REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF COUNTY EXECUTIVE OF SIAYA

FOR THE YEAR ENDED 30 JUNE 2016

COUNTY GOVERNMENT OF SIAYA

REPORTS AND FINANCIAL STATEMENTS AMENDED

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)

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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 County Government of Siaya's day-to-day management is under the following key organs:

- The Governor
- Deputy Governor
- County Executive Committee

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2014 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Officer	Mr. Daniel O Okoth
2.	Director of Finance	Mr. Joseph Warega
3.	Ag .Head of Treasury-Accounting	Mr. Denis Nyonje
4.	Head ofTreasury- Budget	Ms. Jenipher Ayoo Ogolla
5.	Head of Fiscal Planning	Mr. Lawrence Nyamwaya
6.	Ag.Head of Revenue	Mr. john OtienoOusa

(d) Fiduciary Oversight Arrangements

The key fiduciary oversight arrangements include:

- County Audit and finance committee activities
- County Assembly Public Accounts and Investment committee activities
- The Senate Public Accounts and Investment Committee

(e) Entity Headquarters

Siaya County Headquarters

P.O. Box 803 - 40600

SIAYA, KENYA

(f) Entity Contacts

E-mail: info@siaya.go.ke
Website: www.siaya.go.ke

(g) Entity Bankers

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

2. Kenya Commercial Bank
   P.o. Box 52-40600
   SIAYA.

   Co-operative Bank of Kenya
   P.o Box 847-40600
   SIAYA

(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

Total expenditure for 2015/16 amounted to Ksh 5,659,702,260 against a planned budget of Ksh 6,946,327,312 translating to an absorption rate of 78.1% of the total budget. In 2014-15 actual expenditure for the period was Kshs. 4,658,286,250 against planned expenditure for the FY was Kshs.5, 974,637,234. In 2013/14, Total expenditure for the period under review amounted to Ksh 2,376,946,022 which is approximately 56% of the total budget of Kshs. 4,263,898,013

Since the establishment of the county, several infrastructure and livelihood support projects have been undertaken by the county government.

Highlights of these include;

- TRANSPORT INFRASTRUCTURE DEVELOPMENT

  opening, grading and gravelling of 700 km of roads which has improved access to public facilities and agricultural production areas, installation of 162 solar street lights in various centres and markets that has helped extend business hours

- TRADE DEVELOPMENT AND PROMOTION

  7 Market shades, 2 market hubs, 81 toilets and General improvement in 31 markets have been undertaken leading to improvement of the business environment in the county

- CROP MANAGEMENT

  22 tractors, 7 harrows, 22 ploughs have been procured, 90.5 tonnes of assorted maize seeds, 700kgs of sorghum seed and 330 tonnes of fertilizer were distributed to farmers leading to increased crop production.

- LIVESTOCK MANAGEMENT

  Dairy cows and 6,200 birds have been distributed to schools and community groups, 1.7 tonnes of fish feeds distributed to farmers and 11 fish bandas, one omena store and 10 chilling rooms were constructed. These have improved livestock productivity as well as reduced post-harvest loses by the fisher folk

- CURATIVE, REHABILITATIVE AND REFERRAL SERVICE

  22 new health facilities were constructed, Rehabilitation of 5 sub-county is hospitals is on-going, 30 rural health facilities rehabilitated, an oxygen generation plant was completed and 2148 Community Health Volunteers have been recruited leading to improvement in the provision of health care

- ENVIRONMENTAL AND NATURAL RESOURCES CONSERVATION AND MANAGEMENT

  30 boreholes and 25 shallow wells were constructed, 12 water pans were rehabilitated and 30 km pipeline extension

- CHILDREN SUPPORT SERVICES

  142 ECD centres constructed, 450 ECDE teachers and 34 instructors recruited, Kshs. 161 million disbursed to 24,000 students in secondary schools, colleges and universities in form of bursaries, 23 new workshops constructed in existing youth polytechnics and 117 assorted soccer, netball and volleyball goal posts were erected in various playing fields and equipment distributed across the county

Despite the progress registered, the following challenges were experienced

1. Unreliable release of funds from the exchequer
2. Limited staff capacity
3. Weak inter-governmental relations
4. Weak decentralized structures
5. Poor transition
6. Non-adherence to section 9(2) of CGA 2012

Sign
CEC
Siaya 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 _____ 2016.

_____
County Executive Committee member – Finance

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OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of County Executive of Siaya set out on pages 7 to 87, which comprise the statement of assets as at 30 June 2016, and the statement of receipts and payments, statement of cash flows, summary statement of appropriation; recurrent and development 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 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 Audit 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 Qualified Opinion

1. Inaccuracies in the Financial Statements

1.1. Differences between Financial Statement and IFMIS Figures

Several of the balances reflected in the financial statements and identical account figures reflected in the Integrated Financial Management Information system (IFMIS) do not tally as shown below:

	Financial Statement Kshs.	IFMIS Report Kshs.	Variance Kshs.
Revenue	5,369,409,927	256,414	5,369,153,513
Payments	5,659,702,260	4,651,080,849	1,008,621,411
Cash and Bank	1,039,553,218	2,660,539,814	(1,620,986,596)
Receivables	31,121,261	299,899,410	(268,778,149)
Payables (pending bills and staff payables)	1,153,983,995	8,458,512,914	(7,304,528,919)

Management have not provided a plausible explanation for the discrepancies.

1.2. Variances in Budget and Summary Statement of Appropriation

Similarly, there are unexplained variances between the balances in the summary statement of appropriation and the final budget balances as shown below:

	Approved Budget Kshs.	Budget as per Statement of Appropriation Kshs.	Variance Kshs.
Recurrent	3,142,213,413	3.194,147,672	51,934,259
Development	3,148,190,122	3,752,779,640	604,589,518

In the circumstances, the accuracy and validity of the financial statements for the year ended 30 June 2016 cannot be confirmed.

2. Acquisition of Assets

2.1. Proposed Barack Obama University

Included in the acquisition of assets balance of Kshs.1,701,858,354 is expenditure amounting to Kshs.19,300,000 paid for acquisition of land for the proposed Barack

Obama University without consulting the Ministry of Education, Science and Technology. The Executive advertised for purchase of land without buildings but went on to purchase land with developments thereon. The buildings and other developments are not habitable and will require repairs and refurbishments before they can be put to use. In addition, the management did not assess the structural suitability of the buildings.

Consequently, the propriety and validity of the expenditure of Kshs.19,300,000 incurred on purchase of the proposed university's land during the year under review cannot be confirmed to have been a proper charge on public funds.

2.2 Roads Expenditure not Supported by Requisitions

Included in the acquisition of assets balance of Kshs.1,701,858,354 is Kshs.715,195,463 under construction of roads. Review of available records indicated that the total exchequer requisitions for the roads sector amounted to Kshs.365,541,761. It is not clear how the excess expenditure totalling Kshs.349,653,702 was funded in the absence of official requisitions. Consequently, the management breached the Public Finance Management Regulations, 2015.

2.3 Revenue Management System

Included in the acquisition of assets balance of Kshs.1,701,858,354 is a payment of Kshs.51,358,241 for purchase of Information Communication Technology (ICT) equipment which in turn includes Kshs.22,072,800 incurred procurement of a revenue management system at a contract sum of Kshs.24,545,600. Audit verification of the project status in November 2016 revealed that the project had not been commissioned inspite of 90% of the contract sum having been paid to the vendor. Further, the management did not avail for audit review reports on revenue generated by Point of Sale (PoS) machines put into use during the project piloting stage.

Consequently, the propriety of the expenditure of Kshs.22,072,800 incurred on purchase of the revenue management system during the year under review cannot be confirmed.

3. Cash and Cash Equivalents

Note 22A to the financial statements reflects a bank balance of Kshs.1,039,553,218 as analyzed below:

	Account Name	Account No.	Bank	Reported Bank Balance-Kshs.
1	Siaya County Revenue Fund	1000171464	CBK	953,187,242
2	Siaya County Recurrent Account	1000170816	CBK	844,953

3	Siaya County Development Account	01141257285300	CBK	1,284,559
4	Ministry of Health - Health Funds			32,110,124
5	Siaya County Imprest Account	1141257073300	Cooperative	48,922,510
6	County Public Service Board		Cooperative	693
7	Various Health Institutions			3,203,137

However, the following anomalies were noted:

(i) A transfer of Kshs.15,000,000 was made from the Central Bank of Kenya CBK personnel expenditure recurrent account to imprest account at Cooperative Bank to cater for expenditures during the upcoming 2016/2017 financial year. The transfer was in breach of the law since re-allocation of funds from wages to non-wages expenditure is contrary to Section 154(1c) of Public Finance Management Act, 2012. Further the budget for the 2016/2017 financial year had not yet been approved by the County Assembly.

(ii) The statement of assets reflects nil cash-in-hand balance as at 30 June 2016. However, a Board of Survey certificate availed for audit review reflected a balance of Kshs.555,130 as cash-in -hand as at 30 June 2016.

Consequently, the validity and accuracy of the bank balance of Kshs.1,039,553,218 as at 30 June 2016 cannot be ascertained.

4. Outstanding Imprests

Note 23 to the financial statements reflects staff imprest balance of Kshs.31,121,261 as at 30 June 2016 advanced to staff for various purposes. However, names and position of the imprest holders, and the dates the imprests were issued were not on record as required by the Public Finance Management Act, 2012 and Regulations 2015. Further, seventeen (17) officers held more than one imprest at a time, contrary to regulations governing issuance of imprests.

Consequently, the accuracy and completeness of outstanding imprests balance of Kshs.31,121,261 as at 30 June 2016 cannot be confirmed.

5. Under-collection and Under Banking of Receipts

The total revenue balance of Kshs.5,369,409,927 reflected in the statement of receipts and payments includes Kshs.135,409,824 being local receipts for the year under review. The balance depicts fall in collections by Kshs.7,993,616 or 5.6% in comparison with the previous year's local receipts of Kshs.143,403,440.

Further, out of the aggregate revenue of Kshs.135,409,824, only Kshs.128,110,717 was banked resulting to unexplained under-banking of Kshs.7,299,107. Therefore,

the Executive contravened provisions of the Public Finance Management Act, 2012 by failing to bank the revenue receipts.

6. Compensation to Employees

6.1 Allowances Paid to Members of County Assembly

Included in the compensation of employees expenditure of Kshs.1,708,842,146 are sitting allowance payments totalling Kshs.10,963,600 made to forty nine (49) members of the County Assembly in the months of July and August 2015. However, details of the payments and the dates of the committee sessions were not provided for audit review by the management. In addition, the payments were reported in the County Assembly's payroll hence resulting to double payment of the allowances. Further, the total balance of Kshs.1,708,842,196 includes gross monthly pay of Kshs.68,469,183 from July 2015 to June 2016 which was not supported with payment schedules.

Consequently, the propriety of the Kshs.79,432,783 expenditure for the year ended 30 June 2016 cannot be confirmed.

6.2 County Executive Committee (CEC) Members Sitting Allowances

Included in the compensation to employee's balance of Kshs.1,708,842,146 is Kshs.1,908,000 paid as sitting allowances to CEC Members. However, the payments not explained in Notes to the financial statements as required by Section 122 of the Public Finance Management (County Government) Regulations, 2015. Further, the allowances were not approved by the County's Public Service Board and the Salaries and Remuneration Commission, thus depicting breach of laws and regulations by the Executive.

6.3 Engagement of Revenue Collectors

Included in the compensation of employees balance of Kshs.1,708,842,146 was the sum of Kshs.13,610,524 paid to casual revenue collectors in the year under review. The casuals were engaged at a monthly salary of Kshs.7,000 per month as opposed to Kshs.15,425 minimum wage-rate recommended by the Ministry of Labour. Therefore the casuals were underpaid by Kshs.13,800,411 in aggregate. Consequently, the management breached labour laws on employment of casuals.

7. Use of Goods and Services

7.1 Furniture for Early Childhood Development Centres

Included in the balance for use of goods and services of Kshs.1,389,528,735 is Kshs.44,142,640 incurred on procurement of furniture for Early Childhood Development (ECD) Centers. The furniture was purchased through direct procurement contrary to the provisions of the Public Procurement and Assets Disposal Act, 2015. Consequently, the management breached the Public Procurement and Asset Disposal Act, 2015 and Public Procurement and Disposal (Preference and Reservation) Regulations, 2011.

7.2 Procurement of Air Travel Services

Included in the balance of Kshs.1,389,528,735 for use of goods and services is Kshs.3,414,250 for provision of air travel services which were however single sourced.

7.3 Procurement of Special Sewing Machines

Included in the balance for use of goods and services of Kshs.1,389,528,735 is Kshs.5,770,560 for purchase of special sewing machines. However, the County Executive awarded a company to supply sewing machines through requests for quotation method contrary to Section 59 of the Public Procurement and Disposal Regulations, 2013 which prescribes Kshs.2,000,000 as the maximum level of expenditure under this method.

Consequently, the management breached the law and as a result the propriety of the expenditure of Kshs.5,770,560 for the year ended 30 June 2016 cannot be confirmed.

7.4 Extra Duty Allowances

Included in use of goods and services balance of Kshs.1,389,528,735 are payments of extra duty allowance totalling Kshs.400,000 paid to employees under the Department of Public Service. However, the employees were attending to their normal duties within their respective duty station and therefore the allowance payments were not valid.

Consequently, the propriety the expenditure of Kshs.400,000 paid as extra-duty allowances cannot be confirmed.

7.5 Accreditation Fees for Establishment of a University

Included in the use of goods and services balance of Kshs.1,389,528,735 is a balance of Kshs.5,000,000 paid to Maseno University to facilitate the establishment of Barack Obama University in Siaya County. However, the Commission of University Education has not issued the County Executive with the letter of interim authority to establish the University as required by the Universities Act, 2012.

Consequently, the propriety of the expenditure of Kshs.5,000,000 reportedly incurred during the year under review on planning of the establishment of the University cannot be confirmed.

7.6 Unexplained Expenditure

Included in the use of goods and services balance of Kshs.1,389,528,735 is expenditure of Kshs.46,696,355 for the Department of Governance reflected as provision for encumbrance and return to drawer cheques. The return to drawer cheques ought to have been reversed in the cash book. Consequently, the propriety of the expenditure of Kshs.46,696,355 cannot be ascertained.

7.7 Expenditure on Monitoring and Evaluation

Included in use of goods and services balance of Kshs.1,389,528,735 is an amount of Kshs.5,750,000 paid to Hawk Finance Consultants to monitor and evaluate the County Executives' projects. The management outsourced monitoring and evaluation services even though it had its own Monitoring and Evaluation Department. Further, there was no monitoring and evaluation report availed for audit review to ascertain the services rendered.

Consequently, the propriety of the expenditure of Kshs.5,750,000 incurred on monitoring and evaluation for the year ended 30 June 2016 cannot be confirmed.

7.8 Unsupported Expenditure on Hire of Motor Vehicles

Included in the use of goods and services balance of Kshs.1,389,528,735 is an amount of Kshs.2,362,500 paid to a local company for hire of five (5) four-wheel-drive vehicles for a period of forty five (45) days. The payment for the services was not properly supported by schedules and the itinerary. Consequently, the propriety of the expenditure of Kshs.2,362,500 incurred on hire of vehicles for the year ended 30 June 2016 cannot be confirmed.

7.9 Emergency Relief Expenditure

Included in use of goods and services balance of Kshs.1,389,528,735 is an amount of Kshs.2,303,317 incurred on insurance of motor vehicles drawn from the emergency relief vote. However, the expenditure did not meet the criteria set in the Public Finance Management Act, 2012 and Regulations 2015 regarding the use of emergency funds and therefore did not qualify as an emergency. Consequently, the management breached the law and regulations governing emergency expenditures.

In view of these anomalies, it has not been possible to confirm the propriety of use of goods and services expenditure of Kshs.2,303,317 incurred during the year under review.

8. Acquisition of Assets

8.1 Un-explained Differences

The statement of receipts and payments reflects a balance of Kshs.1,701,858,354 incurred on acquisition of assets. However, expenditure schedules provided for audit review amounted to Kshs.1,627,747,399 resulting to an unexplained and unreconciled difference of Kshs.74,110,955. Further, an amount of Kshs.1,701,858,354 is reflected under acquisition of assets during the year under review, while in the previous year, assets acquired amounted to Kshs.1,506,047,442 resulting in a cumulative expenditure balance of Kshs.3,207,905,796. However, Annexure 3 on summary of fixed assets register reflects a balance of Kshs.142,616,630 instead of Kshs.3,207,905,796 resulting to an unexplained and unreconciled difference of Kshs.3,065,289,166 as at 30 June 2016. The asset balance of Kshs.142,616,630 also excludes assets that were taken over from the

defunct local authorities in Siaya County. However, the status report from the defunct Transition Authority was not presented for audit to show the asset and liability position at the time of hand-over.

8.2 Unvouched Expenditure

Included in acquisition of assets balance of Kshs.1,701,858,354 is an amount of Kshs.32,251,019 under construction of roads and other civil works. However, supporting documents for these expenditures such as bills of quantities, structural plans, tender documents and payment vouchers were not availed for audit review and hence the propriety of the acquisition of assets expenditure of Kshs.32,251,019 incurred during the year under review cannot be confirmed.

Consequently, the accuracy and completeness of the acquisition of assets balance of Kshs.1,701,858,354 for the year ended 30 June 2016 cannot be confirmed.

9. Pending Bills

Annex I to the financial statement reflects accumulated pending bills totalling Kshs.1,153,983,995. The balance however excludes a pending bill of Kshs.28,025,557 owed to Farm Machinery Distributors (East Africa Ltd) for seven agricultural tractors supplied in 2014/2015. Failure to pay bills in the year they relate to distorts the financial statements for the year and affects budgetary provisions for the subsequent year(s) they charged to. Had these bills been paid, the statement of receipts and payments would have reflected a deficit of Kshs.1,444,276,328 instead of the deficit of Kshs.290,292,333 now shown.

10.0 Budget Performance Analysis

10.1 Budget Absorption

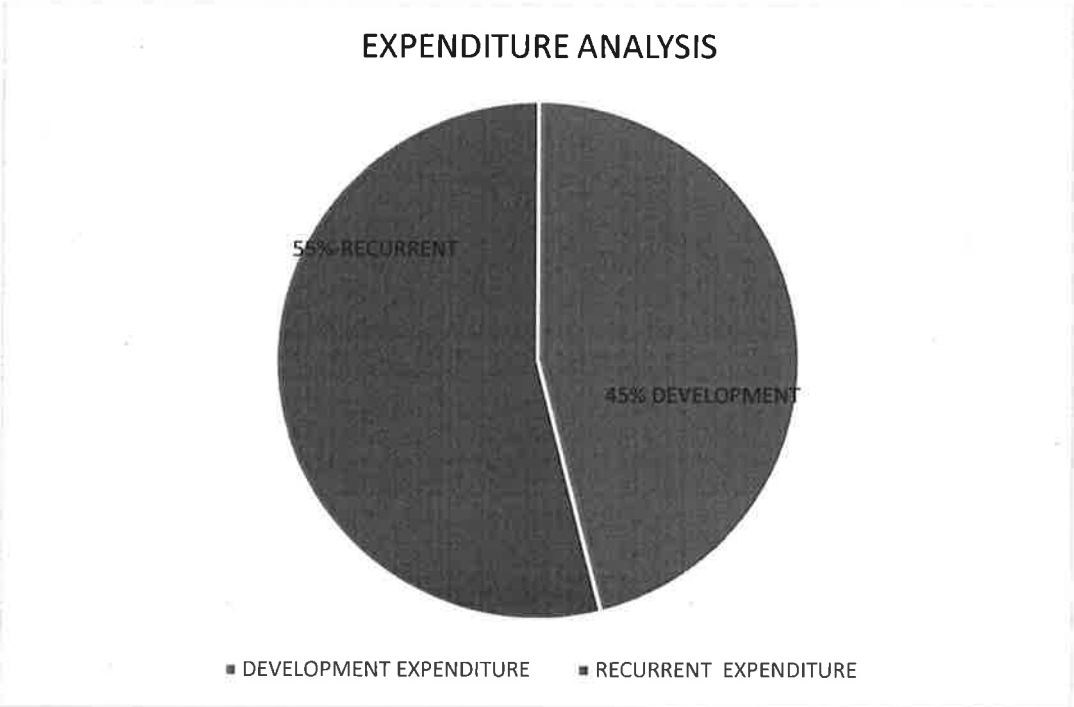
Siaya County Executive's supplementary budget for the 2015/2016 was approved by the County Assembly in November 2016. The budget preparation process was guided by Section 117 of the Public Finance Management Act, 2012.The approved final budget was Kshs.6,290,403,535 with Kshs.3,142,213,413 (50%) allocated to the recurrent expenditure and Kshs.3,148,190,122 (50%) to development expenditures. The following table shows the budget performance:

Item	Budgeted 2015/2016 (Kshs)	Actual 2015/2016 (Kshs)	Absorption rate %	Percentage of Total Expenditure %
Development	3,148,190,122	2,561,331,379	81	45
Recurrent	3,142,213,413	3,098,370,881	99	55
Total	**6,290,403,535**	**5,659,702,260**		

The development vote recorded an absorption rate of 81% and the recurrent vote 99%. Failure to utilize the whole development vote budget constrained implementation of programmes meant to benefit the residents of Siaya County.

10.2 Under/Over Expenditure Analysis

The approved final budget for the Executive was Kshs.3,148,190,122 for development and Kshs.3,142,213,413 for recurrent, while actual expenditure for development was Kshs.2,561,331,379 and recurrent expenditure was Kshs.3,098,370,881 as shown in the pie chart below:



Source: OAG Kenya Analysis of Siaya County Government Data.

10.3 Expenditure Analysis as per Departments

Department	Budget Allocation		Actual Expenditure		Absorption rate	
	Recurrent Kshs.	Development Kshs.	Recurrent Kshs.	Development Kshs.	Recurrent	Develop-ment
County Executive	525,858,008	140,654,332	454,643,354	9,474,200	86%	7%
Finance & Planning	472,440,178	25,000,000	430,092,401	22,072,800	91%	88%
Agriculture	225,361,277	165,419,917	191,036,134	93,246,651	85%	56%
Water, Environmental	103,973,799	313,840,966	103,391,940	161,864,995	99%	52%
Education, Youth Affairs	149,792,823	750,745,286	113,428,842	359,235,136	76%	48%

Health	1,486,989,871	668,847,012	1,089,970,430	237,110,527	73%	35%
Lands & Housing	52,284,050	77,205,609	38,944,879	69,730,581	74%	90%
Roads, Transport & Public Works	40,693,727	876,814,506	30,508,365	764,268,156	75%	87%
Trade Development	42,817,091	75,162,494	32,078,963	28,915,816	75%	38%
Tourism & ICT	42,002,589	54,500,000	33,793,720	51,869,901	79%	95%
Total	**3,142,213,413**	**3,148,190,122**	**2,517,889,028**	**1,797,788,763**	**80%**	**57%**

(i) The summary statement for development actual appropriation expenditure balance of Kshs.2,561,331,379 does not tally with development vote expenditure balance of Kshs.1,797,788,763 thereby leading to an unexplained difference of Kshs.763,542,616. On the other hand, the recurrent vote balance of Kshs.3,098,370,881 reflected in the summary statement differs from actual recurrent vote balance of Kshs.2,517,889,028 thus leading to an unexplained difference of Kshs.580,481,853.

(ii) Reports of the Controller of Budget show balances of Kshs.289,780,000 and Kshs.1,893,110,000 for recurrent and development respectively which however are at variance with balances of Kshs.2,517,889,000 for recurrent and Kshs.1,797,788,763 for development vote reflected in the County Executives' books thus leading to unexplained differences of Kshs.371,890,972 and Kshs.95,321,237 for recurrent and development expenditures respectively

(iii) Review of the recurrent budget performance by department shows that Water, Environment and Natural Resources sector had the highest recurrent budget absorption rates at 99% while the rest of the departments did not absorb all their budgets. No plausible explanation has been provided by management for the anomaly.

10.4 Development Expenditure

A total of Kshs.3,148,190,122 was allocated to ten (10) departments to finance 1,729 projects in the year under review. However, implementation of the projects was behind schedule and as at 30 June 2016, only Kshs.1,797,788,763 had been spent on 828 projects, representing 57% of the funds allocated as follows:

Sector	No of Budgeted Projects	Allocation Amount Kshs.	Expenditure Amount Kshs.	No of Projects for Implementation
County Executive	6	140,654,332	9,474,200	3
Finance and Planning	2	25,000,000	22,072,800	1
Agriculture	93	165,419,917	104,279,963	78
Roads, Transport and Public Works	397	876,814,506	764,268,156	391
Trade, Industry, Labour and Co-op	71	75,162,494	28,915,816	27

Development				
Water, Environment and Natural Resources	225	313,840,966	161,864,995	83
Education, Youth Affairs, Culture and Social Services	750	750,745,286	350,235,130	140
Health Services	162	668,847,012	237,110,527	67
Tourism and ICT	14	54,500,000	51,869,901	33
Lands, Housing Physical Planning and Development	9	77,205,609	69,730,581	5
Total	1,729	3,148,190,122	1,799,822,069	828

In addition, the following anomalies were noted:

(i) The County Executive spent Kshs.9,474,200 only out of the allocation of Kshs.140,654,332, representing only 7% of its allocated funds for development expenditure.

(ii) Departments of the County Executive, Trade, Education and Health absorbed less than 50% of development funds but no explanation was provided for the undesirable situation.

The management has not provided plausible explanations for the anomalies.

10.5 Office of the Governor Expenditure Analysis

Tabulation of the County Executive recurrent budget comprised of the Office of the Governor and Deputy Governor is shown below:

Item	Budget Kshs.	Actual Kshs.	Over expenditure Kshs.	Under expenditure (Kshs)	Absorption Rate
Basic salaries and other personnel costs	29,200,412	24,337,172	-	4,863,240	
Electricity	50,000	7,324	-	42,676	73%
Water & Sewerage	100,000	11,394	-	88,606	11%
Telephone	210,000	38,000	-	172,000	18%
Travel costs	9,500,000	8,471,355	-	1,028,645	89%
Daily sub. allowance	5,000,000	20,683,530	15,683,530		414%
Accommodation	4,000,000	2,949,997	-	1,050,003	74%

Sundry items (taxis, airport tax etc.)	1,500,000	352,161	-	1,147,839	23%
Advertising	1,000,000	827,200	-	172,800	83%
Catering services	3,000,000	7,612,858	4,612,858		254%
General Office Supplies	800,000	298,800	-	501,200	%
Refined fuels & Lubricants	4,000,000	4,000,000	0	0	100%
Membership fees & subscriptions	1,000,000	500,000	-	500,000	50%
Legal dues	0	8,039,600	8,039,600		
Maintenance of motor vehicles	1,000,000	962,819	-	37,181	96%
Publishing& Printing	389,956	362,200	-	27,756	93%
Subscription to newspapers, magazines	600,000	86,246	-	517,754	14%
Trade shows & Exhibitions	500,000	368,600	-	131,400	74%
Tuition fees	850,000	416,000	-	434,000	49%
Training expenses-other	500,000	1,434,000	934,000		287%
Boards, committees & Conferences	1,500,000	573,100	-	926,900	38%
National Celebrations	1,000,000	422,300	-	577,700	42%
Uniforms and Clothing	450,000	0	-	450,000	0%
Guards & Cleaning services	11,000,000	960,000	-	10,040,000	9%
Professional services	3,450,000	4,450,000	-	1,000,000	129%
Exchange & communicati on equipment	100,000	0	-	100,000	0%
Rents &	1,600,000	400,000	-	1,200,000	25%

Rates					
Total	**82,300,368**	**88,564,656**			**108%**

However, the following issues were noted in relation to these expenditures:

(i) The Office of the Governor exceeded its recurrent budget by Kshs.6,264,288 translating to 108% budget absorption rate.

(ii) The allocation for daily subsistence allowances was overspent by 414%, catering services by 254%, training expenses by 287% and contracted professional services by 129%.

(iii) Legal expenses amounting to Kshs.8,039,600 were incurred without budget provision.

(iv) There was underspending in majority of the items as itemized below:
- Contracted guards & cleaning services 9%
- Subscription to newspapers, magazines and periodicals 14%
- Rents & rates 25%

No explanation was provided by management for failure to incur expenditure as budgeted.

11 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	Actual collection	Under collection variance	
	Kshs.	Kshs.	Kshs.	%
Single Business Permit	45,000,000	26,097,518	18,902,482	42
Market Fee	50,000,000	22,646,625	27,353,375	55
Bus Park Fee	12,000,000	11,858,870	141,130	1
Parking Fees	5,000,000	0	5,000,000	100
Fish Cess	6,500,000	4,316,150	2,183,850	34
Plan Approval Fee	2,500,000	1,823,696	676,304	27
Transfer Fees	1,000,000	1,581,000	841,900	84
Miscellaneous Income		573,540	(573,540)	100
Plot Rates	16,150,000	2,419,683	13,730,317	85
Plot Rents	5,900,000	2,770,781	3,129,219	53
School Fees	250,000	79,050	170,950	68
Slaughter Fees	896,500	636,840	259,660	29
Ground /Stall Rent	5,239,800	2,346,445	2,893,355	55

Burial Fees	30,800	10,500	20,500	66
Sand Cess	1,200,000	0	1,200,000	100
CILOR	37,900	0	37,900	100
Sugar Cess	4,500,000	0	4,500,000	100
Boda Boda Fees	3,500,000	0	3,500,000	100
Health Department	45,500,000	43,668,751	1,831,249	4
Agriculture	13,500,000	5,741,512	7,758,488	57
Trade	555,000	0	555,000	100
Liquor License	7,500,000	0	7,500,000	100
Water and Environment	0	41,080	(41,080)	100
Engineers	0	345,344	(345,344)	100
Planning	0	290,000	(290,000)	100
Public Health	0	895,600	(895,600)	100
Cattle Auction	0	3,066,720	(3,066,720)	100
Site Fee	0	327,900	(327,900)	100
House Rent	0	2,241,334	(2,241,334)	100
Promotion	0	228,800	(228,800)	100
Quarry Cess	0	384,760	(384,760)	100
Veterinary	0	1,043,230	1,043,230	100
Totals	**230,000**	**135,435,729**		

Seven items registered nil revenue while fourteen others registered under-collections. No proper reason has been provided for the under collections.

12. Project Implementation Status

Review of expenditure in the Ministry of Water and Natural Resources sector revealed that the department's budget for the year was not implemented effectively. Project verification and project status reports show low-rate of completion of projects budgeted in the year. In the year under review, the department planned to undertake 115 projects out of which, only 23 projects had been completed as at 30 June 2016. Works on ninety two (92) projects had not started as at 30 June 2016 thus resulting in a very low implementation rate of 20%. Most payments made in the year under review related to projects done in the year 2014/2015:

Vote	Budget 2015/2016 (Kshs)	Actual 2015/2016 (Kshs)	Under Absorption (Kshs)	Percentage
Development	313,840,966	161,864,995	(151,975,971)	52%
Recurrent	103,973,799	103,391,940	(581,859)	1%

13. Ethnic Composition of Employees

The County Executive draws 84% of it's employees from the dominant ethnic community in the County which situation contravenes Section 65 (1) (e) of the County Government Act, 2012 that requires County Public Service Boards to ensure at least thirty percent (30%) of vacant entry-level posts in County Governments are filled by candidates who are not from the dominant ethnic communities.

Therefore the management contravened the National Cohesion and Integration Act, 2008 and Section 65(1e) of the County Governments Act, 2012 on use of staff appointments as means to promote national unity.

Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, the financial position of Siaya County Executive as at 30 June 2016, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Management Act, 2012.

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

Nairobi

30 August 2017

V. STATEMENT OF RECEIPTS AND PAYMENTS

	Note		
RECEIPTS			
Tax Revenues	1	-	-
Social Security Contributions	2	-	-
Proceeds from Domestic and Foreign Grants	3	238,701,381	125,406,984
Transfers from National Treasury	4	4,995,298,722	4,358,013,207
Transfers from Other Government Entities	5	-	-
Proceeds from Domestic Borrowings	6	-	-
Proceeds from Foreign Borrowings	7	-	-
Proceeds from Sale of Assets	8	-	-
Reimbursements and Refunds	9	-	-
Returns of Equity Holdings	10	-	-
Other Receipts	11	135,409,824	143,403,440
TOTAL REVENUES		**5,369,409,927**	**4,626,823,631**
PAYMENTS			
Compensation of Employees	12	1,708,842,146	1,662,547,586
Use of goods and services	13	1,389,528,735	1,319,075,167
Subsidies	14	-	-
Transfers to Other Government Units	15	781,173,025	102,552,243
Other grants and transfers	16	78,300,000	63,667,545
Social Security Benefits	17	-	-
Acquisition of Assets	18	1,701,858,354	1,506,047,442
Finance Costs, including Loan Interest	19	-	-
Repayment of principal on Domestic and Foreign borrowing	20	-	-
Other Expenses	21	-	1,500,000
TOTAL PAYMENTS		**5,659,702,260**	**4,655,389,983**
SURPLUS/DEFICIT		**- 290,292,333**	**- 28,566,352**

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 _____ 2016 and signed by:

Chief Officer

Head of Treasury

VI. STATEMENT OF ASSETS

	Note	2015-2016 Kshs	2014-2015 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	1,039,553,218	1,235,937,159
Cash Balances	22B	-	-
Total Cash And Cash Equivalents		1,039,553,218	1,235,937,159
Accounts Receivables - Outstanding Imprest and Clearence Accounts	23	31,121,261	36,089,983
TOTAL FINANCIAL ASSETS		1,070,674,479	1,272,027,142
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	24	88,939,671	34,483,716
NET FINANCIAL ASSETS		**981,734,809**	**1,237,543,426**
REPRESENTED BY			
Fund balance b/fwd	25	**1,272,027,142**	**1,300,593,494**
			-
Surplus/Defict for the year	-	**290,292,333**	**28,566,352**
Prior year adjustments		-	-
NET FINANCIAL POSSITION		**981,734,809**	**1,272,027,142**

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 _____ 2016 and signed by:

Chief Officer

Head of Treasury

VII. STATEMENT OF CASHFLOW

	Note	2015-2016 Kshs	2014-2015 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Tax Revenues	1	-	-
Social Security Contributions	2		
Proceeds from Domestic and Foreign Grants	3	238,701,381	125,406,984
Transfers from National Treasury	4	4,995,298,722	4,358,013,207
Transfers from Other Government Entities	5	-	-
Reimbursements and Refunds	9	-	-
Returns of Equity Holdings	10	-	-
Other Revenues	11	135,409,824	143,403,440
		5,369,409,927	**4,626,823,631**
Payments for operating expenses			
Compensation of Employees	12	1,708,842,146	1,662,547,586
Use of goods and services	13	1,389,528,735	1,319,075,167
Subsidies	14	-	-
Transfers to Other Government Units	15	781,173,025	102,552,243
Other grants and transfers	16	78,300,000	63,667,545
Social Security Benefits	17	-	-
Finance Costs, including Loan Interest	19	-	-
Other Expenses	21	-	1,500,000
		3,957,843,906	3,149,342,541
Adjusted for:			
		-	
Changes in receivables		4,968,722	36,089,983
Changes in payables		54,455,955	34,483,716
Adjustments during the year		-	-
		49,487,233	

Net cashflow from operating activities		4,007,331,139	3,219,916,240
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	**8**	-	-
Acquisition of Assets	**18**	(1,701,858,354)	(1,506,047,442)
Net cash flows from Investing Activities		(1,701,858,354)	(1,506,047,442)
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings	**6**	-	-
Proceeds from Foreign Borrowings	**7**	-	-
Repayment of principal on Domestic and Foreign borrowing	**20**	-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		2,305,472,784	1,713,868,798
Cash and cash equivalent at BEGINNING of the year	**24**	1,235,937,159	1,039,553,218
Cash and cash equivalent at END of the year	**25**	1,039,553,218	1,235,937,159

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 _____ 2016 and signed by:

Chief Officer

Head of Treasury

III. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Code	Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
		a	b	c=a+b	d	e=d-c	f=d/c %
	RECEIPTS						
	Tax Receipts						
	Social Security Contributions						
	Proceeds from Domestic and Foreign Grants	27,530,000		27,530,000	27,530,000	-	100%
	MATERNAL HEALTH CARE FUNDS	128,080,400		128,080,400	128,080,400	-	100%
	USER FEES FOREGONE	19,634,077		19,634,076	19,634,076	-	100%
	RMIF	63,456,905		63,456,905	63,456,905	-	100%
	Exchequer releases	4,995,298,722		4,995,298,722	4,995,298,722	-	100%
	Transfers from Other Government Entities					-	
	Proceeds from Domestic Borrowings					-	
	Proceeds from Foreign Borrowings					-	
	Proceeds from Sale of Assets					-	
	Reimbursements and Refunds					-	
	Returns of Equity Holdings					-	
	Balance b/d					-	

	Other Receipts	230,000,000		230,000,000	135,409,824	94,590,176	59%
	Total Receipts	**5,464,000,104**	**-**	**5,464,000,103**	**5,369,409,927**	**94,590,176**	**98%**
	Payments					-	
	Compensation of Employees	1,871,776,264	- 158,254,975	1,713,521,289	1,708,842,146	4,679,143	100%
	Use of goods and services	1,183,242,442	295,783,941	1,479,026,383	1,389,528,735	89,497,648	94%
	Other Payments	1,600,000	-	1,600,000		1,600,000	0%
	Construction of Non-residential building, Other Infrastructure and Civil Work	33,131,799	2,558,132	35,689,931	4,808,638	30,881,293	13%
	Scholarship and Other Education	63,100,000	15,300,000	78,400,000	78,300,000	100,000	100%
	Construction of Non-residential building (Schools and Building)	783,450,799	- 27,113,582	756,337,217	384,407,785	371,929,432	51%
	Construction of Roads	561,620,201	256,875,288	818,495,489	715,195,463	103,300,026	87%
	Refurbishment of Buildings Non Residential Buildings	44,755,799	52,058,132	96,813,931	13,500,193	83,313,738	14%
	Purchase of vehicles and other Transport Equipment		79,816,000	79,816,000	36,126,100	43,689,900	45%
	Overhaul and Refurbishment of contruction and civil works	1,500,000	-	1,500,000	1,374,481	125,519	92%
	Purchase of ICT Equipment	10,000,000	80,257,988	90,257,988	51,358,241	38,899,747	57%

	Purchase of Agricultural Machine and other Transport Equipment	6,200,000	-	6,200,000	5,770,560	429,440	93%
	Purchase of Animal and breading Stock		-		2,896,267	- 2,896,267	
	Purchase of Specialised Plant,Equipment and Machinery	13,200,000	110,742,325	123,942,325	12,563,352	111,378,973	10%
	Purchase of Household furniture and Institutional Equipment		4,723,842	4,723,842	1,390,840	3,333,002	29%
	Purhase of Office Furniture and General Equipment		8,650,000	8,650,000	4,389,739	4,260,261	51%
	Other infrastructure and Civil works		715,231,000	715,231,000	381,100,374	334,130,626	53%
	Purchase of Certified Seeds, Breeding, Stock and Live Animals	47,552,460	13,524,094	61,076,554	29,589,222	31,487,332	48%
	Rehabilitation of Civil Works	13,250,000	-	13,250,000		13,250,000	0%
	Purchase of Certified Seeds and Tree seedlings	12,862,354	- 5,384,814	7,477,540	6,386,800	1,090,740	85%
	Research, studies,project preparation, design & supervision	34,000,000	- 500,000	33,500,000	23,400,300	10,099,700	70%
	Transfers to Other Government Units	819,741,930	- 38,224,647	781,517,283	781,173,025	344,258	100%
	Acquisition of Land	17,600,000	14,200,540	31,800,540	27,600,000	4,200,540	87%
28	Other Expenses	231,331,621	- 223,831,621	7,500,000	-	7,500,000	0%
Grand Total		**5,749,915,669**	1,196,411,643	**6,946,327,312**	**5,659,702,260**	1,286,625,052	81%

The entity financial statements were approved on _____ 2016 and signed by:

Chief Officer

Head of Treasury Accounts

IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Code	Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
		a	b	c=a+b	d	e=d-c	f=d/c %
	RECEIPTS						
	Tax Receipts						
	Social Security Contributions						
	Proceeds from Domestic and Foreign Grants	27,530,000		27,530,000	27,530,000	-	100%
	MATERNAL HEALTH CARE FUNDS	128,080,400		128,080,400	128,080,400		100%
	USER FEES FOREGONE	19,634,077		19,634,076	19,634,076	-	100%
	RMIF	63,456,905		63,456,905	63,456,905	-	100%
	Exchequer releases	4,995,298,722		4,995,298,722	4,995,298,722	-	100%
	Transfers from Other Government Entities					-	
	Proceeds from Domestic Borrowings					-	
	Proceeds from Foreign Borrowings					-	
	Proceeds from Sale of Assets					-	
	Reimbursements and Refunds					-	

	Returns of Equity Holdings					-	
	Balance b/d					-	
	Other Receipts	230,000,000		230,000,000	135,409,824	94,590,176	59%
Total Receipts	**Total Receipts**	**5,464,000,104**	**-**	**5,464,000,103**	**5,369,409,927**	**94,590,176**	**98%**
	Payments					-	
	Compensation of Employees	1,871,776,264	- 158,254,975	1,713,521,289	1,708,842,146	4,679,143	100%
	Use of goods and services	1,183,242,442	295,783,941	1,479,026,383	1,389,528,735	89,497,648	94%
	Other Payments	1,600,000	-	1,600,000		1,600,000	0%
27	Social Security Benefits			-		-	
31	Acquisition of Assets			-		-	
55	Repayment of principal on Domestic and Foreign borrowing			-		-	
28	Other Expenses			-		-	
Grand Total		**3,056,618,706**	**137,528,966**	**3,194,147,672**	**3,098,370,881**	**95,776,791**	**1**

The entity financial statements were approved on _____ 2016 and signed by:

Chief Officer

Head of Treasury Accounts

X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Code	Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
		a	b	c=a+b	d	e=d-c	f=d/c %
	Tax Receipts						
	Social Security Contributions						
	Proceeds from Domestic and Foreign Grants	27,530,000		27,530,000	27,530,000	-	100%
	MATERNAL HEALTH CARE FUNDS	128,080,400		128,080,400	128,080,400		100%
	USER FEES FOREGONE	19,634,077		19,634,076	19,634,076	-	100%
	RMIF	63,456,905		63,456,905	63,456,905	-	100%
	Exchequer releases	4,995,298,722		4,995,298,722	4,995,298,722	-	100%
	Transfers from Other Government Entities					-	
	Proceeds from Domestic Borrowings					-	
	Proceeds from Foreign Borrowings					-	
	Proceeds from Sale of Assets					-	
	Reimbursements and Refunds					-	
	Returns of Equity Holdings					-	

	Balance b/d					-	
	Other Receipts	230,000,000		230,000,000	135,409,824	94,590,176	59%
	Total Receipts	**5,464,000,104**	**-**	**5,464,000,103**	**5,369,409,927**	**94,590,176**	**98%**
	Other Payments	1,600,000	-	1,600,000		1,600,000	-
	Construction of Non-residential building, Other Infrastructure and Civil Work	33,131,799	2,558,132	35,689,931	4,808,638	30,881,293	13.47
	Scholarship and Other Education	63,100,000	15,300,000	78,400,000	78,300,000	100,000	99.87
	Construction of Non-residential building (Schools and Building)	783,450,799	- 27,113,582	756,337,217	384,407,785	371,929,432	50.82
	Construction of Roads	561,620,201	256,875,288	818,495,489	715,195,463	103,300,026	87.38
	Refurbishment of Buildings Non Residential Buildings	44,755,799	52,058,132	96,813,931	13,500,193	83,313,738	13.94
	Purchase of vehicles and other Transport Equipment		79,816,000	79,816,000	36,126,100	43,689,900	45.26
	Overhaul and Refurbishment of contruction and civil works	1,500,000	-	1,500,000	1,374,481	125,519	91.63
	Purchase of ICT Equipment	10,000,000	80,257,988	90,257,988	51,358,241	38,899,747	56.90
	Purchase of Agricultural Machine and other Transport Equipment	6,200,000	-	6,200,000	5,770,560	429,440	93.07
	Purchase of Animal and breading Stock		-		2,896,267	- 2,896,267	
	Purchase of Specialised Plant,Equipment and Machinery	13,200,000	110,742,325	122,942,325	12,563,352	110,378,973	10.22
	Purchase of Household furniture and Institutional Equipment		4,723,842	4,723,842	1,390,840	3,333,002	29.44

	Purhase of Office Furniture and General Equipment		8,650,000	8,650,000	4,389,739	4,260,261	50.75
	Other infrastructure and Civil works		715,231,000	715,231,000	381,100,374	334,130,626	53.28
	Purchase of Certified Seeds, Breeding, Stock and Live Animals	47,552,460	13,524,094	61,076,554	29,589,222	31,487,332	48.45
	Rehabilitation of Civil Works	13,250,000	-	13,250,000		13,250,000	-
	Purchase of Certified Seeds and Tree seedlings	12,862,354	- 5,384,814	7,477,540	6,386,800	1,090,740	85.41
	Research, studies,project preparation, design & supervision	34,000,000	- 500,000	33,500,000	23,400,300	10,099,700	69.85
	Transfers to Other Government Units	819,741,930	- 50,224,647	781,517,283	781,173,025	344,258	99.96
	Acquisition of Land	17,600,000	26,200,540	31,800,540	27,600,000	4,200,540	86.79
28	Other Expenses	231,331,621	- 223,831,621	7,500,000	-	7,500,000	-
	Total Ependiture	**2,694,896,963**	**1,058,882,677**	**3,752,779,640**	**2,561,331,379**	**1,191,448,261**	68.25

The entity financial statements were approved on _____ 2016 and signed by:

Chief Officer

Head of Treasury Accounts

XI. 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 *entity*.
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 *entity* recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the *entity*. In addition, the *entity* recognises all expenses when the event occurs and the related cash has actually been paid out by the *entity*.

3. In-kind contributions

In-kind contributions are donations that are made to the *entity* 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 *entity* 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 *entity* 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 *entity'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 *entity'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.

COUNTY GOVERNMENT OF SIAYA

NOTES TO THE FINANCIAL STATEMENTS

1	TAX REVENUES	2015-2016 Kshs	2014-2015 Kshs
	Taxes on Income, Profits and Capital Gains	-	-
	Taxes on Property	-	-
	Taxes on Goods and Services	-	-
	Taxes on International Trade and Transactions	-	-
	Other Taxes (not elsewhere classified)	-	-
	Total	-	-

2	SOCIAL SECURITY CONTRIBUTIONS	2015-2016	2014-2015

	Kshs	Kshs
Receipts for Health Insurance Contribution	-	-
Receipts to NHIF for Health Insurance Contributions	-	-
Receipts from Govt Employees to Social & Welfare Schemes in Govt	-	-
Total	-	-

3 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2015 - 2016	2014 - 2015
			Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)				
DANIDA			27,530,000	25,150,000
MATERNAL HEALTH CARE FUNDS			128,080,400	100,256,984
USER FOR FORGONE			19,634,076	
RMLF			63,456,905	
Grants Received from Multilateral Donors (International Organisations)				
(Insert name of donor)				
(Insert name of donor)				

Grants Received from other levels of government				
(Insert name of donor)			-	-
(Insert name of donor)			-	-
Total			**238,701,381**	**125,406,984**

4 EXCHEQUER RELEASES

Description and reference of the transfer		**Date of transfer**	**2015 - 2016**	**2014 - 2015**
			Kshs	**Kshs**
			399,623,898	544,751,651
1st quarter transfer			1,273,801,174	719,072,180
2nd quarter transfer			1,248,824,681	1,133,083,435
3rd quarter transfer			2,073,048,969	1,961,105,941
4th quarter transfer				

Total			4,995,298,722	4,358,013,207

5 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description			2015 - 2016	2014 - 2015
			Kshs	Kshs
Transfers from Central government entities				
				-
				-
Transfers from Counties				
(insert name of budget agency)			-	-
(insert name of budget agency)			-	-
TOTAL			-	-

The amounts above have been reconciled with the sending Government entity.

6 PROCEEDS FROM DOMESTIC BORROWINGS

	2015-2016 Kshs	2014-2015 Kshs
Borrowing within General Government	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-
Other Domestic Depository Corporations (Commercial Banks)	-	-
Borrowing from Other Domestic Financial Institutions	-	-
Borrowing from Other Domestic Creditors	-	-
Domestic Currency and Domestic Deposits	-	-
Domestic Accounts Payable	-	-
Total	-	-

7 PROCEEDS FROM FOREIGN BORROWINGS

	2015-2016 Kshs	2014-2015 Kshs

Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Total	-	-

]

8 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

	2015-2016 Kshs	2014-2015 Kshs
Receipts from the Sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment		-
Receipts from the Sale Plant Machinery and Equipment		-
Receipts from Sale of Certified Seeds and Breeding Stock		-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-

Receipts from the Sale of Strategic Reserves Stocks	-	-
Total	-	-

9 REIMBURSEMENTS AND REFUNDS

	2015-2016 Kshs	2014-2015 Kshs
Refund from World Food Programme (WFP)		
Reimbursement of Audit Fees	-	-
Reimbursement on Messing Charges (UNICEF)	-	-
Reimbursement from World Bank – ECD	-	-
Reimbursement from Individuals and Private Organisations		-
Reimbursement from Local Government Authorities	-	-

Reimbursement from Statutory Organisations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds	-	-
Total	-	-

10 RETURNS OF EQUITY HOLDINGS

	2015-2016 Kshs	2014-2015 Kshs
Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	-	-
Total	-	-

11 OTHER REVENUES

	2015-2016 Kshs	2014-2015 Kshs
Interest Received	-	-
Profits and Dividends		-
Rents	9,778,243	7,727,969
Other Property Income		-
Sales of Market Establishments		-
Receipts from Administrative Fees and Charges	74,147,808	77,397,429
Receipts from Administrative Fees and Charges - Collected as AIA	51,483,773	58,008,030
Receipts from Incidental Sales by Non-Market Establishments		270,012
Receipts from Sales by Non-Market Establishments		-
Receipts from Sale of Incidental Goods		-
Fines Penalties and Forfeitures		-
Receipts from Voluntary transfers other than grants		-
Other Receipts Not Classified Elsewhere		-
Business Permits	-	-
Cesses	-	-

Poll Rates	-	-
Plot Rents	-	-
Other Local Levies	-	-
Administrative Services Fees	-	-
Various Fees	-	-
Council'S Natural Resources Exploitation	-	-
Sales Of Council Assets	-	-
Lease / Rental Of Council'S Infrastructure Assets	-	-
Other Miscellaneous Revenues	-	-
Other Miscellaneous Revenues	-	-
Insurance Claims Recovery	-	-
Medium Term Loans (1-3 Yr Repayment)	-	-
Long Term Loans (Over 3 Yr Rpayment)	-	-
Transfers From Reserve Funds	-	-
Donations	-	-
Fund Raising Events	-	-

Other Revenues From Financial Assets		
Loan	-	-
Market/Trade Centre Fee	-	-
Vehicle Parking Fees	-	-
Housing	-	-
Social Premises Use Charges	-	-
School Fees	-	-
Other Education-Related Fees	-	-
Other Education Revenues	-	-
Public Health Services	-	-
Public Health Facilities Operations	-	-
Environment & Conservancy Administration	-	-
Slaughter Houses Administration	-	-
Water Supply Administration	-	-
Sewerage Administration	-	-
Other Health & Sanitation Revenues	-	-
Technical Services Fees	-	-
External Services Fees	-	-

System Required Revenue A/cs	-	-
Total	**135,409,824**	**143,403,440**

12 COMPENSATION OF EMPLOYEES

	2015-2016 Kshs	2014-2015 Kshs
Basic salaries of permanent employees	1,000,539,080	801,360,564
Basic wages of temporary employees	29,940,891	102,736,800
Personal allowances paid as part of salary	678,362,175	625,737,420
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	-	126,966,388
Compulsory national social security schemes	-	5,746,414
Compulsory national health insurance schemes	-	-

Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	**1,708,842,146**	**1,662,547,586**

13 USE OF GOODS AND SERVICES

	2015-2016 Kshs	2014-2015 Kshs
Utilities, supplies and services	76,056,272	60,223,395
Communication, supplies and services	11,508,980	23,317,671
Domestic travel and subsistence	413,656,672	241,698,931
Foreign travel and subsistence	42,179,799	33,545,125
Printing, advertising and information supplies & services	23,445,488	41,918,188
Rentals of produced assets	18,512,053	13,916,390
Training expenses	108,590,459	77,002,900
Hospitality supplies and services	96,825,094	36,745,110

Insurance costs	31,499,995	51,641,999
Specialised materials and services	212,382,787	294,995,035
Office and general supplies and services	18,287,040	33,380,501
Other operating expenses	215,715,521	239,811,976
Routine maintenance – vehicles and other transport equipment	27,100,470	66,827,225
Fuel Oil and Lubricants	49,780,727	59,272,194
Routine maintenance – other assets	25,193,178	25,866,081
Feasibility	18,794,200	18,912,446
Total	**1,389,528,735**	**1,319,075,167**

14 SUBSIDIES

Description			**2015 - 2016**	**2014 - 2015**
			Kshs	**Kshs**
Subsidies to Public Corporations				
See list attached			-	-
(insert name)			-	-

Subsidies to Private Enterprises				
See list attached			-	-
(insert name)			-	-
TOTAL			-	-

15 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description			2015 - 2016	2014 - 2015
			Kshs	Kshs
Other current transfers grants and subsidies (danida)			27,530,000	34,008,912
Other current transfers grants and subsidies (Maternity funds)			81,512,500	68,543,331
Transfers to other government entities e.g County Assembly Recurrent and Development			656,153,195	
Other capital grants and transfers				
Other current transfer to User Forgone fees			15,977,330	
(insert name of budget agency)			-	-

(insert name of budget agency)			-	-
TOTAL			**781,173,025**	**102,552,243**

16 OTHER GRANTS AND OTHER PAYMENTS

	2015 - 2016 Kshs	2014 - 2015 Kshs
Scholarships and other educational benefits	78,300,000	50,201,337
Emergency relief and refugee assistance		13,466,208
Subsidies to small businesses, cooperatives, and self employed		-
Total	**78,300,000**	**63,667,545**

[Provide short appropriate explanations as necessary]

17 SOCIAL SECURITY BENEFITS

	2015 - 2016 Kshs	2014 - 2015 Kshs
Government pension and retirement benefits	-	-

Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	-	-

18 ACQUISITION OF ASSETS

	2015 - 2016 Kshs	2014 - 2015 Kshs
Non Financial Assets		
Purchase of Buildings		-
Construction of Buildings	4,808,638	189,219,545
Refurbishment of Buildings	4,025,994	10,999,639
Construction of Non Residential Buildings (Schools and Building)	384,407,785	219,889,819
Refurbishment of Buildings Non Residential Buildings	9,474,199	92,070,732
Construction of Roads	715,195,463	470,407,184
Construction and Civil Works		
Overhaul and Refurbishment of Construction and Civil Works	1,374,481	4,800,000

Purchase of Vehicles and Other Transport Equipment	36,126,100	42,210,074
Overhaul of Vehicles and Other Transport Equipment		-
Purchase of Household Furniture and Institutional Equipment	1,390,840	1,820,100
Purchase of Office Furniture and General Equipment	4,389,739	42,084,027
Purchase of certified seeds,Breeding stock and Tree seedlings	6,386,800	16,383,944
Hire of Plant, Machinery & Equipment (purchase of trailers and disk plough		33,461,723
Purchase of Agricultural Machine and other Transport equipment (purchase of harrows and trailers)	5,770,560	5,246,715
Purchase of Specialised Plant, Equipment and Machinery	12,563,352	3,423,791
Purchase of Animals and Breeding Stocks	2,896,267	-
Rehabilitation and Renovation of Plant, Machinery and Equip.		7,244,553
Purchase of Certified Seeds, Breeding Stock and Live Animals	29,589,222	8,622,304
Research, Studies, Project Preparation, Design & Supervision	23,400,300	22,168,196
Purchase of Tractors and Trailers and Graders		45,038,025
Emergency Funds		21,472,850
Other Infrastructure and Civil Works	381,100,374	216,785,142

Rehabilitation of Civil Works		-
Acquisition of Strategic Stocks and commodities		-
Acquisition of Land	27,600,000	-
Acquisition of Intangible Assets		-
Purchase of ICT Equipment	51,358,241	52,699,079
Financial Assets		-
Domestic Public Non-Financial Enterprises		-
Domestic Public Financial Institutions		-
Foreign financial Institutions operating Abroad		-
Other Foreign Enterprises		-
Foreign Payables - From Previous Years		-
Total	**1,701,858,354**	**1,506,047,442**

19 FINANCE COSTS, INCLUDING LOAN INTEREST

	2015 - 2016 Kshs	2014 - 2015 Kshs
Interest Payments on Foreign Borrowings	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-
Interest on Domestic Borrowings (Non-Govt)	-	-
Interest on Borrowings from Other Government Units	-	-
Total	-	-

20 REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

	2015 - 2016 Kshs	2014 - 2015 Kshs
Repayments on Borrowings from Domestic	-	-
Principal Repayments on Guaranteed Debt Taken over by Government	-	-

Repayments on Borrowings from Other Domestic Creditors	-	-
Repayment of Principal from Foreign Lending & On – Lending	-	-
Total	-	-

21 OTHER EXPENSES

	2015 - 2016 Kshs	2014 - 2015 Kshs
Budget Reserves	-	
Civil Contingency Reserves	-	-
Other expenses		1,500,000
Domestic Accounts	-	-
	-	1,500,000

22A Bank Accounts

Name of Bank, Account No. & currency	Account Currency	Indicate whether recurrent, Development, deposit, revenue, CRF e.t.c	2015 - 2016	2014 - 2015
			Kshs	Kshs
Siaya County Revenue Fund (CBK)			953,187,242.00	1,007,610,373.00
Siaya County Reccurent Account (CBK)			844,953.00	24,652,024.00
Siaya County Development Account (CBK)			1,284,559.00	52,103,955.00
Siaya County Bursary Fund Account (KCB)				72,400.00
County Public Service Board -Coop			693.00	2,896,267.00
Ministry of Health-MATERNAL HEALTH CARE FUNDS			32,110,124.00	31,713,653.00
Siaya County Imprest Account (Co-op)			48,922,510.00	116,888,487.00
HEALTH CENTER SEVERAL ACCOUNT			3,203,137.30	
Total			**1,039,553,218.30**	**1,235,937,159.00**

22B **Cash in hand**

	2015 - 2016 Kshs	2014 - 2015 Kshs
Cash in Hand – Held in domestic currency		
Cash in Hand – Held in foreign currency		
Total	**0**	**0**

Cash in hand should also be analysed as follows:

			2015 - 2016 Kshs	2014 - 2015 Kshs
Location 1				
Location 1				
Total			**-**	**-**

23 Outstanding Imprests

Description			2015 - 2016	2014 - 2015
			Kshs	Kshs

Staff Imprests			31,121,261.00	36,089,983.00
Total			**31,121,261.00**	**36,089,983.00**

[Include a breakdown of the outstanding imprest below or as an annex to the notes if the list is longer than 1 page.]

Name of Officer or Institution	*Date Imprest Taken*	*Amount Taken*	*Amount Surrendered*	*Balance*
		Kshs	*Kshs*	*Kshs*
AMOS O OKELLO		220,200.00		
AMOS O OKELLO		50,400.00		
ALFRED ABOMAH		93,300.00		
ALFRED ABOMAH		160,000.00		
AGGREY ODHIAMBO ODENY		123,100.00		
BEATRICE ODHIAMBO		484,000.00		
BEATRICE OBADO		39,600.00		
BONIFAS ODINGA		82,000.00		
BONIFAS ODINGA		150,000.00		

BONIFAS ODINGA		448,000.00		
BONIFAS ODINGA		250,000.00		
BONIFAS ODINGA		250,000.00		
BENJAMIN OTIENO ODUOR		450,000.00		
BENJAMIN OTIENO ODUOR		93,100.00		
BENJAMIN OTIENO ODUOR		350,000.00		
BENJAMIN OTIENO ODUOR		450,000.00		
BENJAMIN OTIENO ODUOR		460,000.00		
BENJAMIN OTIENO ODUOR		950,000.00		
BENJAMIN OTIENO ODUOR		1,150,000.00		
CHARLES O AKELLO		71,200.00		
CHARLES O AKELLO		60,400.00		
CHARLES O AKELLO		88,000.00		
CHARLES OMONDI OTOLO		188,000.00		
CAROLINE MAJUMA OKWIRI		493,400.00		
CHRISTINE HASUWO		150,000.00		

CHRISTINE OMOLLO		46,000.00		
CHRISPINE ODHIAMBO ATEGO		9,000.00		
COLLINS OCHIENG ONYANGO		6,300.00		
DAMIANUS OMOLLO		180,000.00		
DAMIANUS OMOLLO		280,500.00		
DAMIANUS OMOLLO		750,000.00		
DAMIANUS OMOLLO		219,400.00		
DAMINUS OMOLLO		210,400.00		
DAVID JODWAR OPIYO		120,000.00		
DAVID JODWAR OPIYO		160,195.00		
DENNIS NYONJE		210,000.00		
DAVID SANMAC OKOTH		61,930.00		
DAVID RAGEN		56,000.00		
DAVID RAGEN		99,800.00		
DAVID RAGEN		56,000.00		
DAVID RAGEN		950,000.00		
DAVID RAGEN		337,200.00		

DAVID RAGEN		329,000.00		
DAVID RAGEN		416,000.00		
DAVID RAGEN		266,900.00		
DAVID RAGEN		350,000.00		
DORSILA ONYANGO EVERLYN		179,650.00		
EDWARD ONYANGO		100,000.00		
EDWARD ONYANGO		100,000.00		
EDWARD ONYANGO		500,000.00		
EMILY ETYANG		193,775.00		
EVERLINE AWUOR FWAYA		675,600.00		
EVERLINE AWUOR FWAYA		180,000.00		
EZEKIEL ABANG		25,000.00		
EZEKIEL ABANG		33,600.00		
ELIZABETH ODUOR		68,200.00		
ELIZABETH ODUOR		298,000.00		
EVANS OTIENO		30,000.00		
ELKANA ODINGA		80,044.00		

MAURICE OWIRA		373,000.00		
MAURICE OWIRA		680,500.00		
GEORGE OMONDI ATINGA		313,360.00		
GEOFREY OCHIENG OWUOR		1,364,900.00		
GABRIEL OPONDO OJWANG		5,000.00		
GLADYS ARICHA		14,800.00		
GLADYS ADHIAMBO OYOKO		14,000.00		
GABRIEL MAHULO ODUONG		16,400.00		
HON PAMELA AKELLO		186,000.00		
O		76,800.00		
HON PHILGONA A OOKO		7,875.00		
IMAN OLANG		23,000.00		
JOSEPH OGUTU		810,000.00		
JOSHUA RIOBA		273,100.00		
JANITA ADHIAMBO		500,000.00		
JORAM NYANGAH		350,000.00		
JACTONE ONDIKO		36,000.00		

JACTONE ONDIKO		7,875.00		
KEPHA MARUBE		88,000.00		
LILIAN ATIENO OWINO		150,000.00		
MARK OMOLLO AGANYO		120,000.00		
MAURICE OCHIENG OPONDO		67,200.00		
MAURICE OCHIENG OPONDO		14,700.00		
MAURICE RANGOMA		45,000.00		
MARK OMOLLO		120,600.00		
MARK PETER OTIENO		302,000.00		
MICHAEL OMONDI OCHIENG		30,000.00		
PAULINE ADHIAMBO ONGUKO		361,800.00		
PAULINE ADHIAMBO ONGUKO		1,413,332.00		
PAULINE ADHIAMBO ONGUKO		200,000.00		
PAULINE ADHIAMBO ONGUKO		300,000.00		
PAULINE ADHIAMBO ONGUKO		500,000.00		
PAULINE ADHIAMBO ONGUKO		1,545,000.00		
PAULINE ADHIAMBO ONGUKO		645,000.00		

PAULINE ADHIAMBO ONGUKO		780,000.00		
PAULINE ADHIAMBO ONGUKO		46,200.00		
PAULINE ADHIAMBO ONGUKO		290,000.00		
PAULINE ADHIAMBO ONGUKO		650,000.00		
PETER ASUKE		475,000.00		
PETER KIMWELE MWANDIKWA		445,600.00		
PRISCA AUMA OCHIENG		779,950.00		
REBECA A OPONDO		200,000.00		
RICHARD KODINDO		100,000.00		
ROSE OPAR		500.00		
SAMUEL OTIENO OCHANDA		893,200.00		
VITALIS JUMA JERA		7,775.22		
VITALIS OCHIENG		250,000.00		
VINCENT ODUOR		10,000.00		
VINCENT OLUOCH		54,000.00		
WILLIS ATIANG		100,600.00		
WILLIAM RABANGO OPATA		200,000.00		

	Total	31,121,261.22		31,121,261.22

24 Accounts Payables

	2015 - 2016 Kshs	2014 - 2015 Kshs
Deposits	88,939,671	34,483,716
TOTAL	-	-

25 BALANCES BROUGHT FORWARD

	2015 - 2016 Kshs	2014 - 2015 Kshs
Bank accounts	1,235,937,159	1,229,306,843
Cash in hand	-	36,854
Receivables - Outstanding Imprests	36,089,983	71,249,797
Payables - Deposits	-	-
Total	**1,272,027,142**	**1,300,593,494**

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2015	Comments
	a	b	c	d=a-c		
Construction of buildings						
ABAMUKOA GEO TECH SERVICES	861,544.00		540,224.00	321,320.00		
ABAMUKOA GEO. & TECH. SERVICES	1,845,551.00		1,081,296.60	764,254.40		
ABBY ENGINEERING WORKS	806,585.12		632,710.40	173,874.72		
ABELARD ENTERPRISES LTD	4,216,484.00		3,274,159.00	942,325.00		
ABELARD ENTERPRISES LTD	2,724,132.00		2,723,923.25	208.75		
ABELARD ENTERPRISES LTD	1,486,200.00		1,485,960.00	240.00		
ABELARD ENTERPRISES LTD	119,827,681.00		67,824,995.68	52,002,685.32		
ABELARD ENTERPRISES LTD.	1,488,929.83		1,198,602.51	290,327.32		
ABELARD ENTERPRISES LTD.	1,345,300.72		1,246,907.72	98,393.00		
ABELARD ENTERPRISES LTD.	1,316,913.78		1,253,627.60	63,286.18		
ABELARD ENTERPRISES LTD.	1,659,489.04		1,442,837.52	216,651.52		
ABELARD ENTERPRISES LTD.	1,526,836.08		1,453,553.60	73,282.48		

ABELARD ENTERPRISES LTD.	1,648,759.04		1,535,914.76	112,844.28		
ABELARD ENTERPRISES LTD.	2,211,166.98		1,755,360.72	455,806.26		
ABELARD ENTERPRISES LTD.	2,500,314.00		2,160,052.68	340,261.32		
ABELARD ENTERPRISES LTD.	2,459,548.23		2,308,095.67	151,452.56		
ABELARD ENTERPRISES LTD.	2,858,442.80		2,376,561.60	481,881.20		
ABELARD ENTERPRISES LTD.	5,309,058.27		4,944,962.61	364,095.66		
ABELARD ENTERPRISES LTD.	2,111,868.62		1,859,826.20	252,042.42		
ABELARD ENTERPRISES LTD.	2,081,014.70		1,641,407.69	439,607.01		
ABELARD ENTERPRISES LTD.	1,564,532.60		1,371,495.20	193,037.40		
ABELARD ENTERPRISES LTD.	1,257,663.88		1,197,199.40	60,464.48		
ABELARD ENTERPRISES LTD.	223,113.24		108,362.20	114,751.04		
ABELARD ENTERPRISES LTD.	1,170,639.18		319,185.00	851,454.18		
ABELARD ENTERPRISES LTD.	1,529,407.10		478,778.40	1,050,628.70		
ABELARD ENTERPRISES LTD.	3,030,039.79		2,013,867.88	1,016,171.91		
ABELARD ENTERPRISES LTD.	899,671.21		588,635.24	311,035.97		
ABELARD ENTERPRISES LTD.	3,826,739.08		3,610,181.52	216,557.56		
ABELARD ENTERPRISES LTD.	999,956.16		994,925.72	5,030.44		
ABELARD ENTERPRISES LTD.	1,000,000.00		355,673.60	644,326.40		

ABELARD ENTERPRISES LTD.	1,795,263.82		1,411,155.05	384,108.77		
ABELARD ENTERPRISES LTD.	1,500,000.00		563,203.20	936,796.80		
ABELARD ENTERPRISES LTD.	1,000,000.00		600,078.40	399,921.60		
ABELARD ENTERPRISES LTD.	800,000.30		654,292.26	145,708.04		
ABELARD ENTERPRISES LTD.	999,999.87		820,188.63	179,811.24		
ABELARD ENTERPRISES LTD.	1,795,263.82		1,476,508.32	318,755.50		
ABERLARD ENTERPRISES LTD.	646,816.46		499,999.04	146,817.42		
ABERLARD ENTERPRISES LTD.	899,773.72		398,668.80	501,104.92		
ABERLARD ENTERPRISES LTD.	1,799,839.06		404,932.80	1,394,906.26		
ABERLARD ENTERPRISES LTD.	223,113.24		108,367.20	114,746.04		
ABERLARD ENTERPRISES LTD.	2,211,166.98		1,755,360.72	455,806.26		
ABERLARD ENTERPRISES LTD.	2,500,314.00		2,160,052.68	340,261.32		
ABERLARD ENTERPRISES LTD.	999,999.87		627,791.71	372,208.16		
ACCURATIVE COMMUNICATIONS LTD	1,057,050.00		975,850.00	81,200.00		
ADINETTE ENTERPRISES	1,988,960.00		1,914,131.54	74,828.46		
ADVENTIS INHOUSE AFRICA LTD	10,414,211.80		3,400,778.83	7,013,432.97		
AFRO BUILDERS LTD	3,900,000.00		1,755,136.80	2,144,863.20		
AFRO BUILDERS LTD	3,900,000.00		1,622,898.80	2,277,101.20		
AFROBUILD BUILDERS	3,900,000.00		1,345,600.00	2,554,400.00		
AGOT SUPPLIES & CONTRACTORS	2,675,261.50		788,800.00	1,886,461.50		

AGOT SUPPLIES & CONTRACTORS	1,909,534.00		1,617,376.00	292,158.00		
AGOT SUPPLIES & CONTRACTORS	5,220,626.40		4,696,538.40	524,088.00		
AGOT SUPPLIES & CONTRACTORS	9,805,421.90		2,456,628.00	7,348,793.90		
ALEXANDER PR & COMMUNICATION	3,660,960.00		1,000,000.00	2,660,960.00		
ALOM ENTERPRISES LTD	1,057,763.40		364,112.40	693,651.00		
ALPAJO ENTERPRISES	3,990,075.20		478,828.00	3,511,247.20		
ALPAJO ENTERPRISES	3,990,075.20		888,150.15	3,101,925.05		
ALUKA INVESTMENT LIMITED	2,850,000.00		2,457,833.00	392,167.00		
ALUKA INVESTMENT LTD.	2,850,000.00		744,803.00	2,105,197.00		
ATEYA ENGINEERING SERVICES	4,329,398.00		2,659,636.40	1,669,761.60		
BADAMA SUPPLIES & SERVICES	3,410,875.00		1,954,136.00	1,456,739.00		
BARNDE ENTERPRISES LTD	1,803,600.00		1,702,400.00	101,200.00		
BEDAMA SUPLIES AND SERVICES	2,984,355.20		529,996.75	2,454,358.45		
BEDAMA SUPLIES AND SERVICES	992,670.00		943,037.00	49,633.00		
BEDAMA SUPPLIES & SERVICES	3,055,637.20		1,299,372.80	1,756,264.40		
BEDAMA SUPPLIES & SERVICES	2,369,555.20		2,000,000.00	369,555.20		
BEDAMA SUPPLIES & SERVICES LTD	1,332,840.00		1,263,240.00	69,600.00		
BENELI ENGINEERING SERVICES	3,088,558.00		2,662,490.00	426,068.00		
BENELI ENGINEERING SERVICES	1,987,880.40		798,375.00	1,189,505.40		
BENELI ENGINEERING SERVICES	972,694.80		605,355.00	367,339.80		

BENELI ENGINEERING SERVICES	1,833,152.64		1,717,112.64	116,040.00		
BENELI ENGINEERING SERVICES	16,399,906.00		13,988,266.10	2,411,639.90		
BENELI ENGINEERING SERVICES	3,776,440.00		2,259,506.00	1,516,934.00		
BENELI ENGINEERING SERVICES	3,776,440.00		2,259,506.00	1,516,934.00		
BENELI ENGINEERING SERVICES	3,776,440.00		2,259,506.00	1,516,934.00		
BENELI ENGINEERING SERVICES	3,776,440.00		2,259,506.00	1,516,934.00		
BENELI ENGINEERING SERVICES	3,776,440.00		2,259,506.00	1,516,934.00		
BENELI ENGINEERING SERVICES	3,776,440.00		2,259,506.00	1,516,934.00		
BENELI ENGINEERING SERVICES	3,776,440.00		2,259,506.00	1,516,934.00		
BENELI ENGINEERING SERVICES	3,254,438.00		2,992,742.00	261,696.00		
BENELI ENGINEERING SERVICES	3,254,438.00		3,000,000.00	254,438.00		
BENNAH GENERAL	1,955,087.20		1,314,976.00	640,111.20		
BETOCUP ENTERPRISES LIMITED	297,997.00		34,800.00	263,197.00		
BETOCUP ENTERPRISES LIMITED	1,856,835.20		149,640.00	1,707,195.20		
BOWMANS ENTERPRISES LTD	7,990,950.00		5,883,376.00	2,107,574.00		
BUBBLE ENGINEERING	2,952,397.20		215,156.80	2,737,240.40		
CAERUH GENERAL ENTERPRISES	1,445,452.80		1,198,048.00	247,404.80		
CAMWENDA COMPANY LTD.	3,030,962.84		840,157.84	2,190,805.00		
CAMWENDA COMPANY LTD.	2,861,285.00		161,428.00	2,699,857.00		

CAMWENDA COMPANY LTD.	6,061,925.68		1,680,315.80	4,381,609.88		
CEARUH GENERAL ENTERPRISES	2,482,000.00		2,358,372.80	123,627.20		
CHALO ENTERPRISES	1,665,033.00		1,655,033.00	10,000.00		
CHALO ENTERPRISES LIMITED	3,133,194.00		958,751.60	2,174,442.40		
CHALO ENTERPRISES LIMITED	3,133,194.00		1,596,379.60	1,536,814.40		
CHALO ENTERPRISES LIMITED	3,133,194.00		1,596,380.40	1,536,813.60		
CHALO ENTERPRISES LIMITED	9,399,582.00		439,743.60	8,959,838.40		
CHALO ENTERPRISES LTD.	3,133,194.00		439,743.60	2,693,450.40		
CHENJO CONSTRUCTION COMPANY	3,898,829.60		1,607,383.00	2,291,446.60		
CHENJO CONSTRUCTION COMPANY LTD	3,898,829.60		1,746,666.67	2,152,162.93		
CHIWRUOK GI HERA S.H.G	500,000.00		476,799.00	23,201.00		
CHRISBE LIMITED	2,000,000.00		2,000,000.00	0.00		
CHRISBO LIMITED	4,074,778.40		1,760,188.60	2,314,589.80		
CLOUDNINE CLEANING SERVICES	995,650.00		661,587.00	334,063.00		
CLOUDNINE CLEANING SERVICES	799,240.00		776,040.00	23,200.00		
CLOUDNINE CLEANING SERVICES	2,628,687.00		358,564.12	2,270,122.88		
CLOUDNINE CLEANING SERVICES	2,904,686.00		2,872,160.00	32,526.00		
CLOUDNINE CLEANING SERVICES	2,628,687.00		358,564.12	2,270,122.88		
CLOUDNINE CLEANING SERVICES	549,670.00		421,080.00	128,590.00		
COLUMBUS 2000 LTD	500,000.00		50,000.00	450,000.00		

COMPULYNIX NYANZA LTD.	24,545,600.00		9,800,000.00	14,745,600.00		
COSICAN ENGINEERING WORKS LTD	1,972,696.00		1,231,920.00	740,776.00		
COSICAN ENGINEERING WORKS LTD	394,342.00		336,342.00	58,000.00		
COSICAN ENGINEERING WORKS LTD	1,078,220.00		980,200.00	98,020.00		
DAWI CONSTRUCTIONS LTD	2,000,000.00		1,349,404.00	650,596.00		
DELTA AYEMAN CONSTRUCTION	2,657,450.00		158,488.80	2,498,961.20		
DESAN CONSTRUCTION LIMITED	1,992,706.00		501,124.75	1,491,581.25		
DITO MACHINERY LTD	3,805,844.00		1,799,280.00	2,006,564.00		
DOBIA CONSTRUCTION	4,096,226.80		3,693,357.90	402,868.90		
DOBIA CONSTRUCTIONS	3,600,000.00		3,500,000.00	100,000.00		
DUNHILL CONSTRUCTION COMPANY	5,432,633.80		4,242,353.80	1,190,280.00		
DUNHILL CONTRACTORS LTD.	3,000,000.00		2,396,699.03	603,300.97		
DUNHILL CONTRACTORS LTD.	3,500,000.00		2,255,704.00	1,244,296.00		
DUNHILL CONTRACTORS LTD.	3,500,000.00		2,130,000.00	1,370,000.00		
EDON CONSULTANT INTERNATIONAL	103,325,847.00		5,000,000.00	98,325,847.00		
EDON CONSULTANT INTERNATIONAL	25,521,484.23		10,942,207.00	14,579,277.23		
EVISA CONSTRUCTION	5,319,644.00		2,700,000.00	2,619,644.00		
EVISA CONSTRUCTION LTD.	5,319,644.00		3,053,584.00	2,266,060.00		
EVISA CONSTRUCTION LTD.	4,695,871.40		1,995,871.40	2,700,000.00		

EXODUS COMPANY LIMITED	1,995,037.60		547,752.00	1,447,285.60		
EXODUS TECHNICALS AGENCIES	3,196,635.20		2,442,635.20	754,000.00		
EXQUISITE CONSTRUCTION LTD	9,743,060.40		4,163,252.00	5,579,808.40		
EXQUISITE CONSTRUCTION LTD	3,260,834.80		3,129,369.50	131,465.30		
FAIRTON AGENCIES LTD	9,278,091.60		4,989,548.85	4,288,542.75		
FAMILY TOTAL GENRAL CONTRACTOR	4,452,532.40		1,307,073.00	3,145,459.40		
FANUSA INVESTMENT	3,635,035.70		2,125,187.70	1,509,848.00		
FELMARK CONTRACTORS LTD	1,355,622.40		916,864.00	438,758.40		
FELMARK CONTRACTORS LTD	2,310,050.00		1,575,744.00	734,306.00		
FELMARK CONTRACTORS LTD	1,810,050.00		1,312,642.00	497,408.00		
FLYWHEEL TELECOMS LTD	3,553,462.80		3,424,982.40	128,480.40		
FLYWHEEL TELECOMS LTD	7,106,925.60		2,695,392.00	4,411,533.60		
FRAMOC AGENCIES	2,709,890.90		2,382,640.00	327,250.90		
FRAMOC AGENCIES	6,327,208.40		1,533,369.60	4,793,838.80		
FRAMOC AGENCIES	6,327,208.40		1,533,369.60	4,793,838.80		
FRAMOC AGENCIES	3,463,987.40		2,771,189.92	692,797.48		
G. NORTH & SONS LIMITED	24,099,000.00		7,808,076.00	16,290,924.00		
GAMMA CO. LTD.	1,999,468.00		777,466.80	1,222,001.20		
GAMMA CONSTRUCTION COMPANY	1,999,468.00		1,140,801.10	858,666.90		
GARD CONSULTANTS SERVICE LTD	4,982,200.00		4,281,601.00	700,599.00		
GEOLAKE INTERNATIONAL LTD	7,971,810.00		1,228,313.60	6,743,496.40		
GEOLAKE INTERNATIONAL LTD	1,458,723.20		1,226,723.20	232,000.00		

GEOLAKE INTERNATIONAL LTD	1,167,795.20		1,003,632.00	164,163.20		
GEOLAKE INTERNATIONAL LTD	2,280,850.00		1,178,300.00	1,102,550.00		
GEOLAKE INTERNATIONAL LTD	1,830,549.60		1,455,336.00	375,213.60		
GEOLAKE INTERNATIONAL LTD	1,060,994.00		906,540.00	154,454.00		
GEOLAKE INTERNATIONAL LTD	2,139,852.00		348,000.00	1,791,852.00		
GEOLAKE INTERNATIONAL LTD	906,215.20		823,832.00	82,383.20		
GEO-LAKE INTERNATIONAL LTD	2,524,183.00		1,960,446.40	563,736.60		
GEO-LAKE INTERNATIONAL LTD	6,771,413.00		3,471,413.00	3,300,000.00		
GEO-LAKE INTERNATIONAL LTD	7,644,133.20		1,277,000.00	6,367,133.20		
GEO-LAKE INTERNATIONAL LTD	4,950,101.00		2,859,375.00	2,090,726.00		
GIG AFRICA LIMITED	1,065,013.40		910,136.00	154,877.40		
GLIDAM HOLDING COMPANY LTD	1,727,544.50		1,611,544.50	116,000.00		
GOT OGWANG CONTRACTORS	2,967,610.00		493,716.00	2,473,894.00		
GOT OGWANG CONTRACTORS	2,967,610.00		1,094,976.20	1,872,633.80		
GOT OGWANG ENTERPRISES LTD.	2,967,610.00		1,765,984.40	1,201,625.60		
GOT OGWANG ENTERPRISES LTD.	8,902,830.00		882,992.20	8,019,837.80		
GOYE CONSTRUCTION CO. LTD	2,355,597.50		2,297,597.53	57,999.97		
GREAT WOMEN GROUP	500,000.00		488,400.00	11,600.00		
G-STAR INVESTMENT COMPANY	6,999,973.60		4,285,063.20	2,714,910.40		

G-STAR INVESTMENT COMPANY	3,499,986.80		1,953,492.79	1,546,494.01		
GULF LAB CHEMICALS CO. LTD.	8,946,000.00		992,000.00	7,954,000.00		
HACH AGENCIES LTD.	1,388,011.00		1,363,523.39	24,487.61		
HELPLINE SERVICES	998,629.50		577,000.00	421,629.50		
HELPLINE SERVICES LTD.	998,629.50		421,529.50	577,100.00		
HENKEND AGENCIES	5,380,335.00		1,742,807.20	3,637,527.80		
HEZTECH ENG. SERVICES LTD.	8,929,888.80		3,042,355.20	5,887,533.60		
HILLTOP ENGINEERING	2,926,796.00		1,289,369.00	1,637,427.00		
HILLTOP ENGINEERING	5,853,592.00		2,331,331.39	3,522,260.61		
HILLTOP ENGINEERING	12,086,898.40		2,638,475.17	9,448,423.23		
HILLTOP ENGINEERING SERVICES LTD	2,926,796.00		1,289,369.00	1,637,427.00		
HILLTOP ENGINEERING SERVICES LTD	2,926,796.00		1,289,369.00	1,637,427.00		
HOLO ENTERPRISES LIMITED	1,803,600.00		1,801,596.00	2,004.00		
HOSMENDA BUILDING & CONSTRUCTION	1,041,150.00		1,000,000.00	41,150.00		
HYDRATEC CONCEPTS LTD.	4,049,260.00		1,200,000.00	2,849,260.00		
INFRATALENT TECHNICAL SERVICES	2,939,904.00		1,013,260.00	1,926,644.00		
INFRATALENT TECHNICAL SERVICES	1,938,300.00		1,000,000.00	938,300.00		
J.E CONTRACTORS & ENGINEERING LTD.	1,619,984.08		1,544,052.80	75,931.28		
JACATO INVESTMENTS	3,853,694.00		2,000,000.00	1,853,694.00		
JAHABI SUPPLIES LIMITED	2,100,000.00		1,470,000.00	630,000.00		
JAHABI SUPPLIES LIMITED	2,100,000.00		420,000.00	1,680,000.00		

JAMALO BUILDING CONTRACTORS	3,705,504.00		1,400,000.00	2,305,504.00		
JAMAT INVESTMENT	1,627,132.00		1,624,222.20	2,909.80		
JANOS CO. LTD.	1,439,618.00		1,435,800.00	3,818.00		
JANOS CO. LTD.	1,524,298.00		1,513,200.00	11,098.00		
JANOS CO. LTD.	2,731,104.00		365,400.00	2,365,704.00		
JANOS COMPANY LIMITED	2,475,184.80		2,474,048.00	1,136.80		
JANOS COMPANY LIMITED	1,499,944.00		1,398,078.00	101,866.00		
JANOS COMPANY LIMITED	1,499,060.00		1,398,429.88	100,630.12		
JANOS COMPANY LIMITED	3,598,610.00		3,447,395.60	151,214.40		
JANOS COMPANY LIMITED	3,624,380.00		3,307,864.00	316,516.00		
JANOS COMPANY LIMITED	2,689,600.00		2,477,616.00	211,984.00		
JAWIWAX CONSTRUCTION	1,823,276.40		595,776.00	1,227,500.40		
JAYFAN ENTERPRISES	3,990,162.20		1,304,066.20	2,686,096.00		
JE CONTRACTORS	1,499,810.40		1,341,424.00	158,386.40		
JE CONTRACTORS	2,580,351.44		2,452,751.44	127,600.00		
JEYPAD DEVELOPERS	1,258,130.20		1,072,298.20	185,832.00		
JEYPAD DEVELOPERS	2,110,730.20		1,762,562.00	348,168.20		
JEYPAD DEVELOPERS	2,636,448.00		2,494,928.00	141,520.00		
JEYPAD DEVELOPERS	1,901,564.80		981,302.00	920,262.80		
JEYPAD DEVELOPERS	3,267,592.40		2,750,360.00	517,232.40		
JEYPAD DEVELOPERS	1,946,804.80		1,281,452.00	665,352.80		
JEYPAD DEVELOPERS	2,291,593.00		1,670,690.00	620,903.00		
JEYPAD DEVELOPERS	1,448,776.20		1,108,090.00	340,686.20		
JEYPAD DEVELOPERS	2,110,730.20		348,168.20	1,762,562.00		
JEYPAD DEVELOPERS	1,702,972.80		721,670.80	981,302.00		
JEYPAD DEVELOPERS	3,267,592.40		517,232.40	2,750,360.00		
JEYPAD DEVELOPERS	1,946,804.80		665,352.80	1,281,452.00		
JEYPAD DEVELOPERS	2,008,980.80		2,000,000.00	8,980.80		

JEYPAD DEVELOPERS	1,533,182.00		427,982.00	1,105,200.00		
JEYPAD DEVELOPERS	2,291,593.80		620,895.80	1,670,698.00		
JEYPAD DEVELOPERS	1,553,182.00		1,125,200.00	427,982.00		
JOKAS SERVICES LIMITED	2,985,863.20		943,674.00	2,042,189.20		
JOKAS SERVICES LIMITED	2,999,876.00		845,210.80	2,154,665.20		
JOLLY CONTRACTORS	3,258,463.20		845,558.80	2,412,904.40		
JOLLY CONTRACTORS	3,258,463.20		1,560,198.80	1,698,264.40		
JOLLY CONTRACTORS & GENERAL WORKS	3,258,463.20		1,536,593.80	1,721,869.40		
JOSKAS SERVICES LTD	998,789.00		562,600.00	436,189.00		
JUBEX ENTERPRISES	2,630,300.00		2,572,300.00	58,000.00		
JUBEX ENTERPRISES LTD	3,406,984.00		3,223,176.00	183,808.00		
KADENGE ENTERPRISES LIMITED	5,280,216.00		1,839,760.00	3,440,456.00		
KAGWA COMMUNITY HEALTH VOLUNTEER	700,000.00		637,420.00	62,580.00		
KAJEYO GENERAL MERCHANTS	2,372,390.24		1,071,242.00	1,301,148.24		
KAJU CONSTRUCTION & TRADING	3,207,887.20		948,169.90	2,259,717.30		
KAJU CONSTRUCTION & TRADING CO.	11,549,436.76		8,159,719.00	3,389,717.76		
KAKOJO VILLAGE YOUTH GROUP	500,000.00		331,481.60	168,518.40		
KARTMANDU CONSULTANTS LIMITED	1,824,680.00		878,584.00	946,096.00		
KARTMANDU CONSULTANTS LIMITED	1,842,276.04		1,639,676.04	202,600.00		
KASINDI YOUTH GROUP	500,000.00		463,396.00	36,604.00		
KAWAKA ELECTRICAL LTD	4,119,500.00		3,943,884.00	175,616.00		
KAWAKA ELECTRICAL LTD	3,852,626.80		3,242,356.00	610,270.80		
KAWAKA ELECTRICAL LTD	3,356,518.00		626,771.20	2,729,746.80		

KAWAKA ELECTRICAL LTD	3,971,565.00		3,485,800.00	485,765.00		
KAWAKA ELECTRICAL LTD	5,690,878.00		1,058,412.08	4,632,465.92		
KAWAKA ELECTRICALS	4,392,003.60		2,558,125.86	1,833,877.74		
KENAKO LIMITED	4,410,111.00		2,708,785.80	1,701,325.20		
KERARACON GENERAL SERVICES LTD.	3,688,800.00		1,000,000.00	2,688,800.00		
KERARACON GENERAL SERVICES LTD.	4,297,800.00		4,181,800.00	116,000.00		
KOCHOLA WOMEN GROUP	500,000.00		476,800.00	23,200.00		
KOGWANG ENTERPRISES	6,358,435.60		4,170,200.00	2,188,235.60		
KOGWANG ENTERPRISES	1,910,684.40		720,383.20	1,190,301.20		
KOGWANG ENTERPRISES	5,241,640.00		4,873,840.00	367,800.00		
KOJUKS GENERAL MERCHANT	1,456,960.00		1,329,360.20	127,599.80		
KOKETCH OUTLETS CONSTRUCTION	2,068,867.79		1,004,076.21	1,064,791.58		
KOKETCH OUTLETS CONSTRUCTION	2,068,867.79		973,862.45	1,095,005.34		
KOKETCH OUTLETS CONSTRUCTION	2,068,867.79		1,004,076.21	1,064,791.58		
LAKE CONTRACTORS	4,175,454.80		1,764,078.80	2,411,376.00		
LAKETECH AGENCIES	2,214,904.00		1,997,984.00	216,920.00		
LIZLEY	950,585.20		892,586.00	57,999.20		
LIZLEY COMPANY LTD	2,999,350.00		2,172,703.20	826,646.80		
LIZZLEY COMMUNICATION	1,964,668.80		1,790,668.80	174,000.00		
LOCHEN GENERAL SUPPLIES LTD.	3,444,923.00		2,485,903.00	959,020.00		
LOCHEN GENERAL SUPPLIES LTD.	3,444,923.00		2,062,775.00	1,382,148.00		
LOCHEN GENERAL SUPPLIES LTD.	3,444,923.00		2,335,903.00	1,109,020.00		

LOCHEN GENERAL SUPPLIES LTD.	3,444,923.00		2,485,903.00	959,020.00		
LOCHEN GENERAL SUPPLIES LTD.	3,444,923.00		1,088,400.00	2,356,523.00		
LOCHEN GENERAL SUPPLIES LTD.	3,444,923.00		2,485,903.00	959,020.00		
LOCHEN GENERAL SUPPLIES LTD.	3,444,923.00		974,375.00	2,470,548.00		
LOUIS DREYFUS COMMODITIES	6,600,000.00		3,669,600.00	2,930,400.00		
LULE AUTOWORLD & CONSTRUCTION COMPANY	18,759,543.20		6,817,536.20	11,942,007.00		
LULE AUTOWORLD & CONSTRUCTION LTD.	2,282,866.00		1,662,072.94	620,793.06		
LUNAR SUPPLIES & RENOVATION LTD.	1,932,884.80		1,641,168.00	291,716.80		
LYMO ENGINEERING & CONSTRUCTION	1,786,995.10		684,299.07	1,102,696.03		
LYMO ENGINEERING CONSTRUCTION LTD.	3,871,024.40		571,195.60	3,299,828.80		
MAALIN TRADING COMPANY	1,649,332.88		347,710.00	1,301,622.88		
MAHOLA HARDWARE	1,924,904.00		1,800,000.00	124,904.00		
MAHOLA HARDWARE ENTERPRISES	2,107,720.00		1,794,564.00	313,156.00		
MAHOLA LOGISTICS	1,500,000.00		1,449,765.65	50,234.35		
MAHOLA LOGISTICS	1,457,319.60		1,230,710.00	226,609.60		
MAHOLA LOGISTICS (E.A) LIMITED	3,636,855.20		2,867,520.00	769,335.20		
MAJIMBO CONTRACTORS	3,202,180.00		5,134,148.40	-1,931,968.40		
MAJOK CONSTRUCTION LTD.	2,150,021.72		1,786,713.00	363,308.72		
MAKADI CONTRACTORS & GENERAL SUPP.	2,920,781.40		342,339.18	2,578,442.22		

MAKADI CONTRACTORS & GENERAL SUPP.	2,890,789.60		497,600.00	2,393,189.60		
MAKNUNGO TECHNICAL SERVICES	4,927,216.00		**2,833,336.00**	2,093,880.00		
MAWA CONSTRUCTION LIMITED	2,093,637.60		851,690.00	1,241,947.60		
MAWA CONTRACTORS	1,963,891.60		1,500,000.00	463,891.60		
MAWA CONTRACTORS LTD.	3,848,624.80		1,171,170.80	2,677,454.00		
MEDS BUILDING & ROAD CONTRACTORS	1,799,287.60		1,038,316.00	760,971.60		
MEZZANINE ENTERPRISES	722,806.44		670,494.00	52,312.44		
MIGWEL ENTERPRISES	3,986,166.00		1,101,362.00	2,884,804.00		
MIJESH ENTERPRISES LTD	15,507,450.00		6,700,208.00	8,807,242.00		
MIJESH ENTERPRISES LTD	12,650,032.00		8,043,440.00	4,606,592.00		
MIJESH ENTERPRISES LTD	94,405,027.00		17,757,663.10	76,647,363.90		
MIJESH ENTERPRISES LTD.	1,517,848.40		1,506,689.20	11,159.20		
MIJESH ENTERPRISES LTD.	1,925,020.00		1,920,287.00	4,733.00		
MIJESH ENTERPRISES LTD.	1,515,412.98		893,727.22	621,685.76		
MIJESH ENTERPRISES LTD.	2,681,207.76		390,409.60	2,290,798.16		
MIJESH ENTERPRISES LTD.	2,006,684.00		1,803,684.00	203,000.00		
MIJESH ENTERPRISES LTD.	1,488,767.20		1,111,442.40	377,324.80		
MIJESH ENTERPRISES LTD.	1,485,414.00		1,264,318.00	221,096.00		
MIJESH ENTERPRISES LTD.	1,808,504.96		1,762,800.96	45,704.00		
MIJESH ENTERPRISES LTD.	596,397.76		578,334.00	18,063.76		
MIJESH ENTERPRISES LTD.	1,350,454.60		1,251,443.96	99,010.64		
MIJESH ENTERPRISES LTD.	1,346,632.40		1,053,307.84	293,324.56		
MIJESH ENTERPRISES LTD.	1,346,152.16		399,782.40	946,369.76		
MIJESH ENTERPRISES LTD.	1,776,493.60		1,633,604.80	142,888.80		
MIJESH ENTERPRISES LTD.	952,320.00		735,156.00	217,164.00		

MIJESH ENTERPRISES LTD.	1,947,848.80		1,511,712.00	436,136.80		
MIJESH ENTERPRISES LTD.	1,343,261.44		1,233,625.20	109,636.24		
MIJESH ENTERPRISES LTD.	790,384.56		788,520.80	1,863.76		
MIJESH ENTERPRISES LTD.	2,714,100.74		1,874,339.60	839,761.14		
MIJESH ENTERPRISES LTD.	1,790,367.20		1,788,789.60	1,577.60		
MIJESH ENTERPRISES LTD.	15,585,900.99		8,984,534.00	6,601,366.99		
MIJESH ENTERPRISES LTD.	1,595,447.76		1,592,000.56	3,447.20		
MIJESH ENTERPRISES LTD.	1,651,596.40		1,592,710.40	58,886.00		
MIJESH ENTERPRISES LTD.	1,513,417.20		1,459,129.20	54,288.00		
MIJESH ENTERPRISES LTD.	2,076,840.00		1,899,221.60	177,618.40		
MIJESH ENTERPRISES LTD.	1,387,702.00		1,078,672.40	309,029.60		
MIJESH ENTERPRISES LTD.	1,989,260.00		1,898,368.40	90,891.60		
MIJESH ENTERPRISES LTD.	1,511,634.28		1,358,504.00	153,130.28		
MILESTONE INVESTMENT LTD.	2,795,699.60		1,483,664.20	1,312,035.40		
MIRITINI INVESTMENTS COMPANY	1,846,290.80		971,933.00	874,357.80		
MIRTINI INVESTMENT	2,696,596.32		2,482,382.54	214,213.78		
MIRTINI INVESTMENT	2,981,768.80		99,539.60	2,882,229.20		
MOCA CONTRACTORS COMPANY	1,939,636.00		1,742,436.00	197,200.00		
MOGATO GEN. CONTRACTORS	4,100,000.00		1,000,000.00	3,100,000.00		
MONAKI BETTER DEAL INVESTMENTS	7,730,309.20		4,587,308.08	3,143,001.12		
MONAKI BETTER DEAL INVESTMENTS	3,865,154.60		1,096,418.05	2,768,736.55		
MONSUN GENERAL SUPPLIES	2,570,502.00		1,400,000.00	1,170,502.00		
MOUNT PLEASANT ENTERPRISES	4,057,809.00		4,000,000.00	57,809.00		
MUEDENY CONSTRUCTION	1,589,385.60		412,234.00	1,177,151.60		

MUEDENY CONSTRUCTION	2,536,177.60		465,772.80	2,070,404.80		
MUFREMA AGENCIES	988,900.00		939,518.80	49,381.20		
MUFREMA AGENCIES LTD	5,837,990.00		3,270,065.15	2,567,924.85		
MUFREMA AGENCIES LTD	5,837,990.00		1,288,250.00	4,549,740.00		
MUFREMA AGENCIES LTD	2,918,995.00		1,630,744.45	1,288,250.55		
MUFREMA AGENCIES LTD.	3,448,680.00		868,924.00	2,579,756.00		
MWISHO MWISHO INVESTMENTS	3,164,340.00		2,369,158.00	795,182.00		
MWISHO MWISHO INVESTMENTS	3,840,470.00		985,188.00	2,855,282.00		
MWISHO MWISHO INVESTMENTS LTD.	3,164,340.00		500,842.00	2,663,498.00		
NADIR LIMITED	1,742,500.00		1,000,000.00	742,500.00		
NAM 2030	2,644,510.00		541,738.00	2,102,772.00		
NAM 2030	1,134,248.00		1,041,448.00	92,800.00		
NAM RAJOPE SUPPLIERS & SERVICES LTD	3,800,000.00		3,454,545.46	345,454.54		
NAM RAJOPE SUPPLIERS & SERVICES LTD	3,400,000.00		3,054,545.46	345,454.54		
NAM RAJOPE SUPPLIES & SERVICES LTD.	12,412,950.00		10,000,000.00	2,412,950.00		
NAM RAJOPE SUPPLIES & SERVICES LTD.	2,001,450.00		1,784,623.22	216,826.78		
NAM RAJOPE SUPPLIES & SERVICES LTD.	8,338,080.00		2,000,000.00	6,338,080.00		
NAM RAJOPE SUPPLIES & SERVICES LTD.	4,387,816.00		4,287,816.00	100,000.00		
NATION MEDIA GROUP LTD	4,250,936.00		2,040,600.00	2,210,336.00		
NELLY ADHIAMBO NGENDO	6,200,000.00		700,000.00	5,500,000.00		
NEMAD ENTERPRISES	12,889,099.40		6,717,542.60	6,171,556.80		

NGARWE BUILDING AND ENGINEERING	6,341,348.00		4,716,892.50	1,624,455.50		
NGARWE BUILDING AND ENGINEERING	3,172,066.40		784,233.50	2,387,832.90		
NGIYA ELITE TRADERS WOMEN GROUP	500,000.00		468,800.00	31,200.00		
NGIYA SUPPLIERS	2,998,476.80		1,322,800.00	1,675,676.80		
NGIYA SUPPLIES LTD	2,999,156.80		1,349,080.00	1,650,076.80		
NGUNYA BUILDING & CONTRACTORS	4,892,126.00		3,189,141.60	1,702,984.40		
NYAKWAR ONDENG GENERAL ENTERPRISE	3,837,364.00		1,200,310.00	2,637,054.00		
OCHORO BUILDING LTD.	3,352,603.00		1,448,825.00	1,903,778.00		
OHULO BUILDING & CONSTRUCTION COMPANY	1,955,000.00		327,500.00	1,627,500.00		
OHULO BUILDING & CONSTRUCTION COMPANY	512,604.00		294,120.30	218,483.70		
OHULO BUILDING CONSTRUCTION	1,487,520.00		716,880.00	770,640.00		
OHULO BUILDING CONSTRUCTION	4,157,000.00		1,000,000.00	3,157,000.00		
OHULO BUILDING CONSTRUCTION LTD	3,284,018.00		1,203,912.00	2,080,106.00		
OHULO BUILDING CONSTRUCTION LTD	3,284,018.00		1,734,018.00	1,550,000.00		
OJANDE ENTERPRISES	4,458,471.60		3,131,275.00	1,327,196.60		
OJANDE ENTERPRISES	3,416,936.60		3,520,692.00	-103,755.40		
OJANDE ENTERPRISES	1,580,019.76		1,379,077.00	200,942.76		
OJANDE ENTERPRISES	1,950,238.80		1,941,144.00	9,094.80		
OJANDE ENTERPRISES LTD	2,573,564.00		2,328,004.00	245,560.00		
OJANDE ENTERPRISES LTD	4,272,338.00		821,860.00	3,450,478.00		
OJANDE ENTERPRISES LTD	3,460,512.00		1,789,764.00	1,670,748.00		

OJANDE ENTERPRISES LTD	1,217,072.00		933,568.00	283,504.00		
OJANDE ENTERPRISES LTD	5,175,866.60		2,926,404.40	2,249,462.20		
OJANDE ENTERPRISES LTD	4,272,338.00		3,496,878.00	775,460.00		
OJANDE ENTERPRISES LTD	756,320.00		479,300.00	277,020.00		
OJANDE ENTERPRISES LTD	3,587,137.60		3,018,320.00	568,817.60		
OJANDE ENTERPRISES LTD.	2,511,453.36		276,950.00	2,234,503.36		
OJANDE ENTERPRISES LTD.	4,434,738.00		4,318,738.00	116,000.00		
OJANDE ENTERPRISES LTD.	3,587,137.60		3,018,320.00	568,817.60		
OJANDE ENTERPRISES LTD.	1,467,939.40		694,443.28	773,496.12		
OJANDE ENTERPRISES LTD.	3,460,512.00		3,344,512.00	116,000.00		
OJANDE ENTERPRISES LTD.	1,128,127.84		879,164.00	248,963.84		
OJANDE ENTERPRISES LTD.	1,089,995.00		973,994.00	116,001.00		
OJANDE ENTERPRISES LTD.	756,320.00		479,300.00	277,020.00		
OJANDE ENTERPRISES LTD.	1,359,624.40		1,243,624.00	116,000.40		
OJANDE ENTERPRISES LTD.	1,034,026.00		669,670.32	364,355.68		
OJANDE ENTERPRISES LTD.	5,320,026.80		1,684,511.28	3,635,515.52		
OJANDE ENTERPRISES LTD.	1,379,472.00		933,568.00	445,904.00		
OJANDE ENTERPRISES LTD.	1,966,954.00		1,672,140.00	294,814.00		
OJANDE ENTERPRISES LTD.	287,680.00		515,304.00	-227,624.00		
OJANDE ENTERPRISES LTD.	1,467,939.40		657,496.00	810,443.40		
OJANDE ENTERPRISES LTD.	5,338,266.60		2,926,404.40	2,411,862.20		
OJANDE ENTERPRISES LTD.	2,948,720.00		2,000,000.00	948,720.00		
OJANDE ENTERPRISES LTD.	1,300,000.00		1,000,000.00	300,000.00		
OJANDE ENTERPRISES LTD.	8,587,200.00		539,578.20	8,047,621.80		
OJANDE ENTERPRISES LTD.	1,361,144.00		532,904.00	828,240.00		
OJANDE ENTERPRISES LTD.	1,034,026.00		669,670.32	364,355.68		
OJANDE ENTERPRISES LTD.	5,320,026.80		1,684,511.28	3,635,515.52		
OJANDE ENTERPRISES LTD.	1,379,472.00		933,568.00	445,904.00		
OJANDE ENTERPRISES LTD.	1,966,954.00		1,672,140.00	294,814.00		

OJANDE ENTERPRISES LTD.	1,467,939.40		657,496.00	810,443.40		
OJANDE ENTERPRISES LTD.	5,338,266.60		2,926,404.40	2,411,862.20		
OJANDE ENTERPRISES LTD.	2,948,720.00		2,000,000.00	948,720.00		
OJANDE ENTERPRISES LTD.	1,300,000.00		1,000,000.00	300,000.00		
ONYIRO GENERAL CONSTRUCTION LTD	3,109,902.00		1,923,813.60	1,186,088.40		
OSINO GEMBE CONSTRUCTION	1,060,240.00		1,000,000.00	60,240.00		
OSINO GEMBE CONSTRUCTION	3,294,236.44		965,120.00	2,329,116.44		
OSINO GEMBE CONTRACTORS	1,968,357.60		1,721,904.00	246,453.60		
OYIRO GENERAL CONSTRUCTION LTD	12,439,608.00		3,550,498.00	8,889,110.00		
PALASTONES COMPANY LTD	608,141.60		550,141.60	58,000.00		
PAMAD ENTERPRISES LIMITED	1,697,892.00		1,357,084.00	340,808.00		
PAMAD ENTERPRISES LTD.	1,999,028.00		1,840,363.20	158,664.80		
PAMAD ENTERPRISES LTD.	1,470,320.00		1,175,520.00	294,800.00		
PAMAD ENTERPRISES LTD.	1,580,000.00		1,246,383.99	333,616.01		
PATSAMA INVESTMENTS	2,410,716.30		1,000,000.00	1,410,716.30		
PERILO GENERAL MERCHANT LTD	2,812,814.40		2,573,112.00	239,702.40		
PETER SAOKE OUMA	132,000.00		131,960.00	40.00		
PHEGO ENTERPRISES	3,948,585.50		1,116,857.27	2,831,728.23		
PHIKAMA GENERAL ENTERPRISES	1,693,416.68		623,949.90	1,069,466.78		
PILONA ENTERPRISES			82,000.00	-82,000.00		
PINY OCHIEW CO. LTD	3,683,858.00		954,068.20	2,729,789.80		
PINY OCHIEW COMPANY	3,683,858.00		1,383,903.20	2,299,954.80		
PLANET TECHNICAL SOLUTIONS LTD	2,216,156.00		518,195.00	1,697,961.00		

PLATINUM CONSTRUCTION COMPANY	13,796,344.00		6,702,877.00	7,093,467.00		
PRE ENVERO CONSULTANTS	105,328,000.00		41,045,600.00	64,282,400.00		
RAFIKI WA MAENDELEO TRUST	320,000.00		40,000.00	280,000.00		
RAPID PROFESSIONALS SERVICES	5,999,960.80		3,599,976.00	2,399,984.80		
RAYSONS ENTERPRISES	2,219,595.40		1,488,923.00	730,672.40		
RAYSONS ENTERPRISES LTD	5,692,595.60		4,211,043.60	1,481,552.00		
RAYSONS ENTERPRISES LTD	2,967,262.60		624,080.00	2,343,182.60		
RICARDO BUILDING CONSTRUCTION	2,544,378.80		455,825.60	2,088,553.20		
RICHARDSON COMPANY LTD.	16,389,230.00		5,402,639.00	10,986,591.00		
RISHACH CONTRACTORS COMPANY	896,350.00		87,139.20	809,210.80		
RODINNAUR INVESTMENTS	1,417,380.80		1,068,128.00	349,252.80		
RODINNAUR INVESTMENTS LTD.	2,450,000.00		2,299,585.50	150,414.50		
ROLEX GENERAL ENTERPRISES	1,897,284.40		947,256.00	950,028.40		
ROUZEHEN INVESTMENTS	2,085,401.60		1,911,401.60	174,000.00		
ROUZEHEN INVESTMENTS	1,540,455.00		1,500,000.00	40,455.00		
SAMCO TRADERS LTD	7,215,269.60		7,099,269.00	116,000.60		
SAMCO TRADERS LTD	3,416,936.60		718,829.00	2,698,107.60		
SAMCO TRADERS LTD	3,458,094.24		2,919,060.00	539,034.24		
SAMCO TRADERS LTD	1,338,141.20		1,257,412.00	80,729.20		
SAMCO TRADERS LTD	6,318,216.00		5,721,904.00	596,312.00		
SAMCO TRADERS LTD	7,215,269.00		713,933.00	6,501,336.00		
SAMCO TRADERS LTD	2,505,043.20		2,487,156.00	17,887.20		

SAMCO TRADERS LTD	3,016,846.80		2,984,366.80	32,480.00		
SAMCO TRADERS LTD	2,558,839.36		2,210,217.60	348,621.76		
SAMCO TRADERS LTD	763,048.00		716,648.00	46,400.00		
SAMCO TRADERS LTD	16,801,920.00		2,574,300.00	14,227,620.00		
SAMCO TRADERS LTD	7,155,000.00		875,800.00	6,279,200.00		
SAMCO TRADERS LTD	25,000,000.00		11,000,000.00	14,000,000.00		
SAMCO TRADERS LTD.	529,478.80		305,946.00	223,532.80		
SAMCO TRADERS LTD.	1,718,829.00		602,829.00	1,116,000.00		
SARAJONES ENTERPRISES LIMITED	2,686,453.20		2,686,026.31	426.89		
SARAJONES INVESTMENTS	993,145.00		917,354.00	75,791.00		
SENSOTECH CONSULTANTS	3,035,387.08		1,220,833.00	1,814,554.08		
SHAKABABU ENGINEERING CO. LTD.	3,945,700.00		566,138.88	3,379,561.12		
SHAKABABU ENGINEERING COMPANY	5,304,216.00		1,236,650.00	4,067,566.00		
SHALOM AGENCIES	11,448,538.80		3,482,030.00	7,966,508.80		
SHALOM AGENCIES	1,033,304.80		461,934.78	571,370.02		
SHALOM AGENCIES	4,266,851.20		376,020.00	3,890,831.20		
SHALOM AGENCIES LTD.	1,290,940.00		612,340.80	678,599.20		
SHALOM AGENCIES LTD.	11,448,538.80		1,725,268.00	9,723,270.80		
SHANKAR ELECTRONICS	763,921.00		380,960.50	382,960.50		
SIAYA COUNTY MSE UMBRELLA ASSOCIATION	2,820,783.60		2,404,319.00	416,464.60		
SIAYA COUNTY YOUNG TRADERS LTD	2,387,871.60		650,000.00	1,737,871.60		
SILVOL ENTERPRISES	2,030,278.00		343,638.00	1,686,640.00		
SILVOL ENTERPRISES	1,448,840.00		1,332,840.00	116,000.00		
SILVOL ENTERPRISES	1,915,160.00		1,799,160.00	116,000.00		
SILVOL ENTERPRISES LTD.	436,879.20		186,899.20	249,980.00		

SILVOL ENTERPRISES LTD.	983,680.00		902,480.00	81,200.00		
SILVOL ENTERPRISES LTD.	2,248,544.00		1,179,790.00	1,068,754.00		
SILVOL ENTERPRISES LTD.	1,227,836.80		354,124.00	873,712.80		
SIMWATA ENTERPRISES LTD.	3,152,648.00		2,847,920.80	304,727.20		
SIMWOT CONSTRUCTION COMPANY LTD	3,762,460.00		781,491.99	2,980,968.01		
SINAGA CONSTRUCTION	1,904,311.40		620,053.20	1,284,258.20		
SINAGA CONSTRUCTION CO. LTD.	2,352,075.00		2,204,366.00	147,709.00		
SIRIWO TRADING COMPANY LTD.	2,630,155.00		2,572,155.00	58,000.00		
STARDICON INVESTMENT LTD	2,362,960.60		1,641,980.00	720,980.60		
STARDICON INVESTMENTS LIMITED	5,996,272.00		602,984.40	5,393,287.60		
SYAGGA & ASSOCIATES LIMITED	9,370,000.00		937,000.00	8,433,000.00		
TAFAREL ENTERPRISES LTD	3,984,658.00		2,028,000.00	1,956,658.00		
THEMI TRADERS LTD.	1,271,070.00		1,270,374.00	696.00		
THEODORIC ENTERPRISES LTD.	4,180,050.00		4,009,210.00	170,840.00		
THEODORIC ENTERPRISES LTD.	1,819,360.00		1,785,031.20	34,328.80		
TICHO ENTERPRISES	814,320.00		779,520.00	34,800.00		
TICHO ENTERPRISES	814,981.20		791,781.20	23,200.00		
TICHO ENTERPRISES	617,700.00		582,900.00	34,800.00		
TODO CONSTRUCTION	5,285,330.20		2,683,636.80	2,601,693.40		
TODO CONSTRUCTION	1,932,799.30		1,104,534.44	828,264.86		
TODO CONSTRUCTION CO. LTD.	3,100,000.00		2,797,340.00	302,660.00		
TODO CONSTRUCTION CO. LTD.	1,200,000.00		1,176,800.00	23,200.00		

TODO CONSTRUCTION COMPANY	2,869,872.00		744,462.40	2,125,409.60		
TODO CONSTRUCTION COMPANY	2,799,185.30		2,659,225.75	139,959.55		
TOFRA ENTERPRISES LTD	2,904,222.40		1,601,612.00	1,302,610.40		
TOGOLAND	1,468,351.20		1,069,021.00	399,330.20		
TOGOLAND CONSTRUCTION COMPANY	2,797,715.26		797,715.25	2,000,000.01		
TOGOLAND INVESTMENT	4,490,700.00		800,000.00	3,690,700.00		
TOGOLAND INVESTMENT LIMITED	1,490,490.50		1,490,479.35	11.15		
TOGOLAND INVESTMENT LIMITED	1,499,938.00		1,473,037.60	26,900.40		
TOGOLAND INVESTMENT LTD	1,639,602.00		1,500,000.00	139,602.00		
TOGOLAND INVESTMENT LTD	1,363,836.00		1,000,600.00	363,236.00		
TOGOLAND INVESTMENTS	1,513,985.00		1,423,598.40	90,386.60		
TOGOLAND INVESTMENTS LTD.	1,363,836.00		1,000,600.00	363,236.00		
TONICON LIMITED	1,454,895.20		1,348,152.20	106,743.00		
TONICON LIMITED	2,387,871.00		753,791.20	1,634,079.80		
TOUGH CONSTRUCTION LTD	15,394,940.00		3,254,960.00	12,139,980.00		
TUNKEY PROJECTS LTD.	4,690,485.52		3,471,242.00	1,219,243.52		
TURNKEY PROJECTS LTD.	11,823,787.20		2,195,300.00	9,628,487.20		
TWO BOULDERS ENGINEERING	1,848,770.88		1,703,882.88	144,888.00		
URIM LIMITED	26,098,800.00		3,280,591.85	22,818,208.15		
UZINU ENTERPRISES	4,905,848.00		4,458,542.50	447,305.50		
VEROLE ENGINEERING & CONTRACTORS	1,192,192.30		890,880.00	301,312.30		
VIJE ENTERPRISES LTD.	1,306,496.40		933,684.00	372,812.40		

VOACOM NETWORK LIMITED	1,586,068.00		1,441,880.00	144,188.00		
VOACOM NETWORK LIMITED	1,815,748.00		1,650,680.00	165,068.00		
VOACOM NETWORK LIMITED	3,228,535.20		2,935,032.00	293,503.20		
VOACOM NETWORK LIMITED	2,076,052.00		1,887,320.00	188,732.00		
VOACOM NETWORK LIMITED	1,670,794.40		1,518,904.00	151,890.40		
VOACOM NETWORK LIMITED	2,257,754.40		2,052,504.00	205,250.40		
VOACOM NETWORK LIMITED	1,151,972.80		1,047,248.00	104,724.80		
VOACOM NETWORK LIMITED	3,782,829.60		3,438,936.00	343,893.60		
WABO BUILDERS & CONSTRUCTION	2,290,483.80		2,000,000.00	290,483.80		
WADHORE VILLAGE YOUTH GROUP	500,000.00		229,568.65	270,431.35		
WADHORE VILLAGE YOUTH GROUP	500,000.00		245,431.36	254,568.64		
WAPO ENTERPRISES LTD	4,121,294.40		1,434,920.00	2,686,374.40		
WARIARO CO. LTD.	2,100,000.00		965,172.00	1,134,828.00		
WARIARO COMPANY LTD	1,170,098.00		1,134,828.00	35,270.00		
WARIARO COMPANY LTD	1,445,452.80		916,748.00	528,704.80		
WAT TRADING CO.	639,276.00		430,000.00	209,276.00		
WAT TRADING COMPANY	380,469.25		180,469.00	200,000.25		
WATERSAN CONSULTANTS	1,510,758.60		619,556.00	891,202.60		
WIDESPAN CONSTRUCTION CO.	5,202,855.20		4,430,353.20	772,502.00		
WIDESPAN CONSTRUCTION CO. LTD.	5,202,855.20		772,502.00	4,430,353.20		
WINAM CONTRACTORS	4,300,000.00		2,291,252.40	2,008,747.60		

WINAM CONTRACTORS	4,314,759.00		1,082,759.00	3,232,000.00		
GRANT TOTAL	**2,200,018,528.63**	-	**1,077,078,993.85**	**1,122,939,534.78**		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2014	Outstanding Balance 2013	Comments
	a	b	c	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total						

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2015	Comments
		a	b	c	d=a-c		
Senior Management							
AMOS O. OKELLO		220,200.00			220,200.00		
AMOS O. OKELLO		50,400.00			50,400.00		
ALFRED ABOMAH		93,300.00			93,300.00		
ALFRED ABOMAH		160,000.00			160,000.00		
AGGREY ODHIAMBO ODENY		123,100.00			123,100.00		
BEATRICE OBADO		39,600.00			39,600.00		
BONIFAS ODINGA		82,000.00			82,000.00		
BONIFAS ODINGA		150,000.00			150,000.00		
BONIFAS ODINGA		448,000.00			448,000.00		
BONIFAS ODINGA		250,000.00			250,000.00		
BONIFAS ODINGA		250,000.00			250,000.00		
BENJAMIN OTIENO ODUOR		450,000.00			450,000.00		
BENJAMIN OTIENO ODUOR		93,100.00			93,100.00		
BENJAMIN OTIENO ODUOR		350,000.00			350,000.00		
BENJAMIN OTIENO ODUOR		450,000.00			450,000.00		
BENJAMIN OTIENO ODUOR		460,000.00			460,000.00		
BENJAMIN OTIENO		950,000.00			950,000.00		

ODUOR							
BENJAMIN OTIENO ODUOR		1,150,000.00			1,150,000.00		
CHARLES O AKELLO		71,200.00			71,200.00		
CHARLES O AKELLO		60,400.00			60,400.00		
CHARLES O AKELLO		88,000.00			88,000.00		
CHRISTINE OMOLLO		46,000.00			46,000.00		
CHRISPINE ODHIAMBO ATEGO		9,000.00			9,000.00		
DAMIANUS OMOLLO		180,000.00			180,000.00		
DAMIANUS OMOLLO		280,500.00			280,500.00		
DAMIANUS OMOLLO		750,000.00			750,000.00		
DAMIANUS OMOLLO		219,400.00			219,400.00		
DAMIANUS OMOLLO		210,400.00			210,400.00		
DAVID RAGEN		56,000.00			56,000.00		
DAVID RAGEN		99,800.00			99,800.00		
DAVID RAGEN		56,000.00			56,000.00		
DAVID RAGEN		950,000.00			950,000.00		
DAVID RAGEN		337,200.00			337,200.00		
DAVID RAGEN		329,000.00			329,000.00		
DAVID RAGEN		416,000.00			416,000.00		
DAVID RAGEN		266,900.00			266,900.00		
DAVID RAGEN		350,000.00			350,000.00		
EDWARD ONYANGO		100,000.00			100,000.00		
EDWARD ONYANGO		100,000.00			100,000.00		
EDWARD ONYANGO		500,000.00			500,000.00		
EMILY ETYANG		193,775.00			193,775.00		
EZEKIEL ABANG		25,000.00			25,000.00		
EZEKIEL ABANG		33,600.00			33,600.00		

HON PAMELA AKELLO		186,000.00			186,000.00		
HON PHILGONA A OOKO		7,875.00			7,875.00		
JOSEPH OGUTU		810,000.00			810,000.00		
JOSHUA RIOBA		273,100.00			273,100.00		
JACTONE ONDIKO		36,000.00			36,000.00		
JACTONE ONDIKO		7,875.00			7,875.00		
KEPHA MARUBE		88,000.00			88,000.00		
LILIAN ATIENO OWINO		150,000.00			150,000.00		
MICHAEL OMONDI OCHIENG		30,000.00			30,000.00		
PAULINE ADHIAMBO ONGUKO		361,800.00			361,800.00		
PAULINE ADHIAMBO ONGUKO		1,413,332.00			1,413,332.00		
PAULINE ADHIAMBO ONGUKO		200,000.00			200,000.00		
PAULINE ADHIAMBO ONGUKO		300,000.00			300,000.00		
PAULINE ADHIAMBO ONGUKO		500,000.00			500,000.00		
PAULINE ADHIAMBO ONGUKO		1,545,000.00			1,545,000.00		
PAULINE ADHIAMBO ONGUKO		645,000.00			645,000.00		
PAULINE ADHIAMBO ONGUKO		780,000.00			780,000.00		
PAULINE ADHIAMBO ONGUKO		46,200.00			46,200.00		
PAULINE ADHIAMBO ONGUKO		290,000.00			290,000.00		
PAULINE ADHIAMBO ONGUKO		650,000.00			650,000.00		
REBECA A OPONDO		200,000.00			200,000.00		
RICHARD KODINDO		100,000.00			100,000.00		

ROSE OPAR		500.00			500.00		
WILLIAM RABANGO OPATA		200,000.00			200,000.00		
					-		
					-		
					-		
					-		
					-		
					-		
					-		
					-		
					-		
Sub-Total		**20,318,557.00**			**20,318,557.00**		
Middle Management					-		
BEATRICE ODHIAMBO		484,000.00			484,000.00		
DENNIS NYONJE		210,000.00			210,000.00		
DAVID SANMAC OKOTH		61,930.00			61,930.00		
EVELINE AWUOR FWAYA		675,600.00			675,600.00		
EVELINE AWUOR FWAYA		180,000.00			180,000.00		
MAURICE OWIRA		373,000.00			373,000.00		
MAURICE OWIRA		680,500.00			680,500.00		
GEORGE OMONDI ATINGA		313,360.00			313,360.00		
GEOFFREY OCHIENG OWUOR		1,364,900.00			1,364,900.00		
PETER ASUKE		475,000.00			475,000.00		
PETER KIMWELE MWANDIKWA		445,600.00			445,600.00		
PRISCA AUMA OCHIENG		779,950.00			779,950.00		
					-		
					-		

					-		
					-		
					-		
					-		
Sub-Total		**6,043,840.00**			**6,043,840.00**		
Unionisable Employees					-		
CHARLES OMONDI OTOLO		188,000.00			188,000.00		
CAROLINE MAJUMA OKWIRI		493,400.00			493,400.00		
CHRISTINE HASUWO		150,000.00			150,000.00		
COLLINS OCHIENG ONYANGO		6,300.00			6,300.00		
DAVID JODWAR OPIYO		120,000.00			120,000.00		
DAVID JODWAR OPIYO		160,195.00			160,195.00		
DORSILA ONYANGO EVELYN		179,650.00			179,650.00		
ELIZABETH ODUOR		68,200.00			68,200.00		
ELIZABETH ODUOR		298,000.00			298,000.00		
EVANS OTIENO		30,000.00			30,000.00		
ELKANA ODINGA		80,044.00			80,044.00		
GABRIEL OPONDO OJWANG		5,000.00			5,000.00		
GLADYS ARICHA		14,800.00			14,800.00		
GLADYS ADHIAMBO OYOKO		14,000.00			14,000.00		
GABRIEL MAHULO ODUONG		16,400.00			16,400.00		
IMAN OLANG		23,000.00			23,000.00		
JANITA ADHIAMBO		500,000.00			500,000.00		
MARK OMOLLO AGANYO		120,000.00			120,000.00		
JORAM NYANGAH		350,000.00			350,000.00		

MAURICE OCHIENG OPONDO		67,200.00			67,200.00		
MAURICE OCHIENG OPONDO		14,700.00			14,700.00		
MAURICE RANGOMA		45,000.00			45,000.00		
MARK OMOLLO		120,600.00			120,600.00		
MARK PETER OTIENO		302,000.00			302,000.00		
SAMUEL OTIENO OCHANDA		893,200.00			893,200.00		
VITALIS JUMA JERA		7,775.22			7,775.22		
VITALIS OCHIENG		250,000.00			250,000.00		
VINCENT ODUOR		10,000.00			10,000.00		
VINCENT OLUOCH		54,000.00			54,000.00		
WILLIS ATIANG		100,600.00			100,600.00		
					-		
					-		
Sub-Total		4,682,064.22			4,682,064.22		
Others (*specify*)					-		
					-		
					-		
					-		
Sub-Total					-		
Grand Total		**31,044,461.22**			31,044,461.22		

ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2015/16	Historical Cost (Kshs) 2014/15
Land	27,600,000.00	
Buildings and structures	4,808,638.00	229,541,085.00
Transport equipment	36,126,100.00	43,055,250.00
Office equipment, furniture and fittings	4,389,739.00	9,827,959.00
ICT Equipment, Software and Other ICT Assets	51,358,241.00	51,358,241.00
Other Machinery and Equipment	12,563,352.00	22,281,700.00
Purchase of Agricutural Machine and other transport equipment	5,770,560.00	
Heritage and cultural assets		
Intangible assets	-	
Total	**142,616,630.00**	**356,064,235.00**