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Enhancing Accountability

REPORT

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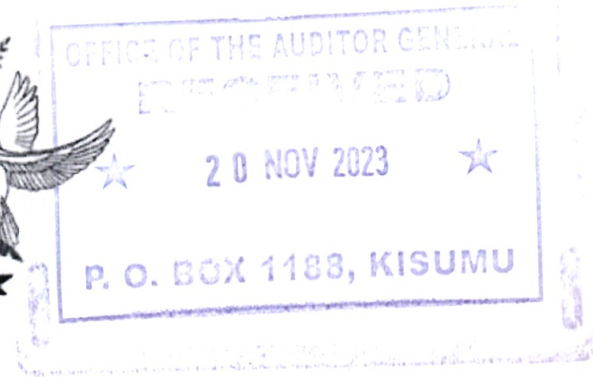
ON

**COUNTY EXECUTIVE OF
VIHIGA**

**FOR THE YEAR ENDED
30 JUNE, 2023**

PAPERS LAID	
DATE	12/09/2024
TABLED BY	MAJORITY LEADER
COMMITTEE	FINANCE
CLERK AT THE TABLE	CHEROP

COUNTY GOVERNMENT OF VIHIGA



VIHIGA COUNTY EXECUTIVE

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED JUNE 30, 2023

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



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1. Acronyms

ALV	African Leafy Vegetables
ASDSP	Agriculture Sector Development Support Program
AR & FS	Annual Report and Financial Statements
CADP	County Annual Development Plan
CAIP	County Aids Implementation Plan
CARA	County Revenue Allocation Act
CEC	County Executive Committee
CECM	County Executive Committee Member
CIDP	County Integrated Development Plan
CO	Chief Officer
CPA	Certified Public Accountant
CRF	County Revenue Fund
ECDE	Early Childhood Development Education
FY	Financial Year
ICU	Intensive Care Unit
IFMIS	Integrated Financial Management Information System
IPSAS	International Public Sector Accounting Standards
KUSP	Kenya Urban Support Program
MOH	Ministry of Health
NARIGP	National Agriculture Rural Inclusive Growth project
PC	Performance Contract
PFM	Public Finance Management
SDU	Service Delivery Unit
TVET	Technical Vocational Education Training
UDG	Urban Development Grant
UHC	Universal Health Care
UIG	Urban Institutional Grant
VTC	Vocational Training Center



2. Key Entity Information And Management

a) Background information

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

This is the 10th Annual Report and Financial Statement to be prepared by the County Government of Vihiga since 2013 when the implementation of devolved form of government came to place and the last during the implementation of the 2018-2022 CIDP. The overall goal of the report is to evaluate the extent to which the goals of the public expenditure management contained in the ADP 2022/23 were realized against the budget.

The preparation of the report generally involves the review and analysis of county departments' expenditure performance against priorities and also provides background on Statements of Receipts and Payments, Statements of Assets and Liabilities, Statements of Cash flows; Statement of County own generated Revenue and Statement of Appropriations Recurrent and Development combined.

The County Executive is comprised of the following departments:

No.	Department	Major Responsibility
1.	Finance and Economic Planning	Management of County Treasury and Planning
2.	Agriculture and Livestock and Fisheries	Overseeing County Agriculture, animal husbandry and Fish farming
1.	Education and Technical Vocational Training	Management of County education programs
2.	Health Services	Provision of health services to citizen
3.	Transport and Infrastructure	Management and maintenance of County Infrastructures
4.	Environment, Water, Natural Resources and Climate Change	Management of Climate change and natural resources
5.	Commerce Tourism and Cooperatives	Promotion of market places and trading
6.	Physical Planning, Lands, Housing and Urban Development	Promotion of county housing and urban development
7.	Public Service and Administration	County administrative matters and public relations
8.	Office of the Governor	Governance and politics
9.	County Public Service Board	Employment, Promotion and disciplinary of staff
10.	Gender, Culture, Youth, Sports and Social Services	Promotion of gender based programs and sporting



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b) Key Management team

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

1. Office of the Governor
2. Office of the Deputy Governor
3. Office of the County Secretary and Head of Public Service
4. The County Executive Committee Members
5. The County Chief Officers



c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Finance and Economic Planning	Dr. Jairus Boston Amayi
2.	Accounting Officer- Finance and Economic Planning	CPA James Atemba
3.	Accounting Officer- Agriculture, Livestock and Fisheries	Mr. Dominic Luvavo
4.	Accounting Officer- Physical Planning, Lands and Urban Development	Mr. Victor Kivaya Cheye
5.	Accounting Officer- Commerce, Tourism and Cooperatives	Mr. Paul Ayodi (Ag)
6.	Accounting Officer- Health Services	Dr. Mary Susan Anyienda
7.	Accounting Officer- Environment	Mr. Vincent Kutai
8.	Accounting Officer- Water Natural Resources and Climate change	Dr. Richard Boiyo
9.	Accounting Officer- Gender, Culture, Youths, Sports and Social Services	Ms Mary M. Jemaiyo
10.	Accounting Officer- Office of the Governor	Mr. Philip Gavuna
11.	Accounting Officer- Public Service and Administration	Mr. Wilberforce Agesa (Ag)
12.	Accounting Officer- Transport and Infrastructure	Eng. Christopher Rodgers Etale Tunya
13.	Accounting Officer- Education and Technical Vocational Training	Dr. Noel Malanda
14.	Accounting Officer- County Public Service Board	Mr. Mark Alulu

d) Fiduciary Oversight Arrangements

Section 73(5) of the Public Financial Management Act 2012 provides that each accounting officer of a department must, and each governing body shall establish an audit committee for the entity.

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Appointment and composition of composition of members of the Audit Committee for the County Executive and the County Assembly is as outlined below;

County Assembly

1. The County Assembly shall competitively source for 3 members of the Audit Committee from suitably qualified persons one of whom shall be the chair.
2. The Audit Committee shall report to the County Assembly through the County Assembly Clerk.
3. The County Speaker shall nominate one senior officer to sit in the Audit Committee

County Executive

1. The County Executive shall competitively source for 4 members of the Audit Committee from suitably qualified persons one of whom shall be the chair.
2. The County Governor shall nominate one senior officer to sit in the Audit Committee
3. The Audit Committee shall report to the Governor

N/B: The Audit Committees of both the County Executive and County Assembly of Vihiga County Government are in place and functional

Audit Committee roles and responsibility shall be set out in its charter. Roles and responsibility shall include among others;

- Obtain assurance from management that all financial and non-financial internal control and risk management functions are operating effectively and reliably
- Provide an independent review of an entity reporting functions to ensure the integrity of financial reports
- Monitor the effectiveness of the entity's performance management and performance information
- Provide strong and effective oversight of an internal audit function
- Provide effective liaison and facilitate communication between management and external auditors
- Provide oversight of the implementation of the accepted audit recommendations
- Ensure the entity effectively monitor compliance with regulations, and regulatory requirements and promotes a culture of commitment to lawful and ethical behaviour.

a) Compliance and Safeguards against unethical conduct and corruption.

To ensure audit compliance and safeguards against unethical conduct and corruption, the County Government of Vihiga has instituted criteria that will be reliable, complete, objective, understandable, comparable acceptable and availability. Accordingly, the following audit measures are in place;



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1. Policies, Legislations and Procedures on financial management.
2. Establishment of effective internal control systems
3. Collaborations with external auditors
4. Strengthened Internal Audit functions
5. Enhanced monitoring and evaluation and reporting
6. Instituted performance contracting and performance appraisal systems
7. Establishment of anti-corruption committee in Departments

e) County Government of Vihiga Headquarters

P.O. Box 344 - 50300
Vihiga County Headquarters – Mbale
Mbale – Kegoye Road,
Off Kisumu - Kakamega Road
Maragoli, Kenya

f) Entity Contacts

E-mail: treasury@vihiga.go.ke
Website: www.vihiga.go.ke



g) Entity Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Kenya Commercial Bank
Mbale – Branch
P.o Box 1123- 50300
Maragoli - Kenya
3. Co-operative Bank of Kenya
Mbale Branch
P.o. Box 816-50300
Maragoli- Kenya
4. Equity Bank of Kenya
Mbale Branch
P.o Box , 545 -50300
Maragoli- Kenya

h) Independent Auditors

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

i) Principal Legal Advisor

The County Attorney
Vihiga County Headquarters
P.O. Box 344- 50300
Maragoli Kenya,



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3. Governance Statement

Vihiga County is constituted as per the Constitution of Kenya, 2010. The County is headed by the Governor, who is responsible for the general policy and strategic direction of the County. The County is made up of a County Assembly, County Executive and a number of County Government Entities namely AMATSI Water Company and Vihiga FM Radio Station. The County Executive is structured in terms of departments, headed by a County Executive Committee Member (CECMs). The CECMs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in the Constitution. The County Secretary heads county public service and is responsible for arranging the business of county executive committee.

The County Executive

The County Executive is structured in terms of departments, headed by a County Executive Committee Member (CECMs). The CECMs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in the Constitution. The County Secretary heads county public service and is responsible for arranging the business of county executive committee.


Table 1 : Summary of responsibilities of the key management of the county government

S/No.	Institutions	Roles and Mandate
1.	Office of the Governor 	<ul style="list-style-type: none"> • Provision of overall leadership in the county's economic, social and political governance and development • Provision of leadership to the county executive committee and administration based on the county policies and plans • Promotion democracy, good governance, unity and cohesion, peace and order • Promote the competitiveness of the county • promoting and facilitating citizen participation in the development of policies and plans, and delivery of services
2.	County Executive Committee	<ul style="list-style-type: none"> • Provide policy direction and ensuring proper governance structures are in place. • Monitor the process of planning, formulation and adoption of the CIDP and other policies within the County • Manage and coordinate county functions for effective implementation of projects and programmes. • Mobilise resources for the implementation of programmes
3.	Office of the County Secretary	<ul style="list-style-type: none"> • Arranging business of the county government • Convey the decisions of the county executive committee • Head of public service
4.	County Attorney	<ul style="list-style-type: none"> • Legal advisor to the county government • Responsible for drafting legislations emanating from the county executive

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		<ul style="list-style-type: none"> • Ex-officio member of the County Executive Committee • Shall negotiate, draft, vet and interpret documents and agreements on behalf of the county executive and agencies • Responsible for revision of laws
5.	Chief Officers	<ul style="list-style-type: none"> • Ensure implementation of county and other national legislations and policies as may be required • Ensure implementation and evaluation of the CIDP • Ensure availability of resources for proper implementation of plans and policies • Ensure prudent management of resources according to the PFMA 2012
6.	County Assembly	<ul style="list-style-type: none"> • Legislations and representation of the people • Oversight the County Executive • Approval of budgets for the implementation of Development Plans and Policies • Approve the borrowing of resources by the county government

Membership of the County Executive Committee

1		<p><u>H.E. Dr. Wilbur K. Ottichilo EGH - Governor</u></p> <p>H.E Dr. Wilbur K. Ottichillo was elected into office as the second Governor of Vihiga County. Having served as the Member of Parliament for Emuhaya Constituency and worked as the Director General of Regional Centre for Mapping of Resources for Development (RCMRD), an agency of United Nations Economic Commission for Africa (UNECA). Dr. Ottichilo has a vast experience in Public Service and Administration.</p> <p>He Holds a Doctorate in Natural Resource Management and Space Science from the University of Wageningen and the International institute of Earth Observations.</p>
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<p>2</p>	<p><u>H.E. Hon Wilberforce Kitezo – Deputy Governor</u></p> <p>Hon. Wilberforce Kitezo is the second Deputy Governor of Vihiga County. He is a holder of Bachelors of Arts Degree in Project Planning and Management economist from Oklahoma State University. He has had an impressive career in public service as a transformative leader for high profile government and Non-governmental institutions spanning over 30 years. He has been a dedicated public servant and in providing leadership especially in the Education sector.</p>	
<p>3</p>		<p>Hon, Dr Jairus B. Amayi - CECM, Finance and Economic Planning</p> <p>Hon. Dr Jairus B. Amayi is the current County Executive Committee Member responsible for the department of Finance and Economic Planning.</p> 




4 **Hon. Prof Mike Iravo- CECM Transport and Infrastructure**


A Holder of PhD in Human Resource Management/Personnel administration from Jomo Kenyatta University of Agriculture and Technology. Prof Mike has a vast experience in the Public service. Prof. M. A. Iravo, is currently a County Executive Committee Member in charge of Transport and Infrastructure Vihiga County Government after serving for one (1) year in the same position in the Department of Public Service Management and ICT where he was very instrumental in rolling out Performance Contract Management and championing for County Staff Establishment. Professor is on sabbatical leave. He is a Professor in Business (Management) Administration of Jomo Kenyatta University of Agriculture and Technology (JKUAT) and thematic leader in Governance and Leadership program at JKUAT. He is also HR PR actioner. Previously he has consulted for the following bodies: ILO, WB, JAICA, COMESA, EU, GIZ, ADB and many other local and international organizations. He holds PhD in HRM (JKUAT), M.Ed. Admin. & Plan (UoN), PGDE. (KU), M.A/B.A (St. Lucia University Sibiu, Romania). He has the following professional qualifications: HR PR actioner (IHRM), Strategic Leadership Development Program (KSoG), Entrepreneurship Skills (ITC-ILO, Turin-Italy), Personnel Management & Industrial Relations and Principals of Modern Management (UK). Prof. is an intelligent researcher and author. He has supervised and mentored several PhD and Masters' students'. Published over 145 articles in refereed journals and the following books: "TIRIKI PEOPLE (Origin, History and Culture of Avatirichi)". Oyaroson Printers & Stationers, Nairobi, Kenya. ISBN 978-9914-40-984-0, 2022. "Effects of Managing Conflict in Organizations". Amazon Publishers, London, (UK), ISBN 3847332546, 2012. One (1) chapter "Global Dynamics in Africa". CEDRED Publications, Nairobi, Kenya. ISBN 978-9966-116-53-6, 2021. Developed and been involved in designing several programmes approved by JKUAT senate and recognized by CUE for KUCCPS admissions of students at the University level. He has humbly served in the following positions during his period of engagement at i) JKUAT Principal of a campus, Director Academic programs, Chairman of department, senior and lecturer positions, students' industrial internship coordinator and operations. ii) With TSC. High school head and deputy head teacher, HoD and teacher.





**PROF. MIKE AMUHAYA IRAVO
 CECM:
 PUBLIC SERVICE & ADMINISTRATION**


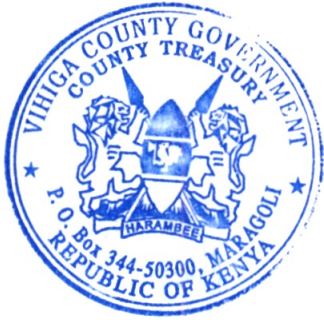



<p>5</p>	<p><u>Hon. Ms Grace Kadenge— CECM,Commerce, Tourism and Cooperatives</u></p> <p>Grace Kanguha Kadenge has had a career in finance and banking that spans more than 18 years. She has Worked at Barclays Bank of Kenya, Standard Chartered bank and National bank of Kenya as a relationship manager, branch manager and Senior branch manager. Grace holds an MBA from the University of Nairobi. She is the CECM for Commerce, Tourism and Cooperatives, having joined the Vihiga County Government on 10th December 2022.</p>	
<p>6</p>	 <p>DR. RUTH M'MBWAYA AGESA CECM: EDUCATION & TECHNICAL VOCATIONAL TRAINING</p> 	<p><u>Hon.Dr Ruth M'Mbwaya Agesa- CECM, Education Science & Technical Vocational Training</u></p> <p>Dr Ruth M'mbwaya Agesa is the Current CECM Education, science, technical and Vocational training of Vihiga County Government. She has a career Civil Servant with over Thirty (30) years in public service working for the Government of Kenya with diligence and excellence in the implementation of government policies and promotion of national values. Dr. Ruth has also served as a Director of Education in exercising experience and exemplary performance on heading Performing Arts (Music and Drama), Assistant Chief Executive Officer World Athletics Under 20, Deputy Director of Education, Executive Secretary Kenya Music Festival, Head of Performing Arts and Head of Protocol, World vision and Kenya Defence forces. She went to Masinde Muliro University of Science and Technology, Doctor of Philosophy Peace and conflict Studies. Political Mobilization Music Influencing</p>

		National Cohesion discourse in Kenya. She also holds various degrees in other fields of studies.
7	<p><u>Hon Joseph Karungani Lunani- CECM Public Service and Administration, ag Environment Water, Energy and Natural Resources</u></p> <p>Mr. Lunani has over 15years experience in Technology, Governance, Management & Leadership. Having worked with clients from various industries from the Public Sector, Banking, Hospitality, Entertainment and Many others. § Pursued Business Information Technology at Strathmore University, has a Bachelor’s of Science in Applied Business Computing from University of Sunderland and did several certifications at Computer Pride College. He is an alumni of Tallberg’s Pathfinder Strategy & Leadership Programme in Sweden. § He is certified in various Information Technology professional courses. Cisco Certified Network Associate,(CCNA), A+, N+, Certified Information Systems Auditor (CISA) & PKI Review § His area of specialty is Project Management, Systems Analysis, Network Management and Call Centers § He currently advises key personalities on Technology & Governance. § Joseph has served as a board member of Chekalini Secondary School & Topmark Academy. Serves as a mentor at Nailab, KCB Foundation & Tony Elemelu Foundation. § He continues to speak to youth challenging and encouraging them to arrest business and career opportunities in Africa & beyond</p>	 <p>MR. JOSEPH LUNANI KARUNGANI CECM: TRANSPORT & INFRASTRUCTURE</p>



<p>8</p>	 <p>MR. MESHACK ONZERE MULONGO CECM: YOUTH, GENDER, SPORTS & SOCIAL SERVICES</p>	<p><u>Hon. Meshack Onzere Mulongo – CECM for Gender, Culture, Youth, Sports and Social Services.</u></p> <p>CECM GENDER,CULTURE, YOUTHS, SPORTS AND SOCIAL SERVICES.</p> <p>Mulongo Meshack Onzere is the current CECM of Gender, Culture Youths, Sports and Social services in Vihiga County .He was born in the year 1974 in North East Bunyore ward-Emuhaya Sub-county.</p> <p>He went to Maseno University for his Bachelor's Degree and did Education Arts. In the year 2012 he enrolled for his master’s degree at Masinde Muliro University of Science and Technology where he is now doing his PhD.</p> <p>He earlier worked at Ndarwet girls’ high school temporary as a teacher.</p> <p>He also taught at Tenwek boys in Bomet, Hospital hill high school in Nairobi.</p> <p>The CECMs mission is to provide service to the people of Vihiga county as prescribed by the Governor Hon. Wilber khasilwa Ottichilo.</p>
<p>9</p>	<p>Hon Julius Maruja- CECM Physical Planning Lands Housing and Urban Development</p> <p>Hon Julius is the current County Executive Committee Member responsible for the department of Physical Planning Lands Housing and Urban Development.</p>	 <p>MR. JULIUS KIBOEN MARUJA CECM: LANDS, HOUSING, PHYSICAL PLANNING & URBAN DEVELOPMEN</p>

<p>1 0</p>	 <p>DR. NICHOLAS KADAGA MWANDIA CECM HEALTH SERVICES</p>	<p><u>Hon Dr Nicolas Madaga-CECM Health Services</u></p> <p>Dr Nicholas Mwandihhi is the current CECM of Health Services, Vihiga County Government. Born 4th September 1976 in Banja Ward, Hamisi Sub- County, He attended Kenyatta University for Bachelor’s Degree, Education Science (Mathematics & Chemistry) in 2002. Later He enrolled for a Master’s Degree MSc Human Resource Management (HRM) in 2013. Later enrolled for a PhD in Human Resource Management in 2019. Dr Nicholas Mwandihhi was a long-time teacher of Mathematics and Chemistry at Goibei Girls school and also a member of the Board of Management of the Institution. Lecturer at the Faculty of Business at Jomo Kenyatta University of Agriculture and Technology.</p>
<p>1 1</p>	<p>Hon Nicolas Kitungulu-CECM Agriculture, Livestock and Fisheries</p> <p>Hon Nicolas is the current County Executive Committee Member responsible for the department of Agriculture, Livestock and Fisheries.</p> 	 <p>MR. NICHOLAS KITUNGULU LIGAYO CECM: AGRICULTURE, LIVESTOCK & FISHERIES</p>

j) Stakeholders

The County Executive has the following institutions in place to enhance Transparency, Accountability and Governance;

1. The County Assembly – The main role of the County Assembly is legislation and oversight of the County Executive

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2. County Audit Committee- Provides oversight on financial operations of the County Executive and as well evaluates the effectiveness of existing internal controls.
3. County Budget and Economic Forum- Oversees the implementation of the budget
4. The Ward Development Coordination Committees-Prioritization of projects/programmes at Ward level

The following institutions at National level also provide oversight arrangements for County Governments

1. The senate – The main role of the Senate is legislation and oversight of County Governments
2. The Office of the Auditor General- Audits County Governments and County Government Entities.
3. Office of the Controller of Budget – Monitors budget execution by County Governments

Similarly, the following communication channels have been deployed to foster public participation, civic engagements and whistle blowing;

- i. The County Fm Radio
- ii. County Dialogue Forum
- iii. State of County Address
- iv. Peoples Assembly
- v. Barazas and stakeholder meetings
- vi. County Website
- vii. Suggestion Boxes
- viii. Sector Working Groups (SWGs)
- ix. Newsletters, Documentaries and other Publications



k) Engagement with County Assembly

The County Executive has engagement with the County Assembly through various functions, including and not limited to;

1. Approval of policies and plans, including CIDP, ADP, CIBROP, CFFP, Debt Management Strategies, Budget Estimates among others.
2. Oversight of the County Executive
3. Approval of bills, for instance finance bill
4. Vetting and approval of executive officers for appointment e.g. CECM and Chief Officers.
5. Presentation of the citizens

I) Risks Management

The table below outlines the key anticipated risks that may hinder the operations in the county, potential impacts and strategies on risk mitigation measures to minimize or eliminate on the impact of such events.

Table: Risk, Implication, Level and Mitigation Measures

Category	Risk	Risk Level (Low, Medium, High)	Mitigation measures
Financial	<ul style="list-style-type: none"> Inadequate financial resources Misappropriation of funds and revenue 	Medium	<ul style="list-style-type: none"> Strengthen resource mobilization strategies Fully automation of accounting and auditing processes Enhance accountability and strengthen internal controls Prudent financial management
Organizational	<ul style="list-style-type: none"> Inadequate human resource capacity 	• Medium	• Timely recruitment
	<ul style="list-style-type: none"> Inappropriate organizational culture 	• Medium	• Institute culture change and change management initiatives
	<ul style="list-style-type: none"> Corruption 	• High	<ul style="list-style-type: none"> Enforcement of Code of Ethics Implementation of audit reports recommendations
	<ul style="list-style-type: none"> Low enforcement of policies 	• Medium	• Full Implementation of all policies and procedures
Climate change	<ul style="list-style-type: none"> Disruption of services due to disasters 	• Medium	• Develop and implement disaster recovery plan
	<ul style="list-style-type: none"> Drought 	• Medium	• Implement climate smart agricultural practices
Technological	<ul style="list-style-type: none"> Cyber security risks 	• High	• Investment in cyber security management
	<ul style="list-style-type: none"> Rapid changes in technology 	• High	<ul style="list-style-type: none"> Keeping up-to-date to the latest technological trends Continuous acquisition and training on new technologies Improve on ICT hardware and software.
	<ul style="list-style-type: none"> Low utilization of technology 	• High	• Undertake sensitization and awareness on IT functionality and benefits
Strategic/Political	<ul style="list-style-type: none"> Failure to meet objectives and political interference 	• Medium	<ul style="list-style-type: none"> Sensitization of the county employees on the strategic direction of the county Allocation of adequate resources to implement, monitor and report on progress Sensitization on issue-based politics
	•	•	•



4. Foreword by the CECM Finance and Economic Planning

This is the Annual Report and Financial Statements for the year ending 30th June 2023. The AR & FS is prepared in fulfilment of Article 228(6) of the constitution of Kenya. Its primary objective is to provide an analysis of the budget implementation in the financial year 2022/23. Accordingly, the report analyses the County Government performance for the period under review, with specific focus on expected versus achieved revenue targets, expenditure analysis, statements of assets and liabilities and statement of cash flows.

The reporting framework for the AR & FS is based on the operational and reporting guidelines developed by The Nation Treasury and State Department of Planning. As a standard procedural practise, every end of the financial year all National Government Departments and Agencies including County Government are required to prepare and submit to the National Treasury the Annual Report and Financial Statements.

In 2022/23 the County Government undertook several investments in infrastructure development that include; enhanced accountability and transparency using ICT platform, establishment of ethics and anti-corruption committees, deepening public participation and civic engagement and establishment of advisory committees such as the County Audit Committee, County Budget and Economic Forum and the County Environmental Committee. Other achievement was sustained investment on critical infrastructure development that has significantly accelerated economic development. Among the infrastructure development realized were expansion of safe water infrastructure and sanitation services, internet connectivity and expansion of access roads.

In addition, the county government expanded access to social services such as education infrastructure, provision of learning materials and teaching aids and employment of more ECDE and TVET on permanent and pensionable terms. Moreover, in line with the Bottom-Up Economic Transformation Agenda (BETA) the health sector has continued to strengthen health care delivery systems by; promoting primary health care, enhancing health systems capacity, scaling up health data systems and Universal Health Coverage, improving health infrastructure, strengthening health referral systems and community health services.

Finally, it is noteworthy that agriculture remains the back-bone of the county's economy and source of employment. During the period under review the county government put emphasis on selected value-chains African Leafy Vegetables (ALVs), dairy, poultry, Tea, and Banana. Other interventions were enhancing access to subsidized farm inputs, increasing market access, transforming land use and enhanced soil testing, promotion of agribusiness with a focus on youth and women, promotion of agroforestry and fruit tree farming, promotion of indigenous food crops, increased agricultural extension services, promote small holder irrigation as well as implementing Climate Smart Agriculture (CSA).

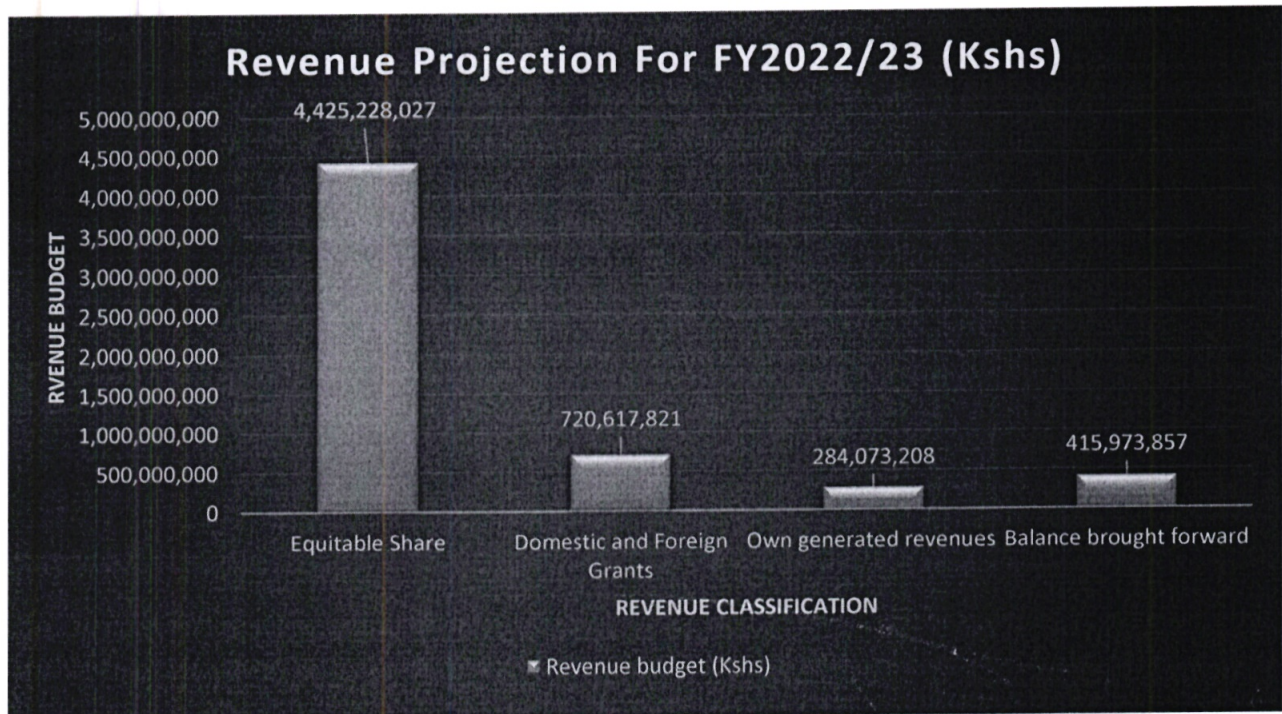
On the whole, cost of living remain high due to spiralling inflation rate remained and increase in commodity prices attributed to global increase in oil prices and the Russia-Ukraine conflict. The County Government will have continued to deepen reform initiatives on public financial management, reduction in recurrent expenditure as well as automation of own source revenue collection and ensuring prudent financial management.



Financing of the County Governments

In FY 2022/23, the aggregated approved budget for the County Government of Vihiga (Executive) was Kshs 5,845,892,913 and comprised of Kshs.3,923,895,945(67%) for recurrent expenditure and kshs 1,921,996,968 (33%) for development programmes. It is worth noting that the allocation for development expenditure conformed to section 107(2)(b) of the PFM Act 2012 which requires that over the medium term a minimum of thirty percent (30%) of the budget be allocated to development expenditure. To finance the approved budget the County Executive of Vihiga was expected to receive an allocation that comprised of Kshs 4,425,228,027 being equitable share of revenue raised nationally, Kshs 720,617,821 conditional allocation from the national government and development partners, Kshs. 284,073,208 from own source revenue and Kshs 415,973,857 from unspent cash balances from the FY 2021/22. During the year, the County Executive received Kshs. 4,928,188,384 from the CRF. The transfer comprised of Kshs 4,373,083,533 equitable share, Kshs 555,104,851 conditional grants.

Figure 1: Vihiga County revenue sources in FY 2022/23

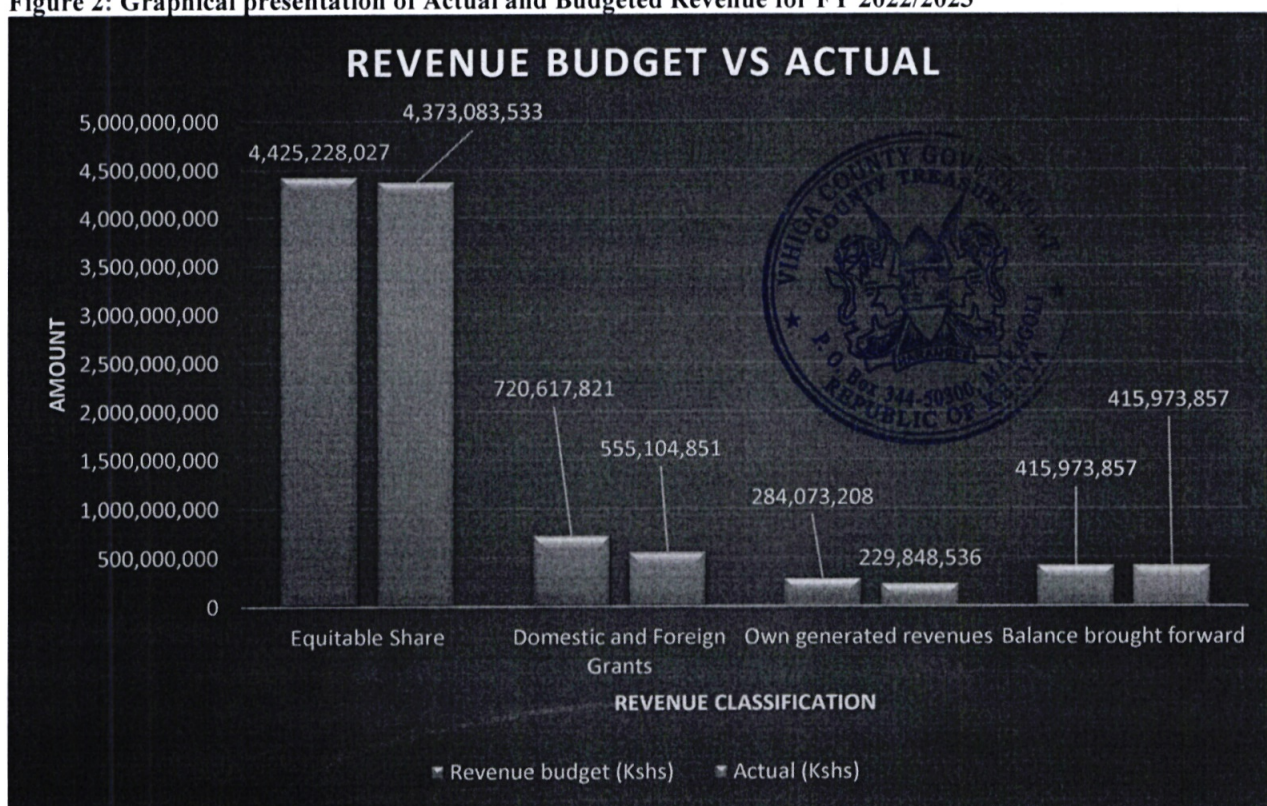


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Table 1: Revenue performance in FY 2022/2023

Revenue classification	Revenue budget (Kshs)	Actual (Kshs)	Realization (%)
Equitable Share	4,425,228,027	4,373,083,533	99%
Domestic and Foreign Grants	720,617,821	555,104,851	77%
Own generated revenues	284,073,208	229,848,536	81%
Balance brought forward	415,973,857	415,973,857	100%
Total	5,845,892,913	5,574,010,777	96%

Figure 2: Graphical presentation of Actual and Budgeted Revenue for FY 2022/2023



b) Expenditure

During the Financial year 2022/2023, the County total expenditure amounted to Kshs. 4,895,750,383. This represents an absorption rate of 84% of our budget. Kshs. 1,040,515,456 was spent on development expenditure while Kshs. 3,855,234,928 was spent on recurrent expenditure.

c) Cash flows

In the FY 2022/2023, the County Executive experienced cash flow problems as the funds were not received on time from the National Treasury for the first 3 quarters. However, the Management tried to ensure the people of Vihiga County get value for their money despite the challenges in funds disbursement.

The cash and cash equivalents increased from Kshs 173,450,295 as at 30th June 2022 to Kshs. 247,949,705 as at 30th June 2023. This was as a result of the management receiving funds for two months towards the end of the financial year, which made it difficult for the management to absorb all funds as was expected.

Accounts receivable

Accounts receivables increased from Kshs 17,334,668 to Kshs 19,071,698. This is as a result of un-surrendered imprests advanced to staff which led to overall increase in Accounts receivables. Strong measures and controls will continue to be put in place to ensure that there are minimal staff advances. Staffs are encouraged to surrender imprests on time and ensure that the PFMA, 2012 provisions relating to management of impress are adhered to at all times.

d) Fixed assets

Vihiga County has made major investments in fixed assets since 2013. Additionally, the County inherited some assets from the defunct municipal council and county councils. Nonetheless, there is a challenge in recognition of assets inherited from defunct local authorities as they have not been officially handed over to the County Government.

The County has taken steps to invest in asset management software which is currently being used in recording and management of fixed assets. This will ensure that County assets are effectively managed and accurately recorded.

g) Risk Management Strategies

Like any other organization, the County Government faces different perils that affect achievement of goals and objectives. These perils may include financial risks, operational risks and legal risks. The County Government has put in place various mechanisms to manage such risks. These mechanisms include;

- i. Enhancement of the independence of internal Audit directorate
Internal audit is a directorate that is embedded in the County Executive and is headed by Director internal audit. The County has mitigated it by recruiting competent and qualified staff to the directorate. The director internal audit reports to the Audit committee which subsequently reports to the Governor to enhance independence
- ii. Strengthening Examination Unit
The examination unit falls under the County treasury docket. This unit is mandated with duty of ensuring that all payments are in compliance with relevant laws and regulations before they are processed in IFMIS
- iii. Establishment of Project Implementation Committees
The county executive has created the project implementation committee whose mandate is to monitor and evaluate County projects and determine value for money before initiating payment process.
- iv. Establishment of Service Delivery Unit (SDU)



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The Service Delivery Unit is established under the Office of the Governor with its main role being to ensure all budgeted projects are fully initiated and executed.

Conclusion and Recommendations


Analysis of budget performance by departments indicates marked progress in absorption compared to the previous years. The County Government has made progress in addressing some of the challenges previously identified in budget performance. Some of the progress made include;

- i) Improvement in human resource capacity through continuous training and equipping with requisite operation equipment and technologies
- ii) Enhanced performance management that included performance contracting and strengthening monitoring & evaluation and reporting
- iii) Strengthened internal control systems including periodic audit reviews by the County Audit Committee.

The County Government seeks to deepen the following measures on budget execution and public financial management to ensure the residents Vihiga realize the desired services;

- i) The County Treasury shall formulate strategies to enhance own source revenue collection
- ii) The County Treasury shall ensure timely preparation and submission of policy documents, plans and financial reports in line with Section 166(4) of the PFM Act 2012
- iii) The County Government shall continue to strengthen oversight committees such as the Audit Committee and CBEF to enhance transparency and accountability in the management of public resource

Finally, I sincerely appreciate and acknowledge all the county agencies and staff who worked diligently in reviewing content at every stage of production of this report. It is my sincere hope and expectation that the National Treasury, County Departments and all other stakeholders shall use the findings and information in this report to both gauge the performance of the county and make necessary recommendations.


.....
DR. JAIRUS B. AMAYI
CECM-FINANCE AND ECONOMIC PLANNING



5. Statement of Performance against County Predetermined Objectives

Introduction

This report is in line with Section 164 (2) (f) of the Public Finance Management Act, 2012 that requires that each County Government entity in line with the standards and formats prescribed by the Public Sector Accounting Standards Board prepare a financial statement and report for the entity.

Strategic Objectives

An in-depth analysis of performance of the previous year ADP has been done with regard to the local, national and global challenges in the changing environment matters of economic development. The CADP 2022/23 is based on the second generation CIDP with the following key priority objectives;

- i) Good Governance, efficient public administration and timely administration of justice.
- ii) Developing of education infrastructure to achieve a skilled and knowledgeable society.
- iii) Advancement of key health delivery structures in order to improve health infrastructure, promote disease management and enhance maternal and child healthcare.
- iv) Development of dependable and sustainable infrastructure including access to clean and safe water and sanitation and improved road systems
- v) To enhance food and nutrition security
- vi) Enhancement cooperation with stakeholders, development partners and other actors.
- vii) To promote Environmental conservation and climate change adaptation

In addition, the plan also provides the expected resource requirements and resource mobilization framework the County Government will undertake to finance it. Finally, a detailed Monitoring and Evaluation and Reporting have been proposed with distinctive targets and key indicators.

Key Achievements on the Strategic Objectives

The general performance of key sectors was a mix of underperformance and improvement against set goals as summarised below;

Good Governance and Accountability

Good governance is a critical in attaining equity and sustainable development in a stable environment. During the period under review, the County Government embarked on several measures to strengthen public sector management. These included; reforms in performance management processes, enhancement of public participation and monitoring and evaluation, and reporting and establishment of Ward Development Coordination Committees to steer development planning and implementation at ward levels.

Infrastructure and productive sector

Infrastructure development is an important enabler in facilitating economic development and the desired prosperity in the county in order to eliminate poverty as per SDG goal 1. The SDG goal 1 envisions elimination of poverty in all its forms everywhere, thus the need for robust infrastructural developments. In this regard, the County government undertook several infrastructural development projects that include; expansion and rehabilitation of road network,



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water supply schemes, construction of market infrastructure such sheds and sanitary facilities; beautification of Majengo, Chavakali and Mudete urban centres under Kenya Urban Support Programme (KUSP)

Education Sector

The Kenya Vision 2030 and SDG goal 4, whose main mission is to ensure inclusive, equitable and quality education and promote lifelong learning to all. The key goals of Kenya vision 2030 and SDG goal 4 identifies education as the key enabler for attainment of better social and economic development for a sustainable future. To date, the County government has continued to deliver quality Early Childhood Development and Education services (ECDE) in order to promote and provide a good basis for elementary education. This has been through construction and equipping of ECDE classrooms and increased staffing by employment of 814 ECDE teachers. In addition, the County Government has continued to enhance the provision of vocation and technical skills by expanding vocation and technical training infrastructure across the county.

Gender, Sports and Culture

An action on one gender affects the other sectors; this is according to SDG 5 which furthers that gender equality is a necessary pillar for peace, prosperity and sustainability of the world. In the spirit of promoting gender equality, the County government has implemented several programmes that include; enhanced bursaries and scholarships programmes; gender mainstreaming in governance and distribution of opportunities; promotion of health insurance coverage; The County government also seeks to promote sports and culture. In this regard, it has undertaken to improve funding of the county sports teams. However, the County faces challenges of sporting infrastructure through the stalled stadia.

Health Services

The Kenya Vision 2030 and SDG 3 advocate for healthy lives and well-being. The SDG 3 further encompasses promotion of well-being and ensuring of healthy lives for all at all ages. In consideration of this, the county government has continued to provide quality and affordable health care services despite the challenges posed with the emergence of COVID-19 pandemic. Notably, the County Government is the construction and commissioning of new health facilities across the county; employment of more health workers that included nurses and doctors; completing the construction of a modern funeral home at Vihiga County Referral hospital. The construction of Hamisi hospital theatre block and 90 Bed Capacity ward at Emuhaya Hospital and sustained supplies of health commodities. The County Government also strengthened community health linkages by establishing more community health units and employment of Community Health Volunteers to improve to promote health education and enhance access to quality healthcare at community level.

Agriculture

There is the urgent need worldwide to achieve food security and zero hunger. The UN SDG 2 advocates for zero hunger, achievement of food security and improved nutrition and promote sustainable agriculture. It is worth noting that Agriculture is the major mainstay of Vihiga County

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and provides a source of employment, income, livelihood and a sense of food security to the residents. Thus, the County Government has continued to execute various programs that include promotion of crop and livestock production and productivity, and promotion of aquaculture.

Environment

The environment provides life to the ecosystem and biodiversity which in turn promotes increased productivity. This necessitates environmental conservation and protection. The County Government has ramped up efforts to conserve the environment through re-afforestation and protection of wetlands.

Trade, Industry and Tourism

Trade and industry has the highest effect on employment and additional investment. However, the potential of this sector is not fully utilized in the county. In the view of this, the County government is working to remove investment hurdles through reforming the licencing procedures. The County Government has also sought partnerships with the private sector to boost industrialisation.


Tourism sector has potential for growth and creation of employment opportunities in the county. However, the performance of the sector remains unpredictable and highly untapped. The main challenges facing the tourism sector includes inadequate marketing, underdevelopment of tourism sites and limited hotel bed capacity. To achieve the anticipated growth in the sector, more budget allocation and capacity development is required.

Table 2: Key Performance Indicators by Sectors

Department	Objective	Outcome	Indicator	Performance
Education, Science, Vocational and Technical Training	To enhance access to quality ECDE and technical and vocational training	Increased access to ECDE	No of ECDE classrooms constructed Gross Enrolments in ECDE	In FY 2022/23 the Department constructed 15 ECDE classrooms There was an increase in gross enrolment in ECDE from 41,278 in 2021 to 44638 in 2022
		Improved access to TVET	No of new VTCs constructed Gross Enrolment in TVET	Improved TVET infrastructure in 4 VTCs Gross enrolment in VTCs improved from 4208 in 2021 to 5224 in 2023
		Improved education support programme	No of beneficiary students	In FY 2022/23 the number of beneficiaries for Bursary was 29,592
Gender, Youth, Sports, Culture and Social Services	To promote cultural heritage and sporting activities	Enhanced sporting activities	No of Sports Grounds rehabilitated	In FY 2022/23 14 play grounds were rehabilitated by levelling, planting grass and fixing goal posts
			No of sporting activities promoted	During the same period 17 county teams were supported to compete in various levels. Coordinated KICOSCA games. Organised tournaments across the county.



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Department	Objective	Outcome	Indicator	Performance
	To reduce disease incidences for a healthy society	Enhanced access to quality healthcare.	No of health facilities renovated/improved	In FY 2022/2023 16 health facilities were rehabilitated, 3 new ones commissioned.
			No of functional health facilities	In FY 2022/2023 the number of fully functional health facilities stood at 76.
			Doctor: population Nurse: population	Doctor population ratio during the period under review stood at 1:20689 while nurse population ratio was 1:1,500 due to recruitment of UHC staff
			% of skilled delivery	Skilled deliveries improved from 56.6 to 69.1 percent
			Immunization coverage	Immunization coverage improved from 84 per cent in FY2021/2022 to 72.3 per cent in FY 2022/2023
			Order refill rate	Order fill rate improved from 60% to 78% in the period under review
	To improve health status of the individual, household and the community at the County	Increased access to specialised curative diagnostic interventions	No of facilities offering 24hrs services	In 2022/2023 financial year the number of facilities offering 24-hour services improved to 27 with commissioning of an ICU and oxygen plant at the County referral hospital
Environment, Water and natural Resources	To Improve access to clean and safe water	Increased access to safe water	No of water schemes rehabilitated	4 water supply schemes were rehabilitated in FY 2022/2023
			No of additional and functional water storage facilities established	In FY 2022/2023 4 water supply projects were established under climate change programme.
			No of water springs protected	23 water springs were protected in the period under review.
			No of Community water schemes reticulated	4 community water schemes were expanded/ reticulated
	To improve waste management	Improved solid waste management	No of established dumpsites established	1no dumpsite was established at Ebuyangu
	Improved environmental conservation	Improved forest cover	No of tree seedlings procured and planted	In FY 2022/2023 100,000 tree seedlings were procured and planted to increase forest covers in the County.
		Increased Carbon sinks	No of climate change governance structures established	In FY 2022/2023 25 Climate change steering committees were established
Agriculture, Livestock, Fisheries and Cooperatives	To improve food and nutritional security	African Indigenous Vegetables production increased	No of farmers supported	3,300 farmers were supported under the ALV project
		Improved livestock, Production	No of chicks distributed	During the period under review 5,300 chicks were distributed to poultry farmers

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Department	Objective	Outcome	Indicator	Performance
		and productivity	No of incubators distributed	6 egg incubators were distributed t farmers groups
			No. of dairy cows distributed	In FY 2022/2023 25 dairy cows were distributed to farmers in various wards
			No. slaughter house renovated/completed	Serem slaughter house was completed and Lunyerere Slaughterhouse renovated
		Improved crop production and productivity	No of banana aggregation centres established	In FY 2022/2023 5 Banana aggregation centres were established
			No of cottage industries established	In FY 2022/23 6 cottage industries were established under ASDSP
			No of community based micro projects funded	Under NARIGP project 540 micro projects were funded
			No of farmers supported with tissue culture bananas	3000 farmers were trained and benefited with tissue culture banana seedlings
		Transport and infrastructure	To improve infrastructure supervision and Development	Improved road network
No of box culverts/bridges constructed	4 box culvert/bridges were initiated across the county			
No of river crossing and bridges constructed	7 river crossings and 2 bridges were constructed			
	To develop and maintain street and security lighting infrastructure	Increased public safety and security	No. of Street lights installed	14 high mast security light were installed and commissioned in FY 2022/2023



6. Environmental and Sustainability Reporting

Corporate Social Responsibility

The county government has improved partnerships and collaborations with the private sector and corporate organizations in the provision of several services. Examples include; Equity Bank, Cooperative Bank, KCB Bank and, Safaricom which help in providing scholarships to bright and needy students.

Vihiga County Executive has been sponsoring teams as a contribution to the Corporate Social Responsibility engagement in the County. The executive has established a Vihiga County Sports Fund for the purpose of enhancing sports talent in the County. In the Financial year 2022/2023, the fund was allocated Kshs 15,000,000 for its activities. The sporting activities help nurture talent among the youths and reduce cases of them engaging in anti-social activities like crime and drug and substance abuse. Vihiga United Football Club plays in the Kenya premier league. Vihiga Queens Football Club (VQFC) participates in the Kenya Women's Premier League and has become a power house in Women Football in the East and Central Africa. Currently Vihiga queens are the CECAFA women football champions.

Sustainability Strategy and Profile

Macro-economic stability is one of the foundations of the CIDP. Key programs taken up to attain the desired macroeconomic stability include; Infrastructure advancement, Proper governance and accountability, Improved access to quality education and skills training, Restore the agricultural interventions towards food security, Delivery of safe and clean water and Environmental conservation and provision of quality and affordable healthcare by developing functional and sustainable health infrastructure.

Environmental Performance

A clean, secure environment is a significant aid for sustainable advancement. Strategies undertaken towards environmental management and conservation include; Afforestation and re-afforestation programs, protection of wetlands, improved waste management and establishment and consolidation of the County Climate Change Governance structures and links across all levels.

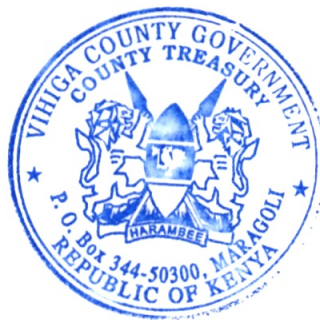
Public Sector Reforms

The county government purposes to build a public service that focuses on issues affecting the citizens, and is result oriented. The government has continued to intensify efforts to result in attitude change in public service that values transparency and accountability to the citizens. The County government has come up with a Human Resource Information Management System (HRIMS) which makes it easier to access human resource information and decisions on planning and management. Other reforms include; constant implementation of performance Contracting (PCs), strengthening of result based M&E and establishment of a Service Delivery Unit (SDU).



Community Engagement

Civic Education and Public Participation is important in Public Sector management. The County government has established the institutional and legal framework to guide civic education and public participation activities in the County. The Constitution of Kenya, PFM Act 2012 gives credence on effective involvement of the public in decision making especially in planning, budgeting and implementation of programmes.



7. Statement of Management Responsibilities

Section 164 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 in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2023. 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 Executive;
- (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 Executive;
- (v) Selecting and applying appropriate accounting policies; and
- (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2023, and of its financial position as at that date.

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



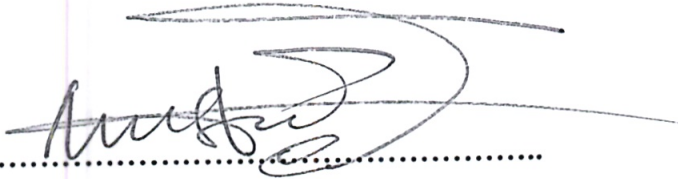
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The CEC member for finance confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Executive's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

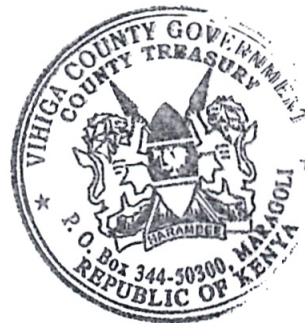
Further the CEC member for finance confirms that the County Executive's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The County Executive's financial statements were approved and signed by the CEC member for finance on 20th November, 2023.



.....
County Executive Committee Member – Finance and Economic Planning



REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF VIHIGA FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Vihiga set out on pages 1 to 34, which comprise of the statement of financial assets and

liabilities as at 30 June, 2023, statement of receipts and payments, statement of cash flows and the statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Vihiga as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Cash Basis and comply with the County Government Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Irregularities in Compensation of Employees

The statement of receipts and payments and as disclosed in Note 2 to the financial statements reflects an amount of Kshs.2,449,450,402 relating to compensation of employees. Analysis of the IPPD and other payroll records revealed that 290 employees received arrears on earnings not in their normal earnings category in the year amounting to Kshs.5,768,403. Further, eight (8) employees were earning both house allowance and special house allowance amounting to Kshs.2,700,000.

In the circumstances, the completeness and accuracy of the compensation of employees' expenditure amounting to Kshs.2,449,450,402 could not be confirmed.

2. Inaccuracies in Insurance Costs

The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects an amount of Kshs.861,955,415 relating to use of goods and services. The amount includes insurance expenditure amounting to Kshs.24,392,667 out of which an amount of Kshs.1,700,000 was in relation to acquisition of land which should have been accounted for under the correct item of non-current assets.

In the circumstances, the accuracy and completeness of the expenditure on insurance amounting to Kshs.24,392,667 could not be confirmed.

3. Inaccuracies in Routine Maintenance – Other Assets

The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects an amount of Kshs.861,955,415 relating to use of goods and services which includes an amount of Kshs.10,420,907 relating to routine maintenance – other assets. The amount included supply of laptops at a cost of Kshs.1,319,999. which should have been accounted for under the correct item of non-current assets.

In the circumstances, the completeness and accuracy of routine maintenance-other assets amounting to Kshs.10,420,907 could not be confirmed.

4. Inaccuracies in Transfers to Other Government Agencies

The statement of receipts and payments reflects an amount of Kshs.266,840,185 relating to transfers to other government units. Review of the payment details revealed that payments amounting to Kshs.211,213,038 were made to individuals and suppliers but were irregularly charged to transfers and grants to other government agencies.

In the circumstances, the completeness and accuracy of the transfers to other government agencies amounting to Kshs.211,213,038 could not be confirmed.

5. Long Outstanding Receivables from Vihiga County Assembly

The statement of assets and liabilities reflects Kshs.19,071,698 in respect of accounts receivables which as disclosed in Note 10 to the financial statements includes transfers due from Vihiga County Assembly totaling Kshs.14,000,000. Review of records revealed that the County Executive transferred Kshs.38,000,000 to the County Assembly of Vihiga on 25 February, 2021 and Kshs.6,000,000 on 23 November, 2021 giving a total of Kshs.44,000,000 being funds paid from deposit and retention account to bridge a shortfall on County Assembly of Vihiga Car Loan and Mortgage account. However only Ksh.30,000,000 had been refunded while a balance of Kshs.14,000,000 remains outstanding.

In the circumstances, the recoverability of the amount advanced to the County Assembly amounting to Kshs.14,000,000 could not be confirmed.

6. Outstanding Salary Advances

The statement of assets and liabilities reflects Kshs.19,071,698 in respect of accounts receivables which, as disclosed in Note 10 to the financial statements includes salary advances totalling to Kshs.1,775,438 issued to ten (10) members of staff, of which, nine (9) were issued in 2015 and one (1) in 2017. Further, five of the employees with advances totalling Kshs.1,151,603 are no longer in service at the County Executive while Kshs.21,333 was owing from a deceased former member of staff. No efforts had been made to recover these outstanding amounts.

In the circumstances, the recoverability of the salary advances amounting to Kshs.1,775,438.00 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Executive of Vihiga Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

1. Budgetary Control and Performance

The summary statement of appropriation-recurrent and development combined reflects final revenue budget and actual on comparable basis of Kshs.5,845,892,913 and Kshs.4,928,188,384 respectively resulting into under-funding of Kshs.917,704,529 or 16% of the budget. Similarly, the County Executive expended Kshs.4,894,558,321 against an approved budget of Kshs.5,845,892,913 resulting to under expenditure of Kshs.951,334,592 or 16 % of the budget.

In the circumstances, the Management ought to relook at the budget preparation process with a view to making it as effective and realistic as possible in order to benefit the public.

2. Late Exchequer Releases

The statement of receipts and payments and as disclosed in Note 1 to the financial statements includes total exchequer releases amount of Kshs.4,928,188,384 for the year ended 30 June, 2023 out of which Kshs.2,200,891,688 or approximately 45 % of the total of 4,928,188,384 was received in the last quarter and Kshs.917,704,529 out of the expected Kshs.5,845,892,913 was not received during the year under review.

The County Government may not be able to meet its financial obligations in rendering the services to the public.

3. Pending Bills

Annex 2 to the financial statements reflects pending bills totalling to Kshs.1,467,712,152. During the year under review, the County incurred additional pending bills amounting to Kshs.633,623,236. Failure to settle bills during the year in which they relate to distorts the financial statements and adversely affects the budgetary provisions to the subsequent year as they form a first charge.

My opinion is not modified in respect of these matters.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Delay in Construction of Governor's and Deputy Governor's Residences

Review of documents revealed that the County Government paid an amount Kshs.35,918,538 towards the construction of the Governor's and the Deputy Governor's houses. As noted in the previous audits, review of the project file revealed that despite the fact that the contractor had committed to complete the outstanding works by 27 September, 2023, the works had not been completed at the time of audit in November 2023 as plumbing works, electrical works, floor tiling and fixing of doors were still on-going. Further, the consultant had not updated the file making it difficult to confirm the actual status of the project.

In the circumstances, the value for money on the expenditure incurred on the project could not be confirmed.

2. Lack of Annual Human Resource Plan and Annual Recruitment Plans

Audit review of Vihiga County Executive Human Resource Management Practices revealed that the management did not prepare Annual Human Resource Plan and Annual Recruitment Plan as required by Section B.2 (1) and (2) of PSC HR Policy 2016 which stipulates that on the basis of the Human Resource plans, Ministries/State Departments shall be required to develop annual recruitment plans which will be forwarded to the Public Service Commission at the beginning of each financial year to enable it plan to fill the vacancies.

In the circumstances, lack of annual human resource plan and annual recruitment plan denies the County Public Service Board ample time to plan to fill the vacant posts and exposes the county to non-Compliance with the law and good human resource practices.

3. Lack of Skills Inventory and Succession Management Plan

Audit review of Vihiga County Executive Human Resource Management Practices revealed that the management has not maintained a skills inventory which can help the management in decision making in training, recruitment and succession planning for future promotion and seamless hand over as provided under Section H.14 of Public Service Commission Human Resource Manual 2016 which states that Authorized Officers are expected to develop, update and maintain a skills inventory for all officers in their respective State Departments for purposes of identifying the available, and the required skills. The inventory guides the training, recruitment and succession management decisions.

In the circumstances, Management was in breach of the guidelines.

4. Non-Compliance with Fiscal Responsibility on Wages and Benefits

The statement of receipts and payments and as disclosed in Note 2 to the financial statements reflects payments totalling to Kshs.2,449,450,402 in respect of compensation of employees. The amount represents approximately 49% of the total revenue of Kshs.4,928,188,384, which was 14% percentage points over and above the allowed ceiling of 35%. This was contrary to Regulation 25(1)(a) and (b) on fiscal responsibility principles.

In the circumstances, Management was in breach of the law.

5. Payment of Salaries outside the Integrated- Payroll and Personnel Database (IPPD)

The statement of receipts and payments reflects compensation of employee's amount of Kshs.2,449,450,402. Review of the Monthly County Payroll Summary submitted by the department of Public Service and Administration to the Chief officer Finance and Economic planning revealed that expenditure amounting to Kshs.338,511,351 was paid outside the IPPD system contrary to Circular No.13/2019 dated 28 August, 2019 which stated that the allocation of personnel emoluments must be supported by Integrated Personnel Payroll Data (IPPD) and each Ministry, Department and Agency will be required to provide this information to support personnel requirements

In the circumstances, Management was in breach of the guidelines.

6. Audit Analysis of Payroll Data

Review of the Payroll data revealed that 25 employees were re-designated from their job groups contrary to the requirements of section B.21(1) of the PSC human resource and procedure manual (2016). Further, one (1) employee of had his tax pin in two different entities Vote Code 33801 and 34001 for the month of July and August, implying that he earned two salaries.

In the circumstances, Management was in breach of the guidelines.

7. Huge Bills on Legal Cases

Review of litigation status report of Vihiga County Government for year 2023, revealed that the County Government had 92 cases out of which fifty-four (54) were active, thirty-one (31) had been concluded and seven (7) were dormant. Scrutiny of concluded cases and judgements revealed that the County Government lost most of the cases. The rulings were in favour of the parties that took the County to court. From records maintained by the legal section, the County has spent over Kshs.225,194,922 on the concluded cases. In addition, the County Government had huge pending bills relating to external advocates totalling Kshs.71,937,256. Most of the court cases related to issues of; disputes of unpaid claims for goods/works/services completed by contractors, un-procedural termination of employment contracts, Irregular procurement processes and poor contract management.

In the circumstances, imprudent decisions by the Management could have led to judgements entered against the County Government resulting to high cost of litigations and interests.

8. Irregularity in the Construction of 206 Modern Market Stalls at Mbale

Review of the Kisumu Civil Suit No.18 of 2017- Galexon Kenya Limited Vs County Government of Vihiga & 2 others. Kisumu Judicial Review No. 10 of 201 revealed several irregularities in the execution of a contract which resulted into huge legal cost and loss to the County. According to deed settlement, the County Government of Vihiga and Centre for Youth Linkages and Empowerment Programs Ltd (CYLEP) entered a Memorandum of Understanding dated 21 July, 2016 for building what was termed Modern Market stalls at Mbale with a target of 500 stalls under the Public Private Partnership Framework where CYLEP was to finance the project on Build-Operate-Transfer basis. CYLEP through a formal contractual Agreement dated 27 July, 2016 engaged M/s Galexon for the construction of 500 stalls in Mbale at a cost of Kshs.54,225,000. Galexon (K) Limited did the actual construction of the initial 206 stalls in Mbale town out of 500 but was never paid for the works.

The traders took possession without going through any formal allocations and occupied them from October 2016 without payment of requisite rentals. CYLEP failed to pay Galexon and Galexon moved to court against CYLEP and County Government of Vihiga. The Court Order issued at Kisumu on 27 February, 2020 ordered the Chief Officer, Department of Trade, Tourism and Industry, County Government of Vihiga and County Executive Committee Member for Finance, County Government of Vihiga to settle the decretal sum together with interests and costs as awarded to plaintiff in civil suit No.18 of 2017 amounting Kshs.36,956,075. Consequently, the County has paid a total of Kshs.40,217,531 which in excess of the awarded amount by Kshs.3,261,456 (40,217,531-36,956,075).

Further, the audit revealed the following other irregularities:

- (i) No memorandum of understanding was provided for audit and no formal contract agreement was entered into by the parties.
- (ii) No evidence that the completed stalls were formally launched/commissioned by the County Government.
- (iii) No bills of quantities to establish the cost of the project were provided for audit. It is therefore not clear how the contract sum of Kshs.54,225,000 was arrived at.
- (iv) The traders irregularly occupied the stalls without the County Government commissioning the project and the terms of rent payments were not specified.

In the circumstances, the public may not get value for money on the expenditure of over Kshs.40,217,531 spent on the project.

9. Irregular Procurement of Fuel

Review of the payment documents revealed that a Local Purchase Order (LPO) for supply of fuel at a cost of Kshs.3,211,935 was issued to a supplier who was awarded the contract dated 8 February, 2022 through a Request for Quotation procurement method. However, this is contrary to Regulation 91(1) of the Public Finance Management (County Governments) Regulations, 2015 which provides that a procuring entity that procures using the Request for Quotations method pursuant to Section 105 of the Act, shall be subject to the procurement threshold in the Second Schedule which provides for a maximum of Kshs.3,000,000 per quotation under this method.

In the circumstances, Management was in breach of the law.

10. Nugatory Expenditure on Legal Fees

Review of documents revealed that an amount of Kshs.2,875,006 (where Kshs.1,387,000 was the principal amount while Kshs.1,283,549 was the interest amount and Kshs.205,055 was the legal fee) was paid to an advocate on behalf of a supplier. This was in accordance with a court decree issued on 16 June, 2021. Failure to pay the supplier on time led the County Government to incur a nugatory cost of Kshs.1,488,608 in relation to the interest and legal fee.

In the circumstances, the County Government could have avoided payment of Kshs.1,488,608 had it acted in accordance to the court ruling.

11. Unremitted Statutory Deductions

The statement of assets and liabilities reflects Kshs.142,746,114 in respect to accounts payables including deposits and retentions which, as disclosed in Note 11 to the financial statements includes Kshs.18,513,821 in respect of Pay As You Earn (P.A.Y.E) deductions which had been outstanding and had not been remitted as at 30 June, 2023. This was contrary to Section 7 of the Income Tax Act Cap 70 which states that an employer paying emoluments to an employee shall deduct therefrom, and account for tax thereon, to such extent and in such manner as may be prescribed.

In the circumstances, Management was in breach of the law.

12. Irregular Payment on Road Maintenance Works

The statement of receipts and payments reflects acquisition of assets as disclosed in Note 7 to the financial statements amount of Kshs.822,498,889 which includes other infrastructure and civil works costing Kshs.351,331,924 which in turn includes Kshs.5,817,740 expenditure on maintenance of Musiila-Ebukaya-Esibulo (Lot1); Mwitubwi-Jeraini (Lot2); and Sichenga-Mwitubwi (Lot3) roads. According to bills of quantity, the length of the roads were 3.6 kilometres whereas a site visit revealed that only 2.5 kilometres was done and 1.1 not done which translates to irregular payment for work not done amounting to Kshs.1,777,642.

In the circumstances, the value for money on the expenditure incurred on the road projects could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Failure to Automate and Install Revenue Collection System

Review of documents and systems revealed that the County Executive use the automated revenue collection system as the installation works were still in progress. The County, therefore, continued to rely on manual method which is prone to abuse and may have contributed to the shortfall in revenue collection.

In the circumstances, the effectiveness of the internal controls on revenue collection could not be confirmed.

2. Poor Management of Imprest

Review of the schedules and the cash books revealed that surrenders of imprest were due from various officers between October, 2022 and June, 2023 without any attempt to recover the same from the affected officers' salaries. Further, imprest surrender vouchers from five (5) officers with an amount of Ksh.1,484,000 were not provided for audit review.

In addition, an amount of Kshs.5,215,100 though surrendered was not updated in the imprest register.

In the circumstances, the effectiveness of internal controls and management of imprests could not be confirmed.

3. Failure to Update Assets Register

Review of documents revealed that the assets register was incomplete and not up to date as it was lacking key information such as, tag numbers, date of delivery, responsible officer assigned a specific asset and assets condition. Physical verification of assets revealed some of the assets in departments were missing while assets inherited from the defunct local authorities were yet to be included in the assets register.

In the circumstances, the effectiveness of internal controls and management of fixed assets could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the County Executive or to cease operations.

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

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

Those charged with governance are responsible for overseeing the County Executive's financial reporting process, reviewing the effectiveness of how the Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive's ability to continue to sustain its

services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

14 February, 2024

County Government of Vihiga
Vihiga County Executive
Annual Report and Financial Statements for the year ended June 30 2023

9. Statement of Receipts and Payments for the year ended 30th June 2023

		2022/2023	2021/2022
	Note	Kshs	Kshs
RECEIPTS			
Exchequer Releases (Transfer from CRF)	1	4,928,188,384	4,471,161,499
TOTAL RECEIPTS		4,928,188,384	4,471,161,499
PAYMENTS			
Compensation of Employees	2	2,449,450,402	2,695,739,587
Use of Goods and Services	3	861,955,415	775,322,727
Transfers to Other Government Units	4	266,840,185	183,315,525
Other Grants and Payments	5	449,733,456	328,770,983
Social Security Benefits	6	84,490,200	68,142,625
Acquisition of Assets	7	783,280,726	445,047,046
Finance Costs	8	-	6,222
TOTAL PAYMENTS		4,895,750,383	4,496,344,715
DEFICIT/SURPLUS		32,438,000	- 25,183,216

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 20th November, 2023 and signed by:

Chief Officer - Finance
Name: CPA. James Atemba

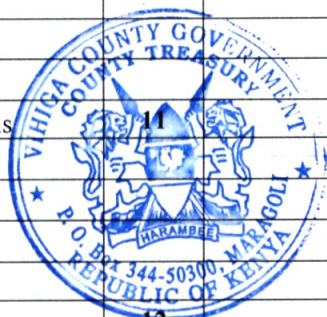
Director- Accounting Services
Name: CPA. Benjamin Otwoko
ICPAK M/NO: 5177



County Government of Vihiga
Vihiga County Executive
Annual Report and Financial Statements for the year ended June 30 2023

10. Statement of Assets and Liabilities as at 30th June 2023

		2022/2023	2021/2022
	Note	Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	9	247,949,705	173,450,295
Total Cash and cash equivalents		247,949,705	173,450,295
Accounts receivables – Outstanding Imprests	10	19,071,698	17,334,668
TOTAL FINANCIAL ASSETS		267,021,403	190,784,963
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	11	142,746,114	98,947,675
NET FINANCIAL ASSETS		124,275,288	91,837,288
REPRESENTED BY			
Fund Balance b/fwd	12	91,837,288	430,720,719
Prior year Adjustments	13	-	313,700,215
Surplus/Deficit for the year		32,438,000	25,183,216
NET FINANCIAL POSITION		124,275,288	91,837,288



The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 20th November, 2023 and signed by:

Chief Officer - Finance
 Name: CPA. James Atemba

Director- Accounting Services
 Name: CPA. Benjamin Otwoko
 ICPAK M/NO: 5177

County Government of Vihiga
Vihiga County Executive
Annual Report and Financial Statements for the year ended June 30 2023

11. Statement of Cash Flows for the period ended 30th June 2023

		2022/2023	2021/2022
	Note	Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from Operating Income			
Exchequer Releases	1	4,928,188,384	4,471,161,499
		4,928,188,384	4,471,161,499
Payments for operating expenses			
Compensation of Employees	2	2,449,450,402	2,695,739,587
Use of Goods and Services	3	861,955,415	775,322,727
Transfers to Other Government Units	4	266,840,185	183,315,525
Other Grants and Transfers	5	449,733,456	328,770,983
Social Security Benefits	6	84,490,200	68,142,625
		4,112,469,658	4,051,291,447
Adjusted for:			
Changes in Receivables	14	- 1,737,030	13,575,949
Changes in Payables	15	43,798,439	- 127,622,164
Prior Year Adjustments	13	-	- 313,700,215
Total Adjustments		42,061,409	- 427,746,430
Net Cash flows from Operating Activities		857,780,135	- 7,876,378
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	7	783,280,726	- 445,047,046
Net Cash flows from Investing Activities		783,280,726	- 445,047,046
CASHFLOW FROM FINANCING ACTIVITIES			
Finance cost	8	-	- 6,222
Net Cash flow from Financing Activities		-	- 6,222
NET INCREASE IN CASH AND CASH EQUIVALENT			
		74,499,409	- 452,929,646
Cash and Cash Equivalent at Beginning of the year		173,450,295	626,379,941
Cash and Cash Equivalent at End of the year		247,949,704	173,450,295




County Government of Vihiga
Vihiga County Executive
Annual Report and Financial Statements for the year ended June 30 2023

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 20th November, 2023 and signed by:



Chief Officer - Finance
Name: CPA. James Atemba



Director- Accounting Services
Name: CPA. Benjamin Otwoko
ICPAK M/NO: 5177



Vihiga County Government
Annual Report and Financial Statements
For the year ended June 30 2023

12. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30th

June 2023

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	
	a	b	c=a+b	d	e=c-d	f=d/c
RECEIPTS						
Exchequer Releases	5,167,424,872	678,468,041	5,845,892,913	4,928,188,384	917,704,529	84%
Proceeds from Sale of Assets	-	-	-	-	-	0%
Other Receipts	-	-	-	-	-	0%
TOTAL	5,167,424,872	678,468,041	5,845,892,913	4,928,188,384	917,704,529	84%
PAYMENTS						
Compensation of Employees	2,200,452,800	293,545,489	2,493,998,289	2,449,450,402	44,547,887	98%
Use of Goods and Services	733,720,330	75,274,163	808,994,493	861,955,415	- 52,960,922	107%
Subsidies	-	-	-	-	-	0%
Transfers to Other Government Units	150,893,555	78,354,598	229,248,153	266,840,185	- 37,592,032	116%
Other Grants and Transfers	679,040,748	413,988,176	1,093,028,924	449,733,456	643,295,468	41%
Social Security Benefits	65,064,880	- 33,226,000	31,838,880	84,490,200	- 52,651,320	265%
Acquisition of Assets	1,337,357,559	- 148,968,385	1,188,389,174	783,280,726	405,108,448	66%
Finance Costs, including Loan Interest	895,000	- 500,000	395,000	-	395,000	0%
TOTAL	5,167,424,872	678,468,041	5,845,892,913	4,895,750,384	950,142,529	84%
Surplus/(Deficit)			-	32,437,999.85		

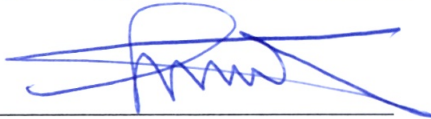


County Government of Vihiga
Vihiga County Executive
Annual Report and Financial Statements for the year ended June 30 2023

Notes:

- The underutilization on the exchequer releases was as a result of requisitions approved by the office of Controller of Budget, which to some extent did not approve all as we expected.
- The over expenditure on Use of goods and services, transfer to other government units and social security benefits were occasioned by under budgeting and were funded by the funds brought forward from the previous year.
- The underutilization of funds on other grants and transfers and acquisition of assets were as a result of late disbursement of funds by National Treasury which were disbursed towards the closure of Financial Year 2022.2023

The County Executive's financial statements were approved on 20th November, 2023 and signed by:



Chief Officer - Finance
Name: CPA. James Atemba



Director- Accounting Services
Name: CPA. Benjamin Otwoko
ICPAK M/NO: 5177



10A Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30th June 2023

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c
RECEIPTS						
Exchequer Releases	3,436,028,782	487,867,163	3,923,895,945	4,053,989,993	- 130,094,048	103%
Proceeds from Sale of Assets	-	-	-	-	-	0%
Other Receipts	-	-	-	-	-	0%
TOTAL	3,436,028,782	487,867,163	3,923,895,945	4,053,989,993	- 130,094,048	103%
PAYMENTS						
Compensation of Employees	2,200,452,800	293,545,489	2,493,998,289	2,449,450,402	44,547,887	98%
Use of Goods and Services	733,720,330	75,274,163	808,994,493	861,955,415	- 52,960,922	107%
Subsidies	-	-	-	-	-	0%
Transfers to Other Government Units	150,893,555	78,354,598	229,248,153	266,840,185	- 37,592,032	116%
Other Grants and Transfers	212,852,217	70,902,913	283,755,130	166,505,294	117,249,836	59%
Social Security Benefits	65,064,880	- 33,226,000	31,838,880	84,490,200	- 52,651,320	265%
Acquisition of Assets	72,150,000	3,516,000	75,666,000	25,993,432	49,672,568	34%
Finance Costs, including Loan Interest	895,000	- 500,000	395,000	-	395,000	0%
TOTAL	3,436,028,782	487,867,163	3,923,895,945	3,855,234,928	68,661,017	98%
Surplus/(Deficit)	-			198,755,065.00		



County Government of Vihiga
Vihiga County Executive
Annual Report and Financial Statements for the year ended June 30 2023

The County Executive's financial statements were approved on 20th November, 2023 and signed by



Chief Officer - Finance
Name: CPA. James Atemba



Director- Accounting Services
Name: CPA. Benjamin Otwoko
ICPAK M/NO: 5177



10B Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2023

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c
RECEIPTS						
Exchequer Releases	1,731,396,090	190,600,878	1,921,996,968	874,198,391	1,047,798,577	45%
Proceeds from Sales of Assets	-	-	-	-	-	0%
Other Receipts	-	-	-	-	-	0%
TOTAL	1,731,396,090	190,600,878	1,921,996,968	874,198,391	1,047,798,577	45%
PAYMENTS						
Compensation of Employees	-	-	-	-	-	0%
Use of Goods and Services	-	-	-	-	-	0%
Subsidies	-	-	-	-	-	0%
Transfers to Other Government Units	-	-	-	-	-	0%
Other Grants and Transfers	466,188,531	343,085,263	809,273,794	283,228,162	526,045,632	35%
Social Security Benefits	-	-	-	-	-	0%
Acquisition of Assets	1,265,207,559	152,484,385	1,112,723,174	757,287,294	355,435,880	68%
Finance Costs, including Loan Interest	-	-	-	-	-	0%
TOTAL	1,731,396,090	190,600,878	1,921,996,968	1,040,515,456	881,481,512	54%
Surplus/(Deficit)	-	-	-	- 166,317,065.15	-	-

The County Executive's financial statements were approved on 20th November, 2023 and signed by:



Chief Officer - Finance
Name: CPA. James Atemba




Director- Accounting Services
Name: CPA. Benjamin Otwoko
ICPAK M/NO: 5177

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13. Budget Execution by Programmes and Sub-Programmes for the year ended 30th June 2023

Program	Sub Program	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
		Kes	Kes	Kes	Kes	Kes
		612,484,990	243,207,229	855,692,219	530,074,326	326,809,955
Administration, Planning and Support Service	Administrative Service	576,984,990	246,019,097	823,004,087	530,074,326	294,121,823
	Research and Development	19,500,000	8,653,959	28,153,959	0	28,153,959
	Formulation of Policies, Regulations and Legal Framework	16,000,000	-11,465,827	4,534,173	0	4,534,173
		36,600,000	-19,400,000	17,200,000	7,166,302	10,033,698
Livestock Development and Management	Veterinary Services and Extension	22,850,000	-5,900,000	16,950,000	7,166,302	9,783,698
	Livestock Extension	13,750,000	-13,500,000	250,000	0	250,000
		18,550,000	-6,530,000	12,020,000	2,890,793	9,129,207
Fisheries Development and Management	Promotion of Fish Farming	18,550,000	-6,530,000	12,020,000	2,890,793	9,129,207
		25,850,000	-8,227,086	17,622,914	4,643,020	12,979,894
Crop Development and Management	Crop Extension	6,350,000	-2,050,000	4,300,000	999,720	3,300,280
	Farm Input Subsidy	19,500,000	-6,177,086	13,322,914	3,643,300	9,679,614
		33,650,000	-21,322,104	12,327,896	7,043,816	5,284,080
Cooperatives Development	Cooperative Development Services	33,650,000	-21,322,104	12,327,896	7,043,816	5,284,080
		5,000,000	-750,000	4,250,000	3,238,816	1,011,184
Land Survey and Mapping Services	Land Survey and Mapping	5,000,000	-750,000	4,250,000	3,238,816	1,011,184
		86,880,060	-58,400,352	28,479,708	22,705,569	5,774,139
1 Urban and Physical Planning and Housing Services	Urban and Physical Planning	4,000,000	-2,000,000	2,000,000	1,007,250	992,750
	Vihiga Municipality {KUSP}	82,880,060	-56,400,352	26,479,708	21,698,319	4,781,389



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		263,049,627	264,793,234	527,842,861	527,503,198	339,663
Administration, Planning and Support Service	Administrative Service	263,049,627	264,793,234	527,842,861	527,503,198	339,663
		20,402,400	-1,980,000	18,422,400	8,206,689	10,215,711
Transport Management	Transport System Management	20,402,400	-1,980,000	18,422,400	8,206,689	10,215,711
		800,000	-655,000	145,000	0	145,000
Infrastructure Development	Roads Maintenance	800,000	-655,000	145,000	0	145,000
		117,647,083	-31,350,000	86,297,083	70,684,438	15,612,645
Administration, Planning and Support Service	Administrative Service	117,647,083	-31,350,000	86,297,083	70,684,438	15,612,645
		10,643,012	40,685,739	51,328,751	41,104,209	10,224,543
Public Finance Management	ICT Printing press	10,643,012	40,685,739	51,328,751	41,104,209	10,224,543
		27,700,000	1,244,003	28,944,003	26,028,624	2,915,379
Trade Development and Investment	Market Development and Management	24,700,000	3,194,003	27,894,003	25,028,624	2,865,379
	Business Support and Consumer Protection	3,000,000	-1,950,000	1,050,000	1,000,000	50,000
		2,000,000	-2,000,000	0	0	0
Tourism Development	Tourism Promotion and Branding	2,000,000	-2,000,000	0	0	0
		1,531,738,254	44,297,863	1,576,036,117	1,398,310,358	177,725,759
Administration, Planning and Support Service	Administrative Service	375,653,822	76,134,463	451,788,285	261,124,054	190,664,231
	Human Resource Management and Development	1,142,354,432	-35,100,000	1,107,254,432	1,127,863,959	-20,609,527
	Healthcare Financing	13,730,000	3,263,400	16,993,400	9,322,345	7,671,055
		9,340,000	-2,300,000	7,040,000	3,908,600	3,131,400
Promotive and Preventive Healthcare Services	Public Health Services	4,120,000	-1,600,000	2,520,000	1,287,100	1,232,900
	Community Health Strategy	2,000,000	0	2,000,000	869,000	1,131,000



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	Health Promotion	500,000	0	500,000	408,000	92,000
	Reproductive Healthcare	2,700,000	-700,000	2,000,000	1,344,500	655,500
	Disease Surveillance and Emergency	20,000	0	20,000	0	20,000
		59,300,000	32,081,800	91,381,800	74,871,159	16,510,641
Curative And Rehabilitative Health Services	Medical services	58,800,000	32,081,800	90,881,800	74,387,859	16,493,941
	County referral services	500,000	0	500,000	483,300	16,700
		16,120,000	35,592,028	51,712,028	19,221,566	32,490,462
Child and Maternal Health Care	Antenatal and Post Natal healthcare	2,600,000	-382,800	2,217,200	473,600	1,743,600
	Antenatal and Post Natal Healthcare	10,520,000	0	10,520,000	80,400	10,439,600
	Newborne, Child and Adolescent Health	500,000	0	500,000	221,500	278,500
	Nutrition Services	2,500,000	35,974,828	38,474,828	18,446,066	20,028,762
		170,131,746	54,641,883	224,773,629	197,265,134	27,508,495
Administration, Planning and Support Service	Administrative Service	170,131,746	54,641,883	224,773,629	197,265,134	27,508,495
		145,594,092	-5,340,140	140,253,952	115,966,626	24,287,326
Vocational Education and Training	Youth Polytechnic Development	145,594,092	-5,340,140	140,253,952	115,966,626	24,287,326
		251,815,213	-25,557,228	226,257,985	228,225,303	-1,967,318
Early Childhood Development	ECD Development	251,815,213	-25,557,228	226,257,985	228,225,303	-1,967,318
		1,098,390,755	303,450,726	1,401,841,481	1,247,613,883	154,227,598
Administration, Planning and Support Service	Administrative Service	1,062,956,082	309,338,186	1,372,294,268	1,231,526,748	140,767,520
	County Administration	12,897,533	-3,057,460	9,840,073	6,185,335	3,654,738
	County Radio Information Services	22,537,140	-2,830,000	19,707,140	9,901,800	9,805,340
		5,000,000	-2,934,000	2,066,000	2,355,000	-289,000
Coordination of Policy Formulation Implementation of Vision 2030	Emergency & Disaster Fund	5,000,000	-2,934,000	2,066,000	2,355,000	-289,000



		111,620,000	27,344,475	138,964,475	122,394,698	16,569,777
Public Finance Management	Public Finance Management	88,152,500	-199,980	87,952,520	75,720,893	12,231,627
	Accounting Services	2,800,000	-200,000	2,600,000	2,337,685	262,315
	Audit Services	5,947,500	466,940	6,414,440	5,702,620	711,820
	Budget Formulation Coordination	5,000,000	3,777,515	8,777,515	7,013,680	1,763,835
	Resource Mobilization	3,110,000	20,000,000	23,110,000	22,051,400	1,058,600
	Budget Expenditure Management	6,610,000	3,500,000	10,110,000	9,568,420	541,580
		7,450,000	416,845	7,866,845	5,635,300	2,231,545
County Planning Services	Monitoring and Evaluation	2,950,000	-283,155	2,666,845	965,300	1,701,545
	Coordination of Policy Formulation and Plans	4,500,000	700,000	5,200,000	4,670,000	530,000
	58,769,999	-4,782,269	53,987,730	36,854,265	17,133,465	
Management and Administration of County Services	County Executive	27,199,999	2,144,000	29,343,999	20,396,953	8,947,046
	County Secretary	17,370,000	-5,726,269	11,643,731	8,090,491	3,553,240
	Legal Services	14,200,000	-1,200,000	13,000,000	8,366,821	4,633,179
	56,113,704	-5,228,862	50,884,842	42,983,666	7,901,177	
Administration, Planning and Support Service	Administrative Service	56,113,704	-5,228,862	50,884,842	42,983,666	7,901,177
		81,600,000	-41,150,000	40,450,000	20,604,940	19,845,060
903004860	Promotion of Sports	56,150,000	-29,150,000	27,000,000	9,806,100	17,193,900
	Promotion of Culture and Heritage	25,450,000	-12,000,000	13,450,000	10,798,840	2,651,160
	10,800,000	-3,000,000	7,800,000	2,517,050	5,282,950	
904004860	Social Protection	5,500,000	0	5,500,000	497,000	5,003,000
	Gender, Children, Youth and People with Disability	5,300,000	-3,000,000	2,300,000	2,020,050	279,950
	155,883,937	-99,018,952	56,864,985	75,066,286	-18,201,301	



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	Administrative Service	155,883,937	-99,018,952	56,864,985	75,066,286	-18,201,301
		93,365,000	-12,868,799	80,496,201	40,081,229	40,414,972
1003004860	Water Supply Management	52,740,000	-10,053,799	42,686,201	31,340,829	11,345,372
	Waste Water Management	40,625,000	-2,815,000	37,810,000	8,740,400	29,069,600
		14,395,000	-3,870,000	10,525,000	2,223,427	8,301,573
1004004860	Environmental Protection and Conservation	14,395,000	-3,870,000	10,525,000	2,223,427	8,301,573
		28,740,000	-12,622,992	16,117,008	8,362,095	7,754,913
	Farm Forest Management	10,145,000	-1,028,000	9,117,000	3,973,195	5,143,805
1005004860	Natural Resources management	18,595,000	-11,594,992	7,000,008	4,388,900	2,611,108
	Grand Total	5,167,424,872	678,468,041	5,845,892,913	4,895,750,383	951,334,592



14. Significant Accounting Policies

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

a) Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The receivables and payables are disclosed in the Statement of Assets and Liabilities. The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Executive all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented. The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

b) Reporting entity

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

c) Recognition of receipts and payments

i) Recognition of receipts

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

ii) Transfers from the County Revenue Fund (CRF)

Transfer from CRF is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and a notification received by the entity.

iii) Proceeds from sale of assets



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Proceeds from the sale of assets are recognised in the statement of receipts and payments when the related monies from the sale are received by the entity.

d) Recognition of payments

The County Executive recognises all expenses when the event occurs, and the related cash has been paid out.

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made.

v) Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.



Significant Accounting Policies (Continued)

e) In-kind contributions

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

f) Third Party Payments

This relates to payments done directly to supplier on behalf of the county Executive such as; national government may fund the operation of health or education program; a donor may pay directly for construction of a given market. Details of payments by third parties on behalf of the County Executive are detailed in the notes to these financial statements.

g) Cash and cash equivalents

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

Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2023, this amounted to KShs 124,232,293 compared to KShs 92,079,695 in prior period as indicated on note 16.



Significant Accounting Policies (Continued)

h) Imprests and Advances

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

i) Third Party Deposits and Retention

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

j) Non-current assets

Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the County Executive's fixed asset register a summary of which is provided as a memorandum to these financial statements.

k) Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the County Executive at the end of the year. Pending bills form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.



Significant Accounting Policies (Continued)

l) Contingent Liabilities

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:
 - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities, Letters of comfort/ support, insurance, Public Private Partnerships.

The County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

m) Contingent Assets

The County Executive does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the County Executive in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.



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Significant Accounting Policies (Continued)

n) 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 Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 14th June, 2022 for the period 1st July 2022 to 30 June 2023 as required by law. There was two (2) number of supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

o) Comparative figures

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

p) Subsequent events

Events subsequent to submission of the financial year end financial statements to the National Treasury and other stakeholders with a significant impact on the financial statements may be adjusted with the concurrence of National Treasury.

q) Prior Period Adjustment

During the year, errors that have been corrected are disclosed under note 18 explaining the nature and amounts.

r) Related Party Transactions

Related party means parties are related if one party has the ability to:

- a) Control the other party or
- b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party entity and another entity are subject to common control.



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Related party transaction is a transfer of resources or obligations between related parties regardless of whether a price is charged.



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15. Notes to the Financial Statements

1. Transfer from the CRF

	2022/2023	2021/2022
	Kes	Kes
Total Exchequer Releases for Quarter 1	852,656,731	663,397,156
Total Exchequer Releases for Quarter 2	1,125,817,738	1,250,683,415
Total Exchequer Releases for Quarter 3	748,822,227	819,053,738
Total Exchequer Releases for Quarter 4	2,200,891,688	1,738,027,190
Total	4,928,188,384	4,471,161,499

2. Compensation of Employees

	2022/2023	2021/2022
	Kes	Kes
Basic salaries of permanent employees	1,124,799,610	925,303,823
Basic wages of temporary employees	332,320,265	630,412,747
Personal allowances paid as part of salary	884,815,691	738,810,931
Employer Contribution to NSSF	3,446,260	5,594,776
Employer Contribution to Pension Schemes	104,068,576	104,599,505
KRA PAYE Arrears paid -Agency Notices	-	291,017,805
Total	2,449,450,402	2,695,739,587

3. Use of Goods and Services

	2022/2023	2021/2022
	Kshs	Kshs
Utility Supplies and Services	53,348,761	45,525,975
Communication Supplies and Services	3,949,731	7,559,473
Domestic Travel and Subsistence	205,244,700	238,648,657
Foreign travel & subsistence	30,723,010	26,492,702
Printing Advertising and Information Supplies Services	10,411,412	26,843,357
Rentals of Produced Assets	5,145,398	6,424,008
Training Expenses	13,268,228	23,964,627
Hospitality Supplies and Services	112,865,778	110,573,256
Insurance expenses	24,392,667	18,200,000
Specialised Material supplies	151,906,175	96,594,412
Bank charges	2,496	-
Office and General Expenses	18,151,198	32,044,000
Other Operating Expenses	182,970,453	88,711,507
Routine Maintenance of Motor Vehicles	11,165,304.60	10,965,949
Refined Fuels, Lubricants and Other Fuels	27,989,195.00	38,246,472
Routine maintenance - Other Assets	10,420,907	4,528,332
Total	861,955,415	775,322,727

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4. Transfer to other Government entities

Description	2022/2023	2021/2022
	Kes	Kes
Transfers to County government entities		
Vihiga County Sports Fund	15,000,000	20,000,000
Climate Change Fund	82,000,000	37,000,000
Municipal Fund	2,339,915	19,315,525
Car Mortgages	30,000,000	-
Education Fund	137,500,270	107,000,000
TOTAL	266,840,185	183,315,525

5. Other Grants and Transfers

Description	2022/2023	2021/2022
	Kshs	Kshs
Other Current Grants & Transfer	675,000	5,040,200
Emergency Relief and Refugee Assistance	2,176,000	-
Other Capital Grants and transfers	446,882,456	323,730,783
TOTAL	449,733,456	328,770,983

6. Social Security Benefits

Description	2022/2023	2021/2022
	Kes	Kes
Government pension and retirement benefits	84,490,200	68,142,625
		-
Total	84,490,200	68,142,625

7. Acquisition of Assets

Description	2022/2023	2021/2022
	Kshs	Kshs
Non Financial Assets		
Purchase of Buildings		
Construction of Buildings	118,422,998	20,076,924
Refurbishment of Buildings	-	2,528,508
Construction of Roads	-	4,800,000
other Infrastructure and Civil Works	351,331,924	114,239,709
Overhaul and Refurbishment of Construction and Civil Works	-	77,203,517
Purchase of Vehicles and Other Transport Equipment	12,982,840	
Purchase of Household Furniture and Institutional Equipment		
Purchase of Office Furniture and General Equipment	30,360,625	5,774,255
Rehabilitation and Renovation of Plant, Machinery and Equipment	1,911,843	97,327,275

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Purchase of of Computers, sosftware and ict Equipment	-	1,253,430
Purchase of Specialised Plant, Equipment and Machinery	35,448,525	5,410,725
Purchase of Certified Seeds, Breeding Stock and Live Animals	14,590,000	1,471,230
Research, Studies, Project Preparation, Design & Supervision	140,360	
Renovation and Rehabilitation of Civil Works	213,691,610	114,054,297
Acquisition of Strategic Stocks and commodities		
Acquisition of Land	4,400,000	907,177
Total acquisition of non- financial assets		
Financial Assets		-
Domestic Public Non-Financial Enterprises		-
Payables From previous Financial Years		
Total acquisition of financial assets	-	-
Total acquisition of assets	783,280,726	445,047,046

8. Finance Costs, including Loan Interest

	2022/2023	2021/2022
	Kes	Kes
Bank Charges		6,222
		-
Total		6,222

9. Cash and Bank Balances

Bank Balances

	Nature/ Purpose of Account	2022/2023	2021/2022
Name of Bank, Account No. & Currency		Kes	Kes
Vigiga County Dev Account-CBK – 1000170794	Development	77,517	-
Vihiga County Rec Account-CBK – 1000170859	Recurrent	-	-
Vihiga County Deposit ACCOUNT-CBK – 1000283645	Deposits	110,232,293	70,569,835
Vihiga County Fuel Levy Fund-CBK – 1000283653	Development	673	277,673
Vihiga County Univ Health -CBK- 1000345187	Recurrent	521	48,834,321
Vihiga County NARIGP Account-CBK- 1000364351	Development	-	-
Vihiga County Youth POLY Fund-CBK- 1000367032	Development	6,141,234	1,821,234
Vihiga County Primary Healthcare Project - CBK - 1000569727	Development	5,200,001	1,526,962
Vihiga Couty ASDP ACCOUNT- CBK- 1000367024	Development		

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		-	-
Vihiga Coutny KUSP (UDG) ACCOUNT- 1000388037	Development	-	-
Vihiga Coutny KUSP (UIG) ACCOUNT- 1000379917	Development	0	-
Vihiga County Climate Change Account- 1000486848	Development	73,906,087	-
Vihiga County Devolution Supp Account- 1000440511	Recurrent	8,442,092	46,924,215
Vihiga County Nutrition International - 1000443618	Recurrent	11,029,528	2,974,828
Vihiga County Covid SPA Account - CBK-1000468866	Recurrent	-	-
Treasury Standing Imprest Account-KCB – 1141334763	Imprest	8,122	962
Vihiga County Covid SPA Account - Coop-01141471040000	Operations	8,138	8,979
Dev Imprest Account-CO-OP – 01141471295000	Imprest	136,195	252,729
Dept of Water Operations-KCB – 12411033550	Imprest	5,763	142
Dept of Educ account-KCB – 1170665020	Imprest	1,164	1,653
Dept of Trade-KCB – 1172899320	Imprest	303	4
Dept of Lands-KCB – 1170671136	Imprest	2,590	15,622
Dept of Transport-KCB – 1240928483	Imprest	3,076	295
Public Service Board-KCB – 1170670687	Imprest	1,748	383
Dept of Health-KCB – 1170665209	Imprest	8,903	67,096
Dept of Gender-KCB - 1240920083	Imprest	4,412	522
Dept of Agric-KCB - 1241214611	Imprest	119	2,066
Public Service and Admin-KCB - 1240128495	Imprest	20,778	4,115
NARIGP Operation account - KCB-12395000580	Operations	26,843,922	157,121
ASDP II Operation a/c - KCB- 1235794350	Operations	5,874,525	9,537
Total		247,949,705	173,450,295



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Notes to the Financial Statements (Continued)

10. Outstanding imprests and advances

	2022/2023	2021/2022
	Kes	Kes
Government Imprests	3,296,260	1,559,230
Salary Advances	1,775,438	1,775,438
Transfer due from County Assembly	14,000,000	14,000,000
Total	19,071,698	17,334,668

Breakdown of Imprest per Department	2022/2023	2021/2022
	Kes	Kes
Department Of Agriculture, Livestock and Fisheries	246,960	352,500
Department of Lands and Physical Planning	-	997,600
Department of Transport and Infrastructure	146,600	100,600
Department of Trade and Industry	1,270,200	-
Department of Health Services	936,500	-
Department of Education, Vocational Training	124,000	41,870
Department of County Executive	200,000	-
Department of Finance and Economic Planning	-	-
County Public Service Board	-	-
Department of Public Service and Administration	170,000	66,660
Department of Gender, Culture Youth and Sports	-	-
Department of Water and Environment	202,000	-
Subtotal	3,296,260	1,559,230
Breakdown of Salary Advance per Department		
Department of Transport and Infrastructure	-	-
County Assembly	1,117,835	1,117,835
Department of Public Service and Administration	657,603	657,603
Subtotal	1,775,438	1,775,438
Grand Total	5,071,698	3,334,668

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Notes to the Financial Statements (Continued)

11. Deposits and Retention

	2022/2023		2021/2022	
	Kes		Kes	
Retention	124,232,293		92,079,695	
Deposits(IPPD Deductions)	18,513,821		6,867,981	
Total	142,746,114		98,947,675	
Ageing analysis for				
Ageing analysis: (deposits and retentions)	Current FY	% of the Total	Comparative FY	% of the Total
Under one year	61,117,527	50%	56,400,175	57%
1-2 years	27,753,720	17%	19,789,535	20%
2-3 years	42,446,865	26%	10,884,244	11%
Over 3 years	11,428,002	7%	11,873,721	12%
Total (tie to above total)	142,746,114		98,947,675	

12. Fund Balance Brought Forward

	2022/2023		2021/2022	
	Kes		Kes	
Bank accounts	173,450,295		626,379,941	
Accounts Receivables	17,334,668		30,910,617	
Accounts Payables	-	98,947,675	-	226,569,839
Total	91,837,288		430,720,719	

13. Prior Year Adjustments

A prior period adjustment really applies to the correction of an error in the financial statements of a prior period.

Description	Balance b/f FY 2021/2022 as per Audited Financial Statements	Adjustments During the Year relating to prior Year Periods	Adjusted Balance b/f FY 2021/2022	
	Kshs	Kshs	Kshs	
Bank account Balances	173,450,295	-	173,450,295	
Cash in hand	-	-	-	
Receivables	17,334,668	-	17,334,668	
Accounts Payables	-	98,947,675	-	98,947,675
Total	91,837,288	-	91,837,288	

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14. Increase/ (Decrease) in Outstanding Imprests and Advances

Description	2022/2023	2021/2022
	KShs	KShs
Opening Balance as at 1st July 2021 (A)	17,334,668	30,910,617
Closing Balance as at 30th June 2022(B)	19,071,698	17,334,668
Net changes in Account receivables (Increase) Decrease C=B-A	1,737,030	13,575,949

15. Increase/ (Decrease) in Deposits and Retention

Description	2022/2023	2021/2022
	KShs	KShs
Opening Balance as at 1st July 2021 (A)	98,947,675	226,569,839
Closing Balance as at 30th June 2022 (B)	142,746,114	98,947,675
Net changes in Account Payables Increase (Decrease) C=B-A	43,798,439	- 127,622,164



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16. Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

	Balance b/f 2021/2022	Additions for the year	Paid during the year	Balance c/f (insert current FY 2022/2023)
Description	Kes	Kes	Kes	Kes
Construction of Buildings	211,291,211	19,723,155	72,645,284	158,369,081
Construction of Civil Works	721,476,854	192,740,551,	285,081,725	629,135,681
Supply of Goods	303,194,998	36,573,244	80,114,491	259,653,751
Supply of Services	310,839,764	114,494,113	168,360,416	256,973,462
Acquisition of land	4,800,000	-	3,100,000	1,700,000
Bills under litigation	-	270,092,173	111,087,599	159,004,573
Total	1,551,602,828	633,623,236	720,389,516	1,464,836,548

Prior Year Adjustment on Pending bills

	Balance b/f FY 2021/2022 as per Audited Financial Statements	Adjustments During the Year relating to prior Year Periods	Adjusted Balance b/f FY 2021/2022
Description	Kes	Kes	Kes
Balances	1,254,980,509	296,622,319	1,551,602,828
Total	1,254,980,509	296,622,319	1,551,602,828

Note: The County Government of Vihiga reported a pending bills balance of Kes 1,254,980,509 in the previous FS which was later adjusted due to omission of some bills that were still held by the departments of Kes 296,622,319.

2. Pending Staff Payables (See Annex 3)

	Bal. b/f FY 2021/2022	Additions during the year	Paid during the year	Bal. c/f FY 2022/2023
	Kes	Kes	Kes	Kes
Senior Management	1,929,191	372,231,452	368,960,135.39	5,200,508
Middle Management	2,733,021	520,542,000	522,638,796.26	636,225
Unionisable Employees	2,205,768	432,365,216	421,893,896.35	12,677,088
Others	-	-	-	-
	6,867,981	1,325,138,668	1,313,492,828	18,513,821



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3. Related Party Disclosures

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

The following comprise of related parties to the County Executive:

- i) Key management personnel that include the Governor, the Deputy Governor Members of the County Assembly, CECs and Chief Officers for various County Ministries and Departments.
- ii) County Ministries and Departments.
- iii) The National Government.
- iv) Other County Governments Entities and
- v) State Corporations and Semi-Autonomous Government Agencies.

Related party transactions

	2022/2023	2021/2022
	KShs	KShs
Transfer to Vihiga County Education Fund	137,500,270	107,000,000
Transfer to Climate change Fund	82,000,000	37,000,000
Transfer to Vihiga County Trade and Enterprise Fund	-	-
Transfer to Empowerment Fund	-	-
Transfer to Vihiga County Sports Fund	15,000,000	20,000,000
Transfer to Vihiga County Waste Management	-	-
Bills Paid for Amatsi Water Company	-	22,951,264
Transfer to Car loan and Mortgage Fund	30,000,000	-
Municipal Fund	2,339,915	19,315,525
TOTAL	266,840,185	206,266,789
TRANSFERS FROM RELATED PARTIES		
Transfers from Exchequer	4,928,188,384	4,471,161,499
Transfer from Trade and Empowerment Fund	-	-
TOTAL	4,928,188,384	4,471,161,499



Other Important Disclosures

4. Establishment of other County Government Entities

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

ENTITY	Date Established	Location	Accounting Officer
Amatsi Water and Sanitation Company	2014	Lunyerere Water Offices - Mbale	Mr. Edward Luvusi
Vihiga County Education fund	2015	Mbale - Vihiga County Headquarters	Mr. Felix Mugalitsi
Vihiga County Car loan and Mortgage Fund	2019	Mbale - Vihiga County Headquarters	Mr. James Atemba
Vihiga County Trade and Enterprise Fund	2019	Mbale - Vihiga County Headquarters	Mr. Goffrey Mollar
Vihiga County Sports Fund	2020	Mbale - Vihiga County Headquarters	Mrs Beatrice Makungu
Vihiga County Assembly	2013	vihiga County Assembly Offices	Mr. Ambaka Kilinga
Vihiga County Climate Change Fund	2021	Mbale - Vihiga County Headquarters	Mr. Evans Kisambo
Vihiga Municipal Board	2019	Mbale - Vihiga County Headquarters	Mr. Victor Cheye Kivaya

5. Leasing of Medical Equipment

Amounts relating to leased medical equipment are included in the County Allocation Revenue Act and are budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments in the current financial year, amounts relating to leased medical equipment was Kshs 110,638,298 and Kshs 153,297,872 for the previous financial year.



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16. Progress On Follow Up On Prior Year Auditor's Recommendations

The following is the summary of some of the issues raised by the external auditor, and management comments that were provided to the auditor.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.1	Unsupported Payment to Kenya Revenue Authority	The amount of Kshs. 150,000,000 was part of the paid pending bills of Kshs. 945,930,087 during the year under review which was budgeted for under the historical pending bills. These payments were made based on the demand notice of Kshs 257,268,530 that was received by the County Executive from Kenya Revenue Authority (KRA). The County Executive prepared a payment plan for settlement of this demand notice. The County Executive could therefore not have reported the same under payroll deduction for FY 2019/2020.	Resolved	
1.2	Variance Between IPPD, Manual and Financial Statements	The figure of Kshs. 2,067,291,714 that was observed by the Auditor was for the Gross Pay in the year under review. The Auditor in his review did not consider Employer Contributions to Government Pension Schemes and NSSF of Kshs.89,563,331 and Kshs.4,459,600 respectively which although are not part	Resolved	



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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>of Gross Pay, but form part of Compensation to Employees. The Department of Health also Paid Kshs.33,274,518 as Compensation to Community Health Volunteers (CHVs) which was included in the Kshs. 2,194,589,162 that was reported in the Financial Statements.</p>		
2	<p>Unsupported Expenditure Under the Use of Goods and Services</p>	<p>The management sought clarification from the Auditor in regards to kshs. 1,450,000 since the management could not trace the same from the expenditure schedule of foreign travel as indicated by the Auditor. The Auditor so far has not provided any information in that regard.</p> <p>The management would like to clarify that the daily allowances totaling to kshs. 15,875,580 that was paid under foreign travel were expenditures charged under item code 2210000 (use of goods and services) which comprises of various related sub items vote heads.</p> <p>The supporting documents in respect to the hospitality supplies and services were provided to the Auditor at</p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		the management response level. The same documents are still available for further verification.		
1	Construction of Governor's and Deputy Governor's Residences	All the required documentations and explanations were provided to the Auditors and they were certified	Resolved	



.....
County Executive Committee Member – Finance and Economic Planning

Date .



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17. Annexes

Annex 1 – Analysis of Transfers from the CRF

Period 20xx	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	715,133,569	1,073,317,738	737,204,605	1,847,427,621	4,373,083,533
Nutrition International	7,500,000	2,500,200	0	12,000,000	22,000,000
DANIDA - Universal Healthcare in Devolved Units Programme	0	0	0	11,043,250	11,043,250
County Executive Car loan and mortgage	0	0	0	30,000,000	30,000,000
National Agricultural & Rural Inclusive Growth Project (NARIGP)	80,023,162	0	0	105,120,632	185,143,794
Kenya Devolution Support Programme	0	0	0	13,000,000	13,000,000
TVET	0	0	0	47,160,000	41,160,000
Vihiga County Sports Fund	0	0	7,200,000	7,800,000	15,000,000
Kenya Urban Support Programme	0	0	0	2,339,915	2,339,915
Agriculture Sector Development Support Project (ASDSP)	0	0	4,417,622	5,500,000	9,917,622
Climate Change	0	0	0	82,000,000	82,000,000
Education fund	50,000,000	50,000,000	0	37,500,270	137,500,270
Total	852,656,731	1,125,817,738	748,822,227	2,200,891,688	4,928,188,384



VIHIGA COUNTY EXECUTIVE
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Annex 2 – Analysis of Pending Accounts Payable

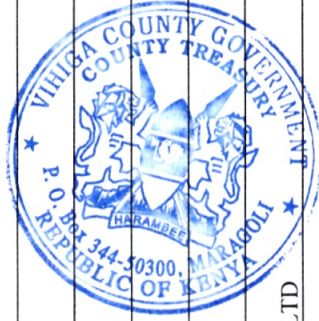
Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
			a	b	c	d=a+b-c	
1. Construction of buildings							
		Kes	Kes	Kes	Kes	Kes	
Dirass Construction Ltd	2018/2019		1,082.60			1,082.60	
Tencons Builders Ltd	2019/2020		9,557.60			9,557.60	
BENEDA ENTERPRISES	Historical Retentions		20,489.00		20,489.00	-	
STEN GO CONST & ENG SERVICES LTD	Historical Retentions		23,899.30			23,899.30	
Lunar Emporium Ltd	2018/2019		26,800.00			26,800.00	
THAMSIN ENTERPRISES LTD	Historical Retentions		27,466.80		27,466.80	-	
Nakhulo Bidii Co. Limited	2018/2019		29,000.00			29,000.00	
Samarium Investment Co. Ltd	2018/2019		31,680.00			31,680.00	
Tritek	Historical Retentions		33,278.70			33,278.70	
Evisa co.	Historical Retentions		40,458.00			40,458.00	
ONE CARE SERVICES	Historical Retentions		41,884.00			41,884.00	
ONE CARE SERVICES	Historical Retentions		41,884.00			41,884.00	
Jackpas	Historical Retentions		48,588.90			48,588.90	
Gonge General Supplies	Historical Retentions		48,834.00			48,834.00	



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BLOMOPONTEIN CONST	Historical Retentions				57,569.00	57,569.00
Ferrod Construction Ltd	2018/2019				59,341.00	59,341.00
Tencons Builders Limited	2018/2019				59,341.00	59,341.00
Beneda	Historical Retentions				71,681.50	71,681.50
FRESCO LTD	Historical Retentions				73,167.90	73,167.90
LYUVA CONSTRUCTION CO.LTD	Historical Retentions				81,827.60	81,827.60
FEMVEJA COMPAMY LTD	Historical Retentions				82,241.40	82,241.40
FRESCO LTD	Historical Retentions				100,000.00	100,000.00
KALEAH QUARRY AND TRANSPORTERS	Historical Retentions				100,000.00	100,000.00
KIM FIVE SIX SIX CONT LTD	Historical Retentions				100,000.00	100,000.00
NISSIN COMPANY LTD	Historical Retentions				100,000.00	100,000.00
NOBUT CONSULT LTD	Historical Retentions				100,000.00	100,000.00
OMENDA CONSTR CO LTD	Historical Retentions				100,000.00	100,000.00
FARWEST ENTERPRISES	Historical Retentions				100,000.00	100,000.00
FINETOPS ENTERPRISES	Historical Retentions				100,000.00	100,000.00
LOGISTICS OUTSOURCING LTD	Historical Retentions				100,000.00	100,000.00
Vycans Digital Opportunities Trust Ltd	2018/2019				117,161.00	117,161.00
Woods Dorm Enterprises Limited	2018/2019				125,567.04	125,567.04
Odambo International Enterprises Limited	2018/2019				134,025.34	134,025.34
Manvuh Limited	2018/2019				142,680.96	142,680.96
Dicam Investment Limited	2018/2019				143,929.00	143,929.00
Samart	Historical					

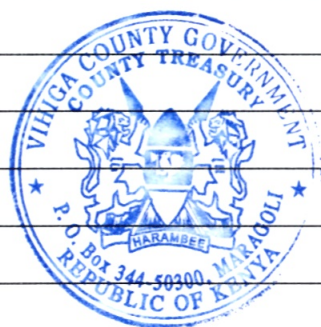


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	Retentions		144,566.79			144,566.79	
Gango	Historical Retentions		166,994.40		166,994.40	-	
PETRIAM CONSTRUCTION LTD	2019/2020		175,240.00			175,240.00	
Tencons Builders Limited	2018/2019		209,913.60			209,913.60	
GOETHAM LTD	2021/2022		232,600.72		232,601.00	(0.28)	
Prodema Company Limited	2018/2019		248,599.80			248,599.80	
GREFAM ENTERPRISES	Historical Retentions		250,000.00			250,000.00	
Egle Icon limited	Historical Retentions		250,000.00			250,000.00	
Egle Icon limited	Historical Retentions		250,000.00			250,000.00	
CANELAND SECURITY GUARDS LTD	2019/2020		252,387.00		252,387.00	-	
Alugrepa Construction Limited	2018/2019		254,340.00			254,340.00	
Neoba Building & Const.	Historical Retentions		259,067.00			259,067.00	
Regency Systems	Historical Retentions		271,224.20			271,224.20	
JOHNCELE LTD	Historical Retentions		275,000.00			275,000.00	
RELIACOM SOLUTIONS	Historical-Resolution Committee		284,752.36		284,752.36	-	
KINGFIELD TELEDATA ENTERPRISES LTD	2019/2020		287,120.00			287,120.00	
Periken Auto Agencies Limited	2018/2019		287,686.96			287,686.96	
Ms Omutelema	2019/2020		331,316.00			331,316.00	
Embogo Constr.Co.	Historical Retentions		336,521.20		336,521.00	0.20	
ROKYA SUPPLIES & GENERAL WORKS LTD	2021/2022		347,526.00		347,526.00	-	
Malee General Supplies	2019/2020		359,100.00			359,100.00	
MALEE GENERAL SUPPLIES	2021/2022						

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			359,100.00		359,100.00	-	
Malee General Supplies	2019/2020		382,760.70		382,761.00	(0.30)	
LENANA ENGINEERING LTD	2021/2022		393,966.00			393,966.00	
TUFF CONTRACTORS LTD	Historical Retentions		400,000.00		400,000.00	-	
Scada Investment ltd	2018/2019		415,604.00			415,604.00	
Tough Valley Enterprises Limited	2019/2020		428,986.00			428,986.00	
Limpid Ventures	2018/2019		429,189.24			429,189.24	
Relinx Enterprises Limited	2018/2019		441,710.00			441,710.00	
Sanbanny Consultants	2018/2019		446,176.00			446,176.00	
Nuru Women Holdings	2018/2019		469,220.00			469,220.00	
LOJAC CONTRACTORS LTD	Historical-Resolution Committee		469,901.01			469,901.01	
Samart Construction	Historical Retentions		490,313.10			490,313.10	
Joy Rowl	2018/2019		578,400.22			578,400.22	
Milken Enterprise ltd	2018/2019		589,106.00			589,106.00	
Jonama Enterprises	2018/2019		592,567.44			592,567.44	
Alfalink Enterprises Limited	2018/2019		604,525.00			604,525.00	
BOBRAN ENTERPRISES LTD	2021/2022		629,460.00		629,460.00	-	
Galin Investment Limited	2018/2019		632,557.00			632,557.00	
Rehebeam Agencies	Historical Retentions		634,653.00		556,600.20	78,052.80	
Relinx	2019/2020		678,152.00			678,152.00	
Hopestar Fabricators Limited	2018/2019		690,254.52			690,254.52	
Limpid Ventures	2018/2019						

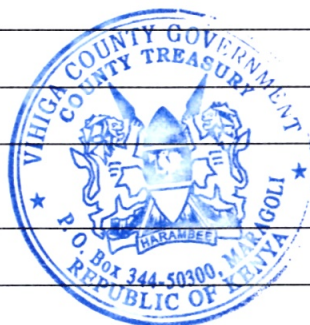


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			691,390.00			691,390.00	
LIMPID VENTURES LTD	2021/2022		691,390.00			691,390.00	
SHARO ENTREPRISES LTD	2019/2020		718,428.00			718,428.00	
SHARO ENTERPRISES LTD	2019/2020		718,428.00			718,428.00	
SHARO ENTERPRISES LTD	2019/2020		718,428.00			718,428.00	
NEGBUK LTD	2021/2022		734,976.00		734,976.00	-	
BLACK ROSE INVESTMENT LTD	2021/2022		748,896.00		748,896.00	-	
One care Co. ltd	2018/2019		750,000.00			750,000.00	
ELFASA CO. LTD	2021/2022		750,438.00		750,438.00	-	
EDIETRIUM CONSULTANCY SERVICES LTD	2019/2020		783,864.00			783,864.00	
Relinx Enterprises Limited	2018/2019		800,000.00			800,000.00	
Serema Agencies	Historical Retentions		804,378.00		804,378.00	-	
Yeda and Sons Enterprises Limited	2018/2019		812,001.16			812,001.16	
Limpid Ventures	2018/2019		834,230.00			834,230.00	
KIKUMA ENGINEERING COMPANY LTD	2021/2022		836,300.00		836,300.00	-	
SIMPLEX INVESTMENT LTD	2020/2021		852,806.35			852,806.35	
Femveja Company Ltd	2018/2019		870,000.00			870,000.00	
Bripal Enterprises	2018/2019		871,439.55			871,439.55	
AMIRADI CONTRACTORS LTD	Historical-Resolution Committee		906,286.30		906,286.00	0.30	
Rehebeam Agencies	Historical Retentions		920,000.00			920,000.00	
MUTASUDI HOLDINGS LTD	2021/2022		934,910.00		934,910.00	-	
FEZEE LTD	2021/2022						

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			935,130.00			935,130.00	
FEZEE LTD	2021/2022		935,130.00			935,130.00	
FEZEE LTD	2021/2022		935,130.00			935,130.00	
FEZEE LTD	2021/2022		936,420.00			936,420.00	
Serema Agencies	Historical Retentions		975,377.50		975,378.00	(0.50)	
BROADCORE CONSTRUCTION	2020/2021		999,873.40			999,873.40	
MUTASUDI HOLDINGS LTD	2021/2022		999,994.00			999,994.00	
E-MJENGO K LTD	2021/2022		1,000,000.00			1,000,000.00	
ROKYA SUPPLIES & GENERAL WORKS LTD	2021/2022		1,012,901.00		1,012,901.00	-	
ROKYA SUPPLIES & GENERAL WORKS LTD	2021/2022		1,012,901.00		844,705.00	168,196.00	
DERMIK COMPANY LIMITED	2021/2022		1,142,420.00			1,142,420.00	
DERMICK CO. LTD	2020/2021		1,142,420.20			1,142,420.20	
Akase Limited	2019/2020		1,156,328.00			1,156,328.00	
ROKYA SUPPLIES & GENERAL WORKS LTD	2021/2022		1,162,901.00		1,162,901.00	-	
Lucamo Enterprises Ltd	2019/2020		1,198,961.37			1,198,961.37	
FRIDOCA SOLUTIONS LTD	2019/2020		1,209,959.29		1,209,959.29	-	
Evernex Enterprise Limited	2018/2019		1,221,022.16		946,453.00	274,569.16	
Lucamo Consstruction Ltd	2019/2020		1,278,892.13			1,278,892.13	
Limpid Ventures Ltd	2019/2020		1,295,188.20		1,295,188.00	0.20	

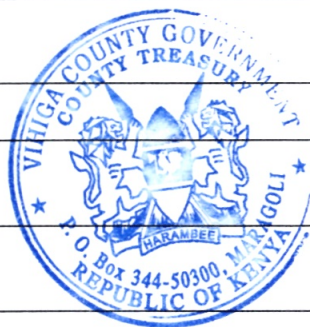


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Limpid Ventures Ltd	2019/2020		1,317,911.00			1,317,911.00	
Mian Contractors Ltd	2018/2019		1,415,619.32			1,415,619.32	
GANGO ENTERPRISES CO. LTD	2019/2020		1,432,244.70	1,432,244.70		-	
LUCAMO ENTERPRISES	2021/2022		1,452,294.00			1,452,294.00	
Akase Limited	2019/2020		1,452,294.48			1,452,294.48	
DICAM INVESTMENT	2020/2021		1,490,207.00	1,490,207.00		-	
MALEE GENEAL SUPPLIES	2020/2021		1,490,764.00	1,490,764.00		-	
MALEE GENERAL SUPPLIES LTD	2021/2022		1,490,764.00			1,490,764.00	
TENCONS BUILDERS LTD	2020/2021		1,490,978.16	941,776.25		549,201.91	
LIZDAY COMPANY	2021/2022		1,497,090.00			1,497,090.00	
DERMICK CO. LTD	2020/2021		1,497,090.55			1,497,090.55	
LIZDAY CO. LTD	2020/2021		1,497,090.55			1,497,090.55	
Broadcore Construction Ltd	2018/2019		1,504,032.00			1,504,032.00	
BASE ENTERPRISES	2019/2020		1,523,646.00			1,523,646.00	
MUWADUGE CO.	2021/2022		1,529,431.00			1,529,431.00	
GAMBO PRIME MOVERS	2021/2022		1,549,179.76	1,549,180.00		(0.24)	

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Bace Enterprise	2018/2019		1,550,000.00			1,550,000.00	
EDIETRIUM CONSULTANCY SERVICES LTD	2019/2020		1,567,728.00		1,567,728.00	-	
CHUZED INVETMENT CO. LTD	2021/2022		1,569,480.00		1,569,480.00	-	
MUWADUGE CO.	2021/2022		1,571,075.00		1,571,075.00	-	
NAIDI VENTURES LTD	2020/2021		1,594,057.00			1,594,057.00	
CARCINOMA CONSTRUCTION LTD	2019/2020		1,891,260.28		141,000.00	1,750,260.28	
AKASE LIMITED	2019/2020		1,893,250.00			1,893,250.00	
Jaza Enterprise	2019/2020		1,936,891.00		1,265,504.00	671,387.00	
Okonos Building Contractors Ltd	Historical Retentions		1,947,790.00		1,947,790.00	-	
FARWEST LIMITED	2021/2022		2,073,731.00		2,073,731.00	-	
MUVO SUPPLIERS AND CONTRACTORS LTD	2021/2022		2,490,126.00		2,490,126.00	-	
RODHEC HOLDINGS LIMITED	Historical-Resolution Committee		2,542,508.89		2,542,508.89	-	
Lasuez Construction Limited	2018/2019		2,559,618.24		1,759,894.00	799,724.24	
SAVA CONSTRUCTION LTD	2019/2020		2,632,418.46			2,632,418.46	
AFROTIK HOLDINGS LTD	2021/2022		2,701,640.00			2,701,640.00	
Samfra General Contractors Ltd	2018/2019		2,728,489.00			2,728,489.00	
Papaton Security Services Ltd	2019/2020		2,729,787.00		2,729,787.00	-	
MUTASUDI HOLDINGS LTD	2019/2020						



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Manvuh Limited	2018/2019			3,022,193.22		2,300,000.00	722,193.22
Milken Enterprise ltd	2018/2019			3,100,000.00			3,100,000.00
MCFINELY HEALTHCARE LIMITED	2021/2022			4,755,000.00		4,405,000.00	350,000.00
MAGGY AGULO CONSTRUCTION CO. LTD	Historical-Court Order			35,000,000.00		20,000,000.00	15,000,000.00
Tasanga Enterprises Ltd	22/23	998,412.00		36,000,000.00			36,000,000.00
Smile enterprise ltd	4/18/2023	3,309,765.00			812,812.00		812,812.00
Discege Enterprises LTD	1/3/2023	6,489,849.00			880,672.00		880,672.00
Negbok LTD	6/23/2023	1,595,562.00			1,362,202.46		1,362,202.46
Expansive Property Holdings Limited	4/17/2023	3,262,337.60			1,502,762.00		1,502,762.00
Broadcore Construction Limited	3/29/2023	3,060,000.00			1,975,526.40		1,975,526.40
Mutasudi Holding Limited	12/13/2022	3,132,400.00			3,060,000.00		3,060,000.00
Kensetsu Enterprises LTD	2/6/2023	11,356,880.00			3,132,400.00	1,700,000.00	1,432,400.00
Biolight		13,800,000.00			6,996,780.00		6,996,780.00
SUB TOTALS		47,005,205.6		211,291,211.0	19,723,150.0	72,645,284.8	158,369,080.0

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		0	12	4.86	9	1.09	
2.Construction of civil works							
MUGADE	Historical-Elligible		971.72			971.72	
County Contractors	Historical Retentions		26,680.00			26,680.00	
DYNAMO CONSTR CO LTD	Historical Retentions		27,589.30			27,589.30	
Lorodo Traders	Historical-Elligible		32,000.00			32,000.00	
Clovers Int.	Historical Retentions		34,748.70			34,748.70	
SULU CO. LTD	Historical-Elligible		36,254.00			36,254.00	
DYNAMO CONSTR CO LTD	Historical Retentions		36,261.00			36,261.00	
SMILE ENTERPRISES	Historical-Elligible		42,339.90			42,339.90	
ZIDAR BUILDING AND CONTRACTORS	Historical Retentions		46,792.20		46,792.00	0.20	
JANAWA BUSUINESS ENTERPRISES	Historical Retentions		50,000.00		50,000.00	-	
KENRY CONSTRUCTION CIOMPANY LTD	Historical Retentions		50,000.00		50,000.00	-	
PECAR INVESTMENTS	Historical Retentions		53,562.50			53,562.50	
HARBINGER ENTERPRISES	Historical Retentions		54,006.00			54,006.00	
BUKA INVEST LTD	Historical Retentions		55,833.80		55,834.00	(0.20)	
TO YOUR RESCUE	Historical-Elligible		57,998.60			57,998.60	
Jumbage O.ltd	Historical Retentions		58,095.00			58,095.00	
STEADYPACE COMMERCIAL AGENCIES LTD	2020/2021		58,321.00			58,321.00	
IHERI ENTERPRISES	Historical Retentions		60,000.00		60,000.00	-	
Vihiga logistics co. ltd	Historical-Elligible		63,337.25			63,337.25	
olyeveye	Historical-Elligible		80,000.00			80,000.00	
sulu	Historical-Elligible						



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			80,000.00			80,000.00	
DECK CONSTRUCTIONS LTD	Historical Retentions		80,827.60			80,827.60	
JAZA ENTERPRISES BUILDING CO LTD	Historical Retentions		80,827.60		80,828.00	(0.40)	
Belmont Contractors ltd	Historical-Elligible		81,013.50			81,013.50	
AFUMA	Historical Retentions		82,241.40			82,241.40	
GRAVE CONSTRUCTION CO.LTD	Historical Retentions		82,241.40			82,241.40	
HAKA INTERNATIONAL LTD	Historical Retentions		82,241.40			82,241.40	
JOFES COMPANY LTD	Historical Retentions		82,241.40			82,241.40	
MUGADE COMPANY LTD	Historical Retentions		82,241.40			82,241.40	
DECO SERVICES LTD	Historical Retentions		82,241.40			82,241.40	
SAMKAI BUILDING CONTRACTORS LTD	Historical Retentions		82,241.40			82,241.40	
WATITI CONSTRUCTION LTD	Historical Retentions		82,241.40			82,241.40	
Guka Enterprises ltd	Historical Retentions		91,191.30			91,191.30	
JUMBAGEO CONT.	Historical-Elligible		94,495.28		94,495.00	0.28	
ATROSE TRADERS LTD	Historical-Elligible		95,852.80			95,852.80	
BEZALEEL CONSTR CO. LTD	Historical Retentions		100,000.00		100,000.00	-	
BUMBE CONTRACTORS	Historical Retentions		100,000.00			100,000.00	
DALCO ENTERPRISES	Historical Retentions		100,000.00			100,000.00	
DALKO ENTER LTD	Historical Retentions		100,000.00			100,000.00	
FEMGEL CO. LTD	Historical Retentions		100,000.00			100,000.00	
FEMGEL CO. LTD	Historical Retentions		100,000.00			100,000.00	
JEMIDE CONST CO LTD	Historical Retentions		100,000.00		100,000.00	-	

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KENRY CONSTRUCTION COMPANY LTD	Historical Retentions	100,000.00	100,000.00	100,000.00	-
KIM FIVE SIX SIX CONT LTD	Historical Retentions	100,000.00	100,000.00	100,000.00	-
LOGISTICS OUTSOURCING LTD	Historical Retentions	100,000.00	100,000.00	100,000.00	100,000.00
MASINGET CONST CO. LTD	Historical Retentions	100,000.00	100,000.00	100,000.00	100,000.00
MOKS CONSTR ENTER LTD	Historical Retentions	100,000.00	100,000.00	100,000.00	100,000.00
OMENDA CONSTR CO.LTD	Historical Retentions	100,000.00	100,000.00	100,000.00	-
RODEC ENTERPRISES LTD	Historical Retentions	100,000.00	100,000.00	100,000.00	-
ROMA VENTURES CO.LTD	Historical Retentions	100,000.00	100,000.00	100,000.00	100,000.00
TENCONS BUILDERS LTD	Historical Retentions	100,000.00	100,000.00	100,000.00	-
VISSION CONTRACTORS LTD	Historical Retentions	100,000.00	100,000.00	100,000.00	-
WEKOBEE ENTERPRISES LTD	Historical Retentions	100,000.00	100,000.00	100,000.00	-
ADROIT ENGINEERING CO.LTD	Historical Retentions	100,000.00	100,000.00	100,000.00	100,000.00
ADROIT ENGINEERING CO.LTD	Historical Retentions	100,000.00	100,000.00	100,000.00	100,000.00
ALAKAM CONST CO. LTD	Historical Retentions	100,000.00	100,000.00	100,000.00	100,000.00
ELDOSOY EXPRESS LTD	Historical Retentions	100,000.00	100,000.00	100,000.00	100,000.00
FREEMARK LTD	Historical Retentions	100,000.00	100,000.00	100,000.00	-
MAZOBI ENTERPRISES LTD	Historical Retentions	100,000.00	100,000.00	100,000.00	-
OALMS ENGINEERING SYSTEMS LTD	Historical Retentions	100,000.00	100,000.00	100,000.00	100,000.00
ROKS CO. LTD	Historical Retentions	100,000.00	100,000.00	100,000.00	-
SONOKA CONSTRUCTION CO. LTD	Historical Retentions	100,000.00	100,000.00	100,000.00	-
STARFIRM CONST LTD	Historical Retentions	100,000.00	100,000.00	100,000.00	-
TAJ CONSTRUCTION CO. LTD	Historical Retentions	100,000.00	100,000.00	100,000.00	-



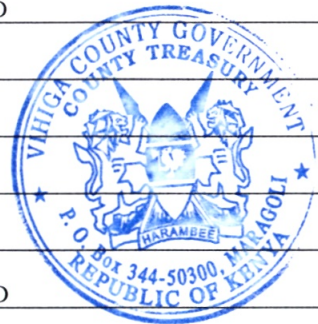
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	Retentions	100,000.00	100,000.00	-
Chuzed Investment	Historical Retentions	103,042.00		103,042.00
Brelam Ltd	2019/2020 Historical Retentions	103,673.35		103,673.35
Omenda	Historical Retentions	107,451.00	107,451.00	-
DYNAMO CONSTR CO LTD	Historical Retentions	110,983.40		110,983.40
BANTAM GEN & COMM AGENCIES	Historical Retentions	115,382.00	115,382.00	-
Yazid construction ltd	Historical-Elligible Historical Retentions	116,000.00		116,000.00
TheImax	Historical Retentions	119,744.30		119,744.30
PRE-DEVELOP CONSULTANCY	Historical-Elligible Historical Retentions	122,750.00		122,750.00
NYANDO POWER TECHNIQUES	Historical Retentions	123,650.50		123,650.50
Mbale Umeme	Historical Retentions	126,624.00	126,624.00	-
EDMARK	Historical-Elligible Historical Retentions	128,560.00		128,560.00
Grefam Vihiga	Historical Retentions	129,640.00		129,640.00
ABIESTA E A LTD	Historical Retentions	130,000.00	130,000.00	-
Jaynse Enterprises Ltd	2018/2019 Historical Retentions	132,000.00		132,000.00
SEREMA AGENCIES	Historical Retentions	139,359.40	139,359.00	0.40
LENANA ENG LTD	Historical Retentions	140,000.00	140,000.00	-
JUMBAGEO CO.LTD	Historical Retentions	143,341.40	143,341.00	0.40
Angatia Motor works	Historical-Elligible Historical Retentions	149,000.00	147,400.00	1,600.00
Gango	Historical Retentions	149,937.00	149,937.00	-
MAPIA ENTERPRISES LTD	Historical-Elligible Historical Retentions	150,000.00	150,000.00	-
CHIROBANI CONT CO LTD	Historical Retentions	150,000.00	150,000.00	-

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Rotalink	Historical Retentions		150,004.10		150,004.10	
Likifa	Historical Retentions		150,471.00		150,471.00	
Pelica Care	Historical Retentions		152,480.84	152,481.00	(0.16)	
Dephil ltd	Historical Retentions		152,551.60		152,551.60	
BILTONY GENERAL CONTRACTORS LTD	Historical Retentions		161,655.20		161,655.20	
TESCO CONSOLIDATED CO. LTD	Historical Retentions		162,894.70		162,894.70	
Pelica Care	Historical Retentions		163,116.30	163,116.00	0.30	
EAGLE ICON LTD	Historical Retentions		164,482.80		164,482.80	
Iheri ltd	Historical Retentions		164,511.20		164,511.20	
CMC MOTORS	Historical-Elligible		165,228.00		165,228.00	
DEPHIL CONTRACTORS LTD	Historical Retentions		169,839.40	169,839.00	0.40	
Sabim ltd	Historical Retentions		171,355.00	171,355.00	-	
M.D Rift ltd	Historical Retentions		174,000.00		174,000.00	
Pelica Care	Historical Retentions		177,764.90	177,765.00	(0.10)	
HEDOLE LOGISTICS LTD	Historical Retentions		178,005.00	178,005.00	-	
KAULI CONSTRUCTION LTD	Historical Retentions		180,000.00	180,000.00	-	
Elestin contractors co. ltd	Historical-Elligible		180,250.00		180,250.00	
KAPSILE WHOLESALERS LTD	Historical Retentions		181,968.00		181,968.00	
NARROW BRIDGE HOLDING CO. LTD	Historical Retentions		182,877.90		182,877.90	
MAZOBI ENTERPRISES LTD	Historical-Resolution Committee		183,948.82		183,948.82	
Belita B.Constr.Co.ltd	Historical Retentions		186,446.80		186,446.80	



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MALEMO CONTRACTORS	Historical-Eligible		189,626.60			189,626.60
Muslyn ltd	Historical Retentions		191,086.80			191,086.80
Pamagwa ltd	Historical Retentions		196,928.50			196,928.50
AROKEN CONTRACTORS LTD	Historical Retentions		199,080.00	199,080.00		-
DYNACART AGENCIES LTD	Historical Retentions		200,000.00			200,000.00
EAGLE ICON LTD	Historical Retentions		200,000.00	200,000.00		-
GOLDEN CREST AGENCIES	Historical Retentions		200,000.00	200,000.00		-
MAOMAX AND SONS BUILDERS LTD	Historical Retentions		200,000.00			200,000.00
METRO CONTRACTORS LTD	Historical Retentions		200,000.00	200,000.00		-
CLOVERS INT LTD	Historical Retentions		200,000.00			200,000.00
EMBOGO CONTR LTD CONTR	Historical Retentions		200,000.00	200,000.00		-
ZIBO COMPANY LTD	Historical Retentions		200,000.00			200,000.00
GRAFAM ENTERPRISES	Historical Retentions		200,819.20			200,819.20
Keluva ltd	Historical Retentions		208,331.80			208,331.80
PELICA CARE LTD	Historical Retentions		211,729.00			211,729.00
Jumbage O.ltd	Historical Retentions		212,785.70			212,785.70
SAMART CONSTR CO LTD	Historical Retentions		227,537.00			227,537.00
GMACS CONSTR CO. LTD	Historical Retentions		227,794.60	227,795.00		(0.40)
Rotalink	Historical Retentions		228,260.90			228,260.90
Albywoods Agencies ltd	Historical Retentions		228,339.00			228,339.00
HAKA INTERNATIONAL L.TD	Historical Retentions		236,113.60	236,114.00		(0.40)
The Star Newspapers	Historical-Eligible					

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Pecar Investment	Historical Retentions	240,000.00			240,000.00
	Historical Retentions	243,186.00			243,186.00
Vihiga Logistics	Historical Retentions	243,186.00	69,205.05		173,980.95
Serema Agencies	Historical Retentions	244,565.20			244,565.20
CMC MOTORS	Historical-Elligible	244,888.70			244,888.70
Dynamo Construction ltd	Historical Retentions	245,598.00			245,598.00
Arujo	Historical Retentions	250,168.00	250,168.00		-
GUSANGA ENTERPRISES	Historical-Elligible	251,500.00			251,500.00
Banja ltd	Historical Retentions	254,245.90	254,246.00		(0.10)
CLOVERS	Historical-Elligible	254,271.00			2,806.00
Amro S.L.N	Historical Retentions	254,999.60			254,999.60
Mid Rift Constr. Ltd	Historical Retentions	258,308.90			258,308.90
Marecan	Historical Retentions	258,761.00			258,761.00
Pekals	Historical Retentions	260,716.00	260,716.00		-
Kajuula Garage	Historical-Elligible	267,000.00			267,000.00
Tencons ltd	Historical Retentions	269,844.50	269,845.00		(0.50)
Bezalee ltd	Historical Retentions	269,849.14			269,849.14
Bezalee ltd	Historical Retentions	271,551.60			271,551.60
Samart	Historical Retentions	274,516.70			274,516.70
Pamagwa ltd	Historical Retentions	278,797.00			278,797.00
Clovers Int.	Historical Retentions	279,405.70			279,405.70
Clovers Int.	Historical Retentions	279,439.90			279,439.90



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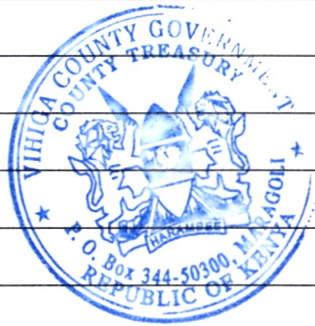
Malemo Constr. Co.	Historical Retentions	283,118.80			283,118.80
Tektronix systems ltd	Historical Retentions	285,034.00	285,034.00		-
Atrose Traders ltd	Historical Retentions	287,869.80			287,869.80
Western Constr.Co.	Historical Retentions	295,950.00			295,950.00
CLOVERS	Historical-Elligible	297,872.00			297,872.00
Lojac Contractors	Historical Retentions	299,316.19			299,316.19
Mazobi Entr.	Historical Retentions	299,587.40			299,587.40
Tencons ltd	Historical Retentions	299,638.32			299,638.32
BLUEWORKS CONSTRUCTION CO. LTD	Historical Retentions	300,000.00	300,000.00		-
MONTOLIVO HOLDINGS LTD	Historical Retentions	300,000.00	300,000.00		-
ROMA VENTURES CO	Historical Retentions	300,000.00			300,000.00
SEREMA AGENCIES	Historical Retentions	300,000.00	300,000.00		-
CRATER CROWN ENT AND SUPPLIERS	Historical Retentions	302,938.00	302,938.00		-
rachuonyo enterprises	Historical-Elligible	303,500.00			303,500.00
Westfield Motors	Historical-Elligible	307,516.00			307,516.00
Essent ltd	Historical Retentions	307,527.00			307,527.00
Lydro ltd	Historical Retentions	309,546.00			309,546.00
Berecar ltd	Historical Retentions	310,152.50			310,152.50
Lango G/Matt	Historical Retentions	317,747.20	317,747.00		0.20
Pekals	Historical Retentions	318,439.60	318,440.00		(0.40)
Mofesh Intertrade ltd	Historical Retentions	322,053.00			322,053.00
SAMKAI BUILD CONTR & CIVIL WORKS	Historical				

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	Retentions		322,500.00		200,000.00	122,500.00	
montolivo ltd	Historical-Elligible		324,140.00			324,140.00	
Likifa	Historical Retentions		328,583.60			328,583.60	
HAKA INTERNATIONAL	Historical-Elligible		330,723.00			330,723.00	
Wesba ltd	Historical Retentions		334,196.00		334,196.00	-	
Berekah Building	Historical Retentions		337,866.00			337,866.00	
Pelica Care	Historical Retentions		346,942.08		346,942.00	0.08	
SAMUMO	Historical Retentions		349,271.00		349,271.00	-	
Raptoo Enterprises	Historical Retentions		349,457.00			349,457.00	
Komos	Historical Retentions		349,906.00		349,906.00	-	
Komos	Historical Retentions		349,906.80		100,000.00	249,906.80	
SAMKAI BUILD CONTR & CIVIL WORKS	Historical Retentions		350,000.00		350,000.00	-	
Raqma Holdings	Historical Retentions		350,177.00			350,177.00	
Vihiga Contractors	Historical Retentions		350,498.00		350,498.00	-	
Thamsin Enterprises ltd	Historical-Elligible		352,094.24			352,094.24	
Finexe Consultancy	Historical Retentions		352,163.20			352,163.20	
MANVUH	Historical-Elligible		361,511.00			361,511.00	
Pelica Care	Historical Retentions		363,786.55		363,787.00	(0.45)	
Vimuhasa Enterprises	Historical Retentions		371,458.91			371,458.91	
Zidar Constr.	Historical Retentions		372,563.70			372,563.70	
Gango	Historical Retentions		373,866.00		39,881.90	333,984.10	
Rysol Construction ltd	Historical Retentions		391,221.00			391,221.00	



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Eldosov Express	Historical Retentions	396,130.00			396,130.00
Kajuala Garage	Historical-Elligible	400,000.00			400,000.00
KISUMU EXPERTCONTRACT	Historical Retentions	400,000.00			400,000.00
Crater Crown	Historical Retentions	400,132.10	400,132.00		0.10
Boada ltd	Historical Retentions	403,680.00			403,680.00
Haka ltd	Historical Retentions	411,472.80	411,473.00		(0.20)
Samart ltd	Historical Retentions	414,520.10			414,520.10
Samkai	Historical Retentions	417,015.00			417,015.00
Mediamax network ltd	Historical-Elligible	419,920.00			419,920.00
Zidar Constr.	Historical Retentions	434,511.50			434,511.50
Vimirt Company Ltd	Historical-Elligible	435,477.00			435,477.00
Wave Mart Enterprises	Historical-Elligible	435,600.00			435,600.00
PRE-DEVELOP CONS CO LTD	Historical Retentions	442,240.30			442,240.30
Fremco Ltd	Historical Retentions	443,055.00			443,055.00
Haka International	Historical Retentions	444,233.00			444,233.00
Gmacs Construction ltd	Historical Retentions	449,999.19			449,999.19
Wave Mart Enterprises	Historical-Elligible	450,300.00			450,300.00
RODYS ECO COVER	Historical-Elligible	451,200.00			451,200.00
Rock Resort - kisumu	Historical-Elligible	456,000.00			456,000.00
ZIBO COMPANY LTD	Historical Retentions	456,547.40			456,547.40
Norb Agencies	Historical-Elligible	458,309.00			458,309.00
Crater Crown	Historical				

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	Retentions	459,742.00	459,742.00
Clovers Int.	Historical Retentions	480,519.90	480,520.00 (0.10)
Ananda Advocate	Historical-Elligible	485,000.00	485,000.00
GOLDEN CREST AGENCIES	Historical Retentions	486,373.10	486,373.10
Sulu Construction ltd	Historical Retentions	486,375.00	486,375.00
Pitren Holdings ltd	Historical-Elligible	494,952.00	494,952.00
Shimax General	Historical-Elligible	496,490.00	496,490.00
WATITI CONST CO. LTD	Historical Retentions	499,276.50	499,277.00 (0.50)
TROJAN INTERNATIONAL	Historical-Elligible	500,000.00	500,000.00
JOFES COMPANY LTD	Historical Retentions	500,000.00	500,000.00
Wave Mart Enterprises	Historical-Elligible	504,800.00	504,800.00
OMENDA	Historical-Elligible	518,200.00	518,200.00
Mofesh Intertrade ltd	Historical Retentions	521,189.00	521,189.00
Keluva ltd	Historical Retentions	530,309.00	530,309.00
Reliacom solutions ltd	Historical-Elligible	532,885.15	532,885.15
Miale Contractors ltd	Historical Retentions	535,543.00	535,543.00
Pinecone hotel	Historical-Elligible	540,000.00	540,000.00
Pekals	Historical Retentions	553,272.00	553,272.00
Kaleah	Historical Retentions	553,324.40	553,324.40
SONOKA CONTRACTORS	Historical-Elligible	559,658.00	559,658.00
AINUSHAMSI CONST & TRANSP	Historical Retentions	560,000.00	560,000.00
Jesson Office Equipment	Historical-Elligible	560,440.00	560,440.00



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Emboغو Constr.Co.	Historical Retentions	564,799.00			564,799.00
Golden Crest Agencies	Historical Retentions	571,367.00	571,367.00		-
Narrow Bridge	Historical Retentions	582,877.90			582,877.90
EMM CONSULT LTD	2019/2020	583,440.00			583,440.00
Vision Hope Agencies	Historical-Elligible	594,000.00			594,000.00
Ceazerentric limited	2019/2020	595,500.00			595,500.00
CEAZERENTRIC LTD	2021/2022	595,500.00			595,500.00
SHARO ENTERPRISES LTD	2019/2020	599,332.00	599,332.00		-
SHARO ENTERPRISES LIMITED	2021/2022	599,332.00			599,332.00
Centerpoint Solutions	Historical Retentions	600,253.00			600,253.00
WESTLINK ELECTRICAL & HARDWARE	Historical Retentions	608,000.00			608,000.00
Wamcon	Historical Retentions	608,356.00	608,356.00		-
Montrose	Historical Retentions	617,155.78			617,155.78
Wamcon Engineering	Historical Retentions	625,048.00	625,048.00		-
GOLDEN CREST LTD	Historical-Elligible	634,663.75	634,663.75		-
Bezalee ltd	Historical Retentions	639,778.70			639,778.70
Wilsac Construction ltd	Historical Retentions	656,920.00	400,000.00		256,920.00
NJIRINYA CONSTRUCTION LIMITED	2020/2021	698,778.90			698,778.90
Ainushamsi	Historical Retentions	705,324.00			705,324.00
CMC MOTORS	Historical-Elligible	713,116.15			713,116.15
RODYS ECO COVER	Historical-Elligible	716,250.00			716,250.00
WATITI CONST CO. LTD	Historical				

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	Retentions		732,194.50			732,194.50	
ROMA VENTURES	Historical-Elligible		734,110.80		734,111.00	(0.20)	
Lyuva Construction co.ltd	Historical-Elligible		734,809.95			734,809.95	
Ductive Investments Limited	2019/2020		737,114.18			737,114.18	
Bobran Enterprises	2019/2020		738,480.60			738,480.60	
Samart ltd	Historical Retentions		741,936.00		741,936.00	-	
MUVOLI INVESTMENT	Historical-Elligible		747,000.00			747,000.00	
MAZOBI ENTERPRISES LTD	Historical-Resolution Committee		750,811.60			750,811.60	
TOYOTA KENYA LIMITED	Historical-Elligible		760,439.00			760,439.00	
Wesba ltd	Historical Retentions		771,127.00		771,127.00	-	
Atom investment ltd	Historical-Elligible		775,808.00			775,808.00	
ALAKAM CONST CO. LTD	Historical Retentions		782,077.30			782,077.30	
RODYS ECO COVER	Historical-Elligible		791,200.00			791,200.00	
Arujo	Historical Retentions		793,393.02			793,393.02	
Bezalee ltd	Historical Retentions		795,031.17		795,031.00	0.17	
GANGO	Historical-Elligible		806,339.76			806,339.76	
Thamsin	Historical Retentions		806,853.00			806,853.00	
Jaza Enterprises building	Historical-Elligible		814,571.00		814,571.00	-	
Reliacom ltd	Historical-Elligible		833,193.60			833,193.60	
Kenya Seed Company Ltd	Historical-Elligible		863,904.00			863,904.00	
BURVILLAGE VENTURES LTD	2021/2022		867,077.44		867,077.00	0.44	
Alugrepa	2019/2020						



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				889,999.00	889,999.00	-
SALKE COMPANY LIMITED	2020/2021			899,970.00	899,970.00	
MOFESH INTERTRADE LTD	Historical-Elligible			900,000.00	900,000.00	
OAKMAN	Historical-Elligible			900,000.00	900,000.00	
Pelica Care``	Historical Retentions		902,533.00	902,533.00	-	
Gestol Merchants limited	Historical-Elligible		931,180.50	931,180.50		
BLUE ZEBRA TRADERS LTD	2019/2020		972,993.00	972,993.00		
Lango Glassmart &hardware ltd	Historical-Elligible		985,685.00	985,685.00	-	
Labrynth Limited	2019/2020		990,000.00	990,000.00	990,000.00	
Blue Zebra Traders Limited	2019/2020		990,000.00	990,000.00	990,000.00	
Bletar Global	Historical-Elligible		992,000.00	992,000.00	992,000.00	
NETNEL PALMS LTD	2021/2022		995,000.00	850,526.00	144,474.00	
Broadcore Construction	2019/2020		995,313.40	995,313.40	995,313.40	
DERMIK COMPANY LTD	2020/2021		997,600.00	997,600.00	997,600.00	
TASANGA ENTERPRISES	2021/2022		998,000.00	998,000.00	-	
One Care Services vihiga	Historical-Elligible		998,840.00	998,840.00	998,840.00	
bellows	Historical-Elligible		1,000,000.00	1,000,000.00	1,000,000.00	
NOBUT CONSULT	Historical-Elligible		1,000,000.00	1,000,000.00	1,000,000.00	
KOMOS	Historical-Elligible		1,000,000.00	1,000,000.00	1,000,000.00	
STARHOLDINGS	Historical-Elligible		1,000,000.00	1,000,000.00	1,000,000.00	

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Mbogolo Valley	Historical-Elligible		1,040,369.50			1,040,369.50	
dunamis international	Historical-Elligible		1,040,665.00			1,040,665.00	
Milken Enterprises Company Ltd	Historical-Elligible		1,046,988.74			1,046,988.74	
GANGO ENTERPRISES	Historical-Elligible		1,073,313.00			1,073,313.00	
JAZA ENTERPRISES BUILDING CONTRACTORS LTD	2019/2020		1,086,296.88	1,086,297.00		(0.12)	
Royfield Agencies	Historical-Elligible		1,093,573.50			1,093,573.50	
JOYMAX CO. LTD	Historical-Elligible		1,100,000.00	1,100,000.00		-	
EDIETRIUM CONSULTANCY SERVICES LTD	2021/2022		1,157,680.00			1,157,680.00	
TASANGA ENTERPRISES LTD	2021/2022		1,199,208.00			1,199,208.00	
Vimaroh Enterprises	Historical-Elligible		1,200,000.00			1,200,000.00	
Pong Agencies	Historical-Elligible		1,233,568.80			1,233,568.80	
NYANDO POWER TECHNIQUES	Historical-Elligible		1,236,500.00			1,236,500.00	
Maginot projects Limited	2019/2020		1,242,643.35			1,242,643.35	
STEAN LINK	Historical-Elligible		1,288,000.00			1,288,000.00	
CENTER POINT -SOLUTIONS	Historical-Elligible		1,301,772.40			1,301,772.40	



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RETRO TECH AGENCIES	2021/2022	1,305,284.00	1,305,284.00	-	
ATROSE TRADERS LTD	Historical-Eligible	1,329,891.00		1,329,891.00	
OVID TECHNOLOGIES LIMITED	Historical-Eligible	1,336,000.00		1,336,000.00	
HAWAIKI SYSTEMS LTD	2021/2022	1,350,000.00		1,350,000.00	
Edietrium Consultancy Services Ltd	2019/2020	1,372,280.00		1,372,280.00	
INNOVATIVE TECHNOLOGIES AFRICA LIMITED	Historical-Eligible	1,392,969.75		1,392,969.75	
JEANMUSH LIMITED COMPANY	2021/2022	1,396,250.00		1,396,250.00	
Dermik Company Ltd	2019/2020	1,441,875.00		1,441,875.00	
BB & T INVESTMENTGROUP LTD	2019/2020	1,459,500.00		1,459,500.00	
TASANGA ENTERPRISES LTD	2021/2022	1,467,700.00		1,467,700.00	
Fridoca Solution and Construction	2019/2020	1,472,595.00	1,472,595.00	-	
MAMA CONSTRUCTION LIMITED	KRB-2021/2022	1,495,901.20		1,495,901.20	
WILCOREG LIMITED	KRB-2021/2022	1,497,405.00		1,497,405.00	
VIHIGA LOGISTICS	Historical-Eligible	1,500,000.00		1,500,000.00	
Rafjo development co.ltd	Historical-Eligible	1,548,525.60		1,548,525.60	

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MAGAS TRADERS & CONSTRUCTION COMPANY	2021/2022		1,630,002.00			1,630,002.00	
Skyline Enterprises Limited	2018/2019		1,641,110.00			1,641,110.00	
Bwak Enterprises	2018/2019		1,653,008.00			1,653,008.00	
PAPATON SECURITY SERVICES LTD	2021/2022		1,699,270.00	1,699,270.00		-	
PAPATONSECURITY SERVICES LTD	2021/2022		1,699,270.00	1,699,270.00		-	
Complete Construction Company	2018/2019		1,700,641.20			1,700,641.20	
GOLDEN CREST AGENCIES	Historical-Elligible		1,711,576.00	1,711,576.00		-	
VIHIGA GENERAL CONTRACTORS LIMITED	KRB-2021/2022		1,746,684.60			1,746,684.60	
ELFASA CO. LTD	2021/2022		1,747,946.00	1,747,946.00		-	
Kapsile wholesalers ltd	Historical-Elligible		1,765,190.00			1,765,190.00	
VYCANS DIGITAL OPPORTUNITIES TRUST LTD	2021/2022		1,774,500.00	1,774,500.00		-	
Starmax ConstructionLtd	Historical-Elligible		1,775,890.00			1,775,890.00	
MEMA TRADERS	Historical-Elligible		1,787,000.00			1,787,000.00	
vihiga logistics	Historical-Elligible		1,815,223.00	1,815,223.00		-	
Messrs Kayu General Contractors	Historical-Elligible		1,838,205.00			1,838,205.00	
FARWEST LIMITED	Historical-Elligible		1,872,000.00			1,872,000.00	
GIGI INTERNATIONAL	Historical-Elligible						



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				1,918,237.50	1,918,237.50	1,918,237.50
DEE AND MANOR LIMITED	KRB-2021/2022			1,948,500.00	1,948,500.00	1,948,500.00
GRAND PROJECT	Historical-Elligible			1,957,189.75	1,957,189.75	1,957,189.75
FINETOPS	Historical-Elligible			1,962,757.94	1,962,757.94	1,962,757.94
NETNEL PALMS LTD	2021/2022			1,990,000.00	1,990,000.00	1,990,000.00
MAGALS TRADERS AND CONSTRUCTION COMPANY LTD	KRB-2021/2022			1,992,300.00	1,992,300.00	1,992,300.00
JAFFA STARRYSKY LTD	2021/2022			1,997,800.00	1,997,800.00	1,997,800.00
REHEBEAM AGENCIES LTD	2021/2022			1,998,750.00	1,998,750.00	1,998,750.00
Far west enterprises ltd	Historical-Elligible			2,000,000.00	2,000,000.00	2,000,000.00
Kisasa construction &suppliers	Historical-Elligible			2,000,000.84	2,000,000.84	2,000,000.84
CRATER CROWN	Historical-Elligible			2,001,321.00	2,001,321.00	2,001,321.00
Gosech Limited	2019/2020			2,001,696.00	2,001,696.00	2,001,696.00
Grefam enterprises	Historical-Elligible			2,028,825.93	2,028,825.93	2,028,825.93
ZIYALE INVESTMENTS	Historical-Elligible			2,107,395.55	2,107,395.55	2,107,395.55
DR. Stanley Omutema	Historical-Elligible			2,107,480.00	2,107,480.00	2,107,480.00

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GOLDEN CREST	Historical-Elligible		2,118,471.14		846,970.15	1,271,500.99	
BENAM CONSTRUCTION	Historical-Elligible		2,167,656.28			2,167,656.28	
JOCHKEM CONTRACTORS LTD	Historical-Resolution Committee		2,179,240.47			2,179,240.47	
Two in one dynamics	Historical-Elligible		2,182,300.00			2,182,300.00	
DEE AND MANOR LTD	2021/2022		2,200,060.00		2,200,060.00	-	
BRAKADO ENTERPRISES LTD	KRB-2021/2022		2,200,500.00			2,200,500.00	
RETRO TECH AGENCIES	2021/2022		2,200,840.00		2,200,840.00	-	
INNOVATIVE TECHNOLOGIES AFRICA LIMITED	Historical-Elligible		2,220,747.00			2,220,747.00	
PELIAM CONTRACTORS LIMITED	KRB-2021/2022		2,246,450.00		2,083,013.00	163,437.00	
TASANGA ENTERPRISES	2021/2022		2,382,000.00		2,382,000.00	-	
thelmax	Historical-Elligible		2,416,350.00		2,416,350.00	-	
Jucolis International Ltd	2019/2020		2,457,327.00		2,457,327.00	-	
Uniglobe Lets Go Travel	Historical-Elligible		2,484,230.00		2,165,498.00	318,732.00	
WEST-RIFT ENTERPRISE	2021/2022		2,490,600.00			2,490,600.00	
LIMPID VENTURES LIMITED	KRB-2021/2022		2,514,050.00			2,514,050.00	
GOLDEN CREST	2021/2022		2,525,250.00		2,525,250.00	-	
LYDRO	Historical-Elligible		2,538,277.20		2,538,277.00	0.20	
Keluva General Services ltd	Historical-Elligible						



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					2,584,978.00			2,584,978.00
HAWAIKI SYSTEMS LTD	2021/2022			2,600,024.00		2,600,024.00		-
FRASUS ENTERPRISES LTD	Historical-Elligible			2,610,000.00				2,610,000.00
Haka International Ltd	2018/2019			2,691,960.00				2,691,960.00
Gango Enterprises.	Historical-Elligible			2,703,792.00				2,703,792.00
GALJN INVESTMENTS	2021/2022			2,708,246.00		2,708,246.00		-
JAJES GENERAL SUPPLIES LTD	2021/2022			2,810,099.00				2,810,099.00
HEDOLE LOGISTICS	Historical-Elligible			2,880,500.00				2,880,500.00
Berobran Investment Ltd	2019/2020			2,900,667.40				2,900,667.40
FERJONE CONTRACTORS LIMITED	KRB-2021/2022			2,906,113.20				2,906,113.20
KELUVA GENERAL SERVICES LTD	KRB-2021/2022			2,917,794.40				2,917,794.40
CANELAND SECURITY GUARDS LTD	2021/2022			2,940,020.00		2,940,020.00		-
CANELAND SECURITY GUARDS LTD	2021/2022			2,940,020.00		2,940,020.00		-
AMOCARE BUILDERS LTD	KRB-2021/2022			2,983,875.00				2,983,875.00
Bami Investment Limited	2018/2019			2,990,040.00			2,990,040.00	-
BEKECH ENTERPRISES LTD	2021/2022			2,999,650.00			2,564,100.80	435,549.20
GAMBO PRIME ENTERPRISES LTD	KRB-2021/2022			2,999,775.00		486,639.00		2,513,136.00

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Mayantos logistics &travel	Historical-Elligible	3,002,900.00				0
AGGOSTEM PROPERTY DEVELOPMENT CO.LTD	2021/2022	3,008,000.00				3,002,900.00
JOYROWL LTD	2021/2022	3,008,250.00			3,008,250.00	-
FERJONE CONTRACTORS LTD	2021/2022	3,097,432.00			3,097,432.00	-
Messrs fine tops enterprises ltd	Historical-Elligible	3,133,035.57			1,962,758.60	1,170,276.97
Ancien Limited	Historical-Elligible	3,209,580.00				3,209,580.00
EMBOGO CONT.CO.LTD	Historical-Elligible	3,210,318.00				3,210,318.00
ATOM INVESTMENT LTD	2021/2022	3,263,600.00			3,263,600.00	-
HELAM HOLDINGS	Historical-Elligible	3,322,150.45			3,322,150.00	0.45
PECAR INVESTMENT	Historical-Elligible	3,481,567.00				3,481,567.00
PRIVILEGE CAPITAL LTD	2021/2022	3,493,000.00			3,493,000.00	-
BOBRAN ENTERPRISES LTD	2021/2022	3,590,076.00				3,590,076.00
BOBRAN ENTERPRISES LTD	2021/2022	3,590,076.00				3,590,076.00
AINUSHAMSHI CON. AND TRANS. CO. LTD	Historical-Resolution Committee	3,627,070.65				3,627,070.65
CANELAND SECURITY GUARDS LTD	2021/2022	3,698,000.00			1,507,593.00	2,190,407.00
PAPATON SECURITY SERVICES LTD	2021/2022	3,699,999.00			3,699,999.00	-



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ALINAA CONSTRUCTION LTD	2021/2022		3,834,400.00			3,834,400.00	
JASANDRO ENTERPRISES LTD	2021/2022		3,869,876.00			3,869,876.00	
ANGELES INVESTMENTS LTD	2021/2022		3,873,008.00		3,873,008.00	-	
Parkhill Enterprises Limited	2019/2020		3,947,712.00			3,947,712.00	
MAK PERFORMANCE SYSTEM LTD	2021/2022		3,953,860.00			3,953,860.00	
YAQSHIID CO. LTD	2021/2022		3,976,875.00			3,976,875.00	
YAQSHID CO LTD	2021/2022		3,976,875.00			3,976,875.00	
Clockwise International Limited	2018/2019		3,991,328.00			3,991,328.00	
PAPATON SERCURITY SERVICES LTD	2021/2022		3,993,800.00		3,993,800.00	-	
Messrs Rehebeam agencies	Historical-Elligible		4,045,562.60			4,045,562.60	
MANAAR CONSTRUCTION CO. LTD	Historical-Resolution Committee		4,119,618.48			4,119,618.48	
Ceazerentric Limited	2019/2020		4,362,760.00			4,362,760.00	
JAJES GENERAL SUPPLIES LTD	2021/2022		4,400,413.00		4,400,413.00	-	
NYAKONGO ENTERPRISES LTD	2021/2022		4,481,300.00			4,481,300.00	
Bulnek Limited	2019/2020		4,517,996.40			4,517,996.40	
NYAKONGO ENTERPRISES LTD	2021/2022						

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			4,556,200.00		4,556,200.00	-	
PAPATONSECURITY SERVICES LTD	2021/2022		4,600,000.00		4,600,000.00	-	
TALLONS AFRICA LTD	2021/2022		4,604,800.00			4,604,800.00	
WILCOREG LTD	2021/2022		4,700,140.20			4,700,140.20	
RUBBONI AGENCIES LTD	2021/2022		4,803,000.00		4,803,000.00	-	
JAINOCAT SERVICES	2021/2022		4,857,906.00			4,857,906.00	
VYCANS DIGITAL OPPORTUNITIES TRUST LTD	2021/2022		4,898,000.00		4,898,000.00	-	
Maginot projects Limited	2019/2020		4,924,441.28			4,924,441.28	
BADADI LTD	2021/2022		4,939,280.00		4,939,280.00	-	
AMOCARE BUILDERS AND CONSTRUCTION CO. LTD	2021/2022		4,964,175.00			4,964,175.00	
JAJES GENERAL SUPPLIES LTD	2021/2022		4,988,696.00			4,988,696.00	
BRERUK ENTERPRISES LIMITED	KRB-2021/2022		4,999,095.00			4,999,095.00	
SIPHO SOLUTIONS LIMITED	2021/2022		5,104,050.00		5,104,050.00	-	
INNOVATE	Historical-Elligible		5,151,403.00			5,151,403.00	
GIFTRULE CONSTRUCTION LTD	2021/2022		5,184,590.00		5,184,590.00	-	
Innovative Technologies AFRICA	Historical-Elligible		5,404,849.20			5,404,849.20	
Maginot Projects Limited	2019/2020		5,439,146.00			5,439,146.00	

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KELUVA GENERAL SERVICES LIMITED	2021/2022	5,668,002.00	5,668,002.00	-	
Tuff contractors	Historical-Elligible	5,669,019.10		5,669,019.10	
AGGOSTEM PROPERTY DEVELOPMENT CO.LTD	2021/2022	5,810,250.00		5,810,250.00	
LETA KENYA LTD	2021/2022	5,958,444.40	5,958,444.00	0.40	
SIPHO SOLUTIONS LTD	2021/2022	5,992,200.00	5,992,200.00	-	
DALCO	Historical-Elligible	6,250,119.35		6,250,119.35	
MAMA CONSTRUCTION LTD	2021/2022	6,760,596.00	6,760,596.00	-	
HAKA INTERNATIONAL LTD	2021/2022	6,950,314.00	6,950,314.00	-	
MOHASON LTD	Historical-Elligible	7,112,035.00		7,112,035.00	
AGGOSTEM PROPERTY DEVELOPMENT CO.LTD	2021/2022	7,180,150.00	7,180,150.00	-	
AGGOSTEM DEVELOPMENT LTD	2020/2021	7,435,006.00		7,435,006.00	
jaza enter	Historical-Elligible	7,761,148.00		7,761,148.00	
EMJENGO (K) LTD	KRB-2021/2022	8,298,120.00	6,846,482.00	1,451,638.00	
DEE MANOR LTD	2021/2022	8,596,254.00	8,596,254.00	-	
HILL HOLDINGS LTD	2021/2022	9,066,400.00	9,066,400.00	-	
PAED HOPE ENTERPRISES	2021/2022	9,640,700.00	9,640,700.00	-	
WILCOREG LTD	2021/2022	9,758,318.40	9,758,318.00	0.40	
RETRO-TECH AGENCIES LTD	2021/2022	9,879,546.00	9,879,546.00	-	

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	Historical-Eligible							
Pecar investment			11,342,340.00					11,342,340.00
KMK LAW LLP(GALEXON CO. LTD)	2020/2021		13,712,085.00		10,850,000.00			2,862,085.00
VYCANS DIGITAL OPPORTUNITIES TRUST LTD	2021/2022		19,868,000.00					19,868,000.00
Negbuki Ltd	3/3/2023	391,597.20			391,597.20			391,597.20
Krenshaw Ltd	4/6/2023	829,342.00			829,342.00			829,342.00
Wallace International LTD	1/31/2023	985,884.00			985,884.00			985,884.00
Kenarop Construction Ltd		988,067.00			988,067.00			988,067.00
Ceccc Enterprises Limited	1/27/2023	1,460,000.00			1,460,000.00			1,460,000.00
Magals Traders and construction ltd	10/14/2022	1,569,400.00			1,569,400.00			1,569,400.00
Dotti Contractors	4/6/2023	1,594,304.00			1,594,304.00			1,594,304.00
Munde Solutions LTD	3/7/2023	1,609,477.80			1,609,477.80			1,609,477.80
Vycans Digital Opportunities Ltd	4/14/2023	2,330,200.00			1,946,200.00		1,946,200.00	-
Janbree Ltd	4/12/2023	1,984,676.90			1,984,676.90			1,036,296.90
Wesba Enviro Limited	8/3/2022	1,987,600.00			1,987,600.00			1,987,600.00
Fridoqa Solution and construction company	8/3/2022	1,993,576.00			1,993,576.00		1,652,282.50	341,293.50



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Yaqshid Company LTD			3,975,875.00			00			2,043,599.75	
B & K designs Ltd		3/21/2023	2,189,036.00			00			2,189,036.00	
Traiden Agencies Ltd		8/3/2022	2,250,000.00			00			2,250,000.00	
Emm Consult LTD		3/28/2023	2,298,540.00			00			2,298,540.00	
Lunar Empurium			2,400,000.00			00			2,400,000.00	
Kent Investment Agency Limited		8/3/2022	2,493,100.00			00			2,493,100.00	
Breruk Enterprise Limited		8/3/2022	2,654,961.00			00			2,654,961.00	
Wesba Enviro Limited		8/3/2023	2,785,600.00			00			2,785,600.00	
Mukoli Enterprises		4/4/2023	2,798,000.00			00			2,798,000.00	
Jajes General			2,810,099.00			00			2,810,099.00	
Tianfu Africa Investment LTD		12/15/2022	3,196,820.80			00			2,878,938.00	
Wesba Enviro Limited		8/3/2022	2,980,600.00			00		2,792,677.00	187,923.00	
Aggostem Property Development		11/3/2022	3,000,008.00			00			3,000,008.00	
Wesba Enviro Limited		9/5/2023	3,282,200.00			00			3,282,200.00	

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Rabboni project builders ltd	8/3/2022	3,299,040.00	3,299,040.00	3,299,040.00	3,299,040.00
Krenshaw Ltd		3,499,500.00	3,499,500.00	3,499,500.00	3,499,500.00
First Diachome Company Ltd	11/4/2023	3,713,202.00	3,713,202.00	3,713,202.00	3,713,202.00
Alinaa Construction Limited	8/3/2022	3,834,400.00	3,834,400.00	3,834,400.00	3,834,400.00
Leta Kenya Limited	10/2/2023	3,879,852.00	3,879,852.00	3,879,852.00	3,879,852.00
Masinget Construction Co Ltd	8/3/2022	3,890,550.00	3,890,550.00	3,890,550.00	3,890,550.00
Dreamake Construction limited	8/3/2022	3,990,865.00	3,990,865.00	3,990,865.00	3,990,865.00
Becquerel Radiators Ltd	2/17/2023	4,204,844.00	4,204,844.00	4,204,844.00	4,204,844.00
Mbale Town Umeme Electro Works		14,078,816.25	14,078,816.25	4,756,954.50	4,756,954.50
Ferjone Contractors	3/20/2023	4,770,326.00	4,770,326.00	4,770,326.00	4,770,326.00
JAINOCAT KENYA Ltd	11/3/2022	4,857,906.00	4,857,906.00	4,857,906.00	4,857,906.00
Vencha Ventures limited	1/27/2023	4,938,949.99	4,938,949.99	4,938,949.99	4,938,949.99
Mian Contractors ltd	3/3/2023	5,117,456.00	5,117,456.00	5,117,456.00	5,117,456.00
M/S Interlect Construction Limited	3/17/2023	5,199,340.00	5,199,340.00	5,199,340.00	5,199,340.00
Southway General Enterprises LTD	5/25/2023	5,384,812.00	5,384,812.00	5,384,812.00	5,384,812.00



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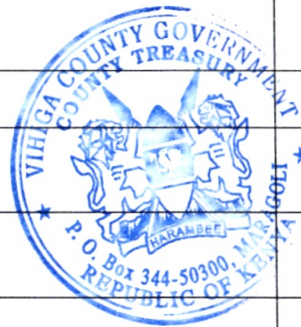
Avanche Limited	3/17/2023	5,394,505.00			00			0
Retro Tech Agencies	2022/2023	5,435,305.00			00	3,699,910.00		5,394,505.00
Rayrun Company Limited	3/20/2023	5,794,120.00			00			1,735,395.00
Vycans Digital Opportunities Limited	5/23/2023	5,710,880.00			00			5,631,620.00
Hudmarg General Services	10/2/2023	5,879,228.00			00			5,710,880.00
Ferjone Contractors Limited	10/2/2023	5,886,884.00			00			5,879,228.00
Bluetop Enterprises LTD	12/21/2022	7,899,903.00			00			5,886,884.00
Joyroll Company Ltd	2/14/2023	13,618,643.00			00			6,115,317.00
Deslico Enterprises Limited	3/20/2023	6,608,520.00			00			6,273,918.00
Golden Crest Agencies	8/3/2022	6,700,254.00			00			6,608,520.00
Wesba Enviro Limited	8/3/2022	6,778,100.00			00			6,700,254.00
Keluva general services	5/20/2023	6,783,216.00			00			6,778,100.00
Segecha Construction and Engineering	4/30/2018	12,803,450.00	4,488,265.55					6,783,216.00
Broad Park Hotel	5/11/2018	150,000.00	150,000.00					4,488,265.50
Clockwise International Limited	5/17/2018							150,000.00

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		3,991,328.00	3,991,328.00			3,991,328.00	
						0	
Janyse Enterprises LTD	5/25/2018	2,655,216.94	2,655,216.94		1,074,742.00	1,580,474.94	
Sytnax Afri Ventures	1/28/2019	4,742,397.85	4,742,397.85		4,268,756.00	473,641.85	
Azere and Contractors	5/5/2021	4,414,252.40	4,414,252.40		2,674,380.00	1,739,872.40	
Tasanga Enterprises Ltd	5/20/2021	1,032,240.00	1,032,240.00			1,032,240.00	
Tanter gate investment ltd	5/20/2021	4,297,600.00				-	
Njirinya Enterprises ltd	5/31/2021	698,778.90				-	
Mofe Agencies Limited	6/21/2021	2,966,030.00				-	
Mutasudi Holdings ltd	8/9/2021	2,720,700.00	2,720,700.00			2,720,700.00	
Jajes General Suppliers limited	2/5/2022	4,988,696.00	4,988,696.00			4,988,696.00	
Rubbon Agencies	2/18/2022	991,196.88	991,196.88			991,196.88	
Vibrant Construction Limited	2/22/2022	3,327,750.00	3,327,750.00			3,327,750.00	
Chemwonyo Enterprises Ltd	2/25/2022	1,686,000.00	1,686,000.00			1,686,000.00	
Jean Mush LTD	2/28/2022	1,396,250.00	1,396,250.00			1,396,250.00	
Vycans Digital Opportunities	3/3/2022	450,450.00	442,683.62			442,683.62	
Magals Traders	3/8/2022	60,000.00	60,000.00			60,000.00	
Vycans Digital Opportunities	4/19/2022	19,868,000.00	17,861,332.00		9,000,000.00	8,861,332.00	

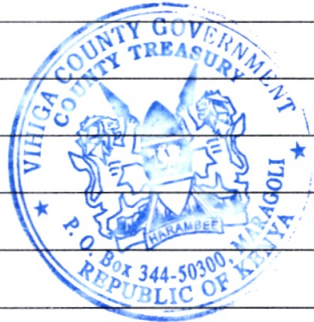


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						-	
						-	
TOTAL		336,447,956.68	721,476,854.47	192,740,551.14	285,081,724.85	629,135,680.76	
3.Acquisition of Land							
Aggrey Mosera Embuki	2019/2020		3,100,000.00		3,100,000.00	-	
JOSEPHINE AMISI AYIEMBA	2021/2022		1,700,000.00			1,700,000.00	
						-	
						-	
						-	
TOTAL		-	4,800,000.00	-	3,100,000.00	1,700,000.00	
4. Supply of goods							
LEGACY HOTEL AND SUITES	2021/2022		972,000.00			972,000.00	
ANGATIA MOTOR WORKS	2021/2022		89,000.00		89,000.00	-	
LIASURE AGENCIES	2019/2020		762,000.00			762,000.00	
COLIVE ENTERPRISES	2019/2020		299,990.00			299,990.00	
VISION HOPE AGENCIES	2019/2020		230,203.45			230,203.45	
CEDOW COMPANY INVESTMENTS	2019/2020		30,000.00			30,000.00	
ALBERT K LUMIRE	2020/2021		13,350.00			13,350.00	
MAK PERFORMANCE SYSTEMS LTD	2020/2021		475,000.00			475,000.00	
TRAVIA TECHNICAL SERVICES	2020/2021		499,999.00		82,530.00	417,469.00	
GRAGEO COMPANY LTD	2020/2021		144,285.20		144,285.00	0.20	

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NITO PRINTERS & GENERAL SUPPLIERS	2020/2021		999,851.00		999,851.00	-	
						1,159,650.00	
HASS PETROLEUM	2020/2021		1,159,650.00			0	
RABELLIN ENTERPRISE	2020/2021		1,799,000.00		1,799,000.00	-	
STIMAL OFFICE SUPPLIES LTD	2021/2022		832,000.00		832,000.00	-	
						1,799,000.00	
RABELLIN ENTERPRISE	2021/2022		1,799,000.00			0	
ORAVIAN ENTERPRISES	2021/2022		987,728.00			987,728.00	
NEGBUKI LTD	2021/2022		2,500,000.00		2,500,000.00	-	
NITO PRINTERS & GENERAL SUPPLIES	2021/2022		999,851.00			999,851.00	
GRAGEO CO LTD	2021/2022		972,000.00		972,000.00	-	
						3,211,935.00	
AUTOPARK & GENERAL LTD	2021/2022		3,211,935.00			0	
ALBERT LUMIRE	2021/2022		14,400.00			14,400.00	
ALBERT LUMIRE	2021/2022		12,600.00			12,600.00	
ALBERT LUMIRE	2021/2022		20,120.00			20,120.00	
MUTAKHA INVESTMENTS	2021/2022		780,000.00		780,000.00	-	
LIANFAM AFRICA LTD	2019/2020		398,500.00			398,500.00	
ALBERT LUMIRE	2021/2022		99,050.00			99,050.00	
						1,181,629.00	
SMIRSPUR	2021/2022		1,181,629.00			0	
						2,429,500.00	
KENYA SEED COMPANY LTD	2021/2022		2,429,500.00			0	
JIDAN COMPANY LTD	2021/2022		1,999,640.00		1,999,640.00	-	



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KENYA VETERINARY VACCINES PRODUCTION INSTITUTE	2021/2022		3,990,000.00				3,990,000.00
GEIHWEISS LTD	2021/2022		1,000,000.00				1,000,000.00
SMIKAY CONSTRUCTION LTD	2021/2022		1,496,000.00				1,496,000.00
SIRMSPUR KENYA LTD	2021/2022		1,981,338.00				1,981,338.00
GEIHWEISS LTD	2021/2022		2,975,000.00			2,975,000.00	-
BOBRAN ENTERPRISES	2021/2022		1,980,000.00			1,980,000.00	-
ACTUAL WAY GROUP LTD	2021/2022		1,999,993.00			1,999,993.00	-
THE BAM CREATIVE	2020/2021		97,000.00			97,000.00	-
FARWEST LTD	2020/2021		350,000.00				350,000.00
TRAVIA TECHNICAL SUPPORT SERVICES	2020/2021		6,684.50				6,684.50
MAMOTEK ENTERPRISE	2020/2021		457,448.28			457,448.00	0.28
SIPHO SOLUTIONS	2020/2021		807,000.00				807,000.00
YEDA & SONS ENTERPRISES LTD	2020/2021		995,670.00				995,670.00
ROYALCARE LTD	2020/2021		1,000,000.00				1,000,000.00
COLORTWIST MEDIA	2020/2021		1,111,425.00				1,111,425.00
MAGALS TRADERS AND CONT. LTD	2020/2021		1,893,584.00				1,893,584.00
LIMPID VENTURES LTD	2020/2021		963,950.00				963,950.00
PEACE ALIVE COMPANY	2020/2021		2,638,582.40				2,638,582.40

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					0	
NAOTRAC ENTERPRISES	2020/2021		1,672,436.50	1,672,437.00	(0.50)	
KENYA MEDICAL SUPPLIES AUTHORITY(KEMSA)	2021/2022		62,893,540.34		62,893,540.34	
SIPHO SOLUTIONS LTD	2021/2022		600,000.00		600,000.00	
ZAIBA GROCERY	2021/2022		600,000.00		600,000.00	
MAMOTEK ENTERPRISES	2021/2022		457,448.28		457,448.28	
TRAVIA TECHNICAL SUPPORT SERVICES	2021/2022		1,968,000.00	1,968,000.00	-	
ALTED SERVICES LTD	2021/2022		1,950,000.00	1,950,000.00	-	
BAM CREATIVE	2021/2022		427,250.00	427,250.00	-	
LIZDOR AGENCIES LTD	2021/2022		1,400,000.00		1,400,000.00	
KAREGI ENTERPRISES	2021/2022		469,988.00	469,988.00	-	
BAM CREATIVE	2021/2022		85,999.00		85,999.00	
YEDA AND SONS ENTERPRISES	2021/2022		800,000.00	800,000.00	-	
GRAVEEL ENTERPRISES	2021/2022		1,204,460.00	1,204,460.00	-	
VYCANS DIGITAL OPPORTUNITIES TRUST LTD	2021/2022		2,000,000.00	2,000,000.00	-	
HUBCO ENGINEERING LTD	2021/2022		1,500,100.00		1,500,100.00	
VYCANS DIGITAL OPPORTUNITIES TRUST LTD	2021/2022		1,988,000.00	1,988,000.00	-	
NAOTRAC ENTERPRISES	2021/2022		1,672,436.50		1,672,436.50	
FRICATEC AGENCIES	2021/2022		500,000.00		500,000.00	
AGOMA GROUP LTD	2021/2022		2,000,000.00		2,000,000.00	

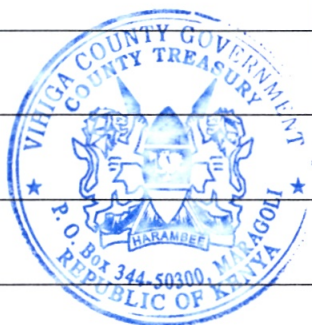


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						0	
ALBERT LUMIRE	2021/2022		22,930.00			22,930.00	
EAST PARK GENERAL SUPPLIERS	2020/2021		575,000.00		575,000.00	-	
Wavemart Enterprises	2019/2020		1,696,135.00			1,696,135.00	
GEIWEISS LIMITED	2020/2021		150,000.00		150,000.00	-	
ALBERT LUMIRE	2021/2022		14,800.00			14,800.00	
KINGSWAY TYRES LIMITED	2019/2020		336,294.00			336,294.00	
KINGSWAY TYRES LTD	2019/2020		353,500.00			353,500.00	
GEIHWISS LTD	2021/2022		1,033,560.00		1,033,560.00	-	
ALBERT LUMIRE	2021/2022		13,800.00			13,800.00	
SKYWILDE TECHNOLOGIES LOGISTICS LTD	2021/2022		1,298,000.00		1,298,000.00	-	
KADESH VENTURES LTD	2021/2022		2,094,450.00		2,094,450.00	-	
ALBERT LUMIRE	2021/2022		15,960.00			15,960.00	
BACOM INVESTMENT	2019/2020		220,000.00			220,000.00	
VYCANS DIGITAL OPPORTUNITIES TRUST LTD	2021/2022		1,005,000.00		1,005,000.00	-	
MAGALS TRADERS AND CONSTRUCTION LTD	2021/2022		1,630,002.00			1,630,002.00	
ALBERT K LUMIRE	2020/2021		11,450.00			11,450.00	
ALBERT LUMIRE	2021/2022		15,960.00			15,960.00	
VON TUGFT LTD	2020/2021					-	
ELRANK CO.LTD	2021/2022		620,999.00		620,999.00	-	
ALBERT LUMIRE	2021/2022		27,200.00			27,200.00	

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ALBERT LUMIRE	2021/2022		27,700.00			27,700.00	
INTERLINK SUPPLIES AND LOGISTICS LTD	2021/2022		4,699,000.00		4,699,000.00	-	
LIMPID VENTURES LTD	2021/2022		498,000.00		498,000.00	-	
TETA BREEDING AND COMPANY LTD	2021/2022		5,100,000.00		5,100,000.00	-	
TAIKIM ENTERPRISES LTD	2021/2022		5,000,000.00		5,000,000.00	-	
PHARMTRADE PHARMACY LTD	Historical		7,782,852.00			7,782,852.00	
HARLEYS LTD	Historical-Resolution Committee		662,816.35			662,816.35	
EMUHAYA PWD LTD	Historical-Resolution Committee		543,734.40		543,734.00	0.40	
YAZID CONSTRUCTION LTD	Historical-Resolution Committee		199,056.00			199,056.00	
YAZID CONSTRUCTION LTD	Historical-Resolution Committee		171,600.00			171,600.00	
ALBERT K. LUMIRE	Historical-Resolution Committee		49,530.00			49,530.00	
INTERWORLD SYSTEMS	Historical Retentions		41,800.00			41,800.00	
JUNGLE MOVER SUPPLIES	Historical Retentions		80,000.00			80,000.00	
Rabboni Project Builders Limited	2018/2019		121,991.00			121,991.00	
Kenya Literature Bureau	2018/2019		1,999,658.50			1,999,658.50	
RABONNY POJECTS BUILDES LTD	2018/2019		1,781,122.00			1,781,122.00	
AKASE LTD	2018/2019		1,893,200.00			1,893,200.00	



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kulin ltd	2018/2019	2,981,300.00				2,981,300.00
Oasis Press Supplies ltd	2018/2019	2,993,538.00				2,993,538.00
TERINOS CO. LTD	2020/2021	1,198,336.00				1,198,336.00
TASANGA ENTERPRISES LTD	2021/2022	1,679,940.00			1,679,940.00	-
SHIRLAB ENTERPRISES	2021/2022	857,700.00			857,700.00	-
ACTUAL-WAY GROUP LTD	2021/2022	1,798,000.00			1,798,000.00	-
LEBRIM LIMITED	2019/2020	970,000.00				970,000.00
VIIMCOM WORLDWIDE LIMITED	2020/2021	389,540.15				389,540.15
RUBBONI AGENCIES LTD	2021/2022	991,196.80				991,196.80
D+A68:G109ynacart Agencies Ltd	8/24/2022	435,250.00				435,250.00
Freejoy Enterprise	9/29/2022	1,994,745.00				1,994,745.00
Diamond Nature	10/7/2022	2,576,000.00				1,005,400.00
Ponebree Company	10/15/2022	1,999,800.00			499,200.00	1,500,600.00
Kikuma Engineering Co. LTD	10/17/2022	1,413,500.00			856,300.00	557,200.00
Auto Park & General LTD	10/17/2022	1,000,000.00			650,000.00	350,000.00
Sunward	11/15/2022	2,149,695.00			2,149,695.00	-
Bobran Enterprises LTD	11/17/2022	999,750.00				999,750.00
Cilla General Supplies Ltd	11/17/2022	347,499.98				347,499.98
Ashwi Enterprises	11/18/2022					

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			1,890,000.00	1,890,000.00	1,890,000.00	1,890,000.00			1,890,000.00	
Keither Enterprise		11/21/2022	949,775.00	949,775.00	949,775.00	949,775.00			949,775.00	
Touchline Solutions Co		11/28/2022	1,483,600.00	1,483,600.00	1,483,600.00	1,483,600.00			1,483,600.00	
Emjengo Lid		12/8/2022	4,993,650.00	4,993,650.00	4,993,650.00	4,993,650.00		4,993,650.00	-	
Travia Technical Support		12/14/2022	345,000.00	345,000.00	345,000.00	345,000.00		345,000.00	-	
Color twist media		12/15/2022	2,738,760.00	2,738,760.00	2,738,760.00	2,738,760.00			2,738,760.00	
Chikonams Company LTD		1/3/2023	1,191,550.00	1,191,550.00		1,191,550.00			1,191,550.00	
Alivata limited		1/3/2023	648,904.00	648,904.00		648,904.00			648,904.00	
Chikonams company ltd		1/3/2023	2,050,000.00	2,050,000.00		2,050,000.00			2,050,000.00	
Ganeal Enterprise		1/3/2023	2,622,500.00	2,622,500.00		2,622,500.00		2,622,500.00	-	
Ganeal Enterprises		1/3/2023	1,669,000.00	1,669,000.00		1,669,000.00		1,669,000.00	871,500.00	
Alivata Limited		1/3/2023	514,800.00	514,800.00	-	514,800.00			514,800.00	
Biteck Construction & trading company LTD		1/8/2023	498,500.00	498,500.00		498,500.00			498,500.00	
Madgadi Solutions		1/12/2023	327,600.00	327,600.00		327,600.00			327,600.00	
Actual Way Group Ltd		1/19/2023	1,999,828.00	1,999,828.00		1,999,828.00			1,999,828.00	
Travia Technical Support		1/19/2023	494,200.00	494,200.00		494,200.00		494,200.00	494,200.00	-



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Nappa Services & supply	1/25/2023	1,664,150.00	0	1,664,150.00	0	1,664,150.00
Fricatec Agency	1/26/2023	499,500.00	0	499,500.00	0	499,500.00
Frevalady Investment ltd	2/1/2023	3,286,528.00	0	3,000,000.00	0	3,000,000.00
Travia Technical Support Services	2/3/2023	498,940.00	0	498,940.00	498,940.00	-
Travia Technical Support Service	2/3/2023	498,940.00	0	498,940.00	498,940.00	-
Mirokama Trading LTD	4/14/2023	815,100.00	0	815,100.00	579,800.00	235,300.00
Jabe Trader Ltd	4/19/2023	999,945.00	0	999,945.00	0	999,945.00
Alivata Ltd	5/26/2023	190,268.00	0	190,268.00	0	190,268.00
Awemma Motors Ltd	5/29/2023	8,333,786.00	0	8,333,786.00	0	8,333,786.00
Payopa Enterprises	7/4/2023	1,500,000.00	0	1,500,000.00	0	1,500,000.00
Karigi Enterprise	7/18/2023	469,988.00	0	469,988.00	0	469,988.00
Gambo Prime Enterprises	9/29/2023	1,994,745.00	0	1,994,745.00	0	1,994,745.00
Petrium Construction Ltd	11/15/2023	1,471,000.00	0	1,471,000.00	0	1,471,000.00
Lorodo Traders	22/23	600,000.00	0	600,000.00	0	600,000.00

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Aryali Meta LTD	22/23	2,020,000.00		2,020,000.00		2,020,000.00		2,020,000.00
Posange Supplies Agency		384,480.00	384,480.00			384,480.00		384,480.00
Kulien ltd		4,321,000.00	4,321,000.00			4,321,000.00		4,321,000.00
Oasis press supplies LTD		2,993,538.00	2,993,538.00			2,993,538.00		2,993,538.00
Hillroy Merchants		960,000.00	960,000.00			960,000.00		960,000.00
Detroit Investment		430,800.00	430,800.00			430,800.00		430,800.00
Giftime Enterprises		40,600.00	40,600.00			40,600.00		40,600.00
Dynacart Agency LTD		1,712,500.00	1,712,500.00			1,712,500.00		1,712,500.00
Isuzu East Africa		5,502,859.00	5,502,859.00			5,502,859.00		5,502,859.00
Magals traders & construction ltd		799,000.00	799,000.00			799,000.00		799,000.00
Cilla General Supplies LTD		299,568.00	299,568.00			299,568.00		299,568.00
colour twist		2,866,725.00	2,866,725.00			2,866,725.00		2,866,725.00
Damajoh Enterprise Limited		2,048,766.36	2,048,766.36			2,048,766.36		2,048,766.36
Petrium		4,103,000.00	4,103,000.00			4,103,000.00	3,183,546.00	919,454.00
Supply of food stuff	6/24/2018	99,259.00	99,259.00			99,259.00		99,259.00
Supply & delivery of Kicosca equipments	7/25/2018	1,696,135.00	1,696,135.00			1,696,135.00		1,696,135.00
Supply and delivery of beauty therapy items	5/15/2019	1,781,122.00	1,781,122.00			1,781,122.00		1,781,122.00



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Supply & installation of GIS Lab accessories	5/30/2019	569,200.00	569,200.00				569,200.00
Supply and Delivery of PPEs	3/30/2020	2,625,000.00	2,625,000.00				2,625,000.00
Supply and delivery of compete PPEs	3/30/2020	2,625,000.00	2,625,000.00				2,625,000.00
Supply & delivery of Hand Sanitizer	4/14/2020	300,000.00	300,000.00				300,000.00
Supply and delivery of Hand Washing Items	4/27/2020	775,000.00	775,000.00				775,000.00
Supply and delivery of handwashing fabricated stands	4/28/2020	2,250,000.00	2,250,000.00				2,250,000.00
Supply and Delivery of Complete PPEs and Rubber boots	4/30/2020	2,770,000.00	2,770,000.00			1,303,707.95	1,466,292.05
Supply & Delivery of assorted Medical Equipments	5/5/2020	1,140,000.00	1,140,000.00				1,140,000.00
Supply & delivery of medical files	5/5/2020	1,893,584.00	1,893,584.00				1,893,584.00
Supply and delivery of Mattress , Blacketsand Bed sheets	5/15/2020	602,000.00	602,000.00				602,000.00
Supply & delivery of cleaning materials	5/21/2020	2,630,582.40	2,630,582.40				2,630,582.40
Supply & delivery of infrared thermometer	5/26/2020	810,000.00	810,000.00				810,000.00
Supply and Delivery of Oxygen Concentrators	5/29/2020	6,070,000.00	6,070,000.00				6,070,000.00
Supply of transition certificates for ECD	6/2/2020	1,900,000.00	1,900,000.00				1,900,000.00
Supply of beds, Mattresses, hospital sheets	6/4/2020	5,400,000.00	5,400,000.00				5,400,000.00
Supply and delivery of safety gears	6/18/2020	2,463,950.00	1,500,000.00				1,500,000.00

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Supply and Delivery of Surgical Mask	2/17/2021	1,000,000.00	1,000,000.00	1,000,000.00			1,000,000.00
Supply of office stationery	4/6/2021	447,692.00	447,692.00	447,692.00	177,943.00		269,749.00
Supply and delivery of staff Uniform	4/23/2021	807,000.00	807,000.00	807,000.00			807,000.00
Supply & delivery of office chairs, Generic High with mesh back & head	5/5/2021	199,980.00	199,980.00	199,980.00			199,980.00
Supply of cleaning material	6/9/2021	987,728.00	987,728.00	987,728.00			987,728.00
Supply and delivery of maska	6/15/2021	2,400,000.00	2,400,000.00	2,400,000.00			2,400,000.00
Supply and delivery of foodstuffs	8/9/2021	1,405,550.00	1,405,550.00	1,405,550.00			1,405,550.00
Delivery of cleaning materials	9/2/2021	495,680.00	495,680.00	495,680.00	446,700.00		48,980.00
Supply and Delivery of hand sanitizers	11/9/2021	1,500,000.00	1,500,000.00	1,500,000.00			1,500,000.00
Supply of fuel and oils	11/12/2021	630,500.00	630,500.00	630,500.00			630,500.00
Supply & delivery of stationery	12/2/2021	956,504.00	956,504.00	956,504.00			956,504.00
Purchase of office stationery	12/3/2021	387,600.00	387,600.00	387,600.00			387,600.00
Supply & Delivery of hatchery	4/6/2022	1,496,000.00	1,496,000.00	1,496,000.00			1,496,000.00
Supply & delivery hospital	4/13/2022	2,999,500.00	2,999,500.00	2,999,500.00			2,999,500.00
Supply & delivery of seeds for locals	4/13/2022	2,429,250.00	2,429,250.00	2,429,250.00			2,429,250.00
Supply and Delivery of Radiological Consumarables	4/15/2022	1,988,000.00	1,988,000.00	1,988,000.00			1,988,000.00
Supply of sprayer	5/6/2022	1,250,000.00	1,250,000.00	1,250,000.00			1,250,000.00



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BRANDAXLE TECHNOLOGIES LIMITED-COURT ORDER	2021/2022	2,875,604	2,875,604		2,875,604	-	
						-	
TOTALS		209,568,060.74	303,194,998.39	36,573,244.00	77,238,886.95	262,529,355.44	
5. Suply of Services							
WIGOT GARDENS	2020/2021		150,000.00			150,000.00	
PINECONE HOTEL LTD	2020/2021		455,000.00			455,000.00	
BACOM INVESTMENTS	2020/2021		702,400.00		702,400.00	-	
MASILA & CO. ADVOCATES	2020/2021		1,531,200.00			1,531,200.00	
ASAALA & KINYANJUI AND COMPANY ADVOCATES	2019/2020		1,223,657.00			1,223,657.00	
ANGATIA MOTOR WORKS	2021/2022		73,300.00			73,300.00	
SYNERGY POOL LTD	2021/2022		78,300.00			78,300.00	
AFRICAN TOUCH SAFARIS LTD	2021/2022		112,100.00		112,100.00	-	
JOSEPH QUEENS GARDEN LIMITED	2021/2022		150,000.00			150,000.00	
BACOM INVESTMENTS LTD	2021/2022		702,400.00			702,400.00	
BROADPARK HOTEL	2021/2022		150,000.00			150,000.00	
ANGATIA MOTOR WORKS	2021/2022		224,000.00			224,000.00	
PINECON HOTEL	2021/2022		240,000.00			240,000.00	
LORODO TRADERS	2021/2022		178,300.00			178,300.00	
HILLSIDE VILLA HOTEL	2021/2022		225,000.00			225,000.00	
HILLSIDE VILLA HOTEL	2021/2022		52,500.00			52,500.00	
ANGATIA MOTOR WORKS	2021/2022						

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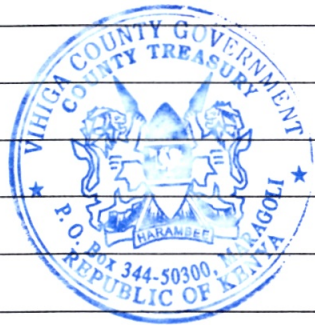
			180,000.00			180,000.00	
IVONA SOLUTIONS LTD	2021/2022		1,553,105.00		1,553,105.00	-	
ANGATIA MOTOR WORKS	2021/2022		71,400.00			71,400.00	
HILLSIDE VILLA HOTEL	2021/2022		150,000.00			150,000.00	
HILLSIDE VILLA HOTEL	2021/2022		252,500.00			252,500.00	
RODDYS ECO COVER	2021/2022		67,500.00		67,500.00	-	
SYNERGY POOL LTD	2021/2022		379,800.00		379,800.00	-	
RODDYS ECO COVER	2021/2022		142,500.00		142,500.00	-	
RODDYS ECO COVER	2021/2022		125,000.00		125,000.00	-	
RODDYS ECO COVER	2021/2022		253,000.00		253,000.00	-	
STANDARD GROUP	2021/2022		60,800.00		60,800.00	-	
AFRICAN TOUCH SAFARIS LTD	2021/2022		260,300.00		260,300.00	-	
RODDYS ECO COVER	2021/2022		482,500.00		482,500.00	-	
DHANJAL INVESTMENT LTD	2021/2022		1,124,500.00		1,124,500.00	-	
ANGATIA MOTOR WORKS	2021/2022		56,000.00			56,000.00	
STANDARD GROUP	2021/2022		522,000.00			522,000.00	
COUNCIL OF GOVERNORS	2021/2022		1,123,404.00			1,123,404.00	
SUNWARD TRAVEL SERVICES	2021/2022		710,885.00		710,885.00	-	
SUNWARD TRAVEL SERVICES	2021/2022		796,605.00		796,605.00	-	
SUNWARD TRAVEL SERVICES	2021/2022		798,700.00		798,700.00	-	
SUNWARD TRAVEL SERVICES	2021/2022		798,735.00		798,735.00	-	
HARMONY MOTORS LTD	2021/2022						

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				1,625,553.00		1,625,553.00	
TRIDENT INSURANCE COMPANY LTD	2021/2022		999,999.00			999,999.00	
TRIDENT INSURANCE COMPANY LTD	2021/2022		3,000,000.00			3,000,000.00	
MAKUMI AGENCIES LTD	2019/2020		239,500.00			239,500.00	
ANGATIA MOTOR WORKS	2019/2020		190,000.00			190,000.00	
PHILMAFAITH	2019/2020		43,276.62			43,276.62	
KAJUWALA MOTORS	2019/2020		400,000.00			400,000.00	
AMATSI WATER SERVICES CO.	2021/2022		351,184.00			351,184.00	
HEMARA MOTEL LTD	2021/2022		480,000.00		480,000.00	-	
RODDYS ECO COVER	2019/2020		560,000.00		560,000.00	-	
BROADPARK HOTELS	2019/2020		30,000.00			30,000.00	
Roddy's Eco Cover	2019/2020		36,000.00			36,000.00	
Roddy's Eco Cover	2019/2020		48,000.00			48,000.00	
Roddy's Eco Cover	2019/2020		42,000.00			42,000.00	
Roddy's Eco Cover	2019/2020		720,000.00			720,000.00	
Roddy's Eco Cover	2019/2020		120,000.00			120,000.00	
RODDYS ECO COVER	2020/2021		180,000.00		180,000.00	-	
MADISON GENERAL INSURANCE KENYA LTD	2020/2021		1,186,606.00		1,186,606.00	-	
MORTECH AUTOMOTIVE LTD	2020/2021		99,225.00		99,225.00	-	
NAMO ITALIANO (K) LTD	2021/2022		142,300.00			142,300.00	
RODDYS ECO COVER	2021/2022		48,000.00		48,000.00	-	

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RODDYS ECO COVER	2021/2022		36,000.00		36,000.00	-	
NAMO ITALIANO (K) LTD	2021/2022		422,200.00			422,200.00	
MORTECH AUTOMOTIVE LTD	2021/2022		95,660.00		95,660.00	-	
LORODO TRADERS	2021/2022		118,400.00			118,400.00	
BECOR DESIGNS LTD	2021/2022		995,000.00			995,000.00	
SOSA VILLAS LTD	2021/2022		1,200,000.00		1,200,000.00	-	
RODDYS ECO COVER	2021/2022		150,000.00		150,000.00	-	
RODDYS ECO COVER	2021/2022		300,000.00		300,000.00	-	
NAMO ITALIANO (K) LTD	2021/2022		179,776.00			179,776.00	
RODDYS ECO COVER	2021/2022		40,000.00		40,000.00	-	
RODDYS ECO COVER	2020/2021		90,000.00			90,000.00	
RODDYS ECO COVER	2020/2021		100,000.00		100,000.00	-	
RODDYS ECO COVER	2020/2021		696,960.00		696,960.00	-	
ALBERT LUMIRE	2021/2022		8,040.00			8,040.00	
GEACHI AGENCIES LTD	2021/2022		250,700.00			250,700.00	
GEACHI AGENCIES LTD	2021/2022		461,660.00			461,660.00	
RODDYS ECO COVER	2021/2022		150,000.00		150,000.00	-	
RODDYS ECO COVER	2021/2022		60,000.00		60,000.00	-	
GEACHI AGENCIES LTD	2021/2022		108,500.00			108,500.00	
CIALA RESORT (K) LTD	2021/2022		200,000.00		200,000.00	-	
CIALA RESORT (K) LTD	2021/2022		142,500.00		142,500.00	-	
RODDYS ECO COVER	2021/2022						



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					300,000.00		300,000.00	-	
COMBINED AUTO SERVICES LTD	2021/2022				326,500.00			326,500.00	
STANDARD GROUP	2021/2022				216,920.00		216,920.00	-	
AFRICAN TOUCH SAFARIS LTD	2021/2022				274,440.00		15,340.00	259,100.00	
RODDYS ECO COVER	2021/2022				375,000.00		375,000.00	-	
RODDYS ECO COVER	2021/2022				300,000.00		300,000.00	-	
RODDYS ECO COVER	2021/2022				412,500.00		412,500.00	-	
RODDYS ECO COVER	2021/2022				337,500.00		337,500.00	-	
CIALA RESORT (K) LTD	2021/2022				102,500.00		102,500.00	-	
RODDYS ECO COVER	2021/2022				180,000.00		180,000.00	-	
RODDYS ECO COVER	2021/2022				100,000.00		100,000.00	-	
RODDYS ECO COVER	2021/2022				50,000.00		50,000.00	-	
RODDYS ECO COVER	2021/2022				187,500.00		187,500.00	-	
SOSA COTTAGES LTD	2021/2022				72,000.00			72,000.00	
AWAK	2021/2022				260,000.00			260,000.00	
KRA 5% WHT A/C	2021/2022				159,920.00			159,920.00	
KRA 2% WHT A/C	2021/2022				607,434.00			607,434.00	
STANDARD GROUP	2021/2022				216,900.00			216,900.00	
RODDYS ECO COVER	2021/2022				240,000.00		240,000.00	-	
INSTITUTE OF PUBLIC ACCOUNTANTS OF KENYA	2021/2022				44,800.00			44,800.00	
LAPPFUND	2021/2022				11,527,971.5			11,527,971.5	
CIALA RESORT	2021/2022							51	

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					240,000.00	240,000.00	-	
VIHIGA COUNTY DEPOSIT ACCOUNT	2021/2022			1,500,000.00	350,000.00		1,150,000.00	
VIHIGA COUNTY DEPOSIT ACCOUNT	2021/2022			100,000.00			100,000.00	
PEMADA CONSULTING CO. LTD	2021/2022			4,000,000.00	4,000,000.00		-	
THE STANDARD GROUP LTD	2021/2022			216,920.00			216,920.00	
HILLSIDE	2019/2020			138,083.00			138,083.00	
BEEVESTA VENTURES	2020/2021			299,650.00			299,650.00	
LORODO TRADERS	2020/2021			149,600.00			149,600.00	
RODDYS ECOCOVER	2020/2021			575,000.00	1,240.00		573,760.00	
RODDYS ECOCOVER	2020/2021			700,000.00	700,000.00		-	
RODDYS ECOCOVER	2020/2021			270,000.00			270,000.00	
RODDYS ECOCOVER	2020/2021			52,500.00			52,500.00	
RODDYS ECOCOVER	2020/2021			967,500.00			967,500.00	
RODDYS ECOCOVER	2020/2021			330,000.00			330,000.00	
RODDYS ECOCOVER	2020/2021			350,000.00			350,000.00	
DEVERT LTD	2019/2020			2,757,316.00			2,757,316.00	
OGADA SHADE AUTO	2020/2021			113,400.00			113,400.00	
RODDYS ECO- COVER	2020/2021			71,500.00			71,500.00	
RODDYS ECO- COVER	2020/2021			65,000.00			65,000.00	
RODDYS ECO- COVER	2020/2021			37,500.00			37,500.00	
RODDYS ECO- COVER	2020/2021			82,500.00			82,500.00	



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RODDYS ECO- COVER	2020/2021	40,000.00			40,000.00	
RODDYS ECO- COVER	2020/2021	35,000.00			35,000.00	
RODDYS ECO- COVER	2020/2021	75,000.00		75,000.00	-	
RODDYS ECO- COVER	2020/2021	112,500.00			112,500.00	
SOSA COTTAGES LTD	2021/2022	220,950.00		220,950.00	-	
PAN AFRICAN EQUIPMENT LTD	2019/2020	405,470.05			405,470.05	
PEWIN MOTORS LIMITED	2020/2021	213,108.52			213,108.52	
RODDYS ECO COVER	2020/2021	325,000.00			325,000.00	
RODDYS ECO COVER	2020/2021	773,922.40		773,922.40	-	
BONOTI AUTO ELECTRICALS AND SPARES INSTITUTE OF QUANTITY SURVEYORS OF KENYA AND THE ARCHITECTURAL ASSOCIATION KENYA	2020/2021	3,078,422.00			3,078,422.00	
TRANSPORT AND INFRASTRUCTURE	2021/2022	14,500.00			14,500.00	
	2021/2022	800,000.00			800,000.00	
Jubilee Insurance Company of Kenya	2021/2022	1,500,000.00			1,500,000.00	
PEWIN MOTORS	2021/2022	240,758.05			240,758.05	
PAPATON SECURITY SERVICES LTD	2021/2022	4,056,000.00		4,056,000.00	-	
RODDYS ECO COVER	2020/2021	175,000.00		175,000.00	-	
DEVART LIMITED	2020/2021	2,100,000.00		2,100,000.00	-	
QAANA CONTRACTORS LTD	2021/2022	2,850,624.60		2,850,624.60	-	
LORODO TRADERS	2021/2022	393,600.00		393,600.00	-	
PAPATON SECURITY SERVICES LTD	2021/2022	4,056,000.00		4,056,000.00	-	
NAMO ITALIANO (K) LTD	2019/2020					

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			308,188.80			308,188.80	
RODRICKS OWARE AMBUKA	2020/2021		700,000.00		700,000.00	-	
AFRICAN TOUCH SAFARIS LTD	2021/2022		396,600.00			396,600.00	
CANELAND SECURITY SERVICES LTD	2021/2022		4,399,810.35			4,399,810.35	
PAPATON SECURITY SERVICES LTD	2021/2022		4,056,000.00		1,192,944.00	2,863,056.00	
SOSA COTTAGES LTD	2020/2021		271,400.00		271,400.00	-	
PANAROLA EVENTS MBALE	2020/2021		520,000.00			520,000.00	
NATION MEDIA GROUP	2020/2021		180,120.00			180,120.00	
NATION MEDIA GROUP	2020/2021		180,120.00			180,120.00	
NATION MEDIA GROUP	2020/2021		183,280.00			183,280.00	
INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS	2021/2022		50,570.00			50,570.00	
AFRICAN TOUCH SAFARIS LTD	2021/2022		85,700.00			85,700.00	
PANAROLA EVENTS MBALE	2021/2022		292,500.00		292,500.00	-	
ECOJEN HOLDING LTD	2021/2022		229,000.00			229,000.00	
KENYA REVENUE AUTHORITY	2020/2021		2,190,394.75		2,190,394.75	-	
KENYA REVENUE AUTHORITY	2020/2021		1,258,847.55		1,258,847.55	-	
KENYA REVENUE AUTHORITY	2020/2021		11,612,277.45		11,612,277.45	-	
KENYA REVENUE AUTHORITY	2021/2022		20,849,605.00		20,849,605.00	-	
Johnele Insurance Brokers Ltd.	Historical-Elligible		17,467,361.35		17,467,361.00	0.35	
SUNWARD AIR TRAVEL	Historical-Elligible						

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			9,274,445.00			9,274,445.00	
HOTEL JOVENTURE	Historical-Elligible		8,343,940.00			8,343,940.00	
RODDY'S ECO-COVER	Historical-Resolution Committee		1,504,000.00			1,504,000.00	
RODDY'S ECO-COVER	Historical-Resolution Committee		1,161,600.00		1,161,600.00	-	
RODDY'S ECO-COVER	Historical-Resolution Committee		739,200.00		739,200.00	-	
RODDY'S ECO-COVER	Historical-Resolution Committee		293,205.00			293,205.00	
RODDY'S ECO-COVER	Historical-Resolution Committee		216,150.00			216,150.00	
RODDY'S ECO-COVER	Historical-Resolution Committee		149,820.00			149,820.00	
KAJUWALA MOTORS GARAGE	Historical-Resolution Committee		143,170.50			143,170.50	
MFI DOCUMENT SOLUTIONS LTD	Historical-Resolution Committee		125,442.98		125,442.98	-	
NAMO ITALIANO (K) LTD	Historical-Resolution Committee		105,600.00			105,600.00	
NAMO ITALIANO (K) LTD	Historical-Resolution Committee		104,635.08			104,635.08	
NAMO ITALIANO (K) LTD	Historical-Resolution Committee		96,657.00			96,657.00	
NAMO ITALIANO (K) LTD	Historical-Resolution Committee		93,918.00			93,918.00	
KAJUWALA MOTORS GARAGE	Historical-Resolution Committee		93,093.00			93,093.00	

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KAJUWALA MOTORS GARAGE	Historical-Resolution Committee		74,174.10			74,174.10	
KAJUWALA MOTORS GARAGE	Historical-Resolution Committee		71,128.20			71,128.20	
KAJUWALA MOTORS GARAGE	Historical-Resolution Committee		69,927.00			69,927.00	
KAJUWALA MOTORS GARAGE	Historical-Resolution Committee		68,296.80			68,296.80	
KAJUWALA MOTORS GARAGE	Historical-Resolution Committee		61,389.90			61,389.90	
NAMO ITALIANO (K) LTD	Historical-Resolution Committee		59,946.48			59,946.48	
KAJUWALA MOTORS GARAGE	Historical-Resolution Committee		59,716.80			59,716.80	
NAMO ITALIANO (K) LTD	Historical-Resolution Committee		58,836.36			58,836.36	
KAJUWALA MOTORS GARAGE	Historical-Resolution Committee		58,113.00			58,113.00	
NAMO ITALIANO (K) LTD	Historical-Resolution Committee		53,477.16			53,477.16	
RODDY'S ECO-COVER	Historical-Resolution Committee		50,200.00			50,200.00	
KAJUWALA MOTORS GARAGE	Historical-Resolution Committee		45,384.24			45,384.24	
KAJUWALA MOTORS GARAGE	Historical-Resolution Committee		45,384.24			45,384.24	
KAJUWALA MOTORS GARAGE	Historical-Resolution Committee		43,543.50			43,543.50	
KAJUWALA MOTORS GARAGE	Historical-Resolution		38,610.00			38,610.00	



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	Committee							
KAJUWALA MOTORS GARAGE	Historical-Resolution Committee	37,580.40						37,580.40
NAMO ITALIANO (K) LTD	Historical-Resolution Committee	34,320.00						34,320.00
NAMO ITALIANO (K) LTD	Historical-Resolution Committee	28,056.60						28,056.60
KAJUWALA MOTORS GARAGE	Historical-Resolution Committee	21,664.50						21,664.50
NAMO ITALIANO (K) LTD	Historical-Resolution Committee	16,575.24						16,575.24
NAMO ITALIANO (K) LTD	Historical-Resolution Committee	13,091.76						13,091.76
KAJUWALA MOTORS GARAGE	Historical-Resolution Committee	12,398.10						12,398.10
ELKIM INSTITUTE	Historical Retentions	94,827.60						94,827.60
PLANE, GEODETIC AND SPACE SYSTEMS LTD	2020/2021	1,400,000.00						1,400,000.00
Ciala Resort	9/15/2022	390,000.00						390,000.00
Roddys Eco Cover	10/3/2022	375,000.00				375,000.00		-
Roddys Eco Cover	10/10/2022	95,000.00						95,000.00
Ciala Resort	10/13/2022	110,000.00				110,000.00		-
Roddys Eco Cover	10/22/2022	769,000.00						769,000.00
Hemara Motel Ltd	10/24/2022	147,500.00						147,500.00
Pewin Motors ltd	11/1/2022	240,758.00						240,758.00
Nation media Group	11/11/2022	216,920.00				216,920.00		-

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Ciala Resort	11/15/2022	200,000.00	200,000.00	200,000.00			200,000.00
Ciala Resort	11/16/2022	99,000.00	99,000.00	99,000.00			99,000.00
Hemara Motel LTD	11/21/2022	80,000.00	80,000.00	80,000.00			80,000.00
Mirokawa Trading LTD	11/25/2022	265,866.00	265,866.00	265,866.00			265,866.00
D4D Auto garage	11/28/2022	99,760.00	99,760.00	99,760.00			99,760.00
Mukoli Enterprises	12/7/2022	94,000.00	94,000.00	94,000.00			94,000.00
Roddys Eco Cover	12/9/2022	493,000.00	493,000.00	493,000.00			493,000.00
Roddys Eco Cover	12/9/2022	60,000.00	60,000.00	60,000.00			60,000.00
Roddys Eco Cover	12/14/2022	30,000.00	30,000.00	30,000.00			30,000.00
The Sigalagala National Polytechnic	12/16/2022	3,395,700.00	3,395,700.00	3,395,700.00			3,395,700.00
Nation Media	12/21/2022	406,000.00	406,000.00	406,000.00			406,000.00
Joseph Queens Garden	12/22/2022	150,000.00	150,000.00	150,000.00			150,000.00
Ciala Resort	1/9/2023	624,000.00	624,000.00	624,000.00	624,000.00		1,248,000.00
Hemara hotel	1/10/2023	105,000.00	105,000.00	105,000.00	105,000.00		210,000.00
Roddys Eco Cover	1/16/2023	97,500.00	97,500.00	97,500.00	97,500.00		195,000.00
Standard Group	1/16/2023	88,160.00	88,160.00	88,160.00	88,160.00		176,320.00
Broadpark Hotel	1/20/2023	87,500.00	87,500.00	87,500.00	87,500.00		175,000.00
Equator Resort	1/21/2023	30,270.00	30,270.00	30,270.00	30,270.00		60,540.00
Ashwi Entreprise	1/23/2023	198,000.00	198,000.00	198,000.00	198,000.00		396,000.00
D4D Auto garage	1/25/2023						



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		104,400.00	104,400.00	104,400.00	104,400.00	208,800.00
Hemara Motel LTD	1/26/2023	437,500.00	437,500.00	437,500.00	437,500.00	875,000.00
Ciala Resort	1/29/2023	114,000.00	114,000.00	114,000.00	114,000.00	228,000.00
Kidake Enterprises	2/2/2023	75,000.00	75,000.00	75,000.00	75,000.00	150,000.00
Wigot Gardens	2/7/2023	1,225,000.00	1,225,000.00	1,225,000.00	1,225,000.00	2,450,000.00
Hemara Motel	2/13/2023	62,500.00	62,500.00	62,500.00	62,500.00	125,000.00
Hemara Motel	2/13/2023	255,000.00	255,000.00	255,000.00	255,000.00	510,000.00
Mortech Automotive Ltd	2/14/2023	295,000.00	295,000.00	295,000.00	295,000.00	590,000.00
M/S Hemara Motel Ltd	2/17/2023	390,000.00	390,000.00	390,000.00	390,000.00	780,000.00
Equator Resort	2/20/2023	342,500.00	342,500.00	342,500.00	342,500.00	685,000.00
D4D Garage Ltd	2/23/2023	235,828.00	235,828.00	235,828.00	235,828.00	476,656.00
D4D Garage Ltd	2/27/2023	133,980.00	133,980.00	133,980.00	133,980.00	267,960.00
D4D Auto garage	2/27/2023	178,408.00	178,408.00	178,408.00	178,408.00	356,816.00
Hemara Motel Ltd	3/1/2023	165,000.00	165,000.00	165,000.00	165,000.00	330,000.00
Sunward Travel Services	3/4/2023	872,115.00	872,115.00	872,115.00	872,115.00	872,115.00
Ciala Resort	3/4/2023					

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		462,000.00	462,000.00	462,000.00	462,000.00	924,000.00
Standard Group	3/10/2023	580,000.00	580,000.00	580,000.00	1,160,000.00	0
Mortech Automative LTD	3/13/2023	139,000.00	139,000.00	139,000.00	278,000.00	0
Geachi Agencies	3/14/2023	107,000.00	107,000.00	107,000.00	214,000.00	0
D4D Auto	3/14/2023	131,080.00	131,080.00	131,080.00	262,160.00	0
Hemara Motel Ltd	3/20/2023	610,000.00	610,000.00	610,000.00	1,220,000.00	0
Geachi Agency	3/27/2023	118,800.00	118,800.00	118,800.00	237,600.00	0
Roddys Eco Lecover	3/31/2023	112,500.00	112,500.00	112,500.00	225,000.00	0
Ciala Resort	3/31/2023	360,000.00	360,000.00	360,000.00	720,000.00	0
The star Publication LTD	4/3/2023	290,712.24	289,954.48	290,712.24	580,666.72	0
Vycans Digital Opportunities	4/7/2023	2,993,000.00	2,993,000.00	2,763,832.00	5,170,261.00	586,571.00
Posta Kenya	4/8/2023	74,997.00	74,997.00	74,997.00	149,994.00	0
Broadpark	4/13/2023	52,600.00	52,600.00	52,600.00	105,200.00	0
African Touch Safaris LTD	4/14/2023	364,800.00	364,800.00	364,800.00	729,600.00	0
Ciala resort	4/14/2023	450,000.00	450,000.00	450,000.00	900,000.00	0
Roddys Eco cover	4/14/2023					



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		42,500.00	42,500.00	42,500.00		85,000.00	
Geachi Agencies	4/17/2023	327,000.00	327,000.00	327,000.00		654,000.00	
Equator Resort	4/18/2023	300,000.00	300,000.00	300,000.00		600,000.00	
Geachi Agencies	4/18/2023	165,600.00	165,600.00	165,600.00		331,200.00	
Geachi Agencies	4/19/2023	314,200.00	314,200.00	314,200.00		628,400.00	
Mortech Automative LTD	4/21/2023	235,000.00	235,000.00	235,000.00		470,000.00	
D4D Garage Ltd	4/24/2023	80,620.00	80,620.00	80,620.00		161,240.00	
Roddys Eco Cover	4/29/2023	50,000.00	50,000.00	50,000.00		100,000.00	
Hemara Motel	5/1/2023	218,000.00	218,000.00	218,000.00		436,000.00	
Sunward Travel Services	5/3/2023	1,123,090.00	1,123,090.00	1,123,090.00	1,123,090.00	1,123,090.00	
Sunward Travel Services	5/3/2023	1,123,090.00	1,123,090.00	1,123,090.00	1,123,090.00	1,123,090.00	
Wigot Hotel	5/3/2023	316,000.00	316,000.00	316,000.00		632,000.00	
Wigot Hotel	5/3/2023	316,000.00	316,000.00	316,000.00		632,000.00	
Sunward Travel Services	5/4/2023	1,072,810.00	1,072,810.00	1,072,810.00	1,072,810.00	1,072,810.00	
Sunward Travel Services	5/4/2023	888,860.00	888,860.00	888,860.00	888,860.00	888,860.00	
Sunward Travel Services	5/9/2023	1,402,105.00	1,402,105.00	1,402,105.00	1,402,105.00	1,402,105.00	

County Government of Vihiga
Vihiga County Executive

Annual Report and Financial Statements for the year ended June 30 2023

									0
Mortech Automative LTD	5/12/2023	120,100.00	120,100.00	120,100.00	120,100.00	120,100.00	120,100.00	240,200.00	
Roddys Eco Cover	5/12/2023	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	100,000.00	
Nuru Palace Hotel	5/15/2023	77,650.00	77,650.00	77,650.00	77,650.00	77,650.00	77,650.00	155,300.00	
JOOSA Outside catering and resort	5/17/2023	175,000.00	175,000.00	175,000.00	175,000.00	175,000.00	175,000.00	350,000.00	
JOOSA Outside catering and resort	5/19/2023	225,000.00	225,000.00	225,000.00	225,000.00	225,000.00	225,000.00	450,000.00	
Roddys Ecocover	5/23/2023	270,000.00	270,000.00	270,000.00	270,000.00	270,000.00	270,000.00	540,000.00	
Mortech Automative	5/26/2023	735,000.00	735,000.00	735,000.00	735,000.00	735,000.00	735,000.00	1,470,000.00	
Mortech Automative LTD	5/29/2023	146,240.00	146,240.00	146,240.00	146,240.00	146,240.00	146,240.00	150,713.00	
Roddys Eco Cover	5/29/2023	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	90,000.00	
Hemara Motel	6/5/2023	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	90,000.00	
Ecogen Holding Ltd	6/12/2023	253,000.00	253,000.00	253,000.00	253,000.00	253,000.00	253,000.00	506,000.00	
D4D Auto Garage	6/18/2023	100,108.00	100,108.00	100,108.00	100,108.00	100,108.00	100,108.00	200,216.00	
Hemara Motel Services	6/23/2023	27,500.00	27,500.00	27,500.00	27,500.00	27,500.00	27,500.00	55,000.00	
Namo Italiano	6/23/2023	230,608.00	230,608.00	230,608.00	230,608.00	230,608.00	230,608.00	461,216.00	
Sunward Travel Services	6/27/2023	739,075.00	739,075.00	739,075.00	739,075.00	739,075.00	739,075.00	821,205.00	
Sunward Travel Services	6/27/2023	739,075.00	739,075.00	739,075.00	739,075.00	739,075.00	739,075.00	1,478,150.00	



**County Government of Vihiga
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Sunward Travel Services	7/19/2023	1,468,400.00	1,468,400.00	0	0	2,936,800.00	
Geachi Agencies	8/2/2023	92,200.00	92,200.00	92,200.00	184,400.00		
Hemara Motel Ltd	10/1/2023	105,000.00	105,000.00	105,000.00	210,000.00		
Roddys Eco Cover	10/3/2023	90,000.00	90,000.00	90,000.00	180,000.00		
Ciala Resort	10/26/2023	160,000.00	160,000.00	160,000.00	320,000.00		
Geachi Agencies Ltd	11/26/2023	59,000.00	59,000.00	96,000.00	155,000.00		
Magals Traders & Con	11/28/2023	243,015.00	243,015.00	243,015.00	486,030.00		
Caralf Kenya LTD	12/23/2023	231,000.00	231,000.00	231,000.00	462,000.00		
Dawn Towers	2022/2023	620,000.00	620,000.00	620,000.00	1,240,000.00		
Roddys Eco Cover	2022/2023	75,000.00	75,000.00	75,000.00	150,000.00		
Roddys Eco Cover	2022/2023	105,000.00	105,000.00	105,000.00	210,000.00		
Ciala Resort	2022/2023	52,500.00	52,500.00	52,500.00	52,500.00		
Roddys Eco Cover	2022/2023	130,000.00	130,000.00	130,000.00	260,000.00		
D4D Auto Garage	2022/23	103,472.00	103,472.00	103,472.00	206,944.00		
KENYA REVENUE AUTHORITY	2022-2023	62,000,000.00	62,000,000.00	62,000,000.00	62,000,000.00		
D4D Auto garage	22/23	307,400.00	307,400.00	307,400.00	614,800.00		

County Government of Vihiga
Vihiga County Executive

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Geachi Agency	22/23	151,200.00	151,200.00	151,200.00	0	151,200.00	302,400.00
Safaricom Ltd		601,344.00	601,344.00	601,344.00			601,344.00
Geachi agency Ltd		385,000.00	385,000.00	385,000.00			385,000.00
Lorodo Traders		124,120.00	124,120.00	124,120.00			124,120.00
D4D Auto garage Ltd		48,000.00	48,000.00	48,000.00			48,000.00
Roddys Eco Cover		37,500.00	37,500.00	37,500.00			37,500.00
African Touch Safaris		40,000.00	40,000.00	40,000.00			40,000.00
Hemara Motel		48,000.00	48,000.00	48,000.00			48,000.00
Hemara Hotel		60,000.00	60,000.00	60,000.00			60,000.00
KUSCCO Education Services		348,000.00	348,000.00	348,000.00			348,000.00
Best Western Hotel		40,000.00	40,000.00	40,000.00			40,000.00
Ebunangwe Garden Park Hotel		200,000.00	200,000.00	200,000.00			200,000.00
Ciala Resort		250,000.00	250,000.00	250,000.00		250,000.00	-
Hemara hotel		35,000.00	35,000.00	35,000.00			35,000.00
Roddys Eco cover		125,000.00	125,000.00	125,000.00			125,000.00
Ciala Resort		498,000.00	498,000.00	498,000.00		31,000.00	467,000.00
Roddys Eco Cover		172,500.00	172,500.00	172,500.00			172,500.00
Geachi agencies		461,660.00	461,660.00	461,660.00			461,660.00
Repair & service of 38CG 025A	7/30/2018	442,200.00	442,200.00	442,200.00			442,200.00
Hotel Services	10/18/2018	252,500.00	252,500.00	252,500.00			252,500.00
Hotel Services	11/29/2018						



**County Government of Vihiga
Vihiga County Executive
Annual Report and Financial Statements for the year ended June 30 2023**

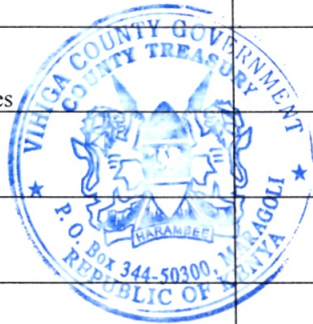
Hotel Services			340,000.00	340,000.00			340,000.00
Advertisement Services	12/19/2018		60,000.00	60,000.00			60,000.00
Hotel Services	1/14/2019		629,648.00	629,648.00			629,648.00
Hotel Service	4/25/2019		18,000.00	18,000.00			18,000.00
Hotel Services	5/11/2019		280,000.00	280,000.00			280,000.00
Hotel Services	5/28/2019		145,000.00	145,000.00			145,000.00
Hotel Services	6/2/2019		52,500.00	52,500.00			52,500.00
Hotel Services	7/15/2019		455,000.00	455,000.00			455,000.00
Repair & servicing of GK A517B	8/2/2019		46,700.00	46,700.00			46,700.00
Hotel Services	9/27/2019		260,000.00	260,000.00			260,000.00
Provision of Hotel Services	9/30/2019		285,500.00	285,500.00			285,500.00
hotel Services	10/29/2019		300,000.00	300,000.00			300,000.00
Supply & Delivery of hairdressing & beauty therapy	11/20/2019		1,893,250.00	1,893,250.00			1,893,250.00
Hotel Services	11/22/2019		232,500.00	232,500.00			232,500.00
Hotel Services	11/26/2019		150,000.00	150,000.00			150,000.00
Air travel Services	1/31/2020		1,448,930.00	1,448,930.00			1,448,930.00
Hotel Services	2/6/2020		270,000.00	270,000.00			270,000.00
Air travel Services	2/11/2020		1,476,550.00	1,476,550.00			1,476,550.00
Supply and Delivery of Stationery	2/19/2020		1,393,200.00	1,393,200.00		1,328,693.00	64,507.00
Advertisement Services	6/7/2021		487,200.00	487,200.00		435,999.00	51,201.00
Advertisement Services	6/14/2021						

County Government of Vihiga

Vihiga County Executive

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		522,000.00	522,000.00			522,000.00	
Hotel Services	6/26/2021	50,000.00	50,000.00			50,000.00	
						-	
						-	
TOTALS		161,313,020.86	310,839,764.02	114,494,113.24	168,360,415.73	256,973,461.53	
6. Bills under Litigation							
Liten Muhenzi and 11 Others		6,564,960.00		6,564,960.00		6,564,960.00	
Nanak Kenya Ltd		18,097,045.00		18,097,045.00		18,097,045.00	
Global Exhibition Incorporated Ltd		9,141,933.00		9,141,933.00		9,141,933.00	
Tuff Contractors Ltd		7,763,786.00		7,763,786.00		7,763,786.00	
Health and Water Foundation		2,881,192.00		2,881,192.00		2,881,192.00	
County Contractors and Fabrication Enterprises		1,684,053.00		1,684,053.00		1,684,053.00	
Norgen Enterprises Ltd		11,975,250.00		11,975,250.00		11,975,250.00	
Rosalina Malesi Wanjala		1,422,528.00		1,422,528.00		1,422,528.00	
Linet Abdalla Khasoha		4,269,369.76		4,269,369.76		4,269,369.76	
Mohasom Limited		6,776,904.00		6,776,904.00		6,776,904.00	
Alphonse Odhiambo Akina		240,000.00		240,000.00		240,000.00	



**County Government of Vihiga
Vihiga County Executive
Annual Report and Financial Statements for the year ended June 30 2023**

						0			
Deros Construction Ltd		4,453,000.00				4,453,000.00			4,453,000.00
Union of Clinical Officers and 76 Others		122,915,340.00				122,915,340.00			122,915,340.00
Lynton Technologies LTD		1,777,500.00				1,777,500.00			1,777,500.00
	2019	1,740,000.00				1,740,000.00			1,740,000.00
1. BGM ELRC NO. 731 OF 2019 COUNTY GOVERNMENT OF VIHIGA VS UNION OF CLINICAL OFFICERS		58,000,000.00				58,000,000.00			58,000,000.00
1. VIHIGA ELRC NO. 2 OF 2018 JOEL ASANGA OTIENO VS COUNTY PUBLIC SERVICE BOARD		969,000.00				969,000.00			969,000.00
2. KISUMU ELRC NO. 72 OF 2018 FRANCIS ANGUEYAH OMINDE VS DR. WILBER K. OTTICHILO & 2 OTHERS		1,147,000.00				1,147,000.00			1,147,000.00
3. KAKAMEGA ELRC NO. 603 OF 2014 JAMES JESSE AMBE VS COUNTY GOVERNMENT OF VIHIGA AND ANOTHER		618,000.00				618,000.00			618,000.00
1. KISUMU ELRC JR NO. 16 OF 2019 REPUBLIC VS COUNTY GOVERNMENT OF VIHIGA AND ANOTHER	2019	835,000.00				835,000.00			835,000.00
2. VIHIGA MCL & E NO. 643 OF 2018 TIMOTHY TSIMANGA TERA VS COUNTY GOVERNMENT OF VIHIGA		1,128,000.00				1,128,000.00			1,128,000.00
VIHIGA ELRC NO. 62 OF 2018 EWARD OMBIMA VS COUNTY PUBLIC SERVICE BOARD.	2019	909,061.00				909,061.00			909,061.00
KISUMU MCC NO. 14 OF 2019 NORGEN ENTERPRISES LTD VS COUNTY GOVERNMENT OF VIHIGA	2019	401,594.00				401,594.00			401,594.00
KAKAMEGA HCC NO. 1 OF 2017 MAGGY AGULO CONSTRUCTION CO. LTD VS COUNTY GOVERNMENT OF VIHIGA & 3 OTHERS	8/27/2019	1,223,657.00				1,223,657.00			1,223,657.00

**County Government of Vihiga
Vihiga County Executive**

Annual Report and Financial Statements for the year ended June 30 2023

KK PETITION NUMBER 4 OF 2017 HEZEKIAH MAVISI & 8 OTHERS VS VIHIGA COUNTY GOVERNMENT	2019	2,308,000.00		2,308,000.00		2,308,000.00	
KAKAMEGA CMCC NO. 51 OF 2017 GLOBAL EXHIBITIONS INCORPORATED LIMITED VS COUNTY GOVERNMENT OF VIHIGA	7/9/2019	850,000.00		850,000.00		850,000.00	
					111,087,599.48		
TOTALS			-	270,092,172.76	111,087,599.48	159,004,573.28	
GRAND TOTALS			1,551,602,828.00	633,623,236.00	720,409,515.90	1,464,836,548.10	
PREPARED BY Luke Agoi. -accountant Pending Bills							



VIHIGA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2023

Annex 3 – Analysis of Pending Staff Payables

IPPD DEDUCTIONS
SUMMARY FY 2022/2023

SRN	DETAILS	BAL. B/F	G.AMOUNT PAYABLE	COMMISSION	NET PAYABLES	AMOUNT PAID	BAL. C/D
		Kes	Kes	Kes	Kes	Kes	Kes
1	SACCOs	1,958,868	103,076,754	391,500	102,685,254	102,177,051	2,467,071
2	INSUARANCE	176,569	17,372,395	520,519	16,851,876	17,694,564	-
3	COMMERCIAL LOANS	- 6,769,692	503,031,694	2,318,400	500,713,294	506,908,646	-
4	GRATUITY	2,130,942	85,032,198	-	85,032,198	84,466,908	2,696,232
5	WELFARE	3,093,722	11,059,721	590,140	10,469,581	10,461,797	3,101,506
6	NSSF	-	3,863,021	-	3,863,021	6,973,920	-
7	NHIF	1,832,702	41,535,150	-	41,535,150	41,535,150	1,832,702
8	HELB	421,080	4,338,208	-	4,338,208	4,914,507	-
9	LAPFUND	2,505,077	104,738,578	-	104,738,578	101,022,933	6,220,722
10	LAPTRUST	1,518,714	36,783,749	-	36,783,749	36,106,873	2,195,590
11	PAYE	-	352,298,803	-	352,298,803	401,230,479	-
					-		
					-		
	TOTAL	6,867,980	1,264,919,736	3,820,559	1,267,048,146	1,313,492,828	18,513,821


PREPARED BY: *Erick Musini*

SIGNATURE: 

DATE: *20.11.2023*



APPROVED BY: *John Oweko*

SIGNATURE: 

DATE: *20/11/2023*

VIHIGA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2023

Annex 4 –Analysis Of imprests and Advances

(a) Government Imprest

Name Of Officer Or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance as at 30 th June 2023
		<i>Kes</i>	<i>Kes</i>	<i>Kshs</i>
Agriculture	2022/2023	246,960	0	246,960
Transport	2022/2023	146,600	0	146,600
Trade	2022/2023	1,270,200	0	1,270,200
Health	2022/2023	936,500	0	936,500
Education	2022/2023	124,000	0	124,000
County Executive	2022/2023	200,000	0	200,000
PS&A	2022/2023	170,000	0	170,000
Environment	2022/2023	202,000	0	202,000
Total		3,296,260		3,296,260

(b) Salary Advance

Name Of Officer	Date Advanced	Amount Advanced	Amount Recovered	Balance as at 30 th June 2023
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
Sande Mukuna	2015			407,603
Newtone Okwiya	2013			21,333
Tom Atingo	2013			380,000
Glyde Kweya	2013			58,000
Zakayo Manyasa	2013			100,000
Wilberforce	2013			250,000
Pauline Amwata	2013			192,502
Vincent Atsiaya	2013			60,000
Florence Khaguli	2015			250,000
Jackson Mugasyia	2013			56,000
Total				1,775,438



County Government of Vihiga
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Annex 6 – Summary of Non-Current Asset Register

Asset Class	Historical Cost b/f (Kes)	Additions During the Year (Kes)	Disposals During the Year (Kes)	Historical Cost C/F (Kes)
	2020/2021			2021/2022
Land	63,294,342	-	-	63,294,342
Buildings and structures	341,412,916	35,918,538	-	377,331,454
Transport equipment	100,841,965	1,982,840	-	102,824,805
Office equipment, furniture and fittings	32,742,004	1,398,700	-	34,140,704
ICT Equipment, Software and Other ICT Assets	40,438,191	1,316,000	-	41,754,191
Specilised PME	-	24,037,300	-	24,037,300
Other Infrastructure and Civil Works	636,892,215	114,874,336	-	751,766,551
Biological Assets	3,427,298	-	-	3,427,298
Total	1,219,048,931	179,527,715	-	1,398,576,645

NOTE: Included in the Acquisition of Assets are payables from previous years of Kshs. 523,740,529 and amount spent on renovation and improvement of Plant, Machinery and Equipment (PME) and civil works which could not be classified as assets acquired during the year.

SUMMARY

Kshs.

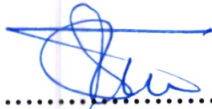
Acquisition of Assets	822,498,889
Less: Payables from previous year	523,740,529
Rehabilitation and Renovation of Civil works	119,090,285
Research, studies, project preparation design and supervision	140,360
Addition During the Year.	179,527,715
TOTAL	822,498,889.00



County Government of Vihiga
Vihiga County Executive
Annual Report and Financial Statements for the year ended June 30 2023

Annex 7 – Inter-Entity Transfers

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred. KShs	Amount Confirmed as received. KShs	difference	explanation
	Vihiga Education Fund	50,000,000	50,000,000	-	37,500,270	137,500,270	137,500,270	-	
	Vihiga County Sports Fund	-	-	7,200,000	7,800,000	15,000,000	15,000,000	-	
	Vihiga County Climate Change Fund	-	-	-	82,000,000	82,000,000	82,000,000	-	
	Vihiga Municipal Board	-	-	-	2,339,915	2,339,915	2,339,915	-	
	Vihiga County Executive Car loan and Mortgage	-	-	-	30,000,000	30,000,000	30,000,000	-	
	Total	50,000,000	50,000,000	7,200,000	159,640,185	266,840,185	266,840,185		



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Director of Finance
County Executive



.....
Director of Finance
Fund/project/board



County Government of Vihiga
Vihiga County Executive
Annual Report and Financial Statements for the year ended June 30 2023

Annex 8: Trial Balance

VIHIGA COUNTY EXECUTIVE			
TRIAL BALANCE			
AS AT 30TH JUNE 2023			
ITEM	ITEM CODE	DR	C
		KSHS	KSE
EXCHEQUER RELEASES			
Total Exchequern Releases for Quarter 1	9910101		852,656,7
Total Exchequern Releases for Quarter 2	9910101		1,125,817,738
Total Exchequern Releases for Quarter 3	9910101		748,822,22
Total Exchequern Releases for Quarter 4	9910101		2,200,891,688
FUND BALANCES			
Fund Balance Brought Forward			91,837,288
2100000 PERSONNEL EXPENSES			
Basic Salaries for permanent Employees	2110000	1,124,799,610	
Basic Wages of Temporary employees	2110000	332,320,265	
Personnel Allowances as part of Salary	2110000	884,815,691	
Employer Contribution to NSSF	2110000	3,446,260	
Employer Contribution to Pension Schemes	2110000	104,068,576	
Transfers to Other Government Units			
Car Loan & Mortgages		30,000,000	
Trade and Enterprise Fund		-	
Education Fund		137,500,270	
Climate Change Fund		82,000,000	
Municipal Fund		2,339,915	
Transfer to Sports Fund		15,000,000	
2200000 USE OF GOODS AND SERVICES			
Utility Supplies and Services	2210100	53,348,761	
Communication Supplies and Services	2210200	3,949,731	
Domestic Travel and Subsistence	2210300	205,244,700	
Foreign travel & subsistence	2210400	30,723,010	
Printing Advertising and Information Supplies Services	2210500	10,411,412	
Rentals of Produced Assets	2210600	5,145,398	
Training Expenses	2210700	13,268,228	



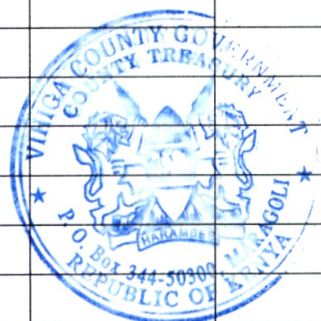
County Government of Vihiga
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Hospitality Supplies and Services	2210800	112,865,778	
Insurance expenses	2210900	24,392,667	
Specialised Material supplies	2211000	151,906,175	
Office and General Expenses	2211100	18,151,198	
Bank charges	2211301	2,496	
Refined Fuels, Lubricants and Other Fuels	2211200	27,989,195	
Other Operating Expenses	2211300	182,970,453	
Routine Maintenance of Motor Vehicles	2220100	11,165,305	
Routine maintenance - Other Assets	2220200	10,420,907	
SOCIAL SECURITY BENEFITS			
Gratuity and other Social security Benefits paid by employer	2710100	84,490,200	
GRANTS			
Other Capital Grants & Transfer	2640500	446,882,456	
Emergency Relief and Refugee Assistance	2640200	2,176,000	
Other Current Grants & Transfer	2640400	675,000	
ACQUISITION OF ASSETS			
Purchase of Buildings	3110100		
Construction of Building	3110200	118,422,998	
Refurbishment of Buildings	3110300	-	
Construction of Roads	3110400	-	
Construction and Civil Works	3110500	351,331,924	
Overhaul and Refurbishment of Construction and Civil Works	3110600	-	
Purchase of Vehicles and Other Transport Equipment	3110700	12,982,840	
Overhaul of Vehicles and Other Transport Equipment	3110800		
Purchase of Household Furniture and Institutional Equipment	3110900		
Purchase of Office Furniture and General Equipment	3111000	30,360,625	
Purchase of Specialised Plant, Equipment and Machinery	3111100	35,448,525	
Purchase of Computers, Softwares and ICT Equipment	3111200	-	
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	1,911,843	
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	14,590,000	
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	140,360	
Rehabilitation of Civil Works	3111500	213,691,610	
Acquisition of Land	3130100	4,400,000	
ACCOUNTS RECEIVABLES			



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Staff Advances		1,775,438	
Oustanding Imprests		3,296,260	
Transfer due from Departments		-	
Transfers due from County Assembly		14,000,000	
ACCOUNTS PAYABLES			
Retention			124,232,291
Deposits			18,513,821
CASH AND CASH EQUIVALENTS			
A. CASH AT BANK			
Vihiga County Dev Account-CBK – 1000170794		77,517	
Vihiga County Rec Account-CBK – 1000170859		-	
Vihiga County Deposit ACCOUNT-CBK – 1000283645		110,232,293	
Vihiga County Fuel Levy Fund-CBK – 1000283653		673	
Vihiga County Univ Health -CBK- 1000345187		521	
Vihiga County NARIGP Account-CBK- 1000364351		-	
Vihiga County Youth POLY Fund-CBK- 1000367032		6,141,234	
Vihiga County ASDSP ACCOUNT- CBK- 1000367024		-	
Vihiga County KUSP (UDG) ACCOUNT- 1000388037		-	
Vihiga County KUSP (UIG) ACCOUNT- 1000379917		0	
Vihiga County Climate Change Account- 1000486848		73,906,087	
Vihiga County Devolution Supp Account- 1000440511		8,442,092	
Vihiga County Nutrition International - 1000443618		11,029,528	
Vihiga County Covid SPA Account - CBK-1000468866		-	
Vihiga County Primary Healthcare Project - CBK - 1000569727		5,200,001	
Treasury Imprest Account-KCB – 1141334763		8,122	
Vihiga County Covid SPA Account - Coop-01141471040000		8,138	
Dev Imprest Account-CO-OP – 01141471295000		136,195	
Dept of water Operations-KCB – 12411033550		5,763	
Dept of Educ account-KCB – 1170665020		1,164	
Dept of Trade-KCB – 1172899320		303	
Dept of Lands-KCB – 1170671136		2,590	
Dept of Transport-KCB – 1240928483		3,076	
Public Service Board-KCB – 1170670687		1,748	
Dept of Health-KCB – 1170665209		8,903	



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Dept of Gender-KCB - 1240920083		4,412	
Dept of Agric-KCB - 1241214611		119	
Public Service and Admin-KCB - 1240128495		20,778	
NARIGP Operation account - KCB-12395000580		26,843,922	
ASDP II Operation a/c - KCB- 1235794350		5,874,525	
TOTAL		5,162,771,786	5,162,771,786



