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 2018

OFFICE OF THE AUDITOR GENERAL
RECEIVED
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P.O BOX 1188, KISUMU

HARAMBEE

COUNTY GOVERNMENT OF SIAYA

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2018.

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

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1. KEY ENTITY INFORMATION AND MANAGEMENT

a. Background information

Siaya County is constituted as per the Constitution of Kenya, 2010. It is charged with the responsibility of providing a variety of services to residents within its area of jurisdiction. These include the services that were hitherto provided by the defunct Local authorities and the ones that have been transferred from the National Government. The county is headed by the County Governor, who is responsible for the general policy and strategic direction of the County. The Governor is supported by an Executive Committee in carrying out the mandate as stipulated in the Constitution. The County Executive Committee Member for Finance and Economic Planning is in charge of the County Treasury. One of the functions of the CEC – Finance is financial reporting at the County level.

Vision

A model county committed to quality service delivery and sustainable development."

Mission

To achieve sustainable development and excellence using world class methods of service delivery and technology with emphasis on public participation.

Core Values

Siaya County upholds the values of accountability, fairness, professionalism, creativity and innovation, responsiveness, ethics and integrity, courtesy, patriotism, meritocracy and team work.

b. Key management

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

	Name	Designation	Date of holding office
1.	H.E.Cornel Rasanga Amoth - Governor	Governor	April 2013 to date
2.	H.E.Dr. James Okumbe	Deputy Governor	October 2017
3.	Mr. George Rubiik	CEC,Governance and Administration	January 2018 to date
4.	Mr. Joseph Obiero Warega	CEC, Finance and Economic Planning	January 2018 to date
5.	Mrs. Dorothy Owino	CEC, Health Services	January 2018 to date
6.	Dr.Elizabeth Odhiambo	CEC, Tourism, Sports, Culture and Arts	January 2018 to date
7.	Mr.Jaoko Oburu	CEC,Enterprise and Industrial Development	January 2018 to date

8.	Mr.Benard Mboha	CEC, Transport and Infrastructure	January 2018 to date
9.	Mr.Dismas Wakla	CEC, Lands, Housing and Urban Development	January 2018 to date
10.	Mr.Charles Ogada	CEC, Agriculture, Food security, Livestock and	January 2018 to date
11.	Mrs. Mary Olute	CEC, Education, Youth Affairs, and Social Services	January 2018 to date
12.	Eng.Adrian Ouma	CEC-Water,Environment and Natural Resources	January 2018 to date

c. Fiduciary management

The key management personnel who held office during the financial year ended 30th June 2018 and who had direct fiduciary responsibility were:

No.	Name	Designation
1.	Mr.Joseph Obiero Warega	CEC, Finance and Economic Planning
2.	Mr. Hezbon K. Mariwa,CPA(K)	Chief Officer, Finance and Economic Planning
3.	Mr.Denis Nyonje,CPA(K)	Director Of Finance
4.	Lawrence Nyamwaya	Director Economic Planning
5.	Martin Okwata	Director Supply Chain Management
6.	Dominic Obei	Director of Revenue
7.	Jenifer Ogola,CPA(K)	Head of Budget
8.	Geoffrey Ochieng,CPA(K)	Head of Accounting Services

d. Fiduciary oversight arrangements

The key fiduciary oversight bodies at the County for the year ended 30th June 2018 were:

1. Siaya County Assembly;
2. Public Accounts and Investments Committee; and
3. Budget and Appropriations Committee.

e. Entity headquarters

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

f. Entity contacts

Telephone: (254) 792 631 619
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 ,
   Siaya Kenya

3. Co-operative Bank of Kenya
   P.O.Box
   Siaya,Kenya

h. Independent Auditors

Auditor General,
Office of the Auditor General,
Anniversary Towers, University Way
P.O. Box 30084 – GPO 00100 Nairobi,
Kenya

i. Principal Legal Adviser

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

2. KEY MANAGEMENT

The County Executive team during the financial year consisted of:

H.E.Cornel Rasanga Amoth - Governor

Cornel Rasanga was born on 22 May 1957 to the Late Senior Chief Amoth Owira and the Late Yunia Nudi in Segere Village, Alego in Siaya County. Cornel Rasanga is a Kenyan politician and the governor for Siaya County. He is a member of Orange Democratic Movement and coalition member of Coalition for Reforms and Democracy. The Governor is married and has children.

Cornel Rasanga entered the political arena in 2013, when he vied for Governor for Siaya County. The Orange Democratic Movement Selected Cornel Rasanga as the party candidate after a disputed party nomination between Oburu Odinga and Oduol. He won the 4 March general election but his election was nullified by the Court of Appeal in Kisumu on 23 August 2013. Cornel Rasanga clinched the Governor title in a subsequent by-election and became the first governor- elect of Siaya County. He was re-elected for a further five-year term in the 2017 gubernatorial elections in the Orange Democratic

H.E.Dr.James Okumbe – Deputy Governor

Dr. James Ouko Okumbe hails from Wagusu Village in Bondo Sub-County, Siaya County in the Republic of Kenya. He is a leading and recognized professional consultant, researcher and academician who has practiced in both Botswana and South Africa construction industry between 1996 and 2017 in the field of Quantity Surveying.

He is the current Deputy Governor of Siaya County.Dr. James Okumbe previously was a Lecturer at Central University of Technology (CUT) in Free State, and later was a Senior Lecturer in Tshwane University of Technology (TUT) in Pretoria, South Africa in Quantity Surveying and Construction Management between 2007 and 2016.

He holds a PhD degree in Civil Engineering obtained from TUT (2014) and an MSc. degree in the Built Environment (Construction Management) from Nelson Mandela Metropolitan University in SA (2005). He completed his undergraduate studies in Jomo Kenyatta University of Agriculture and Technology in Construction Engineering in 1996.

His book entitled; **Contractual Awareness in the Construction Industry**, *"Effects on the Cost of Construction Projects"* was published in Germany and printed both in the USA and UK in 2008 and is also available online. His researches have been published on scholarly journals in Botswana, South Africa, Europe, USA etc and are available online.

He has previously served as the Managing Director for both Trinity Chartered Quantity Surveyors in SA and Jamax Consultants; Quantity

Mr. George Rubiik-CEC Governance and Administration

GEORGE M. RUBIIK is a Kenyan citizen with Master of Arts in Political Science from The University of Iowa, USA, a Master of Arts Degree in International Relations, University of Dar es Salaam, Tanzania (1984) and Bachelor of Arts Honors of Upper Second Class in Political Science and Public Administration from The University of Dares salaam, Tanzania

The Governance and Administration County Executive has conducted various research and academic papers including jointly crafting of a policy document for the County Government of Siaya on "Disaster Risk Reduction Policy for Siaya County" in 2014

Until joining the County Government, Hon. George has been lecturing at the Department of Political Science, Catholic University of Eastern Africa (CUEA) – Kisumu Campus. He previously consulted at FRACODEP Consultancy Services conducting consultancy services to national and international organizations on development matters among several oth previous engagements.

Has attended various courses including but not limited to one on Governance of Public Schools and Management of Infrastructure Development Funds from Ministry of Education and another on

Mr. Joseph Warega - CEC, Finance and Economic Planning

Mr. Joseph Obiero Warega was born in 1958 in East Yimbo ward in Siaya County, Bondo Sub County Kenya. He holds a bachelor of commerce degree in accounting and several professional qualifications at Diploma and Certificate levels in accounting and public finance management with a rich work experience of about 30 years in government accounting and finance management. He was employed in October 1984 as accountant II scaling up the ladder through positions of accountant I, senior accountant, chief accountant, principal accountant and senior principal accountant within the National Government of Kenya. Warega also served as financial controller of the Nyayo Tea Zones Development Cooperation for 5 years. He later served in various positions whi

Mrs. Dorothy Owino - CEC, Health Services

Born in 1958, Mrs. Dorothy Akinyi Owino hails from South Gem Ward in Gem Sub County. Having studied for her primary education at the then Ng'iya Intermediate School, Dorothy, went to Lwak Girls High School for her O and A levels of education scoring 1st Division and 2nd Principles in both respectively.

For her higher education, Madam Dorothy studied Bachelor of Arts in Sociology and Masters of Arts in Population Studies both at the prestigious University of Nairobi. She has previously worked variously as a Community Development Officer, Assistant Director of Gender and Development, Project Manager for Integrated Population Reduction, Bungoma District Social Development Officer from 1988, Busia District Social Development Officer from 2004, 9 years as Community Development Officer in South Nyanza region, Project Manager from 2010 to 2014, Chief Officer at County Government of Siaya in The Education Department from 2014 to 2015 and Chief Officer for County Government of Siaya in The Health and Sanitation department from 2015 to early 2018

Dr.Elizabeth Odhiambo-CEC,Tourism,Culture,Sports & Arts

Born in July 1971 and hailing from Bondo Sub County in Siaya County, Dr. Elizabeth holds a Doctor of Philosophy in Literature from Maseno University of year 2014, a Master of Arts Degree in Literature from Maseno University of year 2009 and a Bachelor of Education (Arts) degree. She has been a lecturer at Jaramogi Oginga Odinga University (JOOUST) to date and previously served at the same institution as an Assistant Lecturer where she had risen from being the Deputy Principal, Mbaga Mixed Secondary School in Siaya County. Dr. Elizabeth brings to the department rich knowledge and grounded experience in matters relating to tourism development, culture intergration and development, organization of cultural events and activities and sports infrastructure development and promotion.

Mr.Bernard Mboha - CEC, Transport and Infrastructure

Mr. Bernard Odak Mboha, an Economist from South East Alego Ward of Alego Usonga Sub County is a graduate of Master of Science Degree in Agriculture and Natural Resource Economics from Colorado State University, Fort Collins Colorado, USA in 1985. He also studied at University of Nairobi Department of Economics for Bachelor of Arts Honors in Economics in 1980. He has extensively consulted for East African Development Bank (EADB) on review of the utilization of special funds availed to EADB as grants by the Government of Sweden, Denmark and Norway. Also worked as Resident Manager, Uganda of EADB responsible for development and management of the operations of the bank's investments and infrastructure portfolio in Uganda

Mr. Dismas Omondi Odhiambo Wakla- CEC,Lands, Housing and Urban Development

Dismas was born on 24th June 1968 is of Kenyan nationality is married with children and is of the Christian (Catholic) religion. An advocate of The High Court of Kenya with 23 years' work experience, Dismas has been self-employed at Wakla & Company Advocates - Nairobi/ Siaya Offices.

A Kenyan citizen and a lawyer by profession with a Degree of Bachelor of Laws (LL.B) from the University of Nairobi and a Postgraduate Diploma in Law (Dip. Law) from Kenya School of Law. Presently pursuing a further Degree of Masters of Law (LL.M) at University of Nairobi with course work completed and project writing ongoing.

An Advocate of the High Court of Kenya and a legal practitioner. Upon graduation from University in 1992, joined the law firm of Lumumba & Ojwang' Advocates and undertook internship prior to admission into the Roll of Advocates on 23rd February 1995. On admission as an advocate, employed in the law firm of Kiugu & Company Advocates and worked as the litigation Advocate until 31st December 1997.

Founder partner of the law firm of Odhiambo & Weda Advocates from January 1998 to May 2012 when said law firm was dissolved by mutual agreement of the partners, wherefrom established present law firm namely Wakla & Company Advocates.

Major areas of practice and interest are in litigation, land law and land conveyance, advocacy and promotion of democratic ideals and good governance, public administration, community sensitization and mobilization and public defense particularly on community issues or interests and have undertaken several pro bono public interest litigations and pro bono community service.

Mr.Jaoko Oburu-CEC Enterprise and Industrial Development

Born on December 31st 1971, Hon. Jaoko studied for his Bachelor of Commerce (Accounting & Finance) option at St. Mary's University Halifax, NS CANADA between 1992 and 1997

He attended his A Levels between 1988 and 1990 at Prince Edward School, Harare Zimbabwe, O Level between 1985 and 1998 at Vainona High Sch. Harare Zimbabwe O' Level and Primary School between 1984 and 1988 at Vainona Primary Sch. Harare Zimbabwe

As Investment and Resource Mobilization Advisor in the County Government of Siaya (CGS), Hon. Oburu was responsible for advising His Excellency the Governor on a broad range of Investment issues. His office was not permitted to commit the county financially however, he engaged many potential investors to introduce them to investment opportunities in the county and initiated and managed engagement with the relevant departments. He initiated various projects for the County Government of Siaya including 1 Megawatt Independent Solar Power plants in Mageta, Ndeda and Oyamo islands of Bondo sub-county, an Independent Solar Power plant at the Jaramogi Oginga Odinga University for Science and Technology (JOOUST), a 40-Megawatt Solar Power Plant at Boro in Alego Usonga sub-county and a German sponsored Ultra-Modern Primary School at Mbaga in Alego Usonga

Hon. Jack also succeeded in setting aside 6,000 acres in Yala Swamp for the cultivation of Rice, pulses and cotton, and Construction of their respective processing plants, Production of a draft investment policy and Fish Cage Farming at Uyawi Beach in Bondo sub-county

He is a founding chairman of Bado Mapambano Trust, a volunteer-driven peoples' campaign for inclusive civic engagement and sustainable economic opportunities for all. During the Kenya presidential election 2017, the trust successfully initiated & implemented ID and voter registration; get-out-the-vote; protect-the-vote; and adopt-a-polling-station fundraising. He has vast experience in managing local and international start-up businesses networking with organizations and leaders across the globe.

Mr.Charles Ogada - CEC, Agriculture, Food, Livestock and Fisheries

Charles Ogada, the County Executive Committee Member for Agriculture, Food, Livestock and Fisheries, brings on board a wealth of experience in agriculture and rural development. Charles who hails from Ugunja Sub County has over 20 years' experience in the non-governmental sector in areas of Agriculture, Adaptive Research and ICTs. He has promoted sustainable agriculture practices in many ways and worked majorly on dissemination of appropriate technologies to farmers. He has partnered with research organizations such Kenya Agricultural Research and Livestock Organization (KALRO), Kenya Forestry Research Institute (KEFRI) and World Agroforestry Centre formerly ICRAF on transfer of research generated technologies to farmers. His most immediate position, prior to this nomination was as Programs Manager, Adaptive Research and ICTs at Ugunja Community Resources, where he was also in charge of an European Union supported CASSAVA Project in the counties of Siaya, Busia and Kisumu. Charles holds a Bachelor's Degree in Project Management from the University of Nairobi and is presently a candidate for a Masters in Project Management from the same institution. Charles is married

Mary Apiyo Omondi Olute - Education, Youth Affairs, Gender and Social Services

Born in 1955 and a resident of West Ugenya ward, Ugenya Sub County in Siaya County, Mary Olute has a Master of Arts Degree in Leadership and Policy Education from Moi University in 2011, another Masters in Sociology (2003 – 2004), a Bachelor of Education Arts (Honors) and a Diploma in Counselling Skills from Amani Counselling Centre. She has previously served as the Secretary General of Kenya National Commission for United Nations Education Science and Cultural Organization (UNESCO), Kenya Office, Deputy Secretary General of Kenya National Commission for UNESCO, Assistant Director of Education and Provincial Director of Education for the Kenyan National Government. Mary studied at Kibuye Primary School, Kisumu and at Lwak Girls High School for her A & O levels.

Eng. Adrian Ouma - Water, Environment and Natural Resources

Born on the 6th March 1976, Eng. Adrian Ouma, a Kenyan by birth from Gem Sub County speaks English, Kiswahili, Somali and Dholuo fluently and is married. He is a degree holder of Bachelor of Science in Civil Engineering (Honors) from the prestigious Jomo Kenyatta University of Agriculture and Technology between 1997 and 2001. Engineer studied his A levels at St. Mary's School, YALA (K.C.S.E) between 1992 and 1995 and O levels at Malele Primary School between 1983 and 1991

Engineer trained in various courses including as a Senior Management Course at the Kenya School of Government, Contact Management Course at The Institute of Engineers of Kenya, Resource Management Course at KIHBIT, acquired computer training at JKUAT in AutoCad and is a registered graduate engineer.

Engineer Adrian Ouma has previously served as head of service delivery unit at the County Government of Kisumu between 2015 to date. Between 2008 and 2015 City Engineer of Kisumu City and as a Project Manager at Hoffen Engineering between 2002 and 2017.

3. COMMENTARY BY THE CEC, FINANCE AND ECONOMIC PLANNING

It is my pleasure to present the County Government of Siaya financial statements for the year ended 30th June 2018. The financial statements present the financial performance of the County Government over the past year.

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

a. Financing of the County Governments

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

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

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

1) Automation of revenue collection system – the County is currently in the process of sourcing for competent firm to undertake full automation of its revenue collection.

2) Consultancy on revenue potential – the County has engaged its staff through a centralized committee to study the County revenue potential and advise the County on new streams of revenue and ways of enhancing the current streams to achieve their full potential.

b. Financial Performance

i. Revenue

In the year ended 30th June 2018, the County had projected revenues of KShs.6,346,218,818.00 consisting of KShs.270,000,000.00 from own sources and KShs.5,526,600,000 from Equitable share and Kshs.549,618,818.00 from conditional Grants.

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

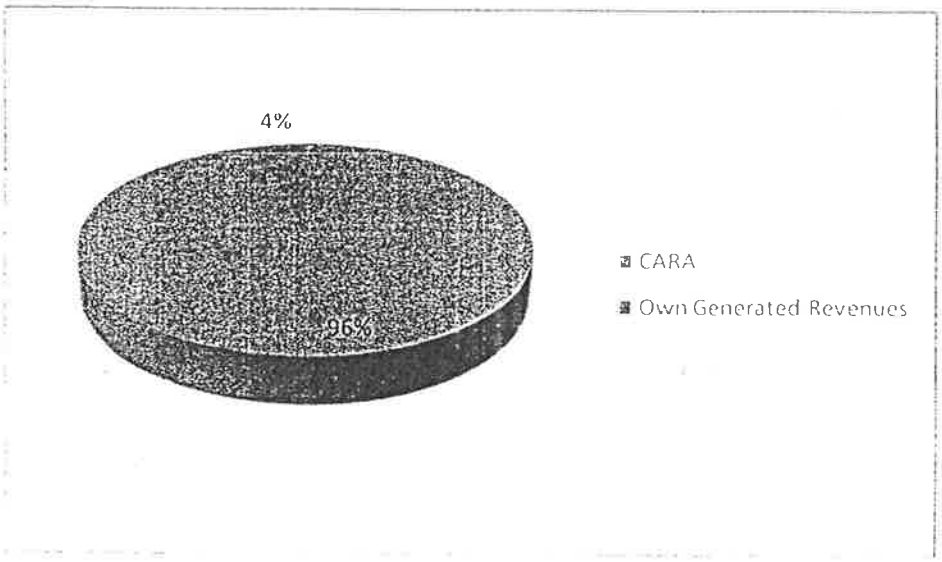

Figure 1: Siaya County revenue sources in FY 2017/2018

CARA revenues continue to form the largest part of our revenue budget, contributing 96 % towards our budget. Our own generated revenues formed 4% of our budget.

Out of the projected revenue, the County was able to realize KShs.5,883,278,212.00 in actual revenues, representing 93% performance. This good performance was as a result of high realization of CARA revenues. It should be noted however that during the year, there was low realization of own generated revenues whose performance was at 47%. In the table below, we present an analysis of revenue performance during the year.

Revenue classification	Revenue budget (KShs)	Actual (Kshs)	Realisation (%)
CARA	6,076,218,818	5,755,548,672	91%
Own generated revenues	270,000,000	127,729,540	2%
Total	**6,346,218,818**	**5,883,278,212**	**93%**

Table 1: Revenue performance in FY 2017/2018

ii. Payments

Our total expenditure for the year amounted to KShs5,231,535,440. Kshs 1,141,603,735 was spent on development expenditure while KShs 4,599,732,851 was spent on recurrent expenditure representing 24% and 76% respectively.

Much of the recurrent budget was spent on compensation for employees. This was as a result of salary increments awarded to Doctors and Nurses over the past year. However, we appreciate that a well remunerated workforce is necessary for service delivery. As such, we are committed to improving the welfare of our staff.

iii. Cash flows

In the FY 2017/2018, we had many liquidity disruptions. This was as a result of late disbursements by the National Treasury. As a result cash and Cash equivalents increased from Kshs. 575,432,644 as at 30th June 2017 to Kshs 1,345,956,290 as at 30th June 2018.

iv. Accounts receivables

Imprest management is a critical area of focus in Siaya County. Our aim is to adhere to the PFM regulations on imprest management. We appreciate that there is still room for improvement in this area. The main challenge has been to get staff to account for their imprests on time. Going into FY 2018/2019, we will place more emphasis on complying with the PFM regulations with regards to imprests.

v. Pending bills

Due to liquidity disruptions experienced during the year under review, our pending bills have increased from KShs.654,646,163.00 in the Financial Year 2016/2017 to KShs.739,868,990.00 in the Financial Year 2017/2018. Our focus as a County is to settle the bills as soon as possible. In every budget cycle, we ensure that part of the allocations is towards settlement of old outstanding pending bills.

vi. Fixed assets

Siaya County has made significant investments in fixed assets since coming into office in 2013. Additionally, we inherited some assets from the defunct municipal council. We are in the process of developing a comprehensive asset management policy, which we hope to finalize in FY 2018/2019. The policy will among other things incorporate physical verification of all assets, valuation of assets, tagging of assets and maintenance of an asset register.

c. Operational performance

The County's operations are structured in terms of departments which are headed by a County Executive Committee member. For seamless service delivery, all departments have to work in unison and synergize. In the table below, we summarize the key activities carried out by each department during the year:

Department	Key activities

Health Services	• Equipping the dental unit at County referral hospital • Improvement of neonatal care services by providing incubators at Bondo, Siaya and Yala hospitals • Equipped and commissioned renal unit services at County referral hospital
Tourism,Sports,Culture and the Arts	• The County participated in both KYISA and KICOSCA Games • Held Siaya County cultural day at Got Ramogi • Marketing Siaya County as a key tourist destination through Miss Siaya County Pageant
Transport and Infrastructure	• Opening new feeder and access roads • Routine maintenance of county access and feeder roads • Flood mitigation works
Lands, Housing and Urban Development	• Completion of Public land audit and profiling • Completion of survey of Yala Swamp • Refurbishment of County houses
Agriculture,Food,Livestock and Fisheries	• Supply of subsidized fertilizer to farmers • Distribution of famine relief maize to residents
Education, Gender and Social Services	• Distributed bursary funds to needy students to the tune of Ksh.75Million

Table 2: Departmental performance in FY 2017/2018

Despite the notable achievements, we have experienced some challenges during the year. These include:

1) Poor own revenue collection – the actual revenue collected during the year was 47% of the projected revenues. We are exploring ways of boosting revenue collection as mentioned earlier;

2) Exchequer releases-During the year under review, the County experienced late exchequer issuances leading to accumulation of huge pending bills;

3) We have also experienced challenges with IFMIS as a result of down times and poor internet connectivity. This has in some instance delayed payments to suppliers and late preparation of financial statements

4) Political processes – Delays in undertaking key Public Finance Management functions due to anxiety and apprehension as a result of the General election.

d. Conclusion

FY 2017/2018 was a good year in general. Good progress was made and the momentum has been created to enable Siaya County continue on a trajectory into prosperity. We have identified gaps and areas to improve on in the subsequent years.

I take this opportunity to thank H.E. the Governor and the Deputy Governor for their support. I would also want to thank my colleagues, the County Executive Committee Members in charge of other departments who we have worked hand in hand to ensure that Siaya County achieves its mission.

I thank all staff in the entire County for their continued commitment and dedication through hard work in delivering services to the people of Siaya County.

COUNTY EXECUTIVE COMMITTEE MEMBER
FINANCE & ECONOMIC PLANNING
COUNTY GOVERNMENT OF SIAYA
Date 14/12/18

County Executive Committee Member for Finance and Economic Planning
County Government of Siaya

4. STATEMENT OF CORPORATE GOVERNANCE

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

The County is made up of a County Assembly and County Executive. The County Assembly (CA) consists of the Members of County Assembly (MCAs) who are elected by the people to represent them in the Assembly. The CA is headed by the Speaker.

The County Executive is structured in terms of departments, headed by a County Executive Committee (CEC) Member. The CECs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in the Constitution.

4.1 The County Assembly

The County Assembly is made of the MCAs. It is headed by the Speaker who is elected by the MCAs. The CA is the legislative authority in the county. It also plays an oversight role in ensuring that the county resources are well allocated and well spent. The CA is especially critical in the budgeting process. The MCAs meet every week in accordance with the Standing Orders of the County Assembly.
In executing its mandate, the CA has the following oversight committees:

1. Public Accounts and Investments Committee; and
2. Budget and Appropriations Committee.

4.2 Public Accounts and Investments Committee

The committee was formed to provide oversight on the County's finances. The committee held quarterly mandatory meetings during the year. Additionally, it also held three extra sittings to deal with arising matters. The members who served in the committee during the year were:

No	Name	Position	Period served
1.	Hon. William Kinyanyi	Chairperson	October 2017 to date
2.	Hon. Susan Okwiri	Vice chairperson	October 2017 to date
3.	Hon. Francis Otiato	Member	October 2017 to date
4.	Hon. Judith Oyugi	Member	October 2017 to date
5.	Hon. Abigail Awino	Member	October 2017 to date
6.	Hon. Leonard Oriaro	Member	October 2017 to date
7.	Hon.Andericus Odongo	Member	October 2017 to date
8.	Hon. Joseph Wandera	Member	October 2017 to date
9.	Hon. Willis Ochieng	Member	October 2017 to date

Table 3: Public accounts committee members

4.3 Budget and Appropriations Committee

The budget and appropriations committee provides guidance in the budgetary process. It is charged with the budget making process and ensuring that there is public participation in the budget process. The members who served in the committee during the period were:

No	Name	Position	Period served
1	Hon.Sylvester Madialo	Chairperson	October 2017 to date
2	Hon.Nick Ochola	Vice chairperson	October 2017 to date
3	Hon.Samuel Olasi	Member	October 2017 to date
4	Hon.James Otare	Member	October 2017 to date
5	Hon.Lorna Adida	Member	October 2017 to date
6	Hon.Fredrick Omoro	Member	October 2017 to date
7	Hon.Heilen Wings	Member	October 2017 to date
8	Hon.Joseph Mboha	Member	October 2017 to date

Table 4: Budget and appropriations committee members

4.4 Audit Committee

The County is yet to establish an independent audit committee as per the provisions of Public Finance Management Regulations, 2015.However; plans are underway to constitute the audit committee in the Financial Year 2018/2019.

4.5 Communication with all Stakeholders

The County is committed to ensuring that all its stakeholders are provided with full and timely information about its programmes and performance. They are also given an opportunity to give feedback. In this regard, the County held an Annual consultative meeting/county dialogue forum in February 2018 where the different stakeholders were invited for information sharing. This communication is important in ensuring that stakeholder expectations are aligned to the County's service delivery charter.

REPUBLIC OF KENYA

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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF SIAYA FOR THE YEAR ENDED 30 JUNE 2018

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Siaya set out on pages 1 to 89, which comprise the statement of financial assets as at 30 June 2018, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Siaya as at 30 June 2018, and of its financial performance and its cash flows for the year then ended, in accordance with International Financial Reporting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the County Government Act, 2012.

Basis for Qualified Opinion

1. Compensation of Employees

Included in the statement of receipts and payments is compensation to employees of Kshs.2,465,782,740, which increased by Kshs.356,995,753 or 17% from Kshs.2,108,786,987 in the prior year which was not justified or explained. Further, the figure in the financial statements of Kshs.2,465,782,740 was higher than the payroll amount of Kshs.2,114,631,108 by an unexplained and unreconciled variance of Kshs.351,151,632.

Consequently, the validity of the compensation of employee's expenditure of Kshs.2,465,782,740 could not be confirmed.

2. Inaccuracies in Financial Statements

2.1 Statement of Receipts and Payments

Included in the use of goods and services figure of Kshs.977,913,305 is training expenses figure of Kshs.76,603,872 which in turn includes Kshs.18,900,000 under training transferred from the Central Bank of Kenya (CBK) to imprest account on 18 July 2018. This amount has been expensed in the financial statements despite the fact that it is still part of the funds held by the County as at 30 June 2018.

Consequently, the reported surplus of Kshs.770,523,646 as at 30 June 2018 is understated by the transferred amount of Kshs.18,900,000 outside the cut-off period.

2.2 IFMIS Balances and the Financial Statements

The statement of receipts and payments reflects total receipts of Kshs.6,002,059,086 which differs with the Integrated Financial Management System(IFMIS) total receipts balance of Kshs.5,012,529,643 resulting to an unexplained and unreconciled difference of Kshs.989,529,443.

Further, the statement of receipts and payments reflects total payments of Kshs.5,231,535,440 which differs with the Integrated Financial Management System total payments balance of Kshs.5,026,515,706 by an unexplained and unreconciled difference of Kshs. 205,019,734.

In addition, the IFMIS management system is required to process and record transactions serially. However, a review of IFMIS payments revealed that there were numerous transaction gaps involving payment vouchers series that has not been explained as tabulated.

Missing Voucher Records	No	Missing Voucher Records	No
30036 – 30086	51	10055099 - 10055144	46
30849 – 30888	40	10055149 - 10055165	17
31046 – 31084	39	10055453 - 10055504	52
31087 – 31096	10	10055509 - 10055531	23
31098 – 31118	21	10055759 - 10055782	24
10054963 - 10055005	43	10055793 - 10055807	15
10055008 - 10055070	63	10056700 - 10056763	64

Further, the Executive payment vouchers provided for audit review were not pre-numbered and tallied to voucher series in IFMIS as a result it was not possible to compare the two sets of records.

Consequently, the accuracy and validity of the 508 payment vouchers posted in IFMIS system could not be confirmed.

2.3 Journal Entries

The financial statements for the year ended on 30 June 2018 submitted for audit on 2 October 2018 and an amended copy on 17 December 2018 reflects changes in financial statements' item figures as shown below.

Item	Submission 2 October 2018 Kshs.	Submission 17 December 2018 Kshs.	Difference Kshs.
Unspent Funds	521,704,432	Nil	521,704,432

Use of Goods	753,436,200	977,913,305	224,477,105
Acquisition of Assets	782,049,003	1,059,472,235	277,423,232

However, no journal entries have been provided to support the changes or difference.

Consequently, the differences could not be confirmed.

3. Fixed Assets

The summary of fixed assets registers under Annex 3 to the financial statements reflected additions during the year of Kshs.620,405,140 which differs with the amount reflected in Note 19 under acquisition of assets of Kshs.1,059,472,235 resulting to unexplained variance of Kshs.439,067,095. The County Executive does not maintain an updated asset register and it was not possible to ascertain the nature, number, physical location and fair value of the County Executive fixed assets contrary to Regulation 136(1) of the Public Finance Management (County Government) Regulations, 2015. Further, the fixed assets have not been tagged with unique identification codes as required.

Consequently, the accuracy, valuation, location, custody and completeness of the County Executive's fixed assets could not be confirmed as at 30 June 2018.

4. Outstanding Imprests

Included in the statement of assets of Kshs.1,389,225,967 is outstanding imprests of Kshs.87,878,831 which differs with the list at Note 24 to the financial statements balance of Kshs.87,618,898 by an unexplained and unreconciled difference of Kshs. 259,933. Further, a review of the imprest register revealed that outstanding imprests as at 30 June 2018 amounted to Kshs.246,404,831 resulting in an unexplained difference of Kshs.158,526,000.

Under the circumstances, the accuracy, completeness and recoverability of the outstanding imprests Kshs.87,878,831 as at 30 June 2018 could not be confirmed.

5. Pending Bills

5.1 Failure to Maintain Pending Bills Register

The County Executive has an outstanding pending bills totalling Kshs.759,702,185 comprising of account payables of Kshs.739,868,991 and pending staff payables of Kshs.19,833,194 as at 30 June 2018 as disclosed in annex 1 and annex 2 to the financial statements . However, these balances were not supported by a pending bills register.

In the circumstances, the accuracy and validity of the reported pending bills could not be confirmed

5.2 Unsupported Pending Bills

Examination of the pending bills records revealed that pending bills totaling Kshs.190,632,802 out of a total amount of Kshs.739,868,991 were not supported by local

purchase orders, invoices, delivery notes, engineers works completion certificates nor the inspection and acceptance certificates.

Further, an amount of Kshs.247,544,681 out of a total of Kshs.739,868,991 pending bills under the Department of Agriculture differs with the list of pending bills submitted by the Department of Kshs.24,651,047. The amount was however not supported by project files, local service orders, invoices, contract agreements, engineer's works completion certificates and inspection and acceptance reports to confirm the nature and status of works carried out by the listed contractors/suppliers.

In addition, the Department of Education procured goods and services amounting to Kshs.13,726,727 during the year that had not been paid as at 30 June 2018. However, these balances were not reported as pending bills in the financial statements and there was no evidence that they had been re-budgeted in the year 2018/2019.

Pending bills amounting Kshs.64,177,717 out of a total of Kshs.739,868,991 under the Department of Trade as reflected in Annex 1 to the financial statements had bills amounting to Kshs.13,423,863 supported by local service orders, invoices, contract agreements, engineer's certificates, and inspection & acceptance reports leaving the balance of Kshs.50,753,854 unsupported.

Included in the pending bills of Ministry of Lands is an amount of Kshs.8,433,000 out of a total of Kshs.739,868,991 in respect to a local creditor which no proof of documentation was provided to warrant it being termed as a pending bill.

In the circumstances, the accuracy and regularity of the pending bills totaling Kshs.274,812,326 could not be confirmed.

6. Unconfirmed Expenditure on Branding of the County Government of Siaya

Included in the statement of receipt and payment are payments of Kshs.42,146,170 under printing, advertising and information supplies and services which includes Kshs.8,827,600 paid to an advertising company on 20 March 2018 being 50% of contract sum of Kshs.17,655.200 for branding of the County Government of Siaya during the financial year 2016/2017. According to the contract agreement, the firm was to be paid as follows: 30% on the submission of a needs assessment report, communication strategy plan and media plan, while 50% on the erection of billboards and a final 20% upon successful completion of the final report.

Although, the County Government had obtained approvals from Kenya National Highway Authority to erect billboards subject to the payment of an annual fee of Kshs.990,000, there were no inspection and acceptance certificates to confirm that those billboards were erected.

In consequence, the validity of the expenditure of Kshs.8,827,600 could not be confirmed.

7. Under Collection and Unaccounted for Revenue

Note 10 to financial statements under own generated revenues reflects an amount of Kshs.127,729,540 against the amount collected in the previous year of Kshs.172,822,681

representing a drop in revenue collection by Kshs.45,093,141. Although Section 63(2) of the regulations requires receivers of revenue who experiences difficulty in collecting revenues due to the County Government to report the circumstances to the County Executive Committee Member without delay. No explanations for the under collection of revenue has been given by the respective departmental heads.

In addition, the County did not maintain a cash book or carry out reconciliations of revenues reported in the monthly returns by the sub County revenue officers against the accountable documents issued to them as a result it was not possible to ascertain that revenue collected are fully accounted for.

Further, there is inconsistency in the reporting of revenue items in the financial statements where by revenue from Public Health Facility Operations is reported as nil in the current year financial statements while the previous year the balance reported was Kshs.58,068,452.

Additionally, the approved estimates passed by the County Executive in July 2017 includes revenue from local sources of Kshs.270,000,000 which was retained in the supplementary estimates passed in December 2017. However, analysis from the revenue department indicate that only Kshs.152,247,163 was collected resulting to a deficit of Kshs.117,752,837. It was also noted that the amount collected as per the revenue report was not in agreement with the figure reported in the financial statements of Kshs.127,729,540 thus a difference of Kshs 24,517,623.

In view of the foregoing, the accuracy and completeness of the own generated revenue collected as at 30 June 2018 could not be ascertained.

8. Acquisition of Land

The County Government purchased land parcel number South Gem/Ndori/471 measuring 2 acres for the proposed construction of Akala Township Primary (ECD Unit) from an individual at a cost of Kshs.2,000,000. The vendor was paid Kshs.1,400,000 leaving a balance of Kshs.600,000 payables upon completion of the transfer of ownership. Although, the vendor had signed and submitted all the required transfer documents, the County Executive is yet to process title deed and clear the balance of Kshs.600,000 owed to the vendor, it was also noted that this has not been captured as a pending bill in the financial statements.

Consequently, the validity of the expenditure on acquisition of land and ownership of the land could not be confirmed.

9. Nugatory Expenditure

The County Government of Siaya undertook to carry out renovation works at the Campus of Odera Akong'o a satellite college of Moi University through an agreement of Memorandum of Understanding dated 14 March 2017 at a contract sum of Kshs.36,653,220 which was later reduced to Kshs.32,602,852. The renovation works was awarded to a company which was subsequently paid Kshs.13,910,411 on 22 April 2018 being the 1 Certificate for the renovation works. However, a visit to the Campus during the month of November 2018 revealed that students were withdrawn by the administration of Moi University Main Campus around month of May 2018 and no proper explanation was given for the withdrawal of the students.

Further, it was not clear why the County Government funded a National Government entity with funds that were not provided for in the budget.

Consequently, it was not clear how the County Government will benefit from this project and how it will recover Kshs.13,910,411 so far pumped into the project given that the going concern of the Campus is doubtful and no value for the money has been realized.

10. Unsupported Medical Equipment Leasing

According to Section 5(1) e on conditional allocations for leasing of medical equipment as set out in Column F of the Second Schedule, Kshs 95,744,681 was included in the budget estimates but no Intergovernmental agreement in line with Article 187 of the Constitution was made available for audit verification.

In consequence, the medical equipment leasing expenditure of Kshs.95,744,681 had not been supported as at 30 June 2018.

11. Payment of Legal Services

The County paid Kshs 9 million to a legal firm being part payment of legal fee note amounting Kshs.109,355,250 dated 11 February 2015 in respect of land dispute, case No Ksm HCC 105 of 2012, Walter Ominde versus Siaya County Council. According to the advocate, the fee note was calculated based on the value of the subject matter which was pegged at Kshs.4,860,000,000 as provided for in the advocate remuneration order No.40 rules 1 & 2 of the civil procedure rules 2010 Sections 63(c) and of the Civil Procedure Act, 2010. The advocate bill of Kshs.109,355,250 also included an amount of Kshs.36,451,750 described as increase by half advocate-client that has not been justified.

The County legal department has also not provided documentation detailing the basis used to arrive at the value of the subject matter, a copy of the remuneration order, calculation of the fee, and the status regarding this case which has remained pending in court for six years was also not availed.

Consequently, the propriety and validity of the legal expenses could not be confirmed.

Emphasis of Matter

1.1 Budgetary Performance and Control

The County Executive revenue was budgeted at Kshs.6,845,341,860 against the actual receipts of Kshs.6,002,059,085 representing an overall under collection of Kshs.843,282,775. This was mainly due to non-receipts of the exchequer from grants and under collection of local sources.
Further, the County Executive spent Kshs.1,042,117,153 on acquisition of assets against a budget of Kshs.2,245,609,099 representing under expenditure of Kshs 1,203,491,946 or 54%.

Receipts/Expenditure Item	Final Budget Kshs.	Actual Expenditure Kshs.	Absorption %
Receipts			
Exchequer Releases	6,076,218,818	5,874,329,546	97%
Roll over funds	499,123,042		
Own Sources Revenues	270,000,000	127,729,540	47%
Total Receipts	**6,845,341,860**	**6,002,059,086**	95%
Expenditure			
Compensation of employees	2,563,339,526	2,465,782,740	96%
Use of Goods and Services	1,143,949,107	999,811,682	87%
Transfers to other Govt Units	893,344,218	639,176,861	72%
Other Grants and Transfers	75,000,000	82,131,500	110%
Acquisition of Assets	2,245,609,099	1,042,117,153	46%
Other payments	-	2,515,505	
Total Payments	**6,921,241,950**	**5,231,535,441**	76%

1.2 Project Implementation Status

The County executive did not provide the status of all the projects implemented during the year as a result it was not possible to ascertain that all the projects were implemented within the specified period vis a vis approved budget and as per the terms specified in the contractual agreements.

1.3 Expenditure on Projects not in the Budget Estimates

The County Government incurred expenditure totalling Kshs.170,037,193 under the department of Public Works, and Water being Kshs.168,689,631 and Kshs.1,347,562 respectively on items which were not in the 2017/2018 budget estimates as indicated in the table below. However, no evidence has been provided to indicate that relevant approvals were obtained from the County Executive as required.

Department	Amount Kshs.	Remarks
Public Works and Transport	131,751,039	Expenditure on various road projects
Public Works and Transport	32,268,592	KRB road projects not in the work plan
Public Works and Transport	4,670,000	Excess vote on Fuel. Budget of Kshs.2,635,000 against actual expenditure of Kshs.7,305,000

Ministry of water	1,347,562	M/s Jacato-purchase and installation of submersible pump- budget Kshs.1,000,000 against actual of Kshs.1,850,000, Ms Nyanyaoga Agencies –pipeline extension to Kamin Oningo Village- budget Kshs 573,135, actual Kshs.1,070,697
Total	**170,037,193**	

In the circumstances, the validity and the propriety of these expenditure could not be confirmed.

2. Failure to Update Revenue Registers

Included in Note 10 of the financial statements is an amount of Kshs 37,189,412 received from single business permits and poll & plot rates against a budget allocation of Kshs77,341,230. However, revenue registers were not maintained to ascertain the amount invoiced, amount collected and outstanding balances as at 30 June 2018.
The County had also not updated a valuation roll to enable it identify rateable properties within its jurisdiction for the purpose of levying taxes.

Consequently, the accuracy and completeness of the revenues collected could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of County Executive of Siaya in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

REPORT ON COMPLIANCE WITH COMPLIANCE WITH LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC MONEY

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, based on the audit procedures performed, I confirm that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1.0 Accounts Payables

1.1 Unsupported Figure of Deposits and Retentions

The County Government recovered 10% retention money and 5% project management fee on payments made to contractors during the year totalling Kshs.63,029,602 but only deposited Kshs.11,052,745 to the retention bank account at the Central Bank leaving a balance of Kshs 51,976,857. The County was therefore in breach of the law.

1.2 Unremitted Withholding Tax

Included in Annex 1 under pending bills is an amount of Kshs. 27,647,079 being withholding taxes deducted from suppliers but not remitted to Kenya Revenue Authority as at 30 June 2018. This is contrary to the provisions of the value added tax Act which requires withholding agents to deduct ten percent (10%) withholding tax from contractors and remit it to Kenya Revenue Authority before 10th of the next month.

Consequently, the County is in breach of the law.

2. Unauthorised Reallocation of Funds

The County Executive set aside Kshs.23,472,640 in the budget estimates during the year for the automation of revenue collection under an item described as purchase of ICT networking and communication equipment. However, these funds were irregularly utilized to pay for other items such as subscriptions to the Lake Region Economic Bloc, Kshs.2,000,000, Kshs.1,145,652 to the Council of Governors and per diem of Kshs.3,890,000 to the budget committee members all totalling Kshs.7,035,652. This is contrary to Section 43(1) of the Public Finance Management Act, 2012.

In the circumstances, the expenditure of Kshs. Kshs.7,035,652 has not been authorized.

3. Procurement of Receipt Books

The County Government procured receipt books from a local company at a cost of Kshs.4,325,000 vide local purchase order No 2847258 & 2847259, invoice and delivery Note dated 6 December 2017. A payment of Kshs.4,100,000 was made to the supplier which was not supported by an inspection and acceptance report indicating that the receipt books were delivered, recorded and accounted for. It was also noted that the local purchase order did not disclose the serial numbers of the accountable documents ordered and the delivery note did not have serial numbers of receipt books delivered. This is contrary to Section 117(2) of the PFM County Government .
In the circumstances, it was not possible to confirm whether the receipt books procured were delivered and fully accounted for.

4. Under Receipt of Grants

The County allocated a total of Kshs.139,166,500 under conditional allocations to County Government Loans and Grants from Development Partners during the year but only

Kshs.32,159,410 was received leaving a balance of Kshs.107,007,090. No explanations was provided for not receiving the full amount as budgeted for under the conditional funds.

5. Award of Contracts to Suppliers not in the Pre-qualification List

The County awarded contracts for the supply of goods, services and works under the Department of Public Works, Water & Environment and Education amounting to Kshs.48,296,092 to suppliers/contractors who were not among the prequalified list as a result the County was therefore in breach of the law.

6. Unsupported Supply of ECD Furniture

The County procured furniture from Siaya County Medium and Small Enterprises(MSE) Umbrella Association at a cost of Kshs.65,056,861. However, the County did not provide tender documents showing how the supplier was identified and prices negotiated.

Part of furniture amounting to Kshs.29,999,340 was supplied through LPO No.1087641 and invoice No.024 in the year 2016/2017 and a further Kshs.35,000,000 paid to the supplier in the year 2017/2018. It was however noted that during the financial year 2017/2018, LPO No. 2282865 and Invoice No.026 of Kshs 35,000,000 dated 05 August 2017 and 06 September 2017 respectively did not have the breakdown of furniture supplied to ascertain what was delivered by supplier.

Although a distribution list was made available, there were no inventory listing from the schools confirming receipt of the furniture

The total expenditure under purchase of office furniture and institutional equipments for the two (2) financial year 2017/18 and 2016/2017 was only Kshs.18,694,542. It was therefore not clear how the County Government funded the ECD furniture.

Consequently, the validity and the propriety of the expenditure of Kshs.65,056,861 on furniture could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, GOVERNANCE AND RISK MANAGEMENT SYSTEMS

Conclusion

As required by Section 7(1) (a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter(s) described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1. Failure to Establish Audit Committee

An assessment of the operations of the County Executive of Siaya revealed that the Management has not established the Audit Committee to date as required by Section 73(5) of the Public Finance Management Act, 2012 and Regulations 2015. Consequently, the management is in breach of the regulations.

2. Failure to Automate the Revenue Collection

The County Government has not automated its revenue collection system in all of its sources of internally generated revenue such as Single Business Permits and Market dues which may result in risk of under banking of revenue and no clear picture of filing of the revenue collection sheets to indicates what is collected and making it difficult for bank reconciliation.

The audit was conducted in accordance with ISSAI 1315 and ISSAI 1330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and Those Charged with Governance

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

In preparing the financial statements, management is responsible for assessing the Siaya County's ability to continue as a going concern/ sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management either intends to liquidate the Siaya County 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.

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

Those charged with governance are responsible for overseeing the County Executive of Siaya financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to

governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance review is planned and performed to express a conclusion with limited assurance as to whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution. The nature, timing and extent of the compliance work is limited compared to that designed to express an opinion with reasonable assurance on the financial statements.

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those

risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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

- Conclude on the appropriateness of the management's use of the 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 County Executive of Siaya's ability to continue as a going concern or to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive of Siaya to cease to continue as a going concern or to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive of Siaya 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

18 February 2019

8. FINANCIAL STATEMENTS

8.1 Statement of Receipts and Payments

RECEIPTS	Note	FY 2017/2018	comparative 2016/2017
Equitable Share (Exchequer releases)	1	5,526,600,000	5,389,991,057
Transfers from National Government Entities	2	59,704,443	
Proceeds from Foreign Grants / Development Partners	3	75,190,788	13,765,000
Proceeds from Domestic Borrowings	4	-	
Proceeds from Foreign Borrowings	5	-	
Proceeds from Sale of Assets	6	-	
Conditional Additional Allocations to County Governments	7	-	
Conditional Allocation to Level 5 Hospitals	8	-	
Fuel Levy allocation	9	212,834,315	82,817,176
County Own Generated Revenues	10	127,729,540	172,822,681
TOTAL RECEIPTS		**6,002,059,086**	**5,659,395,914**
PAYMENTS			
Compensation of Employees	12	2,465,782,740	2,108,786,987
Use of goods and services	13	977,913,305	1,024,732,787
Interest payments	14	-	
Subsidies	15	-	6,144,630
Transfers to Other Government Entities	16	639,176,861	677,603,125
Other grants and transfers	17	82,131,500	256,761,177
Social Security Benefits	18	-	770,000
Acquisition of Assets	19	1,059,472,235	2,104,963,654
Finance Costs	20		

		-	
Repayment of principal on Domestic and Foreign borrowing	21	-	
Other Payments	22	7,058,800	157,906,516
TOTAL PAYMENTS		**5,231, 535,440**	**6,337,668,876**
SURPLUS/DEFICIT		**770,523,646**	**- 678,272,962**

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..... 2018 and signed by:

.....

Chief Officer

.....

Head of Treasury

8.2 Statement of Assets

	Note	FY 2017/2018	Comparative Period 2016/17
FINANCIAL ASSETS		Kshs	Kshs
Cash and Cash Equivalents			
Bank Balances	23A	1,286,205,178	521,704,432.00
Cash Balances	23B	15,141,958	
Total Cash and cash equivalents		1,301,347,136	521,704,432
Accounts receivables – Outstanding imprests	24	87,878,831	69,745,715
Suspense Account			
TOTAL FINANCIAL ASSETS		1,389,225,967	591,450,147
FINANCIAL LIABILITIES			
Accounts Payables	25	43,269,677	16,017,503
NET FINANCIAL ASSETS		1,345,956,290	575,432,644
REPRESENTED BY			
Fund balance b/fwd	26	575,432,644	1,039,553,218
Surplus/Deficit for the year		770,523,646	(464,120,574)
Suspense Account		-	-
NET FINANCIAL POSITION		1,345,956,290	575,432,644
Control		-	-

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..... 2018 and signed by:

Chief Officer

Head of Treasury

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

8.3 Cashflow Statement

	Note	FY 2017/18 Kshs	Comparative Period 2017 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating income			
Equitable Share (Exchequer releases)	1	5,526,600,000	5,389,991,057
Transfers from National Government Entities	2	59,704,443	220,041,983
Proceeds from Foreign Grants / Development Partners	3	75,190,788	91,669,000
Conditional Additional Allocation to County Governments	7	-	-
Conditional Allocation to Level 5 Hospitals	8	-	-
Fuel Levy allocation	9	212,834,315	-
County Own Generated Revenues	10	127,729,540	172,822,681
Unspent Funds	11	-	-
		6,002,059,086	**5,874,524,721**
Payments for operating expenses			
Compensation of Employees	12	2,465,782,740	- 2,108,786,987
Use of goods and services	13	977,913,305	- 1,024,732,787
Interest payments	14	-	-
Subsidies	15	-	- 6,144,630
Transfers to Other Government Entities	16	639,176,861	- 677,603,125
Other grants and transfers	17	82,131,500	- 256,761,177
Social Security Benefits	18	-	- 770,000
Finance Costs, including Loan Interest	20	-	-
Other Payments	22	7,058,800	- 157,906,516
		4,172,063,205	**- 4,232,705,222**
Adjusted for:			
Adjustments during the year			
Net cash flows from operating activities		**1,829,955,881**	**1,641,819,499**
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6	-	-
Acquisition of Assets	19	1,059,472,235	- 2,104,963,654

Net cash flows from investing activities		1,059,472,235	- 2,104,963,654
CASHFLOW FROM FINANCING ACTIVITIES			
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Repayment of principal on Domestic and Foreign borrowing	21	-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		770,523,646	(464,120,574)
Cash and cash equivalent at BEGINNING of the year		575,432,644	1,039,553,218
Cash and cash equivalent at END of the year		1,345,956,290	575,432,644
As per statement of assets		1,345,956,290	575,432,644
		0	0
Control			

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..... 2018 and signed by:

.....

Chief Officer

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

.....

Head of Treasury

8.3 Summary Statement of Appropriation: Recurrent And Development Combined

Receipt/Expense Item	original budget	adjustment	final budget	actual on comparable basis	budget utilization difference	% of utilization difference to final budget
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS						
Equitable Share (Exchequer releases)	5,777,164,456	250,564,456	5,526,600,000	5,526,600,000.00	-	-
Transfers from National Government Entities	18,194,808.00	40,647,137	58,841,945	59,704,443.00	(862,498)	(1.47)
Proceeds from Foreign Grants/Development Partners	185,640,483.00	(92,302,076)	277,942,559	75,190,788.00	202,751,771	72.9
Proceeds from Domestic Borrowings	-			-	-	
Proceeds from Foreign Borrowings	-			-	-	
Proceeds from Sale of Assets	-		-	-	-	
Conditional Additional Allocations to County Governments	-		-	-	-	
Conditional Allocation to Level 5 Hospitals			-	-	-	
Fuel Levy Allocation	212,834,314.00	-	212,834,314	212,834,314.00	-	-
County Own Generated Revenues	270,000,000.00	-	270,000,000	127,729,540.00	142,270,460	53
Unspent Funds	-	499,123,042	499,123,042	499,123,042	-	-
TOTAL	**6,463,834,061**	**198,909,517**	**6,845,341,860**	**6,002,059,085.00**	**843,282,775**	**12**
PAYMENTS						
Compensation of Employees	2,563,339,526	-	2,563,339,526	2,465,782,740	97,556,786	4
Use of goods and services	1,143,049,107	-	1,143,049,107	977,913,305	165,135,802	14
Interest payments	-	-	-	-	-	
Subsidies	-	-	-	-	-	
Transfers to Other Government Entities	868,619,878	24,724,340	893,344,218	639,176,861	254,167,357.50	28
Other grants and transfers	105,000,000	30,000,000	75,000,000	82,131,500	(7,131,500)	(.09)
Social Security Benefits	-	-	-	-	-	
Acquisition of Assets	1,746,486,057	499,123,042	2,245,609,099	1,059,472,235	1,186,136,864	53
Finance Costs	-	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	-

Other Payments	-		-	-	-	-
TOTAL	**6,598,448,507**	**499,123,042**	**6,845,341,860**	**5,231,535,440**	**1,448,829,453**	**21**

(a) The difference in exchequer releases is as a result of unspent funds from the previous year which were swept back to CRF.

(b) The underperformance of other receipts was as a result of low actual revenue collections in key local revenue streams such as land rates, health revenues and business permits due to unfavorable political environment

(c) The low utilization of the development budget was as a result of delays in commencement of procurement processes. As a result, commencement of some projects delayed.

The entity financial statements were approved on_____2018 and signed by:

Chief Officer

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

Head of Treasury

8.4 Summary Statement of Appropriation: Recurrent

Receipt/Expense Item	Original budget	Adjustments	Final budget	Actual on comparable basis	budget utilization difrence	% of utilization diffrence to budget
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS						
Equitable Share (Exchequer releases)	5,777,164,456	250,564,156	5,526,600,000	5,526,600,000	-	-
Transfers from National Government Entities	18,194,808	40,647,137	58,841,945	59,704,443	(862,498)	(1)
Proceeds from Foreign Grants/Development Partners	185,092,483	(92,302,076)	277,94[illegible],559	75,190,788	202,751,771	73
Proceeds from Domestic Borrowings			-	-	-	-
Proceeds from Foreign Borrowings			-	-	-	-
Proceeds from Sale of Assets			-	-	-	-
Conditional Additional Allocations to County Governments/Conditional Grants	-	-	-	-	-	-
Conditional Allocation to Level 5 Hospitals	-	-	-	-	-	-
Fuel Levy Allocation	-	-	-	-	-	-
County Own Generated Revenues	270,000,000	-	270,000,000	127,729,540	142,270,460	53
Unspent Funds		-	-	-	-	-
TOTAL	**6,250,999,747**	198,909,517	**6,052,090,230**	**5,789,224771**	**843,282,775**	**14**
PAYMENTS				-		-
Compensation of Employees	2,563,339,526.00	-	2,563,339,526	2,465,782,740	97,556,786	**0.04**
Use of goods and services	1,143,049,107.00	-	1,143,049,107	977,913,305	165,135,802	**0.14**
Interest payments	-	-	-	-	-	
Subsidies	-	-	-	-		
Transfers to Other Government Entities	868,619,878	24,724,340	893,344,218	639,176,861	254,167,357	**28**
Other grants and transfers	-	-	-	-	-	
Social Security Benefits	-	-	-	-	-	
Acquisition of Assets	-	-	-	-	-	
Finance Costs including loan interest	-	-	-	-	-	

Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	
Other Payments	-	-	-	7,058,800	-	
TOTAL	**4,575,008,511**	**24,724,340**	**4,599,732,851**	**4,089,931,705**	**516,859,946**	**11**

The entity financial statements were approved on_____2018 and signed by:

Chief Officer

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

Head of Treasury

8.5 Summary Statement of Appropriation: Development

Receipt/Expense Item	original budget	adjustments	final budget	actual on comparable basis	budget utilization diffrence	% of utilization diffrence to final budget
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS						
Equitable Share (Exchequer releases)	5,777,164,456	250,564,456	5,526,600,000	5,526,600,000	-	-
Transfers from National Government Entities	18,194,808	40,647,137	58,841,945	59,704,443	(862,498)	(1)
Proceeds from Foreign Grants/Development Partners	185,640,483	(92,302,076)	277,942,559	75,190,788	202,751,771	73
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Conditional Additional Allocations to County Governments	-	-	-	-	-	-
Conditional Allocation to Level 5 Hospitals	-	-	-	-	-	-
Fuel Levy Allocation	212,834,314	-	212,834,314	212,834,314	-	-
County Own Generated Revenues	-	-	-	-	-	-
Unspent Funds	-	-	499,123,042	-	-	-
TOTAL	6,193,834,061	198,909,517	6,575,341,860	5,874,329,545	201,889,273	.03
PAYMENTS	-	-	-	-	-	-
Compensation of Employees	-	-	-	-	-	-
Use of goods and services	-	-	-	-	-	-
Interest payments	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-
Transfers to Other Government Entities	-	-	-	-	-	-
Other grants and transfers	105,000,000	(30,000,000)	75,000,000	82,131,500	(7,131,500)	-
Social Security Benefits		-	-		-	-
Acquisition of Assets	1,746,435,057	499,123,042	2,245,609,099	1,059,472,235	1,186,136,864	53
Finance Costs	-	-	-	-	-	-

Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	-
Other Payments	-	-	-	-	-	-
TOTAL	**1,851,486,057**	**499,123,042**	**2,320,609,099**	**1,141,603,735**	**1,186,136,864**	**53**

The entity financial statements were approved on_____2018 and signed by:

Chief Officer

Head of Treasury

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

9. 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 and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on 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 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 County Government of Siaya. The financial statements encompass the reporting entity as specified in the relevant legislation PFM Act 2012 and comprises of (County Executive of Siaya, County Assembly of Siaya)
The consolidated financial statements include all budgetary entities controlled by the County Government. A detailed schedule of consolidated entities in included under appendix 4.

3) Basis of consolidation

This consolidation is based on unaudited financial statements submitted by the individual entities to the Office of the Auditor General as at 30th September 2018 with a copy to the Controller of Budget, the County Treasury and the Commission on Receipts Allocation.

The financial statements are aggregated on a line by line basis with the inter-entity transactions of receipts and payment being eliminated at consolidation level to avoid overstatement of receipts or payments.

The entities' accounting policies have been adjusted to form a consistent basis, where their effect is deemed material to this consolidated financial statement.

4) Elimination

Material balances between entities included in this consolidation have been eliminated. This has been informed by the inter-entity elimination template that is completed by the entities and submitted to the County Treasury.

Recognition of receipts and payments

Recognition of receipts

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

a) **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.

b) **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.

c) **External Assistance**

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

d) **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.

e) **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.

f) **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.

g) County Own Generated Receipts

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

h) Recognition of payments

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

i) Compensation of employees

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

j) 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.

k) Interest on borrowing

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

l) 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.

m) 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.

n) 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.

o) 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.

p) 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. There were no other restrictions on cash during the year

q) Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorized 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.

r) 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.

s) 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.

t) 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.

u) 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 for the period 1st July 2017 to 30th June 2018 was approved by the County Assembly for the period as required by law. There was one of 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.

v) Comparative figures

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

w) 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.

x) 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.

y) 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.

z) Disclosure of entities included in consolidation

The County Government consolidated financial statements consist of a total of three entities consolidated for the financial year ended 30th June 2018 that are considered as budgetary entities. These entities, together with their results for the year are disclosed under appendix 4.

aa) Disclosure of entities excluded from consolidation

None of the entities eligible for consolidation under the County Government budgetary cluster for the year ended 30th June 2018 has been excluded from consolidation.

10. NOTES TO THE FINANCIAL STATEMENTS

1.EQUITABLE SHARE (EXCHQUER RELEASES)

Exchequer releases refer to funds disbursed by the National Treasury to the County Government from the Exchequer. These funds are part of the allocations stipulated in County Allocation of Revenue Act (CARA) 2016. The exchequer releases include Equitable Share, DANIDA health funds, User Fees Forgone, Kenya Devolution Support Programme Youth Polytechnic Support Grant allocation.

	FY 2017/2018	Comparative Amount 2016/2017
	Kshs	Kshs
Total Exchequer Releases for quarter 1	-	916,298,480.00
Total Exchequer Releases for quarter 2	1,271,118,000	889,348,525.00
Total Exchequer Releases for quarter 3	1,520,867,000	1,347,497,765.00
Total Exchequer Releases for quarter 4	2,734,615,000	2,236,846,287.00
	5,526,600,000	**5,389,991,057.00**

2. TRANSFERS FROM NATIONAL GOVERNMENT ENTITIES

These refer to funds disbursed to the County Government from other government entities. These transfers are part of the conditional allocations stipulated in CARA 2016. In FY 2016/2017, Siaya County received funds from the National Government's Ministry of Health and the State Department of Education as shown below:

	FY 2017/2018	Comparative Amount 2016/2017
Description	Kshs	Kshs
Transfers from Central government entities		
Transfer from Ministry of Health		
User Fees Forgone	19,057,306.00	19,057,307

	Youth Polytechnic Support Grant	40,647,137.00	-
	Free maternity healthcare		118,167,500
	Financing for level 5 hospitals		
	Abolishment of user fees in health centers and dispensaries		
	Transfer from Ministry of Transport and Infrastructure		
	Rehabilitation of class C roads		
	Nairobi Missing Link Roads and Non-Motorized Transport Facilities		
	TOTAL	**59,704,443.00**	**137,224,807**

3. PROCEEDS FROM FOREIGN GRANTS/ DEVELOPMENT PARTNERS

These refer to grants received foreign donors. The funds include grants received directly by the County Government and those that are received by the National Government first and disbursed to the County

Name of Donor	**FY 2017/2018**	**Comparative Amount 2016/2017**
	Kshs	**Kshs**
Grants Received from Bilateral Donors (Foreign Governments)	-	
Government of Germany		
Roads 2000 Project in Western Kenya		
Roads 2000 Project in Central Kenya		
Government of Italy		
Rehabilitation of sub-district hospitals – KIDDP		

Grants Received from Multilateral Donors (International Organizations)	-	
DANIDA	14,422,487.00	13,765,000
Health Sector Programme Support (HSPS) DOCTORS AND NURSES		-
Health Sector Support Project (HSSP)		
UNIVERSIAL HEALTH CARE	17,736,923.00	-
World Bank		
Kenya Devolution Support Programme (KDSP)	43,031,378.00	-
National Urban Transport Improvement Project (NUTRIP)		
European Development Fund	-	
TOTAL	**75,190,788.00**	**13,765,000**

4. PROCEEDS FROM DOMESTIC BORROWING

These refer to grants received from domestic donors. The funds include grants received directly by the County Government and those that are received by the National Government first and disbursed to the County

	FY 2017/2018	Comparative 2016/ 2017
	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		
Total	-	-

5. PROCEEDS FROM FOREIGN BORROWINGS

These refer to grants received foreign donors. The funds include grants received directly by the County Government and those that are received by the National Government first and disbursed to the County

	FY 2017/2018	Comparative 2016/2017
	Kshs	Kshs
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments		
Foreign Currency and Foreign Deposits		
Total	-	-

6. PROCEEDS FROM SALE OF ASSETS

	FY 2017/2018	Comparative 2016/2017
	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	-	-

7. LOANS AND GRANTS

	FY 2017/2018	Comparative 2016/ 2017
	Kshs	Kshs
Loans and Grants Supplementary		
Conditional Allocations for Free Maternal Healthcare Allocation		
Conditional Allocations for Compensation for User Fees Foregone		
Conditional Allocation for Leasing of Medical Equipment		
Conditional Allocation from Road Maintenance Fuel Levy Fund		
Conditional Allocation to County Emergency Fund		
Total		-

8. CONDITIONAL ALLOCATION TO LEVEL 5 HOSPITALS		
Level 5 Hospital	FY 2017/2018	Comparative 2016/2017
	Kshs	Kshs
Teaching and referral Hospital		
(name of level 5 hospital)		
Total	-	-

9. FUEL LEVY ALLOCATION

These relate to funds received from Road Maintenance Levy Fund. County Government of Siaya received funds from Kenya Roads Board. The funds were to finance maintenance of roads in various parts of the County.

	FY 2017/2018	Comparative 2016/ 2017
	Kshs	Kshs
Road maintenance fuel levy fund	212,834,315.00	82,817,176
Total	**212,834,315.00**	**82,817,176**

10. COUNTY OWN GENERATED REVENUE

The balance relates to funds generated from the County's local sources

10. COUNTY OWN GENERATED REVENUE		
	FY 2017/2018	Comparative 2016/ 2017
	Kshs	Kshs

RECEIPTS		
Interest Received		
Profits and Dividends		
Rents		
Other Property Income		
Sales of Market Establishments		
Receipts from Administrative Fees and Charges		
Receipts from Administrative Fees and Charges - Collected as AIA		
Receipts from Incidental Sales by Non-Market Establishments		
Receipts from Sales by Non-Market Establishments		
Receipts from Sale of Incidental Goods		
Current Grants from International NGOs paid through Exchequer		
Capital Grants from International NGOs paid through Exchequer		
Current Grants from International NGOs collected as AIA		
Capital Grants from International NGOs collected as AIA		
Other Voluntary Transfers for Current purposes		93,700
Paid to Exchequer/CRF		
Business Permits	32,326,603.00	32,899,734
Poll Rates/Ground rents	1,694,295.00	-
Plot Rents/kiosk rent	3,168,514.00	8,147,445
Other Local Levies	164,077.00	
Administrative Service Fees	-	-
Various Fees	-	
Natural Resources Exploitation	-	

Lease/Rental of Infrastructure Assets	-	
Other miscellaneous revenues	808,875.00	11,838,252
Insurance claims recovery	-	
Transfers from reserve funds	-	
Donations	-	
Fund raising events	-	
Other revenues from financial assets loans	-	
Market/Trade Centre fees	22,787,579.00	25,212,879
Vehicle Parking Fees/buspark	12,548,515.00	15,713,913
Housing/house rent	1,273,383.00	2,194,423
Social Premise Use Charges	-	-
Cess(fish& quary)	4,003,024.00	5,311,567
Approvals (Plan/Engeeners /Survey)	3,091,081.00	
School Fees	36,600.00	22,900
Other Education Related Fees	-	-
Other Education Revenues	-	27,200
Public Health Facilities Operations	-	58,068,452
Public Health Services	4,723,182.00	2,478,639
hospital revenue	34,115,960.00	-
Environment and Conservancy Administration	-	116,400
Slaughter Houses Administration	404,805.00	456,072
Water Supply Administration	-	
Sewerage Administration	-	
Other Health and Sanitation Reverues	-	-
Technical Service Fees	134,000.00	1,924,113
External Service Fees	21,000.00	
Fines Penalties and Forfeitures	-	
plan approval fee	2,062,343.00	-
Receipts from Voluntary transfers other than grants	42,500.00	93,700

Other Receipts Not Classified Elsewhere(vertinary,clearence,sign post,Taudit fee,tractor,Agriculture,Cattle auction,burial fee	4,323,204.00	8,317,001
TOTAL	**127,729,540**	172,822,681

11. REFUNDS TO CRF ACCOUNT

	FY 2017/2018	Comparative Amount 2016/2017
	Kshs	Kshs
Equitable Share		
Siaya County Fuel Levy Fund		
Siaya County Universal Health Care Project		
Siaya County Vilage Polytechnic		
Total		**521,704,432.47**

12. COMPENSATION OF EMPLOYEES

This relates to the compensation paid to employees. The balance comprises of staff salaries, allowances, social security contributions and other personnel related payments.

	FY 2017/2018	Comparative 2016/ 2017
	Kshs	Kshs
Basic salaries of permanent employees	1,529,972,787.30	1,380,447,111
Basic wages of temporary employees	331,386,547.00	193,483,156

Personal allowances paid as part of salary	552,611,774.05	497,763,420
Personal allowances paid as reimbursements	33,824,255.00	13,238,000
Personal allowances provided in kind	-	-
Pension and other social security contributions	-	-
Compulsory national social security schemes	17,987,376.34	18,068,309
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments		5,786,991
Total	**2,465,782,739.69**	**2,108,786,987**

13. USE OF GOODS AND SERVICES

The balance relates to the cost incurred on general office supplies, air tickets, subsistence allowances, cost of services, routine maintenance of assets and other expenditure incurred on a recurring basis.

	FY 2017/2018	Comparative 2016/ 2017
	Kshs	Kshs
Utilities, supplies and services	57,744,641.45	44,596,850
Communication, supplies and services	3,463,218.70	3,420,625
Domestic travel and subsistence	174,422,841.00	159,513,309
Foreign travel and subsistence	18,001,204.00	30,794,901
Printing, advertising and information supplies & services	42,146,170.35	55,918,305
Rentals of produced assets	4,458,027.00	2,810,066
Training expenses	79,603,872.00	57,554,357
Hospitality supplies and services	39,044,318.00	26,337,327
Insurance costs	42,005,380.05	54,177,907

Specialized materials and services	251,411,112.80	225,457,548
Office and general supplies and services	19,133,575.70	13,059,516
Other operating expenses and other creditors	147,969,088.35	265,724,656
Routine maintenance – vehicles and other transport equipment	27,679,406	16,982,522
Routine maintenance – other assets	16,173,955.70	16,334,116.00
Routine maintenance vehicle		-
Fuel Oil and lubricant	54,656,492.65	52,050,781.25
Total	**977,913,304.60**	1,024,732,787

14. FINANCE COSTS

Finance costs refer to bank charges incurred on the County's bank accounts

	FY2017/2018	Comparative 2016/ 2017
	Kshs	Kshs
Interest Payments on Foreign Borrowing	-	-
Interest Payments on Domestic Borrowing		
Interest on Borrowing From Other Government Units		
Interest Payments on Guaranteed Debt Taken over by Govt		
Other interest payments		
Total	-	-

15. SUBSIDIES

Description	FY 2017/2018	Comparative 2016/ 2017
	Kshs	Kshs
Subsidies to Public Corporations		
See list attached		
Nyumbani Sugar Company		
Subsidies to Private Enterprises		
See list attached		
Vijana Fisheries Ltd		
		6,144,630
TOTAL	-	**6,144,630**

16. TRANSFERS TO OTHER GOVERNMENT ENTITIES

This refers to transfers made by the County Government to other County Government Entities, which have not been consolidated in this set of financial statements. The transfers were made to County Assembly of Siaya and Various Sub-county Hospitals and other health facilities.

Description	FY 2017/2018	Comparative 2016/ 2017
	Kshs	Kshs
Transfers to National Government entities		
Transfers to Counties entities:	-	
County Assembly	582,000,000.00	599,914,472
Payment to Assembly projects (development)	56,708,428.55	
Other Current Transfers-Grants and Subsidies (DANIDA)		13,765,000

Other Current Transfers-Grants and Subsidies (Universal Health Care)	468,432,00	-
Other Current Transfers-Grants and Subsidies(Maternity Funds)		54,395,000
Other Current Transfers-Grants and Subsidies(User Forgone Fees Forgone)	-	9,528,653
TOTAL	**639,176,860.55**	**677,603,125**

17. OTHER GRANTS AND TRANSFERS

This refers to grants and other transfers made by the County Government. These grants and transfers are made for a specific purpose. They include scholarship and bursary grants, payments from the emergency fund and subsidies to youths, women and persons with disabilities.

	FY 2017/2018	Comparative 2016/2017
	Kshs	Kshs
Scholarships and other educational benefits (Bursaries)	75,000,000.00	74,999,600
Emergency relief and refugee assistance		106,382,000
Subsidies to small businesses, cooperatives, and self employed		75,379,577
Other current transfers, grants	-	-
grants to small businesses,cooperativs,and self employee	7,131,500.00	-
Other capital grants and transfers		-
Total	**82,131,500.00**	**256,761,177**

18. SOCIAL SECURITY BENEFITS

This balance relates to social security benefits contributed by the County Government on behalf of its employees. The benefits include employer contribution to National Social Security Fund (NSSF).

	FY 2017/2018	Comparative 2016/2017
	Kshs	Kshs
Government pension and retirement benefits		-
Social security benefits in cash and in kind		770,000
Employer Social Benefits in cash and in kind		-
Total	-	**770,000**

19. ACQUISITION OF ASSETS

This refers to the development expenditure incurred by the County Government. This has been classified in terms of the assets acquired by the County government during the year.

	FY 2017/2018	Comparative 2016/2017
Non Financial Assets	Kshs	Kshs
Purchase of Buildings	-	-
Construction of buildings		
Refubishment of building	1,710,420	12,806,726
Construction of Buildings	192,586,188	556,345,805
Construction of Non-Residential Buildings		
Construction of Roads	614,062,083	947,660,781
Construction and Civil Works	179,267,300	-
Overhaul and Refurbishment of Construction and Civil Works	-	
Purchase of Vehicles and Other Transport Equipment	-	2,423,308

Overhaul of Vehicles and Other Transport Equipment		
Purchase of Household Furniture and Institutional Equipment	672,000	726,460
Purchase of Office Furniture and General Equipment	11,917,106	6,777,136
Purchase of ICT Equipment, Software and Other ICT Assets		6,527,930
Purchase of Specialised Plant, Equipment and Machinery		144,045,794
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	
Purchase of Certified Seeds, Breeding Stock and Live Animals	45,147,327	72,830,446
Research, Studies, Project Preparation, Design & Supervision	12,709,812	23,829,100
Purchase of Agriculture machinery and other Transport equipments	-	1,349,795
Purchase of Animals and Breeding Stock	-	-
Rehabilitation of Civil Works	-	
Other Infrastructure and Civil works	-	328,240,073
Acquisition of Strategic Stocks and commodities	-	
Acquisition of Land	1,400,000.00	2,376,420
Acquisition of Intangible Assets	-	-
Acquisition of other inventory	-	
Acquistion of other Intangible Assets	-	
Domestic Lending and on lending	-	
Domestic Equity particpation		
Other Domestic Accounts Receivable		
Foreign Lending and On- lending		
Foreighn Equity Particpation		
Other Foreign Accounts Receivable		

Financial Assets		
Domestic Public Non-Financial Enterprises		
Domestic Public Financial Institutions		
Foreign financial Institutions operating Abroad		
Other Foreign Enterprises		
Foreign Payables - From Previous Years		
Total	1,059,472,235.15	2,105,940,073

20. FINANCE COSTS

Finance costs refer to bank charges incurred on the County's bank accounts

	FY 2017/2018	Comparative 2016/2017
	Kshs	Kshs
Bank Charges		
Exchange Rate Losses		
Other Finance Costs		-
Interest on Domestic borrowing		
Total	-	-

21. REPAYMENT OF PRINCIPAL ON DOMESTIC & FOREIGN BORROWING

	FY 2017/2018	Comparative 2016/2017
	Kshs	Kshs
Repayments on Borrowings from Domestic sources		

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	-	

22. OTHER PAYMENTS/EXPENSES

This refers to grants and other transfers made by the County Government. These grants and transfers are made for a specific purpose. They include scholarship and bursary grants, payments from the emergency fund and subsidies to youths, women and persons with disabilities

	FY 2017/218	Comparative 2016/ 2017
	Kshs	Kshs
Budget Reserves		-
Civil Contingency Reserves		5,113,068
Capital Transfers to Non-Financial Public Enterprises		
Capital Transfer to Public Financial Institutions and Enterprises	3,142,684.00	5,000,000
Capital Transfer to Private Non-Financial Enterprises		
Other expenses		
System required expenses	3,916,116.35	147,793,448
Domestic Accounts		
Total	**7,058,800.35**	157,906,516

23A. BANK ACCOUNTS

The balances refer to cash and cash equivalent balances held as at 30th June in all the County's bank accounts.

	FY 2017/218	Comparative 2016/ 2017
Name of Bank, Account No. & Currency		Kshs
Siaya County Revenue Fund (CBK)	1,069,442,058.45	489,116,542
Siaya County Recurrent Account (CBK)	3,893.55	1,030,112
Siaya Rentention and Deposit Account (CBK)	43,508,682.50	-
Siaya County HSSF	1,464,179.88	
Siaya County Development Account (CBK)	17,768.40	73,038
Ambira Sub-County Hospital	2,376,906.55	21,252,500
Siaya County Imprest Account (Co-op)	71,600,547.00	265,653
County Referal Hospital	11,710,908.85	9,966,588
Got Agulu Sub-County Hospital	130,358.60	
Madiany Sub-County Hospital	2,491,527.60	
Ukwala Sub-County Hospital	784,404.50	
Bondo Sub-County Hospital	9,715,166.70	
Siaya County Alcohol Licensing	3,332,284.00	

SIAYA COUNTY FUEL LEVY FUND	23,832,031.50	-
Universal Heatthcare Fund	-	
Siaya County Tourism & Culture	5,650.00	
Siaya County Village Polytechnic	40,647,138.00	
Yala Sub-County Hospital	5,141,671.70	-
Total	**1,286,205,177.78**	521,704,432

23B. CASH IN HAND

Cash in hand refers to cash balances held by the cash offices within the County Government as at 30th June.

	FY 2017/218	Comparative 2016/2017
	Kshs	Kshs
Cash in Hand – Held in domestic currency	15,141,958	
Cash in Hand – Held in foreign currency		
Total	**15,141,958**	-

Cash in hand should be analysed as follows:		
	FY 2017/2018	**Comparative 2016/2017**

	Kshs	Kshs
Location 1		
Location 2		
Location 3		
Total		

24. ACCOUNTS RECEIVABLE-OUTSTANDING IMPREST

This refers to the unaccounted for imprests as at 30th June.

	FY 2017/2018	Comparative 2016/ 2017
	Kshs	Kshs
Government Imprests	87,878,831	104,529,858.00
Clearance Accounts		
Staff Advances		
Other Advances		
Total	**87,878,831**	**104,529,858.00**

Government Imprest Holders

NAME	TOTAL IMPREST GIVEN	AMOUNT SURRENDERED	BALANCE
ALPHONE OPINYA	215,600.00	-	215,600.00
AMOS ONYANGO OKELLO	595,600.00	-	595,600.00
AMOS ONYANGO OKELLO	823,500.00	-	823,500.00
AOLA GEPRGE FRANCIS	125,000.00	-	125,000.00

AUSCAH ODHIAMBO WAMBIYA	39,000.00	-	39,000.00
AUSCAH ODHIAMBO WAMBIYA	70,000.00	-	70,000.00
AUSCAH ODHIAMBO WAMBIYA	166,600.00	-	166,600.00
BEATRICE ACHIENG ODHIAMBO	100,000.00	-	100,000.00
BEATRICE Z. M OMALO	65,500.00	-	65,500.00
BENADETTE OTIENO	30,000.00	-	30,000.00
BENARD MBAKA	54,400.00	-	54,400.00
BENARD OBOGE	81,200.00	-	81,200.00
BENJAMIN ODOUR	633,600.00	-	633,600.00
BENJAMIN ODOUR	370,800.00	-	370,800.00
BENJAMIN ODOUR	243,000.00	-	243,000.00
BENJAMIN ODOUR	120,000.00	-	120,000.00
BONIFACE ODOUR ODINGA	650,000.00	-	650,000.00
CHARLES ONYANGO OMOLO	74,200.00	-	74,200.00
CHARLES ONYANGO OMOLLO	50,000.00	-	50,000.00
CHARLES ONYANGO OMOLLO	150,000.00	-	150,000.00
CHRISTINE HASUWO MUGANDA	607,000.00	-	607,000.00
CHRISTINE HASUWO MUGANDA	756,104.00	-	756,104.00
DAMIUNUS ABONYO OMOLO	533,800.00	-	533,800.00

DAMIUNUS ABONYO OMOLO	350,000.00	-	350,000.00
DAMIUNUS ABONYO OMOLO	399,200.00	-	399,200.00
DAMIUNUS ABONYO OMOLO	621,520.00	-	621,520.00
DAMIUNUS ABONYO OMOLO	490,720.00	-	490,720.00
DAMIUNUS ABONYO OMOLO	435,240.00	-	435,240.00
DAVID OMONDI ONG'UDI	2,921,800.00	-	2,921,800.00
DISMUS O. OBONDO	2,300,000.00	-	2,300,000.00
DR. NICHOLUS KUT	68,000.00	-	68,000.00
DR.GEORGE NYAKITI OTIENO	103,000.00	-	103,000.00
EDWARD MWATHA	74,444.00	-	74,444.00
EDWARD MWATHA	74,000.00	-	74,000.00
EDWARD MWATHA	76,000.00	-	76,000.00
EDWARD MWATHA	60,000.00	-	60,000.00
EDWARD ONYANGO	513,800.00	-	513,800.00
EDWIN OKETCH	29,000.00	-	29,000.00
EDWIN OKETCH	39,900.00	-	39,900.00
EDWIN OKETCH	23,000.00	-	23,000.00
ELIZABETH ANYANGO ODOUR	352,800.00	-	352,800.00
ELIZABETH AKINYI ONYANGO	28,650.00	-	28,650.00

ELIZABETH AWOUR GUGA	81,200.00	-	81,200.00
ELIZABETH B.A OTIENO	300,648.00	-	300,648.00
ELIZABETH ODONGO	37,800.00	-	37,800.00
ERICK OMONDI AWANDU	200,000.00	-	200,000.00
FELIX OLOO	7,000.00	-	7,000.00
FLORENCE AWINO OBONYO	712,700.00	-	712,700.00
FREDRICK OCHIENG	46,846.00	-	46,846.00
FREDRICK OLOO	8,280.00	-	8,280.00
FREDRICK ONYANGO OMOLO	59,000.00	-	59,000.00
GABRIEL M. ODUONG	363,300.00	-	363,300.00
GABRIEL M. ODUONG	86,500.00	-	86,500.00
GEORGE NOEL OLENGO	252,350.00	-	252,350.00
GEORGE WERE	7,800.00	-	7,800.00
GEORGE WERE	16,450.00	-	16,450.00
HELLEN ATIENO NYANYUMA	132,800.00	-	132,800.00
HELLEN KADIMA	428,400.00	-	428,400.00
HELLEN KADIMA	1,202,264.00	-	1,202,264.00
HESBON JAKOYO	90,025.00	-	90,025.00
HEZRON OPIYO	1,500,000.00	-	1,500,000.00

HEZRON OPIYO	788,300.00	-	788,300.00
HEZRON OPIYO	488,800.00	-	488,800.00
HILLARY OKUMU	450,000.00	-	450,000.00
JACOB ODOUR	45,000.00	-	45,000.00
JACOB ODOUR	30,000.00	-	30,000.00
JAMES NG'ONG'A	156,000.00	-	156,000.00
JANE SILVIA KIAYE	54,800.00	-	54,800.00
JAPHETH KENNEDY OREYO	745,000.00	-	745,000.00
JECONIA ONYANGO WERE	352,800.00	-	352,800.00
JERRY WILLIAM OCHIENG	760,400.00	-	760,400.00
JOAN A. ANGARA	63,400.00	-	63,400.00
JOAN A. ANGARA	214,600.00	-	214,600.00
JOAN A. ANGARA	483,400.00	-	483,400.00
JOHN AMIMO OBONGO	5,550.00	-	5,550.00
JOSEPH B. OMONDI ONYANGO	245,000.00	-	245,000.00
JOSEPH MBOGO OKUMU	720,000.00	-	720,000.00
JOSEPHINE AWOUR	30,000.00	-	30,000.00
JUDITH AKINYI	216,000.00	-	216,000.00
JULLY ANNE CHAUSIKU	258,200.00	-	258,200.00

KENNEDY OUMA	13,200.00	-	13,200.00
KIBET RONO	121,400.00	-	121,400.00
KIBET RONO	957,000.00	-	957,000.00
LAWRENCE WACHIRA	90,000.00	-	90,000.00
LEAKEY TONO ABIERO	84,000.00	-	84,000.00
LEORNARD OKANDA	63,400.00	-	63,400.00
LEORNARD OKANDA	61,400.00	-	61,400.00
LILIAN A. OWINO	950,000.00	-	950,000.00
LILIAN A. OWINO	1,965,000.00	-	1,965,000.00
LILIAN A. OWINO	545,000.00	-	545,000.00
LINET ACHILA OYOLA	125,000.00	-	125,000.00
LYNDON ONYANGO	31,050.00	-	31,050.00
MACTILDA ATIENO OTIENO	588,000.00	-	588,000.00
MACTILDA ATIENO OTIENO	548,000.00	-	548,000.00
MARTIN DOBI	300,000.00	-	300,000.00
MARTIN DOBI	10,000.00	-	10,000.00
MARY AKINYI BEYO	23,760.00	-	23,760.00
MAURICE OPONDO OCHIENG	20,000.00	-	20,000.00
MAURICE OPONDO OCHIENG	29,500.00	-	29,500.00

MAURICE OPONDO OCHIENG	31,650.00	-	31,650.00
MAURINE JUMA	330,000.00	-	330,000.00
MAURINE JUMA	160,000.00	-	160,000.00
MAURINE JUMA	312,400.00	-	312,400.00
MAURINE JUMA	935,500.00	-	935,500.00
MAURINE JUMA	1,995,000.00	-	1,995,000.00
MAURINE JUMA	768,900.00	-	768,900.00
MILLICENT ADHIAMBO OGUTU	300,000.00	-	300,000.00
MONICA ADHIAMBO	37,500.00	-	37,500.00
MOSES EDMOND OTIENO	980,000.00	-	980,000.00
MOSES OKOTH KEYA	26,400.00	-	26,400.00
NAOMI O. ALEX	218,000.00	-	218,000.00
NASHON OWINO OMONDI	50,000.00	-	50,000.00
NASHON OWINO OMONDI	500,000.00	-	500,000.00
NOEL OKWISA	322,000.00	-	322,000.00
NOEL OKWISA	244,000.00	-	244,000.00
NOEL OKWISA	126,100.00	-	126,100.00
NOEL OKWISA	122,200.00	-	122,200.00
NOEL OKWISA	185,000.00	-	185,000.00

NOEL OKWISA	302,200.00	-	302,200.00
NOEL OKWISA	2,159,910.00	-	2,159,910.00
OMONDI ELISHA OPUNDO	670,000.00	-	670,000.00
PAULINE ADHIAMBO ONGUKO	603,040.00	-	603,040.00
PAULINE ADHIAMBO ONGUKO	848,948.00	-	848,948.00
PAULINE ADHIAMBO ONGUKO	2,362,212.00	-	2,362,212.00
PAULINE ADHIAMBO ONGUKO	76,400.00	-	76,400.00
PAULINE ADHIAMBO ONGUKO	210,000.00	-	210,000.00
PAULINE ADHIAMBO ONGUKO	855,700.00	-	855,700.00
PAULINE ADHIAMBO ONGUKO	596,000.00	-	596,000.00
PAULINE ADHIAMBO ONGUKO	300,600.00	-	300,600.00
PAULINE ADHIAMBO ONGUKO	1,836,320.00	-	1,836,320.00
PETER OWIDI ASUKE	3,095,000.00	-	3,095,000.00
PETER OWIDI ASUKE	300,000.00	-	300,000.00
PETER OWIDI ASUKE	37,600.00	-	37,600.00
PETER OWIDI ASUKE	2,325,000.00	-	2,325,000.00
PETER OWIDI ASUKE	1,185,000.00	-	1,185,000.00
PETER AMOTH	36,600.00	-	36,600.00
PHILIP A. ODUNDO	2,307,000.00	-	2,307,000.00

PHILIP A. ODUNDO	1,660,000.00	-	1,660,000.00
PHILIP ONYANGO ABIERO	39,200.00	-	39,200.00
PHILLY ATIENO OTIENO	868,308.00	-	868,308.00
PRISCAH AUMA OCHIENG	17,000.00	-	17,000.00
PRISCILLA ROBERT ALUOCH	775,551.00	-	775,551.00
RICHARD ABONGO	21,735.00	-	21,735.00
RICHARD KODINDO	125,000.00	-	125,000.00
RICHARD ODHIAMBO	64,000.00	-	64,000.00
RICHARD ODHIAMBO	180,800.00	-	180,800.00
RICHARD ODHIAMBO	25,500.00	-	25,500.00
RISPER ALOO OYOO	37,800.00	-	37,800.00
ROBERT ATONYA	541,800.00	-	541,800.00
RODGERS OCHIENG OTIENO	895,000.00	-	895,000.00
RODGERS OCHIENG OTIENO	1,000,000.00	-	1,000,000.00
RONALD OHAYO	152,000.00	-	152,000.00
RONALD OHAYO	192,400.00	-	192,400.00
RONALD OHAYO	310,000.00	-	310,000.00
ROSE OGALO KWANDA	254,160.00	-	254,160.00
SAMUEL OTIENO OCHANDA	270,900.00	-	270,900.00

SAMUEL WAMBISA	1,047,400.00	-	1,047,400.00
SARAH SALOME ONDEGO	112,400.00	-	112,400.00
SHEM OJWANDO NIALA	112,000.00	-	112,000.00
SILAS ODHIAMBO	415,440.00	-	415,440.00
SIMON ORIKO	40,000.00	-	40,000.00
SOPHIA ODIRA	72,200.00	-	72,200.00
SOPHIA ODIRA	84,000.00	-	84,000.00
SUSAN ADHIAMBO RABAH	3,100,000.00	-	3,100,000.00
SUSAN ADHIAMBO RABAH	304,800.00	-	304,800.00
SYLVESTER ODHIAMBO KOKOTH	3,303,023.05	-	3,303,023.05
TERESA ATIENO SUNGU	199,500.00	-	199,500.00
VICTOR ODOUR GODIAH	70,000.00	-	70,000.00
VINCENT OWOUR	125,000.00	-	125,000.00
VIVIAN OCHIENG	60,000.00	-	60,000.00
WALTER OKELO	258,800.00	-	258,800.00
WALTER OKELO	403,000.00	-	403,000.00
WALTER OKELO	635,900.00	-	635,900.00
WALTER OKELO	131,200.00	-	131,200.00
WALTER OKELO	300,000.00	-	300,000.00

WALTER OKELO	175,800.00	-	175,800.00
WALTER OKELO	60,000.00	-	60,000.00
WALTER OKELO	1,000,000.00	-	1,000,000.00
WALTER OKELO	715,000.00	-	715,000.00
WILFRED NYAGUDI	49,000.00	-	49,000.00
WILLIAM OHINGO	19,800.00	-	19,800.00
ZIPORAH BEATRICE AMALO	1,875,000.00	-	1,875,000.00
TOTAL	**169,647,272.05**	-	**87,618,898.05**

25. ACCOUNTS PAYABLE

The balance refers to deposits received from suppliers as at 30th June 2018. These deposits are refundable upon completion of the contracts. (Attached is the summary of payables as at the end of the year)

	FY 2017/2018	Comparative 2016/2017
10% Retention Fees:		
1718	25,943,528.00	
5% Project Management Fees:		
16/17		16,017,503.00
17/18	17,326,149.00	
Total	**43,269,677.00**	**16,017,503.00**

26. FUND BALANCE BROUGHT FORWARD

Fund balance brought forward comprise refer to the closing fund balance as at end of the previous year which is carried forward to the following year.

26. FUND BALANCE BROUGHT FORWARD		
	FY 2017/208	Comparative 2016/2017
Bank accounts 14A	1,286,205,177.78	521,704,432
cash in hand 14B	15,141,958.00	
Accounts receivable	87,878.831	69,745,715.00
Accounts payable	(43,269,677.00)	(16,017,503.00)
Total	**1,345,956,290**	**575,432,644.00**

27. OTHER IMPORTANT DISCLOSURES

These refer to the pending bills as at 30th June. These are commitments made to suppliers which had not been settled as at the end of the year.

	FY 2017/2018	Comparative 2016/2017 2017
	Kshs	Kshs
Amounts due to National Government entities		
Amounts due to County Government entities		
Amounts due to third parties		
	Totals	

13. DISCLOSURE NOTES

Investments

Investments represent the County Government's investment in local and foreign entities. These investments are recognised at nominal value and where denominated in foreign currency, these are translated at closing exchange rate as at 30th June.

	FY 2017/18	FY 2016/17
	KShs	KShs
Investment in government bonds		
Investment in Treasury bills		
Investment in companies equity		
Total		

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:

	FY 2017/18	FY 2016/17
	KShs	KShs
Transfers to the County Assembly	582,000,000	599,914,472
Transfers to other County Government entities	75,000,000	74,999,600
Transfers to County Ministries and Departments	.....	77,688,653
Total	**657,000,000**	**752,602,725**

Where applicable, related party transactions have been eliminated upon consolidation.

Detailed breakdown of performance of County Government Entities is provided under the Annex 4.

14. ANNEXES

Annex 1 – Analysis Of Pending Accounts Payable

	Amount Contracted	Date Contracted	Paid To	Balance	Outstanding balance
	a	B	c	d=a-c	
Construction of buildings					
ABELARD ENTERPRISE	4,000,451.00		3,796,042.00	204,409.00	
ABODE CONSTRUCTION	1,057,050.00		798,514.00	258,536.00	
ACCURATE COMMUNICATION	3,900,000.00		1,755,136.00	2,144,864.00	
AFRO BUILDERS	498,344.12		-	498,344.12	
AGOT SUPPLIERS	3,221,436.00		2,379,044.00	842,392.00	
ALARO CONSTR.LTD	1,057,763.00		364,112.00	693,651.00	
ALOM ENTERPRISES	3,288,252.00		497,152.00	2,791,100.00	
ALRO CONSTRUCTION LTD	984,898.00		736,194.00	248,704.00	
ASCACHAL	249,284.00		-	249,284.00	
ASCACHAL SYSTEMS	248,704.00		-	248,704.00	
ASCACHAL SYSTEMS	4,329,398.00		2,762,863.00	1,566,535.00	
ATEYA ENGINEERING LTD	1,252,046.00		-	1,252,046.00	
ATEYA ENGINNERING SERVICES	1,252,046.00		898,183.00	353,863.00	
ATEYA ENGINNERING SERVICES	5,000,000.00		4,856,403.00	143,597.00	
BACHA BUILDING CONSTRUCTION	3,090,443.58		2,062,806.00	1,027,637.58	
BENELI ENGINEERING	4,987,830.00		2,969,790.00	2,018,040.00	
BENELI ENGINEERING SERVICES	4,941,120.00		4,694,064.00	247,056.00	
BENELI ENGINEERING SERVICES	3,267,967.00		3,100,957.00	167,010.00	
BENELI ENGINEERING SERVICES	5,708,826.00		4,986,613.00	722,213.00	

BENELI ENGINEERING SERVICES	11,527,517.00		9,999,999.00	1,527,518.00	
BENELI ENGINEERING SERVICES	3,650,212.02		650,000.00	3,000,212.02	
BENELI ENGINEERING SERVICES	2,540,180.00		540,180.00	2,000,000.00	
BRAJAN CONTRACTION LTD	1,496,655.00		648,092.00	848,563.00	
BRIVALEX INTERNATIONAL	1,974,134.00		1,799,850.00	174,284.00	
BUBBLE ENGINEERING	2,950,000.00		2,834,492.00	115,508.00	
CHALO ENTERPRISES	3,788,664.00		1,167,192.00	2,621,472.00	
CHALO ENTERPRISES	4,963,414.00		2,003,738.00	2,959,676.00	
CHRINMART ENTERPRISES LTD	4,998,985.00		2,066,864.80	2,932,120.20	
CHRISBE LIMITED	3,000,000.00		1,355,839.20	1,644,160.80	
DANTOM ENGINEERING	3,784,388.00		3,220,409.00	563,979.00	
DESAN CONSTRUCTION LTD	1,992,706.00		1,487,178.00	505,528.00	
DITO MACHINERY LTD	3,076,436.00		2,321,044.00	755,392.00	
DITO MACHINERY LTD	4,963,290.00		3,616,250.00	1,347,040.00	
DOBIA CONSTRUCTION	4,096,226.00		3,693,357.00	402,869.00	
EARTHRUNT WORKS ENTERPRISE	2,210,148.00		-	2,210,148.00	
EVANTON LTD	2,997,522.00		-	2,997,522.00	
FANUSA INVESTMENT LTD	10,905,107.00		8,253,849.00	2,651,258.00	
FLYWHEEL TELCOMS LTD	3,974,438.00		3,835,238.00	139,200.00	
FUTURE AFRICA WIDE VENTURES	2,573,065.00		1,800,479.00	772,586.00	
G-STAR INVESTMENT C0	1,945,958.00		528,809.00	1,417,149.00	
HACH ENTERPRISES	1,942,251.00		1,721,849.00	220,402.00	
HALIJA CONSTRUCTION	1,798,981.00		1,682,981.00	116,000.00	
HOLO ENTERPRISES	1,499,000.00		-	1,499,000.00	
HOSMENDA BLDING AND CONST	1,297,268.00		-	1,297,268.00	

HOSMENDA BUILDING AND CONSTRUCTION	1,297,268.60		-	1,297,268.60	
HOSMENDA BUILDING AND CONSTRUCTION	1,041,150.00		-	1,041,150.00	
JACATO INVESTMENTS	3,853,694.00		2,228,476.00	1,625,218.00	
JAMAT INVESTMENT LTD	1,499,938.00		1,243,000.00	256,938.00	
JANCS COMPANY LTD	1,499,744.00		1,000,000.00	499,744.00	
JOKAS SERVICE LTD	1,938,921.00		645,600.00	1,293,321.00	
JOLLY CONTRACTORS	1,121,238.00		894,994.00	226,244.00	
KAJU CONSTRUCTION	3,882,495.00		3,776,186.00	106,309.00	
KASKAZINI ENT LTD	1,865,245.00		998,159.00	867,086.00	
KAWAKA ELECTRICALS	4,392,003.00		4,220,388.00	171,615.00	
KOKISEY CONSTRUCTION CO LTD	4,078,792.00		2,007,507.00	2,071,285.00	
KOWICH ENTERPRISES	2,500,000.00		919,498.00	1,580,502.00	
KOWICH ENTERPRISES	3,445,113.00		2,551,869.00	893,244.00	
KUKU CHICK	1,957,500.00		1,300,000.00	657,500.00	
LAKETECH AGENCIES LTD	2,117,096.00		1,933,196.40	183,899.60	
LISTA INV LTD	3,863,884.00		1,660,824.00	2,203,060.00	
LISTA INVESTMENT	3,863,884.60		1,245,144.50	2,618,740.10	
LISTA INVESTMENT LTD	10,160,000.00		-	10,160,000.00	
LIZZLEY COMMUNICATION LTD	1,964 668.00		1,790,668.00	174,000.00	
LIZZLEY COMMUNICATION LTD	5,681,251.00		2,827,294.00	2,853,957.00	
LOREMA ENTERPRISES	1,492,409.00		1,275,536.00	216,873.00	
MAHOLA HARDWARE	1,924,904.00		1,800,000.00	124,904.00	
MAINTECH WORKS	1,085,290.00		512,140.00	573,150.00	
MAKADI BIULDING CONTRACTOR	2,691,942.00		-	2,691,942.00	
MAKADI BIULDING CONTRACTOR	2,691,942.00		-	2,691,942.00	

MALO ENTERPRISES	3,307,520.00		1,400,990.00	1,906,530.00	
MASIRO BUILDERS LIMITED	4,996,150.00		1,088,860.00	3,907,290.00	
MASSSCON ENTERPRISES	3,097,362.40		2,290,143.30	807,219.10	
MAWA CONTRACTORS	3,848,624.00		1,171,171.00	2,677,453.00	
MAZ ENGINEERING	10,422,733.40		8,336,665.40	2,086,068.00	
MELSA BLDING CONTRACTORS	2,000,000.00		-	2,000,000.00	
MELSA BUILDING CONSTRUCTIONS	1,500,000.00		1,173,787.00	326,213.00	
MIGWEL ENTERPRISE	3,986,166.00		2,883,361.00	1,102,805.00	
MIGWEL ENTERPRISES	3,986,166.00		1,405,340.00	2,580,826.00	
MIRITINI INVESTMENT	1,846,290.00		1,654,453.00	191,837.00	
MS BARNDE ENTERPRISE LTD	1,310,034.00		-	1,310,034.00	
MS COMECO INVESTMENT LTD	1,046,306.00		-	1,046,306.00	
MS LIZZLEY LTD	2,000,000.00		-	2,000,000.00	
MS OSINO GEMBE CONTRACTORS CO	121,200.00		-	121,200.00	
MUFREMA AGENCIES	3,448,680.00		2,663,012.00	785,668.00	
MUFREMA AGENCIES	396,048.00		23,191.00	372,857.00	
MUSALEM COMPANY	22,500,000.00		19,875,999.80	2,624,000.20	
MUSTI INVESTMENT	3,845,469.00		1,101,924.00	2,743,545.00	
MUSTI INVESTMENT	3,845,469.00		2,644,574.20	1,200,894.80	
MUSTI INVESTMENT	2,259,361.00		1,000,000.00	1,259,361.00	
MUSTI INVESTMENT	2,259,361.00		652,056.00	1,607,305.00	
MUSTI INVESTMENT	4,885,564.00		1,000,000.00	3,885,564.00	
MUSTI INVESTMENT	3,845,469.00		1,129,410.00	2,716,059.00	
MWISHO MWISHO INVESTMENT LTD	3,840,470.00		3,288,436.00	552,034.00	
MWISHO MWISHO INVESTMENT LTD	3,840,470.00		3,288,436.13	552,033.87	

NAEMA CONSTRUCTION	935,284.00		774,532.00	160,752.00	
NAM AND SONS COMPANY LTD	3,031,138.00		1,933,634.00	1,097,504.00	
NAMBOLE GENERAL TRADERS	4,645,934.00		1,045,934.00	3,600,000.00	
NEEMAC ENTERPRISE	12,889,099.00		10,225,126.00	2,663,973.00	
NEMAD ENTERPRISES	10,695,994.89		3,951,453.87	6,744,541.02	
NYAGOR NYLON	1,762,190.22		716,659.02	1,045,531.20	
NYAKINGA GENERAL CONTRACTOR	2,914,863.00		2,397,015.72	517,847.28	
NYANANGA	454,430.00		-	454,430.00	
NYOBONDO ENTERPRISES LTD	1,899,765.00		457,650.00	1,442,115.00	
OHULO BIULDING AND CONSTR.	512,604.00		294,120.00	218,484.00	
OHULO BUILDING CONSTRUCTION LTD	1,487,520.00		716,880.00	770,640.00	
PAMAD ENTERPRISES	3,500,000.00		3,193,815.24	306,184.76	
PAMMART LTD	999,546.28		627,747.56	371,798.72	
PERILO GENERAL MERCHANTS	4,470,000.00		2,088,930.90	2,381,069.10	
PHEGO ENTERPRISE	3,948,585.00		3,500,002.00	448,583.00	
RABANGO INVESTMENT	2,048,852.00		1,512,809.00	536,043.00	
RADVINA	487,345.00		-	487,345.00	
RICARDO BUILDING CONSTRUCTION	2,544,378.00		1,128,039.00	1,416,339.00	
RICO INTERIOR DECORATION	4,193,911.04		2,696,246.00	1,497,665.04	
RICO INTERIOR DECORATION	4,606,281.12		2,500,000.00	2,106,281.12	
RISHACH LTD	2,833,433.40		510,666.80	2,322,766.60	
SAMCO TRADERS	25,000,000.00		11,000,000.00	14,000,000.00	
SARAJONES ENTERPRISES LTD	4,021,251.36		913,213.70	3,108,037.66	
SEGA CONTRACTORS	4,023,054.00		2,233,020.00	1,790,034.00	
SHAKABABU ENGINEERING CO LTD	3,945,700.00		2,387,222.00	1,558,478.00	

SHALOM AGENCIES	11,448,538.00		5,167,298.00	6,281,240.00	
SHALOM AGENCIES	4,266,837.00		837,954.00	3,428,883.00	
SIAYA COUNTY MSE UMBRELLA ASSOCIATION	2,820,783.60		2,404,319.00	416,464.60	
SIAYA COUNTY TRADERS LTD	2,387,871.00		1,749,871.00	638,000.00	
SIAYA COUNTY YOUNG TRADERS	2,387,871.00		1,749,791.00	638,080.00	
SIMAKON BUILDING CIVIL	4,968,429.06		1,943,355.54	3,025,073.52	
SIMWOT CONSTRUCTION CO LTD	3,762,460.00		1,852,843.00	1,909,617.00	
SINAGA CONSTRUCTION CO LTD	1,904,311.00		1,487,518.00	416,793.00	
SINAGA CONSTRUCTION CO LTD	3,997,050.00		3,342,868.00	654,182.00	
STIVOLY ENTERPRISES LRD	2,886,567.00		-	2,886,567.00	
TAFREL ENTERPRISES LIMITED	3,984,658.00		3,507,000.00	477,658.00	
TANGA ENTERPRISES	11,832,870.00		-	11,832,870.00	
TICHO ENTERPRISE LTD	3,389,996.00		-	3,389,996.00	
TOUGH CONSTRUCTION LTD	15,394,940.00		5,000,000.00	10,394,940.00	
TOUGH CONSTRUCTION LTD	3,901,648.00		1,944,017.00	1,957,631.00	
TURNKEY PROJECTS LTD	11,823,787.00		10,000,000.00	1,823,787.00	
TURNKEY PROJECTS LTD	3,951,679.00		3,432,470.00	519,209.00	
TWEZJOPIA CONSTRUCTION	3,892,716.00		861,578.00	3,031,138.00	
UZINU ENTERPRISES	3,198,469.00		3,012,169.00	186,300.00	
UZINU ENTERPRISES	1,086,211.43		550,000.00	536,211.43	
WAN WAN WAN MERCHANTS LIMITED	997,020.00		-	997,020.00	
WAT TRADING CO LTD	530,615.00		412,070.00	118,545.00	

TOTAL	525,294,175.12		290,847,691.08	234,446,484.04	
Construction of civil works					
VOACOM NETWORKS LTD	46,000,000.00		37,200,000.00	8,800,000.00	
SAMCO TRADERS	16,432,583.00		16,297,655.00	134,928.00	
CLOUDLINE CLEANING SERVICES	4,932,697.00		4,082,931.00	849,766.00	
RAJUM CONSTRACTORS LTD	2,369,972.00		2,057,780.00	312,192.00	
WACHIAM CO.LTD	2,842,000.00		2,350,000.00	492,000.00	
TODO CONSTRACTORS	1,999,850.00		1,853,601.00	146,249.00	
KOJUKS GEN MERCHANT LTD	1,716,336.00		1,499,416.00	216,920.00	
LINCON ENTERPRISES LTD	1,999,950.00		1,455,114.00	544,836.00	
ATLANTIC VENTURES	2,276,833.00		1,928,571.00	348,262.00	
SAMCO TRADERS	6,353,076.00		4,973,476.00	1,379,600.00	
GEOLAKE INTERNATIONAL LTD	3,968,350.00		3,584,400.00	383,950.00	
GEOLAKE INTERNATIONAL LTD	4,918,980.00		4,443,960.00	475,020.00	
NILE LOGISTICS LIMITED	3,615,372.00		3,493,572.00	121,800.00	
EVANTON COMPANY LTD	4,823,419.00		4,158,121.00	665,298.00	
KOKISEY CONTRACTOS LTD	3,050,000.00		1,380,000.00	1,670,000.00	
OJEY CONTRACTORS LTD	1,350,300.00		1,200,000.00	150,300.00	
JANOS COMPANY LTD	2,488,848.00		2,388,281.00	100,567.00	
NILE LOGISTICS LIMITED	2,438,210.00		2,000,000.00	438,210.00	
KATMANDO CONSULTANTS	1,760,314.00		867,700.00	892,614.00	

LAKE CONTRACTOR	4,175,454.00		2,482,078.00	1,693,376.00	
ABELARD ENT LTD	2,972,186.00		2,637,918.00	334,268.00	
DRONEX CO LTD	4,720,275.00		4,000,000.00	720,275.00	
SILVOL ENTERPRISES	1,446,520.00		701,455.00	745,065.00	
MELSA BIULDING CONSTR.LTD	1,999,500.00		1,147,056.00	852,444.00	
DIMMS INVESTMENT LTD	4,364,368.00		2,192,574.00	2,171,794.00	
SAMCO TRADERS	3,313,192.00		2,643,380.00	669,812.00	
SAMCO TRADERS	8,506,665.00		6,975,776.00	1,530,889.00	
PIKAMA GEN ENTERPRISES	1,693,416.00		1,568,369.00	125,047.00	
BARNDE ENTERPRISES LTD	1,803,600.00		1,702,400.00	101,200.00	
AGOT SUPPLIERS AND CONTRACTORS	9,805,421.00		9,559,342.00	246,079.00	
SAMCO TRADERS	3,463,880.00		2,744,640.00	719,240.00	
BOWMAWS ENTERPRISES	7,990,950.00		5,883,376.00	2,107,574.00	
SAMCO TRADERS	7,215,269.00		6,393,716.00	821,553.00	
SAMCO TRADERS	3,458,094.00		2,919,060.00	539,034.00	
MAHOLA HARDWARE ENTERPRISES	2,107,720.00		1,794,564.00	313,156.00	
MIRITINI INVESTMENT LTD	2,696,592.00		2,482,382.00	214,210.00	
KAJUKS GEN MERCHANT LTD	3,080,281.00		2,380,430.00	699,851.00	
OJANDE ENTERPRISES	1,580,019.00		1,379,077.00	200,942.00	
WARIARO CO LT	1,445,452.00		916,748.00	528,704.00	

GILDAM HOLDINGS CO LTD	1,727,544.00		1,611,544.00	116,000.00	
PERILO GEM MERCHANTS LTD	2,812,814.00		2,573,112.00	239,702.00	
STADICON INVESTMENT LTD	2,342,960.00		1,641,980.00	700,980.00	
KAWAKA ELECTRICAL LTD	4,119,500.00		3,943,884.00	175,616.00	
OJANDE EN LTD	4,458,471.00		3,131,275.00	1,327,196.00	
FRAMOC AGENCIES	2,709,890.00		2,382,640.00	327,250.00	
MUEDEWY	1,589,385.00		1,367,234.00	222,151.00	
RISHACH CONSTR. CO LTD	896,350.00		777,883.00	118,467.00	
VEROLEENGINEERING	1,192,192.00		890,880.00	301,312.00	
WATERSAN CONSULTANTS	1,510,758.00		619,556.00	891,202.00	
BETOCAP ENTERPRISES LTD	1,856,835.00		1,595,000.00	261,835.00	
JAWIWAX CO LTD	1,823,276.00		1,648,476.00	174,800.00	
BENNA GEN CONTR.	1,955,087.00		1,610,498.00	344,589.00	
LAKE CONTRACTOR	4,175,454.00		2,482,078.00	1,693,376.00	
FELMARK CONTRACTORS	1,355,622.00		916,864.00	438,758.00	
KOGWANG ENTERPRISES	1,910,682.00		720,383.00	1,190,299.00	
ADINE ENTERPRISES LTD	2,943,476.00		2,827,105.00	116,371.00	
JANOS COMPANY LTD	2,795,428.00		1,176,892.00	1,618,536.00	
JANOS COMPANY LTD	4,823,662.00			894,707.00	

			3,928,955.00		
BEDAMA SUPPLIES	3,410,875.00		3,253,508.00	157,367.00	
ALUKA INVESTMENT LTD	2,850,000.00		1,730,030.00	1,119,970.00	
ALUKA INVESTMENT LTD	5,854,511.00		1,982,000.00	3,872,511.00	
KARTMANDU CONSULTANTS	1,842,276.00		750,000.00	1,092,276.00	
JE CONSTRACTORS	1,499,810.00		1,341,424.00	158,386.00	
OSINO GOMBE CONTRACTORS	1,968,357.00		1,721,246.00	247,111.00	
OSINO GOMBE CONTRACTORS	3,294,236.00		965,120.00	2,329,116.00	
KADENGE ENTERPRISES	5,280,216.00		1,839,760.00	3,440,456.00	
WABO BIULDERS AND CONSTRUCTION	2,290,483.00		2,000,000.00	290,483.00	
COSICAN ENGINEERING	1,972,696.00		1,747,888.00	224,808.00	
MILESTONE INVESTMENT	2,795,699.00		1,483,664.00	1,312,035.00	
VIJE ENTERPRISES	1,306,496.00		933,684.00	372,812.00	
GEOLAKE INTERNATIONAL LTD	1,458,722.00		1,226,723.00	231,999.00	
GEOLAKE INTERNATIONAL LTD	1,167,795.00		1,003,632.00	164,163.00	
GEOLAKE INTERNATIONAL LTD	2,280,850.00		1,903,560.00	377,290.00	
GEOLAKE INTERNATIONAL LTD	1,830,549.00		1,455,336.00	375,213.00	
GEOLAKE INTERNATIONAL LTD	1,060,990.00		906,540.00	154,450.00	
ROUZELEN INVST LTD	2,085,401.00		1,911,401.00	174,000.00	

CEARUH GEN ENTERPRISES	2,482,000.00		2,358,372.00	123,628.00	
TRITEK CONSULTING LTD	4,245,252.00		2,474,280.00	1,770,972.00	
KAWAKA ELECTRICAL LTD	3,971,565.00		3,485,800.00	485,765.00	
KAWAKA ELECTRICAL LTD	4,946,228.00		4,484,960.00	461,268.00	
MAJOR CONSTRUCTIONS	2,150,021.00		1,786,713.00	363,308.00	
NAM RAJOPE	2,001,450.00		1,784,623.00	216,827.00	
SAMCO TRADERS	14,598,486.00		7,843,808.00	6,754,678.00	
GIG AFRICA LTD	1,065,013.00		835,755.00	229,258.00	
FELMARK CONTRACTORS	1,810,050.00		1,311,264.00	498,786.00	
JAMALO BIULDINGS CONTRACTORS	3,705,504.00		1,400,000.00	2,305,504.00	
TODO CONSTRACTORS	3,100,000.00		2,797,340.00	302,660.00	
KOWANG ENTERPRISES	5,241,640.00		4,873,840.00	367,800.00	
ABELARD ENT LTD	4,216,484.00		3,274,159.00	942,325.00	
SAMCO TRADERS	4,844,334.00		3,971,565.00	872,769.00	
FELMARK CONTRACTORS	2,310,050.00		1,575,744.00	734,306.00	
MONSUN GEN SUPPLIES	2,570,502.00		1,400,000.00	1,170,502.00	
KAWAKA ELECTRICAL LTD	3,852,626.00		3,242,352.00	610,274.00	
GEOLAKE INTERNATIONAL LTD	2,524,183.00		1,960,446.00	563,737.00	
COSICAN ENGINEERING	2,466,944.00		2,011,440.00	455,504.00	
NGIYA HSUPPLIERS LTD	2,999,156.00		2,849,364.80	149,791.20	

MAWA CONTRACTORS	1,963,891.00		1,500,000.00	463,891.00	
BENELI ENGINEERING SERVICES	1,987,880.00		978,375.00	1,009,505.00	
BENELI ENGINEERING SERVICES	972,694.00		605,355.00	367,339.00	
BENELI ENGINEERING SERVICES	1,835,152.00		1,717,112.00	118,040.00	
RODINNAUR INVESTMENT	1,471,380.00		1,068,128.00	403,252.00	
JE CONSTRACTORS	2,580,351.00		905,346.00	1,675,005.00	
BENELI ENGINEERING SERVICES	3,088,558.00		2,662,490.00	426,068.00	
JANOS COMPANY LTD	1,499,944.00		1,398,078.00	101,866.00	
JANOS COMPANY LTD	1,499,060.00		1,398,429.00	100,631.00	
JANOS COMPANY LTD	3,624,380.00		3,307,864.00	316,516.00	
HELPLINE SERVICES	998,629.00		577,000.00	421,629.00	
NADIOR LTD	1,247,500.00		1,000,000.00	247,500.00	
MAHOLA LOGISTICS	1,457,319.00		1,230,710.00	226,609.00	
CEARUH GEN ENTERPRISES	1,445,453.00		1,198,048.00	247,405.00	
SAMCO TRADERS	5,491,291.00		2,210,217.00	3,281,074.00	
MAALIN TRADINDS CO LTD	1,649,332.00		347,710.00	1,301,622.00	
PAMAD ENTERPRISES LTD	1,697,892.00		1,357,084.00	340,808.00	
TICHO ENTERPRISES	3,000,000.00		2,810,849.00	189,151.00	
KAWAKA ELECTRICAL LTD	3,356,518.00		626,771.00	2,729,747.00	

MUEDENY CONSTRUCTIONS	2,535,177.00		465,772.00	2,069,405.00	
LUNAR SUPPLIES RENOVATION	1,932,884.00		1,641,168.00	291,716.00	
KERARACON GENERALS	4,297,800.00		4,181,800.00	116,000.00	
NGUNYA BIULDINGS AND CONSTRUCTION	4,892,126.00		3,189,141.00	1,702,985.00	
NAM RAJOPE	4,387,816.00		4,287,816.00	100,000.00	
JANCS COMPANY LTD	3,598,610.00		2,995,970.00	602,640.00	
JANCS COMPANY LTD	2,738,545.00		2,118,640.00	619,905.00	
JANOS COMPANY LTD	2,689,600.00		2,477,616.00	211,984.00	
CLOUDLINE CLEANING SERVICES	2,628,687.00		717,128.00	1,911,559.00	
UMEDU BIULDINGS	1,799,287.00		1,038,316.00	760,971.00	
WAT TRADING COMPANY	639,276.00		430,000.00	209,276.00	
CHR SBE LTD	4,074,778.00		1,760,188.00	2,314,590.00	
VOACOM NETWORKS LTD	50,139,308.00		18,472,504.00	31,666,804.00	
ABELARD ENT LTD	899,773.00		398,668.00	501,105.00	
ABELARD ENT LTD	1,799,839.00		404,932.00	1,394,907.00	
ABELARD ENT LTD	646,816.00		389,760.00	257,056.00	
JUBEX ENTERPRISES	3,406,984.00		3,223,176.00	183,808.00	
SILVOL ENTERPRISES	35,143,271.00		17,541,833.00	17,601,438.00	
RODINNAJR INVESTMENT	2,450,000.00		2,299,585.00	150,415.00	

TWO BIULDERS ENGINEERING	1,848,770.00		1,703,882.00	144,888.00	
PAMAD ENTERPRISES LTD	3,000,000.00		2,421,903.00	578,097.00	
PAMAD ENTERPRISES LTD	1,999,028.00		1,840,360.00	158,668.00	
DUNHILL CONSRUCTION CO LTD	3,000,000.00		2,396,699.00	603,301.00	
DUNHILL CONSRUCTION CO LTD	3,500,000.00		2,255,704.00	1,244,296.00	
MIJESH ENT LTD	15,585,900.00		14,617,301.91	968,598.09	
THEODORIC ENTERPRISES	5,999,410.00		5,794,241.00	205,169.00	
NAM RAJOPE	3,400,000.00		3,054,545.00	345,455.00	
NAM RAJOPE	3,800,000.00		3,454,545.00	345,455.00	
WARIARO CO LT	2,100,000.00		965,172.00	1,134,828.00	
LULE AUTOWORLD CONSTRUCTION LTD	2,282,866.00		1,662,072.00	620,794.00	
OJANDE EN LTD	8,587,200.00		539,578.00	8,047,622.00	
VOACOM NETWORKS LTD	4,815,300.00		4,546,835.00	268,465.00	
OJANDE EN LTD	3,459,737.00		2,074,080.00	1,385,657.00	
ATLANTIC VENTURES	5,750,120.00		5,291,456.00	458,664.00	
ATLANTIC VENTURES	4,999,995.00		4,621,292.00	378,703.00	
KIMUKA MERCHANTS	3,421,721.00		2,371,721.00	1,050,000.00	
OJANDE EN LTD	3,535,958.00		2,000,000.00	1,535,958.00	
JEYPAD DEVELOPMENT LTD	2,486,043.00		1,958,358.00	527,685.00	
SAMCO TRADERS	4,953,803.00		3,492,105.00	1,461,698.00	
VOACOM NETWORKS LTD	2,300,000.00		768,535.00	1,531,465.00	
SAMCO TRADERS	25,000,000.00		11,722,712.00	13,277,288.00	
ATAPY BIG TECHNOLOGY	1,813,196.00		1,600,000.00	213,196.00	
HACH AGENCIES	2,000,000.00		1,814,701.00	185,299.00	
CHRINMART ENTERPRISES	2,313,500.00		1,932,540.00	380,960.00	

MIJESH ENT LTD	2,852,625.60		2,690,225.60	162,400.00	
FRAMOC AGENCIES	1,283,336.00		925,680.00	357,656.00	
TONICON	478,448.90		317,724.00	160,724.90	
SOLIO ENTERPRISES	2,726,990.64		2,612,888.40	114,102.24	
MAHOLA LOGISTICS	526,980.00		419,775.00	107,205.00	
NEWA TRADERS	2,520,929.40		2,404,929.40	116,000.00	
GOT MATAR ENGINEERING	1,565,818.00		795,620.80	770,197.20	
MONSUN GEN SUPPLIES	2,281,870.80		2,153,563.20	128,307.60	
ROHANDO BUILDERS	890,880.00		774,880.00	116,000.00	
SEMAN ENTERPRISES	1,183,490.00		1,078,858.00	104,632.00	
TONICON LIMITED	1,465,387.00		1,231,920.00	233,467.00	
GOT OGWANG ENTERPRISES	1,153,504.00		754,000.00	399,504.00	
MAWA CONTRACTORS	2,365,448.80		1,816,316.40	549,132.40	
BONACO INVESTMENT	784,419.60		610,160.00	174,259.60	
FLYWHEEL TELECOMSLTD	1,831,900.00		1,540,132.00	291,768.00	
RISHACH CONTRACTORS	896,350.00		690,744.04	205,605.96	
KOGWANG ENTERPRISES	2,865,385.60		2,208,906.40	656,479.20	
MIRITINI INVESTMENT LTD	1,710,733.20		1,496,139.00	214,594.20	
FELMARK CONTRACTORS	431,595.60		236,527.90	195,067.70	
SAMCO TRADERS	529,472.80		107,532.00	421,940.80	
BENOLT ENTERPRISES LTD	3,151,938.68		2,911,036.80	240,901.88	
FIRMBASE GENERAL CONST	1,848,668.80		1,428,093.68	420,575.12	
NYOCHIENG GENERAL CON	1,382,163.20		1,192,683.08	189,480.12	

ATAPY BIG TECHNOLOGY	2,300,523.60		2,155,065.40	145,458.20	
JUBEX ENTERPRISES	1,255,076.60		1,106,176.00	148,900.60	
SAMCO BUILDING	1,100,040.00		835,809.00	264,231.00	
MACAULEY ENGINEERING	3,470,290.60		2,994,516.80	475,773.80	
HACH AGENCIES	3,102,257.60		2,754,257.60	348,000.00	
COSICIAN ENGINEERING	2,375,937.52		2,058,907.20	317,030.32	
UPSTREAM VENTURE	2,099,586.40		1,139,584.00	960,002.40	
NAM TWENTY THIRTY	2,644,510.00		2,458,262.00	186,248.00	
NYASERE ENTERPRISES	2,873,000.00		1,452,320.00	1,420,680.00	
SAMCO BUILDING	2,109,000.00		1,883,415.00	225,585.00	
ABODE CONSTRUCTION	741,507.12		526,867.36	214,639.76	
CHRISBE LTD	856,578.80		534,296.00	322,282.80	
OWUOR AGOT CONSTRUCTION	2,123,965.00		2,013,490.00	110,475.00	
STADICON INVESTMENT LTD	1,431,647.00		1,268,924.00	162,723.00	
WYNFLOR INVESTMENTS	2,266,176.00		1,944,160.00	322,016.00	
WABO BUILDERS	974,363.00		848,493.00	125,870.00	
ACCURATE COMMUNICATION	1,676,117.00		1,532,831.00	143,286.00	
TERRACE BEAM CONSTRUCTION	1,452,088.00		1,312,224.00	139,864.00	
RISHACH CONTRACTORS	1,378,899.00		926,921.00	451,978.00	
JIWIWAX CONSTRUCTION	1,823,276.00		1,052,700.00	770,576.00	
TUBLAND AND BETHLEY	3,254,047.00		1,861,867.00	1,392,180.00	
OJANDE EN LTD	1,527,372.00		1,389,274.00	138,098.00	
SAMCO BUILDING	1,718,829.00		1,000,000.00	718,829.00	

RODINNAUR INVESTMENT	1,951,693.00		1,635,194.00	316,499.00	
CLOUDLINE CLEANING SERVICES	4,932,697.00		4,156,200.00	776,497.00	
DANTOM ENGINEERING	1,285,442.00		780,390.00	505,052.00	
SIDEVENT LIMITED	1,959,170.00		1,842,544.00	116,626.00	
TOUGH CONSTRUCTION	2,476,460.00		1,774,475.00	701,985.00	
SAMCO BUILDING	2,400,200.00		1,839,296.00	560,904.00	
SOFLOG CONSTRUCTION CO	2,498,790.00		2,398,428.00	100,362.00	
GOT OGWANG ENTERPRISES	2,297,148.00		1,517,164.00	779,984.00	
CHRISBE LTD	1,960,430.00		1,767,394.00	193,036.00	
KOKECH CUTLETS	1,588,568.00		1,371,945.00	216,623.00	
RAJUM CONTRACTORS	1,893,323.00		1,636,059.00	257,264.00	
CLOUDLINE CLEAN NG SERVICES	903,268.00		787,471.00	115,797.00	
PHIKAMA GENERAL ENTER	1,693,416.00		944,420.00	748,996.00	
SAMCO BUILDING	1,399,682.00		1,233,462.00	166,220.00	
BENOTICS ENT	1,022,714.00		393,588.00	629,126.00	
SAMCO BUILDING	2,969,832.00		2,314,718.00	655,114.00	
SEAFIRM GENERAL MERCHANTS	1,433,600.00		1,321,448.00	112,152.00	
ROUZEHEN INVESTMENT	2,636,390.00		2,292,415.00	343,975.00	
OS NGO MARIWA CONSTR. LTD	1,503,068.00		1,267,706.00	235,362.00	
SAMCO BUILDING	2,070,609.00		1,928,094.00	142,515.00	
SAMCO BUILDING	752,329.00		630,460.00	121,869.00	
OBUOGA CONSTRUCTION	3,505,810.00		3,159,098.00	346,712.00	

MAWA CONTRACTORS	2,177,238.00		1,863,238.00	314,000.00	
ABBY ENGINEERING	1,220,315.00		1,004,826.00	215,489.00	
MALO ENTERPRISES	2,665,228.00		1,107,800.00	1,557,428.00	
SAMCO BUILDING	1,300,742.00		752,550.00	548,192.00	
ATAPY BIG TECHNOLOGY	2,092,408.00		1,820,446.00	271,962.00	
SAMCO BUILDING	963,380.00		243,568.00	719,812.00	
CHENJO CONSTRUCTION	2,584,244.00		2,444,961.00	139,283.00	
SAMCO BUILDING	696,670.00		541,662.00	155,008.00	
JONAH GEN MERCHA.	1,102,400.00		944,182.00	158,218.00	
OMBRA ENGINEERING	2,864,727.00		2,725,273.00	139,454.00	
JE CONSTRUCTION LTD	1,464,068.00		1,334,580.00	129,488.00	
ACOMREDE LTD	2,100,000.00		1,718,702.00	381,298.00	
FRAMOC AGENCIES	735,820.00		540,432.00	195,388.00	
MUEDENY CONSTRUCTIONS	1,589,385.00		1,292,160.00	297,225.00	
BABA BAKITA ENTERPRISE	1,475,556.00		750,000.00	725,556.00	
PAMAD ENTERPRISES LTD	2,800,820.00		2,664,529.00	136,291.00	
MUEDENY CONSTRUCTIONS	1,589,385.00		943,000.00	646,385.00	
MAJIMBO CONSTRUCTION	1,087,203.00		907,166.00	180,037.00	
OSINO GOMBE CONTRACTORS	1,624,348.00		1,506,840.00	117,508.00	
GEOLAKE INTERNATIONAL LTD	2,139,852.00		1,736,520.00	403,332.00	
MAALIN TRADING CO LTD	5,892,032.00		5,416,643.00	475,389.00	
LYIMO ENGINEERING	834,988.00		711,103.00		

				123,885.00	
RISKIQ LTD	1,839,481.00		1,191,227.00	648,254.00	
NEWA TRADERS	1,531,646.00		1,334,406.00	197,240.00	
NEMAD ENTERPRISES	1,194,050.00		969,412.00	224,638.00	
ARADAM CONTRACTORS	963,635.00		824,342.40	139,292.60	
CLOUDLINE CLEANING SERVICES	1,493,360.00		1,248,450.00	244,910.00	
MEDS BUILDING CONSTRUCTION	1,591,491.00		1,331,449.10	260,041.90	
LULE AUTOWORLD CONSTRUCTION LTD	1,255,000.00		715,488.00	539,512.00	
SAMCO BUILDING	1,920,300.00		1,369,380.00	550,920.00	
MALO ENTERPRISES	1,965,222.00		1,791,386.30	173,835.70	
AUSTOMART LIMITED	3,177,240.00		2,003,528.80	1,173,711.20	
NEWA TRADERS	2,894,672.80		2,762,296.90	132,375.90	
TANGA ENTERPRISES	1,399,835.00		1,244,171.92	155,663.08	
TONICON LIMITED	490,966.50		211,259.20	279,707.30	
MONSOON GENERAL SUPP	2,281,870.80		2,153,563.00	128,307.80	
PHEGO ENTERPRISES	2,183,044.60		2,052,161.80	130,882.80	
LILY GENERAL CONTRACTORS	2,584,294.40		2,292,022.66	292,271.74	
INFRALENT TECHNICAL SERVICES	1,684,320.00		1,383,300.00	301,020.00	
KAWAKA ELECTRICAL LTD	3,356,518.00		2,307,588.00	1,048,930.00	
TWC BOULDERS ENG	3,448,517.00		3,190,893.00	257,624.00	
MAJI MAJI IRRIGATION	1,769,697.00		1,608,815.00	160,882.00	

GEOFEX LIMITED	2,185,194.00		1,947,553.00	237,641.00	
MAJI MAJI IRRIGATION	2,217,943.00		2,101,838.00	116,105.00	
HACH AGENCIES	2,622,690.00		1,917,480.00	705,210.00	
KARTMANDU CONSULTANTS	2,215,774.00		1,683,160.00	532,614.00	
MUEDENY CONSTRUCTIONS	2,536,176.00		664,160.00	1,872,016.00	
JUBEX ENTERPRISES	2,980,527.00		2,115,724.00	864,803.00	
ROLEX GENERAL ENT	1,892,284.00		-	1,892,284.00	
KAJU CONSTRUCTION	1,187,318.00		998,180.00	189,138.00	
KARTMANDU CONSULTANTS	1,842,276.00		750,000.00	1,092,276.00	
MUFREMA AGENCIES	2,231,660.00		1,653,870.00	577,790.00	
ORENIS GENERAL SUPPLIES	1,138,702.00		1,019,408.00	119,294.00	
ALUKA INVESTMENT LTD	1,405,641.00		1,121,600.00	284,041.00	
BUBBLE ENGINEERING	912,318.00		798,822.00	113,496.00	
BLOOMALINE CONSTRUCTION	1,260,981.00		512,986.00	747,995.00	
DESAN CONSTRUCTION	964,145.00		799,843.00	164,302.00	
FRAMOC AGENCIES	1,283,336.00		925,680.00	357,656.00	
GOLDA TECHNOLOGIES	1,015,000.00		606,100.00	408,900.00	
SAMCO TRADERS	4,812,150.00		4,082,150.00	730,000.00	
SAMCO TRADERS	3,808,048.00		3,218,768.00	589,280.00	
SAMCO TRADERS	6,368,400.00		5,733,663.00	634,737.00	
SAMCO TRADERS	6,591,816.00		4,554,614.00	2,037,202.00	
SAMCO TRADERS	6,332,440.00		5,190,000.00	1,142,440.00	

EMO TECHNICAL SERVICES LTD	3,443,610.80		2,443,611.00	999,999.80	
MIJESH ENTERPRISES LTD	5,491,706.00		1,056,868.72	4,434,837.28	
ABERLAND ENTERPRISES	1,298,305.06		1,135,084.26	163,220.80	
ABERLAND ENTERPRISES	1,143,896.88		1,019,442.28	124,454.60	
JEYPAD DEVELOPERS LTD	1,168,468.00		1,000,000.00	168,468.00	
VOACOM LIMITED	1,500,000.00		1,200,000.00	300,000.00	
FRAMOC AGENCIES LTD	3,969,146.40		2,960,000.00	1,009,146.40	
VOACOM LIMITED	3,000,000.00		1,700,000.00	1,300,000.00	
MIJESH ENTERPRISES LTD	3,972,045.00		1,572,045.00	2,400,000.00	
MIJESH ENTERPRISES LTD	1,800,000.00		1,700,000.00	100,000.00	
ABERLAND ENTERPRISES	1,592,200.26		1,281,824.66	310,375.60	
MIJESH ENTERPRISES LTD	1,600,000.00		1,400,000.00	200,000.00	
ABERLAND ENTERPRISES	36,653,220.41		13,910,411.20	22,742,809.21	
ABERLAND ENTERPRISES	2,716,028.64		2,399,460.70	316,567.94	
KARTMANDU CONSULTANCY LTD	1,760,314.58		892,614.58	867,700.00	
GARD CONSULT SERVICE LTD	4,982,000.00		4,284,601.00	697,399.00	
TONICON LTD	1,454,895.00		1,348,152.00	106,743.00	
LOUIS DREYFUS COMMODITIES	6,600,000.00		5,517,600.00	1,082,400.00	
TOTAL	**1,148,272,848.17**		**858,414,954.71**	**289,857,893.46**	
SUPPLY OF GOODS					
LUCEMA INVESTMENTS	1,059,200.00		559,369.00	499,831.00	

HAGGAI OMBIMA NUNDU	1,500,000.00		1,000,000.00	500,000.00	
HAGGAI OMBIMA NUNDU	1,500,000.00		1,000,000.00	500,000.00	
JULIUS LIMBE	2,000,000.00		1,400,000.00	600,000.00	
EDON CONSULTANTS INTERNATIONAL LTD	64,821,730.00		63,758,641.00	1,063,089.00	
GULFLAB CHEMICALS CO.LTD	8,946,000.00		992,000.00	7,954,000.00	
FMD EAST AFRICA	45,716,880.00		23,596,280.00	22,120,600.00	
GOT ONYANGO CONSTR. LTD	185,000.00		-	185,000.00	
CALMANO ENTERPRISES	320,000.00		-	320,000.00	
GOT ONYANGO CONSTR. LTD	172,000.00		-	172,000.00	
MS BOAT AGENCIES	356,000.00		-	356,000.00	
CAPTAIN&FISHING SUPPLY	307,000.00		-	307,000.00	
KENYA SEED CO,LTD	3,600,000.00		-	3,600,000.00	
MS BEVIN JABERO LTD	543,000.00		-	543,000.00	
WELLS OIL LTD	900,000.00		-	900,000.00	
MABESO LTD	1,800,000.00		-	1,800,000.00	
ELSAMA FILING STATION	900,000.00		-	900,000.00	
TOASE AGENCIES	300,000.00		-	300,000.00	
NYANANGA	4,340,207.00		-	4,340,207.00	
SOLUTIONS	3,385,800.00		-	3,385,800.00	
HARICK ENTERPRISES	600,000.00			600,000.00	

			-		
PAP NYADIEL WIDOWS&ORPHANS	340,500.00		-	340,500.00	
PAP NYADIEL WIDOWS&ORPHANS	145,000.00		-	145,000.00	
NYANANGA	4,340,207.00		-	4,340,207.00	
ELIGIBON SOLUTIONS	3,385,800.00		-	3,385,800.00	
HARICK ENTERPRISES	600,000.00		-	600,000.00	
PAP NYADIEL WIDOWS&ORPHANS	340,500.00		-	340,500.00	
PAP NYADIEL WIDOWS&ORPHANS	145,000.00		-	145,000.00	
LUCEMA INVESTMENT	2,007,500.00		-	2,007,500.00	
TETA DAIRY AND BREEDING CO	5,025,000.00		-	5,025,000.00	
WARENG MARKT RESOURCE CENTRE	1,275,000.00		-	1,275,000.00	
WARENG MARKT RESOURCE CENTRE	1,050,000.00		-	1,050,000.00	
RUBINA INVESTMENT CO LTD	5,100,000.00		-	5,100,000.00	
ADNETWORK AFRICA NET LTD	2,494,900.00		-	2,494,900.00	
MARCANN CONSTRUCTION	597,750.00		-	597,750.00	
BELBAR LTD	1,170,000.00		-	1,170,000.00	
BELBAR LTD	2,170,000.00		-	2,170,000.00	
BELBAR LTD	2,170,000.00		-	2,170,000.00	
GEM AGROVET SUPPLY	1,862,500.00			1,862,500.00	

			-		
WARENG MARKT RESOURCE CENTRE	7,500,000.00		-	7,500,000.00	
WARENG MARKT RESOURCE CENTRE	1,425,000.00		-	1,425,000.00	
TETA DAIRY AND BREEDING CO	1,500,000.00		-	1,500,000.00	
TETA DAIRY AND BREEDING CO	7,950,000.00		-	7,950,000.00	
MABESO LTD	490,800.00		-	490,800.00	
UKWALA FARMERS LTD	313,860.00		-	313,860.00	
HILLVIEWS INVESTMENT	494,000.00		-	494,000.00	
RUBINA INVESTMENTS LTD	2,250,000.00		-	2,250,000.00	
MABESO LIMITED	499,800.00		-	499,800.00	
RUBINA INVESTMENTS LTD	10,275,000.00		-	10,275,000.00	
RUBINA INVESTMENTS LTD	375,000.00		-	375,000.00	
BENELI ENGINEERING	819,900.00		-	819,900.00	
EVERLOVELY INVESTMENTS LTD	2,230,448.00		-	2,230,448.00	
EVANTON CO LTD	1,520,000.00		-	1,520,000.00	
POULTRY BELBER LTD	2,170,000.00		-	2,170,000.00	
KENYA SEED COMPANY	6,445,000.00		-	6,445,000.00	
TALIAN ENTERPRISES	3,000,000.00		-	3,000,000.00	
WARENG MARKET RESOURCE CENTRE	675,000.00			675,000.00	

			-		
DAIRY GOATS ASSOCIATICNOF KENYA	1,000,000.00		-	1,000,000.00	
JONBE ENTERPRISES	600,000.00		-	600,000.00	
GOLDEN GATE WOMEN GROUP	475,000.00		-	475,000.00	
KENYA SEED COMPANY	6,984,000.00		-	6,984,000.00	
BELBAR LIMITED	10,150,000.00		-	10,150,000.00	
TOTAL	**246,627,282.00**		**92,306,290.00**	**154,320,992.00**	
SUPPLY OF SERVICE					
SYAGGA AND ASSOCIATES LIMITED	9,370,000.00		937,000.00	8,433,000.00	
PRE-ENVERO CONSULTANTS	105,328,000.00		61,045,600.00	44,282,400.00	
WAREED INVESTMENTS	1,338,450.00		1,070,000.00	268,450.00	
RATH FACILITY MANAGEMENT	328,500.00		175,000.00	153,500.00	
ARODI MANAGEMENT	1,755,000.00		1,526,380.00	228,620.00	
ELSAMA FILING STATION	900,000.00		-	900,000.00	
HACH AGENCIES LTD	838,790.00		-	838,790.00	
HACH AGENCIES LTD	597,950.00		-	597,950.00	
JAKOFERE HEALT SERVICE	4,400,031.00		-	4,400,031.00	
NYDNEYA WOMEN GROUP	250,000.00		-	250,000.00	
ROHANDHO BUILDERSLTD	890,880.00		-	890,880.00	
TOTAL	**125,997,601.00**		**64,753,980.00**	**61,243,621.00**	

GRAND TOTAL				739,868,990.50	

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Job Group	Original Amount	Date Payable contracted	Amount paid to date	Outstanding balance	Comments
AMOS OKELLO		281,820.00			281,820.00	
AMOS OKELLO		16,800.00			16,800.00	
BONNY ODINGA		46,000.00			46,000.00	
CHARLES AKELLO		16,800.00			16,800.00	
COUNTY TREASURY		516,450.00			516,450.00	
COUNTY TREASURY		379,750.00			379,750.00	
COUNTY TREASURY		174,300.00			174,300.00	
DAN OCHIENG OKOTH		28,700.00			28,700.00	
DAN OCHIENG OKOTH		53,596.00			53,596.00	
ELIZABETH ODHIAMBO		472,804.00			472,804.00	
ELIZABETH ODHIAMBO		70,800.00			70,800.00	
ELIZABETH ODUOR		29,200.00			29,200.00	
ELIZABETH ODUOR		28,500.00			28,500.00	
Hon. Charles Akello		56,400.00			56,400.00	
HON.JOSEPH WAREGA		134,400.00			134,400.00	
Joseph Ogut.					175,000.00	

		175,000.00				
LEONARD OKANDA		269,940.00			269,940.00	
Olum Hesbon Gondi		1,080.00			1,080.00	
Olum Hesbon Gondi		23,900.00			23,900.00	
Olum Hesbon Gondi		4,000.00			4,000.00	
Olum Hesbon Gondi		40,600.00			40,600.00	
PAMELLA AKELLO		38,600.00			38,600.00	
SAMMY INYASI		56,000.00			56,000.00	
SAMMY INYASI		129,000.00			129,000.00	
Silas Odhiambo		74,000.00			74,000.00	
TOTAL		***3,118,440.00***			***3,118,440.00***	

MIDDLE MANAGEMENT

Aineah Ayamba		17,800.00			17,800.00	
Aloyce Owuor Otieno		15,100.00			15,100.00	
Andrew Aguro Seiko		3,200.00			3,200.00	
Andrew Aguro Seiko		9,000.00			9,000.00	
Andrew Aguro Seiko		1,800.00			1,800.00	
Andrew Aguro Seiko					10,000.00	

		10,000.00				
ANITA NYAMIGUNA		57,000.00			57,000.00	
ANJELINE OMONDI		1,000,000.00			1,000,000.00	
Anyango Melanie		49,400.00			49,400.00	
Anyango Melanie		22,800.00			22,800.00	
Benadette Apondi Otieno		36,550.00			36,550.00	
Benadette Apondi Otieno		22,400.00			22,400.00	
Benadette Apondi Otieno		33,200.00			33,200.00	
Benard Odongo		9,000.00			9,000.00	
Benedette Apondi Otieno		29,200.00			29,200.00	
BENJAMIN OTIENO		57,000.00			57,000.00	
Benson Oloo		10,500.00			10,500.00	
Benson Oloo		6,300.00			6,300.00	
Benson Oloo		280,451.81			280,451.81	
Bruce Omondi Ochieng		10,500.00			10,500.00	
Caren Atieno Awich		750.00			750.00	
Caren Atieno Awich		16,000.00			16,000.00	
Caroline Majuma		26,000.00			26,000.00	
Caroline Majuma					26,000.00	

		26,000.00				
Charles Oindo Otieno		18,270.00			18,270.00	
Charles Olocho		10,000.00			10,000.00	
Charles Olocho		2,400.00			2,400.00	
Christine Akeyo Odhiambo		21,900.00			21,900.00	
Christine Akeyo Odhiambo		22,700.00			22,700.00	
Christine Namaemba		120,750.00			120,750.00	
Clifford Otieno Kut		16,000.00			16,000.00	
SIMON ARIKO		29,500.00			29,500.00	
David O.Smollo		153,750.00			153,750.00	
David O.Smollo		8,600.00			8,600.00	
David O.Smollo		9,130.00			9,130.00	
David Omulo		4,000.00			4,000.00	
David Omulo		3,900.00			3,900.00	
David Omulo		3,000.00			3,000.00	
David Otieno		18,960.00			18,960.00	
David Smollo		7,000.00			7,000.00	
David Smollo		11,140.00			11,140.00	
Denis Obare					12,750.00	

		12,750.00				
Denis Obare		12,000.00			12,000.00	
Denis Obare		12,000.00			12,000.00	
DENIS SIMIYU		112,000.00			112,000.00	
DENIS SIMIYU		8,000.00			8,000.00	
Dorina E Odawa		32,200.00			32,200.00	
Dorina E Odawa		8,400.00			8,400.00	
Dr.Mark Otieno Odinya		44,600.00			44,600.00	
Dr.Mark Otieno Odinya		12,000.00			12,000.00	
Edith Oluoch		19,350.00			19,350.00	
Eliakim Ambajo		120,900.00			120,900.00	
Elisha Mbulo Were		5,000.00			5,000.00	
Elisha Mbulo Were		12,000.00			12,000.00	
Elisha Mbulo Were		16,000.00			16,000.00	
Elisha Mbulo Were		18,000.00			18,000.00	
Elisha Mbulo Were		16,000.00			16,000.00	
EMILY ETYANG		25,200.00			25,200.00	
Erick Oketch		22,100.00			22,100.00	
Erick Oketch					10,000.00	

		10,000.00				
Erick Oketch		17,800.00			17,800.00	
Erick Oketch		20,400.00			20,400.00	
Erick Oketch		24,500.00			24,500.00	
Esau Ominde Waneno		18,000.00			18,000.00	
Esau Ominde Waneno		17,800.00			17,800.00	
Esau Ominde Waneno		20,780.00			20,780.00	
Esau Ominde Waneno		17,800.00			17,800.00	
Ethelberta Mutagaywa		21,000.00			21,000.00	
Eunice Atieno Osono		27,100.00			27,100.00	
Eunice Atieno Osono		11,500.00			11,500.00	
Eunice Osoro		5,000.00			5,000.00	
Everlyne Anyango Sira		21,000.00			21,000.00	
Everlyne Anyango Sira		21,000.00			21,000.00	
Ezra Owino		18,290.00			18,290.00	
FLORENCE OBONYO		28,000.00			28,000.00	
FREDRICK AMBARE		21,000.00			21,000.00	
Fredrick Obor		3,900.00			3,900.00	
Fredrick Owino					9,750.00	

		9,750.00				
George Aluoch Ouma		12,600.00			12,600.00	
George Aluoch Ouma		4,500.00			4,500.00	
George Odhiambo Otieno		33,600.00			33,600.00	
GEORGE OMONDI ONYANGO		6,300.00			6,300.00	
George Were		12,600.00			12,600.00	
GEORGE WERE		25,200.00			25,200.00	
Gladys Oyoko		9,000.00			9,000.00	
HEZRON ANYANGO		372,000.00			372,000.00	
Irene Osieyo		1,050.00			1,050.00	
Jack Asilla		10,500.00			10,500.00	
Jacob Obilo		13,000.00			13,000.00	
Jacob Obilo Ojal		13,000.00			13,000.00	
JACOB ODUOR		343,400.00			343,400.00	
JOHN AMIMO		25,200.00			25,200.00	
John An'gawa		238,000.00			238,000.00	
JOSEPH MUGA AWUOR		269,000.00			269,000.00	
Joshua Okemo		9,800.00			9,800.00	
JOYLEEN APONDI					121,500.00	

		121,500.00				
Kelly Wafula		156,350.00			156,350.00	
Kelly Wafula		156,350.00			156,350.00	
LAWRENCE NYAMWAYA		61,720.00			61,720.00	
linah Akelloh		21,700.00			21,700.00	
Margaret Odera		1,575.00			1,575.00	
Mary Aoko Omolo		44,600.00			44,600.00	
Mary Aoko Omolo		6,000.00			6,000.00	
Mary Aoko Omolo		6,000.00			6,000.00	
Mary Awuor		1,600.00			1,600.00	
Mary Consleta Odera		3,900.00			3,900.00	
Mary Consleta Odera		10,000.00			10,000.00	
Maurice Omondi Owiyo		8,500.00			8,500.00	
Maurice Omondi Owiyo		5,500.00			5,500.00	
Maurice Omondi Owiyo		6,500.00			6,500.00	
Maurice Omondi Owiyo		4,000.00			4,000.00	
Maurice Omondi Owiyo		9,000.00			9,000.00	
MAURICE OPONDO		28,900.00			28,900.00	
Maurice Rangoma					1,400.00	

		1,400.00				
NASHON OMONDI		25,200.00			25,200.00	
Nicolas Osewe		31,500.00			31,500.00	
NOEL OKWISA		300,000.00			300,000.00	
Pauline Otieno		4,200.00			4,200.00	
Pauline Otieno		10,500.00			10,500.00	
Peter Olali Owuor		15,000.00			15,000.00	
Peter Olali Owuor		4,500.00			4,500.00	
Peter Olali Owuor		4,500.00			4,500.00	
Peter Otieno		60,000.00			60,000.00	
Peter Owuor		15,000.00			15,000.00	
Philemon Angila		11,500.00			11,500.00	
Philemon Angila		44,800.00			44,800.00	
PHILIP ABONDO		25,200.00			25,200.00	
Pricilla Roberts		120,900.00			120,900.00	
Richard Kobiero		21,460.00			21,460.00	
Richard Kobiero		5,920.00			5,920.00	
Richard Kobiero		17,520.00			17,520.00	
Richard Kobiero					5,920.00	

		5,920.00				
Richard Momanyi		70,600.00			70,600.00	
Richard Okiyo		156,250.00			156,250.00	
ROSELYN SIANGLA		9,050.00			9,050.00	
ROSELYN SIANGLA		33,700.00			33,700.00	
ROSELYN SIANGLA		38,600.00			38,600.00	
ROSELYN SIANGLA		52,500.00			52,500.00	
ROSELYN SIANGLA		55,400.00			55,400.00	
ROSELYN SIANGLA		55,400.00			55,400.00	
ROSELYN SIANGLA		73,600.00			73,600.00	
samuel ochanda		8,400.00			8,400.00	
Stephen Onyango Muga		14,700.00			14,700.00	
Steven Felix Omondi		750.00			750.00	
Steven Felix Omondi		3,000.00			3,000.00	
Steven Felix Omondi		2,250.00			2,250.00	
Thomas ouma ouko		79,600.00			79,600.00	
Thomas ouma ouko		30,800.00			30,800.00	
Tobias Ouma Buggo		57,220.00			57,220.00	
Tobias Ouma Buggo					17,800.00	

		17,800.00				
TOM ODUOL OFIYO		6,000.00			6,000.00	
TOTAL		9,918,596.81			9,918,596.81	
Victor Oduor Akado		16,000.00			16,000.00	
VITALIS OCHIENG OGOLLA		125,000.00			125,000.00	
Vitalis Oketch		11,500.00			11,500.00	
Vitalis Oketch		16,700.00			16,700.00	
Vitalis Oketch		17,800.00			17,800.00	
WALTER OGWINDO		12,000.00			12,000.00	
TOTAL					**16,714,753.62**	
GRAND TOTAL					**19,833,193.62**	

Annex 3 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (KShs) 2016/2017	Additions during the year (KShs)2017/2018	Disposals during the year (KShs)	Historical Cost c/f (KShs) 2018/2019
Land	183,860,490	321,770,545.00	-	505,631,035.00
Buildings and structures	255,240,125	290,603,494.00	-	545,843,619.00
Transport equipment	148,272,183	.....	-	148,272,183.00
Office equipment, furniture and fittings		4,180,850.00	-	8,024,650.00
ICT Equipment, Software and Other ICT Assets	3,843,800	3,850,251.00	-	6,647,564.00.00
Other Machinery and Equipment	2,797,313	.....	-	
Heritage and cultural assets			-	
Intangible assets			-	
Total	**594,013,911.00**	**620,405,140.00**	-	**1,214,419,051**

Notes

(a) The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Government.

(b) The assets register does not contain maintenance of roads whose costs are significant

(c) Some of the assets inherited from the local authorities do not have figures/values attached to them

(d) The process of updating assets registers is ongoing and the figures could vary

Annex 4: Summary of Financial Performance And Statement of Assets And Liabilities for County Government Entities

Ref	Entity	Percentage of shareholding	Total receipts KShs	Total payments KShs	Surplus/ Deficit KShs	Total Assets KShs	Total Liabilities KShs	Fund balance KShs
1	County Assembly	100%	527,000,000					
2	Car loan and mortgage scheme fund	100%						
3	SIBO Water Company	100%						
	Total							