REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF COUNTY EXECUTIVE OF HOMA BAY

FOR THE YEAR ENDED 30 JUNE 2016

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
27 JUN 2017
RECEIVED

COUNTY GOVERNMENT OF HOMABAY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2016

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

HOMA BAY COUNTY
P.O. BOX
469-40300 HOMA BAY
13-03-
CHIEF OFFICER
DEPARTMENT OF FINANCE AND ECONOMIC PLANNING

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I. 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.

(b) Key Management

The Homa Bay County Government's day-to-day management is under the following key organs:

- The Governor;
- Deputy Governor;
- County Executive Committee Members; and
- Chief Officers.

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2016 and who had direct fiduciary responsibility were:

	Designation	Name
1.	Head of Treasury	Dr David Okeyo
2.	Accounting Officer	Mr Martin Peters Owino
3.	Head of Accounts	Mr Daniel Lieta

(d) Fiduciary Oversight Arrangements

- *Audit and finance committee activities*
- *Parliamentary committee activities*
- *Development partner oversight activities*
- *Other oversight activities*

(e) Entity Headquarters

P.O. Box 469-40300
Homa Bay
Homa Bay, KENYA

(f) Entity Contacts

Telephone: (254) 721-249-696
E-mail: governorofficehomabaycounty@gmail.com
Website: www.homabaygo.ke

(g) Entity Bankers

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

2. Co-operative Bank
   Homa Bay Brach
   P.O.Box 4186-40300
   Homa Bay

(h) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

(i) Principal Legal Adviser

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

II. FORWARD BY THE CEC

This Financial Statement for the year 2015/2016 is the third report of its kind on the financial position and financial performance of the County Government of Homa Bay. The report captures the amounts received in respect of the budget approved by the County Assembly and the Controller of Budget for the financial year 2015/2016.

Invaluable effort and commitment went into running the County Government against revenue and receipts that were well below the initial expenditure forecasts .Infact the budget for the year was increased from Kshs 6.2 billion in the second printed budget to Kshs 6.5 billion in the final supplementary budget. We received 99.1% of Final printed budget and were able to absorb with the key sector accounting for most of the expenditure .The physical progress noted was adequate with the key output and outcomes expected realized in most of the spending units.

The County Treasury of Homa Bay prides itself for pursuing value for money principles of the economy, efficiency and effectiveness. I wish therefore to appreciate all technical officers for their efforts in collecting, collating and compiling this report on financial year 2015/2016.I particularly wish to acknowledge the contributions of Mr Martin Owino (Chief Officer Finance) Mr Joseph Rading (Principal Finance Officer) and other staff of the County Treasury without whose commitment this report would not have been produced.

I sincerely hope the content of this report will be useful in engineering new processes to bring about better results for the County of Homa Bay

Dr. David Okeyo
County Executive Member
For Finance and Economic Planning
Homa Bay County Government

III. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Sections 163,164 and 165 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, receiver of revenue and consolidated financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial year ended on June 30, 2016. 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 Government; (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 Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Government'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 Government's financial statements give a true and fair view of the state of the County Government's transactions during the financial year ended June 30, 2016, 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 Government which have been relied upon in the preparation of the its financial statements as well as the adequacy of the systems of internal financial control.

The CEC member for finance confirms that the County Government has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Government'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 Government'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 Government's financial statements were approved and signed by the CEC member for finance on 30th June 2016.

County Executive Committee member – Finance &Economic Planning

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF HOMA BAY FOR THE YEAR ENDED 30 JUNE 2016

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of County Executive of Homa Bay set out on pages 5 to 23, which comprise the statement of financial assets as at 30 June 2016, and the statement of receipts and payments, statement of cash flows and a summary statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015.

Management's Responsibility for the Financial Statements

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 such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The 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.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. The audit was conducted in accordance with International Standards of Supreme Auditing Institutions. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County Executive's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

Because of the matters described in the Basis for Disclaimer of Opinion paragraph, however I am not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

1.0 Inaccuracies in Financial Statements

1.1 Prior Year Adjustments

The statement of assets includes a debit balance of Kshs.534,220,370 described as a prior-year adjustment. However, the balance is not supported with any documentation and therefore its accuracy and validity cannot be confirmed.

1.2 Financial Statements Comparative Figures

The aggregate use of goods and services account balance brought forward from the previous year in the statement of receipts and payments differs from the previous year's certified financial statements balance of Kshs.425,481,539 as shown below:

Item	Current Kshs.	Certified Kshs.	Variance Kshs.
Domestic travel and subsistence	19,227,056	279,649,669	260,422,613
Foreign travel and subsistence	22,813,000	24,833,788	2,020,788
Rentals of produced assets	6,201,340	101,177,340	94,976,000
Training expenses	34,651,822	39,692,522	5,040,700
Hospitality supplies and services	45,495,782	56,893,711	11,397,929
Insurance costs	56,026,647	58,334,707	2,308,060
Specialized materials and services	121,822,862	123,378,962	1,556,100
Other operating expenses	69,773,513	118,804,106	49,030,593
Routine maintenance – other assets	41,268,976	39,997,732	(1,271,244)
Total	**702,439,478**	**1,127,921,017**	**425,481,539**

The understatement of comparative figures by Kshs.425,481,539 has the effect of distorting the financial statements for the year ended 30 June 2016.

1.3 Receivables (Outstanding Imprest)

The statements of financial assets reflects an imprest balance of Kshs.6,399,348 while explanatory Note 14 shows Kshs.64,887,427 which irregularly includes a car loan balance of Kshs.58,488,079 thus resulting into an unexplained difference of Kshs.58,488,079. According to reporting template for Cash Basis of Accounting prescribed by the Public Sector Accounting Standards Board, the receivables are only supposed to be reported in the Notes to the financial statements. The imprest balance of Kshs.6,399,348 varies from

that in the list provided for audit review by Kshs.8,113,058 thus resulting into an unexplained difference of Kshs.1,714,000. Further, the Department of Energy and Natural Resources had as at 30 June 2016 outstanding imprests totalling Kshs.2,900,000 issued to staff during the year under review to cater for various expenditure items. However, the requisite supporting documents were not submitted for audit verification.

Consequently, the financial statements are distorted by these anomalies.

1.4 Receipts and Payments

The statement of receipts and payments reflects receipts figure of Kshs.6,572,521,452 while a review of the Report of the Controller of Budget indicated remittances to the County totalling to Kshs.6,031,390,000 thereby resulting into an unexplained difference of Kshs.541,131,452. Further, the payments figure of Kshs.6,469,799,074 varies with the Integrated Financial Management Information System IFMIS figure of Kshs.5,685,081,298 by unexplained difference of Kshs.784,717,776 .

1.5 Summary Statement of Appropriation: Recurrent and Development Combined

The combined statement of appropriation reflects adjustments for unutilized funds of Kshs.463,940,948 instead of Kshs.534,220,371 brought forward from certified previous year's reports hence resulting into an unexplained difference of Kshs.70,279,423. Consequently, the accuracy and completeness of statement of appropriation for the year ended 30 June 2016 cannot be confirmed.

In view of the above anomalies the accuracy and completeness of the financial statements cannot be confirmed.

2.0 Failure to Prepare Financial Statements

2.1 Trial Balance

The management did not provide for audit review a trial balance for the year ended 30 June 2016 and therefore, it was not possible to confirm the source of figures in the financial statements submitted for audit review.

Consequently, the basis of preparation of financial statements for the year ended 30 June 2016 and its correctness cannot be ascertained.

2.2. Bursary Fund

The statement or receipts and payments reflects other grants and transfers (bursary) figure of Kshs.63,000,000 for the year ended 30 June 2016. However, the bank account statements reflected transfers totalling Kshs.65,000,000 to Homa Bay Education and Bursary Fund thus leading to an unexplained difference of Kshs.2,000,000 between the two records.

Further, the management did not prepare and submit separate financial statements for audit exercise to the Auditor General as required by Section 167 of the Public Finance Management Act, 2012.

2.3. Executive Car Loan / Mortgage Scheme

The statements of receipts and payments and Note 13 and 14 to the financial statement reflect executive and other beneficiaries car loans expenditure figure of Kshs.55,000,000 and Kshs.58,488,079 respectively for the year ended 30 June 2016. However, records such as bank statements, the loan register, repayments schedule, were not provided for audit verification. Further, the financial statements for the car loan fund were not prepared and submitted for audit to the Auditor-General as required by Section 167 of the Public Finance Management Act, 2012.

Consequently, the management breached the law and the propriety of the car loan total balance of Kshs.113,488,079 for the year ended 30 June 2016 cannot be confirmed.

3. Locally Generated Revenue

The County Executive had estimated to collect locally-generated revenue of Kshs.202,733,667 during the year under review. However, only Kshs.192,704,816 (2015:Kshs.232,166,960) was realized resulting in a variance of Kshs.10,028,851 translating to 17% of the budget. Further, out of 26 local revenue sources, 17 recorded a decline ranging between 6% and 98%. Property rates had, however, not been budgeted for and therefore no receipts were reflected as having been received.

The management have not put in place adequate strategies that enhance revenue collection.

4. Accounts Payables(Deposit)

The statement of assets reflects an account payables – deposits and retention balance of Kshs.4,500,000. However, according to the Public Sector Accounting Standards Board reporting template, accounts payables are supposed to be reported only in the Notes to the financial statements as provided for under the cash-basis accounting.

Consequently, the management has breached regulations on reporting for account payables.

5. Cash and Cash Equivalents

5.1 Bank Balance

The cash-and-cash equivalents balance of Kshs.102,722,378 as at 30 June 2016 includes Kshs.74,001,970 for various county departmental bank accounts which was never deposited to the County Revenue Fund Account of the Central Bank as required by Section 81(2) of the Public Finance Management (County Government) Regulations, 2015. Further Board of Survey reports as at 30 June 2016 were not availed for audit review and the management did not carry out bank reconciliations for the IFMIS platform bank accounts. Further, the statement of cash flows reflects cash-and-cash equivalents balance of Kshs.102,72,378 instead of Kshs.636,942,749 resulting to an unexplained difference of Kshs.534,220,371.

Consequently, the management breached the regulations and the validity and accuracy of the cash-and-cash equivalents balance of Kshs.102,722,378 for the year ending 30 June 2016 cannot be confirmed.

5.2. Unsupported Payment and Transfer

The management made payments and transfers of Kshs.96,971,324 from the recurrent expenditure account which were not supported adequately with necessary documentation such as inspection reports, payment certificates, and goods received notes, bills of quantities and invoices.

In the circumstances, the propriety of the payments and transfers of Kshs.96,971,324 cannot be made during the year under review.

6. Compensation of Employees

The statement of receipts and payments reflects compensation of employees of Kshs.2,108,006,004 (2015: Kshs.1,762,401,094). However, the expenditure was not supported with necessary schedules and monthly payroll summaries.

Consequently, it has not been possible to confirm the propriety of Kshs.2,108,006,004 balance in the absence of these critical documents.

7. Use of Goods and Services

7.1. Purchase of Air tickets

Included in the use of goods and services figure of Kshs.1,556,772,451 is Kshs.335,118,846 under utilities and services which in turn includes Kshs.10,942,410 paid to a local travel agency for air tickets purchased during the year under review. However, the expenses were charged to development expenditure and further the payments were not supported with documents such as the contract agreement, local service orders, quotations or tender reference. Consequently, the propriety of the payments of Kshs.10,942,410 for the year ended 30 June 2016 could not be established.

7.2. Group Health Insurance

Included in the use of goods and services balance of Kshs.1,556,772,451 is Kshs.335,118,846 under utilities and services which in turn includes Kshs.9,411,712 paid for group health insurance to a local underwriting company for insurance services. However, procurement process such as advertisement in wide circulating national newspapers was not done as per the procurement laws. Further, the group life health policy was not availed for audit verification.

Consequently, the propriety of the expenditure Kshs.9,411,712 reportedly incurred on insurance services could not be confirmed.

7.3. Supply of Goods and Services

Included in the use of goods and services balance of Kshs.1,556,772,451 is a printing, advertising and information supplies and services expenditure figure of Kshs.67,900,867

that in turn includes Kshs.1,112,500 paid for the supply of shirts, calendars and cards aggregating to all at Kshs.262,500 and Kshs.850,000 paid to a local company for supply of tyres, installation of a standby generator and staff uniform. However, the minutes of procurement committee meeting, minutes of quotations opening and evaluation committee meeting that awarded the contract to the suppliers, local purchase orders, and goods received notes were not made available for audit verification.

Consequently, the propriety of the expenditure of Kshs.1,112,500 cannot be confirmed.

7.4. Payment for Legal Services

Included in the use of goods and services figure of Kshs.1,556,772,451 is Kshs.335,118,846 under utilities and services which in turn includes Kshs.2,400,000 paid for legal services in respect of acquisition of land LR No. Kanyada/Kanyango Kalanya/7081 for proposed Rodi Hospital. However, the sale agreement as well as ownership documents were not availed for audit verification.

Consequently, the propriety of Kshs.2,400,000 for the year ended 30 June 2016 cannot be confirmed.

8. Unreleased Exchequer to County Assembly

The statement of receipts and payments reflects disbursements of Kshs.849,803,085 to the County Assembly of Homa Bay. However, the County Assembly had approved a budget Kshs.950,609,019 to be paid to the Assembly to fund its programmes for the year 2015/2016. Thus resulting to a shortfall of Kshs.100,805,934.

Consequently, the balance of Kshs.100,805,934 was not disbursed to the County Assembly and therefore the citizens of the County did not receive all the goods and services they expected during the year ended under review.

9. Acquisition of Assets

9.1. Wrongly Classified Expenditure

A payment to Kenya Revenue Authority of Kshs.27,899,929 and another for purchase of essential drugs worth Kshs.27,988,929 were both wrongly classified under acquisition of fixed assets.

Consequently, the accuracy and validity of acquisition of assets figure of Kshs.1,837,217,534 reflected in the statement of Receipts and payments for the year ended 30 June 2016 could not be confirmed.

9.2. Extension, Alteration and Refurbishment of Homa Bay County Hospital Phase 1

Included in acquisition of assets figure of Kshs.1,837,217,534 under refurbishment of buildings is Kshs.101,208,364 which in turn includes Kshs.53,022,310 paid to a local company for construction, extension, alteration and refurbishment of Homa Bay County Hospital Phase 1 at a contract sum of Kshs.111,909,370. The contract period was 48 weeks commencing from 4 September 2015. However, during the field visit, it was

observed that the contractor had executed about 30% of the work and the contract period had since expired with the contractor having left the site after having been paid Kshs.53,022,310.

Consequently, the propriety of the expenditure of Kshs.53,022,310 and whether the residents of Homa Bay County obtained value for money on this transaction cannot be confirmed.

9.3. Procurement of Vehicles

Note 11 to the financial statements reflects acquisition of assets figure of Kshs.1,837,217,534 which in turn includes nil value in respect of purchase of vehicles and other transport equipment. However, from the available records, the Executive purchased two Ford Ranger double cabin vehicles at Kshs.4,575,300 each from a local motor dealer, with the transaction totalling Kshs.9,150,600. Further, minutes of the tender committee meeting that resolved to purchase the vehicles through the national tender pre-qualified price list from Supplies Branch of the Ministry of Lands, Housing and Urban Development were not availed for audit verification.

Consequently, the propriety of Kshs.9,150,600 expenditure spent on acquisition of motor vehicles during the year under review could not be confirmed. In addition, the financial statements are distorted as they do not include these vehicles.

9.4. Renovation of Suba Sub-County Office

Included in the acquisition of assets figure of Kshs.1,837,217,534 is expenditure incurred on renovation of Suba Sub-County Office of Kshs.447,737 paid to a local company for renovation awarded through quotation. However, the respective bills of quantities were not availed for audit verification to support the transaction.

In the circumstance, the propriety of the expenditure Kshs.447,737 incurred during for the year under review cannot be ascertained.

9.5. Irregularities in Construction of Pavilions

Included in the acquisition of assets figure of Kshs.1,837,217,534 is Kshs.101,208,364 under refurbishment of buildings which in turn includes Kshs.14,000,000 in respect of construction of forty (40) pavilions which commenced in the year 2014/2015 at cost of Kshs.350,000 each in every ward and budgeted for in 2014/15 financial year by the Department of Tourism. However, pending bills of Kshs.8,225,441 from the previous year were paid to contractors during the year 2015/2016 yet the bills were not budgeted for in the year. Further, physical verification revealed that the construction of the pavilions was not done as specified in the bills of quantities.

In the circumstances, the pending bills payments of Kshs.8,225,441 were not budgeted for during the year 2015/2016 and hence may not have realized the projects paid for the anticipated benefits to the community.

9.6. Solar Flood Lights Project Implementation

Included in the acquisition of assets balance of Kshs.1,837,217,534 is Kshs.398,938,576 under construction and civil works which in turn includes Kshs.46,638,500 in respect of installation of 170 solar floodlights in the 40 wards by a local company awarded by the Energy and Natural Resources Department during the year 2014/2015. A balance of Kshs.10,653,672 relating to supply of 38 of the solar floodlights was carried forward to the year 2015/2016. Audit verification of 35 solar floodlights revealed that that 10 of them were installed with single filament light instead of the two as specified in the bills of quantities, thus casting doubt on whether value-for-money was obtained in the contract.

9.7. Construction of Biological Toilets

Included in the acquisition of assets figure of Kshs.1,837,217,534 is Kshs.398,938,576 under construction and civil works which in turn includes Kshs.5,674,005 for the construction of two (2) biological toilets by a local company each at a cost of Kshs.2,837,003 awarded by the Department of Agriculture. The contract was awarded on 22 June 2015 and was to be completed in 90 days. However, physical verification by the time of audit revealed that a toilet at Alum beach had not been plastered and the one at Mbita had not been completed yet the contractor had been paid Kshs.4,100,000 and the project was behind schedule. Consequently, the propriety of Kshs.4,100,000 expenditure could not be confirmed.

9.8. Renovation of Slaughter House

Included in the acquisition of assets figure of Kshs.1,837,217,534 is Kshs.101,208,364 in respect of refurbishment of buildings which additionally includes Kshs.8,200,000 in respect of rehabilitation of a slaughter house at Homa Bay Town awarded to a local company on 12 June 2015 by Department of Agriculture, Livestock and Fisheries. The project was to take 90 days to complete from the date of award. However, the time of audit, payments of Kshs.5,989,373 (73%) had been made yet project was behind schedule as the rehabilitation works had not completed and the cold -room had not been installed and the project was clearly behind schedule.

Consequently, the propriety of Kshs.5,989,373 expenditure incurred and whether value-for-money was obtained on the project cannot be confirmed.

9.9. Animal Feeds Factory at Arujo

Included in the acquisition of assets figure of Kshs.1,837,217,534 is Kshs.23,642,425 paid for construction and completion of an animal feeds factory at Arujo Homa Bay Town paid to a construction company at a contract sum of Kshs.45,160,064. The contract was awarded on 18 February, 2015 by the Ministry of Trade. The payments made to the contractor were equivalent to 52% of the contract sum. However, the payments were not supported with detailed payment certificates by the Supplies Branch of the Ministry of Lands, Housing and Urban Development for the works done as per the bill of quantities, inspection and acceptance reports and signed contract agreement. Further, the project was behind schedule.

Consequently, the propriety of Kshs.23,642,425 expenditure incurred on the project during the year ended 30 June 2016 cannot be confirmed.

9.10. Markets Upgrading in Various Centres

Included in the acquisition of assets figure of Kshs.1,837,217,534 is Kshs.245,221,626 in respect of overhaul and refurbishment of construction and civil works which in turn includes Kshs.4,464,420 paid to a local consultant for upgrading of Nyangweso Market. However, no bills of quantities were availed for audit verification. In addition, the toilet had not been constructed and fencing posts were erected but no wire was put around besides the amount being wrongly included as a pending bill.

Consequently, the propriety of Kshs.4,464,420 could not be confirmed.

9.11. Construction of Boda Boda Sheds and Toilets

Included in the acquisition of assets figure of Kshs.1,837,217,534 is Kshs.398,938,576 under construction and civil works which additionally includes Kshs.6,000,000 for construction of 20 boda boda sheds and toilets each at Kshs.300,000 paid to various contractors. However, the boda boda shades did not have a standard bill of quantities and further there was no evidence that the monitoring and evaluation team inspected and certified the works having confirmed to the specifications of the bills of quantities.
As a result, the propriety of Kshs.6,000,000 for the year ended 30 June 2016 could not be confirmed.

In view of the anomalies cited, the accuracy and validity of acquisition of assets figure of Kshs.1,837,217,534 for the year ended 30 June 2016 cannot be confirmed.

10. Pending Bills

Annex 1 to the financial statements reflects pending bills totalling Kshs.466,745,778. However, the stated pending bills were not supported with the relevant documents, such as invoices, completion certificates, inspection and acceptance committee reports. Further, failure to pay bills in the respective year distorts the financial statements for the year and adversely affects the provision for subsequent years. Had these bills been paid, the statement of receipts and payments would have shown the deficit of Kshs.364,023,400 instead of surplus of Kshs.102,722,378 now reflected.

11. Expenditure

11.1. Unsupported Payment Vouchers

Included in the statement of receipts and payments of Kshs.6,469,799,074 under goods and services is payments vouchers amounting to Kshs.34,606,268 made by the Department of Energy and Natural Resources for various goods and services without important supporting documents such as inspection reports, payment certificates, goods received notes, bills of quantities and invoice.

Consequently, the propriety of the expenditure of Kshs.34,606,268 could not be ascertained.

11.2. Unvouched Payments Vouchers

Included in the statement of receipts and payment of Kshs.6,469,799,074 are payment vouchers amounting to Kshs.59,778,170 made by the Ministry of Education and ICT which were however not availed for audit verification.

Consequently, the propriety of the expenditure could not be confirmed.

12. Fixed Asset Register

The acquisition of assets figure of Kshs.1,837,217,534 is not supported by a fixed asset register as per requirements of the Public Sector Accounting Standards Board. Further, the management did not make any disclosures in the financial statements in regard to fixed assets inherited from defunct local authorities in Homa Bay County.

As a result, the accuracy, completeness and ownership of assets represented by the balance of Kshs.1,837,217,534 reflected in the financial statements cannot be confirmed.

13. Budget Performance Analysis

13.1 Expenditure Analysis as per Departments

An analysis of absorption rates for recurrent and development expenditure per department is analysed below:

Department	Approved Budget		Actual Expenditure		Absorption rate	
	Recurrent Kshs.	Development Kshs.	Recurrent Kshs.	Development Kshs.	Recurrent	Development
County Executive	459,481,243	36,500,000	460,900,256	35,041,047	100%	96%
Finance & Planning	656,436,283	7,953,200	478,523,623	183,030,172	73%	-2301%
Agriculture	210,200,000	197,032,115	184,303,128	116,231171	88%	59%
Water, Environmental	113,211,756	346,000,000	111,390,673	360,733,010	98%	104%
Education, Youth Affairs	352,013,000	115,223,536	338,933,057	46,843,600	96%	41%
Health	1,054,822,061	557,550,006	961,021,034	467,438,686	91%	84%
Lands & Housing	58,079,854	110,950,648	56,663,473	71,790,293	98%	65%
Transport & Infrastructure	65,100,000	657,190,051	65,668,965	928,376,490	101%	141%
Trade Development	130,533,281	140,579,593	129,331,951	154,717,242	99%	110%

Tourism & ICT	36,490,400	72,910,000	34,081,443	40,350,522	93%	55%
Energy	30,735,381	94,667,536	22,137,510	49,481,721	72%	52%
County Public Service Board	97,765,419	-	64,063,928	-	66%	0%
Total	**3,264,868,678**	**2,336,556,685**	**2,907,019,041**	**2,454,033,934**	**89%**	**105%**

In addition, the following anomalies were noted;

(i) The summary statement for development actual appropriation expenditure balance of Kshs.2,336,167,665 does not agree with development vote expenditure balance of Kshs.2,454,033,934 thereby leading to an unexplained difference of Kshs.117,866,269. On the other hand, the recurrent vote balance of Kshs.3,283,439,306 reflected in the summary statement differs from actual recurrent vote balance of Kshs.2,907,019,041 thus leading to an unexplained difference of Kshs.376,420,265.

(ii) Reports of the Controller of Budget show balances of Kshs.3,873,110,000 and Kshs.1,903,120,000 for recurrent and development vote respectively which however are at variance with balances of Kshs.2,907,019,041 for recurrent and Kshs.2,454,033,934 for development vote reflected in the County Executive's books thus leading to unexplained differences of Kshs.966,090,959 and Kshs.550,913,934 for recurrent and development expenditures respectively.

(iii) Review of the recurrent budget performance by departments shows that transport and infrastructure sector had the highest recurrent budget absorption rates at 100% while the rest of the departments did not absorb all their budgets. No plausible explanation has been provided by management for the anomaly.

13.2. Development Expenditure

A total of Kshs.2,336,556,685 was allocated to eleven (11) departments to finance projects in the year under review. However, implementation of the projects was behind schedule as at 30 June 2016, even though Kshs.2,454,033,934 had been spent on the projects, representing 105% of the funds allocated as follows:

Sector	Allocation Amount Kshs.	Expenditure Amount Kshs.
County Executive	36,500,000	35,041,047
Finance & Planning	7,953,200	183,030,172
Agriculture	197,032,115	116,231171
Water, Environmental	346,000,000	360,733,010
Education, Youth Affairs	115,223,536	46,843,600
Health	557,550,006	467,438,686
Lands & Housing	110,950,648	71,790,293
Transport & Infrastructure	657,190,051	928,376,490
Trade Development	140,579,593	154,717,242
Tourism & ICT	72,910,000	40,350,522

Energy	94,667,536	49,481,721
Total	**2,336,556,685**	**2,454,033,934**

In addition, the following anomalies were noted:

(i) The Department of Finance and Economic Planning had allocation of Kshs.7,953,200 but made total payments of Kshs.183,030,172 leading to over-expenditure of Kshs.175,076,972.

(ii) The Department of Education had an allocation of Kshs.115,223,536 but only made payments totalling Kshs.46,843,600 leading to under-expenditure of Kshs.68,379,936.

(iii) The Departments of Education, Energy and Tourism absorbed less than 55% of development funds but no explanation was provided for this undesirable situation.

The management has not provided plausible explanations for the significant under-expenditure.

14. Reallocation without Approval

The Department of Health reallocated total of Kshs.217,816,171 from the development budget towards payment of pending bills for 2014/15 without the County Assembly's approval. The bill reflected to the contract for construction of specialized medical centres for cancer, blood transfusion, oxygen among others at Homa Bay Referral Hospital at Kshs.70,000,000, construction of Rachuonyo outpatient department block at Kshs.20,000,000, completion of Sindo Mortuary at Kshs.7,500,000, completion of medical ward at Mbita Sub-County Hospital at Kshs.9,520,550.80, construction of medical blocks within health facilities at Kshs.45,000,000, purchase of fully equipped ambulances at Kshs.3,965,000 supply of drugs at Kshs.47,250,095 and other medical supplies at Kshs.15,000,006.

15. Revenue Analysis

Information and records available indicate that there were significant variances between the budgeted revenues and actual receipts as shown in the table below:

Revenue item	Budget Kshs.	Actual collection Kshs.	Under/(over collection Kshs.	%
Cess	26,853,465	25,159,431	1,694,034	6.31
House Management Unit	8,474,716	13,474,716	(5,000,000)	-59.00
Motorbikes fee	6,725,208	8,725,208	(2,000,000)	-29.74
Enclosed Bus park	21,404,796	19,984,018	1,420,778	6.64
Market dues	38,886,032	34,329,515	4,556,517	11.72
Land rates	6,074,939	6,735,105	(660,166)	-10.87
Sign Board Adverts	471,713	971,713	(500,000)	106.00

Urban planning fees	5,968,700	6,968,700	(1,000,000)	-16.75
Single Business permit	26,663,264	17,786,733	8,876,531	33.29
Health Sector	52,000,000	37,138,322	14,861,678	28.58
Other Revenue Streams	9,210,834	21,431,355	(12,220,521)	-132.68
Total	**202,733,667**	**192,704,816**	**10,028,851**	**4.95**

Five broad revenue areas registered under-collections but no proper reason has been provided by management for the under collections.

16. Ethnic Composition of Employees Recruited

During the year under review 108 employees were hired out of which 107 were from the dominant tribe in the county while only one was from other tribes thereby contravening Section 65(1e) of the County Governments Act, 2012 requiring at least 30% of vacant posts at entry-level be filled by candidates who are not from the dominant ethnic community in the County as a way of promoting national unity.

17. Related Parties

The Executive made payments of Kshs.21,214,775 for electricity bills for Homa Bay County Water and Sanitation Company during the year under review. However, the figure was not reported or disclosed in the Executive's financial statements.

The water company changed its name from South Nyanza Water Services Company Limited to Homa Bay County Water and Sanitation Company in 2014, and the ownership from Kendu Bay Town Council, Homa Bay County Council and Suba County Council each with shares subscription of 497, 482 and 480 shares respectively transferable to Homa Bay County Government. However, the Memorandum of Association still reflects the defunct Councils as owners of the Company instead of County Government of Homa Bay suggesting that the change of ownership has not yet been registered with Registrar of Companies.

Disclaimer of Opinion

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on the financial statements.

FCPA Edward R.O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

30 August 2017

I. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015-2016	2014-2015
		Kshs	Kshs
RECEIPTS			
Proceeds from Domestic and Foreign Grants	1	24,770,000	22,390,000
Exchequer releases	2	5,634,960,034	4,916,763,776
Transfers from Other Government Entities	3	185,866,232	0
Unutilized Funds From Previous Year	4	534,220,371	0
Other Receipts(Locally Generated Revenue)	5	192,704,816	232,166,960
TOTAL RECEIPTS		**6,572,521,452**	**5,171,320,736**
PAYMENTS			
Compensation of Employees	6	2,108,006,004	1,762,401,094
Use of goods and services	7	1,556,772,451	702,439,479
Transfers to Other Government Units (County Assembly)	8	849,803,085	864,911,721
Other grants and transfers (Bursary)	9	63,000,000	5,646,532
Social Security Benefits	10	0	6,870,491
Executive car loan		55,000,000	0
Acquisition of Assets	11	1,837,217,534	1,314,881,226
TOTAL PAYMENTS		**6,469,799,074**	**4,657,150,543**
SURPLUS/DEFICIT		**102,722,378**	**514,170,193**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30th June 2016 and signed by:

Chief Officer

Head of Accounts

HOMA BAY COUNTY
P. O. BOX
469-40300 HOMA BAY
13-03-
CHIEF OFFICER
DEPARTMENT OF FINANCE AND ECONOMIC PLANNING

I. STATEMENT OF ASSETS

Note	2015-2016	2014-2015 Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	12	102,722,378	534,220,371
Total Cash and cash equivalent		**102,722,378**	**534,220,371**
Accounts receivables – Outstanding Imprests	14	6,399,348	0
Debtors (Executive Car Loan)	13	55,000,000	
TOTAL FINANCIAL ASSETS		**164,121,726**	**534,220,371**
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	15	4,500,000	0
NET FINANCIAL ASSETS		**159,621,726**	**534,220,371**
REPRESENTED BY			
Fund balance b/fwd	16	534,220,370	20,050,177
Surplus/Deficit for the year		102,722,378	514,170,193
Prior Year Adjustments		(534,220,370)	
NET FINANCIAL POSITION		**102,722,378**	**534,220,370**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30th June 2016 and signed by:

Chief Officer

Head of Accounts

HOMA BAY COUNTY
P.O. BOX 469-40300 HOMA BAY
CHIEF OFFICER
DEPARTMENT OF FINANCE AND ECONOMIC PLANNING

II. STATEMENT OF CASHFLOW

		2015 - 2016	2014 - 2015
		Kshs	Kshs
Receipts for operating income			
Proceeds from Domestic and Foreign Grants (DANIDA)	1	24,770,000	22,390,000
Exchequer Releases	2	5,634,960,034	4,916,763,776
Transfers from Other Government Entities	3	185,866,232	0
Un Utilized fund from Previous Year	4	534,220,371	0
Other Revenues (Locally Generated Revenues)	5	192,704,816	232,166,960
Payments for operating expenses			
Compensation of Employees	6	2,108,006,004	1,762,401,094
Use of goods and services	7	1,556,772,451	702,439,479
Transfers to Other Government Units (County Assembly)	8	849,803,085	864,911,721
Other grants and transfers	9	63,000,000	5,646,532
		(4,577,581,541)	3,342,269,317
Adjusted for:			
Changes in receivables		50,499,998	
Changes in payables		4,500,000	
Net cash flow from operating activities		**4,632,581,539**	**1,829,051,419**
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	11	1,837,217,534	1,314,881,226
Net cash flows from Investing Activities		**1,837,217,534**	**1,314,881,226**
CASHFLOW FROM BORROWING ACTIVITIES			
Net cash flow from financing activities		**0**	**0**
NET INCREASE IN CASH AND CASH EQUIVALENT		**102,722,378**	**514,170,193**
Cash and cash equivalent at BEGINNING of the year		**534,220,371**	**20,050,177**
Cash and cash equivalent at END of the year		**102,722,378**	**534,220,371**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30th June 2016 and signed by:

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HOMA BAY COUNTY
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CHIEF OFFICER
DEPARTMENT OF FINANCE AND ECONOMIC PLANNING

III. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	24,770,000	0	24,770,000	24,770,000	0	100%
Exchequer releases	5,948,936,361	313,976,327	5,634,960,034	5,634,960,034	0	83%
Transfers from Other Government Entities	0	225,137,732	225,137,732	185,866,232	39,271,500	87%
Unutilized Funds from previous year	0	463,940,948	463,940,948	534,220,371	70,279,423	100%
Other Receipts	188,639,756	14,093,911	202,733,667	192,704,816	33,778,916	85%
TOTAL	**6,162,346,117**	**703,172,591**	**6,551,542,381**	**6,572,521,453**	**19,632,972**	
PAYMENTS						
Compensation of Employees	1,988,057,694	64,961,395	2,053,019,089	2,108,006,004	54,989,915	103%
Use of goods and services	1,072,314,104	125,091,485	1,197,405,589	1,556,772,451	359,366,865	87%
Transfers to Other Government Units	950,117,019	0	950,117,019	849,803,085	-100,313,934	100%
Other grants and transfers	63,000,000	0	63,000,000	63,000000	0	100%
Executive car loan	55,000,000	0	55,000,000	55,000,000		100%
Acquisition of Assets	2,033,857,300	44,285,075	2,303,280,107	1,837,217,534	466,062,573	70%
TOTAL	**6,162,346,117**	**389,196,264**	**6,551,542,381**	**6,469,799,075**	**102,722,378**	**99%**

The entity financial statements were approved on 30th June 2016 and signed by:

Chief Officer

Head of Accounts

HOMA BAY COUNTY
P. O. BOX
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CHIEF OFFICER
DEPARTMENT OF FINANCE AND ECONOMIC PLANNING

IV. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	24,770,000	0	24,770,000	24,770,000		100%
Exchequer releases	3,744,523,061	(428,091,991)	3,316,431,070	3,316,431,070	0	100%
Transfers from Other Government Entities	0	153,555,004	153,555,004	114,283,504	39,271,500	74%
Unutilized funds from previous year	534,220,371	0	534,220,371	534,220,371	50,645,951	111%
Other Receipts	188,639,756	(2,351,081)	186,288,675	176,259,824	10,028,851	78%
TOTAL	**3,954,932,817**	**167,648,915**	**4,144,985,297**	**4,165,964,769**	**0**	**100%**
PAYMENTS						
Compensation of Employees	1,987,820,694	64,960,895	2,052,781,589	2,107,006,004	0	100%
Use of goods and services	1,023,995,104	125,091,585	1,149,086,689	1,403,433,302	402,910,886	74%
Subsidies						
Transfers to Assembly	880,117,019	0	880,117,019	779,803,085	100,313,934	89%
Other grants and transfers(Bursary)	63,000,000	0	63,000,000	63,000,000	0	100%
Acquisition of Assets	0	0	0	0	0	0
Other Payments						
TOTAL	**3,954,932,817**	**190,052,480**	**4,144,985,297**	**4,063,242,391**		**99%**

The entity financial statements were approved on 30th June 2016 and signed by:

Chief Officer

Head of Accounts

HOMA BAY COUNTY
P.O. BOX
469-40300 HOMA BAY
13-03-
CHIEF OFFICER
DEPARTMENT OF FINANCE AND ECONOMIC PLANNING

V. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

10ÿceipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	2,334,973,956	0	2,334,973,956	2,318,528,964		99%
Transfers from Other Government Entities	71,582,728	0	71,582,728	71,582,728		100%
Other Receipts	10	16,444,992	16,444,992	16,444,992		100%
TOTAL	**2,406,556,684**	**16,444,992**	**2,423,001,676**	**2,406,556,684**		
PAYMENTS						
Compensation of Employees	1,000,000	0	1,000,000	1,000,000		100%
Use of goods and services	192,145,613	(22,361,471)	169,784,142	153,339,150	-16,444,992	100%
Transfers to Other Government Units	70,000,000	0	70,000,000	70,000,000		100%
Acquisition of Assets	2,143,411,071	(550,413,908)	1,159,997,163	1,592,997,163	167,606,216	93%
Finance Costs, including Loan Interest						
Executive car loan	55,000,000		55,000,000	55,000,000		
TOTALS	**2,598,702,297**	**(528,052,437)**	**2,423,001,676**	**2,406,167,665**		**93%**

The entity financial statements were approved on 30th June 2016 and signed by:

Chief Officer

Head of Accounts

HOMA BAY COUNTY
P. O. BOX
469-40300 HOMA BAY
CHIEF OFFICER
DEPARTMENT OF FINANCE AND ECONOMIC PLANNING

VI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and applicable government legislations and regulations. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *County Government of Homa Bay* and all values are rounded to the nearest thousand (Kshs'000). The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts.

2. Recognition of revenue and expenses

The *County Government of Homa Bay* recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the County. In addition, the *e County Government of Homa Bay* recognises all expenses when the event occurs and the related cash has actually been paid out by the *County*.

3. In-kind contributions

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

4. 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.

5. Accounts Receivable

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 expenditure 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.

6. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties has 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 by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements.

7. 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 entity fixed asset register a summary of which is provided as a memorandum to these financial statements.

8. 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 Government of Homa Bay* at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

9. 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 Government of Homa Bay's* budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the *County's* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

10. Comparative figures

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

11. 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.

VII. NOTES TO THE FINANCIAL STATEMENTS

1. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2015 - 2016	2014 - 2015
			Kshs	Kshs
(DANIDA)	31/3/16		24,770,000	22,390,000
Total			**24,770,000**	**22,390,000**

2. EXCHQUER RELEASES

	2015 - 2016	2014 – 2015
	Kshs	Kshs
Total Exchequer Releases for quarter 1	893,305,519	1,057,104,155
Total Exchequer Releases for quarter 2	1,501,552,496	1,204,607,326
Total Exchequer Releases for quarter 3	1,408,740,009	909,601,249
Total Exchequer Releases for quarter 4	1,831,362,010	1,745,451,046
Total	**5,634,960,034**	**4,916,763,776**

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2015 – 2016 Kshs	2014 - 2015 Kshs
Transfers from Central government entities	13	
MOH (Maternity Fee)	91,817,500	0
Kenya Roads Board (RMLF)	71,582,728	0
MOH (User Fee)	22,466,004	0
TOTAL	**185,866,232**	**0**

4. UNUTILIZED FUNDS FROM PREVIOUS YEAR

	2015 - 2016 Kshs	2014 – 2015 Kshs
Unutilized balance B/F	534,220,371	0
Total	**534,220,371**	**0**

5. OTHER REVENUES (LOCALLY GENERATED)

14 **2015 - 2016**

	2014 - 2015 Kshs	Kshs
Rents	5,074,766	6,478,845
Other Property Income	3,961,600	2,000,845
Receipts from Administrative Fees and Charges(AIA)	674,610	925,450
Receipts from Incidental Sales by Non-Market Establishments	4,563,190	3,950,081
Fines Penalties and Forfeitures	1,495,445	864,989
Business permits	17,786,733	30,376,180
Cesses	25,159,431	20,315,857
Poll rates	1,312,424	468,120
Plot rents	347,915	955,000
Other local levies	623,915	1,864,340
Other Receipts Not Classified Elsewhere	21,432,069	21,064,042
Various fees	6,834,810	8,005,709
Lease / rental of council's	2,500	118,600
Other miscellaneous revenues	3,254,076	3,444,477
Market/trade centre fee	34,329,515	37,395,185
Vehicle parking fees	18,984,018	27,649,190
Other education-related	23,350	1,135,471
Public health services	5,588,734	8,360,901
Public health facilities operations	30,849,418	49,531,951
Environment & conservancy	378,550	1,220,622
Administration	5,936,522	295,840
Slaughter houses administration	1,364,550	2,209,895
Water supply administration	103,095	170,190
Sewerage administration	261,300	308,776
Other health & sanitation	700,170	521,044
Technical services fees	1,662,110	3,367,915
	192,704,816	**232,166,960**

6. COMPENSATION OF EMPLOYEES

	2015 - 2016 Kshs	2014 - 2015 Kshs
Basic salaries of permanent employees	1,955,910,968	1,762,401,094
Basic wages of temporary employees	84,000,000	0
Personal allowances paid as part of salary	0	0
Compulsory national social security schemes	14,037,776	0
Compulsory national health insurance schemes	54,057,260	0
Total	**2,108,006,004**	**1,762,401,094**

7. USE OF GOODS AND SERVICES

	2015 - 2016 Kshs	2014 - 2015 Kshs
Utilities, supplies and services	335,118,846	183,652,856
Communication, supplies and services	29,453,346	10,226,680
Domestic travel and subsistence	107,928,644	19,227,056
Foreign travel and subsistence	118,888,491	22,813,000
Printing, advertising and information supplies & services	67,900,867	23,813,159
Rentals of produced assets	17,230,067	6,201,340
Training expenses	101,098,756	34,651,822
Hospitality supplies and services	55,625,253	45,495,782
Insurance costs	71,776,655	56,026,647
Specialized materials and services	193,987,123	121,822,862
Office and general supplies and services	108,278,550	26,496,266
Other operating expenses	157,990,665	69,773,513
Routine maintenance – vehicles and other transport equipment	88,923,088	40,969519
Routine maintenance – other assets	102,572,100	41,268,976
Total	**1,556,772,451**	**702,439,478**

8. TRANSFER TO OTHER GOVERNMENT ENTITIES (COUNTY ASSEMBLY)

Description	2015 – 2016 Kshs	2014 - 2015 Kshs
Transfers to county Assembly	849,803,085	864,911,721
TOTAL	**849,803,085**	**864,911,721**

9. OTHER GRANTS AND OTHER PAYMENTS

	2015 – 2016 Kshs	2014 - 2015 Kshs
Scholarships and other educational benefits	63,000,000	5,646,532
Total	**63,000,000**	**5,646,532**

10. SOCIAL SECURITY BENEFITS

	2015 – 2016 Kshs	2014 - 2015 Kshs
Social security benefits in cash and in kind	0	6,870,491
Total	**0**	**6,870,491**

11. ACQUISITION OF ASSETS

Non Financial Assets

	2015 – 2016 Kshs	2014 - 2015 Kshs
Refurbishment of Buildings	101,208,364	63,488,006
Construction of Roads	619,140,898	552,068,889
Construction and Civil Works	398,938,576	238,938,957
Overhaul and Refurbishment of Construction and Civil Works	245,221,626	0
Purchase of Vehicles and Other Transport Equipment	0	0
Overhaul of Vehicles and Other Transport Equipment	0	15,112,069
Purchase of Household Furniture and Institutional Equipment	0	0
Purchase of Office Furniture and General Equipment	9,825,638	29,768,530
Purchase of ICT Equipment	44,999,203	50,340,686
Purchase of Specialized Plant, Equipment and Machinery	175,424,754	31,242,745
Rehabilitation and Renovation of Plant, Machinery and Equip.	119,640,772	2,231,664
Car loan	55,000,000	5,300,221
Research, Studies, Project Preparation, Design & Supervision	63,000,000	326,174,933
Rehabilitation of Civil Works	4,817,703	0
Purchase of ICT	0	214,526
Total	1,837,217,534	1,314,881,226

12: Bank Accounts

Name of Bank, Account No. & currency	2015 - 2016	2014 - 2015
	Kshs	Kshs
Cash –IN-Transit	0	442,683,6350
Central Bank- Development A/c no. 10001700611	389,019	16,444,992
Central Bank-recurrent A/C No.1000170627	57,790	4,987,077
Central Bank County Revenue Fund A/C 1000171065	28,273,599	68,536,548
Cooperative Bank Standing Imprest A/C No. 011414566000	20,582,700	1,568,119
KCB Local Revenue A/C NO.1140763555	521,569	-
Department of Finance& Economic Planning Coop Bank A/C NO.1141589338400	707,912.36	-
Department of Education & ICT Equity Bank A/C NO. 980208681721	1,610.20	-
Department of transport and Infrustructure Equity Bank A/C NO. 980263681703	3,258,986	-
Department of Trade, Industrialization& Cooperatives Equity Bank A/C NO. 980203681992	2,270,522.77	-
Department of Lands and Physical Planning Equity Bank A/c NO. 980263681992	106,639.95	-
Department of Energy and Natural Resources Equity Bank A/C No. 980263681592	86,416.50	-
Department of Agriculture, Livestock and Fisheries Equity Bank A/C NO. 980263682688	1,915,434	-
County Public Service Board Equity Bank A/C NO. 98026718929	3,170.75	
Department of Health services Equity Bank A/C No. 9802353681654	900,640.65	-
Department of Tourism, Sports and Culture Equity Bank A/C NO. 980235681654	1,210,928.22	
Car Loan A/c 0980265695534	*2,496,700*	-
Bursary Fund Equity Bank A/C No 0980263410113	*6,990,750*	
SUB COUNTY HOSPITALS		
Homabay District Hospital Coop. Bank A/C 1141589382900	*9,475,594.20*	
Ogongo Sub County Hospital Coop Bank A/C 1141331281300	*527,026.35*	
Rangwe Sub County Hospital Coop Bank A/C 11415893800	*399,085.00*	
Kendu Sub County Hospital Coop Bank A/C 1141589338400	*1,478,459.00*	
Rachuonyo District Hospital Coop Bank A/C 1141589338400	*5,911,281.85*	

Kisegi Level 4 Hospital KCB Bank A/C 1164813048	*117,614.82*	
Kandiege Level 4 Hospital KCB Bank A/C 1164813048	*1,475,781.00*	
Nyagoro Health Centre Co -operative Bank A/c NO.1141048044200	*554,650.85*	
Oridi Community Health Centre Co-operative Bank A/C NO.1109076500500	*101,029.33*	
Got Oyaro Health Centre KCB Bank A/C NO 11422554171	*83,538.00*	
Kadhola Community Health Centre Co-operative Bank 11000047804900	*100,977.00*	
Nyatoto Health Centre Co-operative Bank 1141330077300	*265,257.50*	
Seka Health Centre C- operative Bank 11410763372500	*247,857.00*	
God Bura Health Centre Co-operative Bank 1141076437300	*445,151.00*	
Magunga Health Centre Co-operative Bank 1141076455000	*337,119.00*	
Ndiru Health Centre Co-operative Bank 1141076464600	*32,451.00*	
Usao Health Centre Co-operative Bank 1141330271000	*67,867.00*	
Tom Mboya Health Centre Co-operative Bank 1141076983500	*251,971.50*	
Sena Health Centre Co-operative Bank 1141076847900	*103,028.00*	
Okiki Omayo Memorial Health Centre KCB Bank 1105031985	*132,908.40*	
Got Kojowi Health Centre C- operative Bank 1141047961001	*139,018.75*	
Wagwe Health Centre KCB Bank 11354498822	*249,189.00*	
Kogweno Oriang Health Centre KCB Bank 1135720134	*78,708.00*	
Kitare Health Centre Co-operative Bank 1141293509000	*270,670.00*	
Tom Mboya Health Centre KCB Bank 1164404172	*309,355.00*	
Othoro Health Centre KCB Bank 117926311	*80,120.00*	
Kokwanyo Health Centre ,KCB Bank A/C No1135297665	*188,862.75*	
Marindi Health Centre ,Co-op Bank A/C No 1141076050000	*459,530.05*	
Makongeni Health Centre Co-op Bank A/C No 1141456943000	*11,860.00*	
Homa Line Health Centre Co-op Bank A/C	*143,263.70*	

No 1134076370600		
God Ber Health Centre KCB Bank A/C No 1125322063	*107,227.40*	
Pala Masogo Health Centre Co-op Bank A/C No 1141456915700	*1,363.00*	
Obanga Health Centre Co-op Bank A/C No 1141076442400	*29,687.00*	
Nyabola Health Centre KCB Bank A/C No 1142303187	*4,647.00*	
Nyangiele Health Centre KCB Bank A/C No 1135164363	*153,547.00*	
Lwanda Gwasi Community Health Centre Co-op Bank A/C No1141292209600	*120,400.00*	
Ober Health Centre KCB Bank A/C No 1105527441	*59,430.55*	
DISPENSARIES		
Ngeta Dispensary Co-op Bank A/C No 1141455147800	*116,781.50*	
Oyuma Dispensary KCB Bank A/C No1135663493	*66,984.00*	
Kiasa Dispensary Co-op Bank A/C No 1141047305400	*142,286.50*	
Kosele Dispensary KCB Bank A/C No 1149786728	*53,280.00*	
Lela Dispensary KCB Bank A/C No 1138855383	*74,413.00*	
Olando Dispensary KCB Bank A/C No 1141944987	*34,025.00*	
Omboga Dispensary Co-op Bank A/C No 1141017265700	*94,155.50*	
Kwamo Community Dispensary Co-op Bank A/C No 1141076487800	*101,076.50*	
Nguku Dispensary Co-op Bank A/C No 1141047412700	*100,334.00*	
Kome Dispensary Co-op Bank A/C No 1100047430100	*113,306.89*	
Ndere Dispensary KCB Bank A/C No1176945742	*80,120.00*	
Lwanda Kobita Dispensary Co-op Bank A/C No 1100047432600	*103,750.00*	
Adiedo Dispensary KCB Bank A/C No 1135740984	*430,651.00*	
Unga Dispensary KCB Bank A/C No 1101511818	*100,000.00*	
Alum Beach Dispensary KCB Bank A/C No1135908486	*88,702.00*	
Okok Dispensary Co-op Bank A/C No 1141047986500	*182,626.50*	
Chuoye Dispensary KCB Bank A/C No	*343,816.20*	

1113917709		
Chuth Ber Dispensary Co-op Bank A/C No 1141456703000	*122,331.00*	
Maram Dispensary Co-op Bank A/C No 1141292824200	*101,769.50*	
Lwanda Awiti Dispensary Co-op Bank A/C No 1141433196200	*914.00*	
Nyalgosi Dispensary KCB Bank A/C No 1119816920	*17,349.40*	
Ponge Community Dispensary National Bank A/C No 1248046522200	*100,901.44*	
Wikondiek Dispensary Co-op Bank A/C No1141454777900	*211,970.00*	
Kachuth Dispensary Co-op Bank A/C No 1141434476800	*101,706.50*	
Rangwe Dispensary KCB Bank A/C No 1134787510	*859.55*	
Otange Dispensary Co-op Bank A/C No 1141433929000	*100,939.50*	
Nyawango Dispensary Co-op Bank A/C No 1141454182600	*49,556.35*	
Radung Dispensary Co-op Bank A/C No 1141047451300	*3,425.50*	
Kimonge Dispensary KCB Bank A/C No 1119674980	*878,685.45*	
Masogo Dispensary KCB Bank A/C No 1119612144	*23,511.00*	
Kangiri Community Dispensary Co-op Bank A/C No 1141589149300	*30,506.50*	
Malela Dispensary KCB Bank A/C No 1143762061	*121,084.00*	
Kobuya Community KCB Bank A/C No 1119785103	*111,617.05*	
Lambwe Dispensary Co-operative Bank A/C NO. 1141076920800	*123,704,.06*	
Rariw Dispensary Co-operative Bank A/C NO. 1141047963500	*18,615*	
Kigua Dispensary Cooperative Bank A/C No. 1141047336800	*88,246*	
Got Kamondi Dispensary Kenya Commercial Bank A/C NO. 114268509	*111*	
Waware Dispensary Cooperative Bank A/C NO. 1141076827400	*78,556*	
Ngodhe Dispensary Cooperative Bank A/C NO. 1141076982600	*40,583*	
Nyawawa Dispensary Coop Bank A/C 11414569800	*111,060.50*	
Nduga Dispensary coop Bank A/C	*103,318.00*	

1141456912500		
Rangwe Dispensary KCB A/C 1134787510	*123,359.55*	
Miniambo Community Dispensary Coop Bank A/C 114292373900	*105,574.00*	
Kijawa Dispensary Coop Bank A/C 1141076526800	*106,574.00*	
Nyalkinyi Dispensary Coop Bank A/C 1141293642900	*81,688.00*	
Nyamasi Dispensary Coop Bank A/C 1141047485101	*7,142.00*	
Wiga Dispensary Coop. Bank A/C 11411048182000	*83,243.00*	
GK Prison Dispensary Coop Bank A/C 1141293996600	*9,729.00*	
Omiro Dispensary KCB Bank A/C 1118846257	*16,459.40*	
Ongamo Community Dispensary KCB Bank A/C 11366686991	*5,846.00*	
Lambwe Forest Dispensary Coop Bank A/C 1141292949900	*147,549.25*	
Gongo Dispensary Coop Bank A/C 1141047541500	*149,531.00*	
Malongo Community Dispensary Coop Bank A/C 1141293502200	*292.25*	
NYS Lambwe Dispensary Project Coop Bank A/C 1100048228500	*100,780.00*	
Kiwa Island Dispensary KCB Bank A/C 1113031379	*5,083.10*	
Ngegu Dispensary Coop Bank A/C 1141848163300	*191,988.00*	
Nyadeda Dispensary Equity Bank A/C 760295131198	*403,473.00*	
Obunga Dispensary Coop. Bank A/C 11000472212200	*324,004.31*	
Sino Dispensary KCB Bank A/C 1119724015	*394,932.00*	
Oneno Dispensary Coop Bank A/C 1141456109600	*38,421.00*	
Atela Dispensary KCB Bank A/C 1137863021	*47,190.00*	
Randu Dispensary Coop Bank A/C 1100047451300	*123,704.06*	
Adiedo Dispensary KCB Bank A/C 1135740984	*262,051.00*	
Remba Dispensary Coop Bank A/C 1141331134300	*111770.00*	
Nyangajo Dispensary KCB Bank A/C 2345261169	*100,500.00*	
Kajiei Dispensary KCB Bank A/C 1138830453	*127,840.00*	

Nyakweri Dispensary Coop Bank A/C 1141330561600	*20,798.00*	
Simbi Kogembo Dispensary KCB Bank A/C 1137002360	*20,798.00*	
Koywech Dispensary KCB Bank A/C 1135095639	*6,933.50*	
Agawo Dispensary KCB Bank A/C 1135766940	*2,621.64*	
Nyambare Dispensary Coop Bank A/C 1141456964600	*100,478.00*	
Obwanda Dispensary Equity Bank A/C 76093733003	*68,483.50*	
TOTAL	**102,722,378**	**534,220,371**

13: EXECUTIVE CAR LOAN

	Name of the Officer	***Amount***
1	*Hon Cyprian Awiti*	*10,000,000*
2	*Hon Hamilton Orata*	*5,000,000*
3	*Mrs Dorothy Okello*	*4,000,000*
4	*Mr.Nicholas Koriko*	*4,000,000*
5	*Mrs Beatrice Oyomo*	*4,000,000*
6	*Mr Pharesh Ratego*	*4,000,000*
7	*Mrs Consolata Yambo*	*4,000,000*
8	*Prof Tom Peter Oganda*	*4,000,000*
9	*Dr Lawrence Oteng*	*4,000,000*
10	*Dr. David Okeyo*	*4,000,000*
11	*Mr Eliud Otieno*	*4,000,000*
12	*Mr Iasiah Ogwe*	*4,000,000*
	Total	***55,000,000***

14: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS (STAFF)

Description	**2015 - 2016**	**2014 - 2015**
	Kshs	**Kshs**
Gilbert Wayumba	150,000	0
Assa Otieno	150,000	0
Dan Ochieng	800,000	0
Gordon Ngou	236,200	0
Moses Odoyo	150,000	0
Benedict Okumu	574,600	0
John Oywa	600,000	0
Zedekia Aduo	206,000	0

Abel Aduo	150,000	0
John Apolo	33,000	0
Janet Awiti	150,000	0
Edgar Ambuyo	100,000	0
Willis Bolo	1,748,548	0
Judith Ouma	260,000	0
Geofrey Omwandho	1,000,000	0
Francis Alemba	91,000	0
Car Loan Beneficiaries	58,488,079	
TOTAL	**64,887,427**	**18,230,792**

15. ACCOUNTS PAYABLE

	2015 - 2016 Kshs	2014 - 2015 Kshs
Deposits	4,500,000	0
Total	**4,500,000**	0

16. FUND BALANCE BROUGHT FORWARD

	2015 - 2016 Kshs	2014 - 2015 Kshs
Bank accounts	534,220,371	19,918,977
Cash in hand	0	131,200
Total	**534,220,371**	20,050,177

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2015 – 2016	2014 - 2015
Kshs	**Kshs**	
Pending Bills	466,745,778	404,413,025
	466,745,778	**404,413,025**

CONSTRUCTION OF BUILDINGS

	DEPARTMENT OF AGRICULTURE, LIVESTOCK AND FISHERIES			
	DEVELOPMENT PENDING BILLS AS AT 31ST DECEMBER 2016			
	PAYEE		VOTE CHARGED	AMOUNT
1	Global Pace Company	Construction of 2 door toilets	1-5111-5111000301-00001001-0103025110-311050	960,200.00
3	Sindo Dev. Company	Construction of 2 door toilets	1-5111-5111000301-00001001-0103025110-311050	616,140.00
4	Topmark Engineering	Construction of 2 door toilets	1-5111-5111000301-00001001-0103025110-311050	855,872.00
6	Global Pace Company	Construction of 2 door toilets	1-5111-5111000301-00001001-0103025110-311050	480,000.00
8	Mebon Entreprises	Construction of 2 door toilets	1-5111-5111000301-00001001-0103025110-311050	366,900.00
9	Wasweta Agencies	Construction of 2 door toilets	1-5111-5111000301-00001001-0103025110-311050	478,900.00
10	Sindo Dev. Company	Construction of 2 door toilets	1-5111-5111000301-00001001-0103025110-311050	266,355.00
	TOTAL			**4,024,367.00**

MINISTRY OF HEALTH PENDING BILLS

NO.	PAYEE	REASON/ACTIVITITY		AMOUNT
1	Nyams trading company limited	Completion of maternity ward at Ken	1-5116-5116000101-00001001-0401025110-3110504-51	2,000,000
5	Elroy Kenya Limited	Renovation of administration and Me	1-5116-5116000101-00001001-0401025110-3110504-51	1,534,274
6	Nyams trading company limited	Proposed completion of works to stor	1-5116-5116000101-00001001-0401025110-3110504-51	3,500,000
7	Nyams trading company limited	Being retention fee on stalled ward at	1-5116-5116000101-00001001-0401025110-3110504-51	3,673,018
8	Nyawaka enterprises	Completion of causality block at Rach	1-5116-5116000101-00001001-0401025110-3110504-51	5,093,125.20
14	Jarhen enterprises	Renovation of Magunga Sub District	1-5116-5116000101-00001001-0401025110-3110504-51	1,173,824
15	Nyams trading company limited	Completion of maternity block at Ndh	1-5116-5116000101-00001001-0401025110-3110504-51	3,500,000
17	Nyamsera contractors limited	Construction of Agera dispensary	1-5116-5116000101-00001001-0401025110-3110504-51	1,109,600
24	Ten forty construction	Construction of OPD Osoo Health ce	1-5116-5116000101-00001001-0401025110-3110504-51	1,451,488.28
26	Samand general contractors	Completion of maternity block at Ran	1-5116-5116000101-00001001-0401025110-3110504-51	1,734,200
27	Nyawaka enterprises	Construction of casualty block at Rac	1-5116-5116000101-00001001-0401025110-3110504-51	6,891,203.75
28	Nyawaka enterprises	Construction of casualty block at Rac	1-5116-5116000101-00001001-0401025110-3110504-51	4,674,002.25
	TOTAL		1-5116-5116000101-00001001-0401025110-3110504-51	**36,334,735.00**

MINISTRY OF EDUCATION & ICT PENDING BILLS

NO.	PAYEE	REASON/ACTIVITITY		AMOUNT
1	Magman ltd	1No ECDE centre at Akele	3111402-00001001-0501055110-51100001	1,194,713.00
2	Oxygen transport and construction	1No ECDE centre at Andu	3111402-00001001-0501055110-51100001	1,160,858.00
3	Madip enterprises	1No ECDE centre at Marindi	3111402-00001001-0501055110-51100001	1,217,884.00
4	Heritage ventures	1No ECDE centre at Nyakiya	3111402-00001001-0501055110-51100001	1,166,032.00
5	Miken construction	1No ECDE centre at Nyarongi	3111402-00001001-0501055110-51100001	626,590.00
6	Madwil enterprises	1No ECDE centre at Sagrume	3111402-00001001-0501055110-51100001	1,225,000.00
7	Nelpeck ltd	Completion of Sero dormitory	3111402-00001001-0501055110-51100001	2,493,791
8	Kasmed engineering	Construction 1 no ECDE centre at Buche	3111402-00001001-0501055110-51100001	1,244,772
9	Nyakinda construction	Construction of 1 no ECDE centre at Ak	3111402-00001001-0501055110-51100001	233,512
10	Prama investment	Construction of 1 no ECDE centre at Kar	3111402-00001001-0501055110-51100001	626,590
11	Wamaana construction	Construction of 1 no ECDE centre at Olo	3111402-00001001-0501055110-51100001	1,466,600
12	Kosovo building and supplies	Construction of 1 no ECDE centre at Rab	3111402-00001001-0501055110-51100001	1,375,000
13	Secotech general works	Construction of 1 no ECDE centre at Rab	3111402-00001001-0501055110-51100002	1,076,872
14	Helmet of will ltd	Construction of 1No ECDE centre at Ang	3111402-00001001-0501055110-51100001	1,335,565
15	Samand general	Construction of 1No ECDE centre at Ase	3110504-00001001-0501055110-51100001	1,196,700.00
16	Likethis construction ltd	Construction of 1No ECDE centre at Ma	3110504-00001001-0501055110-51100001	1,351,530.00
17	Joas components	Construction of 1No ECDE centre at Mir	3110504-00001001-0501055110-51100001	1,374,810.00
18	Hyfredon enterprises	Construction of 1No ECDE centre at San	3110504-00001001-0501055110-51100001	659,499.00
19	Pharmacol production	Construction of 1No library at Kasimba F	3110504-00001001-0501055110-51100001	1,470,757.00
20	Investwise construction	Construction of 1no workshop at Kopora	3111402-00001001-0501055110-51100001	1,433,946
21	Geda building and construction	Construction of 2No ECDE centres at Se	3111402-00001001-0501055110-51100001	1,468,104.00
22	Nyakinda construction	Construction of Kanjira ECDE centre	3110504-00001001-0501055110-51100001	875,000.00
TOTALS				**26,274,124.84**

CONSTRUCTION OF CIVIL WORKS

MINISTRY OF TRANSPORT & INFRUSTRUCTURE

1	Gwora & Sons P.O Box 680 Ho	Anywongi-Ogunde Road	3110499-00001001-0201015110-511001	1,500,000.00
2	Gwora & Sons P.O Box 680 Ho	Mariri - Miranga - Wiyetek road	3110499-00001001-0201015110-511001	800,000.00
3	Koipa constr. Ltd P.O Box 353	Anding'o Koloo-Atar River road	3110499-00001001-0201015110-511001	236,422.00
4	Dunse Geosystems Ltd P.O Box	Kitanda Vented Bridge	2220299-00001001-0201015110-51100001	475,311.16
5	Sensotech Enterprise Ltd P.O B	Gina Ponge-Kilo Kaliech	3110701-00001001-0201015110-511001	850,422.00
6	Fredrick Forester K. Ltd Box 74	Wachara-Ligodho Road	3110401-00001001-0201015110-5110001	940,000.00
7	Cappadocia Industries Ltd.P.O E	Konyango Rabuor-Kawere-Apuoc	3110401-00001001-0201015110-51100001	100,000.00
8	Chweya Engineering Ltd P.O. B	Obuya-Masiga Road	2220299-00001001-0201015110-51100001	950,736.00
9	Beckam Constr. Firm Ltd P.O B	Wachara-Cb Migori Road	3110401-00001001-0201015110-51100001	64,800.00
10	Nyar Enterprises Ltd P.O Box 1	Dr. Koteng' Road	3110499-00001001-0201015110-511001	782,372.60
11	Sulpet Enterprises Box 80 Homa	Misambi-Siany-Omuga Road	2220299-00001001-0201015110-51100001	1,714,201.60
12	Wapo Enterprises Ltd P.O Box 2	Wang'apala Jnc-Retreat-Kamumi	3110401-00001001-0201015110-51100001	380,000.00
13	Rawinji Women Building & Civ	Alaro-Nyapalo, Radienya Acess R	3110401-00001001-0201015110-5110001	1,604,000.00
14	bloomac construction co. ltd p.o	senta sori - wuor dimo road	3110499-00001001-0201015110-511001	2,498,176.00
15	Comila Construction	Ratila Bridge	3110499-00001001-0201015110-511001	3,244,516.00
16	Pepeta Holdings P.O Box 1462	Nyawanjo-Kochola Road	3110499-00001001-0201015110-511001	3,799,638.00
17	Kedevries Co. Ltd P.O. Box 534	Mikayi - mariwa road	2220299-00001001-0201015110-51100002	1,186,738.00
18	Stereda Agencies P.O Box 70 R	Improvement of Slota Bridge	3110701-00001001-0201015110-511002	4,259,520.00
19	Jafrevi Construction P.O Box 10	Kawaindi-Nyambori-Nyandiwa ro	3110401-00001001-0201015110-97090001	2,011,440.00
20	Jeshbig Company Ltd P.O Box 7	Wire access road	3110401-00001001-0201015110-143080001	840,000.00
21	Jojabi Company Ltd P.O Box 30	Uhuru-Obisa-Saka-Sloughter-Oyu	2220299-00001001-0201015110-51100002	3,240,000.00
22	Five Brothers P.O Box 4622 Kis	Nyatindo B Bridge	3110401-00001001-0201015110-51100002	7,796,360.00
23	Ten Forty Construction & Gen.N	Malaki-Kongare Road	3110499-00001001-0201015110-511002	2,400,272.00
24	Ten Forty Construction & Gen.N	God Agulu-Nyagowa-Mumbo Roa	2220299-00001001-0201015110-51100002	6,055,200.00
25	Ten Forty Construction & Gen.N	Magungu-Ramuanjo Road	3110401-00001001-0201015110-40879999	3,251,248.00
26	Ten Forty Construction & Gen.N	Karogo-Mbeka road	3110401-00001001-0201015110-86869999	3,013,680.00
27	Ten Forty Construction & Gen.N	Nyangiela-Mangima Road	3110499-00001001-0201015110-511001	1,580,500.00

28	Ten forty Construction &Merch	Oyugis – Mawira – Mirondo Road	3110499-00001001-0201015110-511001	3,122,952.00
29	Janny Contractors P.O Box 24 R	Ragwe Ukula Beach-Roo Dispens	3110499-00001001-0201015110-511001	1,200,420.00
30	Janny Contractors P.O Box 24 R	Roo-Panyako Road	2220299-00001001-0201015110-51100003	261,000.00
31	Koipa constr. Ltd P.O Box 353 I	Youth Poly-Mukende Health centr	3110701-00001001-0201015110-511003	1,400,000.00
32	Focus Building & Construction	Jnc Sindo-Misare church road	3110401-00001001-0201015110-189070001	1,474,808.70
33	Bajola Enterprises Box 71 Hom	Kodhoch-Nyabiage-Kadel-Moriso	3110401-00001001-0201015110-235060001	994,080.00
34	Kedevries Co. Ltd P.O. Box 534	Awach-Lake Simbi-Oyuma Marke	2220299-00001001-0201015110-51100003	600,400.00
35	Baysons Holding Ltd P.O Box 8	Kodula-Bala,Nduga-Kaunda-Alun	3110401-00001001-0201015110-51100003	1,563,912.00
36	Boquina Enterpriseses Ltd P.O.	Kaimo – Kojweke Road	3110499-00001001-0201015110-511003	855,216.16
37	Benchbond Ltd P.O.Box 220 Ho	Oyombe-Wachara Road	2220299-00001001-0201015110-51100003	1,260,000.00
38	Belvas General Agencies and en	Njeri-Othanyo-Sare Road	3110401-00001001-0201015110-132859999	400,896.00
39	Homabay Engineering P.O Box	Wipap-Sare Junction, Omindi Sch	3110401-00001001-0201015110-178849999	188,592.00
40	Apache Ltd P.O Box 3777 Kisu	Apida – Nyandusi Road	3110499-00001001-0201015110-511001	1,300,726.56
41	Damila Enterprises	Kobala-Osodo-Nyando Road	3110499-00001001-0201015110-511001	732,315.00
42	Jakuot Investments & General su	Soko Kagwa – Bware Road	3110499-00001001-0201015110-511001	1,000,000.00
43	Tectonic Enterprises Ltd P.O Bo	Kakrigu Pri School Access	2220299-00001001-0201015110-51100004	568,864.00
44	Kedevries Co. Ltd P.O. Box 534	Junction D 210 – Tabla Beach Ro	3110701-00001001-0201015110-511004	410,825.60
45	Kedevries Co. Ltd P.O. Box 534	Junction C19-Kombe Road	3110401-00001001-0201015110-281050001	1,451,531.20
46	Robbatex Enterprises P.o. box 8	Jnc C 19 - Nyarut Road	3110401-00001001-0201015110-327040001	860,952.00
47	Surlex Ltd P.O Box 1258 Nairob	Jn C18-Omoya Road	2220299-00001001-0201015110-51100004	326,400.00
48	Matora Construction Co. ltd. P.o	Mariwa - Oluso Road	3110401-00001001-0201015110-51100004	950,040.00
49	Chweya Engineering Ltd P.O. B	Jn C19-Ondiche Primary sch	3110499-00001001-0201015110-511004	842,160.00
50	Vinago road Works P.O.Box. 10	Jn Oboke – Sinema Road	2220299-00001001-0201015110-51100004	747,649.80
51	Asumbi Enterprises Ltd P.O Bo	Kotora - Mbeka Road	3110401-00001001-0201015110-224839999	604,545.60
52	Investwise ltd P.O Box. 688 Hor	Rangwe-Gul Kagembe-Asumbi R	3110401-00001001-0201015110-270829999	874,269.38
53	Baysons Holdings Ltd P.O Box	Rangwe-Randung Road	3110499-00001001-0201015110-511001	939,549.74
54	Benchbond Ltd P.O.Box 220 Ho	Rangwe-Gul Kagembe-Asumbi R	3110499-00001001-0201015110-511001	1,300,726.56
55	Farao Enterprises Ltd P.O Box 6	Onyege - Obwanda Road	3110499-00001001-0201015110-511001	687,811.98
56	Stereda Agencies P.O Box 70 R	Aora Chak Bridge	2220299-00001001-0201015110-51100005	3,940,000.00
				86,436,197.64

MINISTRY OF WATER AND ENVIROMENT				
1	bench bond ltd. p.o.box 220 hom	Spring protection for Soko Kodhu	1-5119-5119000101-00001001-1001015110-3110502	694,226.00
2	hapex contractors p.o. box 94 ka	Rehabilitation of water Conservati	1-5119-5119000101-00001001-1001015110-3110502	7,613,833.00
3	altq consultants p.o.box 185-403	Sumba Spring Protection for Nyat	1-5119-5119000101-00001001-1001015110-3110502	896,966.00
4	framoc agencies ltd p.o. box 183	Drilling, Development and Pump	1-5119-5119000101-00001001-1001015110-3110502	1,741,725.00
5	fornas investments ltd p.o. box 7	Upgrading of Kagunje Community	1-5119-5119000101-00001001-1001015110-3110502	2,037,750.00
6	mesal construction company ltd	Extension of Kabuto Community	1-5119-5119000101-00001001-1001015110-3110502	5,796,000.00
7	mosali construction company ltd	Extension of Koyombe Communit	1-5119-5119000101-00001001-1001015110-3110502	5,435,260.00
8	onyi enterprises (k) ltd p.o. box	Extension of Osodo (Radienya) C	1-5119-5119000101-00001001-1001015110-3110502	8,262,698.00
9	secotech general p.o.box 66 Ken	protection of kahudo spring	1-5119-5119000101-00001001-1001015110-3110502	1,234,806.60
10	appleton holdings ltd. p.o. box 1	Extension of Sulwe Community W	1-5119-5119000101-00001001-1001015110-3110502	8,405,229.00
11	snowball engineering solutions l	Rehabilitation of Water Structures	1-5119-5119000101-00001001-1001015110-3110502	2,517,902.00
12	export-hydro pump & services a	Drilling, Development and pump t	1-5119-5119000101-00001001-1001015110-3110502	3,553,610.00
13	garvin holdings ltd p.o. box 643,	Rehabilitation of Water Conservat	1-5119-5119000101-00001001-1001015110-3110502	7,608,807.40
14	domand millers & general suppli	Extension of Oyombe Murram Co	1-5119-5119000101-00001001-1001015110-3110502	5,692,684.00
15	beneli engineering services ltd. p	Rehabilitation of Water Conservat	1-5119-5119000101-00001001-1001015110-3110502	7,065,071.00
16	albany transwoods limited p.o. b	Rehabilitation of water conservati	1-5119-5119000101-00001001-1001015110-3110502	3,147,926.00
17	fornas investments ltd p.o. box 7	Rehabilitation of Water Conservat	1-5119-5119000101-00001001-1001015110-3110502	3,762,000.00
18	dala dala investments p.o. box 3	Extension of distribution main pip	1-5119-5119000101-00001001-1001015110-3110502	4,815,775.00
19	obwanda osum investment p.o. b	Drilling, development and Punp te	1-5119-5119000101-00001001-1001015110-3110502	5,750,100.00
20	alliance africa p.o. box 105-403	LOT II Mawego and Otunga water	1-5119-5119000101-00001001-1001015110-3110502	1,032,400.00
21	trevcon engineering p.o. box 364	Upgrading of Kiabuya borehole W	1-5119-5119000101-00001001-1001015110-3110502	2,091,845.00
22	jackson and michael co. limited	Fencing of Magunga Water Suppl	1-5119-5119000101-00001001-1001015110-3110502	1,410,120.00
23	robbatex enterprises p.o. box 50	LOTIV Fencing of Kochia Water	1-5119-5119000101-00001001-1001015110-3110502	650,000.00
24	jarhen enterprises limited p.o. b	LOT III Fencing of Kasarani Boos	1-5119-5119000101-00001001-1001015110-3110502	1,701,250.00
25	dejatecs investments p.o. box 57	Desilting of drainage system withi	1-5119-5119000101-00001001-1001015110-3110502	451,960.00
26	primecost merchant p.o. box 325	Extension of distribution mainline	1-5119-5119000101-00001001-1001015110-3110502	496,500.00
27	hartland enterprises ltd. p.o. box	Supply and delivery of 10m3 plast	1-5119-5119000101-00001001-1001015110-3110502	500,000.00
28	mammen auto solutions p.o. box	Servicing of motor vehicle GK V5	1-5119-5119000101-00001001-1001015110-3110502	251,557.00
29	mammen auto solutions p.o. box	Servicing of motor vehicle GK A4	1-5119-5119000101-00001001-1001015110-3110502	162,574.00
30	mammen auto solutions p.o. box	Servicing of motor vehicle GK 51	1-5119-5119000101-00001001-1001015110-3110502	235,967.20

31	herimos construction p.o. box 85	Spring protection for Kakbeth CW	1-5119-5119000101-00001001-1001015110-3110502	1,191,024.00
32	dunse geosystems ltd. p.o. box 3	Drilling, development and pump te	1-5119-5119000101-00001001-1001015110-3110502	3,877,640.00
33	dorotma enterprises p.o. box 686	Test pumping of various borehole	1-5119-5119000101-00001001-1001015110-3110502	184,000.00
34	wilzac company limited p.o. box	Test pumping of various borehole	1-5119-5119000101-00001001-1001015110-3110502	1,288,000.00
35	kaju construction & trading ltd.	Roof water harvesting for Prof. Ka	1-5119-5119000101-00001001-1001015110-3110502	2,008,612.50
36	export-hydro pump & services a	Drilling, Development and pump t	1-5119-5119000101-00001001-1001015110-3110502	3,596,170.00
37	homa bay eng. ltd. box 56-hb	OGENG CWP (hand pump replac	1-5119-5119000101-00001001-1001015110-3110502	252,880.00
38	homa bay eng. ltd. box 56-hb	NYAKAROMBE CWP (hand pu	1-5119-5119000101-00001001-1001015110-3110502	252,880.00
39	kinisia ent.ltdbox 36-hb	MANGA CWP	1-5119-5119000101-00001001-1001015110-3110502	2,086,000.00
40	bridge cross inv. box 80-hb	KOBAKA SPRING WATER WA	1-5119-5119000101-00001001-1001015110-3110502	399,092.50
41	bridge cross inv. box 80-hb	ONDIEK OCHIEM SPRING WA	1-5119-5119000101-00001001-1001015110-3110502	399,092.50
42	woods dormenterprisesbox 5004	GOGO SPRING WP	1-5119-5119000101-00001001-1001015110-3110502	657,604.00
43	kasmed eng. ltd	MAGUNGA WS	1-5119-5119000101-00001001-1001015110-3110502	2,169,757.00
44	kasmed eng. ltd	MAGUNGA 'B' WP	1-5119-5119000101-00001001-1001015110-3110502	2,169,757.00
45	kasmed eng. ltd	Purchase and installation of solar	1-5119-5119000101-00001001-1001015110-3110502	2,100,000.00
46	kasmed eng. ltd	Purchase and installation of solar	1-5119-5119000101-00001001-1001015110-3110502	3,110,890.00
47	babakita inv.ltd	solar pump and panel installation-	1-5119-5119000101-00001001-1001015110-3110502	2,169,757.00
48	babakita inv.ltd	solar pump and panel installation-	1-5119-5119000101-00001001-1001015110-3110502	2,169,757.00
49	babakita inv.ltd	solar pump and panel installation-	1-5119-5119000101-00001001-1001015110-3110502	3,110,890.00
50	babakita inv.ltd	solar pump and panel installation-	1-5119-5119000101-00001001-1001015110-3110502	2,169,757.00
51	babakita inv.ltd	solar pump and panel installation-	1-5119-5119000101-00001001-1001015110-3110502	2,169,757.00
52	alliance africa p.o. box 105-4030	Bongu Spring	1-5119-5119000101-00001001-1001015110-3110502	757,483.00
53	koloo enterprises	construction and civil works	1-5119-5119000101-00001001-1001015110-3110502	2,491,650.00
54	two boulders eng. ltd.	construction and civil works	1-5119-5119000101-00001001-1001015110-3110502	3,628,600.00
55	birar construction	construction and civil works	1-5119-5119000101-00001001-1001015110-3110502	6,193,424.00
56	two boulders eng. ltd.	construction and civil works	1-5119-5119000101-00001001-1001015110-3110502	7,300,000.00
57	empirican	construction and civil works	1-5119-5119000101-00001001-1001015110-3110502	3,000,000.00
58	chrisan	construction and civil works	1-5119-5119000101-00001001-1001015110-3110502	2,302,000.00
59	atuden	construction and civil works	1-5119-5119000101-00001001-1001015110-3110502	802,988.00
60	obwanda osum investment p.o. b	construction and civil works	1-5119-5119000101-00001001-1001015110-3110502	1,506,668.00
61	charmon	construction and civil works	1-5119-5119000101-00001001-1001015110-3110502	1,963,250.00

62	pablo	construction and civil works	1-5119-5119000101-00001001-1001015110-311050	508,429.00
63	obwanda osum investment p.o. b	construction and civil works	1-5119-5119000101-00001001-1001015110-311050	1,379,350.00
64	three ds services ltd	construction and civil works	1-5119-5119000101-00001001-1001015110-311050	3,439,125.00
65	bidens pilosa	construction and civil works	1-5119-5119000101-00001001-1001015110-311050	229,308.00
66	appleton holdings	construction and civil works	1-5119-5119000101-00001001-1001015110-311050	263,380.23
67	kaju construction	construction and civil works	1-5119-5119000101-00001001-1001015110-311050	767,500.00
68	waterman drilling limited	drilling of the boreholes	1-5119-5119000101-00001001-1001015110-311050	1,930,800.00
69	waterman drilling limited	drilling of the boreholes	1-5119-5119000101-00001001-1001015110-311050	400,000.00
70	star "n" investments ltd.	drilling of the boreholes	1-5119-5119000101-00001001-1001015110-311050	2,849,607.50
71	birar construction	construction and civil works	1-5119-5119000101-00001001-1001015110-311050	5,507,895.00
72	madip investments ltd	construction and civil works	1-5119-5119000101-00001001-1001015110-311050	3,369,331.00
73	fredrick forester	construction and civil works	1-5119-5119000101-00001001-1001015110-311050	219,565.00
74	karogo general hardware	construction and civil works	1-5119-5119000101-00001001-1001015110-311050	763,200.00
75	sulpet enterprises ltd.	construction and civil works	1-5119-5119000101-00001001-1001015110-311050	626,628.57
76	rongo engineering	construction and civil works	1-5119-5119000101-00001001-1001015110-311050	2,256,150.00
TOTAL				**187,006,192.00**

	MINISTRY OF LANDS AND HOUSING& PHYSCAL PLANNING			
	kemax co ltd	fencing county commissioners compound		1,399,192.00
				1,399,192.00

	MINISTRY OF TOURISM SPORTS AND CULTURE			
	m/s nyogege dani	construction of pavilion	1-5112-5112000201-00001001-0301015110-3110299	320,945.00
	m/s damato ltd	construction of pavilion	1-5112-5112000201-00001001-0301015110-3110299	350,000.00
	m/s wasekima investments	construction of pavilion	1-5112-5112000201-00001001-0301015110-3111401	349,902.00
	m/s jafrevi engineering	construction of pavilion	1-5112-5112000201-00001001-0301015110-3111401	348,360.00
	a. direct global ltd	construction of pavilion	1-5112-5112000201-00001001-0301015110-3110299	499,700.00
	m/s damato ltd	construction of pavilion	1-5112-5112000201-00001001-0301015110-3110299	348,197.20
	dajatecs investment ltd	construction of pavilion	1-5112-5112000201-00001001-0301015110-3111401	44,223.20
	hartland enterprises	construction of pavilion	1-5112-5112000201-00001001-0301015110-3111401	350,000.00
				2,611,327.40

MINISTRY OF TRADETRADE AND INDUSTRALIZATION				
	akomi agencies	Other Infrastructure and Civil Wo	3110401-00001001-0201015110-51100001	523,447.85
	kenod construction limited	Engineering and Design Plans	3110499-00001001-0201015110-511001	90,518.00
	lintel engineering	Engineering and Design Plans	3110499-00001001-0201015110-511001	72,069.00
	kinisa enterprises	Engineering and Design Plans	2220299-00001001-0201015110-51100001	1,425,173.00
	kawino enterprises limited	Other Infrastructure and Civil Wo	3110701-00001001-0201015110-511001	469,700.00
	carolina construction company li	Other Infrastructure and Civil Wo	3110401-00001001-0201015110-5110001	4,181,034.00
	denomo enterprises	Loans on Other Instruments	3110401-00001001-0201015110-5110002	2,676,114.00
	octopub investment ltd	Other Infrastructure and Civil Wo	3110401-00001001-0201015110-5110003	426,724.00
	kenya school of government low	Other Operating Expenses - Oth	3110401-00001001-0201015110-5110004	140,360.00
	palimaso enterprises	Other Infrastructure and Civil Wo	3110401-00001001-0201015110-5110005	170,690.00
	lake morris enterprises	Engineering and Design Plans	3110401-00001001-0201015110-5110006	1,825,820.00
	investwise enterprise ltd	Trade Shows and Exhibitions	3110401-00001001-0201015110-5110007	533,500.00
	akomi agencies	Purchase of Workshop Tools, Spa	3110401-00001001-0201015110-5110008	448,293.00
	demand millers and general supp	Other Infrastructure and Civil Wo	3110401-00001001-0201015110-5110009	474,138.00
	alcove holdings ltd	Engineering and Design Plans	3110401-00001001-0201015110-5110010	474,138.00
	investwise enterprise ltd	Engineering and Design Plans	3110401-00001001-0201015110-5110011	528,000.00
	geoffrey and linda events	Engineering and Design Plans	3110401-00001001-0201015110-5110012	1,728,448.00
	jakuot investments and general s	Engineering and Design Plans	3110401-00001001-0201015110-5110013	470,514.00
	magrose security services ltd	Water Supplies and Sewerage	3110401-00001001-0201015110-5110014	528,000.00
	beyond today limited	Other Infrastructure and Civil Wo	3110401-00001001-0201015110-5110015	464,653.00
	beyond today limited	Other Infrastructure and Civil Wo	3110401-00001001-0201015110-5110016	464,655.00
	manpro engineering services	Other Infrastructure and Civil Wo	3110401-00001001-0201015110-5110017	11,379,310.00
	manpro engineering services	Engineering and Design Plans	3110401-00001001-0201015110-5110018	14,224,138.00
	ebenezer vip tours and travel	Travel Costs (airlines, bus, railway	3110401-00001001-0201015110-5110019	169,741.00
	Ndarumanya Company Ltd P.O. Box	Junction C19 Olare-Mariwa Road	3110401-00001001-0201015110-5110020	2,804,416.00
	Comila Construction	Construction of Ratila Bridge	3110401-00001001-0201015110-5110021	2,744,516.00
	Denomo Enterpriseses. Ltd P.O. Bo	God Bondo – Bwanda – Gaena – Nyig	3110401-00001001-0201015110-5110022	326,400.00
	Stereda Agencies P.O Box 70 Rodi K	Improvement of Slota Bridge	3110401-00001001-0201015110-5110023	4,259,520.00
	Vinago road Works P.O.Box. 108 Ho	Jn Oboke – Sinema Road	3110401-00001001-0201015110-5110024	2,966,073.06

	Robbatex Enterprises P.o. box 89 H	Jnc C 19 - Nyarut Road	3110401-00001001-0201015110-5110025	1,111,766.40
	Ndespa Enterp. Ltd P.O Box 6442 N	Rabango-Rangwe Road	3110401-00001001-0201015110-5110026	1,131,225.69
				59,233,095.00

SUPPLY OF GOODS

	MINISTRY OF AGRICULTURE			
	the star	advert of greenhouse tender	1-5111-5111000101-00001001-0102095110-221100	177,197.00
1	nyasweta building co.	completion of fish auction center	1-5111-5111000101-00001001-0102095110-221100	656,958.00
2	interspatial consulting partners	impact assessment report	1-5111-5111000101-00001001-0102095110-221100	494,000.00
3	pris & jel investments	rehabilitation of slaughter house	1-5111-5111000101-00001001-0102095110-221100	2,210,627.00
				3,538,782.00

	MINISTRY OF HEALTH			
	Dynapath laboratories	Supply of laboratory reagents	0-5116-5116000101-00001001-0401025110-2211008-51	340,166.00
	Crown health care	Supply of the lab reagents	0-5116-5116000101-00001001-0401025110-2211008-51	703,834.00
				1,044,000.00

	HOMABAY COUNTY PUBLIC SERVICE BOARD			
	Frei Associates E. A. Ltd	Furniture and Fittings	0-5122-5122000101-00001001-0711045110-311100	720,000
	Frei Associates E. A. Ltd	Furniture and Fittings	0-5122-5122000101-00001001-0711045110-311100	570,000
	Eden Investment ltd	Fuel Supply	0-5114-5114000101-00001001-0205015110-221110	1,500,000
	Tonclog Investments	Office Furnitures	0-5114-5114000101-00001001-0205015110-221110	509,350
	Tonclog Investments	Office Stationeries	0-5114-5114000101-00001001-0205015110-221110	273,000
	Tonclog Investments	Office Stationeries	0-5114-5114000101-00001001-0205015110-221110	99,800
	Tonclog Investments	Office Stationeries	0-5114-5114000101-00001001-0205015110-221110	234,000
	Tonclog Investments	Office Stationeries	0-5114-5114000101-00001001-0205015110-221110	178,900
	Tonclog Investments	Office Stationeries	0-5114-5114000101-00001001-0205015110-221110	476,680
	Palimaso Enterprises ltd	Computers,Printers and IT equipments	0-5114-5114000101-00001001-0205015110-221110	550,500
	Palimaso Enterprises ltd	Computers,Printers and IT equipments	0-5114-5114000101-00001001-0205015110-221110	220,000

	Depron Enterprises	Office Equipments	0-5114-5114000101-00001001-0205015110-3111002	1,120,000.00
	Depron Enterprises	Office Equipments	0-5114-5114000101-00001001-0205015110-2210704	721,000.00
	Nyanginja Enterprises	Office Equipments	0-5114-5114000101-00001001-0205015110-2210704	494,000.00
TOTAL				**7,667,230.00**

MINISTRY OF FINANCE AND ECONOMIC PLANNING

1	MEBON ENTERPRISES	STATIONERIES	2211310-00001001-0705015110-51100001	
2	ROSADON ENTERPRISES	SUPPLY OF STATIONERIES	2211310-00001001-0705015110-51100002	459,439.00
3	SAFEPACK	SUPPLY OF TONNERS	2211310-00001001-0705015110-51100003	629,607.76
4	ROSADON ENTERPRISES	SUPPLY OF OFFICE EQUIPMENT	2211310-00001001-0705015110-51100004	473,568.96
5	FLOCYMA ENTERPRISES	SUPPLY OF CURTAINS	2211310-00001001-0705015110-51100005	148,689.00
6	FRATON ENTERPRISES	SPOT MEDIA	2211310-00001001-0705015110-51100006	120,000.00
7	JERMOUR GENERAL SUPPLIES	SUPPLY OF STATIONERIES	2211310-00001001-0705015110-51100007	70,000.00
8	NOVELTY SUPPLIES	SUPPLY OF STATIONERIES	2211310-00001001-0705015110-51100008	127,000.00
9	NYAKOMO INVESTEMENTS	GENERAL OFFICE SUPPLIES	2211310-00001001-0705015110-51100009	24,305.00
10	MWINJO CO.LTD	SUPPLY OF BUSINESS CARDS	2211310-00001001-0705015110-51100010	60,000.00
11	JORTEC ENTERPRISES LTD	PURCHASE OF ROTO TANKS	2211310-00001001-0705015110-51100011	45,500.00
12	PRINT OPTION	SUPPLY OF STICKERS	2211310-00001001-0705015110-51100012	2,388,188.28
				5,000,000.00

EXECUTIVE SERVICES

1	swanbeam	supply of firefighting equipments	0-5121-51210000101-00001001-0706025110-2220101-511000	166,200.00
2	eden investment	supply of fuel	0-5121-51210000101-00001001-0706025110-3111001-511000	500,000.00
3	copana ltd	supply of fuel	0-5121-51210000101-00001001-0706025110-3111001-511000	120,000.00
4	eden investment	supply of fuel	0-5121-51210000101-00001001-0706025110-3111001-511000	200,000.00
5	eden investment	supply of fuel	0-5121-51210000101-00001001-0706025110-3111002-511000	100,000.00
6	eden investment	supply of fuel	0-5121-51210000101-00001001-0706025110-3111002-511000	1,000,000.00
7	copana ltd	supply of fuel	0-5121-51210000101-00001001-0706025110-2210502-511000	120,000.00
8	sunlakes	supply of fuels	0-5121-51210000101-00001001-0706025110-2220101-511000	60,000.00
9	sophy curtains	supply of office curtains	0-5121-51210000101-00001001-0706025110-2210504-511000	49,082.00
10	kapiny investments	supply of office equipments	0-5121-51210000101-00001001-0706025110-2210514-511000	368,000.00
11	mumoti enterprises	supply of office equipments	0-5121-51210000101-00001001-0706025110-2210901-511000	450,000.00

12	mumoti enterprises	supply of office equipments	0-5121-51210000101-00001001-0706025110-2220101-511000	240,500.00
13	beneiz general supplies ltd	supply of office furniture	0-5121-51210000101-00001001-0706025110-2210504-511000	140,899.00
14	cappadocia industries ltd	supply of stationaries	0-5121-51210000101-00001001-0706025110-2211399-511000	901,000.00
15	nyakinda trading	supply of stationaries	0-5121-51210000101-00001001-0706025110-2211399-511000	141,314.00
16	m/s cappadocia ind ltd	supply of stationaries and office equip	0-5121-51210000101-00001001-0706025110-2211101-511000	384,411.00
17	greenline commercial company	supply of stationeries	0-5121-51210000101-00001001-0706025110-2211101-511000	8,500.00
18	prijam women enterprises	supply of stationeries	0-5121-51210000101-00001001-0706025110-2220101-511000	4,500.00
19	investwise enterprises ltd	supply of stationeries	0-5121-51210000101-00001001-0706025110-2211101-511000	449,800.00
20	wilphy agencies	supply of tyres	0-5121-51210000101-00001001-0706025110-2211201-511000	327,350.00
21	cubiq prin & designs ltd	printing of business cards	0-5121-51210000101-00001001-0706025110-2210801-511000	422,240.00
22	nasco investigation agency	supply of stationeries	0-5121-51210000101-00001001-0706025110-2220101-511000	121,500.00
23	nasco investigation agency	supply of stationeries	0-5121-51210000101-00001001-0706025110-2211308-511000	60,600.00
24	mastone invetigators	supply of stationeries	0-5121-51210000101-00001001-0706025110-2211201-511000	24,000.00
25	nasco investigation agency	supply of stationeries	0-5121-51210000101-00001001-0706025110-2211201-511000	30,300.00
26	nasco investigation agency	supply of stationeries	0-5121-51210000101-00001001-0706025110-2211201-511000	60,600.00
27	sunlakes	internet connection services	0-5121-51210000101-00001001-0706025110-2210503-511000	522,000.00
28	sophy curtains	supply of office curtains	0-5121-51210000101-00001001-0706025110-2211399-511000	290,000.00
29	kapiny investments	supply of office equipments	0-5121-51210000101-00001001-0706025110-2211399-511000	810,693.00
30	mumoti enterprises	supply of office equipments	0-5121-51210000101-00001001-0706025110-2210801-511000	462,000.00
31	mumoti enterprises	supply of office equipments	0-5121-51210000101-00001001-0706025110-2210801-511000	464,000.00
32	beneiz general supplies ltd	supply of office equipments	0-5121-51210000101-00001001-0706025110-2220101-511000	78,110.00
33	nyakinda trading	supply of office equipments	0-5121-51210000101-00001001-0706025110-3111002-511000	12,365.00
	TOTAL			**9,089,964.00**

	MINISTRY OFTOURISM, SPORTS AND CULTURE			
	atwech classic	catering services	0-5112-5111000101-00001001-0101025110-221130	225,000.00
	sevaal investments	supply of tyres to vehicle reg no:kbw	0-5116-5111000101-00001001-0101025110-221130	241,810.00
	Nyakinda traders	Supply of office equipments	0-5116-5111000101-00001001-0101025110-221130	260,095.00
				726,905.00

SUPPLY OF SERVICES/GOODS

	MINISTRY OF AGRICULTURE			
1	greenzone agencies	supply of complete green houses	1-5111-5111000101-00001001-0102095110-3110504	7,301,040.00
2	bayfresh produce & servises	supply of cider poles	1-5111-5111000101 -00001001-0102095110-221100	546,300.00
3	ayoro farmers co-op	supply of coffee seedlings	1-5111-5111000101 -00001001-0102095110-221100	798,625.00
4	altq consultants	supply of electrical items	1-5111-5111000101 -00001001-0102095110-221100	86,255.00
5	sevaal co.	supply of fertilizer	1-5111-5111000101 -00001001-0102095110-221100	570,000.00
6	cappadocia industries	supply of fertilizer	1-5111-5111000101 -00001001-0102095110-221100	943,710.00
7	kosovo building & supplies	supply of mattresses	1-5111-5111000101 -00001001-0102095110-221100	726,000.00
8	stereda agencies	supply of office furniture	1-5111-5111000101 -00001001-0102095110-221100	1,725,000.00
9	camel tanks	supply of pondliners	1-5111-5111000101 -00001001-0102095110-221100	520,000.00
10	deshko entreprises	supply of pondliners	1-5111-5111000101 -00001001-0102095110-221100	850,720.00
11	kavirondo chemists ltd	supply of seeds	1-5111-5111000101 -00001001-0102095110-221100	59,850.00
12	kavirondo chemists ltd	supply of seeds	1-5111-5111000101 -00001001-0102095110-221100	79,200.00
13	kavirondo chemists ltd	supply of seeds	1-5111-5111000101 -00001001-0102095110-221100	538,200.00
14	bay stationers	supply of stationaries	1-5111-5111000101 -00001001-0102095110-221100	417,890.00
15	homabay youth empowerment	supply of steel bookshelves	1-5111-5111000101-00001001-0102095110-221100	800,000.00
16	sonama links	supply of tissue banana	0-5111-5111000101-00001001-0101025110-3111001	1,680,000.00
17	kavirondo chemists ltd	supply of tissue banana	1-5111-5111000101 -00001001-0102095110-221100	57,540.00
18	fridlex entreprises	supply of tissue banana	1-5111-5111000201-00001001-0103025110-221102	918,000.00
19	kentainers ltd	supply of water tanks	1-5111-5111000201-00001001-0103025110-221102	4,000,000.00
20	chrisgrac co.ltd	Supply of water tanks	1-5111-5111000201-00001001-0103025110-221102	1,361,030.00
21	jewlet entreprises	Supply of water tanks	1-5111-5111000201-00001001-0103025110-221102	2,029,520.00
22	jewlet entreprises	Supply of water tanks	1-5111-5111000201-00001001-0103025110-221102	347,747.00
23	denomo entreprises	Supply of water tanks	1-5111-5111000201-00001001-0103025110-221102	120,000.00
24	moben	Supply of water tanks	1-5111-5111000201-00001001-0103025110-221102	366,900.00
25	nyacharo entreprises	Supply of water tanks	1-5111-5111000201-00001001-0103025110-221102	797,540.00
26	chabun agencies	tractor tyres	1-5111-5111000201-00001001-0103025110-221102	3,120,000.00
27	bilmo holdings	water tanks	1-5111-5111000201-00001001-0103025110-221102	210,000.00
				30,971,067.00

	MINISTRY OF HEALTH			
	Pride Kings security	security services	0-5116-5111000101-00001001-0101025110-2211305	432,000
	Red rose restaurant	catering services	0-5116-5111000101-00001001-0101025110-2211305	286,103
	Atwech Services	catering services	0-5116-5111000101-00001001-0101025110-2211305	1,200,000
	DT. Dobie	maintainance of motor vehicle	0-5116-5111000101-00001001-0101025110-2211305	68,357
	Mamen Automobiles	maintainance of motor vehicle	0-5116-5111000101-00001001-0101025110-2211305	360,000
	Jaoko Services	maintainance of motor vehicle	0-5116-5111000101-00001001-0101025110-2211305	250,000
	Adhola Motors	maintainance of motor vehicle	0-5116-5111000101-00001001-0101025110-2211305	120,000
	Ruma Tourist Lodge	catering services	0-5116-5111000101-00001001-0101025110-2211305	144,000
	Tausi Hotel	catering services	0-5116-5111000101-00001001-0101025110-2211305	480,000
	Gracey Hotel	catering services	0-5116-5111000101-00001001-0101025110-2211305	480,000
	Samo	catering services	0-5116-5111000101-00001001-0101025110-2211305	153,140
				3,973,600

	PUBLIC SERVICE BOARD			
1	Bloosky Enterprises	Website Instalation	0-5122-5122000101-00001001-0711045110-311111	415,000
				415,000

	MINISTRY OF TOURISM ,SPORTS AND CULTURE			
	Elyco Motors	M.V REPAIR	0-5112-5111000101-00001001-0101025110-2220101	154,948.25
	Julius Opala	PRINTING	0-5112-5111000101-00001001-0101025110-2220101	104,650.00
	Nation Media	ADVERTISEMENT	0-5112-5111000101-00001001-0101025110-2220101	115,884.00
	Transwestern Tours & Travels	CAR HIRE	0-5112-5111000101-00001001-0101025110-2220101	127,000.00
	George Ogada	CATERING SERVICES	0-5112-5111000101-00001001-0101025110-2220101	126,979.00
	Ride on Agencies	TRAVEL COST	0-5112-5111000101-00001001-0101025110-2220101	370,538.75
	TOTAL			***1,000,000.00***
	GRAND TOTAL			**466,745,778.88**