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 2017

SIAYA COUNTY EXECUTIVE

REPORTS AND FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED JUNE 30, 2017

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. Jacob Oduor

(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.

3. 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

The total budget for the year ending June 30, 2017 was Ksh 7,070,326,110 comprising Ksh 2,338,487,720, Ksh 1,578,589,650 and Ksh 3,153,248,740 for compensation to employees, operation and maintenance and development expenditure respectively. Total receipts for the period amounted to Ksh 5,874,524,721 inclusive of receipts transferred to the County Assembly while total expenditure exclusive of County Assembly was Ksh 6,338,645,295 comprising Ksh 2,108,786,987, Ksh 1,024,732,878,Kshs 6,144,630 Ksh 677,603,125, Ksh 236,036,202 Ksh 1,887,914,106 and Ksh 360,912,339 for compensation to employees, use of goods and services, transfers to other government units, other grants and transfers, acquisition of assets and other expenses.

Total cumulative budget from FY 2013/14 to the period ending June 30,2017 amounted to Ksh 20,964,033,089. Ksh 1,200,000,000 was brought forward from FY 2013/14 to FY 2014/15 while the amounts brought forward to FYs 2015/16 and 2016/17 was Ksh 1,088,155,580 and Ksh1,003,000,000 respectively.

Since FY 2013/14 when the county government came into existence, significant progress has been registered in all the sectors. The physical status of these projects, their outputs, outcomes and impacts are as discussed: Under the pre-primary infrastructure development project, close to 200 ECD centres have either been constructed equipped and staffed or are at advanced levels of completion. This intervention apart from providing a conducive learning environment has increased pre-primary school enrolment and retention rates. In the road infrastructure development projects, over 1000 km of rural access roads have either been opened, graded and/or gravelled. This has eased access to the otherwise hard to reach areas thereby providing an opportunity for increased economic activities across the various wards of the county. In the health sector, phase 1 of the refurbishment of the county referral hospital is complete and budgetary allocations have been made to complete the remaining phases. Additionally, 24 dispensaries, 17 staff houses, 10 maternity blocks among other projects have been completed. These projects have reduced the distance travelled to access health services in the county.

Whereas the above achievements have been registered so far, there were a number of challenges that hindered smooth operations. These include; frequent IFMIS downtime

hindering processing of payments, late exchequer releases leading to delayed payment to contractors, limited capacity of local contractors to execute works in time and inadequate technical staff in executing and supervisory departments to ensure quality works are done.

Implementation of projects during the 2013-2017 plan period was largely characterized by micro projects across the various wards that constitute the county. Going forward however, the county government will slow down these micro projects in favour of major capital projects. Finally, construction of new ECD canters and health facilities and opening of new access roads will be slowed down in favour of operationalization and modernization of existing infrastructure.

WAREGA JOSEPH
CEC'M-Finance, Planning and Vision 2030

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 receipts 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, 2017. 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, 2017, 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 _____ 2017.

_____

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 2017

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of County Executive of Siaya set out on pages 8 to 49, which comprise the statement of statement of receipts and payments, statement of financial assets and liabilities as at 30 June 2017 , statement of cash flows and the statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, because of the significance of the matters described in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, in all material respects, the financial position as at 30 June 2017, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis).

In addition, as required by Article 229(6) of the Constitution, based on the procedures performed, I confirm that public money has not been applied lawfully and in an effective way.

Basis for Adverse Opinion

1. Control Environment

1.1. Audit Committee

The County Executive of Siaya has not established an audit committee contrary to Section 155 of the Public Finance Management Act, 2012 and Section 167(1) of the Public Finance Management (County Government) Regulations, 2015 which require each County Government entity to establish an audit committee to oversee governance and promote transparency in the management of the County's resources. The management is therefore in breach of the law.

2. Acquisition of Assets

2.1. Purchase of Fire Engines

Included in acquisition of assets balance of Kshs.2,105,940,073 is an amount of Kshs.144,045,794 under purchase of specialized plant, equipment and machines. The County government of Siaya budgeted to procure two fire engines at Kshs.113,614,091. This budget was fully funded but analysis of the IFMIS payments details revealed that an amount of Kshs.83,955,734 was spent on procurement of the fire engine. However the difference between the amount funded of Kshs.113,614,091 and the amount spent of Kshs.83,955,734 amounting to Kshs.29,658,357 was not accounted for.

Consequently, the management has not explained how the balance of Kshs.29,658,357 which had been disbursed out of the Kshs.113,614,091 was utilized.

2.2. Detailed Design, Construction, Supervision for the Proposed Siaya County Headquarters

Included in the acquisition of assets balance of Kshs.2,105,940,073 is Kshs.556,345,805 in respect of construction of non-residential building out of which Kshs.21,063,000 (32,410,865 – 2016) was paid to a consultant. The management entered into a contract agreement with a consultant for design, construction, and supervision for the proposed Siaya County Headquarters. The following anomalies were observed:

i. The contract agreement between consultant and County Executive of Siaya was not dated.

ii. No inspection and acceptance committee report was availed for our audit examination to justify the payment of Kshs.21,063,000.

iii. No title deed for the parcel of land for which the project was to be carried out was availed for our audit verification.

iv. Despite the County Executive of Siaya initiating the project as a flagship project in 2013/2014 financial year, the proposed project has not been fully implemented.

Consequently, the propriety and legality of the expenditure of Kshs.21,063,000 for the year ended 30 June 2017 could not be confirmed.

2.3. Painting Works

Included in the acquisition of assets balance of Kshs.2,105,940,073 is Kshs.12,806,726 in respect of refurbishment of building out of which Kshs.1,656,723

was paid to Nambole General Traders for painting works to visitors' lounge, perimeter wall fence, powerhouse, water tower, external car security box and gates for governor's headquarters. The following anomalies were noted:

a) The contract agreement had not been signed, it was therefore not possible to ascertain how Nambole General Traders were appointed.

b) The contractor had done only one paint coat on the wall and fence.

c) The toilets and car parks that had been painted were not in use at the time of audit verification.

d) No appointment letters for the inspection and acceptance committee were availed for audit verification.

e) The contractor was fully paid the contract sum of Kshs.1,656,723 without completing the works. Payments should be made when work is fully confirmed completed.

Consequently, the propriety and legality of the expenditure of Kshs.1,656,723 for the year ended 3o June 2017 cannot be confirmed.

2.4. Renovation and Refurbishment of Siaya Referral Hospital

Included in the acquisition of assets balance of Kshs.2,105,940,073 is Kshs.556,345,805 in respect of construction of non-residential buildings (schools and hospital buildings) out of which Kshs.51,222,466 was paid for renovation and refurbishment of Siaya Referral Hospital whose contract sum was agreed at Kshs.119,827,631. However, the following anomalies were observed.

i) According to the bid document clause 6.5 within 21 days after the receipt of the award the successful tenderer must present a valid performance security during the contract period. However, a performance security of 7.5% of the contract sum as per conditions of contract had expired which was supposed to be Kshs.8,900,000.

ii) The works at male, female ward such as doors, all ceilings, asbestos roofs at the kitchen and amenity were not replaced.

iii) Not all walkways were scraped to original form and wall tiles were falling in the outpatient lavatory while the project has not been fully completed.

Consequently, the propriety and legality of the expenditure of Kshs.51,222,466 for the year ended 30 June 2017 cannot be confirmed.

2.5. Construction of Roads

Included in the acquisition of assets balance of Kshs.2,105,940,073 is Kshs.947,660,781 in respect of construction of roads.

However, examination of the sampled project files and verification of the road projects revealed the following;

	Project	Contractor	Amount (Kshs)	Findings
1	Lieta-Mumbo Road	Stardicon Investments Ltd	2,314,813	The BQ indicated the sign post at Kshs.40,000 yet the interim payment certificate valued it at Kshs.187,000.
2	Kochino Kamalango Rd	Tanga Enterprises Ltd	2,055,321	- The bill board for the project clearly indicated that the road was done in 2015/2016 and not 2016/2017. - The BQ reflected the sign post at Kshs.40,000 yet the interim payment certificate valued it at Kshs.187,000.
3	Ndigwa - Buru R/d	Hip-Star Investments Co. Ltd	1,849,189	-
4	Bondo Kwach -Yala Road and Bondo Rd market ring road	Voacom Networks	1,500,000	- No sign post on the site. - No Culvert was installed yet paid for as per the interim certificate and the inspection and acceptance committee report.
5	Usenge – Forest Road	Dynacart Agencis Ltd	2,543,190	- The road has not been opened. - The County Government and the residents are still in disagreement as regards where the road should pass. - Despite of all these an inspection and acceptance report, an interim payment certificate and invoice have been filed and payment made.
6	Usenge Kemenya – Uhanya R/d	Voacom Ltd	4,000,000	- The BQ was not specific with measurement of the road. - Grading works worth Kshs.1,508,716 done but no culverts were installed which were to cost Kshs.800,400
7	Warianda-Pry –	Voacom Networks ltd	3,000,000	- Only dozer works worth Kshs.420,00 had been done

	Serawongo Pry road			- BQ not specific on distance to be covered.
8	Anyuongi-Ouyo	Voacom Enterprises Ltd	1,200,000	Only Grading works had been done. The BQ was not clear on distance to be covered.
	Total		**18,462,513**	

Furthermore it was not clear as to why:

- In one instance inspection, acceptance and interim payment certificate were issued for works not done.
- The composition of the inspection and acceptance committee does not include any community member.
- No appointment letters for inspection and acceptance committee were availed for audit.

In some cases partial works were carried out as detailed above.

2.6. Construction of Fish Bandas and Usenge Jetty

i) Construction of Fish Banda at Mitundu Beach in Mageta

Included in the acquisition of assets figure of Kshs.2,105,940,073 is Kshs.328,240,073 in respect of other infrastructure and civil works which in turn includes Kshs.773,372 in respect of construction of Fish Banda at Mitundu veach in Mageta. However, at the time of audit verification on 18 January 2018, Kshs.773,372 had been paid for construction of a fish banda at Mitundu beach. However the works had been abandoned.

The contract period had elapsed as the start date was 4 November 2016 and the completion date was 12 January 2017.
The walls and lintels had collapsed indicating that the works were poorly done.

ii) Construction of a Fish Banda and two (2) Door Latrine at Kuoyo Beach

Included in the acquisition of assets figure of Kshs.2,105,940,073 is Kshs.328,240,073 in respect of other infrastructure and civil works which in turn includes Kshs.649,113 in respect of construction of fish banda and two (2) door latrines at Kuoyo beach. However, at the time of audit verification on 18 January 2018 Kshs.649,113 had been paid. However the works had been abandoned.
The contract period had elapsed as the start date was 4 November 2016 and the completion date was 12 January 2017. The walls and lintels had collapsed indicating that the works were poorly done and no public participation was carried out while the toilet was not in place.

The inspection and acceptance report indicated that the works were expertly done which was not the case on the ground. The inspection and acceptance committee did not include a technical person.

iii) Construction of Usenge Jetty

Included in the acquisition of assets figure of Kshs.2,105,940,073 is Kshs.328,240,073 in respect of other infrastructure and civil works which in turn includes Kshs.1,499,000 in respect of construction of Usenge Jetty. However, upon physical verification it was observed that;

- Hard core fill was not compacted as required in the BQ.
- Pictures in the project file did not match that was physically on the ground.
- The inspection and acceptance report indicated that the works were satisfactorily done which was not the case on the ground upon physical verification.

Consequently, the county breached the procurement law and the propriety of the expenditure of Kshs.2,921,485 for the year ended 30 June 2017 could not be ascertained.

2.7. Provision of Wide Area Network Connectivity and Internet Bandwidth

Included in the acquisition of assets figure of Kshs.2,105,940,073 is Kshs.328,240,073 in respect of other infrastructure and civil works which in turn includes Kshs.18,002,002 in respect of provision of wide area network (WAN) connectivity and internet bandwidth. The County Government contracted a local firm for provision of a WAN connectivity and internet bandwidth at a contact sum of Kshs.108,012,012 payable in six equal instalments of Kshs.18,002,002 annually. However the following anomalies were noted;

- There are similar infrastructures in the county offered by other telecommunication service providers such as Safaricom and Telkom and therefore it was not clear as to why the County management had to invest in the same with a new company instead of utilizing the already existing ones.

- The national Government is in the process of doing a similar project for the entire country and therefore expenditure on a similar project by the county Government may amount to duplication of resources.

Consequently, the propriety of the expenditure of Kshs.18,002,002 and whether the residents of the County received value for money from the project cannot be confirmed.

2.8. Construction of Irrigation Projects

Included in the acquisition of assets balance of Kshs.2,105,940,073 is Kshs.328,240,073 in respect of other infrastructure and civil works which in turn

included Kshs.13,683,628 in respect of construction of irrigation project in South Uyoma, North Uyoma, West Uyoma and West Asembo. However, the following anomalies were noted;

- Feasibility studies were not done before implementing the project.
- These schemes were done on private land.
- They are all not operational and therefore the county did not achieve value for money on this expenditure.

Consequently, the propriety of the expenditure of Kshs.13,683,628 cannot be confirmed.

2.9. Civil Works and Renovations in County Hospital Facilities

2.9.1. Ukwala Sub County Hospital

Included in the acquisition of assets figure of Kshs.2,105,940,073 is Kshs.328,240,073 under other infrastructure and civil works which in turn includes Kshs.3,617,250 in respect of renovation of Ukwala Sub County Hospital. However, on physical verification it was observed that;

i) The administration block floor was changed to tile floor but the works were not included in the bills of quantity.

ii) The outpatient floors were undone though specified to be done in the bills of quantity.

iii) The roofs were done but 30' gauge iron sheets were used instead of 28' gauge which was specified in the bills of quantity. The gutters and the drainage systems were also not done.

iv) The contractor was not on site at the time of audit verification on 18 January 2018.

Consequently, the residents of the County may not have obtained value for money from the project and the propriety of Kshs.3,617,250 expenditure incurred on the renovation cannot be confirmed.

2.9.2. Completion of Maternity Block At Bondo Sub-County Hospital

Included in the acquisition of assets figure of Kshs.2,105,940,073 is Kshs.328,240,073 under other infrastructure and civil works which in turn includes Kshs.14,045,265 in respect of completion of maternity block at Bondo Sub-county Hospital. However, the following anomalies were noted;

i) Hardboard double doors were fixed instead of hardwood panel doors. The roofs were leaking. Locally made steal doors were also not of British standard as specified in the bills of quantity.

ii) The engineers summary of the work done differ with what was reported by the inspection and acceptance team.

iii) The contractor did not put a request to use provisional sums amounting Kshs.300,000. However, the amount was utilized as provisional sum.

iv) The contractor was not on site.

v) The project is yet to be completed.

Consequently, the propriety of the expenditure of Kshs.14,045,265 and whether the residents of the County received value for money from the project cannot be confirmed.

2.9.3. Construction of Nyang'oma Maternity Wing

Included in the Acquisition of Assets figure of Kshs.2,105,940,073 is 328,240,073 under other infrastructure and civil works which in turn includes Kshs.1,000,000 in respect of construction of Nyang'oma maternity wing. However, it was noted that the internal walling had been done with bricks mixed with stones, yet the bills of quantity specified stones only.

Consequently, the propriety of the expenditure of Kshs.1,000,000 and whether the residents of the county received value for money from the project cannot be confirmed.

2.10. Civil Works in the Trade Sector

2.10.1. Construction of Modern Market Yala Township

Included in the acquisition of assets figure of Kshs.2,105,940,073 is Kshs.328,240,073 under other infrastructure and civil works which in turn includes Kshs.3,946,417 in respect of construction of modern market Yala Township. However the following anomalies were noted:

i) No NEMA certificate was availed for audit verification. However, the market is sited near a swamp area and the site is also not secured.

ii) The project has stagnated while the contractor was not on site.

2.10.2. Construction of Business Hub at Siaya Township

Other infrastructure and civil works also include Kshs.2,500,000 for construction of a business hub at Siaya Township. However, a payment of Kshs.2,500,000 was made

to Wapo Enterprises Ltd for construction of a business hub and the County management has not proved ownership of the land on which the business hub is constructed and the architectural drawings were also not availed. The project would have been overpriced since the BoQ specification were ignored and for instance the iron sheets used were 30' gauge instead of 28' gauge, and floors were of cement finishing instead of tiles as indicated in the BOQ. In addition, steel work and wooden benches were not done as specified in the bills of quantity.

2.10.3. Construction of Modern Market at Ramba

Other infrastructure and civil works also include Kshs.2,229,062 for construction of modern market at Ramba and a payment was made to Togoland Investments of Kshs.2,229,062 for a modern market being put up at Ramba market. However, the progress seen on the ground is not commensurate with the amount paid. Further, at the time of audit verification in 18 January 2018 the contractor was not on site. The inspection and acceptance certificate indicate that a substructure and a superstructure were done for the modern market but only a very small hoarded structure was noted during physical verification and also ownership of the land on which the structure stand was not ascertained.

Consequently, the propriety of the expenditure of Kshs.3,946,417 and whether the residents of the County received value for money from the project cannot be confirmed.

2.11. Landscaping at the Governor's Office Compound

Included in the acquisition of assets figure of Kshs.2,105,940,073 is Kshs.328,240,073 under other infrastructure and civil works which in turn includes Kshs.620,560 in respect of the landscaping at the Governor's office compound. However the following anomalies were noted;

iii) During the financial year 2015/2016 a contractor had been paid Kshs.4,284,601 to carry out the works at a contract sum of Kshs.4,982,200.

iv) At same time Siaya County Umbrella Association (SCUA) was contracted to put up ordinary and executive car park shades at a cost of Kshs.2,820,784 on the same compound. However, Gard Consult services who started this works after construction of the car shades demolished the car park shade next to the main gate during the landscaping process.

v) Physical verification of the landscaping on 9 January 2018 revealed that the landscaping had been partially done yet the contractor had been fully paid the total contract sum of Kshs.4,982,200.

In view of the foregoing, it has not been possible to confirm the propriety of the expenditure of Kshs.4,982,200 for the year ended 30 June 2017.

3. Other Grants and Transfers

3.1. Direct Procurement of Maize

Included in the other grants and transfers figure of Kshs.256,761,177 is Kshs.106,382,000 in respect of emergency relief and refugee assistance which in turn includes Kshs.95,122,000 which paid for procurement of maize. However, the County Government of Siaya procured maize from three suppliers through direct procurement totaling Kshs.95,122,000 for distribution to Siaya residents to mitigate on the effects of famine.

The following anomalies were noted;

i) The County Government of Siaya did not comply with section 103 sub section 1 and 2 of the Public Procurement and Disposal Act 2015. The County had correspondences from National Cereals and Produce Board on the availability of maize yet the direct procurement of maize worth Kshs.86,622,000 was carried out in mid -June 2017 while the county had information on famine in March 2017.

ii) The County Government of Siaya wrote directly to two suppliers requesting them to quote the cost of maize thus flouting Public Procurement and Asset Disposal Act 2015 section 103 sub-section 2 (a)

iii) The County Government procured the maize as famine relief yet they did not have an emergency fund in operation.

Consequently, the County breached the law and the propriety of the expenditure of Kshs.95,122,000 for the year ended 30 June 2017 could not be confirmed.

3.2. Emergency Relief and Refugee Assistance

Included in other grants and transfer balance of Kshs.256,761,177 is Kshs.106,382,000 in respect of emergency relief and refugee assistance. However, the expenditure did not meet the criteria set in the Public Finance Management Act, 2012 and Regulations 2015 regarding the establishment and use of emergency funds.

Consequently, the management breached the law and regulations governing emergency expenditure.

3.3. Subsidies to Small Business Cooperatives and Self Employed

Included in other grants and transfer balance of Kshs.256,761,177 is Kshs.75,379,577 in respect of subsidies to small business, cooperatives and self-employed. However, the expenditure did not meet the criteria set in the Public Finance

Management Act, 2012 and Regulations 2015 regarding the establishment and use of the fund.

Consequently, the management breached the law and regulations governing subsidies to small business, cooperatives and self-employed.

4. Use of Goods and Services

4.1. Payments to Insurance Providers

Included in the use of goods and services balance of Kshs.1,024,732,787 is Kshs.54,177,907 in respect of insurance cost out of which Kshs.8,794,620 was paid to two insurance providers. However, the following anomalies were observed;

a) No valid reasons were given for the extension of the above services from the middle of October 2016 to the middle of December 2016 since the county government of Siaya knew well in advance that the contracts were to expire in October 2016 as per the contract documents/policy document.

b) The insurance policies for the extended period were not availed for audit verification.

c) No tender committee minutes were availed for our audit to confirm that the extension of the contract periods was approved.

Consequently, the propriety and legality of the expenditure of Kshs.8,794,620 for the year ended 30 June 2017 cannot be confirmed.

4.2. Payments to Council of Governors

Included in the use of goods and services balance of Kshs.1,024,732,787 is Kshs.24,372,453 which was charged to different vote heads in respect of Council of Governors.

Further, section 19 of Inter-Governmental Relations Act, 2012 stipulates that the Council of Governors should be financed through the annual estimates of the revenue and expenditure of the National Government.

Consequently, the management breached the law and the propriety of the expenditure of Kshs.24,372,453 cannot be confirmed.

4.3. Domestic Travelling Claims

Included in the use of goods and services figure of Kshs.1,024,732,787 is Kshs.159,513,309 in respect of domestic travelling subsistence which in turn includes Kshs.22,982,650 being reimbursement made for night out and transport allowances

to staff members for various trainings in Kisumu. However, no proper supporting documents such as attendance registers, acknowledgement of receipt of cash due to officers and honorable members were availed for audit review. The expenses for the venue where the courses were held were also not indicated and there was no approval or explanation on how the county government settled on those hotels outside the duty station.

Consequently, the propriety of the expenditure of Kshs.22,982,650 incurred on domestic and subsistence expenses in the year ended 30 June 2017 could not be confirmed.

4.4. Unsupported Payments to Suppliers/Contractors

Included in the use of goods and services figure of Kshs.1,024,732,787 is Kshs.4,295,885 for procured from various suppliers as shown below:

Cash Book Voucher No. & Date	Payee	Details	Amount (Kshs)
1250 of 4/11/2016	Vero Investment	Payment for cleaning services as per LSO NO. 1022807, Inv. No. 39 of 9/9/16, letter of acceptance dated 14/10/14, notification of award reference number SYA/CG/SCM/TENDER/AWARD/2014/2015/ VOL.1 (16) dated 14/10/14 and contract agreement dated 16/10/14	1,190,275
0624 of 3/10/16	Rouzehen Investment Ltd	Payment for the supply of uniforms to enforcement officers as per LPO numbers 2282703 and 2282702, Invoice number 0488 0487 of 8/09/16, acceptance letter reference ROUZ/CGS/UNIFORMS of 27/5/2016, notification of award reference CGS/SCM/Q/AWARDS/2015/2016 of 25/05/2016, Evaluation minutes of 24/5/2016 and quotations	1,942,304
1273 of 4/11/16	Chrinmart Enterprises	Payment for event management as per LSO number 1034250, letter of acceptance reference number CGS/SCM/2016/2017/03 of 5/08/16 and notification of award CGS/SCM/2016/2017/03 OF 2/08/2016	1,163,306
		Grand Total	**4,295,885**

However, the following anomalies were noted.

4.4.1. Cleaning Services Payment

i. No explanation was availed as to why the local service order number 1022807 the contractor was to be paid part payment from January 2016 to August 2016 for Kshs.1,190,275 yet as per the invoice number 39 of 9/9/2016, the contractor requested for payment as from January 2016 to June 2016.

ii. No inspection and acceptance report was availed for our audit to confirm as to whether the contractor actually carried out the services of cleaning.

iii. The contract agreement was vague since it did not have time lines as to which duration the cleaning services were to be carried out.

iv. As per the terms of the contract agreement, the contractor was to offer within thirty (30) days of the receipt of the notification of contract award a performance security but none was availed for our audit verification.

4.4.2. Event Management

i. No support documents were availed for our audit examination to confirm as who took 150 VIP meals worth Kshs.165,000, ordinary meals for 60 people worth Kshs.419,250, security worth Kshs.120,000, publicity and mobilization worth Kshs.120,000 and transport worth Kshs.96,000.

ii. No invoice from the supplier was availed for our audit examination.
As per letter of award reference number CGS/SCM/2016/2017/03 dated 2 August 2016 the item of security was quoted at 100 people for 12,000 while the examination of the local service order number 1034250 it was noted that the contractor offered eight (8) tents and eight hundred chairs (800) which translates to one hundred chairs per tent and thus for eight tents we had only eight hundred people. This therefore will translate to eight (8) security officers who could have been paid Kshs.96,000 (8*12,000) and not Kshs.120,000 hence we had an over payment of Kshs.24,000 made to the supplier for no services rendered.

4.4.3. Supply of Uniforms

i. No counter receipt voucher (form S13) was raised to receive the uniforms.

ii. No inspection and acceptance report was availed for our audit examination to confirm that the uniforms conformed to what was required as per the order.

iii. The uniforms were not entered into the stores records and subsequently issued out to the point of use by raising counter issue notes.

Consequently, the propriety of Kshs.4,295,885 expenditure for the year ended 30 June could not be confirmed.

4.5. Payment of Legal Fees

Included in the use of goods and services figure of Kshs.1,024,732,787 is Kshs.170,494,090 in respect of other operating expenses which in turn includes Kshs.20,000,000. However the following anomalies were observed: No documents were availed to show how the advocate arrived at Kshs.4,860,000,000 i.e. value of subject in question on which the legal fee was based on. The attached letter from IBERAFRICA POWER Ltd only indicated the approximate cost of the project that was to be implemented and not the value of the subject.

Consequently, the propriety of the expenditure of Kshs.20,000,000 cannot be confirmed.

5. Outstanding Imprest

Note 23 to the financial statements reflects outstanding imprest of Kshs.69,745,715. However, the figures in the financial statement of Kshs.69,745,715 while the figure extracted from the IFMIS report is Kshs.595,186,369 in respect of receivables resulting to unexplained difference or unreconciled balance of Kshs.525,440,654.
It was not clear as to how this figure was arrived at as scrutiny of the imprest register revealed that individual outstanding balances in the register were not in agreement with those disclosed in the financial statements.

Furthermore, imprest issued and surrendered amounting to Kshs.11,528,100 was not adequately supported with relevant supporting documents. Also, it was noted that twenty seven (27) officers were holding imprest above Kshs.500,000 each, all totaling to Kshs.62,626,905 which has not been accounted for as at 30 June 2017.

Name	Amount Kshs.
Joseph Omondi Onyango	14,232,500.00
Edward Otieno Onyango	7,560,000.00
Denis Simiyu	7,093,700.00
Christine Hasuwo Muganda	4,069,213.00
Alfred Dietoh Abomah	2,454,400.00
Kennedy Japheth Oreyo	1,943,500.00
Josephine Awour	1,790,000.00
Wilfred Kokwako	1,780,000.00
Dr Eunice Achieng	1,683,350.00
Emmanuel Godfrey Ndege	1,498,000.00
Kigsley Otieno Job	1,150,000.00
Fredrick Okello Oduor	1,150,000.00

Jaoko Oburu	1,125,992.00
Narshon Omondi	1,021,000.00
Mary Onyango	974,100.00
Joe Donde	900,400.00
Collins Owino	850,000.00
Jacob Ochieng Oduor	745,600.00
Elizabeth Akinyi Onyango	620,650.00
Kibet Rono	607,400.00
Florence Awino Obonyo	600,500.00
Joseph Onyango Ogutu	570,000.00
Edward Mwatha	560,500.00
Sylvester Oluk	525,200.00
Total	**62,626,905.00**

Under the circumstance, the management breached financial regulations, further recovery of the outstanding imprest is doubtful.

6. Fixed Asset Register

The statement of receipts and payments as disclosed in Note 18 to the financial statements and Annex 4 to the accounts reflects acquisition of assets totaling Kshs.2,105,940,073 (2015/2016: Kshs.1,701,858,355) which in turn includes Kshs.9,192,606 for purchase of office furniture and general equipment's.
However the following anomalies were observed:

i) The procured assets were not entered in the stores records and stores ledger cards.

ii) These equipment's were also not tagged with unique identification numbers.

iii) The management does not maintain an asset register of assets that is updated and accurate as required by section 149 of the Public Finance management Act 2012 and its accompanying regulations.

In addition, the Inter-governmental Relations Technical Committee which succeed the Transition Authority is yet to formally hand over the assets and liabilities to the County government.

7. Revenue

Included in the statement of receipts and payments under total revenues of Kshs.5,874,524,721 is Kshs.172,822,681 under other receipts and Kshs.91,669,000 under proceeds from domestic grants. However the county Government did not maintain proper records for recording and accounting for revenue such as counter foil receipt book, register, collection control sheets and miscellaneous receipts to

acknowledge receipt of all revenues received contrary to the Public Financial Management Act section 63(1) subsection c. Further, it was observed that the management had reflected in the financial statement that it had collected Kshs.172,822,681 in form of other revenue. However, the bank statement and cash book reflected an amount of Kshs.167,119,038 thereby creating an unexplained difference of Kshs.5,703,642. No explanation was offered for the difference.

8. Cash and Bank Balance

The cash and cash equivalents balance of Kshs.521,704,432 which includes the Central Bank of Kenya (CBK) development account balance of Kshs.73,038 and balances of other bank accounts was noted to have the following anomalies;

i) The cashbooks for all bank accounts could not be generated in the Integrated Financial Management Information Systems (IFMIS) platform.

ii) The development bank account bank reconciliation statement as at 30 June 2017 is not properly prepared as the difference of unpresented cheques totaling Kshs.97,144,430 in May 2017 and the reversals of Kshs.92,717,110 in June of Kshs.4,427,320 was not supported.

iii) In May 2017, there were receipts in development account bank statement not recorded in the cash book of Kshs.14,132,431 hence unrecorded revenue.

Furthermore, the retention and deposit cashbooks and respective bank reconciliations statements were not prepared while the bank's balances of retention and deposits accounts were not disclosed in the financial statements.

Consequently, the accuracy and validity of cash and cash equivalent could not be confirmed as at 30 June 2017.

9. Compensation of Employees

9.1. Unbudgeted Salary Expenditure

Included in the statement of receipts and payments is compensation of employees figure of Kshs.2,108,786,987. However, review revealed that the actual expenditure was over and above the approved final budget figure of Kshs.1,977,592,497 resulting to an over expenditure of Kshs.131,194,490. There was no approval of the over expenditure from the County Assembly as required by law. Further, records provided indicated that the actual expenditure on this vote is Kshs.2,288,195,988 and not Kshs.2,108,786,987 reflected in the financial statements resulting in an unexplained understatement difference of Kshs.179,409,001.

Consequently, the county executive was in breach of law and the propriety of the expenditure of Kshs.2,108,786,987 cannot be confirmed for the year ended 30 June 2017.

10. Budget Performance Analysis

The County Executive in 2016/2017 the expenditure under the component of use of goods and services revealed that some votes were over spent above the budgeted amount without a supplementary budget approval by the County assembly as detailed below:

10.1. Recurrent Over/(Under) Expenditure on Budgeted Items

Vote	Actual Expenditure as per the Financial Statement	Budgeted Amount	Variance Over(under)	Variance (%)
	Kshs.	(Kshs)	(Kshs)	
Training Expenses	57,554,357	18,006,923	39,547,434	220
Hospitality Supplies and Services	26,337,327	36,894,348	(10,557,021)	-29
Routine maintenance of other assets	16,334,116	20,290,165	(3,956,049)	-19
Pre-feasibility, feasibility and appraisal studies	23,829,100	26,535,099	(2,705,999)	-10
Other Expenses	157,906,516	22,550,000	135,356,516	600
Subsidies	75,379,577	15,000,000	60,379,577	403
Acquisition of Assets	2,105,940,073	2,862,974,602	(757,034,529)	-26
Other grants and Transfers	256,761,177	236,850,000	19,911,177	8
Use of Goods and Services	1,024,732,787	1,200,556,642	(175,823,855)	-15
Total	**3,744,775,030**	**4,439,657,779**	**(694,882,749)**	**-16**

The overall under expenditure amounted to Kshs.694,882,742, including unsupported over expenditures on training expenses, other expenses and subsidies of 220%, 600% and 403% respectively.

10.2. Revenue

In addition, the County Executive of Siaya budgeted for Kshs.118,167,500 and Kshs.19,057,307 on maternity funds, and user foregone fee respectively. However, the county spent Kshs.54,395,000 and Kshs.9,528,653 on the same leading to under absorption of the budget of Kshs.63,772,500 (54%) and Kshs.9,528,654 (50%) on, maternity fund, and user foregone fees respectively.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, were of most significance in the audit of the financial statements of the year under review. Except for the matters described in the Basis for Adverse Opinion section of my report, I have determined that there are no key audit matters to communicate in my report.

Responsibilities of Management and Those Charged with Governance 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.

In preparing the financial statements, management is responsible for assessing the Government's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the going concern basis of accounting unless the Government either intends to liquidate the Government's or to cease operations, or have no realistic alternative but to do so.

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.

Those charged with governance are responsible for overseeing the Government's financial reporting process.

Auditor-General's Responsibilities for the Audit of the Financial Statements

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

can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, and for the purpose of expressing an opinion on the effectiveness of the Executive's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Conclude on the appropriateness of the management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Executive's ability to continue offering services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the consolidated/ financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Executive to cease to continue offering services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and or business activities of the Executive to express an opinion on the financial statements.

- Perform such other procedures as I consider necessary in the circumstances.

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

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

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

Nairobi

16 July 2018

V. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016-2017 Kshs	2015-2016 Kshs
RECEIPTS			
Tax Revenues	1	-	-
Social Security Contributions	2	-	-
Proceeds from Domestic and Foreign Grants	3	91,669,000	27,530,000
Transfers from National Treasury	4	5,389,991,057	4,995,298,722
Transfers from Other Government Entities	5	220,041,983	211,171,381
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	172,822,681	135,409,824
TOTAL REVENUES		**5,874,524,721**	**5,369,409,927**
PAYMENTS			
Compensation of Employees	12	2,108,786,987	1,708,842,146
Use of goods and services	13	1,024,732,787	1,389,528,735
Subsidies	14	6,144,630	-
Transfers to Other Government Units	15	677,603,125	781,173,025
Other grants and transfers	16	256,761,177	78,300,000
Social Security Benefits	17	770,000	-
Acquisition of Assets	18	2,105,940,073	1,701,858,355
Finance Costs, including Loan Interest	19	-	-
Repayment of principal on Domestic and Foreign borrowing	20	-	-
Other Expenses	21	157,906,516	-
TOTAL PAYMENTS		**6,338,645,295**	**5,659,702,261**

SURPLUS/DEFICIT	**- 464,120,574**	**- 290,292,334**

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 _____ 2017 and signed by:

Chief Officer
Name:

Head of Treasury
Name:
ICPAK Member Number:

VI. STATEMENT OF ASSETS

	Note	2016-2017 Kshs	2015-2016 Kshs
Cash and Cash Equivalents			
Bank Balances	22A	521,704,432	1,039,553,218
Cash Balances	22B	-	-
Total Cash And Cash Equivalents		521,704,432	1,039,553,218
Accounts Receivables - Outstanding Imprest and Clearence Accounts	23	69,745,715	31,121,261
TOTAL FINANCIAL ASSETS		591,450,147	1,070,674,479
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	24	16,017,503	88,939,671
NET FINANCIAL ASSETS		**575,432,644**	**981,734,809**
REPRESENTED BY			
Fund balance b/fwd	25	**1,039,553,218**	**1,272,027,142**
Surplus/Defict for the year		**- 464,120,574**	**- 290,292,333**
Prior year adjustments			
NET FINANCIAL POSSITION		**575,432,644**	**981,734,809**

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 _____ 2017 and signed by:

Chief Officer
Name:

Number:

Head of Treasury
Name:
ICPAK Member

VII. STATEMENT OF CASH FLOWS

	Note	2016-2017	2015-2016
		Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Tax Revenues	1	-	-
Social Security Contributions	2		
Proceeds from Domestic and Foreign Grants	3	91,669,000	27,530,000
Transfers from National Treasury	4	5,389,991,057	4,995,298,722
Transfers from Other Government Entities	5	220,041,983	211,171,381
Reimbursements and Refunds	9	-	-
Returns of Equity Holdings	10	-	-
Other Revenues	11	172,822,681	135,409,824
		5,874,524,721	5,369,409,927
Payments for operating expenses			
Compensation of Employees	12	2,108,786,987	1,708,842,146
Use of goods and services	13	1,024,732,787	1,389,528,735
Subsidies	14	6,144,630	-
Transfers to Other Government Units	15	677,603,125	781,173,025
Other grants and transfers	16	256,761,177	78,300,000
Social Security Benefits	17	770,000	-
Finance Costs, including Loan Interest	19	-	-
Other Expenses	21	157,906,516	-
		4,232,705,222	3,957,843,906
Adjusted for:			
Changes in receivables		38,624,454	31,121,261

Changes in payables		- 72,922,168	88,939,671
Adjustments during the year		-	-
		- 34,297,714	
Net cashflow from operating activities		4,198,407,508	4,077,904,838
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	**8**	-	-
Acquisition of Assets	**18**	(2,105,940,073)	(1,701,858,355)
Net cash flows from Investing Activities		(2,105,940,073)	(1,701,858,355)
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		2,092,467,436	2,376,046,483
Cash and cash equivalent at BEGINNING of the year	**24**	1,039,553,218	521,704,432
Cash and cash equivalent at END of the year	**25**	**521,704,432**	**1,039,553,218**

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 _____ 2017 and signed by:

Chief Officer
Name:

Head of Treasury
Name:
ICPAK Member Number

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
RECEIPTS						
Tax Receipts						
Social Security Contributions						
Proceeds from Domestic and Foreign Grants	13,765,000	35,000,000	48,765,000	91,669,000	42,904,000	188%
Exchequer releases	5,389,991,057	-	5,389,991,057	5,389,991,057	-	100%
Transfers from Other Government Entities	338,733,394	19,836,659	358,570,053	220,041,983	- 138,528,070	61%
Proceeds from Domestic Borrowings		-				
Proceeds from Foreign Borrowings		-				
Proceeds from Sale of Assets		-				
Reimbursements and Refunds		-				
Returns of Equity Holdings		-				
Balance b/d	1,317,001,876	- 314,001,876	1,003,000,000	1,003,000,000		100%
Other Receipts	270,000,000	-	270,000,000	172,822,681		64%
Total Receipts	**7,329,491,327**	- 259,165,217	**7,070,326,110**	**6,877,524,721**		**97%**
Payments		-				
Compensation of Employees	1,640,793,454	336,799,043	1,977,592,497	2,108,786,987	- 131,194,490	107%

Use of goods and services	1,511,127,247	- 310,570,605	1,200,556,642	1,024,732,787	175,823,855	85%
subsidies	15,000,000	-	15,000,000	6,144,630	8,855,370	41%
transfers to Other Government Entities	706,480,796	47,110,107	753,590,903	677,603,125	75,987,778	90%
	159,930,000	76,920,000	236,850,000	256,761,177	- 19,911,177	108%
Social Security benefits	54,498,009	- 53,286,703	1,211,306	770,000	441,306	64%
Acquisition of Asset	3,205,661,821	- 342,687,159	2,862,974,662	2,105,940,073	757,034,589	74%
Finance Costs,including loan intrest	-	-	-		-	0%
repayment of principal on domestic and foreign borrowing	-	-	-	-	-	0%
Other Payments	36,000,000	- 13,450,000	22,550,000	157,906,516	- 135,356,516	700%
	7,329,491,327	**- 259,165,317**	**7,070,326,010**	**6,338,645,295**	**731,680,715**	**90%**

total of actual on comparable basis should tie with the totals under receipts and payments where this is not the case, a reconciliation should between the two statements should be prepared and disclosed.)

The entity financial statements were approved on _____ 2017 and signed by:

Chief Officer
Name:

Head of Treasury Accounts
Name:
ICPAK Member Number

VIII. 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						
	Exchequer releases						
	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						

	Total Receipts				-		
Total Receipts	**Total Receipts**						
	Payments						
	Compensation of Employees	1,640,793,454	336,799,043	1,977,592,497	2,108,786,987	- 131,194,490	107%
	Use of goods and services	1,296,201,177	- 253,761,632	1,042,439,545	922,502,132	119,937,413	88%
	subsidies		-			-	0%
	transfers to Other Government Entities	605,054,472	57,110,107	662,164,579	677,603,125	- 15,438,546	102%
	other grants and transfers	75,000,000	99,550,000	174,550,000	239,832,016	- 65,282,016	137%
	Social Security benefits	42,498,009	- 41,286,703	1,211,306		1,211,306	0%
	acquisition of assets	161,777,191	- 104,707,848	57,069,343	52,241,941	4,827,402	92%
	Finance Costs,including loan intrest		-		-	-	0%
	Other Payments	15,500,000	- 13,450,000	2,050,000	152,906,516	- 150,856,516	7459%
Grand Total		**3,836,824,303**	**80,252,967**	**3,917,077,270**	**4,153,872,718**	**- 236,795,448**	**106%**

The entity financial statements were approved on _____ 2017 and signed by:

Chief Officer

Head of Treasury Accounts

Name:

Name:
ICPAK Member Number:

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						
	MATERNAL HEALTH CARE FUNDS						
	USER FEES FOREGONE						
	RMIF						
	Exchequer releases						
	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						
	Total Receipts						
	Compensation of Employees	-		-			

	Use of goods and services	214,926,070	- 56,808,973	158,117,097	102,230,655	- 55,886,442	65%
	subsidies	15,000,000	-	15,000,000	6,144,630	- 8,855,370	41%
	transfers to Other Government Entities	101,426,324	- 10,000,000	91,426,324	-	- 91,426,324	0%
	other grants and transfers	84,930,000	- 22,630,000	62,300,000	16,929,161	- 45,370,839	27%
	Social Security benefits	12,000,000	- 12,000,000	-	770,000	770,000	#DIV/0!
	acquisition of assets	3,043,884,630	- 237,979,311	2,805,905,319	2,053,698,132	- 752,207,187	73%
	Finance Costs,including loan intrest	-	-	-	-	-	
	repayment of principal on domestic and foreign borrowing	-	-	-	-	-	
	Other Payments	20,500,000	-	20,500,000	5,000,000	- 15,500,000	24%
	Total Ependiture	**3,492,667,024**	- 339,418,284	**3,153,248,740**	**2,184,772,577**	- **968,476,163**	**69%**

(Explain whether the changes between the original and final are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23. The total figures on the recurrent budget execution statement and development budget execution should add up to the totals of the combined statement.)

The entity financial statements were approved on _____ 2017 and signed by:

Chief Officer
Name:

Head of Treasury Accounts
Name:
ICPAK Member Number

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						
	MATERNAL HEALTH CARE FUNDS						
	USER FEES FOREGONE						
	RMIF						
	Exchequer releases						
	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						
	Total Receipts						
	Compensation of Employees	-		-			
	Use of goods and services	214,926,070	- 56,808,973	158,117,097	102,230,655	- 55,886,442	65%

	subsidies	15,000,000	-	15,000,000	6,144,630	- 8,855,370	41%
	transfers to Other Government Entities	101,426,324	- 10,000,000	91,426,324	-	- 91,426,324	0%
	other grants and transfers	84,930,000	- 22,630,000	62,300,000	16,929,161	- 45,370,839	27%
	Social Security benefits	12,000,000	- 12,000,000	-	770,000	770,000	#DIV/0!
	acquisition of assets	3,043,884,630	- 237,979,311	2,805,905,319	2,053,698,132	- 752,207,187	73%
	Finance Costs,including loan intrest	-	-	-	-	-	
	repayment of principal on domestic and foreign borrowing	-	-	-	-	-	
	Other Payments	20,500,000	-	20,500,000	5,000,000	- 15,500,000	24%
	Total Ependiture	**3,492,667,024**	- 339,418,284	**3,153,248,740**	**2,184,772,577**	**- 968,476,163**	**69%**

(*Explain whether the changes between the original and final are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23. The total figures on the recurrent budget execution statement and development budget execution should add up to the totals of the combined statement.*)

The entity financial statements were approved on _____ 2017 and signed by:

Chief Officer
Name:

Head of Treasury Accounts
Name:
ICPAK Member Number

IX. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2016/2017		2016/2017	Date, 2016/2017	
	Kshs	Kshs	Kshs	Kshs	Kshs
5011 P. 1 Legislation and Representation	418,418,760	0	418,418,760		418,418,760
P. 2 Legislative Oversight	55,255,200	0	55,255,200		55,255,200
P. 3 General Administration,	217,666,836	0	217,666,836		217,666,836
5012 Programme 1: County Executive Administration	201,394,571	29,608,939	231,003,510		231,003,510
Programme 2: Office of the Governor and Deputy Governor	84,565,422	0	84,565,422		84,565,422
Programme 3: County Public Service Board	75,965,716	0	75,965,716		75,965,716
Programme 4: Coordination of devolved units	49,100,970	0	49,100,970		49,100,970
Programme 5: Human Capital Management	42,986,508	0	42,986,508		42,986,508
Programme 6: Disaster Management (Fire fight)	0	0	0		0
5013 P1: Financial services	588,274,244	129,079,618	717,353,862		717,353,862
P2: Economic planning services	33,892,749	0	33,892,749		33,892,749
5014 Cp.1 General Administration, Planning And Support Services	79,455,677	-9,608,384	69,847,293		69,847,293
Cp 2: Livestock Development And Management	135,848,682	-22,809,370	113,039,312		113,039,312
Cp 3: Crop Management	183,629,095	-18,608,382	165,020,713		165,020,713
Cp 4: Fisheries Management & Development	58,022,023	-14,608,382	43,413,641		43,413,641
Cp 5: Veterinary Services	51,319,862	-15,038,418	36,281,444		36,281,444
5015 Water Resources Development and Management	378,758,778	-20,993,790	357,764,988		357,764,988
Environmental and Natural Resources Conservation and Management	34,666,702	0	34,666,702		34,666,702
General Administration, planning and support services	13,066,051	-1,000,000	12,066,051		12,066,051
5016 CP 1: General Administration, planning and support services	146,005,713	-10,599,277	135,406,436		135,406,436
CP 2: County pre-primary education	525,233,961	-33,480,836	491,753,125		491,753,125

CP 3: Vocational Education and Training development	97,678,883	-9,599,278	88,079,605		88,079,605
CP 4: County social security and services	92,425,970	-29,929,201	62,496,769		62,496,769
CP 5: Sports and Talents Development	52,007,782	-19,599,278	32,408,504		32,408,504
5017 Programme 1: General Administration	949,368,078	320,630,479	1,269,998,557		1,269,998,557
Programme 2: Curative Services	277,090,803	-70,991,916	206,098,887		206,098,887
Programme Preventive and Promotive	743,933,906	-307,330,772	436,603,134		436,603,134
Programme 4: waste Management	32,291,850	0	32,291,850		32,291,850
5018 C P 1: General Administration, Planning and Support Services	27,027,533	-7,222,860	19,804,673		19,804,673
CP 2: Physical planning	50,974,484	-24,469,804	26,504,680		26,504,680
CP. 3. Land surveying and mapping	8,550,498	12,727,581	21,278,079		21,278,079
Cp 4. Housing Development	7,256,091	-1,663,915	5,592,176		5,592,176
5019 Programme 1: - Trade Development and Promotion	136,346,592	14,165,206	150,511,798		150,511,798
Programme 2: - Fair Trade Practices and Consumer Protection Services	6,763,190	-2,043,751	4,719,439		4,719,439
Programme 3: - Co-Operative Development & Management	63,498,622	-19,132,148	44,366,474		44,366,474
Programme:4: - General Administration, Planning and Support Services	28,252,079	-592,486	27,659,593		27,659,593
5020 Programme 1: General Administration, planning and support services	53,627,829	-14,375,541	39,252,288		39,252,288
Programme 2: Information & Communication Services	54,008,664	-12,645,466	41,363,198		41,363,198
Programme 3: Tourism development and promotion	50,915,836	-23,503,987	27,411,849		27,411,849
5021 Programme 1: Transport Infrastructure Development	969,617,595	-28,679,780	940,937,815		940,937,815
Programme 2: Fire Fighting	114,539,915	-925,824	113,614,091		113,614,091
Programme 3: Street Lighting	62,566,305	-23,487,423	39,078,882		39,078,882
Programme 4: County Government Buildings Services	45,826,216	-15,930,486	29,895,730		29,895,730
Programme 5 : General Administration, Planning & Support Service	31,395,085	-6,506,284	24,888,801		24,888,801
Total	**7,329,491,326**	-259,165,216	**7,070,326,110**		**7,070,326,110**

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the County budgets which are programmatic)

X. 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 Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.
The receivables and payables are disclosed in the Statement of Assets and Liabilities.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the entity all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Tax receipts

Tax Receipts is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

Transfers from the Exchequer

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

External Assistance

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

Donations and grants

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Proceeds from borrowing

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the entity or any other debt the County Government may take on will be treated on cash basis and recognized as receipts during the year of receipt.

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2017, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

County Own Generated Receipts

These include Appropriation-in-Aid and relates to receipts such as trade licences, cess, fees, property income among others generated by the County Government from its citizenry. These are recognised in the financial statements the time associated cash is received.

Returns to CRF Issues

These relate to unspent balances in the development, recurrent and deposit accounts at the end of the year which are returned to the County Revenue Fund (CRF) and appropriated through a supplementary budget to enable the County to spend funds. These funds are recognised once appropriated through a supplementary budget process.

b) Recognition of payments

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

Compensation of employees

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

Use of goods and services

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

Interest on borrowing

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

Repayment of borrowing (principal amount)

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

SIGNIFICANT ACCOUNTING POLICIES (Continued

Acquisition of fixed assets

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

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

statements.

4. **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 receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

5. **Cash and cash equivalents**

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

Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2017, this amounted to Kshs 16,017,503 compared to Kshs 88,939,671in prior period as indicated on note 24.

There were no other restrictions on cash during the year

6. **Accounts Receivable**

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

7. **Accounts Payable**

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

SIGNIFICANT ACCOUNTING POLICIES (Continued

8. 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.

9. 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.

10. 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 County Revenue Allocation Act. The original budget was approved by the County Assembly on 30th June 2017 for the period 1st July 2017 to 30 June 2018 as required by law. There was one supplementary budgets passed in the year. 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.

11. Comparative figures

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

12. 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.

13. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

14. Related party transactions

Related party transactions involve cash and in kind transactions with the National Government, National Government entities and County Government entities. Specific information with regards to related party transactions is included in the disclosure notes.

	COUNTY OF SIAYA				
	NOTES TO THE FINANCIAL STATEMENTS				
1	TAX REVENUES			2016-2017	2015-2016
				Kshs	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			2016-2017	2015-2016
				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	2016-2017	2015-2016
				Kshs	Kshs
	Grants Received from Bilateral Donors (Foreign Governments)				
	DANIDA			13,765,000	27,530,000

MATERNAL HEALTH CARE FUNDS				
USER FOR FORGONE				
RMLF				
Grants Received from Multilateral Donors (International Organisations)				
(Insert name of donor)				
(Insert name of donor)				
Grants Received from other levels of government				
NATIONAL TREASURY (Doctors allowance relaesed	**12/5/2017**		21,636,000	-
NATIONAL TREASURY (Nurses allowances relaesed	**12/5/2017**		31,302,000	-
NATIONAL TREASURY (other health workers allowances relaesed	**5/6/2017**		20,466,000	
NATIONAL TREASURY (Clinical Officers allowances relaesed	**5/6/2017**		4,500,000	
Total			**91,669,000**	**27,530,000**
[Provide short appropriate explanations as necessary]				
4 **EXCHEQUER RELEASES**				
Description and reference of the transfer		**Date of transfer**	**2016-2017**	**2015-2016**
			Kshs	**Kshs**
1st quarter transfer			916,298,480	399,623,898
2nd quarter transfer			889,348,525	1,273,801,174
3rd quarter transfer			1,347,497,765	1,248,824,681
4th quarter transfer			2,236,846,287	2,073,048,969
Total			**5,389,991,057**	4,995,298,722

5	**TRANSFERS FROM OTHER GOVERNMENT ENTITIES**				
	Description			**2016-2017**	**2015-2016**
				Kshs	**Kshs**
	Transfers from Central government entities Maternal Health Care Fund			118,167,500	128,080,400
	Userforgone Fee			19,057,307	19,634,076
	RMLF			82,817,176	63,456,905
	Transfers from Counties				
	(insert name of budget agency)			-	-
	(insert name of budget agency)			-	-
	TOTAL			**220,041,983**	**211,171,381**
	The amounts above have been reconciled with the sending Government entity.				
6	**PROCEEDS FROM DOMESTIC BORROWINGS**				
				2016-2017	**2015-2016**
				Kshs	**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			-	-
	[Provide short appropriate explanations as necessary]				
7	**PROCEEDS FROM FOREIGN BORROWINGS**			**2016-2017**	**2015-2016**
				Kshs	**Kshs**
	Foreign Borrowing – Draw-downs Through Exchequer			-	-
	Foreign Borrowing - Direct Payments			-	-
	Foreign Currency and Foreign Deposits			-	-
	Total			-	-
	[Provide short appropriate explanations as necessary]				
8	**PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS**				
				2016-2017	**2015-2016**
				Kshs	**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			-	-
	[Provide short appropriate explanations as necessary]				

[Provide short appropriate explanations as necessary]				
9	**REIMBURSEMENTS AND REFUNDS**			
			2016-2017	**2015-2016**
			Kshs	**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		-	-
	[Provide short appropriate explanations as necessary]			
10	**RETURNS OF EQUITY HOLDINGS**			
			2016-2017	**2015-2016**
			Kshs	**Kshs**
	Returns of Equity Holdings in Domestic Organisations		-	-
	Returns of Equity Holdings in International Organisations		-	-
	Total		-	-
	[Provide short appropriate explanations as necessary]			

11	**OTHER REVENUES**				
				2016-2017	**2015-2016**
				Kshs	**Kshs**
	Interest Received			-	-
	Profits and Dividends				
	Rents				9,778,243
	Other Property Income				
	Sales of Market Establishments				
	Receipts from Administrative Fees and Charges				74,147,808
	Receipts from Administrative Fees and Charges - Collected as AIA				51,483,773
	Receipts from Incidental Sales by Non-Market Establishments				
	Receipts from Sales by Non-Market Establishments				
	Receipts from Sale of Incidental Goods				
	Fines Penalties and Forfeitures				
	Receipts from Voluntary transfers other than grants/plot transfers			93,700	
	Other Receipts Not Classified Elsewhere			8,317,001	
	Business Permits			32,899,734	-
	Cesses			5,311,567	-
	Poll Rates			-	-
	Plot Rents			8,147,445	-
	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			11,838,252	-

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			25,212,879	-
Vehicle Parking Fees			15,713,913	-
Housing			2,194,423	-
Social Premises Use Charges			-	-
School Fees			22,900	-
Other Education-Related Fees			-	-
Other Education Revenues			27,200	-
Public Health Services			2,478,630	-
Public Health Facilities Operations/hospital			58,068,452	-
Environment & Conservancy Administration			116,400	-
Slaughter Houses Administration			456,072	-
Water Supply Administration			-	-
Sewerage Administration			-	-
Other Health & Sanitation Revenues			-	-
Technical Services Fees /engeeners			1,924,113	-
External Services Fees			-	-
System Required Revenue A/cs			-	-
Total			**172,822,681**	**135,409,824**
[Provide short appropriate explanations as necessary]				

12	**COMPENSATION OF EMPLOYEES**				
				2016-2017	**2015-2016**
				Kshs	**Kshs**
	Basic salaries of permanent employees			1,380,447,111	1,000,539,080
	Basic wages of temporary employees			193,483,156	29,940,891
	Personal allowances paid as part of salary			497,763,420	678,362,175
	Personal allowances paid as reimbursements			13,238,000	-
	Personal allowances provided in kind			-	-
	Pension and other social security contributions			-	-
	Compulsory national social security schemes			18,068,309	-
	Compulsory national health insurance schemes			-	-
	Social benefit schemes outside government			-	-
	Other personnel payments			5,786,991	-
	Total			**2,108,786,987**	**1,708,842,146**
	[Provide short appropriate explanations as necessary]				
13	**USE OF GOODS AND SERVICES**				
				2016-2017	**2015-2016**
				Kshs	**Kshs**
	Utilities, supplies and services			44,596,850.30	76,056,272
	Communication, supplies and services			3,420,625.00	11,508,980
	Domestic travel and subsistence			159,513,309.00	413,656,672
	Foreign travel and subsistence			30,794,901.40	42,179,799
	Printing, advertising and information supplies & services			55,918,305.00	23,445,488
	Rentals of produced assets			2,810,066.00	18,512,053
	Training expenses			57,554,357.00	108,590,459
	Hospitality supplies and services			26,337,326.80	96,825,094

Insurance costs			54,177,907.45	31,499,995
Specialised materials and services			225,457,548.30	212,382,787
Office and general supplies and services			13,059,516.00	18,287,040
Other operating expenses			170,494,090.00	215,715,521
Other creditors			95,230,566.00	
Routine maintenance – vehicles and other transport equipment			16,982,521.80	27,100,470
Fuel Oil and Lubricants			52,050,781.25	49,780,727
Routine maintenance – other assets			16,334,116.00	25,193,178
Feasibility				18,794,200
Total			**1,024,732,787**	**1,389,528,735**
[Provide short appropriate explanations as necessary]				
14 **SUBSIDIES**				
Description			**2016-2017**	**2015-2016**
			Kshs	**Kshs**
Subsidies to Public Corporations				
See list attached			-	-
(insert name)			-	-
Subsidies to Private Enterprises				
See list attached			-	-
(insert name)			6,144,630	-
TOTAL			**6,144,630**	-
[Provide short appropriate explanations as necessary]				
15 **TRANSFER TO OTHER GOVERNMENT ENTITIES**				

Description			**2016-2017**	**2015-2016**
			Kshs	**Kshs**
Other current transfers grants and subsidies (danida)			13,765,000	27,530,000
Other current transfers grants and subsidies (Maternity funds)			54,395,000	81,512,500
Transfers to other government entities e.g County Assembly Recurrent and Development			599,914,472	656,153,195
Other capital grants and transfers				
Other current transfer to User Forgone fees			9,528,653	15,977,330
(insert name of budget agency)				-
(insert name of budget agency)				-
TOTAL			**677,603,125**	**781,173,025**
16 **OTHER GRANTS AND OTHER PAYMENTS**				
			2016-2017	**2015-2016**
			Kshs	**Kshs**
Scholarships and other educational benefits			74,999,600	78,300,000
Emergency relief and refugee assistance			106,382,000	
Subsidies to small businesses, cooperatives, and self employed			75,379,577	
Total			**256,761,177**	**78,300,000**
[Provide short appropriate explanations as necessary]				
17 **SOCIAL SECURITY BENEFITS**				
			2016-2017	**2015-2016**
			Kshs	**Kshs**
Government pension and retirement benefits			770,000	-
Social security benefits in cash and in kind				-

Employer Social Benefits in cash and in kind			-	-
Total			**770,000**	-
[Provide short appropriate explanations as necessary]				
18 **ACQUISITION OF ASSETS**				
			2016-2017	**2015-2016**
			Kshs	**Kshs**
Non Financial Assets				
Purchase of Buildings				-
Construction of Buildings				4,808,638
Refurbishment of Buildings			12,806,726	4,025,994
Construction of Non Residential Buildings (Schools and Building)			556,345,805	384,407,785
Refurbishment of Buildings Non Residential Buildings				9,474,199
Construction of Roads			947,660,781	715,195,463
Construction and Civil Works				
Overhaul and Refurbishment of Construction and Civil Works				1,374,481
Purchase of Vehicles and Other Transport Equipment			2,423,308	36,126,100
Overhaul of Vehicles and Other Transport Equipment				
Purchase of Household Furniture and Institutional Equipment			726,460	1,390,840
Purchase of Office Furniture and General Equipment			6,777,436	4,389,739
Purchase of certified seeds,Breeding stock and Tree seedlings			72,830,446	6,386,800
Hire of Plant, Machinery & Equipment (purchase of trailers and disk plough				
Purchase of Agricultural Machine and other Transport equipment (purchase of harrows and trailers)			1,349,795	5,770,560

Purchase of Specialised Plant, Equipment and Machinery			144,045,794	12,563,352
Purchase of Animals and Breeding Stocks				2,896,267
Rehabilitation and Renovation of Plant, Machinery and Equip.				
Purchase of Certified Seeds, Breeding Stock and Live Animals				29,589,222
Research, Studies, Project Preparation, Design & Supervision			23,829,100	23,400,300
Purchase of Tractors and Trailers and Graders				
Emergency Funds				
Other Infrastructure and Civil Works			328,240,073	381,100,374
Rehabilitation of Civil Works				
Acquisition of Strategic Stocks and commodities				
Acquisition of Land			2,376,420	27,600,000
Acquisition of Intangible Assets/Inventory				
Purchase of ICT Equipment			6,527,930	51,358,241
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			**2,105,940,073**	**1,701,858,355**
[Provide short appropriate explanations as necessary]				
19 **FINANCE COSTS, INCLUDING LOAN INTEREST**				
			2016-2017	**2015-2016**
			Kshs	**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			-	-
	[Provide short appropriate explanations as necessary]				
20	**REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING**				
				2016-2017	**2015-2016**
				Kshs	**Kshs**
	Repayments on Borrowings from Domestic			-	-
	Principal Repayments on Guaranteed Debt Taken over by Government			-	-
	Repayments on Borrowings from Other Domestic Creditors			-	-
	Repayment of Principal from Foreign Lending & On – Lending			-	-
	Total			-	-
	[Provide short appropriate explanations as necessary]				
21	**OTHER EXPENSES**				
				2016-2017	**2015-2016**
				Kshs	**Kshs**
	Budget Reserves			-	
	Civil Contingency Reserves			5,113,068	-
	Other expenses			147,793,448	
	Domestic Accounts			-	-

	Capital transfers to Financial institutions enterprises			5,000,000	
	Total			**157,906,516**	-
	[Provide short appropriate explanations as necessary]				
22A	**Bank Accounts**				
	Name of Bank, Account No. & currency	**Account Currency**	**Indicate whether recurrent, Development, deposit, revenue, CRF e.t.c**	**2016-2017**	**2015 - 2016**
				Kshs	**Kshs**
	Siaya County Revenue Fund (CBK)			489,116,541.85	953,187,242.00
	Siaya County Reccurent Account (CBK)			1,030,112.00	844,953.00
	Siaya County Development Account (CBK)			73,038.00	1,284,559.00
	Siaya County Bursary Fund Account (KCB)				-
	County Public Service Board -Coop				693.00
	Ministry of Health-MATERNAL HEALTH CARE FUNDS			21,252,500.00	32,110,124.00
	Siaya County Imprest Account (Co-op)			265,653.00	48,922,510.00
	Siaya Rentention and Deposit				
	HEALTH CENTER SEVERAL ACCOUNT			9,966,587.62	3,203,137.30
	Total			**521,704,432.47**	**1,039,553,218.30**
	[List all bank account held by the entity]				
22B	**Cash in hand**				
				2016-2017	**2014 - 2015**
				Kshs	**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:			**2016-2017**	**2015 - 2016**
			Kshs	**Kshs**
Location 1				
Location 1				
Total			-	-
[Provide cash count certificates for each]				
23 **Outstanding Imprests**				
Description			**2016-2017**	**2015 - 2016**
			Kshs	**Kshs**
Staff Imprests			69,745,715	**31,121,261.00**
Clearance accounts				
Total			**69,745,715.00**	**31,121,261.00**
[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***
		Kshs	Kshs	Kshs
BONIFAS ODUOR ODINGA		685,000.00		685,000.00
PAULINE ADHIAMBO ONGUKO		5,561,400.00	0	5,561,400.00
PETER OWIDI ASUKE		874,500.00	0	874,500.00
JOSEPH OMONDI ONYANGO		14,232,500.00	0	14,232,500.00
DAMIANUS ABONYO OMOLLO		-	0	-

ALFRED DIETOH ABOMAH		2,454,400.00	0	2,454,400.00
JAOKO OBURU		1,125,992.00	0	1,125,992.00
MAURICE OWIRA OMOLO		-	0	-
LEONARD OKANDA		470,600.00	0	470,600.00
LILIAN ATIENO OWINO		147,500.00	0	147,500.00
CHRISTINE HASUWO MUGANDA		4,069,213.00	0	4,069,213.00
GILBERT OCHIENG ATER		159,640.00	0	159,640.00
GEORGE FRANCIS AOLA		-	0	-
JOSEPH ONYANGO OGUTU		570,000.00	0	570,000.00
JOSEPHINE AWUOR		1,790,000.00	0	1,790,000.00
PETER OTIENO AWUONDA		308,700.00	0	308,700.00
VITALISE OSOGO GWAO		166,500.00	0	166,500.00
ELIZABETH AKINYI ONYANGO		620,650.00	0	620,650.00
NOEL OKWISA		456,000.00	0	456,000.00
DAVID OMONDI RAGEN		58,000.00	0	58,000.00
FLORENCE AWINO OBONYO		600,500.00	0	600,500.00
JOAN ANGARA		400,000.00	0	400,000.00
ESTHER ACHIENG NYANGOR		221,800.00	0	221,800.00
ZIBORAH BEATRICE OMALO		92,000.00	0	92,000.00
NARSHON OMONDI		1,021,000.00	0	1,021,000.00
JULLY ANNE CHAUSIKU		-	0	-
JACOB OCHIENG ODUOR		745,600.00	0	745,600.00
KINGSLEY OTIENO JOB		1,150,000.00	0	1,150,000.00
FREDRICK OKELLO ODUOR		1,150,000.00	0	1,150,000.00
EDWARD MWATHA		560,500.00	0	560,500.00
CHARLES OWALLO		12,600.00	0	12,600.00
SYLVESTER OLUK		525,200.00	0	525,200.00
DAVID ONGUDI		263,500.00	0	263,500.00
WILFRED KOKWAKO		1,780,000.00	0	1,780,000.00

DENIS SIMIYU		7,093,700.00	0	7,093,700.00
MARY ONYANGO		974,100.00	0	974,100.00
GEORGE NG'ONGA		20,000.00	0	20,000.00
VIVIAN OCHENG		-	0	-
FREDRICK ONYANGO OMONDI		63,000.00	0	63,000.00
ERICK OTIENO		255,500.00	0	255,500.00
CHRISPINE ATEGO		-	0	-
EDWIN OYINDO OLOO		3,500.00	0	3,500.00
JOHN KOMIRA		48,800.00	0	48,800.00
COLLINS OWINO		850,000.00	0	850,000.00
PHILIP ALENY ODUNDO		38,600.00	0	38,600.00
IAN DANCAN OCHIENG		-	0	-
GEORGE OUMA KUMO		459,000.00	0	459,000.00
KENNEDY JAPHETH OREYO		1,943,500.00	0	1,943,500.00
RODGERS OTIENO		102,300.00	0	102,300.00
HON. CHARLES SKELLO		37,800.00	0	37,800.00
EMMANUEL GODFREY NDEGE		1,498,000.00	0	1,498,000.00
SAMMY WANJIRA INYASI		65,000.00	0	65,000.00
STEPHEN OCHIENG OMALLA		200,000.00	0	200,000.00
PHILIP OKITE NGESA		31,400.00	0	31,400.00
PRISCA AUMA OCHIENG		405,200.00	0	405,200.00
KIBET RONO		607,400.00	0	607,400.00
RUTH AWINO OMOGA		40,000.00	0	40,000.00
VINCENT OLUOCH		319,600.00	0	319,600.00
SAMSON ONYANGO		49,100.00	0	49,100.00
JECONIAH WERE		276,900.00	0	276,900.00
EZEKIEL ABANG		61,000.00	0	61,000.00
MAURICE OCHIENG		374,000.00	0	374,000.00
BENJAMIN ODHIAMBO OTIENO		88,260.00	0	88,260.00

LUCAS K MALAKWEN		30,000.00	0	30,000.00
JECONIAH OMONDI OCHIENG		68,700.00	0	68,700.00
JOHN APOPA OMONDI		30,000.00	0	30,000.00
EZRA ORWA OWINO		18,290.00	0	18,290.00
MAURICE OBIERO MCHADHO		-	0	-
FLORENCE OLWAN		-	0	-
HELLEN ACHIENG		4,700.00	0	4,700.00
ISAAC MUNYANDO		-	0	-
BENJAMIN ODHIAMBO OTIENO		88,260.00	0	88,260.00
AGGREY ESABWA MAMESA		30,000.00	0	30,000.00
SARAH MANGO		30,000.00	0	30,000.00
SARAH SALOME ONDEGO		-	0	-
JACKTONE KAGORI OCHINDO		19,160.00	0	19,160.00
CHARLES OTIENO OKETCH		15,000.00	0	15,000.00
JANE EVERLYNE ATIENO		-	0	-
LILIAN ATIENO OWINO		320,000.00	0	320,000.00
ROSELINE SIANGLA		0	0	-
EDWARD OTIENO ONYANGO		7,560,000.00	0	7,560,000.00
JOE DONDE		900,400.00	0	900,400.00
DR. NICHOLUS KUT		93,000.00	0	93,000.00
WILLIAM LUBALLO		190,000.00	0	190,000.00
JOSHUA OCHIENG ONDIEGE		100,000.00	0	100,000.00
DR. OLANGO ONUDI		-	0	-
ANDREW HONGO		-	0	-
PAULINE OPONDO		-	0	-
SAMSON ODOYO DANDO		50,000.00	0	50,000.00
HILDA OKUTHE		80,000.00	0	80,000.00
BENARD MANYALA		900.00	0	900.00
BENARD J OMONDI		80,000.00	0	80,000.00

OKWAKAU INO JONATHAN		-	0	-
DR. EUNICE ACHIENG		1,683,350.00	0	1,683,350.00
KENNEDY ODHIAMBO ORUENJO		175,000.00	0	175,000.00
TOTAL		**69,745,715.00**		**69,745,715.00**
[Provide short appropriate explanations as necessary]				
24 Accounts Payables				
			2016-2017	**2015 - 2016**
			Kshs	**Kshs**
Deposits			16,017,503	88,939,671
TOTAL			**16,017,503**	**88,939,671**
25 BALANCES BROUGHT FORWARD				
			2016-2017	**2015 - 2016**
			Kshs	**Kshs**
Bank accounts			1,039,553,218	1,235,937,159
Cash in hand			-	-
Receivables - Outstanding Imprests			-	36,089,983
Payables - Deposits			-	-
			-	
Total			**1,039,553,218**	**1,272,027,142**

26. 1 PENDING ACCOUNTS PAYABLE

			2016-2017	**2015-2016**
Construction of Building/Civil works			318,932,715	
Supply of Goods & Services			335,713,448	
			654,646,163	

26. 2 PENDING STAFF PAYABLES

			2016-2017	2015-2016
Seniour Management			4,290,539	
Middle management			1,844,570	
Unionasable Employees			1,022,960	
Others(Specify)				
			7,158,069	

26. 3 OTHER PENDING PAYABLES

			2016-2017	2015-2016
Amount to National Entities			-	-
Amount to County Government			-	-
Amount due to third parties			-	-
Others Specify			-	-
			-	-

27 Related party transactions

			2016-2017	2015-2016
Key management compensation			27,512,468	34,941,912
Transfer to the County Assembly			599,914,600	656,153,195
Transfer to other County Government entities			74,999,600	78,300,000
Transfer to County Ministries and Departments			77,688,653	125,019,830
Transfer from other County Government Entities			-	-
			752,602,853	859,473,025

27 RELATED PARTY DISCLOSURES

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the County Government:

- Key management personnel that include

- The Governor
- The Deputy Governor
- Members of the County Assembly
- CECs and Chief Officers for various County Ministries and Departments;
- County Ministries and Departments;
- The National Government;
- Other County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

Related party transactions:

	2016/2017	2015/2016
	Kshs	Kshs
Key Management compensation	27,512,468	34,941,912.00
Transfers to the County Assembly	599,914,472	656,153,195
Transfers to other County Government entities	74,999,600	78,300,000
Transfers to County Ministries and Departments	77,688,653	125,019,830
Transfers from other County Government Entities		

28 ESTABLISHMENT OF OTHER COUNTY GOVERNMENT ENTITIES

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

Entity	Date Established	Location	Accounting Officer responsible
SIBO	-	Siaya	
Siaya Bursary fund	-	Siaya	
Siaya assembly Mortgage Fund	-	Siaya	

XI. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

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

Guidance Notes:

(i) Use the same reference numbers as contained in the external audit report;

(ii) Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management;

(iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;

(iv) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.

CEC, County Treasury

Sign……..

Date.....

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
	a	b	c	d=a-c		
Construction of buildings/civil works						
ABELARD ENTERPRISES LTD				2,249,750.40		
ACCOMREDE LTD				2,100,000.00		
ANATCO INVESTMENTS				1,000,000.00		
ANATCO INVESTMENTS				1,000,000.00		
ANTCO INVESTMENTS LTD				994,770.00		
ARTLINE CONSTRACTORS LTD				1,510,761.03		
ARTLINE CONSTRACTORS LTD				3,200,000.00		
ARTLINE CONSTRACTORS LTD				3,799,175.16		
ATLANTICS VENTURES LIMITED				2,000,000.00		
BALYON ENTERPRISES LTD				3,700,000.00		
BALYON ENTERPRISES LTD				2,600,000.00		

BALYON ENTERPRISES LTD				4,000,000.00		
BENELI ENGINEERING				2,939,475.00		
BENELI ENGINEERING				793,590.00		
BENOTICS GENERAL CONSTRUCTION				1,022,714.00		
CHRISBE LTD				1,999,374.00		
CHRISBE LTD				900,000.00		
CLOUNDNINE CLEANING SERVICES LTD				1,200,000.00		
CLOUNDNINE CLEANING SERVICES LTD				3,200,000.00		
CLOUNDNINE CLEANING SERVICES LTD				1,200,000.00		
CLOUNDNINE CLEANING SERVICES LTD				1,500,000.00		
CLOUNDNINE CLEANING SERVICES LTD				5,700,000.00		
COSICAN ENGINEERING WORKS				1,600,000.00		
COSICAN ENGINEERING WORKS				685,243.80		
DAYE AGENCIES				1,200,000.00		
GOT MATAR ENGINEERING SERVICES LTD				584,755.20		

GRACIOUS BLOOM				455,456.56		
G-STAR INVESTMENT LIMITED				2,000,000.00		
HENKEND AGENCY & AUTO SPARES				1,064,751.82		
INFRATALENT TECHNICAL SERVICES LTD				400,000.00		
INFRATALENT TECHNICAL SERVICES LTD				435,690.00		
JEYPAD DEVELOPERS				973,588.00		
JEYPAD DEVELOPERS				2,000,000.00		
JOEIRI AGENCIES LTD				3,800,000.00		
JOEIRI AGENCIES LTD				2,600,000.00		
JOEIRI AGENCIES LTD				4,200,000.00		
KADENGE ENTERPRISES LIMITED				2,000,000.00		
KARTMANDU CONSULTANTS				522,464.00		
KARTMANDU CONSULTANTS				522,464.00		
KENAKO LTD				999,600.00		
KERARACON GENERAL SERVICES LIMITED				2,426,767.00		

KIMUKA MERCHANTS				6,200,000.00		
KOKISEY CONSTRUCTION CO LTD				2,810,656.80		
LAKE CONTRACTORS				1,975,000.00		
MAHOLA LOGISTICS				1,581,488.23		
MAKADI BUILDING				659,501.40		
MEDS BUILDING & ROAD CONTRUCTORS				561,556.00		
MIJESH ENTERPRISES LTD				1,538,000.00		
MIJESH ENTERPRISES LTD				1,201,217.12		
MIJESH ENTERPRISES LTD				1,799,000.00		
MIJESH ENTERPRISES LTD				797,285.40		
MIJESH ENTERPRISES LTD				177,200.00		
MONTERO HOLDINGS LTD				1,600,000.00		
MONTERO HOLDINGS LTD				986,440.00		
MONTERO HOLDINGS LTD				1,785,960.00		
MUEDENY CONSTRUCTORS				361,628.00		

MUFREMA AGENCIES LTD				999,156.80		
MUSAKAGO INVESTMENTS LTD				983,650.00		
MUSAKAGO INVESTMENTS LTD				983,850.00		
MUSTI INVESTMENT				1,758,311.30		
NAM RAJOPE SUPPLIES AND SERVICES LTD				1,438,000.00		
NAM RAJOPE SUPPLIES AND SERVICES LTD				5,465,900.00		
NAM RAJOPE SUPPLIES AND SERVICES LTD				1,806,118.00		
NAM TWENTY THIRTY				734,274.00		
OBENGE ENTERPRISES LTD				1,495,240.00		
OHULO BUILDING				399,760.20		
OJANDE ENTERPRISES LTD				1,218,232.00		
OJANDE ENTERPRISES LTD				1,328,548.00		
OJANDE ENTERPRISES LTD				2,059,696.00		
OJANDE ENTERPRISES LTD				100,913.66		
POJA ENTERPRISES LTD				2,500,000.00		

POJA ENTERPRISES LTD				2,500,000.00		
RISHACH CONTRACTOR LTD				189,000.00		
RISHACH CONTRACTOR LTD				197,000.40		
RODINNAR INVESTMENT LTD				494,160.00		
RODINNAR INVESTMENT LTD				781,347.00		
RODINNAR INVESTMENT LTD				849,450.00		
SAMCO TRADERS				1,022,714.00		
SAMCO TRADERS				1,338,141.20		
SAMCO TRADERS				3,472,636.80		
SAMCO TRADERS				324,000.80		
SAMCO TRADERS				732,192.00		
SAMCO TRADERS				423,339.00		
SAMCO TRADERS				539,114.00		
SAMCO TRADERS				1,340,918.00		
SAMCO TRADERS				2,582,107.00		

SAMCO TRADERS				480,312.00		
SAMCO TRADERS				539,114.00		
SAMCO TRADERS				3,218,768.00		
SAMCO TRADERS				171,100.00		
SAMCO TRADERS				603,811.00		
SAMCO TRADERS				5,209,652.80		
SAMCO TRADERS				392,497.60		
SAMCO TRADERS				535,777.80		
SAMCO TRADERS				434,920.00		
SAMCO TRADERS				444,904.00		
SAMCO TRADERS				747,991.20		
SAMCO TRADERS				346,766.76		
SAMCO TRADERS				563,264.68		
SAMCO TRADERS				1,379,572.92		
SAMCO TRADERS				1,389,615.04		

SAMCO TRADERS				1,402,439.20		
SAMCO TRADERS				1,552,062.60		
SAMCO TRADERS				1,628,992.64		
SAMCO TRADERS				2,928,037.20		
SAMCO TRADERS				1,231,332.63		
SAMCO TRADERS				1,730,000.00		
SAMCO TRADERS				1,730,000.00		
SAMCO TRADERS				3,150,000.00		
SAMCO TRADERS				1,730,000.00		
SAMCO TRADERS				4,082,150.00		
SAMCO TRADERS				4,000,100.00		
SAMCO TRADERS				4,000,100.00		
SAMCO TRADERS				6,410,090.00		
SAMCO TRADERS				6,591,816.00		
SAMCO TRADERS				6,368,400.00		

SAMCO TRADERS				6,283,720.00		
SAMCO TRADERS				6,332,440.00		
SAMCO TRADERS				1,709,840.00		
SIDEVENT LTD				3,518,933.00		
SILVOL ENTERPRISES				2,000,000.00		
SILVOL ENTERPRISES				444,171.20		
SILVOL ENTERPRISES				1,398,310.40		
SILVOL ENTERPRISES				6,288,128.00		
SILVOL ENTERPRISES				633,824.00		
TUNKEY PROJECTS LTD				500,761.30		
VIATCO ELECTRICAL SERVICES LTD				2,500,000.00		
VIATCO ELECTRICAL SERVICES LTD				1,600,000.00		
VOACOM NETWORKS				1,538,000.00		
VOACOM NETWORKS				1,500,000.00		
VOACOMNETWORKS				3,000,000.00		

VOACOMNETWORKS				700,000.00		
VOACOMNETWORKS				700,000.00		
VOACOMNETWORKS				700,000.00		
VOACOMNETWORKS				700,000.00		
VOACOMNETWORKS				1,000,000.00		
WATERSAN CONSULTANTS AND DEVELOPMENTS LTD				780,360.80		
ZANELA ENTERPRISES				997,500.00		
RONDE YOUTH GROUP				500,000		
MANYANGE DEV.GROUP				400,000		
OSIEPE MOYIE DEV GROUP				499,988		
BORN AGAIN ENTERPRISE				800,000		
WELBEN TECHNOLOGIES				275,695		
WELBEN TECHNOLOGIES				275,691		
TODO CONSTRUCTION CO. LTD				1,000,000		
ADORATION LTD				500,000		

MOYIE WOMEN GROUP				500,000		
JINA PROGRESSIVE				400,000		
FLOJAN INVESTMENT				1,000,000		
SHIFFA HEALTHCARE/IYYADI ENTERPRISES LTD/ TOGOLAND INVESTMENT				42,287,737		
TICHO ENTERPRISE				230,985		
YALA WATER SUPPLIES Y.G				400,000		
ROMALISA ENTERPRISES				500,000		
LUWO YOO ELIM				588,042		
JESSYMAX HOLDINGS LTD/UYAWI ENTERPRISE				1,024,476		
BARNDE ENTERPRISES				1,000,000		
CARASA CONSTRUCTION LTD				1,000,000		
SINAMA INVESTMENT LTD				500,000		
CHRISBE LIMITED				1,000,000		
				87,414		

FRAMOC AGENCIES				1,939,064		
ATEYA ENGINEERING				47,965		
TEGRA ENTREPRISES				400,000		
EGELI BUILDERS				400,000		
USONGA DEV. YOUTH GROUP				500,000		
ADVANCED DEV. INITIATIVE LTD				500,000		
NAM RAJOPE				39,898		
NAM TWENTY THIRTY				1,536,188		
TUDDAH COMMUNIATIONS				395,548		
NAEMA CONSTRUCTION				382,556		
SAMCO ENTREPRISES				2,594,554		
COUNTY TIDINGS				1,000,000		
NDIGWA PIKI PIKI Y.G				500,000		
NYANAM WOMEN GROUP				500,000		
MAGETA OKOA Y.G				500,000		

PEPA BUILDING				882,920		
REMEMBER INVESTMENT				434,884		
LUHANO FOCUSSED YOUTH GROUP				450,000		
ATEYA ENGINEERING				88,440		
DESAN				78,000		
TOTAL				**318,932,714.85**		
	A	B	c	d=a-c		
Supply of goods/Services						
1.						
MAG INSURANCE				299,785.55		
OCEAN AIR				929,715.00		
VERO INVESTMENT				860,000.00		
RAYDOL TOURS				1,004,250.00		
RAYDOL TOURS				1,008,281.00		
METRO CONSULTANT				292,320.00		
PATKER ENTERPRISE LTD				51,200.00		
TOYOTA KENYA (KBZ 952D)				54,232.00		
TOYOTA KENYA (KBY790C)				63,413.00		
MARTS GENERAL AUTO WORKS				26,000.00		
MARTS GENERAL AUTO WORKS				28,600.00		
PATLER ENTERPRISES LTD				35,700.00		
TOYOTA KENYA 41CG024				27,848.00		

KENYA POWER $ LIGHTING CO.				5,505.18		
COUNCIL OF GOVERNORS				572,826.00		
HON.CLEOPHAS OMBOGO				6,000.00		
COUNTY TREASURY(REVENUE)				202,500.00		
MARTS GENERAL AUTO WORKS				25,000.00		
MARTS GENERAL AUTO WORKS				22,000.00		
MARTS GENERAL AUTO WORKS				25,000.00		
INSTITUTE OF CERTIFIED PUBLIC A/C				71,950.00		
COUNCIL OF GOVERNORS				1,000,000.00		
KPLC				5,318.00		
C/OJEMIMAH OLUNGA				11,200.00		
GOLDEN ALPHA				2,258,010.00		
MAY ENTERPRISES				2,992,000.00		
RATUORO BOOKSHOP				1,288,000.00		
EVALOMY INVESTMENTS				936,800.00		
SMWITA ENTERPRISES				746,800.00		
CORPORATE COMFORT				1,563,844.00		
VICTORIA COMFORT				225,000.00		
WIGOT GARDENS				406,500.00		
BRIMAZ GEN MECHANIC				897,664.00		
M/S HILDA GATWIRI				160,000.00		
SIAYA AGRICULTURAL TRAINING				2,954,000.00		
M/S PILONA BOOKSHOP				54,020.00		
M/S PILONA BOOKSHOP				289,640.00		
M/S PILONA BOOKSHOP				150,080.00		
NDERE AGENCIES LTD				144,300.00		
THE STANDARD GROUP LTD				417,182.40		
THE STANDARD GROUP LTD				170,056.00		

THE STANDARD GROUP LTD				306,153.00		
THE STANDARD GROUP LTD				417,600.00		
THE STANDARD GROUP LTD				545,850.00		
THE STANDARD GROUP LTD				611,900.16		
THE STANDARD GROUP LTD				293,364.00		
THE STANDARD GROUP LTD				174,000.00		
THE STANDARD GROUP LTD				174,000.00		
NDERE AGENCIES LTD				145,900.00		
NDERE AGENCIES LTD				81,200.00		
NDERE AGENCIES LTD				63,800.00		
NDERE AGENCIES LTD				214,600.00		
NDERE AGENCIES LTD				106,900.00		
NDERE AGENCIES LTD				89,700.00		
NDERE AGENCIES LTD				46,800.00		
NDERE AGENCIES LTD				133,400.00		
NDERE AGENCIES LTD				178,800.00		
NDERE AGENCIES LTD				124,700.00		
KEN BRIGHT INSURANCE				113,068.53		
KENYA POWER $ LIGHTING CO.				5,000.00		
SHAMMAH HOTEL				205,500.00		
KENYA POWER $ LIGHTING CO.				7,472.79		
OCEAN AIR				929,715.00		
KENYA POWER $ LIGHTING CO.				5,000.00		
KENYA POWER $ LIGHTING CO.				5,000.00		
KENYA SCHOOL OF GOVERNANCE				120,640.00		

KEN BRIGHT INSURANCE				5,000,000.00		
GEORGE WANGO				23,700.00		
RILEY FALCON				115,053.00		
GEORGE WANGO				17,500.00		
STANDARD GROUP				417,600.00		
STANDARD GROUP				85,028.00		
DESTINY WORLD TRAVEL				249,516.00		
GEORGE WANGO				29,650.00		
GEORGE WANGO				27,400.00		
GEORGE WANGO				28,500.00		
GEORGE WANGO				28,450.00		
GEORGE WANGO				28,200.00		
GEORGE WANGO				28,400.00		
GEORGE WANGO				26,700.00		
GEORGE WANGO				27,850.00		
GEORGE WANGO				29,450.00		
GEORGE WANGO				27,550.00		
GEORGE WANGO				26,400.00		
GEORGE WANGO				29,050.00		
SIBO WATER				11,200.20		
DORO SUPPLIERS				1,068,350.00		
AFRICAN TOUCH SAFARIS				68,840.00		
OCEAN AIR				784,025.00		
AFRICAN TOUCH SAFARIS				145,835.00		
DESTINY WORLD TRAVEL				183,810.00		
MFI DOCUMENT SOLUTIONS				62,640.00		
SIMWATA ENTERPRISES				746,800.00		
EVALOVELY INVESTMENT				936,800.00		
RATUORO BOOKSHOP				1,288,000.00		
GOLDEN ALPHA				2,258,010.00		
MAG INSURANCE				2,992,000.00		
SIAYA AGRICULTURAL TRAINING				2,954,000.00		
CORPORATE INSURANCE				1,563,844.00		
VICTORIA COMFORT				225,000.00		

MARTS GENERAL AUTO WORKS				31,500.00		
ICPAK				31,500.00		
GEORGE OWINO (SENATE)				63,000.00		
WELLS FILLING STATION				3,300,000.00		
WELLS FILLING STATION				17,000,000.00		
JOVENTURE HOTEL				1,100,000.00		
PETER ONYANGO SIHAI				148,800.00		
RELLEY FALCON				115,053.00		
COMPULINX NYANZA				25,000,000.00		
RILEY FALCON SECURITY SERVICES LTD				36,520,793.25		
RILEY COURIER LTD				161,298.00		
RATH FACILITY MANAGEMENT				1,021,500.00		
AKOJ CATERING & SUPPLIES				2,028,868.00		
BETOCAP ENTERPRISES LTD				1,021,000.00		
INTEGRATED MANAGEMENT RESOURCES				300,000.00		
STIRLING CONSULTANT				6,275,120.00		
THE KENYAN				556,800.00		
BONDO PRIDE HOTEL				410,306.40		
HILLVIEW INVESTMENTS (2015) LTD				836,680.00		
BEDROCK HOLDINGS LTD				858,740.00		
NAIROBI CITY COUNTY				750,000.00		
INSTITUTE OF HUMAN RESOURCE MANAGEMENT				255,200.00		
WAKIMI CONCEPT				195,000.00		
LAVINDA LTD				2,025,750.00		
MAGDA MARIDADI ENTERPRISES				561,617.00		

MFI DOCUMENTS SOLUTIONS LTD				179,800.00		
FIDMAX INVESTMENT				728,460.00		
GILO INVESTMENT LTD				435,187.00		
HEWITT CONSULTING LTD				219,000.00		
LUSANBERG INVESTMENT				422,660.00		
LUSANBERG INVESTMENT				448,800.00		
JOHN BP OMONDI				444,000.00		
COUNTY AP COMMANDER				144,000.00		
THE ADVERTISING COMPANY				17,655,200.00		
VITAL LINK LTD				1,485,491.00		
NATION MEDIA GROUP				1,020,800.00		
NDERE AGENCIES LTD				689,726.00		
OAKNAM ENTERPRISES				4,906,800.00		
LOG ASSOCIATE				4,995,000.00		
FURNITURE ELEGANCE				2,111,485.00		
SIAYA COUNTY CLUB				525,333.00		
INFOTRAK RESEARCH AND CONSULTING				7,700,000.00		
KENYA POWER				25,805		
KENYA POWER				15,000		
KENYA POWER AND LIGHTENING				91,882		
KENYA POWER AND LIGHTENING				175,326		
KENYA POWER AND LIGHTENING				30,000		
KENYA POWER AND LIGHTENING				30,000		
WELLS OIL LIMITED				102,900		
WELLS OIL LIMITED				56,250		
CAJO INVESTMENT (FUEL)				93,417		
COLUMBUS LIMITED				89,999		
CAJO INVESTMENT				12,240		
COLUMBUS LIMITED				30,000		
CAJO INVESTMENTS				467,072		

GEORGE OUMA AGANYO				64,000		
ANDREW ONYANGO MULANYA				3,500		
LUSANBERG INVESTMENTS				16,200		
GEORGE WANGO ONYANGO				28,000		
HOLYWING INVESTMENT				13,700		
MARTS GENERAL AUTOWORKS				49,000		
CHARLES OMBET OCHOMO				5,750		
MARTS GENERAL AUTO WORKS				9,800		
PHYPLINE SOLUTIONS				82,000		
DAVID OUMA MBOYA				10,500		
PINE CONE HOTEL				225,000		
CAJO INVESTMENT COMPANY LTD				29,999		
CAJO INVESTMENT COMPANY LTD				12,240		
COLUMBUS 2000 LTD				29,999		
COLUMBUS 2000 LTD				29,999		
WELLS OIL LIMITED				29,990		
ELSAMA FILLING STATION				159,150		
CAJO INVESTMENT COMPANY LTD				45,000		
OSINO GEMBE CONTRACTORS				121,220		
HOLYWING INVESTMENTS				26,077		
KOBONG AUTO REPAIRS				13,500		
MARTS GENERAL AUTO WORKS				38,800		
SIAYA COUNTY MSE UMBRELA ASSOCIATION				105,300		
YASWA GUARDS				80,000		

RILEY FALCON SECURITY SERVICES				1,008,000		
GEORGE AGANYO				30,000		
ICPAK				21,200		
UNES UNIVERSITY BOOKSTORE				38,339		
HOLYWING INVESTMENTS				24,181		
CIRCUIT BUSSINESS SYSTEM				109,700		
WELLS OIL LIMITED				798,761		
COLLUMBUS 2000 LTD				94,640		
ELSAMA FILLING STATION				200,000		
GEM AGROVET SUPPLIES				51,000		
NYAKWAR LERA				5,040		
NYAKWAR LERA ENTERPRISES				5,040		
KALULU DENGE AGROVET				55,000		
HOLYWING INVESTMENTS				12,000		
HOLYWING INVESTMENTS				22,165		
LE KOD CHAM				932,200		
SIBO WATER AND SANITATION				25,000		
THE STAR LTD				63,000/-		
THE STANDARD LIMITED				231,273.33		
THE STAR LIMITED				55,680/-		
MAFON COMPANY				450,080/-		
SIAYA ATC				128,000/-		
LILY GENERAL CENTRE				878,000/-		
VERO INVESTMENT				1,690,000/-		
CAJO INVESTMENT				231,476/-		
KENYA SCHOOL OF GOVERNMENT ICPSK				13,000/-		
RILEY FALCON SECURITY SERVICES				736,000/-		
MONITORING & EVALUATION				3,700,000/-		
TOYOTA KENYA				228,499/-		

UTECH COMP. SERVICES				59,000/-		
MASSI SUPPLIES				453,687.60		
KINGSWAY				405,769.25		
EVALOVELY INVESTMENTS				880,000/-		
KENYA SCHOOL OF GOVERNMENT				120,640/-		
KENYA SCHOOL OF GOVERNMENT				78,300/-		
J E CONSTRUCTION				3,347,000/-		
ABAKAN				100,000.00		
ACCOMRADE				94,818.00		
ACCOMRADE				100,000.00		
ACCOMRADE				39,650.00		
ACCURATE FARM MACHINERY				15,900.00		
ACOMRADE ENGINEERING				15,000.00		
AHONO GREEN				8,400.00		
AHONO GREEN				19,950.00		
AHONO GREEN				310,040.00		
AHONO GREEN				283,300.00		
AHONO GREEN				148,880.00		
AHONO GREEN				72,500.00		
AHONO GREEN				15,000.00		
AHONO GREEN INVESTMENT				74,908.00		
AHONO GREEN INVESTMENT				80,010.00		
AHONO GREEN INVESTMENT				55,000.00		
AHONO GREEN INVESTMENT				108,250.00		
AHONO GREEN INVESTMENT				210,000.00		
AHONO GREEN INVESTMENT				300,000.00		

AHONO GREEN INVESTMENT				37,800.00		
AHONO GREEN INVESTMENT				38,500.00		
AHONO GREEN INVESTMENT				28,800.00		
AHONO GREEN INVESTMENT				71,200.00		
AHONO GREENS INVESTMENT				200,000.00		
AKEWEDE				9,482.00		
AKEWEDE				64,000.00		
AKWEDERACH ENTERPRISE				25,000.00		
ALL HASSAN SERVICES				39,000.00		
ALL HASSAN SERVICES				52,000.00		
ALL HASSAN SERVICES				70,250.00		
ALL HASSAN SERVICES				48,333.00		
AMIRAS MEDICAL				62,400.00		
ANDYAG CONSTRUCTION CO. LTD				73,534.00		
ANGELICA				835,000.00		
ANTONY OLERO				22,400.00		
ASIS AGENCY				75,000.00		
BEDROCK HOLDING				2,000,000.00		
BENARD J OMONDI				20,000.00		
BENARD MANYALA				8,400.00		
BENARD MANYALA				12,600.00		
BENJAMIN OTIENO ODHIAMBO				14,600.00		
BERNARD EDWARD				4,800.00		
BERNARD EDWARD OCHIENG WERE				5,000.00		
BERNARD MANYALA				5,250.00		
BERNARD MANYALA				5,250.00		
BERNARD OCHIENG				2,700.00		
BERNARD OMONDI				63,000.00		

BISOU SUPPLIES				55,000.00		
BISOU SUPPLIES				30,000.00		
BOC KENYA LIMITED				98,400.00		
BONACO INVESTMENT				31,900.00		
CELINE MAENDE				5,600.00		
CHAGRA ENTERPRISES				78,000.00		
CHRISPINE ONYANGO				18,900.00		
DONMARKS ENTERPRISES				40,800.00		
DOROTHY OWINO				37,600.00		
DOROTHY OWINO				136,400.00		
DOSIALA ENTERPRISES				4,950.00		
DOSIALA ENTERPRISES				101,000.00		
DOSIALA ENTERPRISES				29,250.00		
DOSIALA ENTERPRISES				17,400.00		
DOSIALA ENTERPRISES				111,400.00		
DOSIALA ENTERPRISES				84,750.00		
DOSIALA ENTERPRISES				63,600.00		
DR OLANGO				50,400.00		
DR ONGUCHE				29,432.00		
DR. FELIX ODHIAMBO				10,000.00		
DR. FELIX ODHIAMBO				15,000.00		
DURIE AGENCIES				2,000.00		
DURIE AGENCIES				10,000.00		
DURIE AGENCIES				6,500.00		
DURIE AGENCIES				60,000.00		
DURIE AGENCIES				100,000.00		
DURIE AGENCIES				30,450.00		
EDWIN VICTOR				62,900.00		
EDWINE VICTOR				14,000.00		
ELISHA OMONDI				59,750.00		
ELSAMA				2,000.00		
ELSAMA				13,000.00		
ELSAMA				19,900.00		
ELSAMA FILLING STATION				355,502.00		
ELSAMA FILLING STATION				21,375.00		
ELSAMA FILLING STATION				9,500.00		

ELSAMA FILLING STATION				39,000.00		
ELSAMA FILLING STATION				31,000.00		
ELSAMA FILLING STATION				15,000.00		
ERICK OUMA AMIMO				9,500.00		
ERICK OUMA AMIMO				8,400.00		
ERICK OUMA AMIMO				7,000.00		
FAIR PRIDE				521,000.00		
FAIR PRIDE				45,000.00		
FAIR PRIDE				10,000.00		
FAIR PRIDE INVESTMENT				259,150.00		
FAIR PRIDE INVESTMENT				45,000.00		
FAIR PRIDE INVESTMENT				10,000.00		
FAIR PRIDE INVESTMENT				15,000.00		
FAIR PRIDE INVESTMENT				5,000.00		
FAIR PRIDE INVESTMENT				22,450.00		
FAIR PRIDE INVESTMENT				34,800.00		
FAIR PRIDE INVESTMENT				48,000.00		
FAIR PRIDE INVESTMENT				24,200.00		
FAIR PRIDE INVESTMENT				19,800.00		
GARLINGS INVESTMENT				31,019.00		
GARLINGS INVESTMENT				214,605.00		
GEMISCOPE INVESTMENT				53,850.00		
GEMISCOPE INVESTMENT				63,950.00		
GEOFREY ODHIAMBO KUTONYA				6,500.00		
GEOFREY ODHIAMBO KUTONYA				24,750.00		
GEOFREY ODHIAMBO KUTONYA				24,750.00		
GEORGE WANGO				21,800.00		
GEORGE WANGO				66,300.00		
GEORGE WANGO				35,100.00		
GOLDEN ALFA				1,600,000.00		
HACH AGENCIES				208,000.00		
HEWA TELE				500,000.00		
HEWA TELE				200,000.00		

HEWA TELE				24,600.00		
HOLLYWINGS				250,625.00		
HOLLYWINGS				20,500.00		
HOLLYWINGS				19,900.00		
HOLLYWINGS				247,000.00		
HOLLYWINGS				20,000.00		
HOLLYWINGS				400,000.00		
HOLLYWINGS				50,000.00		
HOLYWING				15,000.00		
HURI FOODS LTD				777,813.75		
JACOB OCHIENG				73,000.00		
JALDEN ENTERPRISES				137,240.00		
JAMES ODIGA				25,400.00		
JAMES ODIGA				102,400.00		
JEZEGS				28,448.00		
JEZEGS ENTERPRISES				30,000.00		
JEZEGS ENTERPRISES				120,000.00		
JEZEGS ENTERPRISES				79,500.00		
JEZEGS ENTERPRISES				90,000.00		
JEZEGS ENTERPRISES				95,850.00		
JOAFAM INVESTMENT				102,400.00		
JOAFAM INVESTMENT				16,800.00		
JOGAN GENERAL STORES				16,000.00		
JOGAN GENERAL STORES				72,500.00		
JOHN KENNEDY OWINO				19,700.00		
JOKOM ENTERPRISES				92,000.00		
JOLLY CONTRACTOR GENERAL WORKS				200,000.00		
JOLLY CONTRACTOR GENERAL WORKS				59,200.00		
JOLLY CONTRACTOR GENERAL WORKS				100,000.00		
JORGAN GENERAL				211,300.00		
JOSHUA ONDIEGE				100,000.00		
JUMEZE				180,000.00		
KADOS INVESTMENT				42,650.00		

KAMAU BONFACE				210,000.00		
KEVIMA INVESTMENT				534,110.00		
KOBONG AUTO REPAIR				382,900.00		
KOBONG AUTO REPAIR				107,900.00		
KONDIEGE ENTERPRISES				58,000.00		
KONDIEGE ENTERPRISES				7,250.00		
KONDIEGE ENTERPRISES				14,500.00		
KONDIEGE ENTERPRISES				8,700.00		
KONDIEGE ENTERPRISES				30,000.00		
KONDIEGE ENTERPRISES				14,650.00		
KONDIEGE ENTERPRISES				30,000.00		
KONDIEGE ENTERPRISES				25,350.00		
KONDIEGE ENTERPRISES				12,000.00		
KONDIEGE ENTERPRISES				6,000.00		
KONDIEGE ENTERPRISES				5,600.00		
KONDIEGE ENTERPRISES				20,000.00		
KONDIEGE ENTERPRISES				89,280.00		
KONDIEGE ENTERPRISES				12,000.00		
KONDIEGE ENTERPRISES				8,000.00		
KONDIEGE ENTERPRISES				11,500.00		
KOTIENO FARM				20,800.00		
KOTIENO FARM				433,000.00		
KOTIENO FARM				1,900,000.00		
KOTIENO FARM				268,000.00		
KOTONYA				13,000.00		
KPLC				1,501,172.00		
LAKE NYAM				105,195.00		
LAKE NYAM ENTERPRISES				60,000.00		
LAKE NYANAM ENTERPRISES				105,000.00		
LAKE NYANAM ENTERPRISES				60,000.00		
LEGEND POWER				153,354.00		
LIZBETH GENERAL				30,000.00		
LIZBETH GENERAL				18,000.00		

LIZBETH GENERAL				28,550.00		
LIZBETH GENERAL				50,000.00		
LIZBETH GENERAL				90,000.00		
LUCAS WERE				26,900.00		
LUCAS WERE				23,000.00		
LUCAS WERE				95,200.00		
LUCAS WERE				266,700.00		
LUCAS WERE				18,400.00		
LUCAS WERE				74,300.00		
LUCAS WERE				27,000.00		
LUCAS WERE				16,900.00		
LUCAS WERE				66,200.00		
LUCAS WERE				300,100.00		
M/S KOTIENO FARM ENTERPRISES				197,500.00		
MAHOLA				180,000.00		
MANYALA BENARD				18,900.00		
MASS FILLING				31,000.00		
MASS FILLING				39,000.00		
MASS PETROLEUM COMPANY				51,000.00		
MASS PETROLEUM COMPANY				15,157.00		
MATENITY				27,544,000.00		
MATENITY				35,875,000.00		
MEDIFLON ENTERPRISES LTD				1,512,500.00		
MEDIFLON ENTERPRISES LTD				241,800.00		
MEDIFLON ENTERPRISES LTD				165,800.00		
MEDIFLON ENTERPRISES LTD				59,400.00		
MEDIFLON ENTERPRISES LTD				18,000.00		
MFI				137,000.00		
MISORE				4,900.00		

MISORE				8,000.00		
MISORE				9,000.00		
MISORE				3,000.00		
MORAA CEREALS				42,000.00		
MULTIFACE RESERCH				50,000.00		
MUMBO PRINTING PRESS				136,000.00		
MUMBO PRINTING PRESS				4,000.00		
MUMBO PRINTING PRESS				3,000.00		
MUMBO PRINTING PRESS				7,500.00		
MUMBO PRINTING PRESS				4,000.00		
MUMBO PRINTING PRESS				19,500.00		
MUMBO PRINTING PRESS				51,000.00		
MUTAGA				56,896.00		
MUTAGA ENTERPRISES				82,800.00		
MUTAGA ENTERPRISES				21,000.00		
MWALIMU				170,931.00		
MWISHO MWISHO				29,368.00		
NEDSALS GENERAL SUPPLIES				241,600.00		
NEDSALS GENERAL SUPPLIES				29,400.00		
NEDSALS GENERAL SUPPLIES				29,800.00		
NEHEMIAH NYADENGA				31,080.00		
NEREAH ACHIENG				18,000.00		
NERU LTD				192,560.00		
NEW BABJI				4,850.00		
NGOTHE INVESTMENT				26,030.00		
NGOTHE INVESTMENT				96,500.00		
NGOTHE INVESTMENT				21,560.00		
NGOTHE INVESTMENT				26,000.00		
NGOTHE INVESTMENT				30,000.00		
NGOTHE INVESTMENT				23,500.00		
NGOTHE INVESTMENT				98,000.00		
NGOTHE INVESTMENT				56,030.00		
NORGEN				1,270,000.00		

NYAKACHOLA ENTERPRISE				50,000.00		
NYAKACHOLA ENTERPRISE				34,000.00		
NYAKWAKA AUTO SPARES				30,724.00		
NYANZA LABORATOTY SUPPLY LTD				15,800.00		
ODHIS MOTOR CYCLE				22,597.00		
ODHIS MOTOR CYCLE				30,722.00		
ODHIS MOTOR CYCLE				25,597.00		
ODHIS MOTOR CYCLE				24,540.00		
ODHIS MOTOR CYCLE				29,132.00		
PAMELA ACHIENG				15,000.00		
PETER AMOTH				30,000.00		
PETER AMOTH				220,000.00		
PHYLIS SIGAR				70,000.00		
PHYLIS SIGAR				79,200.00		
PRAGS ENTERPRISES				35,000.00		
QUINO ENTER				201,500.00		
RAAZ INVESTMENT				38,400.00		
RAMILA KENYA LTD				78,635.00		
RATUORO				10,000.00		
RAWALO HILLS				65,000.00		
RAWALO HILLS				150,000.00		
RILEY COURIER				51,200.00		
RIVIM ENTERPRISES				112,000.00		
ROSED LIMITED				20,150.00		
ROSED LIMITED				29,700.00		
SAFARICOM				10,000.00		
SAFARICOM				3,000.00		
SAFARICOM				3,000.00		
SAFARICOM				6,125.00		
SAFARICOM				8,000.00		
SAFARICOM				10,000.00		
SAFRICOM				2,500.00		

SAMSOM MAIL				133,330.00		
SEAL HONEY LTD				28,698.00		
SHADRACK AYIECKO				9,000.00		
SHALLOM AGENCIES				65,000.00		
SIAYA CENTRE 2004 LIMITED				26,500.00		
SIAYA COUNTY				5,000.00		
SIAYA COUNTY				5,000.00		
SIAYA COUNTY				11,550.00		
SIAYA COUNTY CLUB LTD				43,200.00		
SIAYA COUNTY INVESTMENT				15,000.00		
SIAYA COUNTY INVESTMENT				10,000.00		
SIAYA COUNTY INVESTMENT				30,000.00		
SIAYA COUNTY INVESTMENT				50,000.00		
SIAYA COUNTY INVESTMENT				50,000.00		
SIAYA COUNTY INVESTMENT				7,000.00		
SIAYA EVALUATION INVESTMENT				15,000.00		
SIBO WATER				22,026.00		
SIBO WATER				100,000.00		
SIBO WATER				300,000.00		
SIBO WATER				115,200.00		
SIGOMERE WATER SUPPLY				32,199.00		
SOLOMON OSEWE				12,300.00		
STEVE KURGAT				30,200.00		
SUNSHINE AUTO MOBILE				19,847.00		
TENETS ENTERPRISES				98,900.00		
TERESSA ACHIENG				75,800.00		
TODO CONSTRUCTION				51,000.00		
TOP OIL SERVICES				55,212.00		

UCHONGA ELECTRICAL WORKS				2,500.00		
USE FEE				9,528,657.00		
UYOMA WATER SUPPLY AND SANITATION				115,200.00		
WAMBAYI AND SONS				89,950.00		
WEMA DENTAL				82,000.00		
WENRY ENTERPRISES				35,000.00		
WENRY ENTERPRISES				64,000.00		
WISE TECHNOLOGY				1,800.00		
WISETECH				11,260.00		
WISETECHNOLOGY				3,745.00		
YALA FILLING STATION				38,970.00		
YOKAICHI				16,010.00		
ZAKAYO OMUKOWA				7,500.00		
JOSEPHINE ACHIENG				29,850.00		
DR MWAI ODHIAMBO				85,000.00		
MASS PETROLEUM COMPANY				660,000.00		
KOTIENO				215,630.00		
ABAKAN				133,470.00		
ALHASSAN FELLING STATION				372,000.00		
MTAGAAG				150,000.00		
KADOS FOOD SUPPLIES				47,370.00		
FIDMAX INVESTMENT				79,380.00		
HEWATELE				33,600.00		
PRICA DURO				70,000.00		
NYAMNGARE FOOD SUPPLIE				67,000.00		
KENYA POWER				77,300.00		
GEOTKO AGENCIES				1,627,568		
RISHACH CONTRACTORS				1,449,670		
ROYAL CITY HOTEL				290,000		
SYAGGA AND ASSOCIATES				1,448,500		

AKOYO CATERING AND SUPPLIERS				194,000		
VERO INVESTMENTS				4,275,000		
WOLCAV LOGISTICS				479,359		
KPLC				21,279		
AMBROSE BAR & RESTAURANT				17,500		
TOYOTA KENYA				19,805		
CIRCUIT BUSINESS SYSTEMS				937,813.60		
STANDARD GROUP (K) LTD				34,011.20		
DAVID O. ONYANGO				20,880		
KENYA REVENUE AUTHORITY				162,400		
KENYA REVENUE AUTHORITY				814,020		
AFRICAN TRAVEL & SAFARIS LTD				27,290		
SIBO WATER AND SANITATION				5,654		
JOVENTURE HOTEL				90,000.00		
DISTICTION GARDENS				20,920.00		
DISTICTION GARDENS				30,000.00		
VERO INVESTMENT				207,000.00		
CIRCUIT BUSINESS				150,000.00		
CIRCUIT BUSINESS				50,000.00		
RILEY FALCON SECURITY				384,000.00		
UNITED SCALES LIMITED				141,270.00		
SIAYA COUNTY CLUB				500,000		
MEZZANINE ENT. LIMITED				306,690		
BONDO PRIDE HOTEL				234,600		
RIVIM ENTREPRISES				284,860		
SAVANNA HOTEL				111,000		
VILLA INT. PALACE				147,550		
4COM ENTERPRISES				256,360		
LIQUID TELECOMS				5,636,000		

ROYAL MEDIA SERVICES				3,000,000		
ROSELYNE SIANGLA				30,000		
NYANGOLA INVESTMENTS				3,988,800		
HON.CHARLES AKELLO				22,065		
TOYOTA KENYA LIMITED				46,821		
ROSELYNE SIANGLA				225,880		
OCEANAIR TOURS				26,645		
LISCOM ENTERPRISES				285,000		
Sub-Total				**335,713,448.19**		
Grand Total				**654,646,163.04**		

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
		a	b	c	d=a-c		
Senior Management							
DANIEL OCHIENG OKOTH		14,700.00			14,700.00		
CLEOPHAS OMBOGO (SENATE)		168,000.00			168,000.00		
PAMELA AKELLO		21,000/-			21,000/-		
JOSEPH WAREGA		120,000.00			120,000.00		
JOSEPH WAREGA		69,405.00			69,405.00		
JOSEPH WAREGA		18,000.00			18,000.00		
DANIEL OKOTH		155,200.00			155,200.00		
DANIEL OKOTH		37,600.00			37,600.00		
DANIEL OKOTH		71,200.00			71,200.00		
DENIS NYONJE		60,000.00			60,000.00		
JOSEPH WAREGA		46,000.00			46,000.00		
DANIEL OKOTH		54,400.00			54,400.00		
DANIEL OKOTH		54,400.00			54,400.00		
DANIEL OKOTH		88,000.00			88,000.00		
DANIEL OKOTH		121,600.00			121,600.00		
JOSEPH WAREGA		46,000.00			46,000.00		
HON.CLEOPHAS OMBOGO		37,400.00			37,400.00		
JOSEPH WAREGA		46,000.00			46,000.00		
DENIS NYONJE		32,000.00			32,000.00		
HON.CLEOPHAS OMBOGO		54,000.00			54,000.00		

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
HON.CLEOPHAS OMBOGO		54,000.00			54,000.00		
HESBORN JAKOYO		31,500.00			31,500.00		
EDWARD MWATHA		60,000.00			60,000.00		
DANIEL OKOTH		20,800.00			20,800.00		
JOSEPH WAREGA		74,000.00			74,000.00		
JOSEPH WAREGA		25,625.00			25,625.00		
JOSEPH WAREGA		129,010.00			129,010.00		
EDWARD OBUYA		70,000.00			70,000.00		
DANIEL OCHIENG OKOTH (SENATE)		168,000.00			168,000.00		
JOSEPH WAREGA (SENATE)		140,000.00			140,000.00		
JACOB ODUOR		31,400.00			31,400.00		
JOSEPH MUGA AWUOR		269,000.00			269,000.00		
JOSEPH MUGA AWUOR		93,750.00			93,750.00		
JOSEPH MUGA AWUOR		88,415.00			88,415.00		
BEATRICE OBADO		50,400			50,400		
ISAAC MUNYENDO		42,000			42,000		
D.OMONDI ATING'A		42,000			42,000		
OBIRO MCHADHO		42,000			42,000		
JAPHETH BOLO		42,000			42,000		
ARCH JARED OLUOCH		8,000			8,000		
JECONIA OMONDI		8,000			8,000		
ANGELO OGOLA		8,000			8,000		
ARTHUR HAYO		8,000			8,000		
ROSE KWANDA		9,000			9,000		
JAMES OLUOCH		12,750			12,750		

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
VINCENT OKOTH		15,000			15,000		
JECONIA OMONDI		10,000			10,000		
AGGREY ODENY		18,000			18,000		
JOSEPH OLUOCH		1,500			1,500		
AKACH KENNEDY OWITI		1,500			1,500		
GEORGE S OKOTH		12,000			12,000		
JAIRUS SIMIYU		5,500			5,500		
DENIS OBARE		13,500			13,500		
FELIX TEBANGURA ONO		18,000			18,000		
VICTOR ODHIAMBO		11,250			11,250		
JOSHWA ORAO OSAGE		6,750			6,750		
ALEX ANZAYA		10,500			10,500		
BEATRICE OBADO		73,200			73,200		
WILLIS ODHIAMBO ATIANG'		33,600			33,600		
JOHN ANG'AWA		46,000/-			46,000/-		
SANMAC DAVID OKOTH		86,000/-			86,000/-		
RICHARD MOMANYI		70,600/-			70,600/-		
JUDITH WASONGA		38,200/-			38,200/-		
JOHN ANG'AWA		74,000/-			74,000/-		
GILBERT M. OKONGO		10,500/-			10,500/-		
PAUL AWANGE		10,500/-			10,500/-		
RICHARD MOMANYI		78,200/-			78,200/-		
ROSE CYUGI		46,000/-			46,000/-		
ROSE CYUGI		13,600/-			13,600/-		
OLUM HESBON GONDI		80,940.00			80,940.00		

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
SILAS ODHIAMBO		74,000.00			74,000.00		
ELISHA WERE		77,800.00			77,800.00		
PAUL ANGILA		74,800.00			74,800.00		
MAURICE OWIYO		12,600.00			12,600.00		
BERNADATE OTIENO		22,700.00			22,700.00		
SILAS ODHIAMBO		28,000.00			28,000.00		
OLUM HESBON GONDI		33,600.00			33,600.00		
VITALIS OKETCH		11,500.00			11,500.00		
BERNADATE OTIENO		85,800.00			85,800.00		
BERNADATE OTIENO		5,200.00			5,200.00		
BERNADATE OTIENO		28,200.00			28,200.00		
ELISHA WERE		71,000.00			71,000.00		
JENIPHER OSAHA		28,200.00			28,200.00		
SILAS ODHIAMBO		98,000.00			98,000.00		
CLIFFORD OTIENO KUT		16,000.00			16,000.00		
VICTOR ODUOR OKADO		16,000.00			16,000.00		
BENARD OTIENO ODONGO		35,500.00			35,500.00		
FELIX OMONDI OTIENO		1,000.00			1,000.00		
RICHARD KOBIERO		21,460.00			21,460.00		
ELISHA WERE		71,000.00			71,000.00		
FRANCIS OBONDO ABONG'O		4,000.00			4,000.00		
FRANCIS OBONDO ABONG'O		16,000.00			16,000.00		
ESAU OMONDI WANENO		18,000.00			18,000.00		
BENSON OLOO		10,500.00			10,500.00		
NYAKWAR LERA		8,040.00			8,040.00		

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
DERICK OKELLO		143,344.00			143,344.00		
VINCENT OKOTH		16,500			16,500		
DAVID MBOYA		16,500			16,500		
OBIERO MCHADHO		7,500			7,500		
MAURICE RANGOMA		11,000			11,000		
DR. GLADYS OYOKO		11,000			11,000		
JECONIA OMONDI		11,000			11,000		
ROSE KWANDA		11,000			11,000		
BRUCE OMONDI		11,000			11,000		
WILLIS ATIANG'		11,000			11,000		
EUNICE OPWAPO		7,500			7,500		
AMBROSE ASUNA		7,500			7,500		
OBIERO MCHADHO		8,000			8,000		
DANIEL OKIA		8,000			8,000		
ARCH JARED OLUOCH		8,000			8,000		
Total		**4,290,539.00**			**4,290,539.00**		
Middle management							
JOHN ONYANGO KOMIRA		58,000.00			58,000.00		
CHARLES OWALO OCHIENG		25,800.00			25,800.00		
HEZRON OPIYO		45,000.00			45,000.00		
HEZRON OPIYO		45,000.00			45,000.00		
MOSES KEYA (SENATE)		70,000.00			70,000.00		
DAVID ONGUDI (SENATE)		56,000.00			56,000.00		
GEOFFREY OCHIENG (SENATE)		112,000.00			112,000.00		
DAVID OUMA MBOYA		5,000			5,000		

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
CHARLES OTHUON OTHIENO		5,400			5,400		
MICHAEL OUMA ODERA		3,900			3,900		
SILVIA KAGENI WERE		2,200			2,200		
AMBROSE ASUNA WINDA		6,100			6,100		
DAVID OUMA MBOYA		9,500			9,500		
DAVID MBOYA		42,000			42,000		
DR.GLADYS OYOKO		33,600			33,600		
MAURICE RANGOMA		33,600			33,600		
JECONIA OMONDI		33,600			33,600		
DRIVERS		37,800			37,800		
LAWRENCE KENYATTA		42,000			42,000		
PETER LIGULU		33,600			33,600		
SAMUEL OJWANG'		33,600			33,600		
VINCENT OKOTH		42,000			42,000		
MUNYENDO ISAAC		16,500			16,500		
WILLIAM MILLA		9,000			9,000		
MAURICE OWINO		6,000			6,000		
EVERLYNE SIRA		7,000			7,000		
ERICK MANGURO		2,250			2,250		
ANNEX SOI		6,000			6,000		
ISAAC MUNYENDO		16,500			16,500		
WALTER KEYA		6,000			6,000		
PAUL OGOLA		3,000			3,000		
MICHAEL OUMA ODERA		5,250			5,250		
MOURICE OBIERO MCAHADHO		42,400			42,400		

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
ISAAC MUNYENDO		12,600			12,600		
BRUCE OMONDI OCHIENG'		10,500			10,500		
BRUCE OMONDI OCHIENG'		68,700			68,700		
CHARLES OTIENO OTHUON		5,250			5,250		
JOSEPH KAIRU		23,800			23,800		
RAPHAEL KITONGA		29,400			29,400		
DR.OMONDI ATINGA GEORGE		29,400			29,400		
DAVID OWINO		23,800			23,800		
EZRA ORWA OWINO		18,210			18,210		
EZRA ORWA OWINO		9,500			9,500		
JACTON NYAPOLA ONDIKO		15,000			15,000		
JAIRUS SIMIYU		14,000			14,000		
JACTON NYAPOLA ONDIKO		36,500			36,500		
DAVID OTIENO ONYANGO		5,280			5,280		
NICHOLAS OGITA		1,500			1,500		
DAVID SMOLLO		9,880			9,880		
GERGE OMONDI ATINGA		46,000			46,000		
ISSAC LUMUMBA OTIENO		5,700			5,700		
MONICA OSANO		10,000			10,000		
JOSHUA ORAO		24,000			24,000		
LORNA AKEYO OKETCH		13,500			13,500		
ANNE ANYANGO OWUOR		6,000			6,000		
FRANCIS OBONDO ABONG'O		12,700.00			12,700.00		
STEVEN FELIX OMONDI		3,000.00			3,000.00		
CAROLUS AYUGI		22,400.00			22,400.00		

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
MAURICE OWIYO		7,500.00			7,500.00		
ALLOYS OTIENO		22,400.00			22,400.00		
MAURICE OWIYO		7,500.00			7,500.00		
MAURICE OWIYO		7,000.00			7,000.00		
BERNADATE OTIENO		47,750.00			47,750.00		
ERICK OKETCH		51,550.00			51,550.00		
VITALIS OKETCH		24,400.00			24,400.00		
JACOB OBARE		24,400.00			24,400.00		
AINEA AYAMBA		24,400.00			24,400.00		
TOBIAS OUMA BUGGO		24,400.00			24,400.00		
ERICK OKETCH		24,400.00			24,400.00		
BENSON OLOO		4,500.00			4,500.00		
DR. JALANG'O MIDIWO		36,600.00			36,600.00		
JECONIA OMONDI		8,000			8,000		
ANGELO OGOLA		8,000			8,000		
ARTHUR HAYO		8,000			8,000		
ROSE KWANDA		9,000			9,000		
JAMES OLUOCH		12,750			12,750		
VINCENT OKOTH		15,000			15,000		
JECONIA OMONDI		10,000			10,000		
AGGREY ODENY		18,000			18,000		
JOSEPH OLUOCH		1,500			1,500		
AKACH KENNEDY OWITI		1,500			1,500		
GEORGE S OKOTH		12,000			12,000		
JAIRUS SIMIYU		5,500			5,500		

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
DENIS OBARE		13,500			13,500		
ISAAC MUNYENDO		16,500			16,500		
WALTER KEYA		6,000			6,000		
PAUL OGOLA		3,000			3,000		
COOP BANK		32,050			32,050		
MICHAEL OUMA ODERA		5,250			5,250		
Sub Total		**1,844,570.00**			**1,844,570.00**		
unionisable							
ANDREW ONYANGO MULANYA		7,500			7,500		
BEATRICE ACHIENG' OBADO		7,600			7,600		
VITALIS OKELLO		5,250.00			5,250.00		
JAPHETH ZACHARIA BOLO		400			400		
LYNDON ONYANGO		8,400			8,400		
LYNDON ONYANGO		18,900			18,900		
CHARLES OTHUON OTHIENO		8,500			8,500		
ANDREW ONYANGO MULANYA		15,700			15,700		
PETER OKIYA		5,250.00			5,250.00		
PETER OKIYA		840			840		
PETER OKIYO		5,250.00			5,250.00		
CAREN ATIENO AWICH		750			750		
BEATRICE OBADO		50,400			50,400		
ISAAC MUNYENDO		42,000			42,000		
D.OMONDI ATING'A		42,000			42,000		
OBIRO MCHADHO		42,000			42,000		

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
JAPHETH BOLO		42,000			42,000		
DAVID MBOYA		42,000			42,000		
DR.GLADYS OYOKO		33,600			33,600		
MAURICE RANGOMA		33,600			33,600		
JECONIA OMONDI		33,600			33,600		
DRIVERS		37,800			37,800		
LAWRENCE KENYATTA		42,000			42,000		
PETER LIGULU		33,600			33,600		
SAMUEL OJWANG'		33,600			33,600		
VINCENT OKOTH		42,000			42,000		
MUNYENDO ISAAC		16,500			16,500		
DR OMONDI ATING'A		16,500			16,500		
JAPHETH BOLO		16,500			16,500		
EDWARD ONYANGO OBUYA		18,900.00			18,900.00		
EDWARD ONYANGO OBUYA		12,600.00			12,600.00		
EDWARD ONYANGO OBUYA		12,600.00			12,600.00		
PAUL ODUOR ANGLA		5,320.00			5,320.00		
AUSTINE ODUOR		50,000.00			50,000.00		
EDWARD ONYANGO OBUYA		77,250.00			77,250.00		
EDWARD ONYANGO OBUYA		70,000.00			70,000.00		
EDWARD OBUYA		77,250.00			77,250.00		
STEPHEN OLOO OTIENO		15,000			15,000		
Sub Total		**1,022,960**			**1,022,960**		
others							
COUNTY TREASURY-FINANCE		95,200.00			95,200.00		

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
COUNTY TREASURY(REVENUE)		202,500.00			202,500.00		
COUNTY TREASURY(FINANCE)		59,200.00			59,200.00		
COUNTY TREASURY-AUDIT		397,800.00			397,800.00		
JEMIMAH ATIENO OLONGA		20,000.00			20,000.00		
COUNTY TREASURE(FINANCE)		126,000.00			126,000.00		
GEORGE KOKWAKO (SENATE)		112,000.00			112,000.00		
COUNTY TREASURY-FINANCE		2,300,000.00			2,300,000.00		
COUNTY TREASURY-IMPREST/SALARY		1,900,000.00			1,900,000.00		
COUNTY TREASURY-FINANCE		25,750.00			25,750.00		
COUNTY TREASURY-REVENUE		10,000.00			10,000.00		
COUNTY TREASURY-REVENUE		517,500.00			517,500.00		
EZRA ORWA OWINO		9,500			9,500		
MIHAEL OUMA ODERA		4,800			4,800		
DR OMONDI ATING'A		16,500			16,500		
JAPHETH BOLO		16,500			16,500		
VINCENT OKOTH		16,500			16,500		
DAVID MBOYA		16,500			16,500		
OBIERO MCHADHO		7,500			7,500		
MAURICE RANGOMA		11,000			11,000		
DR. GLADYS OYOKO		11,000			11,000		
JECONIA OMONDI		11,000			11,000		
ROSE KWANDA		11,000			11,000		
BRUCE OMONDI		11,000			11,000		
WILLIS ATIANG'		11,000			11,000		

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
EUNICE OPWAPO		7,500			7,500		
AMBROSE ASUNA		7,500			7,500		
OBIERO MCHADHO		8,000			8,000		
DANIEL OKIA		8,000			8,000		
COOP BANK		32,050			32,050		
PARAVOLLEY SPORTS CHAMPIONSHIP -KAKAMEGA		68,000/-			68,000/-		
WILLIAM OHINGO		6,300/-			6,300/-		
ETHELBERTA MUTAGAYWA		29,000/-			29,000/-		
ETHELBERTA MUTAGAYWA		73,000/-			73,000/-		
SANMAC DAVID OKOTH		73,000			73,000		
DR. GEORGE MIDIWO		84,000/-			84,000/-		
ETHELBERTA MUTAGAYWA		47,000/-			47,000/-		
DR. GEORGE MIDIWO		96,705/-			96,705/-		
PETER OTIENO ODHIAMBO		72,455/-			72,455/-		
ETHELBERTA MUTAGAYWA		73,800/-			73,800/-		
ETHELBERTA MUTAGAYWA		60,000/-			60,000/-		
PETER OKIYA		5,250.00			5,250.00		
PETER OKIYA		840			840		
PETER OKIYO		5,250.00			5,250.00		
SYLVESTER K'OKOTH		16,000/-			16,000/-		
PAMELA AKELLO		33,600/-			33,600/-		
DANCAN OWINO		4,200/-			4,200/-		
DANCAN OWINO		6,300/-			6,300/-		
JOHN ANG'AWA		87,500/-			87,500/-		

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
DANCAN OTIENO OWINO		7,000/-			7,000/-		
JOHN GEDRICK OMITI		500,000/-			500,000/-		
BENTER JACOBS		100,500/-			100,500/-		
VICTOR ODUOR OKOTH		4,000.00			4,000.00		
JACOB OBARE		22,400.00			22,400.00		
VITALIS OKETCH		22,400.00			22,400.00		
ESSAU WANENO		22,400.00			22,400.00		
RICHARD KOBIERO		22,400.00			22,400.00		
AINEA AYAMBA		22,400.00			22,400.00		
ERICK OKETCH		22,400.00			22,400.00		
GLADYS ARICHA		22,400.00			22,400.00		
TOBIAS OUMA BUGGO		22,400.00			22,400.00		
BENSON OLOO		4,200.00			4,200.00		
MAURICE OWIYO		6,300.00			6,300.00		
FELIX TEBANGURA ONO		18,000			18,000		
VICTOR OCHIAMBO		11,250			11,250		
JOSHWA ORAO OSAGE		6,750			6,750		
ALEX ANZAYA		10,500			10,500		
WILLIAM MILLA		9,000			9,000		
MAURICE OWINO		6,000			6,000		
EVERLYNE SIRA		7,000			7,000		
ERICK MANGURO		2,250			2,250		
ANNEX SOI		6,000			6,000		
Sub Total		**6,337,590.00**			**6,337,590.00**		
Grand total		**13,495,659.00**			**13,495,659.00**		

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
		a	b	c	d=a-c		
Amounts due to National Govt Entities							
1.							
2.							
3.							
Sub-Total							
Amounts due to County Govt Entities							
4.							
5.							
6.							
Sub-Total							
Amounts due to Third Parties							
7.							
8.							
9.							
Sub-Total							
Others (*specify*)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2015/2016	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 2016/2017
Land	27,600,000	2,376,420.00		29,976,420.00
Buildings and structures	4,808,638	1,845,053,383.88		1,849,862,021.88
Transport equipment	36,126,100	3,773,103.00		39,899,203.00
Office equipment, furniture and fittings	4,389,739	7,503,895.90		11,893,634.90
ICT Equipment, Software and Other ICT Assets	51,358,241	6,527,930.00		57,886,171.00
Other Machinery and Equipment	12,563,352	144,045,794.00		156,609,146.00
Purchase of other agricultural machine and other equipment./Animal Breeding	5,770,560	72,830,446.00		78,601,006.00
Intangible assets/Feasibility Study		23,829,100.00		23,829,100.00
Total	142,616,630	2,105,940,072.78		2,248,556,702.78

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Government. Additions during the year should tie to note 18 on acquisition of assets during the year.

ANNEX 5: INTER- ENTITY TRANSFERS

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred Kshs	Amount Confirmed as received Kshs	difference	explanation
1	County Assembly								
2	Xxx fund								
3	Xxx project								
4	Xxx board								
5	Xxx corporation								
6	Xxx								
7	Xxx								
8	Xxx								
9	**Total**								

Director of Finance
County Executive

Director of Finance
County Assembly/fund/project

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

ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Report from IFMIS)

The County Government of Siaya NEW			
TRIAL BALANCE AS AT 30TH JUNE, 2017			
	NOTES	DR	CR
Tax Revenues	3		
Transfers from National Treasury (Requisition)	4		5,389,991,057.00
Other Revenues	11		172,822,681.00
Grants/Donor Funds			311,710,983.00
Compensation of Employees	12	2,108,786,987.05	
Use of goods and services	13	1,024,732,787.30	
Subsidies	14	6,144,630.00	
Transfers to Other Government Units	15	677,603,125.00	
Other grants and transfers	16	256,761,177.00	
Social Security Benefits	17	770,000.00	
Acquisition of Assets	18	2,105,940,072.78	
Finance Costs, including Loan Interest	19	-	
Repayment of principal on Domestic and Foreign borrowing	20	-	
Other Payments	21	157,906,515.70	
Fund Balance B/F			1,039,553,218.30
Bank BalancesC/D	22A	521,704,432.47	
Cash Balances		-	
Outstanding Imprests		69,745,715.00	
Payables (Retentions)	24		16,017,503.00
Suspence Account		-	
		6,930,095,442.30	6,930,095,442.30