384.00
492	LUCAS OTIENO WERE				127,500.00			127,500.00		127,500.00
493	AGGREY AUTO GARAGE				164,140			164,140		164,140.00
494	LUCAS OTIENO WERE				209,000.00			209,000.00		209,000.00
495	OMUKO MOTORS				115,900.00			115,900.00		115,900.00
496	TRI-FOLD STAR SERVICES				123,806.60			123,806.60		123,806.60
497	LUCAS OTIENO WERE				91,900.00			91,900.00		91,900.00
498	TRI-FOLD STAR SERVICES				59,197.00			59,197.00		59,197.00
499	HOLYWING INVESTMENTS				67,709.00			67,709.00		67,709.00

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500	TRI-FOLD STAR SERVICES				57,779.00			57,779.00		57,779.00
501	LYNCAM INVESTMENTS				1,079,900.00			1,079,900.00		1,079,900.00
502	JOHNCELLE INSURANCE BROKERS				39,523,489.00			39,523,489.00		39,523,489.00
503	CORLDORI ENTERPRISES				1,000,000.00			1,000,000.00		1,000,000.00
504	GREEN WELLS ENERGIES				750,000.00			750,000.00		750,000.00
505	AUTOPARK AND GENERAL LTD				1,000,000.00			1,000,000.00		1,000,000.00
506	GREEN WELLS ENERGIES				1,000,000.00			1,000,000.00		1,000,000.00
507	ELSAMA FILING STATION				2,000,000.00			2,000,000.00		2,000,000.00
508	OCCIDENTAL INSURANCE				3,000,000.00			3,000,000.00		3,000,000.00
509	MORBRIJ ENTERPRISES				244,000.00			244,000.00		244,000.00
510	HANGOVER KAKWACHA HOTEL				2,464,725.00			2,464,725.00		2,464,725.00
511	HANGOVER KAKWACHA HOTEL				2,143,912.00			2,143,912.00		2,143,912.00
512	REDPOLL TRAVEL LTD				329,025.00			329,025.00		329,025.00
513	SCARGENT GENERAL MERCHANT				448,100.00			448,100.00		448,100.00
514	ABADHO INVESTMENTS				3,000,000.00			3,000,000.00		3,000,000.00
515	REDPOLL TRAVEL LTD				161,770.00			161,770.00		161,770.00
516	HANGOVER KAKWACHA HOTEL				2,925,000.00			2,925,000.00		2,925,000.00
517	HOLYWING INVESTMENTS				1,581,950.00			1,581,950.00		1,581,950.00
518	COTEC SECURITY GROUP LTD				1,224,516.00			1,224,516.00		1,224,516.00
519	POSTA KENYA				28,350.00			28,350.00		28,350.00

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520	ICPAK -JECONIA				59,000.00			59,000.00		59,000.00
521	INSTITUTE OF HUMAN RESOURCE MNG				7,000.00			7,000.00		7,000.00
522	BIRETO LOGISTICS LTD				427,000.00			427,000.00		427,000.00
523	OCCIDENTAL INSURANCE				2,000,000.00			2,000,000.00		2,000,000.00
524	NYAKACHOLA INVESTMENTS				269,252.00			269,252.00		269,252.00
525	ICPAK				74,950.00			74,950.00		74,950.00
526	SKYLAX MEDIA				1,637,750.00			1,637,750.00		1,637,750.00
527	OCCIDENTAL INSURANCE				2,000,000.00			2,000,000.00		2,000,000.00
528	SYNERGY DEVELOPMENT SYSTEMS				81,113.00			81,113.00		81,113.00
529	ROSPOL INVESTMENTS LTD				2,499,300.00			2,499,300.00		2,499,300.00
530	ELEGANZA MAGNIFICA				13,440.00			13,440.00		13,440.00
531	OCCIDENTAL INSURANCE				1,000,000.00			1,000,000.00		1,000,000.00
532	MAY HOTEL				44,100.00			44,100.00		44,100.00
533	FAIR PRIDE INVESTMENTS				145,823.00			145,823.00		145,823.00
534	CHRISLUC ENTERPRISES				2,490,404.00			2,490,404.00		2,490,404.00
535	SUNREX INVESTMENTS				1,091,142.45			1,091,142.45		1,091,142.45
536	NILE LOGISTICS SERVICES				2,258,264.80			2,258,264.80		2,258,264.80
537	SUNREX INVESTMENTS				1,706,956.45			1,706,956.45		1,706,956.45
538	SUNREX INVESTMENTS				2,000,000.00			2,000,000.00		2,000,000.00
539	ELGIBORH SOLUTIONS LTD				963,403.20			963,403.20		963,403.20

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540	ELGIBORH SOLUTIONS LTD			1,926,760.00		1,926,760.00		1,926,760.00
541	ROUZEHEN INVESTMENTS			848,656.20		848,656.20		848,656.20
542	MIYAKI VENTURES LTD			500,000.00		500,000.00		500,000.00
543	CHRISLUC ENTERPRISES			3,037,025.00		3,037,025.00		3,037,025.00
544	BRAMSAN KENYA LTD			555,408.00		555,408.00		555,408.00
545	WIHM CONSTRUCTION COMPANY LTD			4,933,480.00		4,933,480.00		4,933,480.00
546	SAMCO TRADERS			5,892,606.00		5,892,606.00		5,892,606.00
547	RAUSI ENGINEERING SERVICES			3,998,775.20		3,998,775.20		3,998,775.20
548	SCARTECH ENTERPRISES			1,397,568.00		1,397,568.00		1,397,568.00
549	LAYCON LTD			2,000,000.00		2,000,000.00		2,000,000.00
550	LEOKIZ INVESTMENTS			2,196,576.00		2,196,576.00		2,196,576.00
551	BRAMSAN KENYA LTD			724,304.00		724,304.00		724,304.00
552	VOACOM NETWORKS LTD			10,857,183.33		10,857,183.33		10,857,183.33
553	GENOBER ENTERPRISES			1,015,276.08		1,015,276.08		1,015,276.08
554	BETALINK AGENCIES LTD			3,395,500.00		3,395,500.00		3,395,500.00
555	MUKAHR TECHNOLOGY LTD			1,874,006.00		1,874,006.00		1,874,006.00
556	PATKEN ENTERPRISES LTD			1,309,524.00		1,309,524.00		1,309,524.00
557	SUNREX INVESTMENTS			815,712.00		815,712.00		815,712.00
558	MOFE AGENCIES LTD			1,724,253.00		1,724,253.00		1,724,253.00
559	KAWAKA ELECTRICALS LTD			902,280.00		902,280.00		902,280.00
560	WRIGHT CHEM LTD			1,672,600.00		1,672,600.00		1,672,600.00

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561	RAUSI ENGINEERING SERVICES				3,497,652.88			3,497,652.88		3,497,652.88
562	USHANGA AGENCIES LTD				2,561,860.00			2,561,860.00		2,561,860.00
563	PEERHOUSE ENTERPRISES				1,500,000.00			1,500,000.00		1,500,000.00
564	GENOBER ENTERPRISES				1,327,620.00			1,327,620.00		1,327,620.00
565	ROMET									
	CONSTRUCTION AND SUPPLIES				4,600,000			4,600,000		4,600,000.00
566	BRAMSAN KENYA LTD				939,310.00			939,310.00		939,310.00
567	USHANGA AGENCIES LTD				2,437,872.00			2,437,872.00		2,437,872.00
568	GENOBER ENTERPRISES				834,384.00			834,384.00		834,384.00
569	LEOKIZ INVESTMENTS				2,534,252.00			2,534,252.00		2,534,252.00
570	LAYCON LTD				1,000,000.00			1,000,000.00		1,000,000.00
571	GENOBER ENTERPRISES				2,002,508.00			2,002,508.00		2,002,508.00
572	KAWAKA ELECTRICALS LTD				3,711,228.60			3,711,228.60		3,711,228.60
573	MIRNAN ENGINEERING WORKS									
574	SAMCO TRADERS				1,700,000.00			1,700,000.00		1,700,000.00
575	BRAMSAN KENYA LTD				851,679.08			851,679.08		851,679.08
576	ONURA ENTERPRISES				695,304.00			695,304.00		695,304.00
577	LAYCON LTD				2,241,117.68			2,241,117.68		2,241,117.68
578	JANSCON LTD				1,500,000.00			1,500,000.00		1,500,000.00
579	PATKEN ENTERPRISES LTD				1,519,426.00			1,519,426.00		1,519,426.00
579	PATKEN ENTERPRISES LTD									
					1,625,015.00			1,625,015.00		1,625,015.00
580	KAWAKA ELECTRICALS LTD									
					3,889,480.00			3,889,480.00		3,889,480.00
581	OGESIS GENERAL SERVICES									
					836,794.02			836,794.02		836,794.02

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582	PATKEN ENTERPRISES LTD			1,447,047.25		1,447,047.25		1,447,047.25		1,447,047.25
583	CADADRA ENTERPRISES			2,989,400.00		2,989,400.00		2,989,400.00		2,989,400.00
584	KOJUKS GENERAL MERCHANTS			6,013,324.00		6,013,324.00		6,013,324.00		6,013,324.00
585	LAYCON LTD			2,000,000.00		2,000,000.00		2,000,000.00		2,000,000.00
586	SAMCO TRADERS			1,710,420.00		1,710,420.00		1,710,420.00		1,710,420.00
587	BRAMSAN KENYA LTD			2,677,751.00		2,677,751.00		2,677,751.00		2,677,751.00
588	LAYCON LTD			867,680.00		867,680.00		867,680.00		867,680.00
589	ANTCO INVESTMENTS LTD			475,790.00		475,790.00		475,790.00		475,790.00
590	BRAMSAN KENYA LTD			493,928.00		493,928.00		493,928.00		493,928.00
591	EVANTON COMPANY LTD			1,925,484.00		1,925,484.00		1,925,484.00		1,925,484.00
592	WHM CONSTRUCTION COMPANY LTD			5,723,034.00		5,723,034.00		5,723,034.00		5,723,034.00
593	LAYCON LTD			1,943,232.00		1,943,232.00		1,943,232.00		1,943,232.00
594	BRAMSAN KENYA LTD			2,267,629.20		2,267,629.20		2,267,629.20		2,267,629.20
595	PATKEN ENTERPRISES LTD			2,624,848.00		2,624,848.00		2,624,848.00		2,624,848.00
596	PATKEN ENTERPRISES LTD			1,198,280.00		1,198,280.00		1,198,280.00		1,198,280.00
597	BRAMSAN KENYA LTD			607,608.00		607,608.00		607,608.00		607,608.00
598	LAYCON LTD			846,800.00		846,800.00		846,800.00		846,800.00
599	LAKE BASIN HOLDINGS LTD			1,420,304.00		1,420,304.00		1,420,304.00		1,420,304.00
600	LAYCON LTD			942,848.00		942,848.00		942,848.00		942,848.00
601	NILE LOGISTICS SERVICES			4,036,962.55		4,036,962.55		4,036,962.55		4,036,962.55
602	UDONGA GENERAL MERCHANTS			2,500,194.40		2,500,194.40		2,500,194.40		2,500,194.40
603	SCOLPER SCOVIQUE LTD			500,000.00		500,000.00		500,000.00		500,000.00
604	AWELO INVESTMENTS LTD			450,045.20		450,045.20		450,045.20		450,045.20





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23	Mc Akiba			62,700.00		50.00		50.00		
24	Yosuka Agencies			64,902.00		64,902.00		64,902.00		
25	JOHN OWITI	5.1.2021		65,000.00		-				
26	KENYA SCHOOL OF GOVERNMENT			69,600.00		-				
27	M/S MFI DOCUMENTS SOLUTION			69,600.00		-				
28	MFI DOUCMENT SOLUTIONS			69,600.00		69,600.00		69,600.00		
29	BENELI ENG. SERVICES	10/12/2019		72,450.00		72,450.00				72,450.00
30	KENYA SCHOOL OF GOVERNMENT			73,080.00						
31	Bondo Pride Hotel	20/10/2020		77,400.00		77,400.00		77,400.00		73,080.00
32	KENYA SCHOOL OF GOVERNMENT			78,880.00						
33	unyolo investments			80,224.00		80,224.00				78,880.00
34	TOYOTA KENYA			85,911.00		85,911.00		85,911.00		80,224.00
35	STANDARD GROUP			88,160.00		88,160.00		88,160.00		
36	ANCHOR SECURITY SERVICES			90,000.00						
37	Odegrand Agencies			95,178.00				90,000.00		
38	Distiction Gardens Ltd			100,000.00		3,500.00		3,500.00		
39	JOHN B. P. OMONDI			100,000.00		100,000.00		100,000.00		
40	JOHN B. P. OMONDI			100,000.00		100,000.00		100,000.00		
41	JOHN B. P. OMONDI			100,000.00		100,000.00		100,000.00		
42	JOHN B. P. OMONDI			100,000.00		100,000.00		100,000.00		
43	JOHN B. P. OMONDI			100,000.00		100,000.00		100,000.00		
44	JOHN B. P. OMONDI			100,000.00		100,000.00		100,000.00		
45	BONDO PRIDE HOTEL	108,200		108,200.00				100,000.00		
46	LUKAS WERE	1.7.2021		109,700.00		108.60		108.60		108.60
47	SILVER AFRICA TOURS AND SAFARIS			114,065.00						
48	JUVENTUS TOURS AND TRAVELS LTD	27/2/2019		124,371.00		124,371.00		124,371.00		124,371.00

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49	HOLYWING INVESTMENT				124,800.00	124,800.00			124,800.00	-
50	MARTS GENERAL	10.12.2020			127,400.00	-				-
51	STANDARD GROUP				127,600.00	127,600.00			127,600.00	-
52	STANDARD GROUP	04/05/2019			127,600.00	127,600.00				127,600.00
53	STANDARD GROUP	21/05/2021			127,600.00	127,600.00				127,600.00
54	SILVER AFRICA TOURS AND SAFARIS				130,740.00					
55	KOBONG AUTO SPARES	27.4.2022			135,400.00	-				-
56	KENYA SCHOOL OF GOVERNMENT				136,648.00	-				-
57	RILEY FALCON	1.3.21			142,500.00	-				-
58	RILEY FALCON	1.4.21			142,500.00	-				-
59	RILEY FALCON	1.5.21			142,500.00	-				-
60	RILEY FALCON	1.6.21			142,500.00	-				-
61	JOHN OWITI	feb,2022			146,410.00	-				-
62	OCEANAIR TOURS & TRAVEL				157,700.00	157,700.00			157,700.00	-
63	NATION MEDIA GROUP	10.6.2022			175,392.00	-				-
64	the standard group	13/05/2021			177,480.00	-				-
65	THE STARDARD GROUP				177,480.00	-				-
66	RAYDOLL AIR TRAVELS				180,865.00	72,195.00				72,195.00
67	INSPIRATIONAL MANAGEMENT				185,600.00	-				-
68	Hollywing Investments	21/04/2021			190,472.00	-				-
69	GRAND ROYAL HOTEL				200,000.00	-				-
70	Bondo Pride Hotel				234,860.00	234,860.00				234,860.00
71	PARKVIEW HOTEL	3.12.21			238,000.00	-				-
72	THE AUDREY PREMIER RESORT				254,040.00	254,040.00			254,040.00	-
73	INSTITUTE OF HUMAN RESOURCE MGT				255,200.00	255,200.00				255,200.00

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74	AUDREY PREMIER RESORT				258,500.00	-				
75	STANDARD GROUP				292,320.00	-				
76	SILVER AFRICA TOURS AND SAFARIS				294,079.00	294,079.00		294,079.00		
77	ROZALA HOTEL BONDO				296,612.00	296,612.00			296,612.00	
78	THE STARDARD GROUP	18.3.21			302,760.00	-				
79	HOLYWING INVESTMENT				347,270.00	-				
80	NATION MEDIA GROUP	13/9/2019			356,120.00	-				
81	NATION MEDIA GROUP	02/10/2019			356,120.00	-				
82	JOHN B. P. OMONDI	5.1.2021			400,000.00	-				
83	STARNDARD GROUP				406,000.00	406,000.00			406,000.00	
84	THE AUDREY PREMIER RESORT				410,000.00	302,760.00		302,760.00		
85	Syagga & Associates	02/07/2019			415,300.00	-				
86	Nation Media Group Plc	03/12/2020			431,520.00	-				
87	Sovereign Hotel Limited				455,100.00	455,100.00			455,100.00	
88	SILVER AFRICA TOURS AND SAFARIS				465,705.00	465,705.00			465,705.00	
89	KENYA FOREST SERVICES				484,500.00	484,500.00			484,500.00	
90	NATION MEDIA GROUP	11/01/2019			492,768.00	492,768.00		800.00	491,968.00	
91	Samtech Driving School	29/6/2022			500,000.00	200,000.00			200,000.00	
92	Sylherry Enterprises Ltd	14/03/2022			509,936.00	-				
93	DICTUM AGENCIES	5.7.21			40,892.00	555,862.10		332,361.00	223,501.10	
94	INSTITUTE OF HUMAN RESOURCE MANAGEMENT	05/05/2021			556,800.00	556,800.00			556,800.00	
95	Villa International Palace Hotel				585,000.00	-			585,000.00	
96	JOHN OWITI	march 2022- june-2022			585,640.00	-			-	
97	Dayton Enterprises	15/6/2020			600,000.00	600,000.00			600,000.00	

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98	AFRICAN TOUCH SAFARIES			648,500.00	-			-
99	Fairpride Investments	1,514,097.00		660,156.00	660,156.00		660,156.00	-
100	NATION MEDIA GROUP			731,728.00	731,728.00			731,728.00
101	ANCHOR SECURITY			768,733.00	768,733.00		768,733.00	-
102	HOLYWING INVESTMENT	19.10.21		838,670.00	-			-
103	ORUENJO KIBET AND KHALID ADV.			856,000.00	-			-
104	HOLLYWING INVESTMENT			856,776.00	856,776.00		856,776.00	-
105	M/S LAKESIDE AUTO GARAGE	09/01/2021		887,288.08	-			-
106	JOHN OWITI	july,2021-jan,2022		1,024,870.00	-			-
107	KENYA SCHOOL OF GOVERNMENT	28/5/2019		1,071,840.00	1,071,840.00			1,071,840.00
108	FRANCIS OMORO OBONYO			1,092,823.00	1,092,823.00			1,092,823.00
109	Renaissance Planning	22/06/2020		1,100,000.00	-			-
110	ORUENJO KIBET AND KHALID ADVOCATES	05/04/2019		1,160,000.00	1,044,000.00			1,044,000.00
111	Wihm Construction Company Ltd	23/03/2022		1,276,232.00	-			-
112	N.O SUMBA AND ADVOCATES			1,307,342.00	1,307,342.00			1,307,342.00
113	OTIENO OGOLA & COMPANY ADVOCATES			1,392,000.00	1,392,000.00			1,392,000.00
114	NATION MEDIA GROUP			1,500,000.00	1,500,000.00			1,500,000.00
115	OCEANEIR TOURS AND TRAVEL	20/03/2020		1,533,580.00	-			-
116	Warakı Ventures			1,538,760.00	1,538,760.00			1,538,760.00
117	SILVER AFRICA TOURS AND SAFARIS			1,675,645.00	1,675,645.00		1,675,645.00	-



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139	Agrey Aito Garage	23/8/2021		350,000.00	350,000.00		350,000.00	-
140	ALARA MOTORS	06/06/2023		430,824.00	430,824.00		430,824.00	-
141	alara motors	30/03/2022		132,553.00	132,553.00		132,553.00	-
142	alara motors	24/02/2022		88,067.20	88,067.20		88,067.20	-
143	alara motors	14/04/2022		44,219.20	44,219.20		44,219.20	-
144	alara motors	19/05/2022		39,788.00	39,788.00		39,788.00	-
145	ALARA MOTORS	09/11/2021		363,260.00	363,260.00			363,260.00
146	Alara Motors	04/06/2023		398,692.00	398,692.00		398,692.00	-
147	ALFROSE HOTEL	06/12/2021		480,000.00	480,000.00		480,000.00	-
148	ANCHOR SECURITY	28/04/2021		260,000.00	260,000.00		260,000.00	-
149	ANCHOR SECURITY	26/2/2021		248,733.00	248,733.00		248,733.00	-
150	ANCHOR SECURITY	29/3/2021		260,000.00	260,000.00		260,000.00	-
151	ANCHOR SECURITY SERVICE	28/5/2023		599,488.00	599,488.00			599,488.00
152	ANCHOR SECURITY SERVICE	28/5/2023		1,798,464.00	1,798,464.00		1,000,000.00	798,464.00
153	Anchor security services	N/A		30,000.00	30,000.00		30,000.00	-
154	Anchor security services			30,000.00	30,000.00		30,000.00	-
155	Anchor security services			30,000.00	30,000.00		30,000.00	-
156	Anchor security services			30,000.00	30,000.00		30,000.00	-
157	Anchor security services			70,528.00	70,528.00		70,528.00	-
158	Anchor security services			211,584.00	211,584.00		211,584.00	-
159	Anchor security services			141,056.00	141,056.00		141,056.00	-
160	ANCHOR SECURITY SERVICES	25/5/2022		2,863,194.00	2,863,194.00		1,000,000.00	1,863,194.00
161	ANCHOR SECURITY SERVICES LIMITED	12/06/2023		1,762,326.00	1,762,326.00			1,762,326.00
162	ANCHORS SECURITY SERVICES			1,266,323.00	1,266,323.00			1,266,323.00
163	ANGECARL WINNER ENTERPRISES	25/11/2022		405,000.00	405,000.00		405,000.00	-
164	AUDREY PREMIER RESORT	05/05/2023		477,000.00	477,000.00		477,000.00	-
165	BANVIC AFRICA LTD	25/11/2022		4,194,660.00	4,194,660.00			4,194,660.00
166	Beneli engineering services	13/1/2020		1,006,580.00	1,006,580.00			1,006,580.00

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167	billy wood company ltd	16/06/2023		1,582,250.00	1,582,250.00	1,582,250.00	1,582,250.00	1,582,250.00	-
168	BONDO PRIDE HOTEL	25/11/2022		1,082,500.00	1,082,500.00	1,082,500.00	1,082,500.00	1,082,500.00	-
169	BONDO PRIDE HOTEL	09/12/2022		300,000.00	300,000.00	300,000.00	300,000.00	300,000.00	-
170	BONDO PRIDE HOTEL	26/11/2022		188,000.00	188,000.00	188,000.00	188,000.00	188,000.00	-
171	Bondo pride hotel	22/3/2023		700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	-
172	CANDELA HOTEL	02/06/2023		18,000.00	18,000.00	18,000.00	18,000.00	18,000.00	-
173	CFAO MOTORS KENYA LTD			344,885.00	344,885.00	344,885.00	344,885.00	344,885.00	-
174	CFAO MOTORS KENYA LTD	27/03/2023		1,091,227.00	1,091,227.00	1,091,227.00	1,091,227.00	1,091,227.00	-
175	CIALA RESORT	24/08/2022		8,027,150.00	8,027,150.00	8,027,150.00	8,027,150.00	8,027,150.00	-
176	CLASSIC AUTO SOLUTION COMPANY	27/03/2023		850,000.00	850,000.00	850,000.00	850,000.00	850,000.00	-
177	Compulynx Nyanza Ltd	15/10/2014		7,363,680.00	7,363,680.00	7,363,680.00	7,363,680.00	7,363,680.00	-
178	Cotec Security Group	N/A		103,999.99	103,999.99	103,999.99	103,999.99	103,999.99	-
179	Cotec Security Group	N/A		103,999.99	103,999.99	103,999.99	103,999.99	103,999.99	-
180	Cotec Security Group	N/A		103,999.99	103,999.99	103,999.99	103,999.99	103,999.99	-
181	Cotec Security Group	N/A		103,999.99	103,999.99	103,999.99	103,999.99	103,999.99	-
182	COTEC SECURITY GROUP			2,495,999.68	2,495,999.68	2,495,999.68	2,495,999.68	2,495,999.68	-
183	COTEC SECURITY GROUP LIMITED	18/05/2023		4,671,999.52	4,671,999.52	4,671,999.52	4,671,999.52	4,671,999.52	-
184	COTEC SECURITY GROUP LIMITED	21/03/2023		1,167,999.87	1,167,999.87	1,167,999.87	1,167,999.87	1,167,999.87	-
185	cotec security group limited	29/06/2023		2,977,999.43	2,977,999.43	2,977,999.43	2,977,999.43	2,977,999.43	-
186	COTEC SECURITY SERVICES	07/01/2022		209,999.93	209,999.93	209,999.93	209,999.93	209,999.93	-
187	COTEC SECURITY SERVICES	07/01/2022		209,999.93	209,999.93	209,999.93	209,999.93	209,999.93	-
188	COTEC SECURITY SERVICES	07/01/2022		209,999.93	209,999.93	209,999.93	209,999.93	209,999.93	-
189	COTEC SECURITY SERVICES	07/01/2022		209,999.93	209,999.93	209,999.93	209,999.93	209,999.93	-

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190	COTEC SECURITY SERVICES	07/01/2022	209,999.93	209,999.93	209,999.93	-
191	COTEC SECURITY SERVICES	07/01/2022	209,999.93	209,999.93	209,999.93	-
192	COTEC SECURITY SERVICES	01/03/2023	209,999.93	209,999.93	209,999.93	-
193	COTEC SECURITY SERVICES	01/03/2023	209,999.93	209,999.93	209,999.93	-
194	COTEC SECURITY SERVICES	01/03/2023	209,999.93	209,999.93	209,999.93	-
195	COTEC SECURITY SERVICES	01/03/2023	209,999.93	209,999.93	209,999.93	-
196	COTEC SECURITY SERVICES	03/01/2023	209,999.93	209,999.93	209,999.93	-
197	COTEC SECURITY SERVICES	01/03/2023	209,999.93	209,999.93	209,999.93	-
198	COTEC SECURITY SERVICES	30/9/2022	31,980.06	31,980.06	31,980.06	-
199	COTEC SECURITY SERVICES	30/9/2022	104,999.96	104,999.96	104,999.96	-
200	COTEC SECURITY SERVICES	30/9/2022	164,999.94	164,999.94	164,999.94	-
201	COTEC SECURITY SERVICES	30/9/2022	164,999.94	164,999.94	164,999.94	-
202	COTEC SECURITY SERVICES	30/9/2022	164,999.94	164,999.94	164,999.94	-
203	COTEC SECURITY SERVICES	30/9/2022	183,870.90	183,870.90	183,870.90	-
204	Cotex security group ltd		77,999.99	77,999.99	77,999.99	-
205	DANKE SOLUTIONS LIMITED	23/11/2022	2,115,500.00	2,115,500.00	2,115,500.00	-
206	DATRINA ENTERPRISES LIMITED	16/05/2023	393,628.60	393,628.60	393,628.60	393,628.60
207	DESTINEY WORLD TRAVEL	04/05/2017	210,585.00	210,585.00	210,585.00	210,585.00

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208	distinction gardens ltd	10/02/2023		300,000	300,000.00			300,000.00
209	Evalovely Investment ltd	11/01/2021		286,500.00	286,500.00		286,500.00	-
210	EVALOVELY INVESTMENTS	23/5/2023		70,500.00	70,500.00		70,500.00	-
211	EVENTOH ENTERPRISES	17.2.23		1,135,000.00	1,135,000.00		1,135,000.00	-
212	FAIR PRIDE INVESTMENT	12/01/2023		1,976,750.00	1,976,750.00		1,976,750.00	-
213	fair pride investments	29/05/2023		126,672.00	126,672.00		126,672.00	-
214	FAIR PRIDE INVESTMENTS	16/03/2021		191,968.00	191,968.00			191,968.00
215	FAIR PRIDE INVESTMENTS	28/3/2023		145,823.00	145,823.00			145,823.00
216	FAIR PRIDE INVESTMENTS	26/4/2023		104,504.00	104,504.00			104,504.00
217	FAIRPRIDE INVESTMENTS	3.4.23		751,888.00	751,888.00		751,888.00	-
218	Floma guest house	09/01/2023		504,000.00	504,000.00		504,000.00	-
219	Floma guest house	04/04/2023		576,620	576,620.00			576,620.00
220	Galanous works	21/06/2023		973,760.00	973,760.00		973,760.00	-
221	gimager investments	22/12/2022		340,310	340,310.00		340,310.00	-
222	Gucci Dizani services			164,800.00	164,800.00			164,800.00
223	GUCCI DIZANI SERVICES	30/03/2022		173,800.00	173,800.00		173,800.00	-
224	gucci dizani services ltd	06/06/2023		141,000.00	141,000.00		141,000.00	-
225	Gucci dizani services ltd	18/01/2023		80,620.00	80,620.00		80,620.00	-
226	Hollywing Investments	30/12/2020		856,776.00	856,776.00		856,776.00	-
227	Holywing Investment	28/10/2020		89,600.00	89,600.00		89,600.00	-
228	HOLYWING INVESTMENTS	12/01/2023		208,104.00	208,104.00			208,104.00
229	HOLYWING INVESTMENTS	31/01/2022		159,384.00	159,384.00			159,384.00
230	holywing investments	02/06/2021		86,450.00	86,450.00		86,450.00	-
231	HOLYWING INVESTMENTS	13/07/2022		548,448.00	548,448.00			548,448.00

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232	HOLYWING INVESTMENTS	19/02/2023		314,870.00	314,870.00			314,870.00
233	HOLYWING INVESTMENTS	14/2/2023		295,266.00	295,266.00			295,266.00
234	HOLYWINGS INVESTMENTS	21.2.23		86,408	86,408.00		86,408.00	-
235	HOLYWINGS INVESTMENTS	13/02/2023		223,938.00	223,938.00		223,938.00	-
236	ICPSK			-12,500	12,500.00			12,500.00
237	Industrial Mechanical Engineering	09/07/2020		101,790.00	101,790.00		101,790.00	-
238	Industrial Mechanical Engineering	09/11/2020		82,336.00	82,336.00		82,336.00	-
239	INSTITUTE OF HUMAN RESOURCE MANAGEMENT	14/06/2023		313,200.00	313,200.00			313,200.00
240	JOHN B. P. OMONDI	09/01/2022		37,000.00	37,000.00		37,000.00	-
241	JOHN B. P. OMONDI	09/01/2022		37,000.00	37,000.00		37,000.00	-
242	JOHN B. P. OMONDI	09/01/2022		37,000.00	37,000.00		37,000.00	-
243	JOHN B. P. OMONDI	09/01/2022		37,000.00	37,000.00		37,000.00	-
244	JOHN B. P. OMONDI	01/03/2023		37,000.00	37,000.00		37,000.00	-
245	JOHN B. P. OMONDI	01/03/2023		37,000.00	37,000.00		37,000.00	-
246	JOHN B. P. OMONDI	01/03/2023		37,000.00	37,000.00		37,000.00	-
247	JOHN B. P. OMONDI	01/03/2023		37,000.00	37,000.00		37,000.00	-
248	JOHN B. P. OMONDI	01/03/2023		37,000.00	37,000.00		37,000.00	-
249	JOHN B. P. OMONDI	01/03/2023		37,000.00	37,000.00		37,000.00	-
250	JOHN B. P. OMONDI	07/01/2022		100,000.00	100,000.00		100,000.00	-
251	JOHN B. P. OMONDI	07/01/2022		100,000.00	100,000.00		100,000.00	-
252	JOHN B. P. OMONDI	07/01/2022		100,000.00	100,000.00		100,000.00	-
253	JOHN B. P. OMONDI	07/01/2022		100,000.00	100,000.00		100,000.00	-
254	JOHN B. P. OMONDI	07/01/2022		100,000.00	100,000.00		100,000.00	-
255	JOHN B. P. OMONDI	07/01/2022		100,000.00	100,000.00		100,000.00	-
256	JOHN B. P. OMONDI	01/03/2023		100,000.00	100,000.00		100,000.00	-
257	JOHN B. P. OMONDI	01/03/2023		100,000.00	100,000.00		100,000.00	-

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258	JOHN B. P. OMONDI	01/03/2023	100,000.00	100,000.00	100,000.00	100,000.00	-
259	JOHN B. P. OMONDI	01/03/2023	100,000.00	100,000.00	100,000.00	100,000.00	-
260	JOHN B. P. OMONDI	01/03/2023	100,000.00	100,000.00	100,000.00	100,000.00	-
261	JOHN B. P. OMONDI	01/03/2023	100,000.00	100,000.00	100,000.00	100,000.00	-
262	JOHN OWITI NYANGOR	07/01/2022	2,125,872.00	2,125,872.00	2,125,872.00	2,125,872.00	-
263	kababa resort	02/06/2023	100,000	100,000.00	100,000.00	100,000.00	-
264	KENYA FOREST SERVICES		1,024,280.00	1,024,280.00	1,024,280.00	1,024,280.00	-
265	KENYA RED CROSS SOCIETY	26/06/2023	720,000.00	720,000.00	720,000.00	720,000.00	1,024,280.00
266	KENYA RED CROSS SOCIETY	26/06/2023	180,000.00	180,000.00	180,000.00	180,000.00	-
267	KENYA SCHOOL OF GOVERNMENT		136,648.00	136,648.00	136,648.00	136,648.00	-
268	KENYA SCHOOL OF GOVERNMENT	18/11/2022	87,000.00	87,000.00	87,000.00	87,000.00	136,648.00
269	KENYA SCHOOL OF GOVERNMENT	03/04/2023	60,320.00	60,320.00	60,320.00	60,320.00	-
270	KENYA SCHOOL OF GOVERNMENT	27/03/2023	64,960.00	64,960.00	64,960.00	64,960.00	60,320.00
271	KENYA SCHOOL OF GOVERNMENT		1,176,240.00	1,176,240.00	1,176,240.00	1,176,240.00	64,960.00
272	KENYA SCHOOL OF GOVERNMENT		417,600.00	417,600.00	417,600.00	417,600.00	1,176,240.00
273	KENYA SCHOOL OF GOVERNMENT	14/06/2023	120,640.00	120,640.00	120,640.00	120,640.00	417,600.00
274	KENYA SCHOOL OF GOVERNMENT	23/03/2023	64,960.00	64,960.00	64,960.00	64,960.00	120,640.00
275	KENYA SCHOOL OF GOVERNMENT	26/01/2023	64,960.00	64,960.00	64,960.00	64,960.00	64,960.00
276	KENYA SCHOOL OF GOVERNMENT	23/05/2022	120,640.00	120,640.00	120,640.00	120,640.00	64,960.00
277	KIOTA RESEARCH LIMITED	16/06/2023	5,842,000	5,842,000.00	5,842,000.00	5,150,775.00	120,640.00
278	KOBONG AUTO REPAIR	19/9/2022	70,600.00	70,600.00	70,600.00	70,600.00	691,225.00
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279	KOBONG AUTO REPAIR	17/8/2021		100,300.00	100,300.00		100,300.00	-
280	KOBONG AUTO REPAIR	18/7/2022		63,400.00	63,400.00		63,400.00	-
281	KOBONG AUTO REPAIR	25/6/2021		53,100.00	53,100.00		53,100.00	-
282	KUSCO	20/02/2023		278,400.00	278,400.00		278,400.00	-
283	Lake Auto Garage	27/06/2023		61,770.00	61,770.00		61,770.00	-
284	Lake Auto Garage	27/06/2023		142,042.00	142,042.00		142,042.00	-
285	Lake Auto Garage	27/06/2023		121,858.00	121,858.00		121,858.00	-
286	Lake Auto Garage	27/06/2023		130,732.00	130,732.00		130,732.00	-
287	Lake Auto Garage	27/06/2023		199,578.00	199,578.00		199,578.00	-
288	Lake Auto Garage	27/06/2023		97,498.00	97,498.00		97,498.00	-
289	Lake Auto Garage	27/06/2023		146,044.00	146,044.00		146,044.00	-
290	Lake Auto Garage	27/06/2023		126,440.00	126,440.00		126,440.00	-
291	Lake Auto Garage	27/06/2023		50,692.00	50,692.00		50,692.00	-
292	Lake Auto Garage	27/06/2023		36,250.00	36,250.00		36,250.00	-
293	Lake Auto Garage	27/06/2023		128,702.00	128,702.00		128,702.00	-
294	Lake Auto Garage	27/06/2023		79,750.00	79,750.00		79,750.00	-
295	Lake Auto Garage	27/06/2023		135,546.00	135,546.00		135,546.00	-
296	LAKESIDE AUTO GARAGE	21/04/2023		490,953.76	490,953.76		490,953.76	-
297	LAKESIDE AUTO GARAGE	14/01/2023		530,468.00	530,468.00		530,468.00	-
298	LAONYI ENTERPRISES	20.2.23		375,000.00	375,000.00		375,000.00	-
299	LE SAVANNA COUNTRY LODGE HOTEL KISUMU LIMITED	12/01/2023		259,000.00	259,000.00			259,000.00
300	Le Savanna County Lodge Hotel	28/12/2022		1,015,000	1,015,000.00		1,015,000.00	-
301	Le Savanna County Lodge Hotel	02/09/2023		400,000	400,000.00		400,000.00	-
302	Le Savanna County Lodge Hotel	09/12/2022		120,000.00	120,000.00			120,000.00
303	Lucas Otieno Were	04/07/2021		186,500.00	186,500.00		186,500.00	-
304	Lucas Otieno Were	18/4/2023		31,150.00	31,150.00		31,150.00	-
305	Lucas Otieno Were	13/11/2022		107,500.00	107,500.00		107,500.00	-

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306	Lucas Otieno Were	15/01/2020		148,700.00	148,700.00		148,700.00	-
307	Lucas Otieno Were	14/10/2022		187,400.00	187,400.00		187,400.00	-
308	Lucas Otieno Were	12/11/2022		110,000.00	110,000.00		110,000.00	-
309	M/S chribel	20/05/2023		567,472.00	567,472.00		567,472.00	-
310	M/s komila enterprise	08/03/2023		1,918,000.00	1,918,000.00		1,000,000.00	918,000.00
311	MARAIS HOTEL AND SUITES	24/06/2022		473,000.00	473,000.00		473,000.00	-
312	marais suits	27/06/2022		161,000.00	161,000.00		161,000.00	-
313	MARANDA HIGH SCHOOL	10/12/2019		330,000.00	330,000.00			330,000.00
314	marts general auto works	01/06/2023		460,800.00	460,800.00		460,800.00	-
315	MIJOSH ENTERPRISE LTD			1,226,746.00	1,226,746.00		1,226,746.00	-
316	NATION MEDIA GROUP	28/06/2021		260,130.00	260,130.00			260,130.00
317	NATION MEDIA GROUP	27/04/2022		183,280.00	183,280.00		183,280.00	-
318	NATION MEDIA GROUP	13/09/2022		684,400.00	684,400.00			684,400.00
319	Nation Media Group	29/11/2023		356,120.00	356,120.00		356,120.00	-
320	NATIONAL HOSPITAL INSURANCE FUND			440,906.00	440,906.00			440,906.00
321	national media group	21/12/2022		216,920.00	216,920.00		216,920.00	-
322	OCCIDENTAL INSURANCE COMPANY LIMITED	13/06/2023		11,613,285.00	11,613,285.00		3,000,000.00	8,613,285.00
323	OCCIDENTAL INSURANCE CO. LTD	13/06/2023		1,000,000.00	1,000,000.00		1,000,000.00	-
324	Occidental Insurance company Ltd	13/6/2023		1,000,000.00	1,000,000.00		1,000,000.00	-
325	OCEANAIR TOURS & TRAVEL			100,650.00	100,650.00		100,650.00	-
326	ogesis general supplies	04/05/2023		1,684,447.60	1,684,447.60			1,684,447.60
327	Omuko Motors ltd	23/11/2022		175,200.00	175,200.00		175,200.00	-
328	Omuko Motors ltd	01/09/2022		240,800.00	240,800.00		240,800.00	-
329	ooro & company advocates			1,129,000.00	1,129,000.00			1,129,000.00
330	Pevianey enterprises	21/06/2023		390,000.00	390,000.00			390,000.00
331	PINE CONE HOTEL	20/02/2023		337,500.00	337,500.00		337,500.00	-

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332	pinecone hotel	20/02/2022		540,000.00	540,000.00		540,000.00	-
333	PINECONE HOTEL	24/02/2023		756,000.00	756,000.00		756,000.00	-
334	Plutus consulting ltd	21/06/2023		1,961,400.00	1,961,400.00		1,961,400.00	-
335	Plutus consulting ltd	21/06/2023		1,961,400.00	1,961,400.00		1,961,400.00	-
336	POSTA KENYA	N/A		9,450.00	9,450.00		9,450.00	-
337	RAYDOLL TOURS LIMITED			410,285.00	410,285.00		410,285.00	-
338	REKTAQ AGENCIES	04/05/2023		2,426,000.00	2,426,000.00			2,426,000.00
339	Riley Falcon Security Services			114,000.00	114,000.00		114,000.00	-
340	Riley Falcon Security Services			114,000.00	114,000.00		114,000.00	-
341	Riley Falcon Security Services			114,000.00	114,000.00		114,000.00	-
342	Riley Falcon Security Services			114,000.00	114,000.00		114,000.00	-
343	Riley Falcon Security Services			114,000.00	114,000.00		114,000.00	-
344	Riley Falcon Security Services			114,000.00	114,000.00		114,000.00	-
345	riley falcone security services ltd	15/05/2022		2,228,905.20	2,228,905.20			2,228,905.20
346	rj auto services			168,021.75	168,021.75			168,021.75
347	RJ Auto Services (K) Ltd	11/06/2021		210,250.00	210,250.00		210,250.00	-
348	SANDAH TOURS AND TRAVELS	N/A		163,000.00	163,000.00		163,000.00	-
349	Savanna Grassland hotel	18/4/2023		200,000.00	200,000.00		200,000.00	-
350	SIAYA COUNTY CLUB	13/04/2022		95,000.00	95,000.00		95,000.00	-
351	SIAYA COUNTY CLUB	17/10/2022		221,500.00	221,500.00		221,500.00	-
352	SIAYA PROBATION FEMALE HOSTEL	18/11/2022		50,000.00	50,000.00			50,000.00
353	SILVER AFRICA TOURS & SAFARIS			47,640.00	47,640.00		47,640.00	-
354	SPOT EAGLE SERVICES			602,446.00	602,446.00		602,446.00	-
355	SPOT EAGLE SERVICES			1,802,720.88	1,802,720.88		1,802,720.88	-

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356	SPOT EAGLE SERVICES			601,676.96	601,676.96	601,676.96	601,676.96	-
357	SPOT EAGLE SERVICES			601,431.96	601,431.96	601,431.96	601,431.96	-
358	SPOT EAGLE SERVICES			602,131.96	602,131.96	602,131.96	602,131.96	-
359	SPOT EAGLE SERVICES	07/06/2023		3,031,884.84	3,031,884.84	3,031,884.84	3,031,884.84	-
360	STANDARD GROUP	05/10/2020		174,420.00	174,420.00	174,420.00	174,420.00	-
361	STANDARD GROUP			177,480.00	177,480.00	177,480.00	177,480.00	-
362	STANDARD GROUP			127,600.00	127,600.00	127,600.00	127,600.00	-
363	STIRLING CONSULTANTS			2,900,375.00	2,900,375.00	2,900,375.00	2,900,375.00	-
364	sunset hotel	10/05/2023		377,300.00	377,300.00	377,300.00	377,300.00	-
365	Sunset hotel ltd	25/05/2023		127,600.00	127,600.00	127,600.00	127,600.00	-
366	Supreme plans consultants ltd	03/01/2022		2,526,069.00	2,526,069.00	2,526,069.00	2,526,069.00	-
367	Supreme plans consultants ltd	03/01/2022		2,773,931.00	2,773,931.00	2,773,931.00	2,773,931.00	-
368	THE AUDREY PREMIER RESORT	30/58/2023		720,000.00	720,000.00	720,000.00	720,000.00	-
369	THE CANDELA HOTEL	23/05/2023		220,000.00	220,000.00	220,000.00	220,000.00	-
370	THE CANDELA HOTEL	05/05/2023		338,000.00	338,000.00	338,000.00	338,000.00	-
371	THE KENYAN WEEKLY	31/08/2016		556,800.00	556,800.00	556,800.00	556,800.00	-
372	The Standard Group	08/02/2023		208,800.00	208,800.00	208,800.00	208,737.93	62.07
373	The Standard Group	31/03/2023		120,060.00	120,060.00	120,060.00	120,060.00	-
374	the standard group			696,000.00	696,000.00	696,000.00	696,000.00	-
375	THE STARDARD GROUP	07/03/2023		240,120.00	240,120.00	240,120.00	240,120.00	-
376	THE STARDARD GROUP	18/03/2019		240,120.00	240,120.00	240,120.00	240,120.00	-
377	The VIP Lounge Milimani Ltd	03/03/2022		225,000.00	225,000.00	225,000.00	225,000.00	-
378	Village polytechnic supprt grant			6,654,330.00	6,654,330.00	6,654,330.00	6,654,330.00	-
379	AFRICAN TOUCH SAFARIS LTD			774,629.31	774,629.31	774,629.31	774,629.31	-
380	ALARA MOTORS LTD			1,911,796.00	1,911,796.00	1,911,796.00	1,911,796.00	-
381	BEDROCK HOLDINGS			252,000.00	252,000.00	252,000.00	252,000.00	-

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382	BONDO PRIDE HOTEL			900,000.00		900,000.00		900,000.00
383	CORLDORI ENTERPRISES			2,000,000.00		2,000,000.00		2,000,000.00
384	COTEC SECURITY GROUP LIMITED			3,503,979.61		3,503,979.61		3,503,979.61
385	DATURE VENTURES			406,000.00		406,000.00		406,000.00
386	ELSAMA			2,000,000.00		2,000,000.00		2,000,000.00
387	INSTITUTE OF HUMAN RESOURCE MANAGEMENT			527,800.00		527,800.00		527,800.00
388	INSTITUTE OF HUMAN RESOURCE MANAGEMENT			452,400.00		452,400.00		452,400.00
389	INSTITUTE OF HUMAN RESOURCE MANAGEMENT			295,800.00		295,800.00		295,800.00
390	INSTITUTE OF HUMAN RESOURCE MANAGEMENT			290,000.00		290,000.00		290,000.00
391	INSTITUTE OF HUMAN RESOURCE MANAGEMENT			290,000.00		290,000.00		290,000.00
392	JOVENTURES HOTEL LTD			252,000.00		210,000.00		210,000.00
393	KENYA SCHOOL OF GOVERNMENT			97,440.00		97,440.00		97,440.00
394	KENYA SCHOOL OF GOVERNMENT			1,071,840.00		1,071,840.00		1,071,840.00
395	KENYA SCHOOL OF GOVERNMENT			120,640.00		120,640.00		120,640.00
396	KENYA SCHOOL OF GOVERNMENT			35,264.00		35,264.00		35,264.00
397	KENYA SCHOOL OF GOVERNMENT			167,620.00		167,620.00		167,620.00
398	KENYA SCHOOL OF GOVERNMENT			140,360.00		140,360.00		140,360.00

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399	KENYA SCHOOL OF GOVERNMENT				120,640.00			120,640.00		120,640.00
400	KENYA SCHOOL OF GOVERNMENT				197,618.00			197,618.00		197,618.00
401	KENYA SCHOOL OF GOVERNMENT				60,320.00			60,320.00		60,320.00
402	KENYA SCHOOL OF GOVERNMENT				240,357.00			240,357.00		240,357.00
403	KENYA SCHOOL OF GOVERNMENT				240,357.00			240,357.00		240,357.00
404	KENYA SCHOOL OF GOVERNMENT				197,618.00			197,618.00		197,618.00
405	KENYA SCHOOL OF GOVERNMENT				140,360.00			140,360.00		140,360.00
406	KENYA SCHOOL OF GOVERNMENT				69,600.00			69,600.00		69,600.00
407	KENYA SCHOOL OF GOVERNMENT				120,640.00			120,640.00		120,640.00
408	KENYA SCHOOL OF GOVERNMENT				64,960.00			64,960.00		64,960.00
409	MARAI SUITES				1,035,000.00			1,035,000.00		1,035,000.00
410	MIGOKO CONSTRUCTION LIMITED				1,102,000.00			1,102,000.00		1,102,000.00
411	NATION MEDIA GROUP PLC				183,280.00			183,280.00		183,280.00
412	OTIENO OGOLA & COMPANY ADVOCATES				4,408,000.00			4,408,000.00		4,408,000.00
413	OTIENO OGOLA & COMPANY ADVOCATES				4,408,000.00			4,408,000.00		4,408,000.00
414	SPOT EAGLE SERVICES				1,231,843.96			1,231,843.96		1,231,843.96
415	ABLOUCH ENTERPRISES				201,500.00			201,500.00		201,500.00

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416	AFRICAN TOUCH SAFARIS LTD				334,500.00			334,500.00		334,500.00
417	AFRICAN TOUCH SAFARIS LTD				366,550.00			366,550.00		366,550.00
418	ARBLOUCH ENTERPRISE				2,248,850.00			2,248,850.00		2,248,850.00
419	CHADD LIMITED				202,170.60			202,170.60		202,170.60
420	DAVEGRACE ENTERPRISES				495,450.00			495,450.00		495,450.00
421	ELEGANZA MAGNIFICA				818,800.00			818,800.00		818,800.00
422	EVALOVELY INVESTMENTS LTD				2,423,000.00			2,423,000.00		2,423,000.00
423	EVALOVELY INVESTMENTS LTD				1,090,700.00			1,090,700.00		1,090,700.00
424	FAIR PRIDE INVESTMENTS				636,525.00			636,525.00		636,525.00
425	GWENA MULTIWORLD LTD				4,856,920.00			4,740,920.00		4,740,920.00
426	HENRY APONDI OYIER				300,000.00			300,000.00		300,000.00
427	HOLLYWINGS INVESTMENT				1,025,196.00			1,025,196.00		1,025,196.00
428	HOLLYWINGS INVESTMENT				1,581,950.00			1,581,950.00		1,581,950.00
429	HOLYWING INVESTMENTS				472,908.00			472,908.00		472,908.00
430	INSTITUTE OF HUMAN RESOURCE MANAGEMENT				365,400.00			365,400.00		365,400.00
431	INSTITUTE OF HUMAN RESOURCE MGT				69,600.00			69,600.00		69,600.00
432	JESSE DAVID, OCHANYO AND KURGAT ADVOCATES				2,580,725.00			2,580,725.00		2,580,725.00
433	KENYA RED CROSS SOCIETY				720,000.00			720,000.00		720,000.00

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434	LAKESIDE AUTO GARAGE				304,094.00			304,094.00			304,094.00
435	LAKESIDE AUTO GARAGE				216,804.00			216,804.00			216,804.00
436	LAKESIDE AUTO GARAGE				47,560.00			47,560.00			47,560.00
437	LAKESIDE AUTO GARAGE				638,812.00			543,576.00			543,576.00
438	LAKESIDE AUTO GARAGE				766,876.00			766,876.00			766,876.00
439	LE-SAVANNA COUNTRY LODGE HOTEL KISUMU LTD				1,015,000.00			1,015,000.00			1,015,000.00
440	LE-SAVANNA COUNTRY LODGE HOTEL KISUMU LTD				120,000.00			120,000.00			120,000.00
441	MAY WINGS BIRDS ENTERPRISES				525,248.00			525,248.00			525,248.00
442	MFI				174,000.00			174,000.00			174,000.00
443	NATION MEDIA GROUP				183,280.00			183,280.00			183,280.00
444	NATION MEDIA GROUP				904,800.00			904,800.00			904,800.00
445	NATION MEDIA GROUP				2,664,520.00			2,664,520.00			2,664,520.00
446	NATION MEDIA GROUP				162,400.00			162,400.00			162,400.00
447	NYAKACHOLA INVESTMENT				231,978.00			231,978.00			231,978.00
448	OCHIENG' WALUKWE & ASSOCIATES				4,609,215.00			4,609,215.00			4,609,215.00
449	PARKVIEW SAFARI HOTEL AND APARTMENTS				170,000.00			170,000.00			170,000.00
450	PETRONILLA ANAYANGO OWINO				502,960.00			502,960.00			502,960.00
451	RAJUM CONSTRUCTORS LIMITED				1,971,000.00			1,971,000.00			1,971,000.00

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452	SKYLAX MEDIA			2,656,500.00		2,656,500.00	2,656,500.00	2,656,500.00
453	SPOT EAGLE SERVICES			2,972,392.00		2,972,392.00	2,972,392.00	2,972,392.00
454	SPOT EAGLE SERVICES			667,071.96		667,071.96	667,071.96	667,071.96
455	SPOT EAGLE SERVICES			714,686.96		714,686.96	714,686.96	714,686.96
456	SPOT EAGLE SERVICES			3,004,274.00		3,004,274.00	3,004,274.00	3,004,274.00
457	THE BONDO PRIDE HOTEL			935,500.00		935,500.00	935,500.00	935,500.00
458	THE KENYAN WEEKLY			556,800.00		556,800.00	556,800.00	556,800.00
459	Formatique Contractors Company Ltd			1,311,101.60		1,311,101.60	1,311,101.60	1,311,101.60
460	Autobarn Parts K Ltd			264,480.00		264,480.00	264,480.00	264,480.00
461	Bondo Pride Hotel Ltd			822,000.00		822,000.00	822,000.00	822,000.00
462	Bondo Pride Hotel Ltd			750,000.00		750,000.00	750,000.00	750,000.00
463	Fair Pride Hotel			909,720.00		909,720.00	909,720.00	909,720.00
464	Marais Hotel			187,500.00		187,500.00	187,500.00	187,500.00
465	Marais Hotel			100,000.00		100,000.00	100,000.00	100,000.00
466	The Loch Hotel Ltd			675,000.00		675,000.00	675,000.00	675,000.00
467	The Standard Group			336,400.00		336,400.00	336,400.00	336,400.00
468	The Standard Group			302,760.00		302,760.00	302,760.00	302,760.00
469	The Standard Group			195,228.00		195,228.00	195,228.00	195,228.00
470	Relay Falcon Security Services					2,228,905.20	2,228,905.20	2,228,905.20
471	Cotec Security Services			415,999.94		415,999.94	415,999.94	415,999.94
472	Alara Mortors			2,999,400.00		2,999,400.00	2,999,400.00	2,999,400.00
473	Evalovely Investment			85,000.00		85,000.00	85,000.00	85,000.00
474	Shakime Electronics			537,000.00		537,000.00	537,000.00	537,000.00
475	Fair Pride			133,910.00		133,910.00	133,910.00	133,910.00
476	Datrina Enterprises			213,005.00		213,005.00	213,005.00	213,005.00
453	SPOT EAGLE SERVICES			2,972,392.00		2,972,392.00	2,972,392.00	2,972,392.00
477	Cotec Security Services			415,999.94		415,999.94	415,999.94	415,999.94
478	Cotec Security Services			415,999.94		415,999.94	415,999.94	415,999.94
479	Cotec Security Services			415,999.94		415,999.84	415,999.84	415,999.84
480	Cotec Security Services			415,999.94		415,999.94	415,999.94	415,999.94
481	Kababa Resort			45,000.00		45,000.00	45,000.00	45,000.00
482	Hollywing Investments			292,400.00		292,400.00	292,400.00	292,400.00

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483	Emanard Enterprises				870,000.00			870,000.00		870,000.00
484	Marais Suites				135,000.00			135,000.00		135,000.00
485	Alara Motors				192,328.00			192,328.00		192,328.00
486	Redpoll Travels				136,632.00			136,632.00		136,632.00
487	Galebo enterprises ltd				1,494,428.00			1,494,428.00		1,494,428.00
488	shielders holdings ltd				2,384,164.00			2,384,164.00		2,384,164.00
489	Easters (EA) Limited				2,988,484.40			2,988,484.40		2,988,484.40
490	Marais hotel and suites				60,000.00			60,000.00		60,000.00
491	Marais hotel and suites				40,000.00			60,000.00		60,000.00
492	Mwisho mwisho investment ltd				2,848,620.00			2,848,620.00		2,848,620.00
493	Sega vtc				690,000.00			690,000.00		690,000.00
494	siaya summit hotel				75,400.00			65,000.00		65,000.00
495	Sunset hotel ltd				355,500.00			355,500.00		355,500.00
496	John BpOmondi				100,000.00			100,000.00		100,000.00
497	John BpOmondi				100,000.00			100,000.00		100,000.00
498	John BpOmondi				100,000.00			100,000.00		100,000.00
499	John BpOmondi				37,000.00			37,000.00		37,000.00
500	John BpOmondi				37,000.00			37,000.00		37,000.00
501	John BpOmondi				37,000.00			37,000.00		37,000.00
502	John BpOmondi				37,000.00			37,000.00		37,000.00
503	John BpOmondi				37,000.00			37,000.00		37,000.00
504	John BpOmondi				37,000.00			37,000.00		37,000.00
505	John BpOmondi				37,000.00			37,000.00		37,000.00
506	John BpOmondi				37,000.00			37,000.00		37,000.00
507	John BpOmondi				37,000.00			37,000.00		37,000.00
508	John BpOmondi				37,000.00			37,000.00		37,000.00
509	John BpOmondi				37,000.00			37,000.00		37,000.00
510	John BpOmondi				37,000.00			37,000.00		37,000.00
511	Omuko motors				37,000.00			37,000.00		37,000.00
512	Cotec Security group ltd				178,600.00			178,600.00		178,600.00
513	Cotec Security group ltd				209,999.93			209,999.93		209,999.93
514	Cotec Security group ltd				149,999.95			149,999.95		149,999.95
515	Cotec Security group ltd				119,999.96			119,999.96		119,999.96
					134,400.01			134,400.01		134,400.01

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516	Cotec Security group ltd			134,400.01		134,400.01		134,400.01
517	Cotec Security group ltd			185,000.00		185,600.00		185,600.00
518	Friends guest house			70,000.00		70,000.00		70,000.00
519	John BpOmondi			100,000.00		100,000.00		100,000.00
520	John BpOmondi			100,000.00		100,000.00		100,000.00
521	John BpOmondi			100,000.00		100,000.00		100,000.00
522	John BpOmondi			100,000.00		100,000.00		100,000.00
523	John BpOmondi			100,000.00		100,000.00		100,000.00
524	John BpOmondi			100,000.00		100,000.00		100,000.00
525	John BpOmondi			100,000.00		100,000.00		100,000.00
526	John BpOmondi			100,000.00		100,000.00		100,000.00
527	John BpOmondi			100,000.00		100,000.00		100,000.00
528	Kababa resort			60,000.00		60,000.00		60,000.00
529	Sunset Hotel			161,700.00		161,700.00		161,700.00
530	Trifold star agencies			59,218.00		59,218.00		59,218.00
531	Chadd limited			2,372,000.00		2,372,000.00		2,372,000.00
532	Eleganza Magnifica Events			682,660.00		684,660.00		684,660.00
533	The Loch Hotel			51,400.00		51,400.00		51,400.00
534	Ndidn Enterprises			988,420.00		206,470.00		206,470.00
535	The Loch Hotel			82,500.00		82,500.00		82,500.00
536	The Loch Hotel			77,500.00		77,500.00		77,500.00
537	Stepharm Enterprises Ltd			735,500.00		735,500.00		735,500.00
538	Chadd limited			2,149,000.00		2,149,000.00		2,149,000.00
539	Datrina Enterprises			108,210.60		108,210.60		108,210.60
540	Fair Pride Investments			98,774.00		98,774.00		98,774.00
541	Geoplan Consultants			585,834.80		585,834.80		585,834.80
542	Geoplan Consultants			1,171,669.60		1,171,669.60		1,171,669.60
543	Holywing Investments			896,878.00		896,878.00		896,878.00
544	Joventure Hotel Limited			470,000.00		470,000.00		470,000.00
545	parkview safari hotel & apartments			102,000.00		102,000.00		102,000.00
546	prinnias hotel			354,000.00		354,000.00		354,000.00
547	The Marais hotel			30,000.00		30,000.00		30,000.00
548	victoria Comfort Inn			525,000.00		525,000.00		525,000.00

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549	victoria Comfort Inn				650,000.00				650,000.00		650,000.00
550	Datrina Enterprise limited			527,220.00							
551	Datrina Enterprise limited			51,272.00					51,272.00		51,272.00
552	Pine cones Hotel ltd			337,500.00					337,500		337,500.00
553	ALARA MOTORS			114,863.20					111,863.20		111,863.20
554	ALARA MOTORS			367,627.20					367,627.20		367,627.20
555	ALARA MOTORS			191,307.20					191,307.20		191,307.20
556	DATRINA ENTERPRISES			182,817.00					182,817.00		182,817.00
557	ACTION AUTO REPAIRS								1,421,000.00		1,421,000.00
558	ALARA MOTORS			243,913.00					243,913.00		243,913.00
559	CHAD LIMITED			245,014.00					245,014.00		245,014.00
560	MARAIS HOTEL L.T.D			54,000.00					54,000.00		54,000.00
561	PINECONE HOTEL KISUMU			486,000.00					486,000.00		486,000.00
562	PINECONE HOTEL KISUMU			769,500.00					769,500.00		769,500.00
563	PINECONE HOTEL KISUMU			1,215,000.00					1,215,000.00		1,215,000.00
564	SUNSET HOTEL KISUMU			216,000.00					216,000.00		216,000.00
565	EMRA INVESTMENT LIMITED			100,000.00					100,000.00		100,000.00
566	HOLYWING INVESTMENT			655,092.00					655,092.00		655,092.00
567	HOLYWING INVESTMENT			446,066.00					46,066.00		46,066.00
568	JOVENTURE HOTEL			725,000.00					725,000.00		725,000.00
569	SANDAH TOURS AND TRAVEL			47,800.00					47,800.00		47,800.00
570	THE MARAIS HOTEL AND SUITES LIMITED			84,000.00					84,000.00		84,000.00
571	THE MARAIS HOTEL AND SUITES LIMITED			250,000.00					250,000.00		250,000.00
572	THE MARAIS HOTEL AND SUITES LIMITED			72,000.00					72,000.00		72,000.00

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573	ANCHOR SECURITY SERVICE			1,798,464.00		1,798,464.00		1,798,464.00
574	ANCHOR SECURITY SERVICE			599,488.00		599,488.00		599,488.00
575	ANCHOR SECURITY SERVICES			2,863,194.00		1,353,196.00		1,353,196.00
576	INDUSTRIAL MECHANICAL ENGINEERING SERVICES			1,787,959.00		1,037,959.00		1,037,959.00
577	KENYA SCHOOL OF GOVERNMENT			241,280.00		241,280.00		241,280.00
578	NATION MEDIA GROUP			750,000.00		750,000.00		750,000.00
579	PARKVIEW SAFARI HOTEL			255,000.00		255,000.00		255,000.00
580	THE STANDARD			139,500.00		139,500.00		139,500.00
581	THE STARDARD GROUP			240,120.00		240,120.00		240,120.00
582	COTEC SECURITY GROUP			2,807,999.04		2,807,999.04		2,807,999.04
583	FLAG FORTY TWO			72,000,000.00		3,600,000.00		3,600,000.00
584	HOMELAND EVENTS LTD			12,561,640.00		12,561,640.00		12,561,640.00
585	HOPE URBAN ENVIRONMENT & RESEARCH INVESTMENT LTD			1,498,000.00		1,498,000.00		1,498,000.00
586	KENYA INSTITUTE OF SOCIAL WORKERS			30,000.00		30,000.00		30,000.00
587	PARK VIEW SAFARIS HOTEL			255,000.00		255,000.00		255,000.00
588	THE STANDARD GROUP PLC			159,732.00		159,732.00		159,732.00
589	ANCHORS SECURITY SERVICES			1,470,189.00		1,311,323.00		1,311,323.00

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590	AYAZETA SUPPLIES LTD			55,770.00		55,770.00		55,770.00
591	AYAZETA SUPPLIES LTD			55,770.00		55,770.00		55,770.00
592	EMAYNARD ENTERPRISES			1,799,856.00		599,856.00		599,856.00
593	FAIR PRIDE INVESTMENTS			758,918.00		758,918.00		758,918.00
594	HOLYWING INVESTMENTS			58,661.00		58,661.00		58,661.00
595	HOLYWING INVESTMENTS			251,986.00		251,986.00		251,986.00
596	INDUSTRIAL MECHANICAL ENGINEERING SERVICES			114,457.00		11,457.00		11,457.00
597	JOYPAM ENTERPRISES			1,468,500.00		868,500.00		868,500.00
598	JUAREZ AGENCIES			53,638.40		53,638.40		53,638.40
599	JUAREZ AGENCIES			53,638.40		53,638.40		53,638.40
600	JUAREZ AGENCIES			53,638.40		53,638.40		53,638.40
601	JUAREZ AGENCIES			53,638.40		53,638.40		53,638.40
602	KENYA SCHOOL OF GOVERNMENT			136,648.00		136,648.00		136,648.00
603	KMTC SIIAYA CAMPUS			100,000.00		100,000.00		100,000.00
604	NYANGOLA INVESTMENTS			2,801,050.00		671,050.00		671,050.00
605	PARK LINE INVESTMENTS			1,786,600.00		1,786,600.00		1,786,600.00
606	REENSTONE INVESTMENT			2,999,510.46		2,999,510.46		2,999,510.46
607	SONEITO GENERAL ENTERPRISES			853,200.00		853,200.00		853,200.00
608	THE AUDREY PREMIER RESORT			720,000.00		720,000.00		720,000.00
	<b>Subtotals</b>			<b>512,148,377.67</b>	<b>213,468,811.68</b>	<b>167,395,854.81</b>	<b>113,998,382.01</b>	<b>266,866,284.48</b>
				<b>2,610,222,313.01</b>	<b>741,559,398.43</b>	<b>928,398,725.20</b>	<b>483,943,928.03</b>	<b>1,186,014,195.60</b>

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**Annex 3 – Analysis Of Pending Staff Payables**

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current 2023-24	Outstanding Balance Previous 22-23	Comments
<b>Others -Addition during the year</b>							
1. Lapfund			7,368,176.55	-	7,368,176.55		
2. Lapfund - Manual			6,654,179.69		6,654,179.69		
3. NSSF			19,828,065.38		19,828,065.38		
4. NSSF - Manual			23,295,576.51		23,295,576.51		
5. Laptrust Manual			38,438,995.35		38,438,995.35		
6. Housing Levy Fund - IPPD			18,100,737.80		18,100,737.80		
7. Housing Levy Manual			17,959,459.82		17,959,459.82		
8. Gok PSSP			33,865,283.84		33,865,283.84		
8. Saccos			13,719,798.25		13,719,798.25		
9. Internal Receipts			387,151.20		387,151.20		
10. House Rents			117,530.00		117,530.00		
11. PAYE Manual			14,608,959.91		14,608,959.91		
12. NHIF Manual			1,369,750.00		1,369,750.00		
<b>Sub-Total</b>			<b>195,713,664.30</b>		<b>195,713,664.30</b>		
<b>Balance Brought Forward</b>							
1. WCPS			4,325,530.30	230,728.40	4,094,801.90	4,325,530.30	
2. Gok			2,007,970.00	358,474.00	1,649,496.00	2,007,970.00	
3. Accounting Officer			7,684,204.90		7,684,204.90	7,684,204.90	
<b>Sub-Total</b>			<b>14,017,705.20</b>	<b>589,202.40</b>	<b>13,428,502.80</b>	<b>14,017,705.20</b>	
<b>Grand Total</b>			<b>209,731,369.50</b>	<b>589,202.40</b>	<b>209,142,167.10</b>	<b>14,017,705.20</b>	

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**Annex 4 – Analysis Of Other Pending Payables**

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
					2023-2024	2022-2023	
<b>Others;(Salary Arrears For The Defunct Local Authority Staff)</b>							
1.DECEASED			6,244,672.58		6,244,672.58	6,244,672.58	
2.RETIRED			11,379,865.69	1,625,973.71	9,753,891.98	11,379,865.69	
3.SERVING			26,176,095.08		26,176,095.08	26,176,095.08	
4.DISSMISSED			1,871,256.31		1,871,256.31	1,871,256.31	
5.TRASNFERED			8,482,597.80		8,482,597.80	8,482,597.80	
6.COUNCILLORS			-		-	-	
7.COURT AWARD			18,366,650.00		18,366,650.00	18,366,650.00	
<b>Sub-Total</b>			<b>72,521,137.46</b>	<b>1,625,973.71</b>	<b>70,895,163.75</b>	<b>72,521,137.46</b>	
<b>Grand Total</b>			<b>72,521,137.46</b>	<b>1,625,973.71</b>	<b>70,895,163.75</b>	<b>72,521,137.46</b>	

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**Annex 5 –Analysis Of imprests and Advances**

**(a)Government Imprest**

S/No	Name Of Officer Or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance as at 30th June 2024
1	Fredrick Ambare	18,900.00	4451346		18,900.00
2	Geofrey Onyango Oyugi	21,025.00	4476597		21,025.00
3	Ronald Ohayo	30,000.00	4453314		30,000.00
4	George O.Agengo	30,000.00	4451968		30,000.00
5	Monica Onyango	30,000.00	4451544		30,000.00
6	Naomi Alex	30,000.00	4451543		30,000.00
7	Everline Akinyi Odhiambo	30,000.00	4453431		30,000.00
8	Susan Milongo	30,000.00	4453422		30,000.00
9	Alice Ndiege	30,000.00	4453340		30,000.00
10	Monica Onyango	30,000.00	4451046		30,000.00
11	Elisha Othero Owiyo	30,000.00	4473404		30,000.00
12	phoebe onyango	30,000.00	4473406		30,000.00
13	Esther Atieno	30,000.00	4473408		30,000.00
14	Naomi Alex	30,000.00	4453253		30,000.00
15	Sophy Odira	30,000.00	4473147		30,000.00
16	Leah Anyango	30,000.00	4476788		30,000.00
17	Benson O Keno	30,000.00	4476786		30,000.00
18	Celestine Oketch	30,000.00	4451076		30,000.00
19	Alice Juma Otieno	30,000.00	4473465		30,000.00
20	Benson Okeno	30,000.00	4473405		30,000.00
21	jennifer Ayuko	33,600.00	4453260		33,600.00

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22	Fredrick Ooko Ochieng	35,500.00	4476643		35,500.00
23	George Akello	39,850.00	4476576		39,850.00
24	C.S Agunda Ochanda	41,600.00	4476561		41,600.00
25	Jenipher Adhiambo Ngesa	42,000.00	4451035		42,000.00
26	william juma ochieng	42,000.00	4451034		42,000.00
27	Ann Miyoyo	42,000.00	4451028		42,000.00
28	Prisca Gwada	42,000.00	4451029		42,000.00
29	Elizabeth Akinyi Onyango	42,000.00	4451031		42,000.00
30	Vincent Oluoch	48,000.00	4473084		48,000.00
31	Nancy Obuya	50,000.00	5296925		50,000.00
32	Linah Akello	50,000.00	5296924		50,000.00
33	Naomi Alex	50,100.00	4151513		50,100.00
34	Jared owino	50,400.00	4453258		50,400.00
35	kennedy ouma	50,400.00	4451335		50,400.00
36	Dr.Edgar Ouko Otumba	50,400.00	4473239		50,400.00
37	Kevin Ajuul	54,400.00	4452000		54,400.00
38	Grace Obonyo	60,000.00	4476796		60,000.00
39	James Onyango Oddongo	60,400.00	4451978		60,400.00
40	Celestine Odinga	63,000.00	4451036		63,000.00
41	Angeline Oduor	67,200.00	4451553		67,200.00
42	Angeline Oduor	67,200.00	4451392		67,200.00
43	kevin otieno odero	84,000.00	4473115		84,000.00
44	Everline Akinyi Odhiambo	90,000.00	4453430		90,000.00
45	vincent oduor owuor	90,000.00	4473407		90,000.00
46	Amb.Richard Owade	94,000.00	4476563		94,000.00

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47	Wilfred Odhiambo	102,600.00	4451979		102,600.00
48	Samuel Ochanda	104,000.00	3128472		104,000.00
49	Daniel Ose Ogambi	104,400.00	4476596		104,400.00
50	Jacob Oduor	118,000.00	4451009		118,000.00
51	Collins Owino Owino	118,000.00	4451540		118,000.00
52	Peter Asuke	121,600.00	4451381		121,600.00
53	Elizabeth Oduor	127,000.00	4453138		127,000.00
54	Eng. James Onyango	127,600.00	4451975		127,600.00
55	Winnie Mercy Akoth	130,000.00	4473166		130,000.00
56	Angeline Oduor	134,400.00	4451329		134,400.00
57	Peter Asuke	134,400.00	4451327		134,400.00
58	Phoebe Akech/jectone omamo	174,000.00	4451502		174,000.00
59	Mrs Jacqueline Stella	202,500.00	5296593		202,500.00
60	Jeconia Were	210,000.00	4473123		210,000.00
61	Elizabeth Oyugi	220,000.00	4453236		220,000.00
62	Mark Okeyo	235,500.00	4476642	-	235,500.00
63	James Obiero Otare	682,496.00	4476553	40,000.00	642,496.00
		<b>5,066,471.00</b>		<b>40,000.00</b>	<b>5,026,471.00</b>

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**(b) Salary Advance**

<b>Name Of Officer</b>	<b>Date Advanced</b>	<b>Amount Advanced</b> Kshs	<b>Amount Recovered</b> Kshs	<b>Balance as at (insert current FY)</b> Kshs
<i>Name Of Officer</i>				
<i>Name Of Officer</i>				
<i>Name Of Officer</i>				
<i>Name Of Officer</i>				
<b>Total</b>				

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**Annex 6 – Summary of Non-Current Asset Register**

Asset class	Historical Cost b/f (KShs ) 2022/2023	Additions during the year (KShs )	Disposals during the year (KShs )	Transfers in/(out) during the year (KShs)	Historical Cost c/f (KShs ) 2023/2024
Land	299,736,915.95	32,970,000.00	-	-	332,706,915.95
Refurbishment of building	50,508,648.20	56,555,905.45			107,064,553.65
Construction and Civil Works	1,667,277,352.70	473,238,014.35			2,140,515,367.05
Purchase of Certified Seeds, Breeding Stock and Live Animals	169,842,811.80	75,677,981.00			245,520,792.80
Research, Studies, Project Preparation, Design & Supervision	75,186,040.00	34,102,822.40			109,288,862.40
Buildings and structures	5,375,052,055.19	302,145,322.30	-	-	5,677,197,377.49
Purchase of vehicle and other Transport equipment	365,873,247.00	98,783,640.00	-	-	464,656,887.00
Office equipment, furniture and fittings	115,417,955.95	24,684,704.00	-	-	140,102,659.95
ICT Equipment	187,883,880.10	57,928,397.00	-	-	245,812,277.10
Machinery and Equipment	562,760,498.15	138,769,109.95	-	-	701,529,608.10
Heritage and cultural assets			-	-	
Biological assets			-	-	
Intangible assets	54,118,924.00	3,500,000.00	-	-	57,618,924.00
Infrastructure assets- Roads, Rails	2,915,529,804.34	602,635,920.39	-	-	3,518,165,724.73
Acquisition of strategic stocks and commodities		48,586,538.00			
Work in progress	-		-		-
<b>Total</b>	<b>11,839,188,133.38</b>	<b>1,949,578,354.84</b>	<b>-</b>	<b>-</b>	<b>13,740,179,950.22</b>

*County Government of Siaya  
Siaya County Executive  
Annual Report and Financial Statements for the year ended June 30 2024*

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**Annex 7 – Inter-Entity Transfers**

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred. KShs	Amount Confirmed as received. KShs	difference	explanation
1.	Fund								
2.	Project								
3.	Board								
4.	Corporation								
<b>5.</b>	<b>Total</b>								

.....

**Director of Finance**  
**County Executive**

.....

**Director of Finance**  
**Fund/project/board/water company/hospital**

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

**SIAYA COUNTY EXECUTIVE**  
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**Annex 8 – Contingent Liabilities Register**

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

**SIAYA COUNTY EXECUTIVE**  
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**Annex: 9 Reporting of Climate Relevant Expenditures**

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

**Annex 10 Reporting on Disaster Expenditure**

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