REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF COUNTY EXECUTIVE OF KISUMU

FOR THE YEAR ENDED 30 JUNE 2016

COUNTY EXECUTIVE OF KISUMU

REPORTS AND FINANCIAL STATEMENTS

FOR THE YEARENDED

30TH JUNE, 2016

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

COUNTY EXECUTIVE OF KISUMU
Reports and Financial Statements For The Year Ended 30th June, 2016

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I. KEY ENTITY INFORMATION AND MANAGEMENT

(i) Background Information

The County Government of Kisumu is constituted in accordance with articles 6(1) and 176(1) of the Constitution of Kenya, 2010 and the County Government Act, 2012. It is headed by the Governor who is responsible for the general policy and strategic direction of the County.

(ii) Key Management

The day to day management of the county is under the following key persons:

(i) The Governor
(ii) The County Executive Committee
(iii) The County Public Service Board
(iv) The County Secretary
(v) The County Chief Officers/Accounting Officers

(iii)Fiduciary Management

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

(i) County Secretary – Mr. Humphrey O.Nakitari
(ii) Chief Officer Finance – Mr. Cephas O.Kasera
(iii) Acting Chief Officer – Agriculture, Livestock and Fisheries – Mr. Benjamin O.Angir
(iv) Chief Officer – Environmental Management – Ms LoiceM.Omoro
(v) Chief Officer – Water and Natural Resources – Mr. George A.Koyier
(vi) Chief Officer – Public Health and Medical Services – Dr.JoshuaO.Lusi
(vii) Chief Officer – Education – Dr. SamuelO.Okuroh
(viii) Chief Officer – Youth, Culture and Social Services – Ms. Lucy Matengo
(ix) Chief Officer – Lands, Housing and Physical Planning – Mr. Derek O.Obura
(x) Chief Officer – Transport and Infrastructure – Mr. Samuel O.Ondola
(xi) Chief Officer – Communication, Planning and IT – Mr. George A.Anyonga
(xii) Chief Officer – Commerce, Tourism& Heritage – Mr. Jacob O.Muga
(xiii) Chief Officer – Industrialization and Enterprise Development – Ms. Seline A. Agengo
(xiv) Chief Officer – Energy and Mining – Ms. LilianA.Ogombo
(xv) Chief Officer – Renewable Energy and Climate Change – Ms. Lorna G.Omuodo
(xvi) Acting City Manager – Ms. Lydia M.Orlale
(xvii) Secretary CPSB – Mr. HesbonHongo

During the period under review the Executive Committee Member for Finance was Mr. George Ongaya-Okoth.

(iv) Fiduciary Oversight Arrangements

The fiduciary oversight of the county is done by:

(i) The County Assembly

The County Assembly, Pursuant to the Constitution of Kenya, 2010 and the County Government Act, 2012, has fiduciary oversight role over the execution of the functions of the County Government; under Article 8(1) c) of the County Government Act, 2012, it approves the budget and expenditure of the county government in accordance with article 207 of the Constitution of Kenya; it approves the borrowings of the County Government in accordance with article 212 of the Constitution of Kenya, 2010;

(ii) The Controller of Budget

The Controller of Budget has fiduciary oversight role of the County Government under article 228(5) of the Constitution of Kenya, 2010 by approving withdrawal from the public fund only when satisfied that the withdrawal is authorized by law.

(iii) County Executive Committee

The County Executive Committee exercises executive authority in accordance with the constitution and county legislation.

(iv) Internal Audit Department

The Internal Audit Department of the County Government of Kisumu ensures that the internal controls exist and are adhered to. The Internal Audit reports directly to the County Audit Committee.

(v) Entity Headquarters

The County Headquarters is situated at Prosperity House (Former Nyanza Provincial Headquarters Building) Along AwuorOtiende Road, Kisumu City, Kenya.
Postal Address:

P.O. Box 2738 – 40100,
Kisumu.

(vi) Entity Contacts

Email: treasury@kisumu.go.ke
Website: www.kisumu.go.ke

(vii) Entity Bankers

The County's bankers are:

1. Central Bank of Kenya
   P.O. Box 60000
   Nairobi, Kenya.

2. Family Bank
   P. O. Box 74145 - 00200
   Nairobi, Kenya.

3. Kenya Commercial Bank
   P. O. Box 17 – 40100
   Kisumu, Kenya.

4. Diamond Trust Bank
   P.O. Box 1070 – 40100
   Kisumu

5. Equity Bank
   P.O. Box 3621 – 40100
   Kisumu

(viii) Independent Auditors

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

II. FORWARD BY THE CEC MEMBER FOR FINANCE & PLANNING

The County Government of Kisumu presents the financial statements for the twelve (12) months of the period ended 30th June, 2016. The county while preparing the financial statements, has adopted the International Public Sector Accounting Standards (IPSAS) cash basis in compliance with the guidelines by the Public Sector Standards Board.

The complete set of statements include statement of receipts and payments, statement of assets and liabilities, statement of cash flow, appropriation and actual performance and the accompanying notes and significant accounting policies applied therein.

The County's actual local revenue performance during the period under review was at 54.7% of the budgeted figures, i.e. Kshs 984,794,407 and Kshs1, 800,000,000 respectively.Theactual total expenditure was 84% of the total budgeted figures, i.e. 7,922,967,987 and 9,468,860,413 respectively, compared to 70% last financial year. The recurrent expenditure accounted for 79%of actual total expenditure compared to 75.5% last year and development expenditure accounted for 21% compared to 24.5%last year (i.e. Kshs6, 249,689,571 on recurrent and 1,673,278,416 on development)as at the end of the period.

Actual development expenditure stood at 43% of the budgeted amount during the financial year 2015/2016 with the actual amount spent on development being Kshs1, 673,278,416 while the actual recurrent expenditure stood at 105% of the budgeted figures with the actual amount being Kshs6,249,689,571. The excess has been occasioned by the returns made by health facilities for previous period made after the year end given the nature of their activities as health service providers.

The County was able to receive all the share of national revenue totalling Kshs5, 681,265,568 by the end of the financial year. Grants to level 5 hospital, Health user fees and Road Maintenance Levy were also received in full during the financial year 2015/2016. However, Kshs 107,937,500 only was received for Maternity fees leaving a balance of Kshs 15,844,900 as at 30th June, 2016. A further Kshs 16,580,000 DANIDA grants was received for the health facilities.

My special gratitude goes to His Excellency, The Governor, Mr. Jack Ranguma, for his stewardship and visionary leadership during the periodended 30th June, 2016that has culminated into the successful completion of the financial year 2015/2016.

I wish to acknowledge the contribution and support extended to me and my staffbyHer Excellency, The Deputy Governor, Ms. Ruth Odinga, the Executive Committee Members, the Members of the County Assembly, the Chief Officers, and all the staff and residents of Kisumu County.

Finally, I acknowledge the advisory support accorded to us by the offices of the Controller of Budget, the National Treasury, the Commission on Revenue Allocation and the Auditor General. We still have room for your input for further improvement in future.

George Ongaya- Okoth
County Executive Committee Member, Finance and Planning

III. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Sections 163, 164 and 165 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each county government entity, receiver of revenue and consolidated financial statements for all county government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee Member for Finance of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the period ended on 30th June, 2016.

This responsibility includes:

(i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period;
(ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Government;
(iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud;
(iv) safeguarding the assets of the County Government;
(v) selecting and applying appropriate accounting policies; and
(vi) making accounting estimates that are reasonable in the circumstances.

The County Executive Committee Member for Finance accepts responsibility for the County Government's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).

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

The County Executive Committee Member for Finance confirms that the County Government has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Government's funds received during the year under review were used for the eligible purposes for which they were intended and were properly accounted for.
Further the County Executive Committee Member for Finance confirms that the County Government's financial statements have been prepared in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the Financial Statements

The County Government's financial statements were approved and signed by County Executive Committee Member for Finance on the 1st day of September, 2016.

George Ongaya Okoth
County Executive Committee Member for Finance & Planning

REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-mail: oag@oagkenya.go.ke
Website: www.oagkenya.go.ke

P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of County Executive of Kisumu set out on pages 7 to 47, which comprise statement of assets as at 30 June 2016, and the statement of receipts and payments, statement of cash flows, summary statement of appropriation recurrent and development for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015.

Management's Responsibility for the Financial Statements

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

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

Auditor-General's Responsibility

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

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

internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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

Basis for Disclaimer of Opinion

1. Inaccurate Summary Statement of Appropriation

The summary statement of appropriation of combined recurrent and development reflects total budget of Kshs.9,468,860,413 while the approved supplementary budget passed and approved by the County Assembly had Kshs.9,637,623,719 leading to an unexplained difference of Kshs.168,763,306. Although management explained that the variance was as a result of National Treasury retaining the conditional grants, no supporting evidence was made available.

Consequently, the accuracy of the financial statements for the year ended 30 June 2016 could not be confirmed.

2. Cash and Cash Equivalents

2.1. Cashbooks and Bank Reconciliations

The cash and cash equivalents' balance of Kshs.1,170,394,124, as at 30 June 2016 comprises of balances held in fifteen (15) bank accounts operated by the Executive. However, the county has not provided the updated cash books and bank reconciliation for all the fifteen bank accounts.

2.2. Bank Accounts omitted in the Financial Statements

A report by the National Treasury reference AG/FS/5060/VOL.I dated 28 November 2016 indicates that the County Executive of Kisumu operates the following one hundred and eighteen (118) bank accounts in different banks as listed below that have not been disclosed in the financial statements:

Bank	Number of Bank Accounts
Kenya Commercial Bank-Kisumu	99
Co-operative Bank-Kisumu	10
Equity Bank-Kisumu	4
Family bank-Kisumu	4
Standard Chartered-Kisumu	1
Total	**118**

Consequently, it has not been possible to confirm that the cash and cash equivalents' balance of Kshs.1,170,394,124 as at 30 June 2016 is fairly stated.

3. Accounts Receivables – Outstanding Imprests

The outstanding imprests' balance of Kshs.182,129,289 was noted to have the following anomalies:

i. The balance decreased by Kshs.813,963,119 from 2014/2015 figure of Kshs.996,092,408 to Kshs.182,129,289 as at 30 June 2016. However, management did not provide for audit review journal vouchers showing how the balance of Kshs.813,963,119 was expensed in the financial statements.

ii. The balance of Kshs.182,129,289 includes Kshs.100,429,797 which differed with the balance of Kshs.41,766,908 recorded in the imprests register with unreconciled variance of Kshs.58,662,889.

iii. The balance includes Kshs.29,316,721 held by staff working at the County Assembly which should not have been reported in the financial statements of the Executive.

iv. The imprest register also reflects an amount of Kshs.12,381,929 held by officers that has been outstanding since July 2015.

Consequently, the accuracy and validity of the outstanding imprests balance of Kshs.182,129,289 as at 30 June 2016 could not be confirmed.

4. Retention and Deposits

The deposits and retention balance of Kshs.99,317,042 held in the retention bank account number 1000233524 held at the Central Bank of Kenya should have been reflected as a note to the financial statements, rather than being under statement of assets and liabilities as prescribed in the template by Public Sector Accounting Standards Board.

Consequently, the management was in contravention of the accounting standards.

5. Receipts

5.1. Under Banking

The County Executive realized revenue from local sources of Kshs.984,794,407 out of which only Kshs.959,063,850 was banked in the County Revenue Fund leaving an unbanked balance of Kshs.25,730,557, an indication that revenue was spent at source contrary to financial regulations. However, no explanation or documentation for anomaly was provided for audit review.

5.2. Unsupported Revenues

The statement of receipts and payments reflects tax revenues and other revenues of Kshs.846,308,704 and Kshs.138,485,703 respectively whose

supporting documents were not availed for audit review. Below is an analysis of taxes on property revenue of Kshs.138,485,703 in which anomalies were noted:

Sub County	Kshs.
Kisumu City	129,635,191
Muhoroni	7,053,065
Kisumu West	800,172
Nyando	738,920
Nyakach	205,912
Seme	52,443
Total	**138,485,703**

Anomalies noted were:

i. The figure in the supporting schedule that was generated from LAIFOMS amounted to Kshs.130,778,499 against the amount reported in the financial statements of Kshs.129,635,191 leading to an unreconciled difference of Kshs.1,143,308.

ii. Schedules supporting collections by Sub-Counties of Muhoroni, Kisumu West and Nyando were not availed for audit verification.

5.3. Outstanding Land Rates

During the year under review, the County Executive granted a waiver on interests and penalties on outstanding land rates. However, the following anomalies were observed;

i. The property rates register indicates that outstanding property rates within the City of Kisumu decreased by Kshs.1,808,836,615 from Kshs.8,695,924,258 as at 30 June 2015 to Kshs.6,887,087,643 as at 30 June 2016.

ii. No reconciliations on the outstanding debtors' balances were carried out to support the reduction in property rates balances. A record of waivers was not maintained as required under Section 18 (1&2) of the Kisumu County Revenue Administration regulations.

iii. Property registers for Sub-Counties of Muhoroni and Nyando that have ratable properties were not availed for audit review to confirm the balances owed by rate payers.

iv. The outstanding balance of Kshs.6,887,087,643 as at 30 June 2016 was not disclosed under notes to the financial statements as per IPSAS requirements.

In the circumstances, it has not been possible to confirm the authenticity of local source revenue reflected at Kshs.984,794,704 for the year ended 30 June 2016.

6. Compensation of Employees

Included in the compensation to employees figure of Kshs.3,149,921,381 is an amount of Kshs.82,800,786 in respect of honoraria, National assembly attendance and entertainment allowances paid to staff that were not processed through the IPPD payroll as required. Further, no evidence was provided to confirm whether or not the amount was taxed as required by tax laws. In view of the foregoing, the management was in breach of the law. Further, the wage bill compared to the total receipts of Kshs.7,223,950,247 constitutes 44% contrary to Public Finance Management (County Government) Regulations, 2015 under Section 25 (c) that recommends a maximum of 35%.

Consequently, the propriety of Kshs.82,800,786 could not be confirmed and further the Executive was in breach of the County Government Regulations.

7. Use of Goods and Services

7.1. Domestic Travel and Subsistence Allowances

Included in the use of goods and services figure of Kshs.867,682,478 is Kshs.2,743,026 in respect of domestic and foreign travel and subsistence and other transportation allowances that were not supported by relevant documents such as work tickets, air tickets and authority to travel.

Consequently, the propriety of expenditure of Kshs.2,743,026 could not be confirmed.

7.2. Irregular Payment of Legal Fees

Included in the use of goods and services figure of Kshs.867,682,478 is Kshs.207,435,863 under other operating expenses which in turn includes Kshs.3,000,000 paid as legal fees to a legal firm in respect of conveyance services on purchase of land located in Kisumu City at the cost of Kshs.27,000,000 . However, a computation of fees payable under the Advocates Remuneration (Amendment) Order 2014 indicates that the firm ought to have been aid only Kshs.430,000. However, the management did not provide detailed breakdown of Kshs.3,000,000 paid to the legal firm.

Consequently, the propriety and validity of Kshs.3,000,000 paid as legal fees could not be confirmed.

7.3. Consultancy Services

Included in the use of goods and services figure of Kshs.867,682,478 is Kshs.207,435,863 under other operating expenses which in turn includes Kshs.2,778,200 paid to a consulting company for consultancy services in respect of developing a customer satisfaction baseline survey report. The firm, in a letter indicated that it had delivered the customer satisfaction baseline survey report on 6 May 2016. The same firm was contracted to develop the County Revenue Collection Administration Regulations vide LSO No.4958 at a similar cost of Kshs.2,778,200 and these Regulations were delivered to the Executive on 5 April

2016 but are yet to be submitted to the County Assembly for approval. Weaknesses in the Revenue Management systems has not been addressed due to the delay in operationalization of the Revenue Administration Regulations.

In the circumstances, the propriety and value for money on the consultancy fee of Kshs.5,556,400 could not be confirmed.

7.4. Procurement of E-Revenue System

Included in the use of goods and services figure of Kshs.867,682,478 is Kshs.207,435,863 under other operating expenses which in turn includes Kshs.33,640,000 paid to an consulting company for E-Revenue system with a monthly commission rate of 7%. However the tender documents and contract agreement were not availed for audit review.

Consequently, the propriety of Kshs.33,640,000 could not be confirmed and the value for money for this system could not be ascertained.

7.5. Procurement of Inventory Management System Software

Included in the use of goods and services figure of Kshs.867,682,478 is Kshs.207,435,863 under other operating expenses which in turn includes Kshs.2,947,000 in respect of procurement of an inventory management system software to control consumables, enhance monitoring of stock, manage vendors and supplies, enhance monitoring of inventory budget, manage requisitions and issues, improve ICT use to end users, create standard in managing inventory and enable report generation.

A physical verification revealed that the software had been installed but not yet put into use since the supplier has not trained the end users as required by the contract despite having been paid in full.

Consequently, the propriety of Kshs.2,947,000 could not be confirmed and the County has so far not benefited from the software services due to non-operationalization.

7.6. Irregular Fuel Expenditure

Included in the use of goods and services figure of Kshs.867,682,478 is Kshs.35,367,405 under other fuel oil and lubricant which in turn includes Kshs.5,600,000 paid to a supplier for the supply of fuel and lubricants. As at 30 June 2016, only fuel worth Kshs.1,133,980 had been consumed by vehicles, plant and machinery. The balance of Kshs.4,466,020 was therefore a pre-payment which is contrary to the Public Finance and Management (County Government) Regulations, 2015 Section 83(2)(d) which states that no prepayments shall be made except if it is expressly provided in the contract documents.

Consequently, the propriety of Kshs.4,466,020 paid as advance payments could not be confirmed.

7.7. Procurement of Cellular Blankets

Included in the use of goods and services figure of Kshs.867,682,478 is Kshs.156,338,885 under specialized materials and services which in turn includes Kshs.5,685,000 paid to a local company for supply of cellular blankets. The firm was not prequalified to supply the cellular blankets. Audit review of minutes of tender committee meeting dated 6 May 2015 revealed that the firm did not bid to supply 650 cellular blankets and yet it was awarded the tender at a unit price of Kshs.2,900. Later in their letter dated 30 September 2015, the firm indicates that it was able to supply only 400 pieces of large cellular blankets at a price of Kshs.4,712 inclusive of VAT instead of 650 pieces at 2,900 each resulting in an overpayment of Kshs.1,178,125. There was no proper explanation by the management for the under supply and award of tender to a firm that did not bid.

Consequently the procurement process was neither transparent nor competitive and the overpayment of Kshs.1,178,125 was not a proper charge to public funds.

8. Transfers to Other Government Units

Included in the transfers to other Government units figure of Kshs.1,614,889,443 is Kshs.620,139,361 indicated as transfers to the County Assembly while in the Assembly's financial statements the amount reflected is Kshs.488,356,347. The report of the Controller of Budget for 2015/2016 reflects Kshs.533,820,000 thereby leading to unreconciled differences of Kshs.131,783,014 and Kshs.86,319,361 respectively.

Consequently, the accuracy of Kshs.620,139,361 included under transfers to other Government units could not be ascertained.

9. Acquisition of Assets

9.1. Purchase of Land for use as a Dumpsite

As previously reported, included in the acquisition of assets figure of Kshs.1,319,823,761 is Kshs.27,000,000 paid in 2013/2014 through City of Kisumu in respect of acquisition of land parcel No.3087/14 for use as a dumpsite. Scrutiny of documents made available, shows that the land was under 999 year leasehold commencing from 1 July 1919. However, upon the promulgation of the Kenya Constitution 2010, the maximum lease period was reduced from 999 year to 99 years. The lease was therefore to expire on 1 July 2018 and after the expiry of the lease period, the land was to revert back to the County Executive raising concerns as to why the management could not wait until July 2018 for the land to revert back to it without incurring any funds.

Physical verification reflected that the land had not been demarcated or fenced and was still under sugar cane cultivation and the beacon certificate by the vendor had not been certified by land surveyor. Although the land is meant to be used as a dumpsite, relevant approvals by the National Environmental Management Authority had not been obtained. Other anomalies observed include:

i. The Ministry of Lands, Housing & Urban Development land valuation report reflects the total value as Kshs.12,000,000 hence leading to an overpayment of Kshs.15,000,000.

ii. The expression of interest advertisement was only circulated in one local daily contrary to Section 96(2) of Public Procurement and Assets Disposal Act, 2015 which requires advertised in at least two leading local dailies.

iii. The dumpsite is not currently in use.

Consequently, the propriety of Kshs.27,000,000 and value for money for the project could not be confirmed.

9.2. Purchase of Land - LR No. Kisumu/Manyatta B/291

Included in the acquisition of assets figure of Kshs.1,319,823,761 is Kshs.10,000,000 for acquisition of land.

However, the following anomalies were observed;

i. The Executive accepted an offer to purchase parcel of land LR No Kisumu/Manyatta B/291 measuring 0.13 Ha (0.32 acres) from a local vendor at a cost of Kshs.15,000,000. This was contrary to the terms set out in the expression of interest that required that for one to qualify to participate in the tendering process, the land size should be a minimum of five acres.

ii. The purchase price was negotiated to Kshs.10,000,000 by the tender committee minute dated 6 April 2016, while a valuation by the Ministry of Lands and Housing had put the value of the parcel at Kshs.9,000,000.

iii. According to the signed sale agreement, the vendor was to be paid through an account held at CFC Stanbic Bank but instead the Kshs.10,000,000 was paid to Ms. Affordable Private Safaris vide transaction number 10005028 dated 28 June 2016. Relevant transfer documents were signed by the vendor on 18 May 2016. By the time of audit, the process of registration of title documents in the name of the Executive had not been finalized.

Consequently, the propriety of Kshs.10,000,000 paid to the land vendor and reasons for non-compliance with terms set out in the expression of interest could not be confirmed.

9.3. Construction of Bore Holes

Included in the acquisition of assets figure of Kshs.1,319,823,761 is Kshs.955,366,355 under construction and civil works which in turn includes Kshs.18,183,600 paid to a local Non-Government Organization (NGO) for drilling of 8 boreholes out of 20 boreholes contracted. The NGO was paid the initial 54% amount of Kshs.9,750,000 on 13 April 2016. However, the following anomalies were noted:

i. The memorandum of understanding states that the NGO was to make their contribution of Kshs.5,500,000 and the Executive to contribute Kshs.19,500,000 bringing the total contribution to Kshs.25,000,000. However, there was no evidence that the amount of Kshs.5,500,000 was received from the NGO.

ii. The Memorandum of Understanding was not favourable to the Executive in that the total amount of Kshs.19,500,000 was paid and yet only eight boreholes had been sunk out of the planned 20 bore holes. Further, the completed bore holes were not inspected by County Water Engineer to certify the works.

iii. It was not clear how the NGO (the contractor) was identified and awarded the contract.

iv. The Memorandum of Understanding was not approved, by the County Assembly as required by the Public Finance Management Act, 2012.

v. The contractor did not submit bills of quantities to show how the cost per bore hole was determined.

vi. No inspection report and certificate of completion were made available for audit review.

Consequently, the management was in breach of the Procurement law and Public Finance Management Act 2012 and the propriety of Kshs.18,183,600 could not be confirmed. In addition, the Executive did not obtain value for money in this transaction.

9.4. Procurement of Executive Chairs

Included in the acquisition of assets figure of Kshs.1,319,823,761 is Kshs.21,689,778 under purchase of office furniture and general equipment which in turn includes Kshs.315,000 paid to a local company for the supply seven (7) executive chairs. The firm had quoted a unit price of Kshs.36,500 totalling to Kshs.255,000 but LSO No.1218 to the supplier reflected Kshs.45,000 per chair amounting to Kshs.315,000 and thereby resulting in an unexplained increase of Kshs.59,500. Consequently, the Executive lost Kshs.59,500 due to overpayment and the value for money was not obtained in this transaction.

9.5. Purchase of Vehicles, Generator and Specialized Plant

Included in the acquisition of assets figure of Kshs.1,319,823,761 is Kshs.76,655,788 under purchase of vehicles and other transport equipment, generator and specialized plant which in turn includes Kshs.4,575,300 for the year ended 30 June 2016. However, payment vouchers and other documentation were not provided for audit verification. Further, the Executive purchased a Ford Ranger pick-up worth Kshs.4,575,300 out of a total of Kshs.23,613,056 whereby only two quotations instead of at least three were obtained for the purchase of the vehicle contrary to the Public Procurement and Disposal Act, 2015. Further, the

log book for the same Ford Ranger No.42CG 003A was not availed for audit verification.

Consequently, the propriety of the expenditure totalling Kshs.23,613,056 could not be confirmed and value for money could not be ascertained.

9.6. Procurement of Refuse Skips

Included in the acquisition of assets figure of Kshs.1,319,823,761 is Kshs.76,655,518 under purchase of vehicles and other transport equipment which in turn includes Kshs.2,800,000 paid to a local firm for fabrication, branding, delivery and deployment of refuse skips. However, examination of the evaluation committee report indicates that another firm had quoted Kshs.2,520,000 being the lowest evaluated bid. No explanation was obtained as to why the tender with the lowest evaluated price was not awarded the contract in line with the provisions of Section 86(1) (a) of the Public Procurement and Disposal Act, 2015. Further, a list of prequalified suppliers as well as original quotations were not availed for audit review nor was the list of prequalified suppliers availed for audit review to confirm their status.

Consequently, the County may have lost Kshs.280,000 for not awarding the contract to the lowest evaluated firm.

9.7. Purchase of Tree Seeds and Tree Seedlings

Included in the acquisition of assets of Kshs.1,319,823,761 is Kshs.2,931,000 under purchased of certified seeds which additionally includes Kshs.1,941,000 paid to two local firms at Kshs.911,000 and Kshs.1,030,000. The two suppliers were identified through request for quotation method to supply tree seedlings to 133 selected schools. The list of prequalified suppliers was however not provided for audit review.

Consequently, the propriety of the expenditure totalling Kshs.1,941,000 could not be confirmed and value for money was not obtained.

9.8. Construction of Refuse Chambers

Included in the acquisition of assets of Kshs.1,319,823,761 is Kshs.955,366,355 under construction and civil works which further includes Kshs.995,465 paid to a local company for construction of two (2) refuse chambers at Kombewa Market and Kiboswa Market. Inspection and acceptance committee report dated 18 February 2016 indicates that the works had been satisfactorily done and the project was handed over. Further, payment certificate report dated 19 February 2016 indicates that there was a site office/ store constructed at a cost of Kshs.150,000. However, the following anomalies were observed.

i. Physical verification, indicated that the site office/store did not exist.

ii. The roofing was done using ordinary corrugated iron sheets yet the Bill of Quantities (BQ) had specified box profile iron sheets. The doors were also

meant to be of steel at a cost of Kshs.72,575 but instead makeshift doors made using weld mesh on wooden frames were fitted.

iii. According to bill of quantities, finishes and painting amounting to Kshs.25,780 and Kshs.22,450 respectively, were not done although they were fully paid for.

Consequently, in the absence of a revised Bill of Quantities, the actual works done could not be fairly measured and the Executive paid for services not rendered, thereby denying citizens of Kisumu County value for money in this transaction.

9.9 Construction of Huduma /Documentation Centre-Nyando

Included in the acquisition of assets of Kshs.1,319,823,761 is Kshs.955,366,355 under construction and civil works which additionally includes Kshs.16,999,649 in respect of construction of Huduma /Documentation Center which was awarded to a local firm. However, a scrutiny of the tender evaluation report indicates that the lowest evaluated tenderer had tendered Kshs.14,866,884 but was not awarded the tender on the basis of having quoted below the engineers estimate of Kshs.16,999,649. The engineer estimates were however not in the listed criteria indicated in the evaluation report.

Consequently, the Executive lost Kshs.2,132,764 for not engaging the lowest evaluated firm.

9.10 Construction of Sangoro - Sango Rota Water Project

Included in the acquisition of assets of Kshs.1,319,823,761 is Kshs.955,366,355 under construction and civil works which in turn includes Kshs.10,581,480 paid to a local construction company for construction of Sangoro-Sango Rota water project at their tendered sum of Kshs.10,581,480. However, the tender evaluation report indicates that the lowest evaluated tenderer had tendered Kshs.9,292,908 but was not awarded the tender on the basis of having quoted below the engineers estimate allocation of Kshs.10,610,240. However, the engineer's estimates were not in the listed criteria indicated in the evaluation report.

Consequently, the propriety of the extra payment of Kshs.1,288,572 could not be confirmed and the procurement procedures and regulations were contravened and value for money was not obtained.

10. Roads Procurement and Construction

10.1. Procurement of Road Projects

Included in the acquisition of assets figure of Kshs.1,319,823,761 are road projects worth Kshs.62,322,431. However, the Executive floated quotations to award road projects to ten (10) contractors at a total cost of Kshs.62,322,431 which was more than the maximum prescribed limit of Kshs.4,000,000 per contract as per Procurement Regulations, 2013. The list of jobs and cost per each is as follows:

Road	Road Contract Amount Kshs.	Over Expenditure beyond 4,000,000 Kshs.
Aguko Bridge	4,963,427	963,428
Nyajigo Box Culvert	4,999,994	999,994
Kakodo-Kandaria Access Road	4,700,000	700,000
Magendo Access Road	4,900,000	900,000
Bonde-Riat Amigo Access Road	5,491,324	1,491,324
Love bar Sije Access Road	4,600,000	600,000
Kenya Re - Road	4,500,000	500,000
King road-Joel Omino Road	4,600,000	600,000
Kirembe Nawa Access Road	4,155,758	155,758
Kibuye Market	5,999,748	1,999,749
Odega Ongenya Access Road	4,012,599	12,600
Ahero-Kaimaki Road	4,499,474	499,475
Ugwe Box Culvert	4,900,015	900,015
Total	**62,322,341**	**10,322,343**

Consequently, the propriety of Kshs.10,322,343 spent on roads and value for money could not be confirmed.

10.2. Adjustment of Tender Prices

Included in the acquisition of assets figure of Kshs.1,319,823,761 is Kshs.17,678,579 in respect of five (5) access roads. However, examination of tender committee minutes revealed that the evaluation committee adjusted several tender bid amounts contravening procurement laws upon which awards were made to five (5) contractors as shown below:

Project	Bidders Sum Kshs.	Adjusted Bid Kshs.	Variance Kshs.
Salina Ayanga Market Pamba Rd.	2,904,814	2,583,292	321,522
Ochora –Kowa Road.	2,877,890	2,994,818	116,928
PSB Offices	4,130,818	4,155,758	24,940
Ogenya Access Road	4,850,989	4,900,015	49,026
Juma, Akongo Pedo Dispensary Access Rd.	2,998,411	3,044,696	46,285
		17,678,579	**441,773**

Consequently, the adjustment of tender sums by Kshs.441,773 was in breach of the law and the value for money was not achieved.

10.3. Delayed Projects

Included in the pending bills amount of Kshs.2,230,086,754 under Note XIII – Annexure 2 to the financial statements is Kshs.37,119,663 out of Kshs.7,092,298

for road works and awarded to eleven (11) construction companies which were behind schedule as shown below:

Project	Amount - Kshs
Kodum Ligusa Access Road	3,479,260
Sangoro Hydro Ombugu Access Road.	4,000,000
Nyakune Odel Arude Access Road	3,000,000
Ngere Kamarawa Road	1,999,834
Nyakoko Anglican Legion Road.	2,976,038
Kominde Thurbie Access Road.	3,000,000
Omuonyole Access Road.	2,464,554
Ring Road Joel Omino Road	4,600,000
Love Bar –Sije Access Road	4,600,000
Kotunga Foot Bridge	2,499,976
Rehabilitation of Kenya Re Estate Roads	4,500,000
Total	**37,119,663**

Further, it was noted during audit inspection in August 2016 that some projects had not commenced their construction yet the expected completion date was indicated as 12 June 2016.

Consequently, the delay in implementation of the road works greatly affects service delivery to the residents of Kisumu County.

10.4. Construction of Bonde Riat Amigo Access Road

Included in the acquisition of assets of Kshs.1,319,823,761 is Kshs.5,604,931 in respect of construction of Bonde Riat Amigo Access Road in Kisumu West Ward which was awarded to a local firm. However the following anomalies were noted:

i. The lowest evaluated bidder had quoted Ksh.3,628,285 but was not awarded the tender on basis that it was below the engineers estimate of Kshs.5,494,870 thus leading to a difference of Kshs.1,866,585.

ii. The requirement for day works for a dozer was 60 machine hours whereas the contractor quoted Kshs.12,400 per hour amounting to Kshs.744,000. However measured works for payment certificate No.1 indicate that 72 machine hours were spent and hence amounting to Kshs.892,800 resulting to a difference of Kshs.148,800 above the quoted amount. No explanation for the difference was provided.

iii. Daily site instructions which show the work done on a daily basis was also not provided and therefore the justification for exceeding the amount was not given.

Failure to award works to the lowest evaluated bidder contravenes Public Procurement and Assets Disposal Act, 2015 and therefore value for money was not obtained.

10.5 Irregular Disqualification of Bidders

The management awarded contracts to four (4) contractors who were not the lowest evaluated bidders for construction of various works as detailed below:

Project	Lowest Evaluated Bid Amount	Awarded Bid Amount	Variance
	Kshs.	Kshs.	Kshs.
Construction of Huduma /Documentation center	14,866,884	16,878,000	2,011,116
Construction of a perimeter fence at Mamboleo Slaughterhouse	9,849,728	12,498,269	2,648,541
Construction of Bonde Riat Amigo Access Road	3,628,285	5,604,931	1,976,646
Construction of Sangoro - Sango Rota water project	9,292,908	10,581,480	1,288,572
	37,655,069	**45,562,680**	**7,907,611**

According to available information, the lowest evaluated bidders were disqualified on the basis that their bids were not within the engineers' estimates.

This is contrary to Section 70(6) of the Public Procurement and Assets Disposal Act, 2015 which states that if works are being procured, relevant drawings and bills of quantities shall be disclosed and the projects total estimated costs evaluated only on the basis of criteria disclosed but a person shall not be disqualified on the basis that a bidder quoted above or below a certain percentage of the engineers estimate.

Consequently, the Executive lost Kshs.7,907,611 over and above the saving which would have been realized had the tenders been awarded to the lowest evaluated bidders.

10.6 Desilting and Dyking of Rivers

The Executive awarded six contracts for the desilting and dykes of river structures as detailed below:

Project	Tender Sum
	Kshs.
Desilting of Mbeche stream	4,516,500
Desilting of Sare stream	3,182,000
Desiltation/Dyking of Keyo Reru-Angwecha section	5,433,800
Desilting of Achuodho stream	3,786,000
Desilting of Alewra Nyandiwa river Dunga hill camp bado uhuru section	5,702,444
Dyking of Awach River	4,090,000
Total	**26,710,744**

The management did not however make available tender minutes and certificates of completion. In the absence of these documents, it was not possible to confirm whether the procurement process was followed or whether value for money was obtained.

11. Fixed Assets

The acquisition of asset figure of Kshs.1,319,823,761 differs with the summary listing of assets analysis under annexure 4 to the financial statements' additions figure of Kshs.615,908,836 by Kshs.1,045,834,891. Further, management did not make any disclosures as regards to assets inherited from the defunct Municipal Council of Kisumu.

Consequently, the accuracy of the summary of fixed asset analysis total amount of Kshs.1,259,399,039 could not be confirmed.

12. Pending Bills

12.1 Ineligible Pending Bills

Included in the pending bills figure of Kshs.2,230,086,754 are bills worth Kshs.51,293,399 in respect of Kenya Roads Board which do not qualify to be recognized as pending bills since the certifications were done after the close of the year. The Executive reflects Kshs.1,714,146,976 as pending bills for construction and civil works. Of this amount, certificates amounting to Kshs.103,794,272 were classified as pending bills yet certificates were submitted after the end of the financial year besides management not carrying out an age analysis of the pending bills. In addition, included in the pending bills is an amount of Kshs.175,000,000 being a transfer of funds from the development account to the ward fund that was posted to IFMIS in June 2016 but for which the actual funds were not transferred hence not qualifying as pending bills.

Failure to carry out age analysis of pending bill may lead to delayed payment to contractors/suppliers hence affecting service delivery.

12.2 Unsupported Pending Bills Due to Suppliers

Included in the pending bills due to suppliers of Kshs.445,847,481 are nineteen (19) items with a total of Kshs.125,191,898 whose supporting documents have not been availed for audit. Further, an amount of Kshs.6,942,678 owed to Kenya Power and Lighting Company is supported to the extent of Kshs.4,497,808 leaving an unreconciled difference of Kshs.2,444,870 of which propriety could not be confirmed.

13. Unsupported Payments

Payment vouchers with a total amount of Kshs.200,915,952 under various expenditure components from various departments in the Executive were not made available for audit verification as detailed below:

Department	No. of Payment Vouchers not Availed	Amount Kshs.
Health	18	43,493,636
Finance	33	60,540,343
Governance and Administration	5	5,552,481
City of Kisumu	5	6,732,443
Agriculture	3	9,961,360
Public Works and Infrastructure	19	43,035,676
County Assembly of Kisumu	9	31,600,013
Total	**92**	**200,915,952**

14. Third Party Related Transactions - Payments made on Behalf of Water Companies

Included in the use of goods and services figure of Kshs.867,682,478 is Kshs.4,336,656 and Kshs.9,796,589 in respect of electricity bills and chemicals for Gulf Water Service Company Limited and Nyanas Water and Sanitation Company Limited respectively. However, the two water companies did not submit financial statements for five years from 2011/2012 to 2015/2016 to the Auditor-General for audit contrary to Article 229 of the Constitution of Kenya 2010 and Public Audit Act, 2015. The Companies were therefore in breach of the law.

15. Budget and Performance Analysis

15.1 Under/ Over Expenditure

The Executive prepared and had its budget for the financial year 2015/2016 approved by the County Assembly in May 2016.The budget preparation process was guided by Section 117 of the Public Financial Management Act, 2012. During the year under review, the County Executive budgeted for Kshs.9,637,623,719 consisting of Kshs.5,603,949,013 (58%) and Kshs.4,033,674,706 (42%) on recurrent and development vote respectively. The actual expenditures on recurrent amounted to Kshs.4,668,224,361 and Kshs.1,973,878,737 on development representing 83% and 49% absorption rate respectively as follows:

Item	Budgeted Allocation 2015/2016 Kshs.	Actual Expenditure 2015/2016 Kshs.	Absorption rate %	% of Total Expenditure
Development for 2016	4,033,674,706	1,927,609,981	49	40
Recurrent and pending bills	5,603,946,013	4,668,224,361	83	48
Total	**9,637,623,719**	**6,642,103,098**	**69**	

Further, the following anomalies were noted:

The summary statement of appropriation of combined recurrent and development reflects total budget of Kshs.9,468,860,413 while the approved supplementary

passed and approved by the County Assembly has Kshs.9,637,623,719 leading to an unexplained difference of Kshs.168,763,306.

15.2. Expenditure Analysis as per Departments

During the year under review, the Executive had an approved budget of Kshs.9,637,623,719 comprising of Kshs.5,603,949,013 (58%) and Kshs.4,033,674,706 (42%) on recurrent and development votes respectively. The actual expenditures on recurrent amounted to Kshs.4,668,224,361 and Kshs.1,973,878,737 on development representing 83% and 49% absorption rate respectively as shown below:

Department	Budget Allocation (Kshs.)		Actual Expenditure Kshs.		Absorption rate (%)	
	Recurrent Kshs.	Development Kshs.	Recurrent Kshs.	Development Kshs.	REC Kshs	DEV Kshs
Governance & Administration	391,160,000	235,000,000	1,990,000,051	217,656,000	509	93
Finance and Planning	793,679,590	1,477,261,278	604,349,272	1,180,932,276	76	80
Agriculture, Livestock & Fisheries	280,457,645	180,012,428	185,417,834	30,304,260	66	17
Education, Youth ,Culture & Sports	145,296,096	371,000,000	118,361,675	211,293,224	81	57
Tourism, Trade& Heritage	68,045,880	130,000,000	17,920,999	47,068,936	26	36
Lands, Housing and physical planning	27,378,863	252,300,000	3,197,776	20,000	12	0
Transport and infrastructure	113,904,104	484,370,000	100,322,200	74,583,632	88	15
Health	2,122,990,000	241,711,000	875,431,964	74,834,542	41	31
Water, Environment & Natural Resources	107,120,426	210,020,000	72,399,430	43,117,971	68	21
Industrialization and Enterprise Development Energy	78,281,138	232,000,000	30,459,037	29,033,549	39	13
County Assembly	533,898,787	-	482,262,263	-	90	0
City of Kisumu	816,861,848	90,000,000	142,532,512	17,965,411	17	20
Public Service Board	58,957,966	-	45,569,348	-	77	0
ICT and Communication	65,913,670	130,000,000	-	47,068,936	0	36
Total	**5,603,946,013**	**4,033,674,706**	**4,668,224,361**	**1,973,878,737**	**83**	**49**

Analysis of the budget performance by departments shows that Governance and Administration attained the highest absorption rate of recurrent expenditure of

509% due to staff costs that were charged under this vote. The salaries were paid as below the line items in the IFMIS.

The total payments details from the vote book reflect total expenditure of Kshs.6,642,103,098 which differs with total expenditure as per the summary of appropriation balances of Kshs.7,922,967,987 in the financial statements, excluding imprest of Kshs.182,129,289, resulting in unreconciled/unexplained variance of Kshs.1,098,735,600. Further, the Controller of Budget report reflects total recurrent expenditure and development of Kshs.4,611,470,000 and Kshs.1,828,670,000 which differ with the above analysis of Kshs.4,668,224,361 and Kshs.1,973,878,737 by Kshs.56,754,361 and Kshs.145,208,737 respectively. Consequently, the citizens of the County may not have received services due to non-absorption of funds in some departments on both recurrent and development expenditures.

15.3. Development Expenditure

The total approved development expenditure of Kshs.4,033,674,706 for 2015/16 was allocated to twelve (12) departments to finance 410 projects. Implementation of these projects were behind schedule and by 30 June 2016, only Kshs.1,973,878,737 had been spent on 247 projects, which represents only 49% of the funds allocated as follows:

Department	No of Budgeted Projects	Budget	Actual Expenditure	No of Projects implemented	% Level of Implementation
		Kshs.	Kshs.		
Governance & Administration	2	235,000,000	217,656,000	2	93
Finance and Planning	8	1,477,261,278	1,180,932,276	7	80
Agriculture, Livestock & Fisheries	14	180,012,428	30,304,260	7	17
Education, Youth, Culture & Sports	49	371,000,000	211,293,224		57
Tourism, Trade& Heritage	19	130,000,000	47,068,936	10	36
Lands, Housing and physical planning	14	252,300,000	20,000	4	0
Transport and infrastructure	131	484,370,000	74,583,632	114	15
Health	54	241,711,000	74,834,542	39	31
Water, Environment& Natural Resources	51	210,020,000	43,117,971	30	21
Industrialization and Enterprise Development Energy	42	232,000,000	29,033,549	24	13
City of Kisumu	18	90,000,000	17,965,411	5	20
ICT and Communication	12	130,000,000	47,068,936	5	36
Total	**410**	**4,033,674,706**	**1,973,878,737**	**247**	**49**

The delay in implementation of the planned projects is likely to affect subsequent projects. Out of the budgetary allocation of Kshs.4,033,674,706 only Kshs.1,973,878,737 was utilized while Kshs.279,728,326 was in the bank account as at 30 June 2016 and as such it is not clear how the difference of Kshs.1,780,067,643 was utilized.

Failure to implement the planned activities is likely to impact negatively in service delivery to the citizens of Kisumu County.

15.4 Under/Over Expenditure

Expenditure Category	Budget 2015/2016 Kshs.	Actual Expenditure 2015/2016 Kshs	Under Expenditure Kshs	Over Expenditure Kshs	Expenditure as % of Budgeted Amount
Compensation of Employees	3,134,483,166	3,149,921,381		15,438,215	100
Use of Goods and Services	1,532,311,519	867,682,478	664,629,041		57
Transfers to Government Units	0	1,614,889,443		1,614,889,443	100
Other Grants and Transfers	265,000,000	504,274,267		239,274,267	190
Social Security Benefits		12,902,474		12,902,474	100
Acquisition of Assets	2,884,903,090	1,319,823,761	1,565,079,329		46
Other Payments	1,652,162,638	453,474,184	1,198,688,454		27
Total	**9,468,860,413**	**7,922,967,988**	**3,428,396,824**	**1,882,504,399**	**84**

The Executive recorded under expenditure in respect to use of goods and services, acquisition of assets and other expenses all totalling Kshs.3,428,396,824, being 36% of the total final budget of Kshs.9,468,860,413 as reflected above. The Executive recorded over expenditure on transfers to other Government units and social security benefits amounting to Kshs.1,882,504,399.

16. Revenue Analysis

16.1 Under Collection of Revenue

During the year under review the Executive had budgeted to collect Kshs.1,868,587,022. However only Kshs.984,794,407 was collected leading to underperformance of 52% as shown below:

Revenue Item	Budget	Actuals	Performance
	Ksh.	Ksh.	%
Land Rates	171,904,848	138,485,703	81
Market Fees	113,244,059	82,223,325	73
Street Parking Fees	77,729,500	82,064,951	106
Bus Park Fee		117,842,506	100
Sign Board and Advertisement	67,209,213	58,658,636	87
Sbp	100,000,000	102,692,607	103
Liquor Licensing Fees	25,082,200	17,073,658	68
Others	436,609,449	52,537,494	11
Public Health Inspection Fees		2,427,644	100
Building Plan Approval	53,537,361	18,024,376	34
Health Cost Sharing	719,808,508	255,478,738	35
Physical Planning	34,419,718	2,525,920	7
Agriculture, Fisheries & Livestock Levies	27,038,475	12,195,158	45
Industrialization/Cooperative Levies	1,413,925	57,120	4
Education/Sports & Social Services	4,443,848	1,899,040	43
Commerce, Trade & Tourism	2,462,278	1,452,810	59
Housing Estate Rents	33,683,640	39,154,721	113
Total	**1,868,587,022**	**984,794,407**	**52**

Additionally, the following anomalies were observed:

i. The Executive has put into place three (3) revenue collection systems; Riverbank Solutions used to collect market and Bus Park fees, LAIFOMS used to collect property rates and e-Citizen is used to collect trade licenses.

ii. The three systems are not integrated to enable easier and accurate reporting of the revenues collected. Further, it was noted that the Riverbank ZIZI software does not generate annual reports needed for reporting and instead it generates segmented reports.

iii. It was also noted that the County Treasury does not issue receipts to receivers of revenue to acknowledge the receipt of revenue thereof as required by the County Public Finance Management Regulations 2015 and by Section 81(3) of the County Public Finance Management Regulations, 2015.

iv. Evidence of e-report consolidating all daily collections was not provided for audit review.

Failure to collect revenues distorts the implementation of budgeted activities thereby denying the citizens of Kisumu the much desired service delivery.

16.2 Failure to Update Valuation Roll

A budget of Kshs.38,000,000 was set aside in the 2015/2016 budget estimates under the department of Lands, Housing and Physical Planning for the preparation of the county property valuation roll. However, a valuation roll has not been prepared and the one currently in use was carried out by the defunct Municipal Council of Kisumu in the year 2007 and was to run for a period of five years ending 2012.

Failure to update the valuation roll may lead to under performance of the revenue potential.

17. Governance Framework

17.1 Staff Ethnic Composition

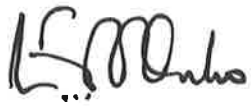
The county employed a total of 295 staff during the year out of which ninety two (92) per cent were from the dominant ethnic community in the County which contravenes Section 7of the National Cohesion and Integration Commission Act, 2008 which states that no public establishment shall have more than one third of its staff from the same ethnic community.

17.2 Failure to Establish an Audit Committee

The County Executive of Kisumu has not established an audit committee contrary to Section 167(1) of the Public Finance Management (County Government) Regulations, 2015 which require each County Government to establish an audit committee. The Executive is therefore in breach of the law.

Disclaimer of Opinion

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



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

Nairobi

30 August 2017

IV. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE, 2016

	Note	2015/2016	2014/2015
		Kshs	Kshs
RECEIPTS			
Tax Revenues	1	138,485,703	125,599,022
Social Security Contributions	2	-	-
Proceeds from Domestic and Foreign Grants	3	16,580,000	14,200,000
Transfers from National Treasury	4	5,681,265,568	5,205,576,886
Transfers from Other Government Entities	5	541;310,272	-
Proceeds from Domestic Borrowings	6	-	-
Proceeds from Foreign Borrowings	7	-	-
Proceeds from Sale of Assets	8	-	-
Reimbursements and Refunds	9	-	-
Returns of Equity Holdings	10	-	-
Other Revenues	11	846,308,704	845,304,385
TOTAL REVENUES		**7,223,950,247**	**6,190,680,293**
PAYMENTS			
Compensation of Employees	12	3,149,921,381	3,112,782,517
Use of goods and services	13	867,682,478	759,899,310
Subsidies	14	0	-
Transfers to Other Government Units	15	1,614,889,443	-
Other grants and transfers	16	504,274,267	318,025,721
Social Security Benefits	17	12,902,474	15,807,104
Acquisition of Assets	18	1,319,823,761	1,316,737,029
Finance Costs, including Loan Interest	19	0	-
Repayment of principal on Domestic and Foreign borrowing	20	0	-
Other Expenses	21	453,474,184	-
TOTAL PAYMENTS		**7,922,967,987**	**5,523,251,681**
SURPLUS/(DEFICIT)		**(699,017,740)**	**667,428,612**

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 21st September, 2016 and signed by:

Chief Officer, Finance

County Executive Committee Member, Finance & Planning

V. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE, 2016

	Note	2015-2016	2014-2015
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	1,170,394,124	1,032,683,875
Cash Balances	22B	-	-
Total Cash and Cash Equivalent		**1,170,394,124**	**1,032,683,875**
Accounts Receivable - Outstanding Imprests	23	182,129,289	996,092,408
TOTAL FINANCIAL ASSETS		**1,352,523,413**	**2,028,776,283**
FINANCIAL LIABILITIES			
Accounts Payable - Deposits and Retentions	24	99,317,042	76,552,172
NET FINANCIAL ASSETS		**1,253,206,371**	**1,952,224,111**
REPRESENTED BY:			
Fund balance brought forward	25	**1,952,224,111**	**1,284,795,499**
Surplus/(Defict) for the year		**(699,017,740)**	**667,428,612**
NET FINANCIAL POSITION		**1,253,206,371**	**1,952,224,111**

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 21st September, 2016 and signed by:

Chief Officer, Finance

County Executive Committee Member, Finance & Planning

VI. STATEMENT OF CASHFLOWS FOR THE YEAR ENDED 30TH JUNE, 2016

	Note	2015/2016	2014/2015
		Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Tax Revenues	1	138,485,703	125,599,022
Social Security Contributions	2		
Proceeds from Domestic and Foreign Grants	3	16,580,000	14,200,000
Transfers from National Treasury	4	5,681,265,568	5,205,576,886
Transfers from Other Government Entities	5	541,310,272	-
Reimbursements and Refunds	9	-	-
Returns of Equity Holdings	10		
Other Revenues	11	846,308,704	845,304,385
		7,223,950,247	**6,190,680,293**
Payments for operating expenses			
Compensation of Employees	12	3,149,921,381	3,112,782,517
Use of goods and services	13	867,682,478	759,899,310
Subsidies	14	-	-
Transfers to Other Government Units	15	1,614,889,443	-
Other grants and transfers	16	504,274,267	318,025,721
Social Security Benefits	17	12,902,474	15,807,104
Finance Costs, including Loan Interest	19	-	-
Other Expenses	21	453,474,184	-
		6,603,144,227	**4,206,514,652**
Net cashflow from operating activities		**620,806,020**	**1,984,165,641**
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	8	-	-
Acquisition of Assets	18	(1,319,823,761)	- 1,316,737,029
Net cash flows from Investing Activities		**(1,319,823,761)**	**- 1,316,737,029**
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings	6	-	-
Proceeds from Foreign Borrowings	7	-	-
Repayment of principal on Domestic and Foreign borrowing	20	-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		**(699,017,740)**	**667,428,612**
Cash and cash equivalent at BEGINNING of the year	24	**1,952,224,111**	**1,284,795,499**
Cash and cash equivalent at END of the year	25	**1,253,206,371**	**1,952,224,111**

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 21st September, 2016 and signed by:

Chief Officer, Finance

County Executive Committee Member, Finance & Planning

VII. SUMMARY STATEMENT OF APPROPRIATION: COMBINED RECURRENT AND DEVELOPMENT FOR THE YEAR ENDED 30TH JUNE, 2016

Code	Receipts/Expense Item	Original Budget	Adjustments	Final Budget	Actual Utilization	Budget Utilisation Difference on Comparable basis	% of Utilisation to Final Budget
		a	b	c=a+b	d	e=c-d	f=d/c %
		Kshs	Kshs	Kshs	Kshs	Kshs	%
	RECEIPTS						
	Tax Receipts	171,904,848	-	171,904,848	138,485,703	33,419,145	81%
	Social Security Contributions	-	-	-	-	-	-
	Proceeds from Domestic and Foreign Grants	16,580,000	-	16,580,000	16,580,000	-	100%
	Exchequer releases-Equitable Share	5,681,265,571	-	5,681,265,571	5,681,265,568	3	100%
	Exchequer releases-Grants to Level 5 Hospital	338,616,573	-	338,616,573	338,616,573	-	100%
	Exchequer releases-User Fees	22,585,236	-	22,585,236	22,585,235	1	100%
	Exchequer releases-Maternity Fees	123,782,400	-	123,782,400	107,937,500	15,844,900	87%
	Exchequer releases-RMLF	72,170,964	-	72,170,964	72,170,964	-	100%
	Transfers from Other Government Entities	-	-	-	-	-	
	Proceeds from Domestic Borrowings	-	-	-	-	-	
	Proceeds from Foreign Borrowings	-	-		-		
	Proceeds from Sale of Assets	-	-	-	-		
	Reimbursements and Refunds	-	-	-	-		
	Returns of Equity Holdings	-	-	-	-		
	Other Receipts	3,066,943,452	(24,988,631)	3,041,954,821	846,308,704	2,195,646,117	28%
	Total Receipts		**(24,988,631)**				76%

COUNTY EXECUTIVE OF KISUMU
Reports and Financial Statements For The Year Ended 30th June, 2016

		9,493,849,044		9,468,860,413	7,223,950,247	2,244,910,166	
	Payments					-	
21	Compensation of Employees	2,956,918,109	177,565,057	3,134,483,166	3,149,921,381	15,438,215	100%
22	Use of goods and services	2,500,030,905	(967,719,386)	1,532,311,519	867,682,478	664,629,041	57%
24	Interest payments	-		-	-	-	
25	Subsidies	-		-	-	-	
263	Transfers to Other Government Units			-	1,614,889,443	(1,614,889,443)	
261/2/4	Other grants and transfers	180,000,000	85,000,000	265,000,000	504,274,267	(239,274,267)	190%
27	Social Security Benefits	-	-	-	12,902,474	(12,902,474)	
31	Acquisition of Assets	2,630,413,428	254,489,662	2,884,903,090	1,319,823,761	1,565,079,329	46%
55	Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	
28	Other Expenses	1,226,486,602	425,676,036	1,652,162,638	453,474,184	1,198,688,454	27%
41	Other Social Benefit Schemes - Loans & Mortgages			-	-	-	
	Grand Total	9,493,849,044	(24,988,631)	9,468,860,413	7,922,967,987	1,545,892,426	84%
	Surplus/(Deficit)	-	-	-	(699,017,740)	699,017,740	

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 21st September, 2016 and signed by:

Chief Officer, Finance

County Executive Committee Member, Finance & Planning

VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT FOR THE YEAR ENDED 30TH JUNE, 2016

Code	Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual Receipt/Utilization	Budget Utilisation Difference on Comparable basis	% of Utilisation to Final Budget
		a	b	c=a+b	d	e=c-d	f=d/c
		Kshs	Kshs	Kshs	Kshs	Kshs	%
	RECEIPTS						
	Tax Receipts	171,904,848	-	171,904,848	138,485,703	33,419,145	81%
	Social Security Contributions	-	-	-	-	-	-
	Proceeds from Domestic and Foreign Grants	16,580,000	-	16,580,000	16,580,000	-	100%
	Exchequer releases-Equitable Share	1,850,590,865	-	1,850,590,865	1,850,590,865	-	100%
	Exchequer releases-Grants to Level 5 Hospital	338,616,573	-	338,616,573	338,616,573	-	100%
	Exchequer releases-User Fees	22,585,236	-	22,585,236	22,585,235	1	100%
	Exchequer releases-Maternity Fees	123,782,400	-	123,782,400	107,937,500	15,844,900	87%
	Exchequer releases-RMLF	72,170,964	-	72,170,964	72,170,964	-	100%
	Transfers from Other Government Entities	-		-	-	-	
	Proceeds from Domestic Borrowings	-	-	-	-	-	
	Proceeds from Foreign Borrowings	-	-		-		
	Proceeds from Sale of Assets	-	-	-	-		
	Reimbursements and Refunds	-	-	-	-		

	Returns of Equity Holdings	-	-	-	-		
	Other Receipts	3,066,943,452	(97,988,631)	2,968,954,821	773,308,704	2,195,646,117	26%
	Total Receipts	**5,663,174,338**	**(97,988,631)**	**5,565,185,707**	**3,320,275,544**	**2,244,910,163**	60%
	Payments						
21	Compensation of Employees	2,956,918,109	177,565,057	3,134,483,166	3,149,921,381	(15,438,215)	100%
22	Use of goods and services	2,500,030,905	(967,719,386)	1,532,311,519	867,682,478	664,629,041	57%
24	Interest payments	-	-	-	-	-	
25	Subsidies	-	-	-	-	-	
263	Transfers to Other Government Units		-	-	1,614,889,443	(1,614,889,443)	
261/2/4	Other grants and transfers	-	-	-	271,500,000	(271,500,000)	
27	Social Security Benefits	-	-	-	12,902,474	(12,902,474)	
31	Acquisition of Assets	-	-	-	-	-	
55	Repayment of principal on Domestic and Foreign borrowing			-	-	-	
28	Other Expenses	206,225,324	692,165,698	898,391,022	332,793,795	565,597,227	37%
41	Other Social Benefit Schemes - Loans & Mortgages			-	-	-	
	Grand Total	**5,663,174,338**	**(97,988,631)**	**5,565,185,707**	**6,249,689,571**	**(684,503,864)**	**112%**
	Surplus/(Deficit)	-	-	-	(2,929,414,027)	2,929,414,027	

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 21st September, 2016 and signed by:

Chief Officer, Finance

County Executive Committee Member, Finance & Planning

IX. SUMMARY STATEMENT OF APPROPRIATION –DEVELOPMENT FOR THE YEAR ENDED 30TH JUNE, 2016

Code	Receipts/Expense Item	Original Budget	Adjustments	Final Budget	Actual Receipt/Utilization	BudgetReceipt/ Utilisation Difference on Comparable basis	% of Receipt/ Utilisation to Final Budget
		a	b	c=a+b	d	e=c-d	f=d/c
		Kshs	Kshs	Kshs	Kshs	Kshs	%
	RECEIPTS						
	Tax Receipts	-	-	-	-	-	
	Social Security Contributions	-	-	-	-	-	-
	Proceeds from Domestic and Foreign Grants		-	-		-	
	Exchequer releases-Equitable Share	3,830,674,706	-	3,830,674,706	3,830,674,706	-	100%
	Exchequer releases-Grants to Level 5 Hospital		-	-		-	
	Exchequer releases-User Fees		-	-		-	
	Exchequer releases-Maternity Fees		-	-		-	
	Exchequer releases-RMLF		-	-		-	
	Transfers from Other Government Entities	-		-	-	-	
	Proceeds from Domestic Borrowings	-	-	-	-	-	
	Proceeds from Foreign Borrowings	-	-		-		
	Proceeds from Sale of Assets						

		-	-	-	-		
	Reimbursements and Refunds	-	-	-	-		
	Returns of Equity Holdings	-	-	-	-		
	Other Receipts	-	73,000,000	73,000,000	73,000,000	-	
	Total Receipts	**3,830,674,706**	**73,000,000**	**3,903,674,706**	**3,903,674,706**	-	100%
	PAYMENTS						
21	Compensation of Employees	-	-	-	-	-	
22	Use of goods and services			-		-	
24	Interest payments			-		-	
25	Subsidies			-		-	
263	Transfers to Other Government Entities			-		-	
261/2/4	Other Grants and Transfers	180,000,000	85,000,000	265,000,000	232,774,267	32,225,734	88%
27	Social Security Benefits	-	-	-	-	-	
31	Acquisition of Assets	2,630,413,428	(12,000,000)	2,618,413,428	1,319,823,761	1,298,589,667	50%
20	Finance Costs Including Loan Interest			-		-	
28	Other Expenses	1,020,261,278	-	1,020,261,278	120,680,389	899,580,889	12%
41	Other Social Benefit Schemes - Loans & Mortgages			-		-	
	Total Payments	**3,830,674,706**	**73,000,000**	**3,903,674,706**	**1,673,278,416**	**2,230,396,290**	43%
	Surplus/(Deficit)	-	-	-	2,230,396,290	(2,230,396,290)	

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 21st September, 2016 and signed by:

....

Chief Officer, Finance

County Executive Committee Member, Finance & Planning

X. SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDED 30TH JUNE, 2016

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and the relevant legal framework of the Government of Kenya. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya. The cash basis of accounting recognizes transactions and events only when cash is received or paid by the county.

2. Reporting Currency, Standard Chart of Accounts and Rounding Off of Figures

The financial statements are presented in Kenya shillings, which is the functional and reporting currency of the county. All values are rounded to the nearest whole numbers. The financial statements have been prepared on the cash basis following the government's standard chart of accounts.

3. Recognition of revenue and expenses

The county recognizes all revenues from the various sources when the event occurs and the related cash has actually been received by the county. In addition, the county recognizes all expenses when the event occurs and the related cash has actually been paid out by the county.

4. In-kind contributions

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

5. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amount held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorized public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

6. 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 a "memorandum" or "off-balance" items to provide a sense of the overall net position of the county at the end of the year. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

7. Receivables and payables

These relate to provisioning balances for the General Account Vote (GAV) and Exchequer accounts as required by the Government Financial Regulations and Procedures in force. These provisioning balances do not have an impact on the receipts and payments and therefore do not contravene the principles on the cash based IPSAS.

8. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The county's budget was approved as required by law. A high level assessment of the county's actual performance against the comparable budget for the financial year under review has been included in the annex to these financial statements.

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with significant impact on the financial statements for the year ended 30th June, 2016.

11. Assets schedule

The listing of assets brought forward and those acquired during the financial year annexed to the financial statements for the year ended 30th June, 2016 at their historical cost.

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 21st September, 2015 and signed by:

Chief Officer, Finance

County Executive Committee Member, Finance & Planning

XI. NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2016

1	**TAX REVENUES**				
				2015/2016	**2014/2015**
				Kshs	**Kshs**
	Taxes on Income, Profits and Capital Gains			-	-
	Taxes on Property			138,485,703	125,599,022
	Taxes on Goods and Services			-	-
	Taxes on International Trade and Transactions			-	-
	Other Taxes (not elsewhere classified)			-	-
	Total			**138,485,703**	**125,599,022**
2	**SOCIAL SECURITY CONTRIBUTIONS**				
				2015/2016	**2014/2015**
				Kshs	**Kshs**
	Receipts for Health Insurance Contribution			-	-
	Receipts to NHIF for Health Insurance Contributions			-	-
	Receipts from Govt Employees to Social & Welfare Schemes in Govt			-	-
	Total			-	-
3	**PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS**				
	Name of Donor	**Date received**	**Amount in foreign currency**	**2015/2016**	**2014/2015**
				Kshs	**Kshs**
	Grants Received from Bilateral Donors (Foreign Governments)				
	DANIDA			8,290,000	7,100,000
	DANIDA			8,290,000	7,100,000
	Grants Received from Multilateral Donors (International Organisations)				
					-
	Grants Received from other levels of government				
	Total			**16,580,000**	**14,200,000**
4	**EXCHEQUER RELEASES**				
	Description and reference of the transfer		**Date of transfer**	**2015/2016**	**2014/2015**
				Kshs	**Kshs**
	Total Exchequer Releases for Quarter 1			454,501,245	1,115,471,445
	Total Exchequer Releases for Quarter 2			1,448,722,721	1,279,093,924
	Total Exchequer Releases for Quarter 3			1,420,316,393	1,407,990,816
	Total Exchequer Releases for Quarter 4			2,357,725,209	1,403,020,701
	Total			**5,681,265,568**	**5,205,576,886**
5	**TRANSFERS FROM OTHER**				

	GOVERNMENT ENTITIES				
	Description			**2015/2016**	**2014/2015**
				Kshs	**Kshs**
	Transfers from Central government entities:				
	Grants to Level 5 Hospital			338,616,573	
	User Fees			22,585,235	
	Road Maintenance Levy Fund			72,170,964	
	Maternity Fees			107,937,500	
	Transfers from Counties				
	TOTAL			**541,310,272**	-
6	**PROCEEDS FROM DOMESTIC BORROWINGS**				
				2015/2016	**2014/2015**
				Kshs	**Kshs**
	Borrowing within General Government			-	-
	Borrowing from Monetary Authorities (Central Bank)			-	-
	Other Domestic Depository Corporations (Commercial Banks)			-	-
	Borrowing from Other Domestic Financial Institutions			-	-
	Borrowing from Other Domestic Creditors			-	-
	Domestic Currency and Domestic Deposits			-	-
	Domestic Accounts Payable			-	-
	Total			-	-
7	**PROCEEDS FROM FOREIGN BORROWINGS**				
				2015/2016	**2014/2015**
				Kshs	**Kshs**
	Foreign Borrowing – Draw-downs Through Exchequer			-	-
	Foreign Borrowing - Direct Payments			-	-
	Foreign Currency and Foreign Deposits			-	-
	Total			-	-
8	**PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS**				
				2015/2016	**2014/2015**
				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			-	-
9	**REIMBURSEMENTS AND REFUNDS**				
				2015/2016	**2014/2015**
				Kshs	**Kshs**
	Refund from World Food Programme (WFP)				
	Reimbursement of Audit Fees			-	-
	Reimbursement on Messing Charges (UNICEF)			-	-
	Reimbursement from World Bank – ECD			-	-
	Reimbursement from Individuals and Private Organisations				-
	Reimbursement from Local Government Authorities			-	-
	Reimbursement from Statutory Organisations			-	-
	Reimbursement within Central Government			-	-
	Reimbursement Using Bonds			-	-
	Total			-	-
10	**RETURNS OF EQUITY HOLDINGS**				
				2015/2016	**2014/2015**
				Kshs	**Kshs**
	Returns of Equity Holdings in Domestic Organisations			-	-
	Returns of Equity Holdings in International Organisations			-	-
	Total			-	-
11	**OTHER REVENUES**				
				2015/2016	**2014/2015**
				Kshs	**Kshs**
	Interest Received			-	-
	Profits and Dividends			-	-
	Rents			39,154,721	41,742,542
	Other Property Income			-	7,902,604
	Sales of Market Establishments			-	-
	Receipts from Administrative Fees and Charges			533,545,197	484,745,601
	Receipts from Administrative Fees and Charges - Collected as AIA			-	-
	Receipts from Incidental Sales by Non-Market Establishments			-	-
	Receipts from Sales by Non-Market Establishments			273,608,786	304,044,058
	Receipts from Sale of Incidental Goods			-	-
	Fines Penalties and Forfeitures			-	1,240,280
	Receipts from Voluntary transfers other than grants			-	-
	Other Receipts Not Classified Elsewhere			-	5,629,302

	Total			**846,308,704**	**845,304,385**
12	**COMPENSATION OF EMPLOYEES**				
				2015/2016	**2014/2015**
				Kshs	**Kshs**
	Basic salaries of permanent employees			3,028,648,813	3,063,649,589
	Basic wages of temporary employees			752,758	484,038
	Personal allowances paid as part of salary			120,491,315	48,648,890
	Personal allowances paid as reimbursements			28,495	-
	Personal allowances provided in kind				
	Pension and other social security contributions			-	-
	Compulsory national social security schemes				
	Compulsory national health insurance schemes				
	Social benefit schemes outside government			-	-
	Other personnel payments				
	Total			**3,149,921,381**	**3,112,782,517**
13	**USE OF GOODS AND SERVICES**				
				2015/2016	**2014/2015**
				Kshs	**Kshs**
	Utilities, supplies and services			34,013,842	53,142,797
	Communication, supplies and services			3,629,494	6,334,792
	Domestic travel and subsistence			80,276,345	124,501,619
	Foreign travel and subsistence			17,256,658	2,900,019
	Printing, advertising and information supplies & services			34,740,644	83,521,793
	Rentals of produced assets			66,462,958	50,152,164
	Training expenses			35,047,324	27,546,111
	Hospitality supplies and services			51,337,156	65,213,786
	Insurance costs			55,434,187	26,001,586
	Specialised materials and services			156,338,885	105,720,732
	Office and general supplies and services			30,329,250	33,356,331
	Fuel Oil and Lubricants			35,367,405	28,241,911
	Other operating expenses			207,435,863	121,996,974
	Routine maintenance – vehicles and other transport equipment			14,688,279	9,819,962
	Routine maintenance – other assets			45,324,189	21,448,733
	Total			**867,682,478**	**759,899,310**
14	**SUBSIDIES**				
	Description			**2015/2016**	**2014/2015**
				Kshs	**Kshs**
	Subsidies to Public Corporations				
	Agricultural Finance Corporation				-

	Subsidies to Private Enterprises				
				-	-
	TOTAL			-	-
15	**TRANSFER TO OTHER GOVERNMENT ENTITIES**				
	Description			**2015/2016**	**2014/2015**
				Kshs	**Kshs**
	Transfers to Central government entities				
	County Health Facilities			288,649,063	
	Level Five Hospital (JOOTRH)			531,361,795	
	City of Kisumu			173,188,766	
	County Assembly			620,139,361	-
	Car Loan & Mortgage			1,550,457	
	TOTAL			**1,614,889,443**	-
16	**OTHER GRANTS AND OTHER PAYMENTS**				
				2015/2016	**2014/2015**
				Kshs	**Kshs**
	Scholarships and other educational benefits			102,000,000	199,852,000
	Grants for Management of Disaster			95,318,516	400,000
	Emergency relief and refugee assistance			136,256,251	97,461,321
	Subsidies to small businesses, cooperatives, and self employed			1,199,500	
	Other current transfers, grants & Donations			61,000,000	20,312,400
	Other capital grants and transfers			108,500,000	
	Total			**504,274,267**	**318,026,721**
17	**SOCIAL SECURITY BENEFITS**				
				2015/2016	**2014/2015**
				Kshs	**Kshs**
	Government pension and retirement benefits			12,188,615	12,425,209
	Social security benefits in cash and in kind			225,000	-
	Employer Social Benefits in cash and in kind			488,859	381,895
	Other Social Benefit Schemes			-	3,000,000
	Total			**12,902,474**	**15,807,104**
18	**ACQUISITION OF ASSETS**				
				2015/2016	**2014/2015**
				Kshs	**Kshs**
	Non Financial Assets				
	Purchase of Buildings			-	-
	Construction of Buildings			99,430,220	
	Refurbishment of Buildings			300,000	29,600
	Construction of Roads			86,238,501	984,072,215

	Construction and Civil Works			955,366,355	1,582,500
	Overhaul and Refurbishment of Construction and Civil Works				66,437,124
	Purchase of Vehicles and Other Transport Equipment			76,655,518	185,915,232
	Overhaul of Vehicles and Other Transport Equipment			-	-
	Purchase of Household Furniture and Institutional Equipment			-	700,015
	Purchase of Office Furniture and General Equipment			21,689,778	9,220,652
	Purchase of ICT Equipment			28,489,667	27,172,598
	Purchase of Specialised Plant, Equipment and Machinery			5,543,656	
	Rehabilitation & Renovation of Plant, Machinery and Equipment				
	Purchase of Certified Seeds, Breeding Stock and Live Animals			2,931,000	
	Research, Studies, Project Preparation, Design & Supervision			33,179,065	14,333,093
	Rehabilitation of Civil Works				274,000
	Acquisition of Strategic Stocks and commodities			-	-
	Acquisition of Land			10,000,000	27,000,000
	Acquisition of Intangible Assets			-	-
	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			**1,319,823,761**	**1,316,737,029**
19	**FINANCE COSTS, INCLUDING LOAN INTEREST**				
				2015/2016	**2014/2015**
				Kshs	**Kshs**
	Exchange Rate Losses			-	-
	Interest Payments on Foreign Borrowings			-	-
	Interest Payments on Guaranteed Debt Taken over by Govt			-	-
	Interest on Domestic Borrowings (Non-Govt)			-	-
	Interest on Borrowings from Other Government Units			-	-
	Total			**-**	**-**
20	**REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING**				
				2015/2016	**2014/2015**
				Kshs	**Kshs**
	Repayments on Borrowings from Domestic			-	-

	Principal Repayments on Guaranteed Debt Taken over by Government			-	-
	Repayments on Borrowings from Other Domestic Creditors			-	-
	Repayment of Principal from Foreign Lending & On – Lending			-	-
	Total			-	-
21	**OTHER EXPENSES**				
				2015/2016	**2014/2015**
				Kshs	**Kshs**
	Budget Reserves			-	
	Civil Contingency Reserves			-	-
	Other expenses - Taxes (KRA)			128,428,210	
	Other expenses - Contractors' Retention			137,599,494	
	Other expenses - Goods & Services			140,438,954	
	Other expenses - Contractors			47,007,527	-
	Total			**453,474,184**	-
22 A	**Bank Accounts**				
	Name of Bank, Account No. & currency	**Account Type**	**Foreign Exchange Amount**	**2015/2016**	**2014/2015**
				Kshs	**Kshs**
	KCB County Assembly Imprests A/C 1142204197 - kshs	Imprest A/C		-	11,154,292
	KCB Imprest/Operations Account - 1142145549 - kshs	Operations/Imprest A/C		217,313	3,275,633
	KCB Revenue Collection A/C - 1141991705 - kshs	Revenue Collection A/C		1,178,104	3,391,195
	KCB Health Revenue Fund A/C 1155423712 - kshs	Revenue Collection A/C		11,760	1,746,389
	Family Bank Salaries A/C 25000026445 - kshs	Operations/Imprest A/C		204,696	204,696
	Family Bank Operations A/C 25000025819 - kshs	Imprest A/C		11,508	922,669
	Cooperative Bank - Emergency Fund A/C 01141613464700 - kshs	Emergency Fund		-	591,251
	KCB - Water RevenueFund A/C 1147502013 - kshs	Revenue Collection A/C		1,656,685	813,825
	Central Bank- County Revenue Fund A/C 1000171488 - kshs	Revenue A/C		680,156,025	705,417,042
	Central Bank Recurrent A/C 1000170956 - kshs	Recurrent A/C		99,504,535	-
	Central Bank Deposits A/C 1000233524 - kshs	Deposits A/C		99,317,042	76,552,172
	Agriculture, Livestock & Fisheries A/C 1148477055	Revenue Collection A/C		105,930	33,105
	Agriculture, Livestock & Fisheries A/C 1148477285	Revenue Collection A/C		6,455,490	90,230

	Agriculture, Livestock & Fisheries A/C 1148477187	Revenue Collection A/C		1,846,709	480,488
	Central Bank Development A/C 1000170867 - kshs	Development A/C		279,728,326	228,010,888
	Total			**1,170,394,124**	**1,032,683,875**
22 B	**Cash in hand**				
				2015/2016	**2014/2015**
				Kshs	**Kshs**
	Cash in Hand held in Domestic Currency			-	-
	Cash in Hand held in Foreign Currency			-	-
	Total			-	-
	Location				
	Total			-	-
23	**Accounts Receivable**			**2015/2016**	**2014/2015**
	Government Imprests			182,129,289	966,092,408
	Rural Electrification Authority			-	30,000,000
	Clearance Accounts			-	-
	Total			***182,129,289***	**996,092,408**
24	**Accounts Payable**			**2015/2016**	**2014/2015**
	Deposits			99,317,042	76,552,172
	Total			***99,317,042***	**76,552,172**
25	**Fund Balances Brought Forward**			**2015/2016**	**2014/2015**
	Bank Accounts			1,032,683,875	616,294,879
	Cash in Hand			-	186,161
	Accounts Receivable			996,092,408	1,026,141,430
	Accounts Payable			(76,552,172)	(357,826,971)
	Total			***1,962,224,111***	***1,284,795,499***
26	**Other Important Disclosures**			**2015/2016**	**2014/2015**
26	Pending Accounts Payable – Civil Contractors			1,714,146,975	520,233,018
26	Pending Accounts Payable – Road Contractors			70,092,297	-
26	Pending Staff Payables			226,864,939	16,227,273
26	Other Pending Payables			445,847,481	-
	Total			***2,456,951,692***	***536,460,291***

XII. ANNEXTURE 1: OUTSTANDING IMPRESTS AND ADVANCES

IDENTITY	IMPREST/ADVANCE HOLDER	DEPARTMENT	OUTSTANDING AS AT 30/6/2016
1979146166	AGELINA ALUODO OWITI	Agric. Livestock & Fisheries	29,000.00
1990080985	AGNES NUNDA	Agric. Livestock & Fisheries	7,500.00
1990143157	ALBERT ALALA OMOLO	Agric. Livestock & Fisheries	179,654.00
1981154638	ALFRED OGINGA ORANGA	Agric. Livestock & Fisheries	40,000.00
1985044796	ALFRED OTIENO AJULU	Agric. Livestock & Fisheries	85,450.00
1988054465	ALICE ACHIENG NYARIARO	Agric. Livestock & Fisheries	32,100.00
2011001700	ANNE WAMBUI MWATHA	Agric. Livestock & Fisheries	221,900.00
1983053723	ANTHONY AGUANDA OYUNGA	Agric. Livestock & Fisheries	188,550.00
2009086786	ANTHONY LEMERIA KETERE	Agric. Livestock & Fisheries	51,400.00
1997002912	ANYANGO TERESA OPIYO	Agric. Livestock & Fisheries	118,000.00
1985030399	ARTHUR OMORO HONGO	Agric. Livestock & Fisheries	267,150.00
1986052653	AUGUSTINE NYANG'OR NGANDA	Agric. Livestock & Fisheries	99,500.00
1997033599	BENARD GRUTENBURG KAGUNZA	Agric. Livestock & Fisheries	794,435.00
2009087431	BENEDICT ONYANGO OGUTU	Agric. Livestock & Fisheries	34,025.00
1988091182	BENJAMIN OMBUYA ANGIR	Agric. Livestock & Fisheries	287,000.00
2009130678	BENSON OLUKOKHA EMERA	Agric. Livestock & Fisheries	362,500.00
1985029356	BENTER OBALLA ANYANGO	Agric. Livestock & Fisheries	118,649.00
2006000456	BILLIARD ODUOR OBINGO	Agric. Livestock & Fisheries	158,000.00
1997027239	CALEB OBUTE OGOLA	Agric. Livestock & Fisheries	94,000.00
2009003738	CAROLINE AUKO AUKO	Agric. Livestock & Fisheries	38,050.00
20120004819	CAROLINE RONO CHELANGAT	Agric. Livestock & Fisheries	113,806.90
2010111790	CHARLES OWINO DWASI	Agric. Livestock & Fisheries	28,000.00
2006005498	DAVID SIMIYU MUTAMBO	Agric. Livestock & Fisheries	27,500.00
1989094688	DOMINIC TOBIAS OTIENO OWITI	Agric. Livestock & Fisheries	187,500.00
1986081165	ELFAS MWANGA	Agric. Livestock & Fisheries	20,000.00
1981095525	ELVIS WERE KIZZITOH	Agric. Livestock & Fisheries	72,500.00
1985046641	EMMY KAGEHA INGAIZA	Agric. Livestock & Fisheries	348,800.00
2009085748	ERICK ABONGO OGADHO	Agric. Livestock & Fisheries	34,750.00
2010035895	ERICK ODHIAMBO OUMA	Agric. Livestock & Fisheries	8,400.00
1987062122	ERICK ONDUNGA OJEE	Agric. Livestock & Fisheries	33,000.00
2009003796	ESTHER CAROLINE OPOTI	Agric. Livestock & Fisheries	77,500.00
2009011600	EUNICE ACHIEN'G RADIRO	Agric. Livestock & Fisheries	21,700.00
1986079998	EUNICE AKINYI ANYANGO	Agric. Livestock & Fisheries	148,750.00

2011000788	EVANS OBUTU MOMANYI	Agric. Livestock & Fisheries	30,000.00
2010110506	EZRON THOMAS OGANDA	Agric. Livestock & Fisheries	30,000.00
2011002015	GARRET ATIENO AWUOR	Agric. Livestock & Fisheries	40,710.00
1982028262	GEORGE ALUOCH NANDI	Agric. Livestock & Fisheries	48,550.00
1997008162	GEORGE EVANS ODHIAMBO	Agric. Livestock & Fisheries	588,435.00
1980046337	GEORGE ODHIAMBO OJUOK	Agric. Livestock & Fisheries	10,000.00
1990120858	GEORGE OMUMBO OMONDI	Agric. Livestock & Fisheries	203,200.00
1990060202	GEORGE OTIENO OGUTU	Agric. Livestock & Fisheries	50,887.00
2009050549	GEORGE OWUOR MARTIN OTIENO	Agric. Livestock & Fisheries	67,480.00
1982029234	GEORGE PETER ODHIAMBO	Agric. Livestock & Fisheries	30,000.00
2009011032	GEORGE WASHINTONE ODEGI	Agric. Livestock & Fisheries	24,893.00
1984049874	HANNAH ACHIENG OUMA	Agric. Livestock & Fisheries	61,000.00
1988046690	HARRISON OMOLLO OKELLO	Agric. Livestock & Fisheries	5,000.00
1981157521	HENRY PHILIP OBADE	Agric. Livestock & Fisheries	115,500.00
1988110198	HESBON MUNUBI MWERESA	Agric. Livestock & Fisheries	675,080.00
1983051399	HESBORNE OCHIENG ABUTO	Agric. Livestock & Fisheries	62,000.00
1979177882	HILDA NAKANYUCHI AKHUBI	Agric. Livestock & Fisheries	15,300.00
1982042088	IBAYO MARY OBADE	Agric. Livestock & Fisheries	68,300.00
1983053977	ISAIAH OTIENO AGENGO	Agric. Livestock & Fisheries	155,010.00
1997028861	JACKSON TEMBA KACHELO	Agric. Livestock & Fisheries	106,000.00
1987053026	JAMES ODHIAMBO SAMO	Agric. Livestock & Fisheries	136,660.00
1981040106	JAMES OTIENO ODUNDO	Agric. Livestock & Fisheries	30,750.00
1985044194	JAMES WAKHUNGU KHARINDA	Agric. Livestock & Fisheries	107,000.00
1987116028	JANE JEMELI LELEI	Agric. Livestock & Fisheries	179,550.00
1988007808	JANET OKELLO ADHIAMBO	Agric. Livestock & Fisheries	57,240.00
2009011317	JAPHETH OMONDI ODHIAMBO	Agric. Livestock & Fisheries	122,100.00
2009052648	JEREMIAH OMONDI KOJWANG	Agric. Livestock & Fisheries	29,333.00
1984098247	JOAN AWUOR OMULLO OWANDE	Agric. Livestock & Fisheries	148,166.90
1984097568	JOASH OTIENO OWIRO	Agric. Livestock & Fisheries	220,000.00
1981076995	JOEL DAVID OBARE HWAGA	Agric. Livestock & Fisheries	48,000.00
1993028136	JOHN EDWIN WANASUNIA	Agric. Livestock & Fisheries	10,000.00
2004001456	JOHN O OBIERO	Agric. Livestock & Fisheries	16,800.00
1991061879	JOHN OJUANG' OGANGA	Agric. Livestock & Fisheries	22,000.00
1984009345	JONAM RASTO ETYANG	Agric. Livestock & Fisheries	841,365.00
1985043279	JOSEPH ABUYA ACHERO	Agric. Livestock & Fisheries	200.00
1979074458	JOSEPH ASIAGO OGOLA	Agric. Livestock & Fisheries	17,500.00
2010109628	JOSEPH KAMANDE MUGANE	Agric. Livestock & Fisheries	6,400.00

1988062214	JOSEPH OBAT OUGO	Agric. Livestock & Fisheries	20,000.00
2006007953	JOSEPH ONYANGO OKELLO	Agric. Livestock & Fisheries	408,900.00
19980016920	JOSHUA OKELLO	Agric. Livestock & Fisheries	200,000.00
1989136066	JOYCE ALUOCH OMONDI	Agric. Livestock & Fisheries	85,000.00
1988000107	JOYCE WEKHOBA OKWARA	Agric. Livestock & Fisheries	216,300.00
2010036265	JULIET ADISA LIVETE	Agric. Livestock & Fisheries	69,400.00
1988061682	JULIUS OCHIENGO OGUMBO	Agric. Livestock & Fisheries	172,210.00
2011222216	KENNEDY OUMA OWITI	Agric. Livestock & Fisheries	182,800.00
2009064239	KEVIN KANYUIRA GIKONYO	Agric. Livestock & Fisheries	30,000.00
1984033491	MARGARET ANYANGO ONYANGO	Agric. Livestock & Fisheries	65,700.00
1983032036	MARGARET ATIENO OTIENDE	Agric. Livestock & Fisheries	119,250.00
2011222514	MARY ADHIAMBO ODHIAMBO	Agric. Livestock & Fisheries	6,250.00
2010035316	MARY AKEYO NYAMUOK	Agric. Livestock & Fisheries	36,000.00
1987077208	MARY ATIENO KOTENG ONYANGO	Agric. Livestock & Fisheries	122,450.00
1987057656	MARY OTIENO ADHIAMBO	Agric. Livestock & Fisheries	107,500.00
2009055086	MAURICE GODFREY OWINY	Agric. Livestock & Fisheries	10,000.00
2010035170	MERCYLINE AWOUR OMOLLO	Agric. Livestock & Fisheries	7,900.00
1976039085	MICHAEL AGALA AMIANI	Agric. Livestock & Fisheries	20,900.00
1979046219	MILLIE BENTA OTIENO	Agric. Livestock & Fisheries	4,000.00
2008142775	MILTON LWUGI EZARA	Agric. Livestock & Fisheries	40,358.00
2009098212	NOBERT DENNIS ONYANGO	Agric. Livestock & Fisheries	14,150.00
1987077355	OTIENO WILSON	Agric. Livestock & Fisheries	184,500.00
1981037420	PATRICIAH NGADO AKOTH	Agric. Livestock & Fisheries	20,000.00
1984129860	PATRICK OUMA YALO	Agric. Livestock & Fisheries	78,850.00
1988120634	PERES AWUOR OCHONDO	Agric. Livestock & Fisheries	44,333.00
20000013098	PERESIA AKOTH OMINO	Agric. Livestock & Fisheries	352,500.00
1988109909	PEREZ AOKO OMONDI	Agric. Livestock & Fisheries	13,600.00
2009130659	PEREZ ATIENO ONYANGO	Agric. Livestock & Fisheries	25,500.00
1978027042	PETER ODANGA AGIE	Agric. Livestock & Fisheries	37,770.00
1985044843	PETER ODHIAMBO ODUKO	Agric. Livestock & Fisheries	332,550.00
2012028192	PETER OKOTH HONGO	Agric. Livestock & Fisheries	35,000.00
1988105583	PETER ONYANGO OMULO	Agric. Livestock & Fisheries	113,490.00
1982026008	PETER SPRIANO MALEGE ADULO	Agric. Livestock & Fisheries	83,200.00
1983039478	PHILLIP OCHIENG NYANGORE	Agric. Livestock & Fisheries	19,500.00
2009011406	QUINCY OSORE SHISIA	Agric. Livestock & Fisheries	126,500.00
2008093471	REBECCA CHITE MUSITA	Agric. Livestock & Fisheries	144,000.00
1989069065	ROSE JACCINTA ACHIENG	Agric. Livestock & Fisheries	190,100.00

2010004941	ROSELINE ADHIAMBO OLIECH	Agric. Livestock & Fisheries	23,250.00
1986057912	SILAS WYCS MAKUNDA	Agric. Livestock & Fisheries	115,500.00
1988112988	SIMON OKOTH OBUOLLO	Agric. Livestock & Fisheries	144,400.00
1982032261	SOPHIA MONICA OMORO	Agric. Livestock & Fisheries	10,000.00
2009054218	STEPHEN JUMA OKEYO	Agric. Livestock & Fisheries	29,350.00
1987080251	STEPHEN ONYANGO AYUKO	Agric. Livestock & Fisheries	10,000.00
2010004064	SUSAN CLARE ADHIAMBO	Agric. Livestock & Fisheries	40,000.00
1993024001	SYLVESTER ODHIAMBO OKETCH	Agric. Livestock & Fisheries	123,000.00
1989095058	THADEUS AGURE OUKO	Agric. Livestock & Fisheries	378,250.00
1985049144	TITUS LINUS MUSA	Agric. Livestock & Fisheries	26,200.00
2006005202	TOBIAS MBOWO OLWERU	Agric. Livestock & Fisheries	30,100.00
1988090958	TOBIAS ONYANDO OMUNE	Agric. Livestock & Fisheries	29,900.00
1977073197	TOBIAS OPONDO OPONDO	Agric. Livestock & Fisheries	433,123.20
1987061859	TOBIAS OTIENO GOGA	Agric. Livestock & Fisheries	58,500.00
2009130934	TOM OLOUCH TAKO	Agric. Livestock & Fisheries	28,500.00
2009098424	VICTOR OKOTH OCHIENG	Agric. Livestock & Fisheries	23,750.00
2009098432	VICTORIA MWONGELI ITUMO	Agric. Livestock & Fisheries	31,750.00
1987049182	VIRIDIANA EGHWA OMONDI	Agric. Livestock & Fisheries	11,550.00
1994000246	ZACHARIA YUNGO OROKO	Agric. Livestock & Fisheries	189,450.00
	Sub Total		**14,186,514.00**
19910012921	ABEID OKECH NGORE	City of Kisumu	1,773,900.00
19800004746	ADEGO, Mr. ALFRED MATSA	City of Kisumu	9,000.00
19940012877	BENARD ODERA ODERA	City of Kisumu	80,800.00
20010006434	ELLY OMOLO GWARA	City of Kisumu	830,800.00
19850004901	ERIC OMORO AWUOR	City of Kisumu	210,000.00
20070006281	EUNICE LEKI	City of Kisumu	104,000.00
19970013364	FRANCIS OTIENO OKUMU	City of Kisumu	367,500.00
19850004643	GORDON ALBERT OMULO	City of Kisumu	609,000.00
1991003106	JANET INGAHIZU ELPHAS	City of Kisumu	405,000.00
20120004702	JOSEPH OTIENO ADOYO	City of Kisumu	361,150.00
19960012471	MAURICE AKUMU ONYANGO	City of Kisumu	584,000.00
19850005195	MAURICE OTUNGA OMBEWA	City of Kisumu	629,300.00
1986105294	MICHAEL OBIERO NGOLO	City of Kisumu	300,000.00
20090004827	PETER OGOLA OGADA	City of Kisumu	102,200.00
19890017713	PHILIP ARAP MBOGO	City of Kisumu	282,000.00
1983002910	PHILIP OLIECH AYODO	City of Kisumu	446,630.00

1994003025	WILLIAM OTIENDE DIDI	City of Kisumu	629,300.00
	Sub Total		**7,724,580.00**
2011005699	ACHIENG ROSELYNE OMONDI	Commerce & Tourism	37,800.00
2009067156	AKOTH CAROLINE ADUWI	Commerce & Tourism	10,250.00
20120004686	AMOS ONYANGO OKOTH	Commerce & Tourism	29,400.00
1978073849	ATIENO MARY AWUOR	Commerce & Tourism	216,150.00
20120003723	BENJAMIN NDUATI MWAURA	Commerce & Tourism	702,500.00
20000013301	DAVID OMONDI OMBETE	Commerce & Tourism	102,660.00
19890017795	ELIZABETH ANYANGO ODUOR	Commerce & Tourism	834,680.00
20010006238	FRANCIS OWINO ONDONG'A	Commerce & Tourism	350,000.00
20130032290	GEORGE OCHIENG ANANGA	Commerce & Tourism	30,000.00
1977956802	HEZRON OBADO	Commerce & Tourism	75,200.00
20100004760	ISRAEL OLIK OPANA	Commerce & Tourism	1,035,800.00
1990143092	JABUYA ODHIAMBO ODONGO	Commerce & Tourism	7,700.00
1993036359	JACOB ONUNGA MUGA	Commerce & Tourism	604,500.00
1986106672	JANE ADULO AORA	Commerce & Tourism	229,000.00
19890015728	KENNETH FRANCIS OUMA	Commerce & Tourism	1,177,501.00
19940013249	LILIAN ODUOR ATIENO	Commerce & Tourism	114,500.00
1984137936	MACTILDA ANNE ONYAIT	Commerce & Tourism	579,000.00
2009080170	MWAKA JANE WAITHERA	Commerce & Tourism	187,000.00
2011005746	NELIMA EMILY SIMIYU	Commerce & Tourism	47,824.00
1985099929	ODHIAMBO MALACHY RABARI	Commerce & Tourism	45,000.00
1996020975	OTIENO CHARLES MBURU	Commerce & Tourism	153,250.00
20130019439	ROSE KISIA OMONDI	Commerce & Tourism	673,650.00
2008097344	SAMUEL ODHIAMBO ODONGO	Commerce & Tourism	84,000.00
20100004466	SILVANUS MUNALA	Commerce & Tourism	100,000.00
2009054234	STEPHEN OCHIENG AJOWI	Commerce & Tourism	8,316.00
19980016993	SUSAN NAMONO NYONGESA	Commerce & Tourism	500.00
20150074310	THOMAS OUKO	Commerce & Tourism	899,350.00
	Sub Total		**8,335,531.00**
2013014001	BEN MOGARE MOMANYI	Communication & ICT	34,400.00
2007038290	BENSON OUMA NYAGOL	Communication & ICT	174,600.00
20100004822	ISAAC OTIENO OWINO	Communication & ICT	48,800.00
20150009377	JACOB OWITI ODONGO	Communication & ICT	25,200.00
20150009386	KENNEDY OCHIENG	Communication & ICT	575,200.00

20150022469	MICHAEL ONYANGO	Communication & ICT	33,600.00
20130032254	TOM MBOYA OGOLLAH	Communication & ICT	111,300.00
2007066403	WEKESA FRED WAFULA	Communication & ICT	34,400.00
20150065919	ZACHARY OCHIENG	Communication & ICT	75,000.00
	Sub Total		**1,112,500.00**
20130021126	AGWANDA CAROLINE AWUOR	County Assembly	178,400.00
ID 2014	AIM FANUEL	County Assembly	250,000.00
2003201377	ANNABEL NAMASILIKHE WABUGE	County Assembly	208,550.00
20130011522	APONDI PAMELA OMINO	County Assembly	833,200.00
19980016617	ARTHUR OMONDI GOR	County Assembly	574,600.00
20130032601	ASLAM MOHAMED KHAN	County Assembly	48,000.00
20130012092	BENJAMIN JUMA ONYANGO	County Assembly	703,888.00
20130011531	BENTER AKINYI OGOLAH	County Assembly	191,000.00
19940013150	BOAZ OUKO ONYANGO	County Assembly	208,800.00
14723263	BOB NDOLO OWIYO	County Assembly	289,088.00
20130011960	CAROLINE PAMELA AWINO OWEN	County Assembly	431,000.00
9016571	CAROLYNE AWUOR AGOT	County Assembly	61,000.00
20010004967	CHARLES AGENGO	County Assembly	192,000.00
20020004835	CHARLES KENNEDY ONGONGA	County Assembly	3,257,171.00
20130046909	DENNIS ODHIAMBO	County Assembly	50,000.00
ID	DIANGA OKOTH JAMES	County Assembly	33,000.00
20010005768	EDWIN OUMA KISIA	County Assembly	164,000.00
20130013339	EDWIN PHILIP ANAYO	County Assembly	347,420.00
20120004579	ENOCK JAKOYO OGAL	County Assembly	35,800.00
20010004618	FELIX OWUOR OKINYI	County Assembly	45,000.00
19980016957	FRANCIS ODHIAMBO OMBEWA	County Assembly	163,230.00
20130012323	GABRIEL OCHIENG	County Assembly	410,500.00
2002015302	GEORGE MATHEW AMAYO	County Assembly	61,000.00
IDGLADYS	GLADYS JEMWETICH CHEPKONGA	County Assembly	61,800.00
20120004775	GLADYS SAMWETICH CHEPKONGA	County Assembly	15,000.00
19990026938	GRACE ATIENO KUNGA	County Assembly	1,007,440.00
20020004862	HELLEN AWUOR NGADI	County Assembly	35,130.00
20010004583	HESBON ODHIAMBO OKELLO	County Assembly	631,750.00
20130013473	ISAYA OMWANGO ONYANGO	County Assembly	478,000.00
2006009882	JANE ATIENO AMOLLO	County Assembly	214,400.00
20130021108	JANE OMOLLO ATIENO	County Assembly	32,000.00

20130012298	JOHN OLUM OSUMBA	County Assembly	654,888.00
20130011577	JOSEPH SIMBA OPEPO	County Assembly	46,200.00
19850004349	JOSHUA DACHO	County Assembly	43,200.00
20100004484	JOSHUA OKOTH MUNDA	County Assembly	92,000.00
19860006051	JOSPHINE AKINYI AMONDI	County Assembly	81,200.00
24471042	KELVIN OKOTH ODHIAMBO	County Assembly	410,980.00
19850004803	KENNETH OTIENO OPIYO	County Assembly	2,213,100.00
20060001336	KEPHAS ONYANGO ONOKA	County Assembly	1,026,450.00
20130011246	KOKO YONA MAINA	County Assembly	298,000.00
20020005127	LAZARUS OTIENO OBERA	County Assembly	781,650.00
19930008941	LILIAN ACHIENG NYAMITA	County Assembly	766,630.00
20010005400	LINET AKOTH OCHIENG	County Assembly	161,800.00
22833711	LYDIA ACHIENG ODHIAMBO	County Assembly	148,000.00
24150387	LYDIA ATIENO NDEGE	County Assembly	167,000.00
201300011835	MALIN ATIENO AKINYI	County Assembly	528,000.00
20130013320	MAURICE ONDIEK OMONDI	County Assembly	767,420.00
20100004500	MAURINE A. MBOGO	County Assembly	573,190.00
19990027668	MAXIMILLAA AWOUR ODUOR	County Assembly	358,000.00
20130012314	MIDEU WILLIS OGONYO	County Assembly	345,588.00
20130012690	MOSES ODHIAMBO OCHELE	County Assembly	621,600.00
20130021135	NELLIE BELINDAH OSOK	County Assembly	514,000.00
20070005499	NICHOLAS OCHUDHO AYORO	County Assembly	364,000.00
20130012841	OGOSI AGGREY ODHIAMBO	County Assembly	94,000.00
20130012449	OKIRI PAUL ODHIAMBO	County Assembly	237,000.00
20130013017	OKOMBO NEREAH AKOTH	County Assembly	431,000.00
20130012056	OLOO MAURICE ONYANGO	County Assembly	283,000.00
20130013071	OMOLO JAMES OCHIENG	County Assembly	61,000.00
20130011997	OMONDI ELIJAH	County Assembly	455,700.00
20130013026	OSANO JOSEPH ARWA	County Assembly	296,000.00
20130011906	OTIENDE JOSEPH ONYANGO	County Assembly	509,000.00
20090004943	OTIENO, Mr. WYCLIFF	County Assembly	104,200.00
20130021117	PAMELA AWUOR OYOO	County Assembly	427,000.00
13789022	PAMELA ODHIAMBO AKINYI	County Assembly	439,103.00
20090004961	PETER ODERO ANDITI	County Assembly	459,500.00
1802142	PETRONILA OMONDI ACHIENG	County Assembly	432,188.00
20130012305	PRISCA AUMA MISACHI	County Assembly	106,000.00
20010003204	RISPER AUMA	County Assembly	80.00

20110004325	ROSE AKINYI BARAZA	County Assembly	37,400.00
19900013943	ROSELYNE AWUOR	County Assembly	249,680.00
20130012216	SAMUEL ONYANGO ONGOW	County Assembly	705,100.00
20120003849	SILAS KAPESA NYAWERA	County Assembly	2,750.00
19840001738	TOMMY NYABALA OKAKA	County Assembly	101,200.00
2008079786	WYCLIFF OTIENO	County Assembly	1,583,647.00
19950006130	ZABLON OPONDO OTIENDE	County Assembly	90,300.00
19950006130	ZABLON OPUNDO OTIENDE	County Assembly	36,800.00
	Sub Total		**29,316,721.00**
20150020081	ABIERO PETER OMONDI	Education, Youth, Gender & Sports	105,221.00
1982027119	ADDAH ATIENO KASERA	Education, Youth, Gender & Sports	20,000.00
ID 13891777	ANGIRAH RAWLING JUMAH	Education, Youth, Gender & Sports	21,200.00
19880014175	BENSON OLOO OPIYO	Education, Youth, Gender & Sports	129,000.00
1990119899	CALLEN KERUBO OMWENGA	Education, Youth, Gender & Sports	50,000.00
20100005490	CAROLYNE AWUOR OLANG'O	Education, Youth, Gender & Sports	123,000.00
20120003367	CATHERINE AWUOR ONYANGO	Education, Youth, Gender & Sports	20,000.00
19850003879	CATHERINE MUSALIA OKHUNGU	Education, Youth, Gender & Sports	209,500.00
20060001327	CHARLES ASWA SECHERE	Education, Youth, Gender & Sports	81,000.00
1992007446	CHRISTINE BONARERI ODHIAMBO	Education, Youth, Gender & Sports	810,000.00
20120003385	DOROTHY ATIENO ODHIAMBO	Education, Youth, Gender & Sports	100,000.00
2012032590	DOUGLAS NYAKWARA ONWONG"A	Education, Youth, Gender & Sports	44,500.00
2011232936	EMILY OHORE	Education, Youth, Gender & Sports	93,850.00
20100004457	EMMANUEL OTIENO OPETU	Education, Youth, Gender & Sports	693,441.00
20100004019	FREDRICK ONYANGO MUSUMBA	Education, Youth, Gender & Sports	996,500.00
1997034692	GEORGE NYANGENA MOIMBO	Education, Youth, Gender & Sports	20,944.60
20130032290	GEORGE OCHIENG ANANGA	Education, Youth, Gender & Sports	42,400.00
20020004791	GEORGE ONDIEK ADEL	Education, Youth, Gender & Sports	4,900.00
20100003987	GEORGE ROMBO ORUDE	Education, Youth, Gender & Sports	366,800.00
19940012886	GRACE ATIENO OSORE	Education, Youth, Gender & Sports	100,000.00
20010004190	JACKTONE OCHECHE	Education, Youth, Gender & Sports	117,000.00
2009100310	JAEL ANYANGO OKUMU	Education, Youth, Gender & Sports	162,000.00
1991003106	JANET INGAHIZU ELPHAS	Education, Youth, Gender & Sports	700,000.00
20130019233	JENNIPHER ATIENO KERE	Education, Youth, Gender & Sports	700,306.00
1988094122	JOSEPH NDINYO BUCHAMU	Education, Youth, Gender & Sports	33,600.00
20100004733	KENEDY AYIECHO JOHN	Education, Youth, Gender & Sports	97,150.00
1996010328	KENNETH KOATH OTIENO	Education, Youth, Gender & Sports	315,500.00

20010006596	LEA APIYO OSIRO	Education, Youth, Gender & Sports	1,172,550.00
19990028585	LILIAN AMONDI ONEYA	Education, Youth, Gender & Sports	42,000.00
20030001364	LUCY A MATENGO	Education, Youth, Gender & Sports	624,600.00
1985050454	MARGARET ADOYO OTIENO	Education, Youth, Gender & Sports	18,700.00
19960012471	MAURICE AKUMU ONYANGO	Education, Youth, Gender & Sports	150,000.00
ID 8974555	MAURICE MBOM ORICHO	Education, Youth, Gender & Sports	21,200.00
20110005126	NICHOLAS STEPHEN OKOLA	Education, Youth, Gender & Sports	21,000.00
1989018640	NICODEMUS O OCHUNG'	Education, Youth, Gender & Sports	21,200.00
2012033146	PAUL KIPROP BIWOT	Education, Youth, Gender & Sports	24,500.00
20150098892	PETER OCHIENG DAWO	Education, Youth, Gender & Sports	881,500.00
20110006856	PHILIP ODHIAMBO AWILI	Education, Youth, Gender & Sports	35,000.00
ID 13602094	RICHARD AWITI OGIRA	Education, Youth, Gender & Sports	36,000.00
20020004808	RICHARD OMMUSI	Education, Youth, Gender & Sports	15,280.00
1978090265	ROSE OLANDO OWITI	Education, Youth, Gender & Sports	85,250.00
1987121659	ROSEMARY ATIENO OTIENO	Education, Youth, Gender & Sports	272,500.00
ID 13598157	SAMUEL OKURO ONGWEN	Education, Youth, Gender & Sports	1,045,033.00
ID 8974947	SAMWEL OMONDI ORON	Education, Youth, Gender & Sports	21,200.00
20140068319	SAMWEL ONG'Wen OKURO	Education, Youth, Gender & Sports	153,382.00
20110005117	SIMON OTILA OLANGO	Education, Youth, Gender & Sports	198,875.00
2008002292	SOPHIE ACHIENG CHUCHU	Education, Youth, Gender & Sports	30,000.00
20120006108	UMMY ABDALLAH	Education, Youth, Gender & Sports	42,325.00
ID10923083	VINCENT OCHIENG ORAYO	Education, Youth, Gender & Sports	21,200.00
1990161503	WILSON ACHOLA OWITI	Education, Youth, Gender & Sports	130,000.00
1990026436	ZACHARY NYAIRO OKORA	Education, Youth, Gender & Sports	408,500.00
	Sub Total		**11,629,607.60**
19980016715	CHARLES OWINO ODEK	Energy & Mining	779,000.00
1995068996	ERICK OROT OTIENO	Energy & Mining	245,750.00
1989131993	EVANS MAGETO GICHANA	Energy & Mining	292,000.00
1996055637	GEORGE OLUOCH OWITI	Energy & Mining	119,000.00
20130019340	GLADYS OMUODO LORNA	Energy & Mining	390,000.00
1981077713	HESBON O. BENGO OPUKO	Energy & Mining	200,500.00
20140068300	LILIAN ATIENO OGOMBO	Energy & Mining	1,157,596.00
19980016608	RACHEL AGOLA AKOTH	Energy & Mining	40,000.00
20100004082	ROSE ATIENO KIYAKA	Energy & Mining	100,000.00
	Sub Total		**3,323,846.00**

1981050567	ALEX OGUTU AYATTA	Finance & Planning	19,000.00
2009123114	ALOYCE OMBOYO OBAMA	Finance & Planning	432,375.00
2007028928	ANDREA OWINO OLOO	Finance & Planning	16,800.00
ID 25963181	ANDREW ODHIAMBO OTIENDE	Finance & Planning	9,000.00
20140068533	ANJELINE ASHA AWUOR OKINDO	Finance & Planning	9,000.00
199569667	ATIENO OSODO FI VINA	Finance & Planning	864,000.00
20080003961	AUGUSTINE NYAOKE ARODI	Finance & Planning	66,000.00
19990027033	BARACK ODWAR MUGA	Finance & Planning	91,050.00
20070006370	BELLA AMONDI OYUGI	Finance & Planning	66,000.00
2013014001	BEN MOGARE MOMANYI	Finance & Planning	12,600.00
2007038290	BENSON OUMA NYAGOL	Finance & Planning	1,501,023.00
20140045914	BERYLL SEMMO	Finance & Planning	143,300.00
19950006461	CAREN VUHYA ADWENYA	Finance & Planning	479,305.00
20120004819	CAROLINE RONO CHELANGAT	Finance & Planning	49,650.00
19980016411	CEPHAS KASERA ODHIAMBO	Finance & Planning	673,943.00
2010056419	DANIEL ODHIAMBO	Finance & Planning	39,000.00
19850005453	DAVID OTIENO AMOI	Finance & Planning	686,560.00
20010005768	EDWIN OUMA KISIA	Finance & Planning	202,050.00
20010006461	ELIAS OWINO NDOLO	Finance & Planning	2,468,230.00
19870014270	ELIZABETH KYALO WANDERA	Finance & Planning	63,000.00
20100004457	EMMANUEL OTIENO OPETU	Finance & Planning	217,400.00
20010006470	ERICK KIBET LAIGONG	Finance & Planning	890,250.00
1989131993	EVANS MAGETO GICHANA	Finance & Planning	39,000.00
ID 20519040	EZRA UTHANT ANGIELA	Finance & Planning	9,000.00
1998016368	FREDRICK OKOTH LWANYA	Finance & Planning	10,250.00
20140068113	GEORGE JOASH AKONG'O ANYONG'A	Finance & Planning	3,323,105.00
20130032290	GEORGE OCHIENG ANANGA	Finance & Planning	800,000.00
20140068686	GEORGE OCHIENG OKANGA	Finance & Planning	809,000.00
20130019117	GEORGE ONGAYA OKOTH	Finance & Planning	260,800.00
2009122346	HEZRON N'GIELA MANDUKU	Finance & Planning	154,319.00
20100004822	ISAAC OTIENO OWINO	Finance & Planning	866,500.00
19990027711	JACKLINE KEMUNTO OBWOGI	Finance & Planning	24,000.00
20100004000	JACOB ODHIAMBO OWAKA	Finance & Planning	663,400.00
20140045870	JAMES KUNGU	Finance & Planning	607,140.00
1986106672	JANE ADULO AORA	Finance & Planning	113,480.00
19950006229	JANE MUKHONGO NASIMIYU	Finance & Planning	312,000.00
19980016662	JEREMIAH WILSON O OBANDA	Finance & Planning	159,200.00

2009123635	JOEL PATRICK OPONDO	Finance & Planning	345,600.00
19880011245	JOHN NGERE OKWAMA	Finance & Planning	77,600.00
20120004588	JOHN OMONDI OBIERO	Finance & Planning	38,575.00
20010004574	JOHN OTIENO OYOO	Finance & Planning	115,000.00
20010006443	JOSEPH GOROBA OLUM	Finance & Planning	257,600.00
2012012345	JOSEPH KWASIRA WITABA	Finance & Planning	98,375.00
19850005113	JOSEPH OGWEL SAMBA	Finance & Planning	2,833,100.00
20130011059	JOSEPH OKECH AMOLO KOHOGO	Finance & Planning	18,000.00
19890017786	JOSHUA MARK OTIENO	Finance & Planning	370,875.00
19980016920	JOSHUA OKELLO	Finance & Planning	42,800.00
19890013626	JULIUS OTIENDE OGENDO	Finance & Planning	427,091.00
19890016985	KEZIAH RHODA ASEMBO OKOTH	Finance & Planning	99,000.00
20010006176	LILIAN AKOTH OTIENO	Finance & Planning	47,995.00
20030001364	LUCY A MATENGO	Finance & Planning	174,440.00
ID 20960726	MAGDALINE AOKO WASAMA	Finance & Planning	30,000.00
2006068365	MARGARET ACHIENG OUMA	Finance & Planning	538,375.00
201200054140	MARGARET AKIRING OSILI	Finance & Planning	606,920.00
19810005193	MARGARET OTIENO AKINYI	Finance & Planning	25,100.00
2007074319	MARTINE OMONDI OMBWAYO	Finance & Planning	17,500.00
1984123149	MARY AMALIA NYAMICHABA	Finance & Planning	200,000.00
19960012471	MAURICE AKUMU ONYANGO	Finance & Planning	1,297,000.00
ID 8974555	MAURICE MBOM ORICHO	Finance & Planning	30,000.00
19990026723	MAURICE ODHIAMBO OTIENO	Finance & Planning	14,000.00
2007068316	MAURICE OKELLO OKELLO	Finance & Planning	18,500.00
20120004293	MAURICE OMONDI OKOTH	Finance & Planning	11,200.00
19850005195	MAURICE OTUNGA OMBEWA	Finance & Planning	568,400.00
1989018640	NICODEMUS O OCHUNG'	Finance & Planning	30,000.00
19880013605	NICODEMUS OJWANG KOGUYO	Finance & Planning	160,800.00
23997816	PATRICIA ACHIENG OWANG	Finance & Planning	11,300.00
2012033146	PAUL KIPROP BIWOT	Finance & Planning	3,500.00
20000013098	PERESIA AKOTH OMINO	Finance & Planning	72,200.00
20090004827	PETER OGOLA OGADA	Finance & Planning	476,700.00
1980136750	PHILEMON ODIDI AGULO	Finance & Planning	194,250.00
19980016733	RAMADHAN ABDALLAH	Finance & Planning	414,000.00
19930008834	RAPHAEL MBUYA OTIENO	Finance & Planning	107,344.00
19950006443	ROSE ADHIAMBO ODHIAMBO OUYA	Finance & Planning	385,000.00
ID 7423079	SAMSON JAGERO	Finance & Planning	30,000.00

20010004403	SAMSON OCHIENG OJUONDO	Finance & Planning	5,200.00
20140068408	SAMUEL OMONDI ORON	Finance & Planning	144,295.00
ID 8974947	SAMWEL OMONDI ORON	Finance & Planning	30,000.00
1990000812	SELINE ADHIAMBO AGENGO	Finance & Planning	634,000.00
20100004466	SILVANUS MUNALA	Finance & Planning	682,575.00
ID22419889	SILVIA AUMA ONYANGO	Finance & Planning	31,500.00
201302041	STEPHEN OCHIENG OTIENO	Finance & Planning	107,500.00
20130032254	TOM MBOYA OGOLLAH	Finance & Planning	278,600.00
ID10923083	VINCENT OCHIENG ORAYO	Finance & Planning	30,000.00
ID11809820	WASHINGTON ODUOR OKOTH	Finance & Planning	473,744.00
2010056443	WILSON OPONDO ABIERO	Finance & Planning	249,000.00
2.014E+11	WYCLIFFE LAMEK OCHIENG	Finance & Planning	111,640.00
	Sub Total		**30,116,924.00**
20080004164	ADRIAN OUMA	Governance & Administration	233,100.00
1980121527	AGGREY NANDWA OMUKUBA	Governance & Administration	87,600.00
20120004499	AGNES OTIENO ACHIENG	Governance & Administration	34,400.00
10165788	AMOS WILLIAM OMOLO	Governance & Administration	508,000.00
ID 13891777	ANGIRAH RAWLING JUMAH	Governance & Administration	80,000.00
20070006290	AYUB AKETCH OGADA	Governance & Administration	18,600.00
20140068668	BEATRICE ADHIAMBO OCHUKA	Governance & Administration	235,639.00
20140009169	BEATRICE ATIENO OMOLLO	Governance & Administration	493,500.00
20130046098	BELINDA ACHIENG OLOO	Governance & Administration	57,500.00
20010005080	BELINDA NYAKINYA	Governance & Administration	475,715.00
20150022012	BENTER ANNETTE OYUKO	Governance & Administration	583,900.00
9585	BETTY ATIENO OKOTH ASUNAH	Governance & Administration	1,138,194.00
19950006461	CAREN VUHYA ADWENYA	Governance & Administration	197,890.00
20070006272	CAROLINE ONJALA AKINYI	Governance & Administration	294,600.00
ID 25258038	CHARLES ATHOMO AWITI	Governance & Administration	480,000.00
19980016466	CHRISTINE JANE ANYANGO	Governance & Administration	30,000.00
20120003634	COLLINS SAMO	Governance & Administration	55,850.00
20140068444	DAIZY OKAL	Governance & Administration	202,349.00
20130020183	DAN KIDHA KIDHA	Governance & Administration	1,743,235.00
20130032754	DANCUN OTIENO OMORO	Governance & Administration	15,375.00
2006038996	DANIEL ABSALOM OTWOMA	Governance & Administration	35,000.00
20120004462	DANIEL OCHIENG OTENE	Governance & Administration	12,600.00
20120004506	DANIEL ODHIAMBO MAYOGA	Governance & Administration	12,600.00

20120005763	DANIEL OKOTH OGADA	Governance & Administration	712,200.00
20000013641	DANIEL OLANGA OKECH	Governance & Administration	152,000.00
1997086615	DANIEL OMOLO MIRUKA	Governance & Administration	66,500.00
19940013605	DEBORAH ANYANGO OMWA	Governance & Administration	160,000.00
19970012929	DIDACUS OCHIENG OLOYA	Governance & Administration	47,600.00
20140068631	DOROTHY AUMA OKUMU	Governance & Administration	359,600.00
20120004597	EDMON ODHIAMBO SILA	Governance & Administration	18,600.00
2004003018	ELIAKIM MUSEWE OKOTH	Governance & Administration	19,600.00
20080003943	ELIZABETH AKINYI OKOTH	Governance & Administration	469,820.00
20130020218	ELIZABETH AWITI OLWA	Governance & Administration	1,837,840.00
6547	EMILY ATIENO OLAGO	Governance & Administration	843,196.00
20130032790	ERIC OTIENO ORICHO	Governance & Administration	54,750.00
20130032772	ERICK AWUONDO ODIDA	Governance & Administration	2,066,159.00
19990030281	ESTHER AWUOR	Governance & Administration	31,500.00
1985047558	EZEKIEL AKACH KASUKU	Governance & Administration	1,459,428.00
20100004126	FANUEL ODHIAMBO ONYANGO	Governance & Administration	356,550.00
20010005606	FREDRICK MALOWA ABURA	Governance & Administration	1,355,900.00
ID13601366	GEDFREY OCHIENG DIENYA	Governance & Administration	380,565.00
20130032290	GEORGE OCHIENG ANANGA	Governance & Administration	2,739,000.00
2008084749	GEORGE ODIWUOR JOBUNGAH	Governance & Administration	14,700.00
20020004791	GEORGE ONDIEK ADEL	Governance & Administration	9,800.00
1982071590	GEORGE OUKO AGINGU	Governance & Administration	14,700.00
20010004350	GEORGE TINDI OWUOTH	Governance & Administration	7,000.00
20070005953	GLADYS AKOTH OLWANDE	Governance & Administration	22,000.00
20120005683	GRACE ADHIAMBO AJWANG	Governance & Administration	91,900.00
20130032834	HAGGAI HAWI KADIRI	Governance & Administration	474,610.00
9905927	HESBON OWUOR HONGO	Governance & Administration	1,489,796.00
20150065928	JACINTA ALUOCH	Governance & Administration	197,500.00
25000023011	JACKSON ODENY OYOO	Governance & Administration	189,325.00
20130020129	JACKSON OTIENO OMONDI	Governance & Administration	182,000.00
20130011513	JACTONE NYANUNGO RANGUMA	Governance & Administration	1,259,399.00
20070006389	JAMES AMOS NYAWANDA	Governance & Administration	29,400.00
199890017286	JAMES GORO ORONGE	Governance & Administration	334,450.00
20010004609	JAMES OMONDI NDIRE	Governance & Administration	20,000.00
20070006692	JANET WANYANDEH	Governance & Administration	410,000.00
19940013427	JOANES OMONDI OTIENDE	Governance & Administration	49,100.00
1984097568	JOASH OTIENO OWIRO	Governance & Administration	132,150.00

2005009512	JOASY NYARANGO OMBACH	Governance & Administration	60,900.00
19980016831	JOHN MUNOKO WAMALWA	Governance & Administration	65,000.00
20130032843	JOHN ODERO OYUCHO	Governance & Administration	177,000.00
1986077394	JOHN ODIAGA OLOO	Governance & Administration	33,600.00
20120003858	JOSEPH JUMA ONYANGO	Governance & Administration	18,000.00
20120004560	JOSHUA MIGUDI JUMA	Governance & Administration	107,100.00
20150017851	JOSHUA OCHIENG	Governance & Administration	26,000.00
20150017851	JOSHUA ONYANGO OCHIENG	Governance & Administration	385,200.00
19990027275	JUDITH NORA AWUOR	Governance & Administration	21,900.00
1996020739	JUDITH OMOGO AKINYI	Governance & Administration	334,750.00
2008126444	LILIAN ACHIENG OTIENO	Governance & Administration	208,600.00
19990027499	LILIAN ANYANGO OUMA	Governance & Administration	189,500.00
20010005820	LILIAN ODONGO AKINYI	Governance & Administration	13,000.00
19900013498	LILLIAN ACHIENG OBANDA	Governance & Administration	101,400.00
20120004659	LUKE ODHIAMBO JUMA	Governance & Administration	139,500.00
20010004538	LYNETTE AKOTH ALI	Governance & Administration	18,600.00
ID 20960726	MAGDALINE AOKO WASAMA	Governance & Administration	90,000.00
20120003778	MARTIN NYAGOL OLWA	Governance & Administration	17,600.00
ID 8974555	MAURICE MBOM ORICHO	Governance & Administration	80,000.00
1997069613	MAURICE NGALA KISERA	Governance & Administration	101,942.40
1996019102	MAURICE OMONDI OYARO	Governance & Administration	191,550.00
20060001390	MELITUS AGRIPA ONDHOWE	Governance & Administration	28,700.00
1999015806	MICHAEL COLLYNS OKETCH OWUOR	Governance & Administration	124,442.40
20100003996	MILLICENT ATIENO OMUYA	Governance & Administration	79,100.00
2800	MOSES ONDIEK ODINGO	Governance & Administration	432,433.00
1989018640	NICODEMUS O OCHUNG'	Governance & Administration	70,000.00
20130020003	ODUPE SYPROSE AWINO	Governance & Administration	4,900.00
1994037015	OKUKU HUMPHREY NAKITARI	Governance & Administration	2,442,799.00
19930008772	PATRICK SAMWEL OKETCH OCHIENG	Governance & Administration	938,648.00
20010005857	PAUL CHERUIYOT ROTICH	Governance & Administration	191,100.00
20100072821	PEREZ AGINGA OGONJO	Governance & Administration	2,278,994.00
20010006952	PETER OGEMO OKUMU	Governance & Administration	686,625.00
1980136750	PHILEMON ODIDI AGULO	Governance & Administration	42,000.00
20150022049	PHILIP NYUMBA	Governance & Administration	145,500.00
2011350639	PROSPER BAHATIDOLA OBIERO	Governance & Administration	31,500.00
20140068506	RAPHAEL JUMA OKISE	Governance & Administration	20,000.00
20130020174	RISPER ANYANGO OOKO	Governance & Administration	964,620.00

20120004417	ROBERT OUKO OGONYO	Governance & Administration	18,600.00
2008135346	ROGERS ONSARE M. OMWANCHA	Governance & Administration	82,600.00
20130013464	RUTH ADHIAMBO BUSIA ODINGA	Governance & Administration	1,498,093.00
ID 7423079	SAMSON JAGERO	Governance & Administration	80,000.00
ID 8974947	SAMWEL OMONDI ORON	Governance & Administration	333,500.00
19950006523	SILAS OWITI OSIR	Governance & Administration	19,600.00
20150009395	SOLOMON OGIRE ABONGO	Governance & Administration	1,932,750.00
20010004225	SOLOMON OLANG OKINYI	Governance & Administration	296,278.00
20120003563	SOSPETER MIMBA ONUNGA	Governance & Administration	618,800.00
20140068588	STEPHEN OUTA	Governance & Administration	39,600.00
19890017026	SYLVIA AKOTH ORIMBO	Governance & Administration	579,900.00
20130020003	SYPROSE AWINO ODUPE	Governance & Administration	165,100.00
20130032816	TITUS ODHIAMBO OMANYI	Governance & Administration	782,590.00
1985026861	TITUS OMUKAGA OMUSOLO	Governance & Administration	31,350.00
20130032807	TOM MBOYA WABORE	Governance & Administration	142,800.00
ID10923083	VINCENT OCHIENG ORAYO	Governance & Administration	766,200.00
2453	VIOLET SALLY ONYANGO	Governance & Administration	834,310.00
5102	WILSON NASHON OGWANG' OGUYA	Governance & Administration	1,411,336.00
20140068095	WYCLIFFE LAMECK OCHIENG	Governance & Administration	233,200.00
	Sub Total		**45,813,395.80**
2011240485	APOLLO ODUOR OTIENO	Health	153,600.00
19950006461	CAREN VUHYA ADWENYA	Health	653,000.00
2011244276	COLLINS OMONDI HAMISI	Health	4,936.00
OMINDE	ELIZABETH ANYANGO OMINDE AND JOSEPH OGAJA J.A	Health	811,009.00
ID1681194	ELIZABETH OMINDE OGAJA	Health	127,411.00
1983063914	ELLY OTIENO NYAMBOK	Health	101,700.00
19950006952	GAUDENSIA MONY ONOKA	Health	66,600.00
1993069580	HELLEN ANYANGO OGOLLAH	Health	25,200.00
2007132599	JAPHETH MAKONO OMWENGA	Health	537,000.00
1981052933	JOSEPHINE ADHIAMBO MWALLO	Health	59,986.00
1991081722	JOSHUA OJWANG LUSI	Health	292,937.00
1993069629	KENNEDY OTIENO ORURE	Health	59,986.00
1986066864	NICHOLAS MAKOTSI SALAMBA	Health	27,200.00
1993059179	PHILIP OTIENO ADINGO	Health	27,200.00
2005025940	RAEL WANYONA MWANDO	Health	64,900.00
	Sub Total		**3,012,665.00**

2007000182	ANTONY OPIYO ONANDA	Industrialization & Enterprise Development	309,000.00
19860007076	AUGUSTUS KUDONDO WERE	Industrialization & Enterprise Development	318,050.00
19940013605	DEBORAH ANYANGO OMWA	Industrialization & Enterprise Development	161,525.00
1981120736	DEBRA OTIRA OCHIENG	Industrialization & Enterprise Development	173,750.00
1978016334	ELIZABETH ATIENO OPONDO ANGWECH	Industrialization & Enterprise Development	144,500.00
2009050989	ERIC GESIMBA OMANGA	Industrialization & Enterprise Development	25,800.00
1989131993	EVANS MAGETO GICHANA	Industrialization & Enterprise Development	166,900.00
1983030678	FANUEL WATSON MANGO	Industrialization & Enterprise Development	153,000.00
1984000155	GEORGE ODUOR ONGINJO	Industrialization & Enterprise Development	150,000.00
96055637	GEORGE OWITI	Industrialization & Enterprise Development	47,000.00
2006042343	GIDEON ODUOL	Industrialization & Enterprise Development	624,130.00
20130019340	GLADYS OMUODO LORNA	Industrialization & Enterprise Development	704,690.00
1981105142	HAMILTON ONYANGO NGAYWA	Industrialization & Enterprise Development	478,000.00
2003062409	HARRISON OKINYI OSWE	Industrialization & Enterprise Development	15,400.00
1979098680	IRENE KAREN AORA MARAGA	Industrialization & Enterprise Development	142,000.00
1990073378	ISAAC OMONDI OWICH	Industrialization & Enterprise Development	700,000.00
2007045653	JAFETH OCHIENG ATITO	Industrialization & Enterprise Development	1,143,550.00
1987036074	JANE FLORENCE ADHIAMBO	Industrialization & Enterprise Development	730,000.00
20150066069	JOHNSON AWUOR	Industrialization & Enterprise Development	226,300.00
1998013940	JOHNSTONE KIPLAGAT RONO	Industrialization & Enterprise Development	44,800.00
20010006596	LEA APIYO OSIRO	Industrialization & Enterprise Development	25,200.00
20010005482	LETECIA AWUOR ODHIAMBO	Industrialization & Enterprise Development	1,835,000.00
20140068300	LILIAN ATIENO OGOMBO	Industrialization & Enterprise Development	891,049.00
20000015181	LILLIAN ALUOCH OCHIENG	Industrialization & Enterprise Development	100,000.00
1986042381	LUCAS MUTHAMI LUGANDA	Industrialization & Enterprise Development	198,700.00
1979057074	MOSES OLWENY ARAN	Industrialization & Enterprise Development	40,860.00
20010006069	PATRICIA JOYCE WAITHERA	Industrialization & Enterprise Development	17,000.00
19980016608	RACHEL AGOLA AKOTH	Industrialization & Enterprise Development	335,000.00
20130019279	RANA HANIF MOHAMED	Industrialization & Enterprise Development	50,400.00
2010016825	ROSE OSIRO AKOMO	Industrialization & Enterprise Development	730,000.00
1989096436	SAMUEL NYAKUNDI MOGENI	Industrialization & Enterprise Development	123,000.00
1990000812	SELINE ADHIAMBO AGENGO	Industrialization & Enterprise Development	1,985,180.00
20010004225	SOLOMON OLANG OKINYI	Industrialization & Enterprise Development	71,462.00
19980016582	THOMAS NYANGANYO IMBOKA	Industrialization & Enterprise Development	28,350.00
1984093556	THOMAS TOLO OWINO	Industrialization & Enterprise Development	134,250.00
1985095690	TOBIAS ARARA OLOO	Industrialization & Enterprise Development	42,700.00

1984129373	ZEPHANIA OCHOLA OSOK	Industrialization & Enterprise Development	716,900.00
	Sub Total		**13,783,446.00**
19940013605	DEBORAH ANYANGO OMWA	Lands & Physical Planning	20,000.00
1989127449	DEREK OTIENO OBURA	Lands & Physical Planning	375,240.00
2010016930	FREDRICK ADUR OCHIENG	Lands & Physical Planning	30,000.00
19990028174	GEORGE OBINY	Lands & Physical Planning	61,000.00
1984125921	HENRY JAKOYO ODUMA	Lands & Physical Planning	53,100.00
2009006265	JANET MULONGO WANGORO	Lands & Physical Planning	58,015.00
19980016920	JOSHUA OKELLO	Lands & Physical Planning	150,000.00
1979197963	MARCELLA TERESA MANGERA	Lands & Physical Planning	60,000.00
19980016706	ONDOLA, Mr. SAMUEL OTIENO	Lands & Physical Planning	24,000.00
2009006061	ROSE MUTALI	Lands & Physical Planning	30,000.00
20010004216	SAMUEL ORIMBA HONGO	Lands & Physical Planning	134,000.00
2010014572	TITUS OLOO ASEKA	Lands & Physical Planning	14,778.00
	Sub Total		**1,010,133.00**
20100005507	BENARD OUMA OJUANG	Transport & Infrastructure	458,000.00
19950006096	CAROLY OMONDI NYUMBA	Transport & Infrastructure	97,200.00
1977079957	ELLY ODERO DEYA	Transport & Infrastructure	30,000.00
1999010490	EUNICE ATIENO MUGA	Transport & Infrastructure	30,000.00
2010015560	EVE ODENY OGAM	Transport & Infrastructure	29,626.00
1984127151	FREDRICK OWINY GOMBE	Transport & Infrastructure	68,000.00
20020005083	LILIAN AMONDI OWUOR	Transport & Infrastructure	30,000.00
2007074319	MARTINE OMONDI OMBWAYO	Transport & Infrastructure	26,700.00
1986105294	MICHAEL OBIERO NGOLO	Transport & Infrastructure	538,400.00
20010006069	PATRICIA JOYCE WAITHERA	Transport & Infrastructure	100,000.00
1983010165	PHILIP WILLY BUSUKU OWADE	Transport & Infrastructure	30,000.00
1987011359	POLYCURP WALWANGA OMOLO	Transport & Infrastructure	60,000.00
1985009990	REMIGIUS ORINDA OTIENO	Transport & Infrastructure	60,000.00
20150009368	SILVIA AUMA ONYANGO	Transport & Infrastructure	40,500.00
19980016582	THOMAS NYANGANYO IMBOKA	Transport & Infrastructure	30,000.00
2010014572	TITUS OLOO ASEKA	Transport & Infrastructure	612,250.00
20000013758	VALENTINE OIRO OBONYO	Transport & Infrastructure	53,900.00
	Sub Total		**2,294,576.00**
20060001363	ABISAE NDEGE OGALO	Water, Environment & Natural Resources	153,800.00

1990070980	APUT JAMES AURA	Water, Environment & Natural Resources	102,050.00
20130019617	BARAK ABONYO OTIENO	Water, Environment & Natural Resources	420,620.00
1997088950	BEATRICE OTIENO ADHIAMBO	Water, Environment & Natural Resources	60,750.00
1990117148	CAREN OMOLO OMOLO	Water, Environment & Natural Resources	40,000.00
1982071621	CHARLES NYAMBUGA ODENY	Water, Environment & Natural Resources	100,000.00
1989128356	CHRISTOPHER OCHIENG ARODI	Water, Environment & Natural Resources	5,000.00
1984050794	DANISH ODERO ADEMBA	Water, Environment & Natural Resources	74,800.00
OMINDE	ELIZABETH ANYANGO OMINDE AND JOSEPH OGAJA J.A	Water, Environment & Natural Resources	60,400.00
1996032354	EMILLY AKOTH OTIENO	Water, Environment & Natural Resources	802,900.00
1987078945	EMMA OGINGA OLENYO	Water, Environment & Natural Resources	10,000.00
1985047558	EZEKIEL AKACH KASUKU	Water, Environment & Natural Resources	10,000.00
1984125117	GEORGE AKECH KOYIER	Water, Environment & Natural Resources	110,800.00
1979099042	GEORGE MINGORI APIYO	Water, Environment & Natural Resources	15,000.00
1996055637	GEORGE OLUOCH OWITI	Water, Environment & Natural Resources	274,375.00
1982071590	GEORGE OUKO AGINGU	Water, Environment & Natural Resources	29,650.00
1990073491	GILBERT ONYANGO OMOLLO	Water, Environment & Natural Resources	160,000.00
19950006578	HARUN RASHID GULLAH	Water, Environment & Natural Resources	255,900.00
1981077713	HESBON O. BENGO OPUKO	Water, Environment & Natural Resources	318,560.00
1990073378	ISAAC OMONDI OWICH	Water, Environment & Natural Resources	1,393,000.00
1983052094	ISAIAH KONDO MOTURI	Water, Environment & Natural Resources	239,600.00
20010005802	JOHN MATHEW SANDE	Water, Environment & Natural Resources	366,020.00
1988127153	JOHN OMOLLO OGWAG	Water, Environment & Natural Resources	219,450.00
1979148532	JOHN OWENGA	Water, Environment & Natural Resources	188,505.00
20010006596	LEA APIYO OSIRO	Water, Environment & Natural Resources	199,100.00
19940013632	LILLIAN ATIENO OCHAI	Water, Environment & Natural Resources	778,250.00
ID 3336113	LOICE MILRED AKINYI OMORO	Water, Environment & Natural Resources	290,620.00
ID 20960726	MAGDALINE AOKO WASAMA	Water, Environment & Natural Resources	50,000.00
1999008697	MAUREEN ACHIENG DAYA	Water, Environment & Natural Resources	40,100.00
ID 8974555	MAURICE MBOM ORICHO	Water, Environment & Natural Resources	50,000.00
20130012314	MIDEU WILLIS OGONYO	Water, Environment & Natural Resources	34,000.00
1989018640	NICODEMUS O OCHUNG'	Water, Environment & Natural Resources	50,000.00
1987055599	PETER APINDI MIJUNGU	Water, Environment & Natural Resources	92,250.00
1989102033	PETER KIPRONO NGETICH	Water, Environment & Natural Resources	95,400.00
20010007360	PETER OTIENO NGARE	Water, Environment & Natural Resources	4,500.00
1996056455	REGINALD OCHIENG OLANG	Water, Environment & Natural Resources	437,600.00
1987009653	RICHARD MICHAEL OGUTU	Water, Environment & Natural Resources	142,000.00
ID 7423079	SAMSON JAGERO	Water, Environment & Natural Resources	50,000.00

1981093727	SAMUEL ONDULLA ONGONDO	Water, Environment & Natural Resources	175,600.00
19850004474	SOPHIA MULAMA	Water, Environment & Natural Resources	765,000.00
1983052060	SOSPETER AKIRI OBIERO	Water, Environment & Natural Resources	100,000.00
20120003563	SOSPETER MIMBA ONUNGA	Water, Environment & Natural Resources	1,508,950.00
1978049638	THADDEUS ALLAN ONYAGO JUMA	Water, Environment & Natural Resources	80,000.00
ID10923083	VINCENT OCHIENG ORAYO	Water, Environment & Natural Resources	50,000.00
1982115108	WILLIS OLOO SIREKA	Water, Environment & Natural Resources	64,300.00
	Sub Total		**10,468,850.00**
	TOTAL		**182,129,289**

XIII. ANNEXTURE 2: ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2015	Comments
	a	b	c	d=a-c		
Construction of buildings						
1. Various Civil Contractors			0	1,714,146,975.00	136,148,898.00	
Construction of civil works						
2. Various Road Contractors			0	70,092,297.80	157,251,263.00	
Supply of goods						
3. Various Suppliers				445,847,481.00	226,832,857.00	
Grand Total				**2,230,086,754.00**	**520,233,018.00**	

XIV. ANNEXTURE 3: ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2015	Comments
		a	b	c	d=a-c		
Others							
1. Salaries Deductions to various SACCOS					226,864,938.77	27,278,254.45	

XV. ANNEXTURE 4: ANALYSIS OF ASSETS ACQUIRED BY THE COUNTY

	ASSET DESCRIPTION	2012/2013	2013/2014	2014/2015	2015/2016	Total
1	Office Furniture & Fittings	10,897,563.00	11,564,227.00	11,894,743.00	18,790,283.00	**53,146,816.00**
3	Computers & Computer Accessories	933,845.00	12,308,205.00	25,502,469.00	63,157,666.00	**101,902,185.00**
4	Motor Vehicles	-	22,420,945.72	285,148,320.00	328,347,664.00	**635,916,929.72**
5	Plant & Machinery	-	46,297,800.00	6,961,101.00	10,880,802.00	**64,139,703.00**
6	Community Assets	-	-	183,630,984.14	182,409,021.56	**366,040,005.70**
7	Land & Buildings	-	930,000.00	25,000,000.00	10,000,000.00	**35,930,000.00**
8	Other Assets	-	-	-	2,323,400.00	**2,323,400.00**
	Total	**11,831,408.00**	**93,521,177.72**	**538,137,617.14**	**615,908,836.56**	**1,259,399,039.42**