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REPORT

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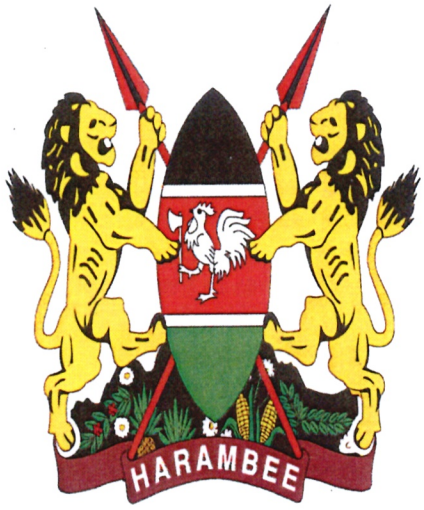
ON

COUNTY EXECUTIVE OF KAKAMEGA

FOR THE YEAR ENDED 30 JUNE, 2022





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COUNTY GOVERNMENT OF KAKAMEGA

(EXECUTIVE)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2022

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1. Key Entity Information And Management

a) Background information

The County is constituted as per the Constitution of Kenya 2010 and operates as guided by the County Governments Act, 2012.The County is headed by the County Governor, who is responsible for the general policy and strategic direction of the County.

County Government of Kakamega has twelve Sub-counties and 60 wards. Kakamega County boarders 7 Counties namely; Nandi, Uasin Gishu, Bungoma, Siaya,Vihiga, Trans-Nzoia and Busia.

Main Economic activities are Farming, Trading and Transport.

Our Vision

A wealthy and vibrant County offering high quality services to its residents.

Our Mission

To improve the welfare of the people of Kakamega County through formulation and implementation of all-inclusive multi-sectoral policies.

b) Key Management

Kakamega County Government day-to-day management is under the following key organs:

1. County Executive Committee
2. County Ministries and Departments
3. Sub-County Administration
4. Ward Administration
5. Community Area Administration

i. **H.E The Governor**



H.E. HON. FCPA Dr. WYCLIFFE AMBETSA OPARANYA EGH CGJ, GOVERNOR KAKAMEGA COUNTY

H.E. Hon. FCPA Dr. Wycliffe Ambetsa Oparanya, EGH CGJ, was elected in office in 2013 as the first Governor of Kakamega County following promulgation of the Constitution of Kenya, 2010. He was re-elected during 2017 general elections.
He served for two terms as Chairman to Council of Governors (CoG).
He was previously Minister of State for Planning, National Development and Vision 2030 in the government of President Mwai Kibaki in 2008 to 2013. Prior to this he was Member of Parliament for Butere for two five-year terms from 2002.
He is the deputy Party Leader of ODM, the second largest political party in Kenya.

Wycliffe Oparanya was born at Emabole in Butere Constituency Western Kenya on 25thMarch, 1956. He attended Mabole Primary School, Butere Boys High School and Kisii School. He then proceeded and acquired Bachelor of Commerce (Accounting option) and an MBA (Finance) from the University of Nairobi. He completed his PhD (Economics) at the University of Dar-es- Salaam, Tanzania.

He is a Fellow Certified Public Accountant and a member of the Institute of Certified Public Accountants of Kenya (ICPAK). He was awarded the prestigious recognition for his contribution to the accounting profession in 2014 and became a Fellow of the Institute of Certified Public Accountants of Kenya (FCPA). He is also a member of numerous other professional bodies.

Hon. Oparanya has 23 years of experience in local and international Finance Management, Audit and Business Consultancy. He is a member of the Orange Democratic Movement which he serves as Deputy Party Leader.

Before joining politics in 2002, Oparanya worked at the Kenya Aerotech Ltd as Chief Financial Controller. He plunged into politics and successfully captured the Butere seat.

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ii. H.E The Deputy Governor.



H.E. PROF PHILIP MUSEVE KUTIMA, DEPUTY GOVERNOR KAKAMEGA COUNTY

PERSONAL INFORMATION

Prof Kutima was born on November 24th 1956 at Muyundi village, Chebwai Sub-location, Chegulo Location Malava Sub-county of Kakamega County, to Filipo Lutatwa Kutima and Lyaka Kutima. He is married to Prof. Helen Lydia Kutima with whom he has four children.

EDUCATION

Prof Kutima attended Chebwai Primary School, Musingu High School and Friends' School,Kamusinga for O- and A-level education. He has BSc, MSc, and PhD in Microbiology and Molecular Biology with a minor in Biochemistry from North Carolina State University, USA, where he graduated in 1987.

PROFESSIONAL SUMMARY

Prof. Kutima began his academic career as a Lecturer in the Departments of Dairy & Food Science and Biological Science at Egerton University in 1987. He then moved to Jomo Kenyatta University of Agriculture and Technology in 1990 as a Senior Lecturer, and later promoted to Associate Professor. He has university teaching and research experience of over 22 years during which he supervised several MSc and PhD students and has over 30 research papers. He is a member of several professional organizations including the Kenya Society of Biochemistry, Kenya Society of Microbiology and American Society for Microbiology.

In 2009, Prof. Kutima moved to the African Institute for Capacity Development(AICAD) where he served as Deputy Executive Director for 4 years. AICAD is an international organization involved in poverty eradication through human capacity development. In 2013 he joined active politics as running mate to Dr. Wycliffe Ambetsa Oparanya. They won the elections and became the first Governor and Deputy Governor for Kakamega County respectively. They were reelected in 2017.

iii. The County Executive Committee Members

No	Designation	Name
1.	CECM, Finance, Economic Planning & ICT	Dr. Beatrice S. Awimbo
2.	CECM- Social Services, Youth, Sports and Culture	Dr.George Akolo Lutomia
3.	CECM -Roads, Public Works and Energy	CPA. Kulati Wangia
4.	CECM-Trade, Industrialization and Tourism	Mr. Alfred Ouya Matianyi
5.	CECM-Lands, Housing, Urban Areas and Physical Planning	CPA. Kulati Wangia
6.	CECM-Water,Environment, Natural Resources, &Climate Change	Mrs Rhodah Masaviru
7.	CECM -Public Service & Administration	Mrs. Rachael Okumu
8.	CECM-Health Services	Dr. Collins Matemba
9.	CECM-Education, Science and Technology	Dr. George Akolo Lutomia
10	CECM Agriculture,Livestock Fisheries and Cooperatives	CPA. Geoffrey Nafukho Omulayi
11	County Secretary	Amb. CPA. James Benson Ochami

Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were as follows;

No	Designation	Name
1.	CECM, Finance, Economic Planning & ICT	Dr. Beatrice S. Awimbo
2.	Accounting officer –Finance, Economic Planning and ICT	CPA. Samson Otieno
3.	Accounting officer- Social Services, Youth, Sports and Culture	Dr. Brenda Makokha.
4.	Accounting Officer- Roads Public Works and Energy	Eng. Joseph Alingu Sweta
5.	Accounting Officer- Trade, Industrialization and Tourism	Dr. Irene Ashioya.
6.	Accounting Officers- Agriculture, Livestock, Fisheries and Co-operatives	Mr. Hillary Onjoro.
7.	Accounting Officer – Lands, Housing, Urban Areas and Physical Planning	Mr. Fanuel Wemali Angaya.
8.	Accounting Officer – Water Environment, Natural Resources and Climate Change	Eng Philip Otenyo.
9.	Accounting officer – Public service and Administration	Dr. Bonface Mudi.
10	Accounting Officer – Health Services	Dr. Felistas Moraa Mose.
11	Accounting Officer – Education Science and Technology	Ms. Doreen Amwoga.
12	Accounting Officer – Office of The Governor	Mr. Joshua Kutekha.

d) Fiduciary Oversight Arrangements FY 2021-2022

The key management who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were as follows;

No.	Entity	Role
1.	Parliamentary committee activities	Legislation Oversight Representation
2.	County Assembly of Kakamega	Legislation Oversight Representation
3.	Controller of Budget	Oversight and advisory
4.	Office of the Auditor General	Oversight and advisory Accountability Express opinion on Books of account. Offer quality assurance on fiscal and monetary matters
5.	Audit Committee	Monitoring and reviewing risk, control and governance processes that have been established
6.	Development Partners	Hold to account on accountability

e) County Executive Headquarters

County Headquarters
Kenyatta Avenue
Kakamega, KENYA

f) County Executive Contacts

P.O. Box 36-50100
Telephone: 056 31850/31852/31853
E-mail: info@kakamega.go.ke
Website: www.kakamega.go.ke

g) County Executive Bankers

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

2. Commercial Banks
   i) KCB Group- Po Box 152 (50100) Kakamega
   ii) Equity Bank-PO Box 2512 (50100) Kakamega
   iii) National Bank-PO Box 1773 (50100) Kakamega
   iv) Co-operative Bank-PO Box 595 (50100) Kakamega.

h) Independent Auditors

Auditor-General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
NAIROBI, KENYA

i) Principal Legal Adviser

The Attorney General
State Law Office and Department of Justice
Harambee Avenue
P.O. Box 40112
City Square 00200
NAIROBI, KENYA

County Legal Adviser

County Attorney
County Government of Kakamega
P.O Box 36-50100
Kakamega, Kenya

2. FOREWORD BY THE CECM FOR FINANCE AND ECONOMIC PLANNING

It is my pleasure to present the County Government of Kakamega (Executive) Financial Reports and Statements for the year ended 30th June, 2022. The statements present the financial performance of the County Government for financial year 2021-2022.

The Financial Statements have been prepared in line with the Public Finance Management (PFM) Act, 2012 and are in line with the format prescribed by the Public Sector Accounting Standards Board. The PFM Act, 2012 requires that these statements be submitted to the Office of Auditor General and copied to the Clerk of the County Assembly, The National Treasury, The Controller of Budget and The Commission on Revenue Allocation within 3 months after the end of each financial year.

The Financial Statements present the recent actual fiscal performance for the year 2021-2022 and make comparisons to the budget appropriations for the same period. They further provide a comprehensive financial review with sufficient information to show changes from the projections outlined in the latest County Fiscal Strategy Paper 2021/2022.

a) Functions of the County Government as per the County Government Act

The County Government serves the entire County in these ways: (1) through elected officials, it administers and enforces state laws, collects taxes, assesses property, records public documents, conducts elections, issues licenses; (2) through appointed boards and officials, it provides parks, libraries, sewers, emergency management, public assistance, and hospitals. As required by state law, County Government also serves unincorporated areas by providing such purely local government facilities and services as highways, building inspection, planning and zoning. Elected County officials oversee most of these services.

b) Budget performance against actual amounts for current year and for cumulative to-date based on programmes.

nty Government's financing

202 of the Constitution of Kenya, 2010 provides that revenue raised nationally shall be quitably among the National Government and County Governments. Each County nt's equitable share of revenue raised nationally is determined annually before the of budget estimates through the Division of Revenue Act as required by articles 218 Constitution. The revenue sharing formula is developed by the Commission on tion and approved by Parliament in accordance with article 217 of the

nces its operations through own generated revenues and continues to tive ways of increasing its local revenue collections despite economic revenue sources for Kakamega County include; Land rates and rents, es, Health facilities' fees among others. Some of the measures that mproving its revenue collection include;
nty Revenue Agency Board.
ection.

iv. Introduction of revenue weekly meetings to assess the collection performance of the County.
v. Close monitoring through monthly reviews and ensuring targets set are met at higher margins.
vi. Assigning a special team to monitor, evaluate and raise revenues from high generating streams for example toll fees, advertising fees, and land rates among others.
vii. Mapping all businesses to ease invoicing or billing.

Financial Performance

During the financial year 2021/2022 the County had an approved budget of Kshs 16,400,238,995 comprising of Kshs 10,200,948,655 and Kshs 6,199,290,340for Recurrent and Development respectively. The county's overall absorption for the financial year 2021-2022was Kshs 14.6 billion for both recurrent and development expenditure represented by 89% of the overall absorption.

Equitable share:

Equitable share realized in the period was Kshs. 11,669,211,965.55. However, there have always been challenges of delays in disbursement of equitable share to the County thus affecting adversely the planning and implementation of County operations.

Own Source Revenue:

Own source revenue realized in the financial year 2021/2022 was Kshs. 1.22 Billion. The main revenue drivers were health facilities' fees, Farm inputs, Single Business Permits, Bus Park fees, Cess and other related charges: land rates, liquor license and parking fees.

Expenditure

The total expenditure was Ksh 14.3 billion consisting of Kshs 9.7 billion and Kshs 4.6 billion for Recurrent and Development respectively.

c) Physical progress based on outputs, outcomes and impacts since establishment of County Government.

County flagship projects and how they have been achieved

The following are areas that the county's flagship agenda are premised;

i. Economic development

Through a multi-sectoral approach the County Government of Kakamega has impacted on its citizens' economic empowerment through infrastructural development (eg Good road network), subsidized agricultural inputs and necessitated proper finance bill

ii. Agriculture Development

To enhance agricultural development the County Government of Kakamega has provided the following services

- Crop and animal husbandry through extension services and on-farm demonstrations
- Plant and animal disease control through promotion of farmers cooperatives
- Fisheries through supply of fingerlings to promote fish farming

iii. Health Development through;

- County health facility and pharmacies through development of infrastructures such as health facilities
- Promotion of primary health services through provisions at local level for example antenatal care/women and child health (Imarisha Afya ya Mama Na Mtoto initiative) and vaccinations
- Provision of ambulance services through purchase and distribution of ambulances to the sub counties.
- Licencing and control of undertakings that sell food to local public through regular inspections to monitor the hygiene, waste collection and disposal.
- Refuse removal, refuse dumps and solid waste disposal through construction of a waste management plant.

iv. Cultural activities, public entertainment and public amenities including;

- Liquor licensing through developing and collecting rates for liquor licensing
- Sports and cultural activities and facilities such as development of Bukhungu stadium.
- County parks and recreation facilities

v. Trade development and regulation

- The County Government of Kakamenga has provided an enabling trading environment through building of Markets and issuing of licenses to regulate trade.

vi. Development of County transport system

- Through the development and implementation of the County road network, road maintenance plan and conducting feasibility and environmental impact studies the County Government of Kakamega has constructed Roads, Bridges, street light and Parking lots.

vii. Education development and improvement

- The County Government of Kakamega has improved thequality of education by provision of early childhood and tertiary level education through establishment of ECDE centers, County Polytechnics and Provision of Scholarships.

viii. Disaster Management

- The County Government of Kakamega has conducted a disaster risk analysis to determine actual threats and triggers for preparedness actions, capacity gaps and resources for response eg firefighting equipment and also has a disastermanagement centre and a firestation

The County is committed to upholding the trend of stable macroeconomic performance and ensures transparency by relaying performance indicators to the public. This will be realized through publishing and publicizing as required by the Constitution and the PFM Act, 2012.

Pursuant to Sec 149 of the PFM Act, 2012, I confirm that there was accountability to the County Assembly in ensuring that the resources of the County Government were authorized and lawfully utilized in an effective, efficient, economical and transparent manner.

d) Comment on value-for-money achievements

The county has achieved much on value for the money as highlighted above under flagship projects that the county has invested in

e) implementation challenges of strategic objectives for the County and the County's future outlook

The County has made improvement in its service delivery despite economic challenges affecting citizens which majorly affected revenue mobilization as well as the National treasury delaying in disbursing shareable revenue

f) Highlight key risk management strategies applied by the County

- Avoidance of risk
- Controlling risk

CONCLUSION

The County recorded good progress in implementation of its agenda and projects despite economic challenges. On behalf of the County Government of Kakamega, I would like to thank H.E. the Governor, H.E. The Deputy Governor for the leadership and support they have provided during the period. Further, my sincere gratitude goes to the County Executive Committee Members for their continued efforts to realize the goals as set in the budget FY 2021/2022. I extend my gratitude to all chief officers and the entire Kakamega County staff for pulling together and for their continued commitment, dedication and hard work to ensure service delivery to the people of Kakamega County. I would also like to thank the County Assembly led under the leadership of the Speaker and the County Clerk for their co-operation and oversight role.
Finally, my sincere appreciation goes to all the citizens of Kakamega County for their continuous engagement with the County Government which has contributed to efficient service delivery and citizen centric development.

Omulayi.

CPA Geoffrey Nafukho Omulayi
Executive Committee Member Finance, Economic Planning & ICT
County Government of Kakamega

3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the county government entity's performance against predetermined objectives.

Strategic development objectives (Adopted from Kakamega County CIDP)

The County's 2018-2022 CIDP identified six key strategic development objectives. Broadly, these objectives were identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's "Big Four Agenda, SDGs and the MTP III.

The key development objectives of the Kakamega County's 2018-2022 CIDP are:

a) **To improve food security from 67 per cent to 80 per cent by 2022** – Agriculture is the back bone of the county's economy. It employs over 80% of the people in the county. Revitalizing it will ensure the well-being of over 80% with increased incomes, increased job opportunities and better livelihoods.
b) **To improving road network** – This will be achieved through continuous maintenance and construction of earth, gravel and bitumen roads as well as bridges and river crossings. Acquisition of road construction equipment in addition to investment in the modern road construction technology. The County intents to achieve some of these milestones through public and private partnerships.
c) **To improve access to universal health care** – A healthy nation is a productive one. Improving the health sector will ensure access to quality and affordable health care for the people. This will result in reduced disease burden, improved wellness and hence enhanced quality life.
d) **To improve quality of education** – Investing in our young generations is critical for sustained livelihoods now and in future. Relevant skills are necessary for the youth to initiate and run business ventures that guarantees incomes hence reduced poverty levels and dependency. This plan seeks to increase the ECDE teacher pupil ratio from 1:52 to 1:25, increase the ECDE enrolment from estimated at 61% to 95% and increase number of well-equipped modern ECDE Centres from 120 to 900. Increase polytechnic instructor trainee ratio from 1:19 to 1:15 and increase enrolment from 6,966 in 2017 to 10,000
e) **To improve access to clean and safe water** – Enabling access to reliable, safe and clean water for communities reduces time taken and distance travelled to get water and reduces the prevalence of water borne diseases. It also provides opportunities in other sectors such as irrigation in agriculture. The plan envisages increasing the population with access to clean and safe water from 61.1% to 90% and improved sanitation services.
f) **To revamp manufacturing sector in the county** – Kakamega County manufacturing agenda is a catalyst that will drive County's socio-economic development in line "The Big Four Agenda". A vibrant manufacturing sector will be key due to its high labour intensity and linkages with other sectors of the economy such as agriculture and services. Currently, Kenya's manufacturing sector accounts for 9.2% of GDP, 11.7% of total employment in the formal sector, and 20.4% of informal employment. A significant proportion of enterprises in the sector

Kenya's manufacturing sector accounts for 9.2% of GDP, 11.7% of total employment in the formal sector, and 20.4% of informal employment. A significant proportion of enterprises in the sector operate informally, employing nine times the formal manufacturing enterprises. The manufacturing sector is in fact the second largest source of employment in the informal sector after wholesale and retail trade, hotels and restaurants. Additionally, over 90% of the manufacturing sector enterprises, formal or informal, are micro and small - defined as enterprises employing less than 50 persons - yet they contribute to only about 20% of the sector's GDP.

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement.

Table 1: Progress towards achieving objectives:

Sector	Objective	Outcome	Indicator	Remarks
Agriculture, Livestock, Fisheries and Cooperatives	To increase livestock production and productivity	Improved livestock production and productivity	No. of in-calf heifers distributed	Distributed 1,790 in-calf heifers and 700 pass on heifers
			No. of vaccinations done	Vaccinated 892,214 animals across the County
			No. of inseminations done	Inseminated 70, 662 animals across the County
			No. of smart farm established	Completed Kabras and Khwisero Smart farm
			No. of day old chicks distributed	Distributed 142, 000 day old chicks to 187 farmer groups
	To Increase acreage under irrigation and drainage	Increased crop production under irrigation	Area under irrigated rice	7 Ha developed for rice
			Area under irrigated horticulture	40Ha developed for horticulture.
			Area under irrigated other crops	10Ha developed for other crops
			Area under drainage	150 Ha under drainage
	To Increase crop production and productivity	Improved crop production and productivity	Reduced food poverty	Food poverty reduced from 43% to 33.2% due to programmes such as farm inputs subsidy and farm mechanization
	To increase Fish production and productivity	Increased Fish production and productivity	Complete Fish Factory	Kakamega Fish factory is complete and operational
			No dams stocked with sexed fingerlings	Stocked Lugulu, Musembe, Siyenga Lumino, X-DC, Mwanzo and Mwamba dams
			No of Constructed Ponds	Constructed 300 Fish Ponds.
			No. of Renovated ponds	Rehabilitated 600 Fish Ponds.
			No. of fish feeds and fingerlings distributed	Distributed 10,700 bags of fish feeds and 1,535,000

Programme	Objective	Outcome	Indicator	Performance
				fingerlings to farmers.
	To improve Cooperative development	Improved Cooperative development	Complete Cooperatives Policy	Developed County Cooperative policy.
			No of Revived Cooperatives	48 Cooperatives supported/revived
			Grants to Cooperatives	Offered grants to cooperatives amounting to KES 40M
Health Services	Improve access to quality and affordable health services To improve service deliver	Improved access to primary healthcare	Percentage completion on upgrading of Khwisero Health Centre to Level IV Hospital (%)	47%
			Percentage completion on upgrading of Shianda Health Centre to Level IV Hospital (%)	50%
			Percentage completion on upgrading of Ileho Health Centre to Level IV Hospital	20%
			% completion of the CTRH (Phase I)	94%
			Level of completion of Mumias West Level IV hospital (%)	100%
			Level of completion of Shamakhubu Level IV hospital (%)	82%
			No of stalled projects completed	26
			No. of Central stores constructed	1
			No. of level IV facilities equipped with Assorted medical equipment; CT scans, X-ray, Autoclaves, MRI, Laundry, Haematological analyser machines, Physiotherapy, occupational therapy, orthopaedic technology, EMR	7
			No of utility vehicles purchased	2
		Improved quality of services offered	No. of skilled staff recruited and deployed	210
			No. of vehicles purchased	2
			No. of PWDs assessed and categorized for registration	927
			No. of CUs trained on Community based rehabilitation modules	13 trained on Home based care
			No. of CHVs sensitized on GBV	500
			No. of health workers trained on GBV	150
			No of health facilities digitalized	1
	To reduce morbidity and mortality due to	Reduced disease related deaths and	HIV prevalence rates	3.9%
			% of expected HIV Positive People Identified	89%

			referred by CHVs	
			% of outpatient malaria cases receiving appropriate treatment	112%
			% of women of reproductive age receiving family planning commodities and services	42%
			% reduction in teenage pregnancy	3.7
			Proportion of 6-59 months children administered on Vitamin. A	75.1
			Proportion of ANC mothers receiving IFAS	90
			Proportion of children below 6 months on exclusive breastfeeding	65.3
			Proportion of children below 5years assessed on nutrition status	20
			No. of HIV/AIDs patients put on nutrition supplements	350
			No. of TB patients put on nutrition supplements	125
			No of OVC HH provided with Nutritional supplements	8,804
			% of under 5's stunted	28
			% of under 5 underweight	2.1
			No of ODF certified villages	766
			KGs of chlorine purchased for refilling chlorine dispensers	450
			No. of suspected AFP cases detected and followed up	40/100,000
			No of prepositioned commodities put in place	5
			Proportion of population practicing proper hygiene (%)	45
			Proportion of markets certified as meeting the PH Act sanitary standards	60
			Proportion of health facilities that meet the PH Act sanitary standards	70
			Proportion of health offices in the County that meet the PH Act sanitary standards	50
			No. of Schools certified as meeting the PH Act sanitary standards	30%
			No. of micro-wave machine housing constructed (waste mgt plant)	1
			No. of persons treated against jiggers	15,804

	preventable causes	incidences	% of identified HIV positive people started on ARVs	99.9%
			Proportion of the population seeking HTS	7.1%
			% of HIV Positive People with Suppressed Viral Load to undetectable Levels	93%
			HIV prevalence among youth	4.5%
			Proportion of HIV positive pregnant mothers at ANC put on ARVs	99%
			Proportion of exposed Infants receiving timely DBS PCR	96%
			Number of infants infected with HIV through Mother to child Transmission	67
			HIV prevalence amongst key population	18.95%
			% level of vulnerable households enrolled to access UHC	2.7%
			Proportion of mothers delivering in health facilities	69.3%
			No of expectant and lactating mothers on CT Programme	500
			Proportion of mothers attending 4th ANC visit	55
			% reduction in infant mortality	19/1000
			No of facilities implementing NHIF free maternity services	165
			% of TB patients completing treatment	89
			No. of TB cases diagnosed and notified	2350
			TB cure rate (%)	80
			Proportion of eligible patients screened for MDR	No Data
			Proportion of pregnant women receiving nets at ANC	91.4
			Proportion of under ones receiving nets at ANC	81
			Proportion of pregnant women receiving IPT2 at ANC	48.4
			Under five mortality rate per 1000 live births	65
			Maternal mortality rate per 100,000 live births.	59.5
			% of skilled deliveries	72.6
			% of first ANC visits	95
			%of 4th ANC visits	55
			% of ANC mothers issued with IFAS	85.5
			Number of ANC mothers	39.2

			No. of households fumigated	4,128
			No. of smoking zones established	150
			% of fully immunized children	82.3
			No. of facilities providing immunization	212
			No. of CHWs paid a monthly stipend	2,735
			% of school age children dewormed	98
			No of health resource Centres established	2
			Proportion of population with knowledge in key health messages (%)	98%
			Number of new outpatients with mental health conditions per 100,000 population	175
			Number of new outpatients diagnosed with Diabetes per 100,000 population	605
			No of new outpatients diagnosed with high blood pressure per 100,000 population	2159
Lands, Physical Planning, Urban Areas and Housing	To efficiently plan and provide land for development	Physical development plans	No of physical development plans Prepared	Prepared only 1 No. plan (Butere) against the planned target of two
		Development land	Acres of land bought for development	Achieved 15 acres of land out of targeted 70 acres
		Complete valuation roll	% completion levels (100%)	Achieved 85 % against planned target of 100% due to constrained budget
		A county Spatial Plan	% completion levels (100%)	Target not achieved due to budget constraints
		A complete symbio city	% completion levels (100%)	Achieved 100 % as per the planned target
	To efficiently plan and provide land for development	Fenced County Government Land	Acres of county government land fenced	Fenced 15 acres of land out of targeted 50 acres
		Survey equipment	No of Survey Equipment purchased	Achieved 2 No. assorted equipment as per the planned target
		Surveyed Public land	Acres of public Land parcels surveyed	Achieved the targeted 100 acres
		Digitized survey records	No of Survey records Digitized	Digitized 5,600 records against the targeted 5,000 survey records due to use of satellite imagery
	To provide decent living housing condition	Renovated Houses	No of houses renovated	Achieved 3 out of targeted 5 houses due to in adequate budget
	To improve and provide efficient	A complete Peoples	% completion of Masinde Muliro Peoples Recreational Park-	100 % complete and functional

	and modern urban services	Recreational Park		
		A complete Kambi Somali Open Air Market	% completion levels	100 % complete and functional
		A complete SichiraiBusiness Hub	% completionlevels	Achieved 65 % against planned target of 100 %
		Complete MumiasTriangleModernMarket-KUSP	% completionlevels	Achieved 100 % as per the planned target
		Tarmacked Earth roads	KMs of earth roads tarmacked	Achieved 8 km out of targeted 17 km due to in adequate budget
		Non-Motorized Walkways constructed	KMs of Non-Motorized Walkways constructed	Achieved 7.9 km out of targeted 44.1 km due to in adequate budget
		Land scaped urban Areas	SMs of area landscaped and beautified	Achieved 2,000 SMs out of targeted 10,000 SMs due to in adequate budget
		Complete storm water drains	KMs of storm water drains constructed	Achieved 14.8 km out of targeted 41 km due to in adequate budget
		Renovated Slaughter Houses	No of slaughter houses renovated	1 No. slaughter house (Shirere) was renovated as per the planned target
	To improve urban waste management services	Clean urban environment	No of waste collection trucks acquired	Achieved 2 No. trucks for Mumias and Kakamega Municipality
Office of the Governor	To improve efficiency and effectiveness of county services	Improved Service Delivery	% completion levels on construction of County Northern Region Office	The project is 100 % complete and functional
			% completion levels on construction of County Court	The project is 100% complete
			% completion levels of Interior design and furnishing of the Governor's, Deputy Governor's, County Secretary, Deputy County Secretary and Cabinet Secretariat offices	The project is complete and operational
			% completion levels on establishment of County Call Centre	Not achieved due to delayed procurement process
Public Service and Administration	To enhance efficiency and effectiveness in Service Delivery	Improved service delivery	No. of staff recruited and deployed.	Recruited and deployed 548 staff
			No. of staff trained/Capacity build.	40 staff trained on Supervisory skills Development, 41 staff trained on SMC, 15 staff

and Tourism	environment for business growth	trading and investment activities	Number of Open Air markets Completed	2 (Dudi and Manyulia) completed 5markets ongoing
			No. of ablution blocks constructed	15
			No. of modern stock rings constructed	5 Lubao, Nambacha, Butere, Matunda and Shinyalu
			No. of markets renovated	15
			No of Chicken cages	1 completed at Khayega
			No. of markets meters separated	1 at Shianda on going
			No kiosks Fabrication and installation of modem	50 kiosks fabricated and installed
	Improve tourism infrastructure	Diversification of tourism products	No of heritage sites Mapped, designated and gazetted to promote tourism;	5 (Nabongo Shrines, Ikhongo Murwi, Mawe tatu, Misango Hills and Kambiri hills)
	To create enabling environment for industrial development	Increased industrial activities that promotes growth of county economy	Level of completion of dairy processing plant	On-going construction at 75%
			Level of completion of Industrial park	0% part acquisition of land complete
			No of Juakali shed constructed	3 (Malava, Navakholo, Mumias West)
Roads, Public Works and Energy	To improve road network	Efficient road network	Km of bitumen road constructed	82km constructed (Tsalwa – Ombwaro, Shibuli – Bukura, Lumakanda - Mwamba, Soy – Kogo, Matungu – Ogallo, Bushiangala – Eregi, Lwakhupa - Mutoma) and ongoing 32.2 km (Murram – Shitirira, Malava – Tumbeni, Ingotse – Navakholo - Chebuyusi)
			Km of gravel road maintained	A total of 2,746 Km of gravel roads and 3.1km of bitumen roads were maintained
			No. of bridges constructed	35 bridges
			No. of box culvert constructed	36
	To enhance road construction	Road construction equipment	No. of road construction equipment acquired	1 grader
	To provide electricity	Transformers	No. of transformers installed	66
	Increased business hours	High mast	No. of high mast installed	37
Social Services, Youth, Sports and Culture	To construct low-cost shelter units	Improved livelihoods among the	No of houses constructed	Constructed 2550 to date and distributed equal number of mattresses and

				trained on SLDP
			No. of staff promoted	Promoted 576 staff in the County across all cadres
	To improve Administrative Services	Improved service delivery	% completion level on construction of the county HQ block	Target not achieved due to un availability of land
			% Level of completion of the County HQ Annex	100 % complete and functional
			No. of Sub-County offices constructed	2 No. offices (Ikolomani and Likuyani) complete and functional as per the planned target
			No. of Ward offices constructed	Constructed 9 No. offices (Khalaba, Lubinu/Lusheya, Bunyala West, Butsotso South, Idakho North, Isukha West/East, Lugari and Lwandeti) against planned target of 11No. offices
			% Level of automation of Records and Human Resource Management system	Automation of Records and Human Resource Management System is 100 % Complete
			No. of refurbished County Offices	2 No. offices (Audit, County Admins) were refurbished against the planned target of five
			No. of refurbished Sub-County offices	2 No. offices (Shinyalu and Malava) were refurbished as per the planned target
			No. of refurbished Ward offices	Target was not achieved due to limited budget
	To establish efficient disaster and emergency response systems	Enhanced preparedness to disaster occurrences	No. of disaster operation centres established	Construction of One (1) Disaster Centre ongoing at 85 % complete against planned target of three
			No of modern fire engines purchased	Acquired 1 No. modern fire engine against the planned target of three
	To minimize adverse effects of alcohol and substance abuse	Improved service delivery	No. of rehabilitation centres established	1 No. Rehabilitation Centre established in Lurambi Sub-County
			No. of awareness creation forums organized on effects of alcohol and drug abuse	Organized 61 awareness forums on effects of alcohol and drug abuse
	To enhance public participation and civic education	Improved public participation by the citizens	No. of public participation forums coordinated	Coordinated 58 public participation meetings/forums across the county
Trade, Industrialization	To create an enabling	Increased and improved	Number of Modern markets Completed	4

	develop cultural heritage for sustainable development.	talents marketing -Increased popularity in cultural conservation and preservation on the National and international platform		(JAMAFEST, Kenya Music and cultural festival (KMCF)
		A focal point for preservation and promotion of cultural heritage	% of completion (Khayega Art Gallery renovation)	100%
Water, Environment and Natural Resources	To improve access to safe water and sanitation	Improved access to safe water and sanitation	No. of water supply schemes rehabilitated and or augmented	Completed rehabilitation, augmentation and extension of distribution lines in 6 water projects; Likuyani, Mumias town, Koyonzo, Shibanga, Khalaba and Shinyalu-Muhonjia
			No. of new water schemes constructed	Completed 4 water schemes (Lumino, Misango, Musembe and Lwakhupa) Construction of 3 water projects others ongoing; Nandamaywa, Butwehe, Firatsi/Maloha and Khuvasali
			No. of drilled and equipped boreholes	Two in number boreholes; Mung'ang'a and Emayongoyo drilled
			No. of boreholes rehabilitated (Flushing, Test pumping and rehabilitation)	Two in number boreholes rehabilitated (Eshisiru and Makunga)
			No. of rainwater harvesting and storage systems constructed in public institutions	82 in number Rainwater harvesting and storage tanks supplied and installed in institutions
	Ensure access to clean, safe and healthy environment	Environmentally clean and healthy County	A well-maintained County solid waste disposal site	Solid waste compacting, construction of chain link fence and construction of waste water facility at Roster man dumpsite
			Number of awareness and sensitization forums held	6 sensitization forums conducted

	to the poor/vulnerable.	vulnerable and poor in the county		Blankets
	To donate foodstuffs to vulnerable groups/institutions	Improved livelihoods among the vulnerable and poor in the county -Tools and foodstuff	No. of benefited groups /institutions	Supported UN day for PWDs
	To socially and economically empower PWDs.	Economically and socially empowered PWD groups.	A complete County Disability Act No of PWDs supported with assistive devices	Prepared a County Disability Act Assisted 400 PWDs with assistive devices
		Increased child protection, programmes and activities.	No. of charitable institutions benefiting from the grants	29 among them includes Kakamega Approved School, Kakamega Juvenile remand home, and Precious Virginia
	To Construct Gender Based Violence Rescue Centre	Reduced cases of GBV in the county	Percentage level of completion	Constructed the GBV to completion level
	To Empowerment Bodaboda operators in the County.	Increased youth empowerment in the bodaboda industry.	Number of boda-boda operators trained on Road safety	920 trained on various road safety issues
	To Promote sports and sports activities	Improved sporting facilities in the county	Percentage of works completed **(Bukhungu Stadium)**	46% achieved and the works are still ongoing
			No of Sports fields Upgraded	14 fields upgraded and are at various levels of Completion
	To Promote and Develop sports talents	Improved participation of youth in sports. Enhanced talent nurturing and marketing. -Increased number of youth joining professional clubs.	No. of tournaments held. No. of players scouted by professional clubs. No. of players selected for the county netball and football teams.	3 tournaments held i.e. Kenya Youth Inter-Counties Sports Association, Kenya Inter County Sports and Cultural Association and East Africa Local Authorities Sports and Cultural Association (EALASCA) 15 players (4 from KYISA and 11 from Homeboys team) 60 football, 12 netball players(KICOSCA and KYISA)
	To promote, preserve and	Enhanced	No. of festivals held	2 (Jumuia ya Africa Mashariki festival

	Conserve forest resources, water catchment protection and sustainable utilization of natural resources	Sustainably managed natural resources	Baseline report on County natural resource Inventory	One baseline report done
			No of trainings to capacity build and artisanal miners to form mining associations	6 trainings conducted.
Education Science and Technology	To improve access to quality training	Increased enrolment	Number of trainees enrolled in County Polytechnics	FY 2021/2022 enrolment increased from 9,559 to 10,539
			% of enrolled CP Trainees on free tuition	FY 2021/2022 100 percent of enrolled CP Trainees were on free tuition
			Number of trainees enrolled under ATVET programme	FY 2021/2022 increased beneficiaries of ATVET Programme by 600
			No. of equipped twin workshops in Centres of Excellence	FY 2021/2022 the department equipped 12 Centres of Excellence
			No. of equipped twin workshops in other polytechnics	FY 2021/2022 the department equipped 51 worKshsops in other polytechnics
	To enhance access, equity, quality and relevance of Early Childhood Development Education (ECDE)	Increased Enrolment, performance, retention and completion levels	ECDE children on free tuition (%)	FY 2021/2022 one hundred percent of children enrolled benefitted from free tuition. Enrolment increased from 117,442 to 124,750
		Improved learning environment	No. of ECDE centres constructed	FY 2021/2022 We constructed 27 ECDE Centres.
	To enhance access to quality education	Enhanced access to education.	No. of students benefiting from scholarships	FY 2021/2022 We awarded 12 beneficiaries scholarships to local universities for undergraduate degrees
			No. of students benefiting from HELB loans	FY 2021/2022 7,78 beneficiaries receiv loans
			No. of students benefiting from bursary scheme	In the FY 2021/2022 bursary scheme bene 32,702 Beneficiaries
			Number of Schools benefiting from the Awards programme	In FY 2021/2022 of Seventeen (17) awarded for performance
Finance, Economic Planning and ICT	To ensure the formulation, implementation, monitoring and evaluation and	Enhanced Own Source Revenue collected.	Own Source Revenue collected in Kshs.	Collected 1,221,667,450 2021/2022.
		Prudent	Budget absorption Rate	85% avera

	reporting of the County Budget	Financial Management.	Audit Reports	Unqualified Audit Rep
	To improve economic policy formulation and planning	Quality policy documents developed.	Policy documents prepared.	Budget and policy documents formulated.
	To efficiently and effectively communicate government information	A credible communication channel	Level of implementation of production studio (%)	100
	To enhance security of County Buildings	Enhanced Security	No. of buildings/ Streets installed with CCTV cameras	County headquarters, Sahajanand, Kotecha and Mwauda offices. Kenyatta Avenue street.

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4. Environmental and SustainabilityReporting

1. Sustainability strategy and profile

The County Government of Kakamega strives to improve the welfare of its people through formulation and implementation of all-inclusive multi-sectoral policies which guide the Government to deliver on its strategic mandate, which is founded on five (3) pillars; putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of our achievements in each pillar

Table 1: Sustainability strategy and profile

Thematic Area	Overview/ Current Status	Policy Strategy	Potential Geographical Areas	Lead Agencies/ Departments
Modernized agriculture	The county is endowed with favorable climate for agricultural activities	Subsidized certified farm inputs and Farmer capacity building	Rice and sugarcane production in Matungu, Butere, Mumias, Malava and Khwisero Tea production in Shinyalu, Ikolomani, Lurambi and Khwisero Dairy production in Lugari, Malava and Likuyani	Agriculture, livestock, fisheries and cooperative sector, Development Partners (GIZ), NGOs, KALRO, Bukura ATC, ASDSP, ADS, Send a cow KAGRC, KEVEVAPI and agro-processing plants
Transportation network	Transport of agricultural produce	Decongest towns by construction of by-pass roads for trucks transporting sugarcane	Kakamega town, Mumias town, Malava town	Physical planning, Transport department; NTSA, KURA, KeNHA, Sugar factories
Enhancing County Competitiveness	Good road network and access to health services	Development of infrastructure	County, wide	Health Services, MMUST and other research institutions, National Government and development Partners. Roads....
Education and Training	The county has several learning institutions	Establish centres of excellence	Countywide	Physical planning MOEST, MTIPWE
Public administration	Provision of office space and county administrative infrastructure	Entrenchment of government structures to the lowest level	Countywide	PSA, Public Works Office, National Government, Development Partner
Enhancing county competitiveness	Presence of Kakamega forest, proximity to Kisumu and Eldoret airports, favorable climate and good transport infrastructure	Establishment of infrastructure that leverages on county competitiveness Develop and promote cultural and tourism investments	Kakamega, Navakholo, Shinyalu and Malava	KFS, KWS, DWENR, DTIT, National Government

2. Environmental performance

- **Environmental Management and Coordination Act,1999 (Revised Edition 2018)**

This is the mother law of all environmental aspects in the Country. From it, there are regulations that have been developed including Wetlands Regulations, Environmental Regulations (EIA/EA), Water Quality Regulations, Controlled Substances, Biodiversity Regulations, Air Quality Regulations, Waste Management Regulations and Noise Regulations. These regulations regulate the various environmental aspects.

The act talks of having a County Environment Action Plan developed which should be adopted by the County Assembly. The purpose of environmental action plans is to co-ordinate and harmonize the environmental policies, plans, programmes and decisions of the national and county governments, as the case may be, in order to-

i. minimize the duplication of procedures and functions; and promote consistency in the exercise of functions that may affect the environment;
ii. secure the protection of the environment across the country; and
iii. Prevent unreasonable actions by any person, state organ or public entity in respect of the environment that are prejudicial to the economic or health interests of other counties or the country.

In section 147A, EMCA gives counties the powers to make legislation in respect of all such matters as are necessary or desirable that are required or permitted under the Constitution and EMCA.

- **National Environment Policy, 2013**

This policy touches on various aspects including:

- **Public participation**

A coordinated and participatory approach to environmental protection and management will be enhanced to ensure that the relevant government agencies, county governments, private sector, civil society and communities are involved in planning, implementation and decision making processes.

- **Climate Change**

Strengthen capacity for national and county level institutions to support national climate resilience, low carbon development through integrating climate change into implementation strategies.

- **Environmental Monitoring and assessment**

Ensure periodic reporting on county and national status of environment.

- **Institutional Arrangement**

Streamline and strengthen the capacity of environmental institutions at the national and county levels so as to make them more effective and participatory.

The policy also requires that environmental concerns are integrated in all policy, planning and development processes, through strengthening the capacity of environmental institutions at the county levels so as to make them more effective in ensuring compliance and enforcement.

effectively deliver waste management services including, facilitating inter-county cooperation under the metropolis approach, financial incentives, research, technical advice and facilitation of public awareness and education.

- guides the strengthening of institutional and governance arrangements to facilitate the practical achievement of sustainable waste management goals in every county.
- provides a framework for sustainable waste management nationally, through the full implementation of zero waste and circular economy principles, and through practical planning and implementation of waste management at the county level.

Some of the **efforts to reduce environmental impact of the county's products** include:

- Provision of a dumpsite to dump the solid waste emerging from the municipal area of the County. The dumpsite is well maintained to ensure there is a conducive living environment for the surrounding community.
- Promotion of 3R principle (refuse, reduce and recycle) among the county residents to ensure minimum waste is generated.
- Plans to incorporate a private investor in developing a county landfill.

3. Employee welfare

The County Government of Kakamega is guided by the following policies on human capital management;

i. Constitution of Kenya (2010).
ii. County Human Resource Policy.
iii. County Government Act (2012).

During recruitment, the County ensure that stakeholders/relevant departments are involved by providing their staff needs guided by their staff establishment/organization structure. These staff needs from all departments are consolidated by Public service and Administration department and forwarded as the County staff needs to the County Public Service Board (CPSB) for recruitment. The board ensures that it sticks not only to the gender rule during hiring process but also considers regional balance as required by law.

In order to improve the staff skills, manage careers, appraisal and reward systems, the County ensured that all the staff in the county fill PAS forms and all departments sign annual performance contracts. The best performing department is always awarded the 13th salary as motivation and this is done annually. The County also ensures continuous and systematic upgrading of county staff skills through training and capacity building based on identified gaps.

Considering the policy on safety and compliance with Occupational Safety and Health Act 2007 (OSHA), the County ensured that all offices have been installed with fire extinguishers, have fire assembly points, have indicative directions to all offices and adhere to Work Injury Benefits Act (WIBA) by compensating employees who get injured while on duty.

- **County Environmental Management Act, 2019**

It has a number provisions relating to air pollution, noise pollution, public nuisances and waste management. These are key aspects that environmental performance should look at.

- **Draft County Climate Change Policy, 2020**

Once enacted, this policy will be key in monitoring, evaluating and reporting climate change adaption and mitigation strategies.

The County's **successes** include development of a number of legislation to guide environmental performance such as Environmental Management Act, 2019 and County Water Act 2019. Through the Environmental Management Act, 2019, the County has been able to resolve a number of complaints ranging from noise pollution, solid waste pollution, and waste water management just to mention a few. Other draft legislation that are crucial include County Natural Resources Management Bill, Climate Change Bill and Climate Change Policy.

Some of the **shortcomings** include:

- Inadequate awareness of the public on the significance of complying with environmental and social safeguards in implementing development projects.
- Extra costs get incurred for stalled and delayed projects and resolving issues that could have been prevented when County projects comply with social and environmental safeguards.
- Reputational risks in case of protests, negative media coverage or court cases as result of projects that have be
- Harm to communities (often the most vulnerable) due to emerging of unforeseen negative impacts when implementing County projects
- Exclusion from investments on projects funded by international and private donors.
- Less attractive to international and private funding (Social Risk Management, a component of environmental performance, is a requirement of 70% of development finance in developing world).

Some of the County's **efforts to manage biodiversity** have included:

- Promotion of non-consumptive use of riparian areas.
- Promotion of nature-based enterprises such as stingless bee keeping and *mukombero*.
- Empower communities to take part in conservation of biodiversity

There is a revised draft National Sustainable Waste Management Policy which is a **waste management policy** for the country. The national policy:

- aims at transitioning the waste sector in every county away from low collection rates, illegal dumping and uncontrolled dumpsites to affordable waste collection, recycling and composting, and minimize waste fractions that are finally disposed to a well-engineered and regulated landfill.
- supports the creation of the planning, finance, technical and governance capacities that county governments need to effectively deliver on their mandate under the Constitution of Kenya 2010, to be the lead actors in delivering sustainable waste management services, by providing an enabling policy and regulatory environment to facilitate the counties to

4. Market place practices-

The organisation should outline its efforts to:

a) Responsible Supply chain and supplier relations-

Using appropriate procurement methods that ensure equity and transparency.

- Use of standard tender documents as guided by Public Procurement Regulatory Authority.

-Supplier development program sensitization and training for special groups.

-Debriefing of unsuccessful bidders to enhance competitiveness and transparency.

- Reporting of contracts awards to relevant authorities and general public

- Procurement based on approved budget and procurement plan.

(i) Treating Suppliers Responsibility by honoring Contract

-Formation of **Contract Implementation teams** for complex projects to monitor projects.

- Consultations and negotiations with suppliers before contract signing especially for complex projects.

(ii) Respecting Payment Practice

-Formation of adhoc Inspection & acceptance Committee to expedite receiving of goods /accepting work to facilitate payment

- Ensuring supporting documents for payment are available on payment vouchers.

- Ensuring necessary approvals are done before payment.

i. The County Government has undertaken public sensitization and awareness as a key pillar in promotion of fair competition. This has empowered the citizen in decision making as first line of consumer protection. The empowerment has promoted responsible political involvement in promotion of fair trade competition, it is winning political good will to reduce public outcry during enforcement of fair trade practices regulations

ii. The County Advocates the use of approved, uniform and accurate weighing and measuring standards for trade transactions in order to eliminate unfair trade competition.

iii. Traders in the County are encouraged to patent their intellectual rights in order to safe guard their innovation against unfair competition through counterfeiting.

iv. The County Government has undertaken public sensitization and awareness as a key pillar in promotion of fair competition. This has empowered the citizen in decision making as first line of consumer protection. The empowerment has promoted

responsible political involvement in promotion of fair trade competition, it is winning political good will to reduce public outcry during enforcement of fair trade practices regulations

v. The County Advocates the use of approved, uniform and accurate weighing and measuring standards for trade transactions in order to eliminate unfair trade competition.

vi. Traders in the County are encouraged to patent their intellectual rights in order to safe guard their innovation against unfair competition through counterfeiting.

b) Responsible ethical practices-

i. Conducted an awareness programme to inform consumers on their rights and obligations. This safeguards them against exploitation by fraudulent traders.

ii. Inspects and investigates consumer complaints with intention to promote fair trade competition

iii. Instituted legal proceedings arising from consumer rights complaints to remedy the aggrieved parties.

iv. Monitors trade description applied on goods and services to ensure they are accurate to enable consumers make informed decisions.

v. Maintains a complaints registers, a suggestion boxes and a customer care desk where issues of anti-corruption are handled.

vi. Put in place Anti-corruption posters and complies with procurement regulations in all its activities

c) Stewardship of goods and services

vii. Conducted an awareness programme to inform consumers on their rights and obligations. This safeguards them against exploitation by fraudulent traders.

viii. Inspects and investigates consumer complaints with intention to promote fair trade competition

ix. Instituted legal proceedings arising from consumer rights complaints to remedy the aggrieved parties.

x. Monitors trade description applied on goods and services to ensure they are accurate to enable consumers make informed decisions.

5. Community Engagements

The County Government of Kakamega engages with the community in a structured way through the administrative arm called Community Area Administrators' Office (CAA.s) This is a representation of the Governor's Office at the community level. There is collaboration between the two levels of Governmentswhich helps the County to understand issues affecting its residents' livelihoods and discuss how well to address them. Further, the County ensures that all disaster/ emergency cases in the County have proper interventions.

The County also supports the vulnerable and its citizens through various programs like shelter improvement, donations during Governors christmas tree celebrations, public participation, sporting activities, music and cultural festivals and construction of gender based violence rescue centre

6. Others

(The organisation gives details of CSR activities carried out in the year and the impact to the society. The statement may also include how the organisation promotes education, sports, healthcare, labour relations, staff training and development, and water and sanitation initiatives)

5 Statement of Management Responsibilities

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

The County Executive Committee (CEC) member for Finance 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, 2022. 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, 2022, 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.

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF KAKAMEGA FOR THE YEAR ENDED 30 JUNE, 2022

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 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 the County Executive of Kakamega set out on pages 1 to 59, which comprise of the statement of assets and

liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Executive of Kakamega as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

Basis for Qualified Opinion

1. Variances between the Financial Statements and IFMIS Records

The statement of receipts and payments reflects total receipts and total payments of Kshs.12,922,896,868 and Kshs.14,314,195,379 respectively. However, the amounts are at variance with the corresponding amounts of Kshs.12,861,280,187 and Kshs.11,812,282,965 respectively shown by the IFMIS records. No explanation or reconciliations were provided for the variances of Kshs.61,616,681 and Kshs.2,501,912,414 respectively.

In the circumstances, the accuracy and completeness of the statement of receipts and payments could not be confirmed.

2. Receipts

The statement of receipts and payments reflects an amount of Kshs.11,669,211,966 in respect of exchequer releases as disclosed in Note 1 to the financial statements. However, records maintained at the County Revenue Fund, including bank statements, reflect total exchequer releases amounting to Kshs.12,462,510,034. The variance of Kshs.793,298,068 has not been explained or reconciled.

In the circumstances, the accuracy and completeness of exchequer releases amounting to Kshs.11,669,211,966 could not be confirmed.

3. Other Grants and Transfers

3.1 Unsupported Subsidies to Small Businesses, Cooperatives and Self-employed

The statement of receipts and payments reflects an amount of Kshs.1,669,734,711 in respect of other grants and transfers which, as disclosed in Note 8 to the financial statements, includes Kshs.17,700,000 relating to subsidies to small businesses, co-

operatives and self-employed. However, schedules and other documents in support of the amount were not provided for audit review.

In the circumstances, the accuracy of the transfers totaling Kshs.17,700,000 could not be confirmed.

3.2 Transfers to Maternal Child Health and Family Planning Fund

The statement of receipts and payments reflects an amount of Kshs.1,669,734,711 in respect of other grants and transfers which, as disclosed in Note 8 to the financial statements, includes Kshs.50,443,800 relating to transfers to Maternal Child Health and Family Planning Fund (Linda Afya ya Mama na Mtoto). However, the statement of receipts and payments for the Maternal Child Health and Family Planning Fund for the year ended 30 June, 2022 indicates that an amount of Kshs.70,000,000 was received from the County Executive, resulting in a variance of Kshs.19,556,200 which has not been explained or reconciled.

In the circumstances, the accuracy and completeness of the transfers to the Maternal Child Health and Family Planning Fund totaling Kshs.50,443,800 could not be confirmed.

4. Transfers to Other Government Units

The statement of receipts and payments reflects transfers to other government entities of Kshs.1,506,793,071 which, as disclosed in Note 7 to the financial statements, includes transfers to Kakamega County Dairy Development Corporation amounting to Kshs.66,084,464. However, the financial statements of Kakamega County Dairy Development Corporation for the year ended 30 June, 2022 reflect receipts from the County Executive amounting to Kshs.68,561,156. The variance of Kshs.2,476,692 has not been explained or reconciled.

In the circumstances, the accuracy and completeness of the amount of Kshs.1,506,793,071 in respect of transfers to other government units could not be confirmed.

5. Cash and Cash Equivalents

The statement of assets and liabilities reflects a balance of Kshs.681,648,219 in respect of cash and cash equivalents which, as disclosed in Note 12A to the financial statements, relates to balances held in fifty-five (55) bank accounts maintained by the County Executive. However, the balance of Kshs.681,648,219 includes balances in eleven (11) bank accounts totaling Kshs.210,342,397 which are at variance with balances totaling Kshs.912,114,385 shown in the respective bank reconciliation statements. The variances totaling to Kshs.701,771,988 have not been explained or reconciled.

Further, the balance of Kshs.681,648,219 in respect of cash and cash equivalents excludes balances totaling Kshs.31,394,692 held in another fifty-seven (57) bank ccounts maintained by various Sub-County units.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.681,648,219 could not be confirmed.

6. Unsupported Pending Bills

Note 1 to the financial statements on Other Important Disclosures reflects a balance of Kshs.1,277,690,723 in respect of pending accounts payable as disclosed in Annex 2 to the financial statements. However, a register of pending bills in support of the amounts was not provided for audit review.

In the circumstances, the accuracy and completeness of the pending bills balance of Kshs.1,277,690,723 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 Kakamega 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.

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts indicates that the County Executive had a final receipts budget and actual receipts of Kshs.16,400,238,995 and Kshs.12,922,896,868 respectively. No explanation was provided for the shortfall of Kshs.3,477,342,127, representing 21% of the approved budget.

In addition, although the County Executive realized actual receipts of Kshs.12,922,896,868, it incurred actual expenditure of Kshs.14,314,195,379. No explanation was provided on how the excess expenditure of Kshs.1,391,298,511 was financed or whether it was approved by the County Assembly in line with Section 131(3)(a) of the Public Finance Management Act, 2012 which provides that any increase in expenditure in a proposed appropriation is balanced by a reduction in expenditure in another proposed appropriation.

The budget under funding and affected the planned activities and may have impacted negatively on service delivery to the public.

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 in Use of Public Resources 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. Outstanding Imprests

The statement of assets and liabilities reflects a balance of Kshs.31,681,180 in respect of outstanding imprests and advances which, as disclosed in Note 13 to the financial statements, relates to government imprest. Review of the supporting schedule revealed that imprests amounting to Kshs.30,833,235 have been outstanding for more than one year contrary to Regulation 93(5) of the Public Finance Management (County Governments) Regulations, 2015.

In the circumstances, Management was in breach of the law

2. Construction of Bukhungu Stadium Phase II

The statement of receipts and payments reflects an amount of Kshs.2,977,021,601 in respect of acquisition of assets which, as disclosed in Note 9 to the financial statements, includes Kshs.1,063,248,211 relating to construction of buildings. Included is an amount of Kshs.385,787,185 paid to a local contractor during the year under review for construction of Bukhungu Stadium Phase II. The contract was awarded at a contract sum of Kshs.2,927,721,199 and was to be completed by 30 December, 2021.

However, during field inspection carried out in July, 2022, it was revealed that the project had not been completed as some works were still pending like moat and RC wall, walkway at stadium frontage, ground floor column steel fixing and concrete casting, ground floor terraces concreting, shattering (beam and slab), slab and beam fixing and concreting beam and slab.

In the circumstances, value for money on the total expenditure of Kshs.385,787,185 on the project could not be confirmed.

3. Human Resource Management

3.1 Failure to Adhere to the One-third Rule on Salary Deductions

Analysis of the Integrated Payroll and Personnel Database (IPPD) for the year under review revealed that during the year under review, some members of staff earned net salaries that were less than a third of their basic salaries, contrary to Section 19(3) of the Employment Act, 2007 which provides that total deductions from salaries of employees shall not exceed two-thirds of their respective basic salaries.

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

3.2 Use of Manual Payroll

Review of documents revealed that the Management processed staff salaries using two parallel payrolls: the Integrated Payroll and Personnel Database (IPPD) and a manual payroll. Out of the total expenditure of Kshs.5,384,185,763 on compensation of employees, an amount of Kshs.381,672,626 was processed through the manual payroll.

No explanation was provided for using two parallel payrolls contrary to Section 6.3 of the County Financial Accounting and Reporting Manual which provides that the salaries, allowances and or arrears of County Executive employees should be processed through Integrated Payroll and Personnel Data (IPPD).

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

4. Irregular Procurement of Fencing of Marama/Shinamwenyuli/1456 Plot

The County Executive awarded a contract to a local contractor on 6 July, 2021 for fencing of Marama/Shinamwenyuli plot at a contract sum of Kshs.1,992,228. During the year under review, the contractor was paid an amount of Kshs.1,507,014. However, no evidence was provided to show that the tender was advertised, opened and evaluated as required by law, contrary to Section 78 (11) of the Public Procurement and Assets Disposal Act, 2015, which requires keeping of minutes as true reflection of the proceedings held.

Further, ownership documents were not provided to confirm ownership of the land by the County Executive, contrary to Regulation 104(1) of the Public Finance Management (County Governments) Regulations, 2015 which requires that all receipts and payments be properly supported by the appropriate authority and documentation.

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

5. Excess Wage Bill

The statement of receipts and payments reflects an amount of Kshs.5,384,185,763 in respect of compensation of employees as disclosed in Note 4 to the financial statements. The amount constitutes 42% of the total receipts of Kshs.12,922,896,868 realized by the

County Executive during the year under review. This is contrary to Regulation 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015 which provides that a County Executive should not spend more than 35% of total revenues on personnel emoluments.

In the circumstances, Management was in breach of the law

6. Payments to Council of Governors

Review of records maintained by the County Executive indicated that the Management made payments totaling Kshs.3,000,000 to the Council of Governors. However, the nature and purpose of the payments was not explained. This is contrary to Section 37 of the Inter-Governmental Relations Act, 2012 which requires that operational expenses of the Council be provided for in the annual estimates of the revenue and expenditure of the National Government.

7. Acquisition of Assets - Acquisition of Land

The statement of receipts and payments reflects an amount of Kshs.2,977,021,601 in respect of acquisition of assets which, as disclosed in Note 9 to the financial statements, includes an amount of Kshs.8,890,122 relating to acquisition of land. The amount of Kshs.8,890,122 was incurred on acquisition of eight (8) parcels of land in various parts of the County. However, tittle deeds for the land acquired were not provided for audit review.

In the circumstances, ownership of the parcels of land 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, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

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 overall 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 intention to terminate the County Executive or to cease its 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 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 overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance 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 overall 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 County Executive's 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 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 continue 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 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.

CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

23 February, 2023

7 Statement of Receipts and Payments for the year ended 30th June 2022.

	Notes	2021-2022 Ksh	2020-2021 Ksh
Receipts			
Exchequer releases (Transfers from the CRF)	1	11,669,211,966	11,735,638,337
Proceeds from sale of assets	2	30,589,738	0
Other receipts	3	1,223,095,164	2,283,327,789
Total receipts		**12,922,896,868**	**14,018,966,126**
Payments			
Compensation of employees	4	5,384,185,763	5,531,194,870
Use of goods and services	5	2,095,909,482	1,645,343,322
Farm Inputs	6	649,400,700	0
Transfers to other government entities	7	1,506,793,071	1,243,435,691
Other grants and transfers	8	1,669,734,711	1,402,579,969
Acquisition of assets	9	2,977,021,601	3,880,231,241
Finance costs, including loan interest	10	4,088,404	1,831,901
Other payments-Emergency expenses	11	27,061,647	0
Total payments		**14,314,195,379**	**13,704,616,994**
Deficit/ Surplus		**(1,391,298,511)**	**314,349,132**

The deficit of Ksh. 1.3 billion is a result of the opening balance of 2.1 billion that has not been recognized in receipts and payment statement.
Balance brought forward is recognized understatement of Assets and Liabilities as below,

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 28/09/ 2022 and signed by:

CPA Samson Otieno
Chief Officer -Finance
ICPAK M/No: 12495

CPA Naomy Wangare
Head of Accounting Unit
ICPAK M/No: 12062

7 Statement of Receipts and Payments for the year ended 30th June 2022.

	Notes	2021-2022 K Sh	2020-21 KSh
Receipts			
Exchequer releases (Transfers from the CRF)	1	11,669,211,966	11,735,638,337
Proceeds from sale of assets	2	30,589,738	0
Other receipts	3	1,223,095,164	2,283,327,789
Total receipts		**12,922,896,868**	**14,018,966,126**
Payments			
Compensation of employees	4	5,384,185,763	5,531,194,870
Use of goods and services	5	2,095,909,482	1,645,343,322
Farm Inputs	6	649,400,700	0
Transfers to other government entities	7	1,506,793,071	1,243,435,691
Other grants and transfers	8	1,669,734,711	1,402,579,969
Acquisition of assets	9	2,977,021,601	3,880,231,241
Finance costs, including loan interest	10	4,088,404	1,831,901
Other payments-Emergency expenses	11	27,061,647	0
Total payments		**14,314,195,379**	**13,704,616,994**
Deficit/ Surplus		**(1,391,298,511)**	**314,349,132**

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Balance brought forward is recognized understatement of Assets and Liabilities as below,

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CPA Samson Otieno
Chief Officer -Finance
ICPAK M/No: 12495

CPA Naomy Wangare
Head of Accounting Unit
ICPAK M/No: 12062

9 Statement of Cash Flows for the period ended 30th June 2022.

	Notes	2021/2022 KSh	2020/21 KSh
Receipts from operating income			
Exchequer releases (Transfers from the CRF)	1	11,669,211,966	11,735,638,337
Other receipts	3	1,223,095,164	2,283,327,789
Payments for operating expenses		**12,892,307,130**	**14,018,966,126**
Compensation of employees	4	(5,384,185,763)	(5,531,194,870)
Use of goods and services	5	(2,095,909,482)	(1,645,343,322)
Subsidies	6	(649,400,700)	0
Transfers to other government units	7	(1,506,793,071)	(1,243,435,691)
Other grants and transfers	8	(1,669,734,711)	(1,402,579,969)
Finance costs,(Bank Charges)	10	(4,088,404)	(1,831,901
Other payments	11	(27,061,647)	
Other adjustments Prior year adjustments	16	0	(120,656,7
Decrease/(increase) in outstanding imprests & advances	17	4,061,820	(3,956,(
Increase/(decrease) in deposits and retentions	18	(32,747,113)	201,31
Net cash flow from operating activities		**1,526,448,060**	**4,271,2**
Proceeds from sale of assets	2	30,589,738	
Cash flows from investing activities	9	(2,977,021,601)	(3,880,7
Net cash flows from investing activities		**(2,946,431,863)**	**(3,880**
Net increase in cash and cash equivalents		**(1,419,983,804)**	**3**
Cash and cash equivalents at beginning of the year		**2,101,632,023**	**1,7**
Cash and cash equivalents at end of the year		**681,648,219**	**2,**

The accounting policies and explanatory notes to these financial statements form an integral part financial statements. The County Executive's financial statements were approved on 28/09/ 2(signed by:

CPA Samson Otieno
Chief Officer –Finance
ICPAK M/No: 12495

CPA Naomy Wangare
Head of Accounting U
ICPAK M/No: 12062

			Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utisilisation
			c=a+b	d	e=c-d	f=d/c %
			13,080,503,088	11,669,211,966	1,411,291,122	89
			30,589,738	30,589,738		100
		444,709,207	1,719,735,907	0	1,719,735,907	0
	,262	(513,000,000)	1,569,410,262	1,223,095,164	346,315,098	78
	,529,788	**(68,290,793)**	**16,400,238,995**	**12,922,896,868**	**3,477,342,127**	**79**
	5,395,765,837	5,960,000	5,401,725,837	5,384,185,763	17,540,075	100
	2,860,000,000	(76,580,000)	2,783,420,000	2,095,909,482	687,510,518	75
	570,000,000	129,389,731	699,389,731	649,400,700	49,989,031	93
ıer government un.	1,665,410,310	(41,544,400)	1,623,865,910	1,506,793,071	117,842,839	93
Other grants and transfers	1,777,349,317	-	1,777,349,317	1,669,734,711	145,399,107	92
Social security benefits	58,600,000	(20,000,000)	38,600,000	38,554,500	45,500	100
Acquisition of assets	4,076,404,324	(55,516,124)	4,020,888,200	2,977,021,601	1,043,866,598	74
Finance costs, including loan interest	5,000,000	-	5,000,000	4,088,404	911,596	82
Other payments	60,000,000	(10,000,000)	50,000,000	27,061,647	22,938,353	54
Total	**16,468,529,788**	**(68,290,793)**	**16,400,238,995**	**14,314,195,379**	**2,086,043,616**	**87**
Surplus/(deficit)				**(1,391,298,511)**		

a). The National treasury released an exchequer of ksh 11,669,211,966 and ksh 78,009,910.00 for KDSP which was recognized in the year 2020-2021 the balance of unremitted exchequer is ksh 1,333,281,213.

b).Other receipts include own source of revenue which was affected by political factors that made it impossible to reach 90% of the collection

c).The general performance of the expenditure part is at 87% this resulted from the delay of the exchequer disbursement that had not been disbursed until July 2022.

The County Executive's financial statements were approved on 28/09/ 2022 and signed by:

CPA Samson Otieno
Chief Officer -Finance
ICPAK M/No: 12495

CPA Naomy Wangare
Head of Accounting Unit
ICPAK M/No: 12062

11 Statement of Comparison of Budget & Actual Amounts:: Recurrent

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Exchequer releases (Transfers from the CRF)	8,094,860,051	-	8,136,072,921	7,258,249,843	836,610,208	89
Proceeds from sale of assets	19,026,817		19,026,817	19,026,817	0	100
Balance b/f	793,066,607	317,821,997	1,110,888,604		1,110,888,604	
Other receipts	1,295,259,183	(319,086,000)	976,173,183	760,765,192	215,407,991	78
Total	**10,202,212,658**	**(42,476,873)**	**10,200,948,655**	**8,038,041,852**	**2,162,906,803**	**79**
Payments						
Compensation of employees	5,395,765,837	5,960,000	5,401,725,837	5,384,185,762	17,540,075	100
Use of goods and services	2,343,267,249	(76,580,000)	2,266,687,249	2,095,909,482	170,777,767	92
Transfers to other government units	1,348,179,572	-	1,348,179,572	1,293,708,607	54,470,965	96
Other grants and transfers	950,000,000	79,355,997	1,029,355,997	854,504,073	174,851,924	83
Acquisition of assets	100,000,000	-	100,000,000	81,766,560	18,233,441	82
Finance costs, including loan interest	5,000,000	-	5,000,000	4,088,404	911,596	82
Other payments	60,000,000	(10,000,000)	50,000,000	27,061,647	22,938,353	54
Total	**10,202,212,658**	**(1,264,003)**	**10,200,948,655**	**9,741,224,535**	**459,724,120**	**95**
Surplus/(deficit)	-	-	-	**(1,703,182,683)**		

The County Executive's financial statements were approved on 28/09/ 2022 and signed by

CPA Samson Otieno
Chief Officer -Finance
ICPAK M/No: 12495

CPA Naomy Wangare
Head of Accounting Unit
ICPAK M/No: 12062

12 Statement of Comparison of Budget & Actual Amounts: Development

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	%
	a	B	c=a+b	D	e=c-d	
Receipts						
Exchequer releases (Transfers from the CRF)	4,944,430,167	-	4,944,430,167	4,410,962,123	533,468,044	89
Proceeds from sale of assets	11,562,921	-	11,562,921	11,562,921	-	100
Balance b/f	481,960,093	168,100,080	650,060,173	-	650,060,173	0
Other receipts	787,151,079	(193,914,000)	593,237,079	462,329,972	130,907,107	78
Total	**6,225,104,260**	**(25,813,920)**	**6,199,290,340**	**4,884,855,016**	**1,314,435,324**	**79**
Payments						
Subsidies	**570,000,000**	**129,389,731**	**699,389,731**	649,400,700	49,989,031	93
Transfers to other government units	**317,230,738**	**(41,544,400)**	**275,686,338**	215,255,405	60,430,934	78
Other grants and transfers	**827,349,317**	-	**827,349,317**	774,505,198	52,844,120	94
Social security benefits	**58,600,000**	**(20,000,000)**	**38,600,000**	38,554,500	45,500	100
Acquisition of assets	**4,451,924,204**	**(94,923,254)**	**4,357,000,951**	2,895,255,042	1,461,745,909	66
Totals	**6,225,104,260**	**(27,077,923)**	**6,199,290,340**	**4,572,970,844**	**1,625,055,493**	74
Surplus/(deficit)	-		-	**311,884,172**		

The County Executive's financial statements were approved on 28/09/ 2022 and signed by:

CPA Samson Otieno
Chief Officer -Finance
ICPAK M/No: 12495

CPA Naomy Wangare
Head of Accounting Unit
ICPAK M/No: 12062

13 Budget Execution by Programmes and Sub-Programmes

			DEVELOPMENT				
AGRICULTURE							
Program	**Sub Program**	**Description**	**Original Budget**	**Adjustments**	**Final Budget**	**Actual**	**Budget utilization difference**
			KShs	**KShs**	**KShs**	**KShs**	**KShs**
101004812			**205,000,000**	**-108,500,000**	**96,500,000**	**72,996,012**	**23,503,988**
	101014810	Dairy Development	130,000,000	-75,000,000	55,000,000	52,480,000	**2,520,000**
	101024810	Poultry development	10,000,000	-5,000,000	5,000,000	0	**5,000,000**
	101034810	Livestock disease and pest prevention	35,000,000	-20,000,000	15,000,000	13,084,675	**1,915,325**
	101044810	Livestock Market infrastructure Improvement	30,000,000	-8,500,000	21,500,000	7,431,337	**14,068,663**
102004812			**100,000,000**	**-50,000,000**	**50,000,000**	**34,761,477**	**15,238,523**
	102024810	Promotion of Fish Farming	100,000,000	-50,000,000	50,000,000	34,761,477	**15,238,523**
103004812			**885,865,594**	**231,397,994**	**1,117,263,588**	**890,851,673**	**226,411,915**
	103014810	Cash crop development	59,000,000	-55,000,000	4,000,000	1,364,700	**2,635,300**
	103024810	Food crop production	450,000,000	252,889,731	702,889,731	628,005,366	**74,884,365**
	103034810	Crop pest and disease management	10,000,000	-3,000,000	7,000,000	3,086,000	**3,914,000**
	103044810	Agricultural Extension and Research	366,865,594	36,508,263	403,373,857	258,395,607	**144,978,250**
105004812			**10,000,000**	**0**	**10,000,000**	**9,849,038**	**150,962**
	105014810	Training and demonstration	10,000,000	0	10,000,000	9,849,038	**150,962**
106004812			**20,000,000**	**0**	**20,000,000**	**18,000,000**	**2,000,000**
	106014810	Marketing and value addition	20,000,000	0	20,000,000	18,000,000	**2,000,000**
901004812			**7,140,370**	**0**	**7,140,370**	**4,800,979**	**2,339,391**
	901014810	Administrative Services	7,140,370	0	7,140,370	4,800,979	**2,339,391**
		Grand Total	**1,228,005,964**	**72,897,994**	**1,300,903,958**	**1,031,259,179**	**269,644,779**
ROADS							
Program	**Sub Program**	**Description**	**Original Budget**	**Adjustments**	**Final Budget**	**Actual**	**Budget utilization difference**
201004815			**1,109,063,965**	**243,042,787**	**1,352,106,752**	**834,183,272**	**517,923,480**
	201014810	Road Maintenance	141,991,869	16,043,923	158,035,792	108,679,813	**49,355,979**
	201024810	Bridges Culverts Construction	42,072,096	-8,001,136	34,070,960	51,040,711	**-16,969,751**

	402024810	Primary medical health services	110,000,000	-12,000,000	98,000,000	84,698,750	**13,301,250**
	402034810	Blood Transfusion Services	15,000,000	6,000,000	21,000,000	7,518,565	**13,481,435**
		Grand Total	**1,331,007,606**	**-474,283,336**	**856,724,270**	**701,638,009**	**155,086,261**
TRADE							
Program	**Sub Program**	**Description**	**Original Budget**	**Adjustments**	**Final Budget**	**Actual**	**Budget utilization difference**
307004818			**215,000,000**	**-101,500,000**	**113,500,000**	**76,116,103**	**37,383,897**
	307014810	Modern Market infrastructure development	215,000,000	-101,500,000	113,500,000	76,116,103	**37,383,897**
309004818			**160,000,000**	**-126,500,000**	**33,500,000**	**19,999,880**	**13,500,120**
	309014810	Industrial Development and Promotion	160,000,000	-126,500,000	33,500,000	19,999,880	**13,500,120**
		Grand Total	**375,000,000**	**-228,000,000**	**147,000,000**	**96,115,983**	**50,884,017**
FINANCE AND ICT							
Program	**Sub Program**	**Description**	**Original Budget**	**Adjustments**	**Final Budget**	**Actual**	**Budget utilization difference**
705004824			**73,000,000**	**-3,719,360**	**69,280,640**	**40,495,963**	**28,784,677**
	705014810	Information and communicatio n services	73,000,000	-3,719,360	69,280,640	40,495,963	**28,784,677**
705004822			**80,000,000**	**-28,000,000**	**52,000,000**	**23,328,016**	**28,671,984**
	705014810	Information and communicatio n services	80,000,000	-28,000,000	52,000,000	23,328,016	**28,671,984**
718004822			**15,000,000**	**4,000,000**	**19,000,000**	**8,720,000**	**10,280,000**
	718014810	Investment promotion	15,000,000	4,000,000	19,000,000	8,720,000	**10,280,000**
		Grand Total	**95,000,000**	**-24,000,000**	**71,000,000**	**72,543,979**	**67,736,661**
OG							
Program	**Sub Program**	**Description**	**Original Budget**	**Adjustments**	**Final Budget**	**Actual**	**Budget utilization difference**
704004821			**4,950,000**	**-4,950,000**	**0**	**0**	**0**
	704014810	Legal Services	4,950,000	-4,950,000	0	0	0
705004821			**10,000,000**	**-7,000,000**	**3,000,000**	**0**	**3,000,000**
	705014810	Information and communicatio n services	10,000,000	-7,000,000	3,000,000	0	3,000,000
709004821			**19,000,000**	**-19,000,000**	**0**	**0**	**0**

	201034810	Road construction	925,000,000	235,000,000	1,160,000,000	674,462,748	**485,537,252**
203004815			**140,000,000**	**-90,000,000**	**50,000,000**	**14,871,665**	**35,128,335**
	203014810	Electrification.	90,000,000	-70,000,000	20,000,000	14,871,665	**5,128,335**
	203024810	Renewable Energy	50,000,000	-20,000,000	30,000,000	0	**30,00**
710004815			**0**	**40,000,000**	**40,000,000**	**0**	**40,000,000**
	710014810	Oversight services	0	40,000,000	40,000,000	0	**40,000,000**
		Grand Total	**1,249,063,965**	**193,042,787**	**1,442,106,752**	**849,054,937**	**593,051,815**
EDUCATION							
Program	**Sub Program**	**Description**	**Original Budget**	**Adjustments**	**Final Budget**	**Actual**	**Budget utilization difference**
503004814			**164,475,465**	**-84,924,158**	**79,551,307**	**47,212,952**	**32,338,355**
	503014810	Polytechnic Support and Development	155,475,465	-75,924,158	79,551,307	47,212,952	**32,338,355**
	503024810	Training Promotion and Development	9,000,000	-9,000,000	0	0	**0**
504004814			**259,250,000**	**-33,150,000**	**226,100,000**	**151,977,942**	**74,122,058**
	504014810	ECD Infrastructure Development	197,000,000	29,100,000	226,100,000	151,977,942	**74,122,058**
	504024810	Childcare and development	62,250,000	-62,250,000	0	0	**0**
505004814			**14,000,000**	**-6,000,000**	**8,000,000**	**4,528,319**	**3,471,681**
	505024810	Non Tertiary Education Support	14,000,000	-6,000,000	8,000,000	4,528,319	**3,471,681**
506004814			**143,385,000**	**-143,385,000**	**0**	**0**	**0**
	506014810	Polytechnic Tuition Subsidy	143,385,000	-143,385,000	0	0	**0**
		Grand Total	**581,110,465**	**-267,459,158**	**313,651,307**	**203,719,213**	**109,932,094**
HEALTH							
Program	**Sub Program**	**Description**	**Original Budget**	**Adjustments**	**Final Budget**	**Actual**	**Budget utilization difference**
4813			**0**	**0**	**0**	**0**	**0**
	0	Default - Non Programmatic	0	0	0	0	0
401004813			**110,000,000**	**-26,000,000**	**84,000,000**	**50,000,000**	**34,000,000**
	401064810	Maternal and child healthcare promotion	110,000,000	-26,000,000	84,000,000	50,000,000	**34,000,000**
402004813			**1,221,007,606**	**-448,283,336**	**772,724,270**	**651,638,009**	**121,086,261**
	402014810	Health Infrastructure Development	1,096,007,606	-442,283,336	653,724,270	559,420,694	**94,303,576**

	J	Support and Advisory services	17,000,000	-17,000,000	0	0	0
	024810	County Internal Audit services	2,000,000	-2,000,000	0	0	0
		Grand Total	**33,950,000**	**-30,950,000**	**3,000,000**	**0**	**3,000,000**
	Sub Program	**Description**	**Original Budget**	**Adjustments**	**Final Budget**	**Actual**	**Budget utilization difference**
004820			**211,000,000**	**-28,871,553**	**182,128,447**	**173,367,069**	**8,761,378**
	712014810	County Administratio n	191,000,000	-44,471,553	146,528,447	140,336,635	**6,191,812**
	712024810	Human Resource Management	20,000,000	15,600,000	35,600,000	33,030,435	**2,569,565**
		Grand Total	**211,000,000**	**-28,871,553**	**182,128,447**	**173,367,069**	**8,761,378**
ENVIRONMENT							
Program	**Sub Program**	**Description**	**Original Budget**	**Adjustments**	**Final Budget**	**Actual**	**Budget utilization difference**
1005004819			**26,000,000**	**0**	**26,000,000**	**9,836,984**	**16,163,016**
	1005014810	Afforestation and Re-afforestation	10,000,000	0	10,000,000	7,736,984	**2,263,016**
	1005024810	Protection of natural resources and environmental processes	16,000,000	0	16,000,000	2,100,000	**13,900,000**
1006004819			**684,009,928**	**-298,302,390**	**385,707,538**	**359,415,526**	**26,292,012**
	1006014810	Water Resource Supply and management	684,009,928	-298,302,390	385,707,538	359,415,526	**26,292,012**
1007004819			**32,214,479**	**34,785,521**	**67,000,000**	**1,788,000**	**65,212,000**
	1007014810	Enviromental Protection	32,214,479	-32,214,479	0	1,788,000	**-1,788,000**
	1007024810	Climate Change management	0	67,000,000	67,000,000	0	**67,000,000**
		Grand Total	**742,224,407**	**-263,516,869**	**478,707,538**	**371,040,510**	**107,667,028**
LABOUR							
Program	**Sub Program**	**Description**	**Original Budget**	**Adjustments**	**Final Budget**	**Actual**	**Budget utilization difference**
902004817			**8,000,000**	**3,600,000**	**11,600,000**	**6,593,593**	**5,006,407**
	902014810	Culture and Heritage Conservation	8,000,000	3,600,000	11,600,000	6,593,593	**5,006,407**
903004817			**765,484,656**	**-253,084,656**	**512,400,000**	**514,196,993**	**-1,796,993**

	903014810	Development of Sports facilities	725,484,656	-218,304,656	507,180,000		
	903024810	Promotion and Development of Sports and Talent	40,000,000	-34,780,000	5,220,000	7,468	727,532
904004817			**30,000,000**	**-19,000,000**	**11,000,000**	**10,186,620**	524,525
	904014810	Youth,Disability and Gender Empowerment and mainstreaming	30,000,000	-19,000,000	11,000,000	10,186,620	
906004817			**116,000,000**	**-11,000,000**	**105,000,000**	**101,835,304**	**3,164,696**
	906014810	Social Development and Social Protection	116,000,000	-11,000,000	105,000,000	101,835,304	3,164,696
		Grand Total	**919,484,656**	**-279,484,656**	**640,000,000**	**632,812,510**	**7,187,490**
LANDS							
Program	**Sub Program**	**Description**	**Original Budget**	**Adjustments**	**Final Budget**	**Actual**	**Budget utilization difference**
107004816			**116,000,000**	**-25,700,000**	**90,300,000**	**68,672,515**	**21,627,485**
	107014810	Land use policy and planning	75,000,000	-5,000,000	70,000,000	55,204,859	**14,795,141**
	107024810	Land Administration and Planning	35,000,000	-25,500,000	9,500,000	2,757,014	**6,742,986**
	107034810	Survey Services	6,000,000	4,800,000	10,800,000	10,710,642	**89,358**
108004816			**159,000,000**	**4,500,000**	**163,500,000**	**13,173,543**	**150,326,457**
	108014810	Housing Infrastructure development	9,000,000	4,500,000	13,500,000	13,173,543	**326,457**
	108024810	Slum Upgrading	150,000,000	0	150,000,000	0	**150,000,000**
110004816			**373,953,922**	**65,769,503**	**439,723,425**	**359,573,395**	**80,150,030**
	110014810	Urban Infrastructure Services	250,953,922	130,769,503	381,723,425	293,867,154	**87,856,271**
	110024810	Social Amenities and Sanitary Services	123,000,000	-65,000,000	58,000,000	65,706,241	**-7,706,241**
		Grand Total	**648,953,922**	**44,569,503**	**693,523,425**	**441,419,453**	**252,103,972**
		DEV TOTAL	**7,414,800,985**	**-1,286,055,288**	**6,128,745,697**	**4,572,970,843**	**1,625,055,494**
				RECCURRENT			
AGRICULTU							

RE							
Program	**Sub Program**	**Description**	**Original Budget**	**Adjustments**	**Final Budget**	**Actual**	**Budget utilization difference**
101004812			**35,365,330**	**-1,000,000**	**34,365,330**	**32,460,521**	**1,904,809**
	101014810	Dairy Development	26,883,753	0	26,883,753	25,712,628	**1,171,125**
	101034810	Livestock disease and pest prevention	8,481,577	-1,000,000	7,481,577	6,747,893	**733,684**
102004812			**0**	**0**	**0**	**141,930**	**-141,930**
	102024810	Promotion of Fish Farming	0	0	0	141,930	**-141,930**
103004812			**30,953,131**	**-10,000,000**	**20,953,131**	**20,570,442**	**382,689**
	103024810	Food crop production	30,953,131	-10,000,000	20,953,131	20,570,442	**382,689**
105004812			**3,033,093**	**0**	**3,033,093**	**1,194,533**	**1,838,560**
	105014810	Training and demonstration	3,033,093	0	3,033,093	1,194,533	**1,838,560**
106004812			**4,716,912**	**0**	**4,716,912**	**3,613,248**	**1,103,665**
	106014810	Marketing and value addition	4,716,912	0	4,716,912	3,613,248	**1,103,665**
120004812			**1,953,780**	**0**	**1,953,780**	**351,280**	**1,602,500**
	120014810	Small Holder Irrigation and Drainage	1,953,780	0	1,953,780	351,280	**1,602,500**
		Grand Total	**76,022,246**	**-11,000,000**	**65,022,246**	**58,331,954**	**6,690,292**
EDUCTION							
Program	**Sub Program**	**Description**	**Original Budget**	**Adjustments**	**Final Budget**	**Actual**	**Budget utilization difference**
503004814			**29,644,461**	**103,844,000**	**133,488,461**	**132,216,614**	**1,271,848**
	503014810	Polytechnic Support and Development	29,644,461	103,844,000	133,488,461	132,216,614	**1,271,848**
504004814			**5,747,555**	**63,593,001**	**69,340,556**	**61,814,860**	**7,525,696**
	504024810	Childcare and development	5,747,555	63,593,001	69,340,556	61,814,860	**7,525,696**
505004814			**173,784,166**	**4,303,000**	**178,087,166**	**174,417,550**	**3,669,616**
	505024810	Non Tertiary Education Support	173,784,166	4,303,000	178,087,166	174,417,550	**3,669,616**
		Grand Total	**209,176,182**	**171,740,001**	**380,916,183**	**368,449,024**	**12,467,159**
LANDS							
Program	**Sub Program**	**Description**	**Original Budget**	**Adjustments**	**Final Budget**	**Actual**	**Budget utilization difference**
107004816			**20,983,951**	**9,484,679**	**30,468,630**	**21,973,372**	**8,495,258**

	107014810	Land use policy and planning	2,328,924	-321,500	2,007,424	1,261,188	746,236
	107024810	Land Administration and Planning	14,353,486	10,514,249	24,867,735	17,989,981	6,877,754
	107034810	Survey Services	4,301,541	-708,070	3,593,471	2,722,204	871,2
108004816			**3,038,611**	**-602,750**	**2,435,861**	**2,254,158**	**181,703**
	108014810	Housing Infrastructure development	3,038,611	-602,750	2,435,861	2,254,158	181,703
110004816			**175,108,945**	**-28,000,000**	**147,108,945**	**145,704,070**	**1,404,875**
	110024810	Social Amenities and Sanitary Services	175,108,945	-28,000,000	147,108,945	145,704,070	1,404,875
		Grand Total	**199,131,507**	**-19,118,071**	**180,013,436**	**169,931,600**	**10,081,836**
ROADS							
Program	**Sub Program**	**Description**	**Original Budget**	**Adjustments**	**Final Budget**	**Actual**	**Budget utilization difference**
201004815			**364,119,466**	**-19,426,077**	**344,693,389**	**162,157,661**	**182,535,728**
	201034810	Road construction	364,119,466	-19,426,077	344,693,389	162,157,661	182,535,728
204004815			**2,077,102**	**2,226,071**	**4,303,173**	**2,513,279**	**1,789,894**
	204014810	Public works Management	2,077,102	2,226,071	4,303,173	2,513,279	1,789,894
		Grand Total	**366,196,568**	**-17,200,006**	**348,996,562**	**164,670,940**	**184,325,622**
TRADE							
Program	**Sub Program**	**Description**	**Original Budget**	**Adjustments**	**Final Budget**	**Actual**	**Budget utilization difference**
304004818			**8,568,000**	**9,947,200**	**18,515,200**	**-1,597,638**	**20,112,838**
	304014810	Promotion of tourism and marketing	8,568,000	9,947,200	18,515,200	-1,597,638	20,112,838
306004818			**9,304,800**	**1,669,600**	**10,974,400**	**7,539,187**	**3,435,213**
	306014810	Administration Support Services	9,304,800	1,669,600	10,974,400	7,539,187	3,435,213
307004818			**11,638,800**	**363,600**	**12,002,400**	**7,367,414**	**4,634,986**
	307014810	Modern Market infrastructure development	3,028,800	908,000	3,936,800	3,367,414	569,386
	307024810	Micro and small enterprises development	8,610,000	-544,400	8,065,600	4,000,000	4,065,600
309004818			**2,232,000**	**2,932,200**	**5,164,200**	**5,135,373**	**28,827**

	309014810	Industrial Development and Promotion	2,232,000	2,932,200	5,164,200	5,135,373	28,827
		Grand Total	**31,743,600**	**14,912,600**	**46,656,200**	**18,444,336**	**28,211,864**
SOCIAL							
Program	**Sub Program**	**Description**	**Original Budget**	**Adjustments**	**Final Budget**	**Actual**	**Budget utilization difference**
4817			**0**	**0**	**0**		
	0	Default - Non Programmatic	0	0	0		
302004817			**0**	**0**	**0**		
	302014810	Socio/Cultural and arts development	0	0	0		
901004817			**21,308,600**	**4,535,258**	**25,843,858**	**28,959,498**	**-3,115,640**
	901014810	Administrative Services	21,308,600	4,535,258	25,843,858	28,959,498	**-3,115,640**
902004817			**14,152,000**	**-3,062,000**	**11,090,000**	**11,090,000**	**0**
	902014810	Culture and Heritage Conservation	14,152,000	-3,062,000	11,090,000	11,090,000	**0**
903004817			**9,539,000**	**20,601,000**	**30,140,000**	**30,140,000**	**0**
	903024810	Promotion and Development of Sports and Talent	9,539,000	20,601,000	30,140,000	30,140,000	**0**
904004817			**3,948,600**	**-420,600**	**3,528,000**	**3,528,000**	**0**
	904014810	Youth,Disability and Gender Empowerment and mainstreaming	3,948,600	-420,600	3,528,000	3,528,000	**0**
906004817			**8,701,800**	**3,398,800**	**12,100,600**	**12,100,600**	**0**
	906014810	Social Development and Social Protection	4,789,800	3,650,800	8,440,600	8,440,600	**0**
	906024810	Child welfare Services	3,912,000	-252,000	3,660,000	3,660,000	**0**
908004817			**1,532,458**	**-332,458**	**1,200,000**	**1,200,000**	**0**
	908014810	Library services	1,532,458	-332,458	1,200,000	1,200,000	**0**
		Grand Total	**59,182,458**	**24,720,000**	**83,902,458**	**87,018,098**	**-3,115,640**
ENVIRONMENT							
Program	**Sub Program**	**Description**	**Original Budget**	**Adjustments**	**Final Budget**	**Actual**	**Budget utilization difference**
1005004819			**6,862,061**	**2,865,398**	**9,727,459**	**2,100,015**	**7,627,444**
	1005014810	Afforestation and Re-afforestation	4,396,137	2,839,846	7,235,983	444,056	**6,791,927**

	1005024810	Protection of natural resources and environmental processes	2,465,924	25,552	2,491,476	1,655,959	835,517
1006004819			**30,003,196**	**-14,765,842**	**15,237,354**	**12,028,735**	**3,208,619**
	1006014810	Water Resource Supply and management	30,003,196	-14,765,842	15,237,354	12,028,735	3,208,619
1007004819			**5,294,966**	**1,856,960**	**7,151,926**	**5,837,849**	**1,314,077**
	1007014810	Enviromental Protection	5,294,966	1,856,960	7,151,926	5,837,849	1,314,077
		Grand Total	**42,160,223**	**-10,043,484**	**32,116,739**	**19,966,599**	**12,150,140**
FINANCE AND ICT							
Program	**Sub Program**	**Description**	**Original Budget**	**Adjustments**	**Final Budget**	**Actual**	**Budget utilization difference**
	0	Default - Non Programmatic	0	0	0	124,019,498	-124,019,498
705004824			**17,926,238**	**1,162,523**	**19,088,761**	**19,088,761**	0
	705014810	Information and communicatio n services	17,926,238	1,162,523	19,088,761	19,088,761	0
706004822			**19,324,610**	**32,810,419**	**52,135,029**	**52,135,029**	0
	706014810	Economic policy formulation	19,324,610	32,810,419	52,135,029	52,135,029	0
707004822			**231,478,496**	**48,445,999**	**278,924,495**	**279,924,495**	-1,000,000
	707014810	Accounting and Financial services	65,468,500	0	65,468,500	65,468,500	0
	707024810	Financial Accounting and Reporting	121,138,580	12,036,000	132,174,580	133,174,580	-1,000,000
	707034810	Budget Formulation and management	40,508,480	37,059,999	77,568,479	77,568,479	0
	707044810	Procurement services	4,362,936	-650,000	3,712,936	3,712,936	0
713004822			**6,822,120**	**28,569,200**	**35,391,320**	**35,391,320**	0
	713014810	Administrativ e Services	6,822,120	28,569,200	35,391,320	35,391,320	0
718004822			**19,300,965**	**0**	**19,300,965**	**19,300,965**	0
	718014810	Investment promotion	19,300,965	0	19,300,965	19,300,965	0
		Grand Total	**276,926,191**	**109,825,618**	**404,840,570**	**529,860,068**	**-125,019,498**
CPSB							
Program	**Sub Program**	**Description**	**Original Budget**	**Adjustments**	**Final Budget**	**Actual**	**Budget utilization difference**
712004823			**17,441,462**	**1,815,205**	**19,256,667**	**19,256,667**	**0**

	712024810	Human Resource Management	17,441,462	1,815,205	19,256,667	19,256,667	0
		Grand Total	**17,441,462**	**1,815,205**	**19,256,667**	**19,256,667**	**0**
OG							
Program	**Sub Program**	**Description**	**Original Budget**	**Adjustments**	**Final Budget**	**Actual**	**Budget utilization difference**
703004821			**87,707,200**	**45,530,846**	**133,238,046**	**132,771,193**	**466,853**
	703024810	County executive services	87,707,200	45,530,846	133,238,046	132,771,193	**466,853**
704004821			**5,961,600**	**27,514,103**	**33,475,703**	**4,626,492**	**28,849,211**
	704014810	Legal Services	5,961,600	27,514,103	33,475,703	4,626,492	**28,849,211**
709004821			**51,679,298**	**1,896,654**	**53,575,952**	**43,711,298**	**9,864,655**
	709014810	Support and Advisory services	42,088,557	1,896,654	43,985,211	37,028,140	**6,957,071**
	709024810	County Internal Audit services	9,590,741	0	9,590,741	6,683,158	**2,907,583**
		Grand Total	**145,348,098**	**74,941,603**	**220,289,701**	**181,108,983**	**39,180,718**
PSA							
Program	**Sub Program**	**Description**	**Original Budget**	**Adjustments**	**Final Budget**	**Actual**	**Budget utilization difference**
703004820			**5,860,800**	**0**	**5,860,800**	**4,610,719**	**1,250,081**
	703024810	County executive services	5,860,800	0	5,860,800	4,610,719	**1,250,081**
712004820			**5,551,915,696**	**319,146,817**	**5,891,937,513**	**5,819,049,838**	**72,887,675**
	712014810	County Administratio n	332,165,948	50,615,804	382,781,752	330,769,077	**52,012,675**
	712024810	Human Resource Management	5,219,749,748	268,531,013	5,509,155,761	5,488,280,761	**20,875,000**
716004820			**3,905,328**	**520,000**	**4,425,328**	**2,610,265**	**1,815,063**
	716014810	Alcohol and Drug Rehabilitation Program	3,905,328	520,000	4,425,328	2,610,265	**1,815,063**
		Grand Total	**5,561,681,824**	**319,666,817**	**5,902,223,641**	**5,826,270,822**	**75,952,819**
HEALTH							
Program	**Sub Program**	**Description**	**Original Budget**	**Adjustments**	**Final Budget**	**Actual**	**Budget utilization difference**
401004813			**67,000,000**	**52,600,000**	**119,600,000**	**115,478,883**	**4,121,117**
	401024810	Community Health Strategy	53,900,000	52,000,000	105,900,000	105,387,376	**512,624**
	401034810	Diseases surveillance &	5,400,000	0	5,400,000	2,504,460	**2,895,540**

		Emergency response					
	401044810	Nutrition service Promotion	600,000	0	600,000	450,000	**150,000**
	401054810	HIV /AIDS Control	1,200,000	0	1,200,000	1,248,500	**-48,500**
	401064810	Maternal and child healthcare promotion	2,100,000	300,000	2,400,000	2,111,350	**288,650**
	401074810	TB Control	1,200,000	0	1,200,000	1,079,000	**121,000**
	401084810	Malaria control	1,100,000	300,000	1,400,000	1,144,317	**255,683**
	401094810	Promotion of family planning	1,500,000	0	1,500,000	1,553,880	**-53,880**
402004813			**615,394,633**	**455,715,828**	**1,071,110,461**	**871,561,701**	**199,548,760**
	402024810	Primary medical health services	615,394,633	455,715,828	1,071,110,461	871,561,701	**199,548,760**
403004813			**35,555,364**	**12,833,823**	**48,389,187**	**31,996,251**	**16,392,936**
	403014810	Administrative and Human Resources management	25,655,364	9,633,823	35,289,187	20,174,621	**15,114,566**
	403024810	Disability mainstreaming	480,000	0	480,000	206,470	**273,530**
	403034810	Health Data and Information Management	9,420,000	3,200,000	12,620,000	11,615,160	**1,004,840**
		Grand Total	**717,949,997**	**521,149,651**	**1,239,099,648**	**1,019,036,835**	**220,062,813**
		County Assembly	1,278,878,607		1,278,878,607	1,278,878,607	0
			1,278,878,607	**0**	**1,278,878,607**	**1,278,878,607**	**0**
		RECC TOTAL	**8,981,838,963**	**1,181,409,934**	**10,202,212,658**	**9,741,224,535**	**460,988,123**
		GRAND TOTAL	**16,396,639,948**	**-104,645,354**	**16,400,238,995**	**14,314,195,378**	**2,086,043,617**

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

14 Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

The receivables and payables are disclosed in the Statement of Assets and Liabilities.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the 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.

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Significant Accounting Policies (Continued)

i) 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.

ii) Proceeds from sale of assets

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

b) 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, Statutory Contribution 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. The stock of debt is disclosed as an annexure to the County consolidated financial statements.

Significant Accounting Policies (Continued)

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.

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

5. Third Party Payments

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

6. 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.

Significant Accounting Policies (Continued)

a) 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 2022, this amounted to KShs 484,607,770 compared to KShs 517,354,883 in prior period as indicated on note 15.

7. 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 is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

8. 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.

9. 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.

Significant Accounting Policies (Continued)

10. 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.

11. Contingent Liabilities

Section 185 (2) (i) of the PFM Act requires the County Government to report on the payments made, or losses incurred, by the county government to meet contingent liabilities as a result of loans during the financial year, including payments made in respect of loan write-offs or waiver of interest on loans

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.

Significant Accounting Policies (Continued)

12. 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.

13. 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 23rd June 2021 for the period 1st July 2021 to 30 June 2022 as required by law. There were three (3) 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.

14. Comparative figures

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

15. 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.

Significant Accounting Policies (Continued)

16. Prior Period Adjustment

During the year, errors that have been corrected are disclosed under note 17 explaining the nature and amounts.

17. 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.

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

15 Notes to the Financial Statements

1. Exchequer Releases(Transfer from the CRF)

	2021-2022	2020-2021
	KSh.	KSh.
Total exchequer releases for quarter 1	2,044,253,007	895,505,100
Total exchequer releases for quarter 2	2,044,253,007	2,603,212,500
Total exchequer releases for quarter 3	3,097,353,042	2,747,698,539
Total exchequer releases for quarter 4	4,483,352,910	5,489,222,198
Total	**11,669,211,966**	**11,735,638,337**

The above comprises transfers from the Exchequer from CARA, comprising of equitable share, Level 5 and donor funds released through the exchequer.

2. Proceeds from Sale of Assets

	2021-2022	2020-2021
	KSh.	KSh.
Receipts from Sale of Vehicles and Transport Equipment(own source)	30,589,738	0
Total	**30,589,738**	**0**

Receipts from disposal of motor vehicles

3. Other Receipts

	2021-2022	2020-2021
	KSh.	KSh.
Proceeds from domestic and foreign grants	32,017,452	990,347,410
Transfers from other government entities	0	181,787,383
County own Generated receipts	1,191,077,712	1,111,192,996
Total	**1,223,095,164**	**2,283,327,789**

Notes to the Financial Statements (Continued)

4. Compensation of Employees

	2021-2022 Kshs	2020-2021 Kshs
Basic salaries of permanent employees	5,298,343,909	5,461,046,023
Basic wages of temporary employees	74,433,783	50,224.845
Personal allowances paid as part of salary	11,408,071	18,772,738
Personal allowances paid as reimbursements	0	1,151,264
Total	**5,384,185,763**	**5,531,194,871**

Comprises of salary to permanent and casual employees, personal allowances comprise of Meal allowances to staffs in the office of the governor

5. Use of Goods and Services

	2021-2022 Kshs	2020-2021 Kshs
Utilities, supplies and services	87,561,942	107,095,137
Communication, supplies and services	50,850,532	39,110,185
Domestic travel and subsistence	272,498,490	263,164,228
Foreign travel and subsistence	3,104,232	2,718,673
Printing, advertising and information supplies & services	152,617,032	120,242,682
Rentals of produced assets	160,784,118	61,080,148
Training expenses	35,338,422	19,857,841
Hospitality supplies and services	283,324,858	216,208,272
Insurance costs	121,801,514	63,450,393
Specialized materials and services	420,462,347	220,410,066
Office and general supplies and services	36,979,781	72,056,392
Fuel, oil and lubricants	67,900,446	61,829,683
Other operating expenses	363,588,873	325,264,771
Routine maintenance – vehicles and other transport equipment	24,859,897	41,869,042
Routine maintenance – other assets	14,236,999	30,985,813
Total	**2,095,909,482**	**1,645,343,323**

Notes to the Financial Statements (Continued)

6. Farm Inputs

Description	2021-2022 Kshs	2020-2021 Kshs
Purchase of Farm Inputs	649,400,700	0
TOTAL	**649,400,700**	**0**

Purchase of farm inputs to farmers within Kakamega County

7. Transfer to Other Government entities

Description	2021-2022 Kshs	2020-2021 Kshs
Transfers to county government entities		
Transfers to County Assembly	1,278,878,607	1,078,519,716
Transfer to KDDC	66,084,464	30,415,975
Transfer to Kakamega County Urban and Rural Water and sewerage Companies	143,000,000	60,000,000
Transfer to Kakamega County Microfinance	4,000,000	70,000,000
Transfer to Kakamega County Investment and Development Agency	14,830,000	4,500,000
Total	**1,506,793,071**	**1,243,435,691**

Notes to the Financial Statements (Continued)

8. Other Grants and Payments

	2021-2022 Kshs	2020-2021 Kshs
Scholarships and other educational benefits	315,951,135	210,138,165
Urban Development	112,989,724	56,791,772
Tax-arrears (KRA)	162,199,474	0
Transfers to Beneficiaries (Linda Afya ya Mama na Mtoto)	50,443,800	20,000,000
Transfer to Dispensaries/Health Centres/Hospitals	234,688,852	503,945,479
Social and culture Services	36,188,665	0
Donar Funded projects	**991,700**	0
Donations and Burial Grants	10,500,310	6,543,829
Kenya Climate Smart Agriculture Expenses	192,260,271	266,126,239
Transfer to Subcounties	186,650,892	0
Subsidies to small businesses, Co-operatives, and self employed	17,700,000	0
Emergency relief and refugee assistance		25,000,000
KDSP Expenses	130,022,642	49,657,094
LREB-Transfer	350,000	0
Universal Health Care Coverage	53,040,000	0
Shelter Improvement Programme	91,419,840	0
Special Purpose Universal Health Care expenses	31,721,965	0
Non-Profit Non - Governmental Organizations	1,120,000	0
Transfer to Lumino Dam	2,940,941	6,360,420
Covid 19 Expenses	38,554,500	258,016,971
TOTAL	**1,669,734,711**	**1,402,579,969**

These transfers were majorly done to support the County departments that run special programmes

Notes to the Financial Statements (Continued)

9. Acquisition of Assets

	2021-2022 Kshs	2020-2021 Kshs
Construction of buildings	1,063,248,211	950,568,285
Refurbishment of buildings	28,973,106	84,323,059
Construction of roads	805,416,094	1,167,963,639
Construction and civil works	185,580,567	507,018,475
Other Infrastructure and Civil Works	555,807,928	0
Purchase of vehicles and other transport equipment	35,999,500	64,618,967
Purchase of office furniture and general equipment	58,088,673	82,371,919
Purchase of specialized plant, equipment and machinery	137,834,117	82,954,418
Purchase of certified seeds, breeding stock and live animals	35,957,934	808,648,883
Purchase of ICT Equipment	12,484,144	124,118,596
Acquisition of land	8,890,122	7,645,000
Acquisition of intangible assets	48,741,205	0
Total acquisition of assets	**2,977,021,601**	**3,880,231,241**

10. Finance Costs, including Loan Interest

	2021-2022 Kshs	2020-2021 Kshs
Bank charges	4,088,404	1,831,901
Total	**4,088,404**	**1,831,901**

11. Other Payments

	2021-2022 Kshs	2020-2021 Kshs
Emergency Fund (Transfers)	27,061,647	0
	27,061,647	**0**

Notes to the Financial Statements (Continued)

12. Cash and Bank Balances

12A. Bank Balances

NO	Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev., Dep. e.t.c	2021-2022	2020-2021
				Kshs	**Kshs**
1	KCB Revenue collections Account	1141473194	Revenue	2,539,726	4,247,203
2	KCB Revenue Cashless collections Account	1256775940	Revenue	21,220	1,137,640
3	Central Bank Revenue Fund	1000171383	Revenue	96,153,712	1,194,375,564
4	Central Bank Recurrent Account	1000170786	Recurrent	6,203,278	6,377,949
5	Central Bank Development Account	1000170727	Development	483,213	3,150,515
6	Central Bank Urban Development	1000397888	Development	1	57,465,848
7	Central Bank County Special Purpose Universal Care Account	1000335491	Development	78,383,798	31,377,186
8	Central Bank County Polytechnics Special Purpose Account	1000368837	Development	34	34
9	Central Bank Kenya Devolution Support Program	1000412321	Development	70,296,272	106,664,633
10	Central Bank Danida		Development	18,074,438	
11	Central Bank Road maintenance levy fund	100027554	Development	16,043,857	16,043,923
12	Central Bank Kenya Climate Smart Agriculture	1000360488	Development	63,528,176	72,335,717
13	Cooperative Bank Operations Account	1141545302400		32,912,960	22,540,805
14	KCB Operations	1241421293	Recurrent	-	324,500
15	Cooperative Bank Development Account	1141545462600	Recurrent	7,015,075	3,992,879
16	Cooperative bank Retention	1141545302401	Development	2,593,929	247,909,808
17	CGH KCB Imprest Account (NHIF Old Account)	1152009362	Development	21,560,615	8,910,868
18	Public Service Board - KCB	1162095482	Recurrent	9,355	899,600
19	Linda Afya Ya Mama Na Mtoto	1148241272	Recurrent	-	-
20	Cooperative Bank Farm Input-Collection account	1141632689500	Development	31,999,029	12,528,424
21	KCB-Farm Inputs Collection Account,1180391721	1180391721	Development	15,803,039	6,604,977
22	Farm input fund a/c KCB BANK-1240480695	1240480695	Development	189,956	85,411
23	CBK Kenya Climate Agri Sector Dev Support	1000380877	Development	0	0

	Programme,1000380877				
24	KCB Kakamega County IFAD (ABDP) ,1267506172	1267506172	Development	140,507	5,111,551
25	Farm Mechanization development a/c 1240480911	1240480911	Development	163,684	5,411,363
26	Farm Mechanization collection a/c KCB 1177892480	1177892480	Development	150,350	2,157,27
27	Sugar Development Fund	1141631142100	Development	4,999,160	4,998,920
28	Kakamega County ASDSP 11 KCB 1240481217	1240481217	Development	17,424,621	36,939,705
29	Kenya Climate Smart Agriculture Project-KCB	1240481200	Recurrent	10,538,778	7,419,159
30	KCB Kakamega County Sustainable Land Management,1265684626	1265684626	Development	2,365	3,121
31	Bukura ATC	500262374653	Revenue	3,395,044	1,787,211
32	Bukura Revenue Account		Recurrent	118,540	20,020
33	Health Services Equity	500261761850	Recurrent	177,289	1,418
34	Health Services KCB imprest A/c	1267879637	Recurrent	-	5,149,024
35	Blood Transfusion Services A/c-KCB	1267879491	Development	4,925,064	5,566,157
36	KEPI MOH Kakamega central Account		Development	4,007,768	0
37	Coop bank bursary account-01141632678400		Development	0	0
38	CGH Development Account Cooperative Bank	1141632331300	Development	3,831	190,245
39	CGH Development Account National Bank		Development	0	0
40	KCB COVID 19 Account		Development	40,130	4,106,129
41	Mumias West Hospital Development	1182466079	Recurrent	1,982,591	1,982,591
42	Shamakhubu Health Centre	1141632398300	Development	56	1,256
43	KCB CGH New Imprest	1252762488	Development	500	2,953,278
44	Kakamega County Urban Institutional Grant Account KCB		Development	418	3,035,899
45	Kakamega Urban Development Grant Account	1260365743	Recurrent	105,201,280	101,757,668
46	Mumias County Urban Institutional Grant Account KCB		Recurrent	64,441,886	116,023,832
47	Kakamega Township 01141632089800	1141632089800	Recurrent	5,980	2,028
48	Mumias Township 1176165240	1176165240	Recurrent	19,865	3,457
49	Ikolomani Subcounty	1169829171	Recurrent	9,564	4,754
50	Navakholo Subcounty	1169829228	Recurrent	3,806	5,445
51	Shinyalu Subcounty	1169828604	Recurrent	54,565	3,109
52	Lurambi Subcounty	1169828566	Recurrent	1,452	2,107

53	Malava Subcounty	1169828159	Recurrent	712	302
54	Lugari Subcounty	1169829244	Recurrent	1,918	1,918
55	Likuyani Subcounty	1169829260	Recurrent	958	20,099
	Mumias West Subcounty	1169829392	Recurrent	4,036	-1,033
	Mumias East Subcounty	1169829422	Recurrent	3,327	210
58	Khwisero Subcounty	1169829236	Recurrent	1,319	698
59	Butere Subcounty	1169829325	Recurrent	3,240	330
60	Matungu Subcounty	1169829449	Recurrent	5,610	-706
61	KCB KCRA		Revenue	6,325	0
	Total			**681,648,219**	**2,101,632,023**

Amount is as per amount in the cash book and bank reconciliation statements prepared for each account held.

12 B Cash in Hand

	2021-2022 Kshs	2020-2021 Kshs
Cash in hand – Held in Domestic Currency	0	0
Cash in hand – Held in Foreign Currency	0	0
Total	**0**	**0**

Cash in hand should also be analysed as follows:

13 Outstanding imprests and advances

Description	2021-2022 Kshs	2020-2021 Kshs
Government Imprests	31,681,180	35,743,000
Total	**31,681,180**	**35,743,000**

Breakdown of imprest and Salary Arrears per Department *Imprest*	2021-2022 Kshs	2020-2021 Kshs
Cooperative Bank Operations	2,209,800	2,094,400
Central Bank Recurrent	14,020,508	15,167,178
KCB Operations	9,845,262	9,845,262
Central Bank development	2,788,070	2,788,070

Cooperative Bank Development Account	1,752,800	1,752,800
KCB CGH New Imprest	259,240	1,432,390
MOH Imprest Account	0	2,063,200
Farm input fund a/c KCB	0	500,000
KDSP	0	54,000
KCB Kakamega County IFAD (ABDP) ,1267506172	0	45,700
KCB KCRA	305,500	0
KCB Farm Inputs	500,000	0
Grand Total	**31,681,180**	**35,743,000**

Notes to the Financial Statements (Continued)

14 Deposits and Retention

	2021-2022	2020-2021
	Kshs	Kshs
Retention Monies	484,607,770	517,354,883
Total	**484,607,770**	**517,354,883**

15 Fund Balance Brought Forward

	2021-2022	2020-2021
	Kshs	Kshs
Bank Accounts	2,101,632,023	1,710,582,883
Accounts Receivables	35,743,000	31,786,077
Accounts Payables	(517,354,883)	(316,041,196)
Total	**1,620,020,140**	**1,426,327,764**

16 Prior Year Adjustments

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

	Balance b/f FY 2021-2022 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 2021-2022
Description Of The Error	**Kshs**	**Kshs**	**Kshs**
Bank Account Balances	(120,656,756)	0	(120,656,756)
Total	**(120,656,756)**	**0**	**(120,656,756)**

Notes to the Financial Statements (Continued)

17 Increase/ (Decrease) in Outstanding Imprests and Advances

Description	2021-2022	2020-2021
	Kshs	Kshs
Imprest and Advances As At 1st July (A)	35,743,000	31,786,077
Imprest and Advances As At 30th June (B)	31,681,180	35,743,000
Increase)/ Decrease In Imprest and Advances (C=(B-A))	**4,061,820**	**(3,956,923)**

18 Increase/ (Decrease) in Deposits and Retention

Description	2021-2022	2020-2021
	Kshs	Kshs
Deposits and Retention s as at 1st July (A)	517,354,886	316,041,196
Deposits and Retention as at 30th June (B)	484,607,770	517,354,886
Increase/ (Decrease) in Deposits and Retentions C= B-A	**(32,747,116)**	**201,313,690**

Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

	Balance b/f FY 2020-2021	Additions for the period	Paid during the year	Balance c/f FY 2021-2022
Description	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Construction of Buildings	75,441,396	212,947,791	75,441,396	212,947,791
Construction of Civil Works	46,557,699	562,030,111	46,557,699	562,030,111
Supply of Goods	310,914,168	244,829,424	310,914,168	244,829,424
Supply of Services	131,013,674	257,883,397	131,013,674	257,883,397
Land	1,685,000		1,685,000	
Total	**565,611,937**	**1,277,690,723**	**565,611,937**	**1,277,690,723**

2. Pending Staff Payables (See Annex 3)

	Balance b/f FY 2020-2021	Additions for the period	Paid during the year	Balance c/f FY 2021-2022
Description	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Others	-	44,539,362	-	44,539,362
Total	-	**44,539,362**	-	**44,539,362**

Other Important Disclosures (Continued)

3. External Assistance

	FY 2021-2022	FY 2020-2021
Description	**Kshs**	**Kshs**
Donation from cooperative bank	0	200,000
Total	0	**200,000**

Other Important Disclosures (Continued)

a. Purpose and use of external assistance.

Payments made by Third Parties	FY 2021-2022	FY 2020-2021
	Kshs	**Kshs**
Other Payments-Towards covid 19	0	200,000
Total	0	**200,000**

Other Important Disclosures (Continued)

4. Payments by Third Party on Behalf of the County Executive

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 etc.

There were no payment made on behalf of the County by third party

5. 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.

Other Important Disclosures (Continued)

Related party transactions

	2021-2022 (Kshs)	2020-2021 (Kshs)
Key Management Compensation (Governor, CEC Members And Cos)		
Transfers To Related Parties		
Transfer to the County Assembly	1,278,878,607	1,074,711,416
Transfers to other County Government Entities	227,144,464	199,573,069
Transfers to Development Projects-Lumino Dam	2,940,941	6,360,420
Transfers to non-reporting entities e.g. schools and welfare	867,980,603	834,923,594
Transfers to County Water Service Providers	143,000,000	60,000,000
Total Transfers To Related Parties	**2,519,944,615**	**2,175,568,499**
Transfers From Related Parties		
Transfers From The Exchequer	11,669,211,966	11,735,638,337
Transfers From MDAs	32,017,452	1,154,226,487
Transfers From SCs And SAGAs - National Government	-	-
IFAD and Micron Research (UK)	0	17,908,306
Total Transfers From Related Parties	**11,701,229,418**	**12,907,773,130**

6. 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.

Other Important Disclosures (Continued)

Entity	Date Established/Date taken over	Location	Accounting Officer responsible
Kakamega Dairy Development	1/9/2018	Kakamega Town Sahajanand building	Dr.Isaac Lubutsi
Directorate of Alcoholic Drinks Control	8/9/2014	Kakamega Town Sahajanand building	Mr.Ben Namayi Ochomo
Kakamega Investment and Development Corporation	14/10/2016	Kakamega Town Sahajanand building	Ms Elizabeth Asichi
Kakamega County Micro Finance Corporation	14/10/2016	Kakamega Town Sahajanand building	Mr.John Barasa Wangwe
Emergency Fund	2017	County Headquaters	CPA Samson Otieno
Kakamega County Water Company	06/06/2017	Kakamega Town	Ms. Christabel Ashiona

7. Disclosure of Balances in Revenue Collection Accounts

County Government Own source revenue is recognized in the financial statements when it has be swiped to CRF. Revenue collection account balances need to be disclosed at the end of the reporting period as below. Revenue collection accounts should be swept to CRF on reporting dates.

Name of Bank, Account No. & currency	Amount in bank account currency*	Ex. rate (if in foreign currency)	2021 - 2022	2020 - 2021
	Ksh		KShs	KShs
KCB Revenue collections Account-Main	Ksh		2,539,726	4,247,203
KCB Revenue collections Account-Cashless	Ksh		21,220	1,137,640
Central Bank Revenue Fund	Ksh		96,153,712	1,194,375,564
Co-op Bank Farm Input-Collection account	Ksh		31,999,029	12,528,424
Farm Mechanization collection a/c KCB 1177892480	Ksh		150,350	2,157,277
KCB-Farm Inputs Collection Account,1180391721	Ksh		15,803,039	6,604,977
Bukura ATC-Revenue	Ksh		118,540	20,020
Total	**Ksh**		**146,785,615**	**1,221,071,105**

Other Important Disclosures (Continued)

8. Leasing of Medical Equipment

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is 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 year 2021/22 amounts relating to leased medical equipment was Kshs (2021-2022 Kshs 153,000,000)

9. Covid- 19 Funds

Receipts		
Receipts From The National Government (Note 3)		
Other Donations For Covid-19 Received Directly in kind (mask)		102,800
Others (Specify) bal b/f		262,020,300
Total Receipts		**262,123,100**
Payments		
Payment Of Hospital Bills		0.00
Donations To Schools And Other Institutions		0.00
Covid 19 expenses	38,554,500	258,016,971
Total Payments		**258,016,971**
Balance In The Covid 19 Fund	**38,554,500**	**4,106,129**

16 PROGRESS ON FOLLOW UP ON PRIOR YEAR AUDITOR'S RECOMMENDATIONS

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

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved*
1	**Variances Between Figures in the Financial Statements and Report of the Controller of Budget**	1.Ksh. 895,505,100 relates to Equitable Share disbursement for the month of June 2020. These could not be recognized then as it was well beyond the cutoff period.. We recognized this amount in FY 2020-2021 since the County uses IPSAS cash accounting system. 2.Ksh. 78,000,000 relates to exchequer disbursement for the month of June 2020 received after cutoff period. We recognized this amount in FY 2020-2021 while COB included in prior year, 3. Kshs7,125,83 relates to an amount swiped last FY 2019-2020. It was recognized FY 2020-2019 Financial Statements. 4. The Difference of kshs 666,54 3,250 was inadvertently omitted fro m the classification of Compensatio n of employee figure. Correction has been done now adjusted in amended FS.	Resolved	
2	**Cash and Cash Equivalents** Included in the cash and cash equivalents balance of Kshs.2,101,632,023.05 in the statement of assets and liabilities is bank reconciliation balances of Kshs.13,920,906 which were at variance with the cash book balances of Kshs.10,670,655 resulting to	Reconciliation o the variance was carried out as presented in the amended financial statements.	Resolved	

	unreconciled variance of Kshs.3,250,251,			
3	**Pending Accounts Payable** Included in the statements of assets and liabilities under Note 1 of Other Important Disclosures is a balance of Kshs.565,611,937 for pending accounts payable. However, audit review of the supporting schedules availed for audit indicates a balance of Kshs.448,541,750 hence an unreconciled variance of Kshs.117,070,187. Also no explanation was provided for the failure to clear the pending accounts payable of Kshs.565,611,937 disclosed in the financial statements even when the County Government had cash and bank balances amounting to Kshs.2,101,632,023.05 as at 30 June 2021 Further, a report of the Controller of Budget Implementation status for the half-year period ended 31 December 2020 indicated that the County Government had not remitted Kshs.176,693,348, inclusive of interest, to various Retirements Benefit Schemes. However, the unremitted balance of Kshs.176,693,348 has not been disclosed in these financial statements under pending accounts payable. In the circumstances, the accuracy and completeness of pending bills balance of Kshs.565,611,937 as disclosed in the financial statements and their effect on future service delivery of the County Executive could not be confirmed.	1). The amount of pending bills was not overstated but rather during the process of consolidation some invoices were inadvertently left out. A full schedule of the pending bills has been forwarded for audit review. The pending bills are available in the amended financial report and statements already submitted for review. 2). Also no explanation was provided for the failure to clear the pending accounts payable of Kshs.565,611,937 disclosed in the financial statements even when the County Government had cash and bank balances amounting to Kshs.2,101,632,023.05 as at 30 June 2021 Money received after the end of the financial year. 3). The county Government had not paid the Retirements Benefits Schemes, however the payment was made by the closure of financial period 30/6/2021 with no interest and penalties. The non-payment on time is occasioned by cash flow challenges. Attached please find copies of bank statement to show payments.	Not resolved	2021/2022
4	**Accounts Receivable - Outstanding Imprests** The statements of assets and liabilities as at 30 June 2021 reflects accounts receivable of Kshs.35,743,000 which, as shown under Note 13, relates to outstanding imprests. However, an imprest register was not provided for audit review to confirm the movement of these imprest balances. Supporting schedules were also not provided to corroborate the figures shown in the financial statements. Further, no ageing analysis was availed to show when the imprests were issued and how long they had remained outstanding. Consequently, the accuracy and completeness of the accounts receivable balance of Kshs.35,743,000 reflected in the statement of assets and liabilities as at 30 June 2021 could not be confirmed.	The list supporting outstanding imprest was presented for audit review. County will ensure that there is no outstanding imprest at the end of the year.	Not Resolved	2021/22

5	**Purchase of Certified Seeds, Breeding Stock and Live Animals** The expenditure of Kshs.3,880,231,241 shown in the statement of receipts and payments under acquisition of assets includes, as shown under Note 10, Kshs.808,648,883, relating to purchase of certified seeds, breeding stock and live animals. However, as per records available, the expenditure excludes a payment of Kshs.4,500,000 paid to Kenya Animal Genetic Resources Centre during the year under review for purchase of semen. Consequently, the expenditure of Kshs.808,648,883 incurred on purchase of certified seeds, breeding stock and live animals is understated by Kshs.4,500,000.	The amount of Ksh 4,500,000 is appropriately reported in financial report and statements in the balance of Ksh 808,648,883 under Certified seeds, breeding stock and live animals. This is demonstrated in ledgers making up the balance in the month of June 2021 as voucher number D185.	Resolved.	
6	**Procurement of Fish Feeds** The expenditure of Kshs.3,880,231,241 shown in the statement of receipts and payments under acquisition of assets includes, as shown in Note 10, Kshs.808,648,883 relating to purchase of certified seeds, breeding stock and live animals which, according to records available, includes Kshs.6,310,375 incurred on purchase of fish feeds. However, a review of stores ledger cards indicate that the quantities indicated in the delivery notes do not agree with the quantities shown in the stores ledger cards, giving rise to 750 unrecorded bags worth Kshs.269,250. No explanation was provided for non-delivery of 750 bags valued at Kshs.269,250 Further, no counter issue vouchers were availed for audit review to show how the fish pellets were distributed to the points of use. Consequently the propriety of the expenditure of Kshs.269,250 on fish feeds could not be confirmed.	I. **Counter receipt voucher number 5807 and 5809 were inadvertently omitted during audit. These are availed for review. Annex 4.48(1)** **II.** The contract order was for 71,500kgs but only 50,250 kgs were supplied leading to the variance between the contract and delivered quantities. Payment was only made for actual quantity delivered. See attached contract extracts and S13, S11,and delivery notes, Analysis of quantities ordered supplied and stack cards have been availed to show how the 50,250kgs of fish feeds were delivered and stocked. See annex 4.48(2) From the above analysis there was no shortfall as such (loss) as observed because out of Stack Card Numbers (01, 02, 03, 04, 05 and 06) Numbers 02,04 and 06 were inadvertently not availed at the time of the audit. The three stack cards are now availed for review.Annex 4.48(3) Stack card numbers 01, 02,	Resolved	2021/22

		03, 04, 05 and 06		
7.	**Top Dressing and Planting Fertilizers** The expenditure of Kshs.3,880,231,241 shown in the statement of receipts and payments under acquisition of assets includes, as shown in Note 10, Kshs.808,648,883 relating to purchase of certified seeds, breeding stock and live animals, which further includes Kshs.281,379,797 paid to a Company for supply and delivery of 75,000 bags of planting fertilizer and 75,000 bags of top dressing fertilizer. However, the contract agreement indicated that the contract sum was Kshs.244,350,000 being Kshs.131,925,000 for planting fertilizer and Kshs.112,425,000 for top dressing fertilizer. No explanation was provided on why the supplier was paid Kshs.281,379,797 instead of the contract sum of Kshs.244,350,000 resulting to excess payment of Kshs.37,029,797 Further, evidence available indicated that the supplier was paid an amount of Kshs.87,706,490 for supply of 58,510 bags of top dressing fertilizer while the actual deliveries made were 58,470 bags. The non-delivery of 40 bags worth Kshs.59,960 was not explained. Similarly, the supplier was paid Kshs.99,796,865 for supply of 56,735 bags of planting fertilizer while the actual deliveries made were 56,700 bags. No explanation was also given for non-delivery of 35 bags worth Kshs.61,565. A review of delivery notes and stores records during a visit to Lugari Sub-County revealed that 33 bags of dressing fertilizer worth Kshs.49,467 could not be accounted for. Similarly, review of delivery notes and stores records during a visit to Likuyani Sub-County also revealed that 192 bags worth Kshs.239,840 could not be accounted for. Under the circumstances, it could not be confirmed whether value for money was realized from the supply of 267 bags of fertilizer worth Kshs.349,267.	Arising from audit of 2019/2020, the loss of farm inputs as indicated in Matungu,Lugari and Likuyani sub-Counties was noted. The Ministry instituted a recovery mechanism for the un accounted for inputs, attached are the minutes and correspondence on the recovery and responses from affected officers on the progress of recovery. a)Matungu Sub-County See attached letter on recovery of unaccounted farm input from chief officer Agriculture and response from the Sub-County Agriculture officer on the progress of the recovery. Annex 4.58 (1) bank slip b)Lugari subcounty The deficit of 33 bags of top-dressing fertilizer worth Kshs 49,467(33bags x1499/-) in Lugari Sub-County were recovered and the affected staff made payment as per attached bank slips Annex 4.58(2) a) Likuyani subcounty See attached letter on recovery of unaccounted farm input from chief officer Agriculture and response from the subcounty Agriculture officer on the progress of the recovery. Annex 4.58(3) bank slip Note The ministry has instituted internal audit with specific terms of reference on the challenges encountered in the farm inputs programme,this will give recommendations to control on possible risks associated to the programme. Annex 4.58(4) letter	Not resolved	2021/22

		requesting for programme audit		
8.	**Procurement of Tea Seedlings** The statement of receipts and payments reflects an expenditure of Kshs.3,880,231,241 under acquisition of assets which includes, as shown under Note 10, Kshs.808,648,883 relating to purchase of certified seeds, breeding stock and live animals which in turn includes Kshs.4,000,000 paid to Tea Research Institute for supply of tea seedlings. However, audit review of payment vouchers and other supporting documents revealed that documents such as counter receipt voucher (S13), stores ledger, counter issue voucher (S11), inspection and acceptance report, and distribution list were not attached to support the expenditure:. It was therefore not possible to confirm that the seedlings were delivered, received, taken on charge, inspected to conform to the required standard, and distributed to the intended recipients. Consequently, the propriety of Kshs.4,000,000 in respect of supply of tea seedlings could not be confirmed.	**The payment of Kes 4,000,000 was** an advance payment made to Kenya Tea Research Institute and the tea seedlings have not been collected. Financial documents such as Form S13, S11 and stores record were not availed because the tea seedlings had not been delivered at the time of audit, the delay was occasioned by long queues at the Institute. The seedlings are now ready and will be delivered at the onset of long rains.	Not resolved	2021/22
9.	**Other Grants and Transfers** The statement of receipts and payments reflects an amount of Kshs.1,138,202,578 under other grants and transfers which includes, as shown under Note 8, Kshs.20,000,000 being transfers to beneficiaries under the Linda Afya ya Mama na Mtoto Programme. However, records available indicated that the transfer of Kshs.20,000,000 was made on 16 July 2021, which falls under 2021/2022 financial year. No explanation was provided for including an expenditure of 2021/2022 in the financial statements for 2020/2021, as a result of which, other grants and transfers is overstated by Kshs.20,000,000. Further, the treatment of the payment is not in accordance with the respective accounting framework of IPSAS cash.	The County adopts IPSAS Cash basis of accounting and therefore included the transfer to Linda afya ya Mama na mtoto in the financial statements for the year ended 30th June 2021 because the end year cut off date been extended by the National Treasury to allow Counties to spend after closure of Financial Year.	Resolved	2021/22
10.1	**Central Bank of Kenya Development Account** Included in the bank balance of Kshs.2,101,632,023 shown in the statement of assets and liabilities as at	**The receipts of Kshs** 1,166,461,252.00 **was received in July as per the observation of the auditor which was recognized in**	Resolved	

	30 June 2021 is Kshs.3,150,515.30 relating to development account. However, verification of the bank reconciliation statement for the month of June 2021 shows receipts in cash book not yet reflected in bank statements amounting to Kshs.1,166,461,252 which were received after the closure of the financial year No explanation was provided for the anomaly, which is contrary to the accounting framework of IPSAS Cash. Consequently, the validity, accuracy and completeness of cash and cash equivalents balance of Kshs.2,101,632,023 as at 30 June 2021 could not be confirmed.	**the cash books as at 30th June 2021 this was as result of the communication by the National Treasury by extending the cutoff date of expenditure to 21st July 2021** **There was an extension period of spending by the National Treasury from 30th June 2021 to 21st July 2021 the receipts and expenditure were recorded in the cash books as at 30th June 2021 because they were incurred during financial year 2020-2021.**		
10.2	**Emergency Fund Account - Stale Cheques** The statement of assets and liabilities as at 30 June 2021 reflects a bank balance of Kshs.2,101,632,023 which, as detailed in Note 12A, shows a nil balance under Emergency Fund Account. However, a review of the cash book for the Fund shows that the Fund had a balance of Kshs.5,556,071. Further, the bank reconciliation statement for the Fund reflects unpresented cheques of Kshs.20,246,999.55 which, however, includes stale cheques totaling Kshs.1,536,347.00 that had not been reversed in the cash book as at 30 June 2021. In addition, the reconciliation also reflects payments in bank statements not recorded in the cash book totaling Kshs.189,656, which have remained outstanding since August 2020. No explanation was provided for the above anomalies, as a result of which, the accuracy of the cash and cash equivalents balance of Kshs.2,101,632,023 shown in the statement of assets and liabilities could not be confirmed. In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.2,101,632,023 as at 30 June 2021 could not be confirmed.	**The Emergency Fund Account operates as a fund as such preparation of its financial report and statements are done on IPSAS accrual basis. The Financial Statements are submitted separately as guided by PFM Act 2012 Section 168. Non the less the Fund managers have taken the below actions.** i. The withheld taxes were paid to the Tax Authority on the dates shown in the bank statement. ii. The payments which appeared as not recorded in the cash book have since been recorded as shown in the cash book attached.	Resolved	
11.	**Nugatory Expenditure on MCAs Allowances** Included in the expenditure of Kshs.1,645,343,323 shown in the statement of receipts and payments under use of goods and services is an amount of Kshs.5,086,400 paid to Members of County Assembly (MCAs) for attending a joint meeting	• The County Assembly was invited to attend the meeting was dated 29th June 2021 REF NO: CGK/OCS/CA/10/6(03) (Letter attached) and	Resolved	

	with the County Assembly Liaison Committee members and members of the Monitoring & Implementation Committee to discuss various departments' achievements and implementation of projects held on 2nd and 3rd July 2021 at Boma Inn Hotel in Eldoret. However, an invitation letter available from the County Secretary and Head of Public Service indicated that the Office of the Governor would cater for conference facilities, while those invited would meet their daily subsistence allowance from their respective departments. No explanation was provided on why the County Executive paid the MCAs the said allowances against the provisions of the letter of invitation. In addition, no monitoring and evaluation reports were availed for verification to confirm that meeting took place and that its objective was achieved Consequently, the expenditure of Kshs.5,086,400 was not a proper charge on public funds	different from the one sent to other departments. However ,the Clerk of the County Assembly on receipt of the letter above requested the County Executive to cater for the facilitation the Hon Members for them to attend the said meeting. KKCA/OG/CORR/1/1 (Letter attached).On response the county executive accepted to provide facilitation to the county assembly Liason committee members and Members of the Monitoring and Implementation Committee.OG/CGK/CA/ 17/(8) (Annex 4.20 (1)Letter attached) • The report is available for audit review. Annex 4.20 (2) monitoring and implementation report • Boma Inn Hotel Eldoret is prequalified supplier for the County Government of Kakamega. See attached offer and acceptance letter for prequalification in annex 4.20(3) various letters.		
12.	**Transfers to Other Government Entities** The statement of receipts and payments for the year ended 30 June 2021 reflects an amount of Kshs.1,249,796,111 under transfers to other Government Units which, as shown in Note 7, includes transfers of Kshs.6,360,420 and Kshs.70,000,000 to Lumino dam project and Kakamega County Micro Finance Corporation respectively. However, payment vouchers and related supporting documents for the two transfers totalling Kshs.76,360,420 were not provided for audit review. Consequently, the propriety of the	Vouchers relating to the transfers provided as shown in the annex 12(i) Copies of vouchers.	Resolved	

	transfers could not be confirmed.			
13	**Accounts Payable** The statement of assets and liabilities for the year ended 30 June 2021 reflects a balance of Kshs.517,354,883 under accounts payable which, as shown under Note 14, comprises Kshs.247,909,808 and Kshs.269,445,075 relating to deposits and current payables respectively. However, no schedules were provided to support the balances. Consequently, the accuracy and completeness of the balance of Kshs.517,354,883 .	Schedules as well as retention ledgers presented for audit review.	Not Resolved	2021/22
14	**Procurement of Drugs from Kenya Medical Supplies Agency (KEMSA)** Included in use of goods and services expenditure of Kshs.1,645,343,323 under Note 6 to the financial statements is specialized materials and services amount of Kshs.220,410,066, which includes an amount of Kshs.95,989,338.60 paid to KEMSA for supply of medical drugs and non-pharmaceuticals. However, requisitions from health facilities, distribution list, acknowledgements and inspection reports from Sub-County hospitals and health centers were not availed for audit review. Consequently, the propriety of the expenditure of Kshs.95,989,338 could not be confirmed.	The aforementioned process was done online through KEMSA LIMIS (Logistics Management Information System) where requisitions and orders are placed through the system in compliance with the Public Procurement and Asset Disposal Regulations, 2020 Annex 4.26(1) Regulation 49 The system consolidates the orders at the county level for ease of generation of proforma invoice and processing of procurement documents. All individual orders from the facilities can be viewed through the system. Individual facility orders are serviced by KEMSA and distribution is done directly to the facilities (Last Mile Delivery). Acknowledgement is by way of a Delivery Note/Invoice which is signed by officers at the respective facilities. The Documents are available for audit reference and are at KEMSA LIMIS.Annex 4.26(2) Requisitions, Distribution list, acknowledgments and inspection reports from health facilities	Not Resolved	2021/22
15	**Compensation of Employees**	The County has adopted the National Government policy of	Not Resolved	2021/22

	The statement of receipts and payments reflects an expenditure of Kshs.5,531,194,871 in respect to compensation of employees which, as shown under Note 5, includes Kshs.50,224,845 incurred as basic wages of temporary employees . However, approved policy guidelines on hire of casuals and authority from the County Public Service Board to hire casuals was not presented for audit review. Consequently, the propriety of the expenditure of Kshs.50,224,845 could not be confirmed	hiring Interns and Staffs on Contract through the County Public Service Board for inclusivity and transparency. The anomaly has since been corrected See annex 4.5(i) County HR policy		
	Other matters	**Budgetary Control and Performance.**		
1.1	**Budget Absorption** The County Executive of Kakamega had approved budget of Kshs. 16,073,687,997 voted for the financial year 2020/2021 but realized actual expenditure of Kshs.13,704,616,994 (or about 85%) of the approved budget. No explanation was provided for the under-utilization of Kshs.2,369,071,003 (or 15%) of the approved budget. Further, the County Government received late exchequer releases totaling Kshs. 4,059,496,243.25, The under absorption of approved budget is an indication of activities and projects in the annual work plan not implemented by the County Government which is likely to have negative effect on delivery of goods and service to the residents of Kakamega County. No explanation was also provided on why the National Treasury delayed to release funds as required promptly, as required by Section 17(6) of the Public Finance Management Act, 2012, which states that the National Treasury shall, at the beginning of every quarter, and in any event not later than the fifteenth day from the commencement of the quarter, disburse monies to the County Governments.	The National Treasury failed to release funds to the county on time thereby adversely affecting ability to utilize.	Not Resolved	2021/22
1.2	**Under Collection of Revenue** The statement of receipts and payments for the year ended 30 June 2021 indicates that the County Government collected Kshs.1,111,192,996 from local sources against expected collections of	The County's revenue collection target was most affected in the following revenue streams due to the effects of containment measures put in place by the Ministry of Health to combat Covid-19	Not Resolved	2021/22

<table>
<tr><td></td><td>Kshs.1,656,000,000 hence a deficit in collections of Kshs.544,807,004 or 33% of the targeted revenue. No explanation was provided for the failure to meet expected revenue collection. There is need, therefore, for the County Government to do a realistic revenue budget from local sources to achieve the set targets for better service delivery to the citizens of Kakamega County.</td><td>pandemic which included the following.
1. Market fees was affected by market closures.
2. Slaughter fees was affected with restrictions on hospitality industry.
3. Bus park and motor bikes collection was affected with restrictions on transport for minimised passenger loads and movement hours hence most vehicles were off the road and in some case the charges were reduced due to the carrying capacity.
Health services fee and NHIF was affected by reduced number of patients being admitted to Hospitals as a result of the Covid-19 pandemic</td><td></td><td></td></tr>
<tr><td>2.</td><td>A project implementation status report as at 30 June 2021 of sampled projects show that seven projects with total contract sums amounting to Kshs.275,005,100, as shown below, had not been started: No explanation was provided for the failure to commence these projects. Consequently, the County Government did not obtain value for money from the projects</td><td><table><tr><th>Project</th><th>Allocation(kes)</th><th>Status</th></tr><tr><td>Shinyalu Slaughter house</td><td>25,900,000</td><td>20% co Stalled</td></tr><tr><td>Khwisero Hatchery</td><td>25,600,000</td><td>100% c</td></tr><tr><td>Mumunyozo Dam</td><td>49,295,000</td><td>On go comple</td></tr><tr><td>Machine Dam</td><td>75,075,450</td><td>On go comple</td></tr><tr><td>Baharini irrigation</td><td>39,104,450</td><td>On go comple</td></tr><tr><td>Butere Hatchery</td><td>26,039,200</td><td>On go comple</td></tr><tr><td>Nzoia River Basin Irrigation</td><td>33,990,450</td><td>On go comple</td></tr><tr><td>Total</td><td>275,005,100</td><td></td></tr></table></td><td>Not Resolved</td><td>2021/22</td></tr>
<tr><td></td><td>Basis for conclusion</td><td></td><td></td><td></td></tr>
<tr><td>1.</td><td>The statement of receipts and payments reflects an expenditure of Kshs.3,880,231,241 under acquisition of assets which includes, as shown under Note 10, Kshs.7,645,000 relating to acquisition of land which in turn includes Kshs.400,000 incurred on acquisition of land (Isukha/Shirere 27/118) purchased to pave way for</td><td>The roads were anticipatory prepared in readiness for purchase and construction of Governors house as supported by cabinet memo of 20th April 2018 as per annex 4.38 Cabinet approval, however the owner passed on and the succession</td><td>Not Resolved</td><td>2021/22</td></tr>
</table>

	construction of access road to the Governor's residence on Plot No. Isukha/Shirere 646. However, a title of ownership for the land was not produced for audit verification. Consequently, ownership of the land by the County Government could not be confirmed.	**challenges arose.**		
2.	**Construction of Kakamega Doctors Staff Houses** The statement of receipts and payments reflects an expenditure of Kshs.3,880,231,241 under acquisition of assets which includes, as shown under Note 10, Kshs.950,568,285 relating to construction of buildings, out of which Kshs.7,613,689.75 was paid to a contractor undertaking construction of Kakamega Doctors Staff Houses. The contract had been awarded earlier at contract sum of Kshs.108,516,560 for a contract period of 54 weeks from 23 June 2016, when the contract was signed. According to documents available, the contractor had been paid a total amount of Kshs.74,682,253.53. However, as at 30 June 2021, the contract period of 54 weeks had elapsed but the project had not been completed. Further, the contract performance bond had expired as at the time of the audit in the month of October 2021. In addition, site meeting reports were not availed to confirm the current status of the project. A physical verification of the project on 13 October 2021 revealed that only four (4) workers were on site fixing wardrobes in second and third floors and the pace of the construction was slow. Consequently, the project may take a longer period to complete, with a possibility of escalation of costs which may lead the County Government not obtaining value for money on the capital expenditure.	**a. An addendum to the original contract for extension was prepared and is available for audit review Annex 4.42(1) Addendum for contract extension** **b. The performance bond was renewed and is available for audit review Annex 4.42(2) contract performance bond** **c. Site meeting reports and minutes Annex 4.42(3)**	Not Resolved	2021/22
3.1	**Construction of Kakamega Teaching and Referral Hospital** The statement of receipts and payments reflects an expenditure of Kshs.3,880,231,241 under acquisition of assets which includes Kshs.950,568,285, as shown in Note 10, relating to construction of buildings. Examination of payment vouchers and related documents revealed that the	1.The contract clause 17 gives the power to extend the contract to the Project Manager. This was extended by the Project Manager as per the contract. Overall completion period for the works is 5 calender years. Copy of clause 17 attached. Annex 4.44(2) and Letter of contract extension attached.	Not Resolved	2021/22

	County Government awarded a contract to a construction company to construct Kakamega Teaching and Referral Hospital at a contract sum of Kshs.6,126,817,414 and contract period of 5 years in three phases – Phase I of 104 calendar weeks at Kshs.2,332,145,003, Phase II of 78 calendar weeks at Kshs.2,014,041,919.89 and Phase III of 78 at Kshs.1,780,630,491.06. The contract agreement provided that each phase was to be completed independently and handed over to the client before commencement of the next phase. During the year under audit review, a total of Kshs.220,008,775.85 was paid to the contractor as shown below. However, examination of payment vouchers, project files and site meeting reports revealed the following anomalies. i. Phase I was to be completed by 10 June 2018 but the completion date was extended by one hundred and thirty (130) weeks to 31 December 2020. No evidence was provided on any request for and approval of the extension period. ii. Monthly progress reports were not provided for audit review. iii. Physical verification of the project on 25/10/2021 revealed that the contractor was not on site and there was no evidence of any work going on In the circumstances, the County Government did not get value for money for the project and may incur more costs due to inflation thus losing the intended benefit.	2. Contract implementation team provides reports to the Accounting officer. CIT reports are available for review Annex 4.44(3) 3. The contractor had suspended works on site due to delay in payment resulting from delayed disbursement of funds from the National Treasury.		
3.2	**Construction of Bukhungu Stadium Phase II** The statement of receipts and payments reflects an expenditure of Kshs.3,880,231,241 under acquisition of assets which includes, as shown under Note 10, Kshs.950,568,285 relating to construction of buildings, out of which Kshs.271,739,098 was paid during the year under review to a contractor for construction of Bukhungu Stadium Phase II The contract was awarded in September 2019 for a contract period of 170 weeks commencing 18 September 2019. However, according to a report by clerk of works dated 13 October 2021, the physical	The project has encountered several challenges leading to substantial loss of time over the contract period so far elapsed and a Works acceleration plan is underway as per the revised programme of works and is being implemented towards recovering the lost time and or averting any further loss of time during the remaining contract period.	Not Resolved	2021/22

	progress of the project was at 39% while a period of 108 weeks (representing 64%) of time taken had elapsed, an indication that the project may not be completed on time. Further, a physical inspection carried out in October 2021 revealed that the contractor was not on site. No explanation was provided on why the contractor had abandoned site. Consequently, the project may take longer period to be completed with a possibility of escalation of costs which may result in the County Government not obtaining value for money on the capital expenditure.			
4.	**Use of Goods and Services – Cleaning Services** The expenditure of Kshs.1,645,343,323 shown in the statement of receipts and payments under use goods and services includes, as shown in Note 6, Kshs.325,264,771 relating to other operating expenses which in turn includes expenditure of Kshs.12,178,384 paid to several suppliers for offering cleaning services whose contracts had expired in December 2020. The contracts were renewed by the County Government for a period of two months (January and February 2021) contrary to Section 139(2) of the Public Procurement and Asset Disposal Act, 2015. No explanation was provided for renewing the contracts without engaging in fresh tendering Consequently, the management was in breach procurement regulations	**Cleaning services if not attended to can be public health hazard. There was a delay in approval of contracting new service providers and an extension of existing service providers was necessary. Contracting of new service providers was later effected. The County has rectified this anomaly by aligning cleaning contract periods to financial year and complying with extension procedures.**	Not Resolved	2021/22
5.	**Staff Ethnic Diversity** Analysis of staff establishment records as at 30 June 2021 revealed that the County Government had 6,186 employees as at 30 June 2021. However, out of this number, 5,577 or about 90% were from the local dominant ethnic community. This is contrary to the provisions of Section 65(e) of the County Governments Act, 2012, which requires that at least 30% of the total workforce should come from communities other than the local dominant community. Consequently the County Government was in breach of the law.	The majority of the staff serving in County Government were inherited staff from the Defunct Local Authorities and the Ministries whose services were devolved. Most of these staff were predominantly from the Luhya Community and could not be done away with. Current vacancies are advertised and an effort made to balance the ethnic diversity during the recruitment process.	Not Resolved	2021/22
6.	**Failure to Adhere to the One-Third Rule on Salary Deductions**	The National Government granted tax relief to all employees in 2020 in order to mitigate the effects of	Not Resolved	2021/22

	Analysis of the Integrated Payroll and Personnel Data (IPPD) for the year 2020/2021 revealed that the County Government did not comply with the Regulation on employee salary deductions and that 322 employees had their salary deduction beyond one third of their basic pay, contrary to Section 19(3) of the Employment Act, 2007, and County Human Resource manual 2013, item E.13(1) which states that no salary deduction will be effected beyond two thirds (2/3) of an Officer's basic pay. No explanation was provided for contravention of regulations. Under the circumstances, the County management was in breach of the law on the salary deductions	the Covid-19 pandemic. Several officers took advantage of these tax measures and obtained loans from Financial Institutions. However, when the tax was resumed in January 2021, their net salaries dropped below the one-third rule, resulting in an increase in the number of employees affected in from January 2021. This scenario, however, will change once impacted officers get their annual salary increments.		
7.	**Irregular Award of Scholarships to Students Studying in China** The figure of Kshs.1,138,202,578 reflected in the statement of receipts and payments under other grants and payments includes, as shown under Note 8, an amount of Kshs.210,138,165 relating to scholarships and other educational benefits. Audit review of the relevant payment vouchers revealed that an amount of Kshs.18,730,550.60 was transferred to Kakamega County Scholarships Fund on the basis of a letter from the department of Education dated 19/10/2020. With a list of beneficiaries of the scholarships. However, review of the list revealed that twenty-four (24) students were paid Kshs.513,297.40 each, totaling Kshs.12,319,137.60 while they were undertaking their studies in Shanghai University of Science and Technology in China, which is contrary to Section Part IV of the Public Finance Management (Kakamega County Education Fund) Regulations, 2015, Section 13(1) (c) which states that an applicant shall qualify for a scholarship if the applicant is admitted, a continuing or a student with an offer letter for admission to a special school, secondary, tertiary institution or a recognized university within Kenya. No explanation was provided for the contravention of the Regulations of the Fund. Consequently, the management was in breach of the regulations	**The County Government has since stopped sponsoring students to foreign countries instead they sponsor to Kenyan Universities. China scholarships was a one off opportunity where the Chinese Government was catering for tuition fees and the County Government caters for the upkeep.** a) The 25 Students in China is accumulative number of selected students of 2016 cohort to 2018 Cohort. **Refer Annex 4.33(1) – list of students in China**	Not Resolved	2021/22
8.1	**Huge Wage Bill** During the year under review, the County	**The County Government has put in place measures to contain the**	Not Resolved	2021/22

	Government reported an expenditure of Kshs.5,531,194,871 on salaries and wages, which is equivalent to 39.5% of total revenue of Kshs.14,018,966,126, contrary to Regulation 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015, which provides that the County Government expenditure on wages and benefits for public officers should not exceed 35 percent of the County total revenue. Consequently, Management was in breach of law.	**wage bill. New employment has been frozen.** **The County only replaces exiting staff.**		
8.2	**Use of Manual Payroll** The statement of receipts and payments for the year ended 30 June 2021 reflects an expenditure of Kshs.5,531,194,871 under compensation of employees which includes, as disclosed under Note 5 to the financial statements, an expenditure of Kshs.5,461,046,023 as basic salaries for permanent employees. However, it was observed that the County Government operated two payroll systems: a manual payroll system (ERP) and Integrated Payroll and Personnel Database (IPPD). During the year, monthly payments totalling Kshs.432,254,452.35 were made to employees through manual payroll (ERP). No explanation was provided for using two parallel payrolls which are likely to cause confusion and lead to a possibility of making double payments	The ERP payroll is an automated payroll that caters for contracts and temporary staff who are yet to be issued with Personal file numbers by Directorate of Personnel Management (DPM). The procedure of obtaining IPPD personal file numbers is cumbersome and takes a while to be effected. Since then an effort has been made to reduce the numbers by 50%.	Not Resolved	2021/22
	Lack of Municipality Boards for Kakamega and Mumias Municipalities Audit review of the itemized budget for the financial year 2020/2021 revealed that the County Government allocated Kshs.988,811,024 for Lands, Housing, Urban Areas and Physical Planning which included Kshs.879,388,712 budgeted for Kakamega and Mumias Municipalities. Kakamega Municipality was allocated Kshs.462,921,371 out of which Kshs.94,505,954 was for recurrent expenditure and Kshs.368,415,417 was budgeted for development programmes. Mumias Municipality was allocated Kshs.416,467,341 comprising of Kshs.43,508,843 for recurrent expenditure and Ksh.372,958,498 for development	i. **The transactions in the Municipalities have been accounted for and audited in the global financial report and statements for the County Executive. However separate financial report and statements for the two municipalities were in accordance with the Act and submitted to the OAG.** ii. **Municipality charters approved by the H.E.The Governor are in use and are**	Not Resolved	2021/22

	programmes. However, the County Government did not establish Municipality Boards for the two Municipalities which should have prepared respective financial statements and submit them for audit in accordance with the provisions of Section 46(2) of Urban Towns and Cities Act, 2011, which requires Boards or Town Committees to submit financial statements to the Auditor-General for audit. The County Government was, therefore, in breach of the law	**hereby availed for your perusal and further consideration including its Gazettement copy attached.** **iii. The Board appointments were in line with section 13 and 14 and the process included:** **a) Advertisement** **b) Appointment letters and** **c) Gazettement notices are now attached for your verification and further action see appendix 10.1(iv) (v) and (vi)**		

CECM, County Treasury

Sign..Omulayi.....

Date.....28/09/2022.....

Annexes

Annex 1 – Analysis Of Transfers From the CRF

Equitable Share	2,044,253,007	2,044,253,007	3,097,353,042	4,212,400,137	11,398,259,193
DANIDA - Universal Healthcare in Devolved Units Programme	0	0	0	11,535,563	11,535,563
World Bank – THUSCP	0	0	0	61,784,877	61,784,877
Agriculture Sector Development Support Project (ASDSP)	0	0	0	14,039,198	14,039,198
Kenya Climate Smart Agriculture Project (KCSAP)	0	0	0	183,593,135	183,593,135
Total	**2,044,253,007**	**2,044,253,007**	**3,097,353,042**	**4,483,352,910**	**11,669,211,966**

Annex 2 – Analysis Of Pending Accounts Payable

S/No.								
				A	b	c	d=a+b-c	
	Construction Of Buildings			75,441,396		75,441,396		
1	Wintech Ltd	27-Sep-2021	-	-	2,427,100	-	2,427,100	Renovation Of Kitchen At Bukura
2	Spendrite Limited	18-Feb-2022	-	-	3,557,866	-	3,557,866	Construction Of Eshibinga Smart Dairy(Kddc)

3	Dreamtech Enterprises	18-Feb-2022	-	-	9,245,600	-	9,245,600	Construction Of Navakholo Smart Dairy(Kddc)
4	Samkai Building Const& Civil Works	18-Feb-2022	-	-	3,335,002	-	3,335,002	Construction Of Shitoli Smart Dairy Farm(Kddc)
5	Lungu Bulding Contractors Ltd	2-Apr-2020	-	-	4,970,045	-	4,970,045	Construction Of Malava Smart Dairy Farm(Kddc)
6	Pnn General Supplies	8-Jun-2022	-	-	1,965,970	-	1,965,970	Construction Of Central Store At Likuyani
7	Dynamic Green Technologies	13-May-2022	-	-	2,005,700	-	2,005,700	Completion Of Marakusi Dispensary
8	Kiganga Junior Investment	10-May-2022	-	-	5,388,476	-	5,388,476	Construction Of Sango Dispensary
9	Timaka Enterprises	21-Apr-2022	-	-	5,779,740	-	5,779,740	Construction Of Maternity Block At Makunga
10	Patra Constructions	4-May-2022	-	-	3,771,566	-	3,771,566	Renovation Works At Ikuywa Hc
11	Ekero Building Contractors	23-May-2022	-	-	9,477,423	-	9,477,423	Construction Of Theatre Block At Matungu Hosp
12	Blackrose Investments Limited	23-Jun-2022	-	-	1,664,716	-	1,664,716	Completion Of Butingo Maternity In Navakholo Sub County
13	Mc Finely Healthcare Limited	22-Jun-2022	-	-	8,788,932	-	8,788,932	Expansion Of Vip Section At Kk Cgh
14	Eldo-Rotsa Construction Limited	31-Mar-2022	-	-	11,630,484	-	11,630,484	Construction Of Kk Doctors Staff Houses
15	Rydave Developers Ltd	6-Jun-2022	-	-	1,149,250	-	1,149,250	Renovation Of Nabongo Cultural Center
16	Richwings Arena Gen. Contractors	10-Jun-2022	-	-	1,742,285	-	1,742,285	Completion Of Khayega Art Gallery
17	Saryda Traders	16-Jun-2022	-	-	6,939,088	-	6,939,088	Construction Of Min Stadium In Navakholo
18	Orrlink Limited	23-Jun-2022	-	-	2,474,048	-	2,474,048	Construction Of St Teresa Pri. Sports Ground

19	Envertek Africa Consultancy Ltd	11-Jun-2022	-	-	2,575,200	-	2,575,200	Provision Of Esia For Six Modern Markets
20	Sabema International Limited	24-Mar-2022	-	-	11,499,203	-	11,499,203	1St Certificate For Const Of Shiatsala Mkt
21	Thelmax Contractors Ltd	22-Apr-2022	-	-	8,222,992	-	8,222,992	1St And Final Certificate For Shinyalu Stockring
22	Bellarose Investment Ltd	21-Jun-2022	-	-	1,304,575	-	1,304,575	Final Certificate For Malaha Ablution Block
23	Sensei Capital Civil And Structural Engineers	13-May-2022	-	-	9,880,000	-	9,880,000	Consultancy For Design,Supervision Of Global Tea Factory
24	Lasata Agencies	15-Dec-2021	-	-	2,427,010	-	2,427,010	Additional Work At Bukura Modern Market
25	Mbale Town Umeme Elctroworks Limited	26-Nov-2021	-	-	2,114,963	-	2,114,963	Supply, Installation And Testing Of Electricity Meters
26	Tasanga Enteprises	17-Dec-2021	-	-	2,310,198	-	2,310,198	Construction Of Ablution Block At Shibuli Market In Lurambi Sub-County
27	Trinity Gallagher Ltd	13/06/2022	-	-	4,051,070	-	4,051,070	Butere Ecopark And Water Supply
28	Joyrowl Ltd	14/06/2022	-	-	1,176,426	-	1,176,426	Construction Of Car Park Shed
29	Fressend	17/06/2022	-	-	2,481,725	-	2,481,725	Maintenance And Rennovation Of Mudiri County Houses
30	By The Grace Builders Ltd	12-Jan-2021	-	-	2,010,558	-	2,010,558	Construction Of Kipkaren Rural And Murambe Ecde
31	Kalvat Works Ltd	12-Jan-2021	-	-	2,469,733	-	2,469,733	Construction Of Ecde Centre At Chief Banda And St. Charles Lwanga
32	Chajaram Traders Ltd	12-Jan-2021	-	-	3,497,746	-	3,497,746	Construction Of Cheptul And Burundu County Plytechnic

33	Joan And Sons Trading Co. Ltd	1-Oct-2022	-	-	3,098,052	-	3,098,052	Construction Of Butali County Polytechnic
34	Ziporah And Sons Holding Ltd	12-Jan-2021	-	-	5,346,761	-	5,346,761	Construction Works At St. Paul's And Manda County Polytechnic
35	Bluemyst Investment Ltd	12-Jan-2021	-	-	4,877,150	-	4,877,150	Construction Of Irenji And Lugala Ecde Centres
36	Lasata Agencies Ltd	8/13/21	-	-	497,116	-	497,116	Renovation Of Ecde Centre At Shisasari Primary School
37	Sipho Solutions	12/20/21	-	-	3,314,750	-	3,314,750	Renovation And Completion Of Latf Block At Matawa County Polytechnic
38	Ashways Construction Ltd	12-Jan-2021	-	-	5,183,158	-	5,183,158	Construction Of Two Ecde Centres At Eshibeye And Rosterman
39	Domitech Holdings Ltd	12-Jan-2022	-	-	3,140,352	-	3,140,352	Construction Of Isukha West And Shagungu County Polytechnic
40	Lasata Agencies Ltd	12-Jan-2021	-	-	3,061,808	-	3,061,808	Construction Of Nzoia County Polytechnic
41	Bukura Lishwa Enterprise	12-Jan-2022	-	-	889,256	-	889,256	Construction Of Siyombe And Eshiyenga Ecde
42	Wintech Limited	12-Jan-2021	-	-	4,158,880	-	4,158,880	Construction Of Kwisero And Shirale Ecde
43	Broadcore Construction Ltd	12-Feb-2021	-	-	4,968,390	-	4,968,390	Construction Bushangala County Polytechnic
44	Raphland Limited	1/21/22	-	-	6,122,260	-	6,122,260	Construction Of Mavanga County Polytechnic
45	Lenana Engineering	12-Jan-2022	-	-	2,177,523	-	2,177,523	Construction Of Ecde At Shibinga And Eshirotso Primary
46	Ananaw Holdings Limited	1/21/22	-	-	6,900,660	-	6,900,660	Construction Of Bunyala West County Polytechnic

47	Spendrite Limited	12-Jan-2020	-	-	3,074,840	-	3,074,840	Construction Of Ecde Centre At Eshikulusi And Eshikomere Primary
48	Ekero Building Contractors Ltd	12-Jan-2021	-	-	1,297,550	-	1,297,550	Contruction Of Ecde Centre At Nyabora Primary School
49	Serve Academy Ltd	3-Feb-2022	-	-	2,954,200	-	2,954,200	Augmentation Of Dispensary &Chombeli County Polytechnic Borehole & Muhomo Water Project
50	Shalowline Investment Ltd	20-Apr-2017	-	-	434,554	-	434,554	Construction Of Motorbike Sheds In Bunyala East Ward
51	Boybridge Investment Ltd	7-Jun-2022	-	-	951,026	-	951,026	Construction Of Bunyala West Ward Offices
52	Lero Universal Developers & Supplies Ltd	8-Jun-2020	-	-	1,334,034	-	1,334,034	Construction Of Disaster Cenre Phase Ii
53	Lero Universal Developers & Supplies Ltd	30-Jun-2022	-	-	1,272,822	-	1,272,822	Construction Of Disaster Cenre Phase Ii
54	Camcraft Engineering Services	4-Jul-2022	-	-	827,410	-	827,410	Construction Of Butsotso South Ward Office
55	Joysack Hardware And Supply	20-Jun-2022	-	-	2,864,945	-	2,864,945	Construction Of Classrooms And Toilets At Emalindi Girls
56	Joysack Hardware And Supply	24-Jun-2022	-	-	1,865,605	-	1,865,605	Construction Of Classrooms And Toilets At Emalindi Girls
	Sub-Total		-	**75,441,396**	**212,947,791**	**75,441,396**	**212,947,791**	
	Construction Of Civil Works			46,557,699		46,557,699		
57	Stareways Contractors Limited	20-Jun-2022	-	-	3,358,780	-	3,358,780	Construction Of Mutaho Dispin Ikolomani s.c
58	Lakezal Ent.Ltd	17/5/22	-	-	2,577,375	-	2,577,375	Consruction Of Roads Under 10Km Program
59	Stanpex Contractors	15/2/22	-	-	4,654,894	-	4,654,894	Maintenance Of Roads Under Rmlf Program

60	Tronic Communication	3-Oct-2022	-	-	2,119,888	-	2,119,888	Routine Maintenance Of Roads(Lot27)
61	Eldemo Ent.Ltd	28/2/22	-	-	5,998,209	-	5,998,209	Routine Maintenance Of Roads(Lot24)
62	Thelmax Contractors	1-Jul-2020	-	-	19,172,352	-	19,172,352	Contruction Of Btumen Standard-Lumakanda Road
63	Monel Investment Ltd	15/2/22	-	-	3,609,339	-	3,609,339	Maintenance Of Roads Under Lot 13 Program
64	Jonea Investment Ltd	23/12/21	-	-	14,110,634	-	14,110,634	Construction Of Roads Under 10Km Ward Program
65	Jonea Investment Ltd	13/5/22	-	-	5,990,936	-	5,990,936	Routine Maintenance Roads Lot 21
66	Ayoti Contractors	25/1/22	-	-	23,065,127	-	23,065,127	Construction Of Roads Under 10Km Ward Program
67	Ayoti Contractors	4-Dec-2021	-	-	35,985,463	-	35,985,463	Construction To Bitumen Standard In Malava
68	Midland Construction Co	5-Feb-2021	-	-	48,342,501	-	48,342,501	Construction O Bitumen Standard Navakholo Roads
69	Midland Construction Co	3-Feb-2021	-	-	47,485,974	-	47,485,974	Construction To Bitumen Standard Navakholo Roads
70	Midland Construction Co	1-Jul-2020	-	-	46,774,255	-	46,774,255	Construction To Bitumen Statndards Eregi Roads
71	Mbig Limited	1-Oct-2020	-	-	41,273,042	-	41,273,042	Construction To Bitumen Standards Matungu Roads
72	Timaka Enterprises	4-Jan-2022	-	-	4,540,182	-	4,540,182	Routine Maintenance Of Roadslot6
73	Ananaw Holdings Limited	15/2/22	-	-	3,496,820	-	3,496,820	Routine Maintenance Of Roads Lot5
74	Ebwaliro General Contractors	4-May-2022	-	-	3,589,237	-	3,589,237	Routine Maintenance Of Roads Lot28
75	Kimbisa Agencies Ltd	4-Jan-2022	-	-	2,939,788	-	2,939,788	Routine Maintenance Of Roads Lot26

76	Ecowest Motor Group Ltd	17/5/22	-	-	5,147,164	-	5,147,164	Routine Maintenance Of Roads Lot1
77	Mataanow Construction Co	25/2/16	-	-	1,567,711	-	1,567,711	Hire Of Roads Construction Equipment
78	Western Cross Express Ltd	17/5/22	-	-	2,848,113	-	2,848,113	Routine Maintenance Of Roads Lot 16
79	Ayoti Contractors	4-Dec-2021	-	-	79,939,213	-	79,939,213	Construction To Bitumen Standard Sitirire Malava Roads
80	Western Cross Express Ltd	17/5/22	-	-	5,318,310	-	5,318,310	Maintenance Of Roads In Khwisero
81	Joneah Investment Ltd	4-Dec-2022	-	-	4,999,600	-	4,999,600	Levelling Of Mumias Municipality Market
82	Boybridge Investments Ltd	17/05/2022	-	-	5,155,026	-	5,155,026	Maintenance Works At Kenyatta Avenue, County Hq Roundabout
83	Jorilen Contractors And General Supply Ltd	19/05/2022	-	-	4,985,978	-	4,985,978	Road Maintenance And Renovation Works In Mumias Municipality.
84	Tasanga Enterprises Ltd	3-Mar-2022	-	-	4,913,993	-	4,913,993	Construction Of Eshikholobe Water Supply Project In Butere Subcounty
85	Dreamtech Enterprises 931	30th JUNE 2022	-	-	17,337,477	-	17,337,477	Construction Of Shimaloli &Bukura Ekapwonje Water Supply Projects In Shinyalu &Lurambi Subcounty
86	Geotham Limited	3-Oct-2022	-	-	4,746,140	-	4,746,140	Establishment Of Demostration Plot For Ex Situ Biological Diversity Conservation At Bukura Atc
87	Tasanga Enterprises Ltd	5-Oct-2022	-	-	4,778,825	-	4,778,825	Augmentation And Solarization Of Emakale Borehole In Matungu Subcounty
88	Aceway Serviceltd	3-Mar-2022	-	-	2,026,364	-	2,026,364	Implementation Of Forest Restoration Program(Lurambi Tree Nursery)

89	Businde Passion Fruits	5-Oct-2022	-	-	1,995,000	-	1,995,000	County Greening Programme In The Central Region(Lurambi,Ikolomani,Shinyalu,Navakholo Subcounties
90	M/S New Edge Solutions Ltd	3-Feb-2022	-	-	17,400,000	-	17,400,000	Supply And Installation Of Two Automated Weather Stations In Matungu And Likuyani Subcounties
91	Salient Concepts	3-Oct-2022	-	-	3,682,478	-	3,682,478	Procurement Of Digital Billboard
92	Tegemea General Suppliers	3-Feb-2022	-	-	1,998,000	-	1,998,000	Services To Promote Forest Restoration Capacity Through Afforestation And Reforestation In Khwisero Sub County
93	Rydane Developers Ltd	3-Feb-2022	-	-	6,093,328	-	6,093,328	Extension Of Ekapwonje,Emusala,Kuvasali,Butali-Muyundi Water Project
94	Ngware Builiding And Engineering Contractors	31/3/2022	-	-	12,812,400	-	12,812,400	Construction Of Batwehe Intake Works Project In Ikolomani Subcounty
95	M/S Dallar Experts	3-Feb-2022	-	-	2,000,000	-	2,000,000	County Greening Programme In Southern Region Subcounties
96	M/S Nerima General Supply &Electrical Works Ltd	5-Oct-2022	-	-	2,970,051	-	2,970,051	Construction Of Iranda Dispensary Water Supply Project In Butere Subcounty
97	Meliako Contractors Ltd	31/3/2022	-	-	4,636,627	-	4,636,627	Water &Sanitation Works At The Governors Nothern Regional Office In Lugari Sub-County
98	M/S Ideal Borehole Services	3-Feb-2022	-	-	9,859,700	-	9,859,700	Ideal Borehole Services
99	M/S Jabros Enterprises Limited	3-Mar-2022	-	-	9,116,350	-	9,116,350	Jabros Enterprises Ltd
100	M/Swinlink Enterprises	3-Oct-2022	-	-	1,501,620	-	1,501,620	Isechero/Virembe Market Water Project

101	Biorax Agency Limited	3-Feb-2022	-	-	19,476,738	-	19,476,738	Construction Of Mundoli Girls Project,Misango Water Supply Project Phase 11 And Inyanya W/P (Lot 12)
102	Superior Products Africa	10-Jun-2022	-	-	1,579,455	-	1,579,455	Renovation Of Security Quarters And Office Block At Northern Region Office
103	Bomary Contractors Ltd	20-Apr-2017	-	-	1,062,560	-	1,062,560	Maintenance Of Ibutanyi -Luyeshe Road
104	Sashani Enterprise	5-Jun-2017	-	-	1,533,520	-	1,533,520	Maintenance Of Kambiri Junction-Bulovi Road
105	M/S Marigodal Empire	20.9.2021	-	-	1,463,572	-	1,463,572	Supply Of Gpu Podium Lectem & Accessories
	Sub-Total		-	**46,557,699**	**562,030,111**	**46,557,699**	**562,030,111**	
	Supply Of Goods			**310,914,168**		**310,914,168**		
106	Brigheden Company	13-Apr-2022	-	-	179,000.00	-	179,000	Supply Of Tyres
107	Drekeys Enterprises	22-Mar-2022	-	-	10,559,942.00	-	10,559,942	Non Phams
108	Biolight Medical Systems Ltd	10-Feb-2022	-	-	9,009,800.00	-	9,009,800	Non Phams
109	Devincans Precise K Ltd	30-Nov-2021	-	-	543,000.00	-	543,000	Office Furniture
110	Kemsa	4-Mar-2022	-	-	12,804,280.00	-	12,804,280	Medical Drugs
111	Kakamega Ict Investment	19-Feb-2022	-	-	360,000.00	-	360,000	Supply Of Comp And Printers
112	Kemsa	10-Jan-2021	-	-	1,707,100.00	-	1,707,100	Supply And Delivery Of Non Pharms

113	Kemsa	6-Apr-2022	-	-	19,066,548.00	-	19,066,548	Supply And Delivery Of Pharmaceuticals
114	Kemsa	7-Mar-2022	-	-	834,400.00	-	834,400	Medical Drugs
115	M & J East Africa	6-Jun-2022	-	-	439,810.00	-	439,810	Supply Of General Office Supplies
116	M & J East Africa	6-Jun-2022	-	-	1,247,000.00	-	1,247,000	Computer And Its Accessories
117	Shamya Pinnacle	14-Feb-2022	-	-	161,870.00	-	161,870	Supply Of Stationery
118	Shamya Pinnacle	24-Jan-2022	-	-	38,400.00	-	38,400	Supply Of General Office Supplies
119	Museno Caterers	22-Apr-2022	-	-	15,000.00	-	15,000	Supply Of Mineral Water
120	Lenta Ventures	25-Aug-2021	-	-	1,603,029.00	-	1,603,029	Computer Accessories
121	Isolutions	7-Mar-2021	-	-	292,100.00	-	292,100	Purchase Of Computer Accessories
122	Mfi Solutions	31-Mar-2022	-	-	273,600.00	-	273,600	Purchase Of Computer Accessories
123	Hoviema	9-Feb-2022	-	-	778,909.00	-	778,909	Gos
124	Migrate General Enterprises	22-Jun-2022	-	-	499,950.00	-	499,950	Gos
125	Sovereign Biz	19-May-2022	-	-	99,750.00	-	99,750	Gos
126	Mobisoft Limited	20-Nov-2021	-	-	462,900.00	-	462,900	Lab Reagents
127	Sciencescope Limited	22-Sep-2021	-	-	60,240.00	-	60,240	Lab Reagents
128	Sciencescope Limited	7-Sep-2021	-	-	1,626,260.00	-	1,626,260	Lab Reagents
129	Cathemax Investment Ltd	13-Sep-2021	-	-	3,328,901.00	-	3,328,901	Lab Reagents
130	Chemlabs Limited	3-Sep-2021	-	-	277,084.00	-	277,084	Lab Reagents
131	Biorax Agency Limited	13-Sep-2021	-	-	146,466.00	-	146,466	Lab Reagents
132	Chemlabs Limited	2-Nov-2021	-	-	174,004.00	-	174,004	Lab Reagents
133	Chemlabs Limited	17-May-2022	-	-	2,266,706.00	-	2,266,706	Lab Reagents
134	Microbiology E.A Ltd	6-Jun-2022	-	-	1,157,100.00	-	1,157,100	Lab Reagents
135	Huqas	20-May-2022	-	-	370,070.00	-	370,070	Lab Reagents
136	Labique Supplies	6-Jun-2022	-	-	1,897,830.00	-	1,897,830	Lab Reagents
137	Jesta East Africa	9-Feb-2022	-	-	606,166.00	-	606,166	Lab Reagents
138	Adgel	16-Dec-2021	-	-	292,300.00	-	292,300	Medical And Dental Equip
139	Crown Solutions	2-Jul-2021	-	-	6,317,253.00	-	6,317,253	Medical And Dental Equip

140	Labique Supplies	16-Dec-2021	-	-	349,300.00	-	349,300	Medical And Dental Equip
141	Demendal Supplies	27-Jan-2022	-	-	454,090.00	-	454,090	Medical And Dental Equip
142	Demendal Supplies	7-Mar-2022	-	-	23,000.00	-	23,000	Medical And Dental Equip
143	Kemsa	13-Jan-2022	-	-	14,905,700.00	-	14,905,700	Medical Drugs
144	Meds	18-Mar-2022	-	-	4,850,800.00	-	4,850,800	Medical Drugs
145	Julitac International	23-May-2022	-	-	317,000.00	-	317,000	Medical Drugs
146	Meds	20-May-2022	-	-	537,900.00	-	537,900	Medical Drugs
147	Meds	13-Jun-2022	-	-	670,800.00	-	670,800	Medical Drugs
148	Juwakis Investment Ltd	1-Mar-2022	-	-	736,800.00	-	736,800	Medical Records
149	Juwakis Investment Ltd	25-May-2022	-	-	130,500.00	-	130,500	Medical Records
150	Juwakis Investment Ltd	21-Oct-2021	-	-	180,000.00	-	180,000	Medical Records
151	Drekeys Enterprises	13-Sep-2021	-	-	2,700,000.00	-	2,700,000	Non-Pharms
152	Emmanda Rift Enterprises	31-Aug-2021	-	-	2,140,000.00	-	2,140,000	Non-Pharms
153	Marvel Medical Solutions	27-Sep-2021	-	-	2,480,000.00	-	2,480,000	Non-Pharms
154	Marvel Medical Solutions	29-Oct-2021	-	-	247,500.00	-	247,500	Non-Pharms
155	Multitech Investments Co.	13-Sep-2021	-	-	2,512,500.00	-	2,512,500	Non-Pharms
156	Potent Pharma Group	27-Jan-2022	-	-	660,000.00	-	660,000	Non-Pharms
157	Tale Solutions	17-Jan-2022	-	-	800,000.00	-	800,000	Non-Pharms
158	Roma Hardware	13-Sep-2021	-	-	1,590,340.00	-	1,590,340	Non-Pharms
159	Kemsa	11-Apr-2022	-	-	1,048,950.00	-	1,048,950	Non-Pharms
160	Lamark Rift Enterprises	12-May-2022	-	-	270,000.00	-	270,000	Non-Pharms
161	Lamark Rift Enterprises	15-Nov-2021	-	-	235,000.00	-	235,000	Non-Pharms
162	Fean Systems Ltd	14-Jan-2022	-	-	770,000.00	-	770,000	Non-Pharms
163	Kemsa	23-May-2022	-	-	721,530.00	-	721,530	Non-Pharms
164	Britale Solutions	27-Sep-2021	-	-	2,300,000.00	-	2,300,000	Non-Pharms
165	Labique Supplies	20-May-2022	-	-	610,650.00	-	610,650	Non-Pharms
166	Clapet Limited	17-Nov-2021	-	-	190,400.00	-	190,400	Xray Supplies
167	Clapet Limited	8-Feb-2022	-	-	312,200.00	-	312,200	Xray Supplies

168	Bibo Pharmaceaticals	20-May-2022	-	-	550,000.00	-	550,000	Xray Supplies
169	Bibo Pharmaceaticals	12-May-2022	-	-	1,511,200.00	-	1,511,200	Xray Supplies
170	Metisec Imaging Solutions	21-Apr-2022	-	-	1,130,000.00	-	1,130,000	Xray Supplies
171	Kakamega County Polytechnic	30-May-2022	-	-	576,000.00	-	576,000	Supply Of Staff Uniforms
172	Live Alone Stationers	14-Mar-2022	-	-	185,000.00	-	185,000	Supply Tourism Guide Books And Brochures
173	Shamya Pinnacle Ltd	4-May-2022	-	-	307,024.00	-	307,024	Supply Of Office Stationery
174	Goldburn Enterprises Ltd	9-Nov-2021	-	-	112,490.00	-	112,490	Supply Of Office Stationery
175	Goldburn Enterprises Ltd	13-Jan-2022	-	-	212,500.00	-	212,500	Supply Of Tonners
176	Junial Investment Ltd	29-Sep-2021	-	-	150,000.00	-	150,000	Supply Of Tonners
177	Allegios Systems Solutions	21-Mar-2022	-	-	189,000.00	-	189,000	Supply Of Tonners
178	Double Shasa Ltd	5-Apr-2022	-	-	2,975,000.00	-	2,975,000	General Office Supplies
179	Alegiós Systems Solutions	6-Sep-2021	-	-	315,000.00	-	315,000	Supply Of Desktops
180	Goldburn Enterprises Ltd	9-Nov-2021	-	-	15,400.00	-	15,400	Supply Of Desktops
181	Panek Investment Company	18-Oct-2021	-	-	10,000.00	-	10,000	Supply Of Ups Gadgets
182	Abi Computers	24-Feb-2022	-	-	87,348.00	-	87,348	Supply Of Kyocera
183	Uphill Engineering Services Ltd	28-Jul-2021	-	-	394,000.00	-	394,000	Supply Of Air Conditioner To The Office Of Governor And D/G
184	Malava County Polytechnic	14-Jan-2022	-	-	66,000.00	-	66,000	Supply Of Uniforms
185	Junial Investment	18-Mar-2022	-	-	776,000.00	-	776,000	Supply Of Tonners
186	Jagari General Machants	30-May-2022	-	-	240,000.00	-	240,000	Supply Of Common User Items For Disaster Management
187	Primaks Contractors	22-Jun-2022	-	-	790,000.00	-	790,000	Supply Of Governors Podium
188	Kakamega Ict Investment Ltd	17-Oct-2021	-	-	20,000.00	-	20,000	Business Cards For H.E Deputy Governor
189	Branding Design Ltd	21-Oct-2021	-	-	20,480.00	-	20,480	Suupply Of Office Stationery And Equipment

190	M/S Fean Systems	17-May-2022	-	-	2,092,500.00	-	2,092,500	Supply Of Printing Papers
191	Mfi Document	10-Sep-2021	-	-	243,600.00	-	243,600	Supply Of Tonners
192	Shamya Pinnacle	6-Mar-2022	-	-	1,027,000.00	-	1,027,000	Supply And Delivery Of Stationery
193	Rosepeter Company Ltd	24/01/2022	-	-	349,000.00	-	349,000	Supply And Delivery Of Banners
194	Midland Emporium	2-Nov-2021	-	-	52,248,294	-	52,248,294	Supply Of Fertilizer
195	Kukuchic Kenya Ltd	23-Feb-2022	-	-	4,860,000	-	4,860,000	Supply Of Day Old Chicks
196	Westernseed Co Ltd	27-Dec-2021	-	-	18,000,000	-	18,000,000	Supply Of Seeds
197	Farm Inputs	11-Jan-2022	-	-	874,200	-	874,200	Supply Of Fertilizer And Maize Seeds(Kddc)
198	Jenga Feeds Limited	17-Mar-2022	-	-	1,254,960	-	1,254,960	Supply Of Dairy Meals(Kddc)
199	Nas Mola Enterprises	25-Apr-2022	-	-	441,000	-	441,000	Supply Of Bells Of Hay(Kddc)
200	Dixa Agrovet Ltd	15-Jun-2022	-	-	874,050	-	874,050	Supply Of Pembe Dairy Meal(Kddc)
201	Grove Feeds Limited	12/14/2022	-	-	633,360	-	633,360	Supply Of Bells Of Silage(Kddc)
202	Grove Feeds Limited	12/14/2022	-	-	633,360	-	633,360	Supply Of Bells Of Silage(Kddc)
203	Motherland Kenya	16-Mar-2022	-	-	317,592	-	317,592	Supply Of Minerals And Acaricides(Kddc)
204	Grove Feeds Limited	12-Apr-2022	-	-	524,160	-	524,160	Supply Of Bells Of Silage(Kddc)
205	Grove Feeds Limited	19-Apr-2022	-	-	546,000	-	546,000	Supply Of Bells Of Silage(Kddc)
206	Mola Enterprises	17-May-2022	-	-	302,400	-	302,400	Supply Of Bells Of Hay(Kddc)
207	Motherland Kenya	16-Mar-2022	-	-	260,064	-	260,064	Supply Of Minerals And Acaricides(Kddc)
208	Kimilili Veterinary Stockist	27-Jun-2022	-	-	979,800	-	979,800	Supply And Of Planting Fertilizer And Maize Seeds(Kddc)
209	Motherland Kenya	16-Mar-2022	-	-	316,332	-	316,332	Supply Of Minerals And Acaricides(Kddc)
210	Mwangavet Ltd	3-Jun-2021	-	-	322,480	-	322,480	Supply Of Polythene Papers
211	Mwangavet Ltd	20-Mar-2022	-	-	256,340	-	256,340	Supply Of Vetinary Kits
212	Ms. Labedcash Marine Enterprise	16-Mar-2022	-	-	7,200,000	-	7,200,000	Supply Of Fingerlings

213	Harleys Limited	2-Jul-2022	-	-	1,658,758	-	1,658,758	Supply Eye Equipment
214	Faram East Africa	23-Oct-2019	-	-	90,000	-	90,000	Laboratory Materials To Cgh
215	Faram East Africa	5-Feb-2019	-	-	528,624	-	528,624	Supply Of Blood Screening Reagents To Cgh
216	Naris Farm Limited	24-Mar-2020	-	-	110,000	-	110,000	Covid-19 Supplies
217	Thelmax Contractors	20/1/20	-	-	853,760	-	853,760	Mobilisation And Demobilization Of County Equip
218	Seven Degrees North Ltd	4-May-2022	-	-	13,291,100	-	13,291,100	Provision Of County Valuation Roll
219	Sanion Niqel	24/5/2022	-	-	866,520	-	866,520	Supply,Instalation,Testing &Commissioning Of Pumping Units
	Sub-Total		-	**310,914,168**	**244,829,424**	**310,914,168**	**244,829,424**	
	Supply Of Services			**131,013,674**		**131,013,674**		
220	Mungulu Company	11-Aug-2020	-	-	238,328.00	-	238,328	Service On Gka 607Q
221	Mungulu Company	11-Aug-2020	-	-	250,000.00	-	250,000	Service On Gka 164L
222	Automed Garage	9-Mar-2022	-	-	713,650.00	-	713,650	Service On 37 Cg 059A
223	Soy Highway Motel	16-Jun-2022	-	-	218,400.00	-	218,400	Conference Facilities
224	Museno Caterers	15-Oct-2021	-	-	100,500.00	-	100,500	Conference Facilities
225	Golf Hotel	9-Jul-2021	-	-	288,600.00	-	288,600	Conference Facilities
226	Harmony Mortors	14-Jan-2021	-	-	63,300.00	-	63,300	Repair Of Motor Vehicle 37Cg060A
227	Harmony Mortors	8-Nov-2020	-	-	45,700.00	-	45,700	Repair Of Motor Vehicle 37Cg060A
228	Matunda Tabasmu Hotel	9-Mar-2022	-	-	120,300.00	-	120,300	Conference Facilities
229	Charly Resort	14-Mar-2022	-	-	63,500.00	-	63,500	Conference Facilities
230	Charly Resort	7-Dec-2021	-	-	45,000.00	-	45,000	Conference Facilities
231	Bluechip Aviation	14-Jan-2021	-	-	28,032.00	-	28,032	Air Ticketing
232	Terannova Autospares	15-Nov-2021	-	-	127,963.00	-	127,963	Motor Vehicle Maintenance
233	Makumi Agencies	7-Sep-2021	-	-	270,900.00	-	270,900	Motor Vehicle Maintenance
234	Golf Hotel Kakamega	1-May-2022	-	-	231,000.00	-	231,000	Catering Services

235	Redcross		-	-	7,124,280.00	-	7,124,280	Ambulance Services For The Month Of June
236	Makumi Agencies Ltd	10-Jan-2022	-	-	282,500.00	-	282,500	Motor Vehicle Maintenance
237	Golf Hotel	1-Apr-2022	-	-	462,000.00	-	462,000	Catering Services To Cuban Doctors
238	Golf Hotel	1-Mar-2022	-	-	477,400.00	-	477,400	Catering Services
239	Diamond Rock	10-Jan-2022	-	-	28,000.00	-	28,000	Catering Services
240	Diamond Rock	15-Feb-2022	-	-	12,000.00	-	12,000	Catering Services
241	Diamond Rock	9-May-2022	-	-	48,750.00	-	48,750	Catering Services
242	Diamond Rock	1-Feb-2022	-	-	27,500.00	-	27,500	Catering Services
243	Diamond Rock	2-Jun-2022	-	-	14,000.00	-	14,000	Catering Services
244	Diamond Rock	05/056/2022	-	-	12,750.00	-	12,750	Catering Services
245	Diamond Rock	30-May-2022	-	-	84,000.00	-	84,000	Catering Services
246	Diamond Rock	13-Jun-2022	-	-	54,000.00	-	54,000	Catering Services
247	Diamond Rock	25-Mar-2022	-	-	28,800.00	-	28,800	Catering Services
248	Diamond Rock	22-Mar-2022	-	-	28,800.00	-	28,800	Catering Services
249	Diamond Rock	6-Apr-2022	-	-	9,000.00	-	9,000	Catering Services
250	Makumi Agencies Ltd	26-May-2022	-	-	28,350.00	-	28,350	Motor Vehicle Maintenance
251	Makumi Agencies Ltd	27-May-2022	-	-	26,850.00	-	26,850	Motor Vehicle Maintenance
252	Makumi Agencies Ltd	10-Jan-2021	-	-	110,000.00	-	110,000	Motor Vehicle Maintenance
253	Makumi Agencies Ltd	15-Feb-2022	-	-	32,750.00	-	32,750	Motor Vehicle Maintenance
254	Makumi Agencies Ltd	12-May-2022	-	-	23,100.00	-	23,100	Motor Vehicle Maintenance
255	Makumi Agencies Ltd	25-May-2022	-	-	29,850.00	-	29,850	Motor Vehicle Maintenance
256	Makumi Agencies Ltd	24-May-2022	-	-	32,800.00	-	32,800	Motor Vehicle Maintenance
257	Makumi Agencies Ltd	23-Sep-2021	-	-	19,300.00	-	19,300	Motor Vehicle Maintenance
258	Makumi Agencies Ltd	2-Feb-2022	-	-	24,900.00	-	24,900	Motor Vehicle Maintenance
259	Makumi Agencies Ltd	10-Jan-2021	-	-	65,500.00	-	65,500	Motor Vehicle Maintenance
260	Makumi Agencies Ltd	25-Mar-2022	-	-	24,350.00	-	24,350	Motor Vehicle Maintenance
261	Makumi Agencies Ltd	9-Jun-2022	-	-	29,850.00	-	29,850	Motor Vehicle Maintenance

262	Museno Caterers	22-Apr-2022	-	-	30,000.00	-	30,000	Supply Of Hired Potable Toilets
263	Harmony Motors Limited	2-Nov-2021	-	-	138,840.00	-	138,840	Motor Vehicle Maintenance
264	Up Hill Engineering Services	10-May-2022	-	-	46,144.00	-	46,144	Service Of Dvi Generator
265	African Touch Safaris Ltd	2-Jun-2022	-	-	9,800.00	-	9,800	Air Travel Service
266	African Touch Safaris Ltd	2-Jun-2022	-	-	21,500.00	-	21,500	Air Travel Service
267	Metargs Engineering Services	10-May-2022	-	-	45,762.00	-	45,762	Service Of Dvi Generator
268	Outdays Tours And Travel	10-May-2022	-	-	27,300.00	-	27,300	Air Travel Service
269	County Government Of Kakamega	22-Apr-2022	-	-	70,000.00	-	70,000	Hire Of Bukhungu Staduim For Malaria Day
270	Cic Group	31-Jan-2022	-	-	32,686.00	-	32,686	Insurance Cover Renewal
271	Institute Of Human Resource Management	7-Oct-2021	-	-	150,800.00	-	150,800	Training Fees For Annual National Hrm Conference
272	M & J East Africa Ltd	7-Jun-2022	-	-	465,290.00	-	465,290	Maint Of Comp Software
273	Guso Enterprises	19-Nov-2021	-	-	933,100.00	-	933,100	Maint. Of Buildings & Stations
274	Kasogo Enterprises	4-Oct-2021	-	-	665,620.00	-	665,620	Maint. Of Buildings & Stations
275	Kasogo Enterprises	4-May-2022	-	-	129,500.00	-	129,500	Maint. Of Buildings & Stations
276	Kasogo Enterprises	15-Nov-2021	-	-	202,300.00	-	202,300	Maintenance Of Buildings
277	Levints Investments	14-Jan-2022	-	-	446,100.00	-	446,100	Maintenance Of Buildings
278	Bemax Agencies	31-Mar-2022	-	-	491,350.00	-	491,350	Maintenance Of Buildings
279	Fean Systems Ltd	8-Feb-2022	-	-	405,700.00	-	405,700	Sanitary And Cleaning
280	Migrate General Enterprises	31-May-2022	-	-	474,270.00	-	474,270	Sanitary And Cleaning
281	Migrate General Enterprises	31-May-2022	-	-	94,050.00	-	94,050	Sanitary And Cleaning
282	Harmony	22-Jun-2022	-	-	30,368.00	-	30,368	Mv Service
283	Harmony	22-Jun-2022	-	-	29,392.00	-	29,392	Mv Service
284	Kingsway Tyres	21-Jun-2022	-	-	20,035.00	-	20,035	Mv Service
285	Makumi Agencies	21-Jun-2022	-	-	32,300.00	-	32,300	Mv Service

286	Syokimau Community Timber	15/3/22	-	-	3,599,436.50	-	3,599,437	Labour Based Proects In Lugari Subcounty
287	Preisben Inv Ltd	28/3/22	-	-	5,739,173.37	-	5,739,173	Routine Maintenance Of Roads Under Labour Based
288	Benjuka Investment Limited	18/10/21	-	-	175,913.80	-	175,914	Supply Of 100 Seater Tents Decorated Chairs
289	Ats Travel	14/6/22	-	-	29,700.00	-	29,700	Travel Service Eng Patrick Likavo
290	Ebwaliro General Contractors	29/3/22	-	-	6,081,540.00	-	6,081,540	Labour Based Proects In Matungu Subcounty
291	Kibra General Supplier	29/10/21	-	-	8,778,700.00	-	8,778,700	Supply Of Security Guards Uniform Items
292	Joisak Hardware And Supplies Ltd	4-Jan-2022	-	-	4,773,858.20	-	4,773,858	Labour Based Projects In Mumias
293	Charcoal Grey Investment	4-Apr-2022	-	-	5,930,588.00	-	5,930,588	Labourbased Projects In Butere
294	Ebwaliro General Contractors	3-Apr-2022	-	-	5,912,300.00	-	5,912,300	Labour Based Projects In Matungu
295	Fanfao Ltd	25/1/22	-	-	3,593,906.20	-	3,593,906	Labour Based Projects In Lugari
296	Ats Travel	14-Jun-2022	-	-	31,000.00	-	31,000	Travel Service Eng Sweta
297	Sakabo Invetment Ltd	4-Apr-2022	-	-	3,856,211.20	-	3,856,211	Routine Maintenance Of Roads In Malava
298	Demax Contractors	21-Jun-2022	-	-	3,554,936.00	-	3,554,936	Routine Maintenance Of Roads In Shinyalu
299	Fean Systemsltd	14-Apr-2022	-	-	3,542,930.00	-	3,542,930	Routine Maintenance Of Roads Under Labour Based
300	Mayongegeneral Merchants Ltd	17-May-2022	-	-	4,799,790.38	-	4,799,790	Routine Maintenance Of Roads Under Labour Based
301	Ats Travel	3-Aug-2002	-	-	21,500.00	-	21,500	Travel Service Patrick Likavo
302	Terranova Autospares	14th june 22	-	-	75,130.88	-	75,131	Service Of Motor Vehicles
303	Terranova Autospares	25-Oct-2022	-	-	104,835.00	-	104,835	Service Of Motor Vehicles

304	Orijo Enterprises	20-Apr-2022	-	-	124,000.00	-	124,000	Provision Of Catering Services
305	Orijo Enterprises	20-Apr-2022	-	-	11,200.00	-	11,200	Provision Of Catering Services
306	Museno Caterers	14-Mar-2022	-	-	75,000.00	-	75,000	Provision Of Catering Services
307	Museno Caterers	2-Jun-2022	-	-	75,000.00	-	75,000	Provision Of Catering Services
308	Snack Stop Café	15-Jun-2022	-	-	15,000.00	-	15,000	Provision Of Lunch
309	Snack Stop Café	27-Apr-2022	-	-	18,750.00	-	18,750	Provision Of Lunch
310	Snack Stop Café	27-Apr-2022	-	-	17,500.00	-	17,500	Provision Of Lunch
311	Snack Stop Café	27-Apr-2022	-	-	20,000.00	-	20,000	Provision Of Lunch
312	Snack Stop Café	6-Jun-2022	-	-	30,000.00	-	30,000	Provision Of Lunch
313	Sosa Cottages	10-Feb-2022	-	-	167,500.00	-	167,500	Provision Of Conference Facilities
314	Sosa Cottages	10-May-2022	-	-	144,000.00	-	144,000	Provision Of Conference Facilities
315	Orijo Enterprises	11-Apr-2022	-	-	80,000.00	-	80,000	Provision Of Catering Services
316	Orijo Enterprises	18-Jan-2022	-	-	80,000.00	-	80,000	Provision Of Catering Services
317	Orijo Enterprises	27-Apr-2022	-	-	20,000.00	-	20,000	Provision Of Catering Services
318	Bishop Stam	22-Jun-2022	-	-	360,000.00	-	360,000	Provision For Accommodation
319	Enzogu Gardens	25-Apr-2022	-	-	160,000.00	-	160,000	Provision Of Conference Facilities
320	Diamond Rock Resort & Guest House	6-Jan-2022	-	-	22,500.00	-	22,500	Catering Services
321	Diamond Rock Resort & Guest House	1-Apr-2022	-	-	37,800.00	-	37,800	Catering Services
322	Diamond Rock Resort & Guest House	27-May-2022	-	-	25,000.00	-	25,000	Catering Services
323	Orijo Enterprises	9-Mar-2022	-	-	11,250.00	-	11,250	Catering Services
324	Diamond Rock Resort & Guest	4-Apr-2022	-	-	46,800.00	-	46,800	Catering Services
325	Diamond Rock Resort & Guest	4-Mar-2022	-	-	15,000.00	-	15,000	Catering Services
326	Western Cross Co.Ltd	21-Jun-2022	-	-	1,156,817.00	-	1,156,817	Cleaning Services And Maintainance
327	Western Cross Co.Ltd	27-May-2022	-	-	1,156,817.00	-	1,156,817	Cleaning Services And Maintainance
328	Teranova Autospares	11-Nov-2021	-	-	254,734.00	-	254,734	Service Of Motor Vehicles
329	Kenya Institute Of Management	7-Feb-2022	-	-	6,000.00	-	6,000	Annual Subscription Fees

330	Museno Caterers	28-Feb-2022	-	-	51,000.00	-	51,000	Provision Of Catering Services
331	Kakamega Sports Club	10-Jun-2022	-	-	30,000.00	-	30,000	Subscription Fees
332	Snack Stop Café	27-Apr-2022	-	-	25,000.00	-	25,000	Provision Of Catering Services
333	Mfi Document Solution Ltd	14th March22	-	-	52,200.00	-	52,200	Service Of Photocopy Machine
334	Diamond Rock Resort & Guest House	28-May-2022	-	-	62,500.00	-	62,500	Catering Services
335	Standard Group Ltd	22-Feb-2022	-	-	336,168.00	-	336,168	Advertisment
336	Ananaws Holdings Ltd	3-Jun-2022	-	-	3,189,830.00	-	3,189,830	Provision Of Sports Equipment
337	Orijo Enterprises	8-Jun-2022	-	-	10,000.00	-	10,000	Provision Of Catering Services
338	Orijo Enterprises	8-Jun-2022	-	-	23,740.00	-	23,740	Provision Of Catering Services
339	Orijo Enterprises	8-Jun-2022	-	-	15,000.00	-	15,000	Provision Of Catering Services
340	Orijo Enterprises	28-Feb-2022	-	-	37,500.00	-	37,500	Provision Of Catering Services
341	Orijo Enterprises	28-Feb-2022	-	-	37,500.00	-	37,500	Provision Of Catering Services
342	Longrock Tours & Travel Ltd	30-May-2022	-	-	25,300.00	-	25,300	Provision Of Travel Services
343	Makumi Agencies Limited	5-May-2022	-	-	28,350.00	-	28,350	Service Of Vehicle No.37Cg097A
344	Xtreme Media Solutions	2-Feb-2022	-	-	1,636,451.52	-	1,636,452	Provision Of Soya Event Production And Management
345	Matunda Tabasamu Hotel	17-May-2022	-	-	146,000.00	-	146,000	Provision Of Conference Services
346	Homelady Quest House	2-Jun-2022	-	-	78,000.00	-	78,000	Provision Of Conference Services
347	Institute Of Human Resource Management	7-Feb-2022	-	-	6,000.00	-	6,000	Subscription Fees
348	Bumbe Contractors Ltd	24-Feb-2022	-	-	20,000.00	-	20,000	Provision Of Public Address
349	Westfield Motors Ltd	7-Jul-2022	-	-	80,064.00	-	80,064	Repair Of Motor Vehicle
350	Kenya School Of Government	7-Jun-2022	-	-	53,000.00	-	53,000	Tuition Fees
351	Orijo Enterprises	6th may 22	-	-	15,750.00	-	15,750	Provision Of Catering Services
352	Snack Stop Café	14-Jun-2022	-	-	85,000.00	-	85,000	Provision Of Catering Services
353	Diamond Rock Resort	13-Jun-2022	-	-	31,500.00	-	31,500	Provision Of Catering Services
354	Orijo Enterprises	13th june2022	-	-	42,800.00	-	42,800	Provision Of Catering Services

355	Bella Rose Investment Ltd	22-Sep-2021	-	-	462,500.00	-	462,500	Supply Of Banners And Service Charters
356	Diamond Rock Resort	12-Jan-2022	-	-	3,000.00	-	3,000	Provision Of Catering Services
357	Longrock Tours & Travel Ltd	27-Jun-2022	-	-	34,800.00	-	34,800	Provision Of Travel Services
358	Longrock Tours & Travel Ltd	27-Jun-2022	-	-	24,600.00	-	24,600	Provision Of Travel Services
359	Museno Caterers	25-Mar-2022	-	-	18,000.00	-	18,000	Hundred Seater Tent Decoration
360	Diamond Rock Resort	14-Apr-2022	-	-	57,000.00	-	57,000	High Tea, Lunch For 2 Days And Tea And Snacks
361	M/S Golf Hotel	14-Apr-2022	-	-	86,200.00	-	86,200	Provision Of Dinner During Churchill Live Show
362	Snack Stop Café	3-Feb-2022	-	-	45,000.00	-	45,000	Provision Of Lunch During Staff Training
363	African Touch Safaris	13-Mar-1951	-	-	18,700.00	-	18,700	Provision Of Air Tickets No 329Cc39C00
364	Golf Hotel	3-Mar-2022	-	-	10,500.00	-	10,500	Supply And Delivery Of Lunch During Inspection Oftraders' Measuring Instrument
365	Live Alone Stationers	11-Feb-2022	-	-	74,000.00	-	74,000	Hire Of Buses For Transport Ofstaff To And From Kambriri (2 Trips)
366	Automed Garage	23-Nov-2021	-	-	46,000.00	-	46,000	Provision Of Brake Disk, Repair Brake Lining, Wheel Cylinder And Labour
367	Orijo Enterprsies	23-Nov-2021	-	-	3,750.00	-	3,750	Provision Of Tea And Snacks During Market Management Committee'S Election
368	Double Shasa Ltd	7-Feb-2022	-	-	102,250.00	-	102,250	Supply And Delivery Of Banners, Bronchures Leaf Lets And Cards

369	Outdays Tours	8-Apr-2022	-	-	57,860.00	-	57,860	Outstaning Travel Bills Of Trade Department
370	Tina Victoria Fish Cent	9-Mar-2022	-	-	178,000.00	-	178,000	Supply And Delivery Of Podium, Frame Tent And Decoration
371	Outdays Tours	2-Jun-2022	-	-	27,580.00	-	27,580	Provision Of Air Ticket For Hon. Matianyi
372	Nation Media	25-May-2020	-	-	90,060.00	-	90,060	Printing And Advertising On Global Factory Tender In Shinyalu
373	Tina Victoria Fish Cent	18-Jan-2022	-	-	130,000.00	-	130,000	Supply And Delivery Of Main Podium, Red Carpet And Decoration
374	Bellarose Investment	18-Feb-2022	-	-	364,400.00	-	364,400	Service Charter, Printing, Flier English And Service Charter Flier Swahili
375	Snack Stop Café	10-Mar-2022	-	-	91,000.00	-	91,000	Supply And Delivery Of Snacks,Tea And Lunch During Inaugration Of Mmcs
376	Snack Stop Café	28-Feb-2022	-	-	50,000.00	-	50,000	Supply Of Tea And Snacks During Staff Meeting
377	Snack Stop Café	4-May-2022	-	-	15,000.00	-	15,000	Lunch Provision For Internal Auditors
378	Shepard Hotel	3-Dec-2022	-	-	187,090.00	-	187,090	Supply Of Tents,Chairs Transport During Digital Tourism Marketting
379	Double Shasa Ltd	25-Mar-2022	-	-	97,500.00	-	97,500	Supply Of Torism Promotional Leaflets,Caps,Gift Bags
380	Makumi Agencies	23-May-2022	-	-	73,850.00	-	73,850	Normal And General Service
381	Sai Office	23-May-2022	-	-	7,800.00	-	7,800	Delivery Of San Disk,Flash Drive,16Gb And Toshiba Hard Disk
382	Makumi Agencies	4-Feb-2022	-	-	29,300.00	-	29,300	Normal And General Service

383	Institute Of Human Resource	25-Oct-2021	-	-	75,400.00	-	75,400	Conference Fee For Otundo As Administrator
384	Shepard Hotel	7-Feb-2022	-	-	225,000.00	-	225,000	Provision Of Conference Facilities
385	Diamond Rock Resort	14-Mar-2022	-	-	60,000.00	-	60,000	Supply Of Tea,Snaccks And Lunch During Staff Training On Environmental Sustainability
386	Diamond Rock Resort	14-Feb-2022	-	-	37,500.00	-	37,500	Supply Of Lunch During Procurement Of Tourism Marketting And Promotional Items
387	Tina Victoria Fish Cent	18-Jan-2022	-	-	130,000.00	-	130,000	Supply Of Podium,Redcarpet,Decoration For Commissioning Of Manyulia Market
388	Makumi Agencies	18/03/2022	-	-	28,500	-	28,500	Provision For Service Of Motor Vehicle 37Cg210A
389	Kamadep Hotel	2-Aug-2022	-	-	36,000	-	36,000	Catering Services
390	Golf Hotel	28/02/2022	-	-	30,000	-	30,000	Conference Facility
391	Golf Hotel	22/11/2021	-	-	120,000	-	120,000	Conference Facility
392	The Standard Group Plc	3-Sep-2022	-	-	88,160	-	88,160	Advertisement Services For Tender Notice
393	The Standard Group Plc	26/10/2021	-	-	74,936	-	74,936	Advertisement Services For Tender Notice
394	Diamond Rock Hotel	15/03/2022	-	-	300,000	-	300,000	Catering Services For Inoguaration Of Elected Market Management Committee
395	Kenya Institute Of Planners	5-May-2022	-	-	45,000	-	45,000	Participation Fees
396	Nation Media Group	3-Nov-2022	-	-	91,640	-	91,640	Advertisement For Supply & Delivery Of Refuse Truck

397	Nation Media Group	2-Jul-2022	-	-	91,640	-	91,640	Advertisement Vacancy Of Mumias Municipal Manager
398	Golf Hotel	2-Sep-2022	-	-	114,000	-	114,000	Conference Services
399	Makumi Agencies	26/04/2022	-	-	46,950	-	46,950	Repair Of Motor Vehicle 37Cg080A
400	Hillholdings	23/05/2022	-	-	1,499,556	-	1,499,556	Cleaning Sevices For May 2022
401	Wheels Cleaning Company	24/05/2022	-	-	514,596	-	514,596	Cleaning Sevices For May 2022
402	Western Cross	18/05/2022	-	-	1,300,424	-	1,300,424	Cleaning Sevices For May 2022
403	Western Cross	18/05/2022	-	-	1,115,649	-	1,115,649	Cleaning Sevices For May 2022
404	Shiaki	6-Mar-2022	-	-	1,487,358	-	1,487,358	Cleaning Sevices For May 2022
405	Ikoshe	6-Mar-2022	-	-	1,189,521	-	1,189,521	Cleaning Sevices For May 2022
406	Nation Media Group	13/03/2022	-	-	769,080	-	769,080	Advertisement For Affordable Housing
407	Golf Hotel	6-May-2022	-	-	60,000	-	60,000	Conference Facility
408	M/S Jawabuzitch	7-Jun-2021	-	-	450,000	-	450,000	Development Of Kakamega Municipality Website
409	Makumi Agencies Ltd	4-Dec-2022	-	-	26,850	-	26,850	Motor Vehicle Repair Services
410	African Touch Safaris	23/03/2022	-	-	237,200	-	237,200	Travell Services By Air To Officers Of The Ministry Of Lhuapp
411	Nation Media Group	5-Apr-2022	-	-	144,188	-	144,188	Advertisement On Physical & Land Use Development Plan, Butere
412	Kamadep Hotel	5-Apr-2022	-	-	90,000	-	90,000	Provision Of Full Day Conference Facility
413	Golf Hotel	6-Dec-2022	-	-	84,500	-	84,500	Outside Catering
414	Golf Hotel	25/02/2021	-	-	148,000	-	148,000	Conference Facility
415	Makumi Agencies	4-Dec-2022	-	-	45,300	-	45,300	Vehicle Repair37Cg289A
416	Diamond Rock Hotel	4-Dec-2022	-	-	30,000	-	30,000	Conference Facility-Symbiocity
417	Diamond Rock Hotel	4-Dec-2022	-	-	22,500	-	22,500	Lunch To Heads Of Department

418	Diamond Rock Hotel	25/05/2022	-	-	270,000	-	270,000	Conference Facility To Appeals Committee
419	E.A Wilunda & Co Advocates	20/09/2021	-	-	160,000	-	160,000	Legal Services -Bylaws
420	Jaynes Times Ventures	17/05/2022	-	-	75,000	-	75,000	Supply And Delivery Of 3no. Seals To Mlhuapp
421	Harmony Motors Ltd	5-Nov-2022	-	-	199,200	-	199,200	Repair Services To Vehicle No.Kay707N
422	Makumi Agencies	16/05/2022	-	-	12,000	-	12,000	Provision Of Car Battery Ns70/M To Car No.Kay707N
423	Diamond Rock Hotel	6-Jun-2022	-	-	60,000	-	60,000	Conference Facility From 24th-26th May 2022
424	Diamond Rock Hotel	6-Jun-2022	-	-	60,000	-	60,000	Conference Facility From 17th-19th May 2022
425	Diamond Rock Hotel	6-Jun-2022	-	-	60,000	-	60,000	Conference Facility On Validation Of Open Space
426	Diamond Rock Hotel	6-Jun-2022	-	-	6,000	-	6,000	Provision Of Tea And Snacks To Heads Of Department
427	Diamond Rock Hotel	20/04/2022	-	-	87,500	-	87,500	Full Day Conference Facility
428	Longrock Tours & Travel	4-Aug-2022	-	-	22,600	-	22,600	Airticketing
429	Outdays Tours & Travel	4-Nov-2022	-	-	16,600	-	16,600	Airticketing
430	Boybridge Investments Ltd	6-Aug-2022	-	-	2,490,339	-	2,490,339	Maintenance Of Roasterman Solid Waste & Rehabilitation Of Access Roads
431	African Touch Safaris	17/06/2022	-	-	26,500	-	26,500	Airticketing
432	Makumi Agencies Ltd	18/05/2022	-	-	45,150	-	45,150	Motor Vehicle Repair To No.37Cg297A
433	Shiaki	29/06/2022	-	-	1,487,358	-	1,487,358	Cleaning Services For June 2022

434	Ikoshe	29/06/2022	-	-	1,189,521	-	1,189,521	Cleaning Services For June 2022
435	Hillholdings	20/06/2022	-	-	1,499,556	-	1,499,556	Cleaning Services For June 2022
436	Wheels Cleaning Company	22/06/2022	-	-	514,596	-	514,596	Cleaning Services For June 2022
437	Western Cross A	20/06/2022	-	-	1,300,424	-	1,300,424	Cleaning Services For June 2022
438	Western Cross B	20/06/2022	-	-	1,115,650	-	1,115,650	Cleaning Services For June 2022
439	Diamond Rock Hotel	17/06/2022	-	-	125,000	-	125,000	Conference Services
440	African Touch Safaris	6-Jul-2022	-	-	33,900	-	33,900	Airticketing
441	Diamond Rock Hotel	16/03/2022	-	-	40,000	-	40,000	Half Day Conference Facility
442	Standard Group Plc	15/10/2021	-	-	109,620.00	-	109,620	Advert On Repossision Of Undeveloped Land
443	Makumi Agencies Ltd	2-Jul-2022	-	-	19,050.00	-	19,050	Motor Vehicle Repair No.37Cg210A
444	Makumi Agencies Ltd	2-Nov-2022	-	-	29,500.00	-	29,500	Motor Vehicle Repair No.37Cg297A
445	Mfi Documents Solutions	3-Nov-2022	-	-	34,800.00	-	34,800	Mantainance Of Printers
446	Institution Of Engineers Of Kenya	10-Jul-2021	-	-	70,000.00	-	70,000	Annual Conference Fee-Pride Inn Hotel
447	Mfi Documents Solutions	28/02/2022	-	-	104,400.00	-	104,400	Maintenance Of Printers
448	Boybridge Investments Ltd	2-Mar-2022	-	-	3,261,852.70	-	3,261,853	Mantainance Of Rosterman Solid Waste Dispaosal Site
449	Makumi Agencies	3-Mar-2022	-	-	25,350.00	-	25,350	Service Of Vehicle No.37Cg210A
450	Nation Media Group	23/09/2021	-	-	522,812.00	-	522,812	Advertising
451	African Touch Safaris Ltd	3-Aug-2022	-	-	16,400.00	-	16,400	Air Ticket

452	Kenya Insttute Of Supplies Management	5/17/22	-	-	58,000.00	-	58,000	Workshop Fee
453	Makumi Agencies Ltd	2/16/21	-	-	136,300.00	-	136,300	Major Services For Vehicle No. 37Cg018A
454	Sosa Cottages Ltd	2/28/22	-	-	210,000.00	-	210,000	Conference Services
455	Standard Group	5-Oct-2022	-	-	177,480.00	-	177,480	Advertisemnt Sevices Of Afya Elimu Fund First Time And Subsequent Application
456	Outdays Tours & Travel Ltd	4/20/22	-	-	20,600.00	-	20,600	Air Ticket
457	Ciala Hotel	3-Sep-2022	-	-	117,000.00	-	117,000	Conference Services
458	Sosa Cottages Ltd	4-Apr-2022	-	-	59,500.00	-	59,500	Conference Services
459	Diamond Rock Resort And Guest House	5/24/22	-	-	70,000.00	-	70,000	Conference Services
460	Golf Hotel Kakamega	3-Feb-2022	-	-	70,000.00	-	70,000	Conference Services
461	Makumi Agencies Ltd	6-Oct-2022	-	-	17,950.00	-	17,950	Vehicle Service Maintenance
462	Kingways Tyres	10-Aug-2022	-	-	184,078.25	-	184,078	Tyre For Vehicle No.37Cgo18A
463	Diamond Rock Resort And Guest House	6/15/22	-	-	72,500.00	-	72,500	Conference Services
464	Golf Hotel Kakamega	3/23/22	-	-	177,000.00	-	177,000	Catering Services
465	Kakamega School	3/17/22	-	-	80,000.00	-	80,000	Ecde Course Induction And Accomodation
466	Insitute Of Human Resources	3/17/22	-	-	52,200.00	-	52,200	Hr Convention
467	Makumi Agencies Ltd	6-Oct-2022	-	-	55,700.00	-	55,700	Vehicle Service Maintenance
468	Kakamega Sports Club	9th JUNE 2022	-	-	225,000.00	-	225,000	Catering Services For Visiting Team From F/a Rak Project
469	Standard Group Plc888	9th JUNE 2022	-	-	216,920.00	-	216,920	Advertisement Of Vacancy Of Chief Executive Officer For Rural Water Company
470	Pinecone Hotel	29th JUNE	-	-	187,500.00	-	187,500	Provission Of Catering Services

		2022						
471	Pinecone Hotel	29th JUNE 2022	-	-	125,000.00	-	125,000	Conference Package
472	Nation Media Group	9th JUNE 2022	-	-	260,130.00	-	260,130	Tender Notice Advertisement
473	Standard Group Plc 934	9th JUNE 2022	-	-	295,800.00	-	295,800	Advertisement Services
474	Nation Media Group Plc	09th JUNE 2022	-	-	769,080.00	-	769,080	Advertising Energy-From Waste Plan769,080T By H.E Govenor 0
475	African Touch Safaris	29th JUNE 2022	-	-	23,500.00	-	23,500	Airticketig Cecm
476	Nation Media Group	9th JUNE 2022	-	-	216,920.00	-	216,920	Recruitment Of Chief Executive Officer For Kakamega County Rural Water And Sanitation
477	Ms Stanmore Enterprises Ltd	8th JUNE 2022	-	-	37,120.00	-	37,120	Procurement Of Business Cards
478	Ms Diamond Rock Resort&Quest House Ltd	13th JUNE 2022	-	-	200,000.00	-	200,000	Catering Services And Conferencing
479	Nation Media Group	13th JUNE 2022	-	-	91,640.00	-	91,640	Nation Media Group Plc
480	African Touch Safaris Ltd	29th JUNE 2022	-	-	11,800.00	-	11,800	Travel Tickets For Hossen Makuba Wakhungu
481	Travel Ticket For Hossen Makuba Wakhungu	29th JUNE 2022	-	-	8,500.00	-	8,500	Travel Ticket For Hossen Makuba Wakhungu
482	African Touch Safaris Ltd	30th JUNE 2022	-	-	33,200.00	-	33,200	Travel Tickets For Luke Shikanga Otipo Enviroment & Antony Muna
483	Standard Group Plc 880	9th JUNE 2022	-	-	650,000.00	-	650,000	Service Advertisement Space For Commissioning Of Musembe Water Project
484	M/S Diamond Rock Resort&Guest House Ltd	29th JUNE 2022	-	-	20,000.00	-	20,000	Provission Of Catering Services
485	African Touch Safaris Ltd	10th JUNE 2022	-	-	14,900.00	-	14,900	Travel Ticket For Eng Philip Otenyo
486	Standard Group Plc	10th JUNE 2022	-	-	88,160.00	-	88,160	Advertisment Service

487	African Touch Safaris Ltd	10th JUNE 2022	-	-	20,900.00	-	20,900	Travel Ticket For Masaviru/Rodah Awinja
488	African Touch Safaris Ltd	21ST JUNE 2022	-	-	23,700.00	-	23,700	Travel Ticket For Masaviru/Rodah Awinja
489	Sosa Cottages Ltd	11-Jun-2022	-	-	150,000.00	-	150,000	Conference Services For Review Of Chrac Policies And Procedures Manual
490	Sosa Cottages Ltd	31-May-2022	-	-	150,000.00	-	150,000	Conference Services For Review Of Departmental Performance Contract
491	Tina Victoria Fish Centre	27-Jun-2022	-	-	1,020,000.00	-	1,020,000	Catering Services For 10th Devolution Celebration
492	Tina Victoria Fish Centre	16-Jun-2022	-	-	417,000.00	-	417,000	Catering Services For Likuyani Public Participation
493	Tina Victoria Fish Centre	20-Jun-2022	-	-	97,500.00	-	97,500	Catering Services For Governor's Official Function
494	Pine Cone Hotel	1-Feb-2022	-	-	225,000.00	-	225,000	Catering Services For Legislation Of County Schemes Workshop
495	Kenya Power	20-Jun-2022	-	-	219,368.85	-	219,369	Electricity Bill For May 2022
496	Kakamoni Holdings Ltd	3-Apr-2019	-	-	60,000.00	-	60,000	Catering Services For Operationalization Of Admins Manual Meeting
497	Institute Of Certified Public Accountants Of Kenya	11-Feb-2022	-	-	55,000.00	-	55,000	Provision Of Services For Job Luvonga For 30th Economic Symposium
498	Kakamega Ict Investment Ltd	8-Apr-2022	-	-	30,000.00	-	30,000	Supply Of Office Stationery For County Secretary's Office
499	Institute Of Certified Public Accountants Of Kenya	28-May-2022	-	-	59,000.00	-	59,000	Training Services For Job Luvonga
500	Makumi Agencies Ltd	1-Feb-2022	-	-	46,500.00	-	46,500	Service Mv No 37Cg006A
501	Junial Investment Ltd	24-Jun-2021	-	-	137,700.00	-	137,700	Supply Of Tonners

502	Sosa Cottages Ltd	27-Sep-2021	-	-	175,000.00	-	175,000	Conference Services For Evaluation Of Performance Contract
503	Orijo Enterprises	21-Jun-2022	-	-	526,500.00	-	526,500	Catering Services For Rehearsals For Staff Party
504	Museno Caterers	31-May-2022	-	-	127,500.00	-	127,500	Provision Of Plastic Chairs During Madaraka Day Celebrations
505	Museno Caterers	17-Jun-2022	-	-	721,910.00	-	721,910	Catering Services For Shinyalu Sc Cac Training
506	Lantana Comfy Ltd	1-Jun-2022	-	-	565,250.00	-	565,250	Catering Services For Navakholo Sc Cac Training
507	Deux Soeurs Ltd	6-Jun-2022	-	-	683,370.00	-	683,370	Catering Services For Lurambi Sc Cac Training
508	Shalowline Investment Ltd	20-Apr-2017	-	-	434,554.00	-	434,554	Construction Of Motorbike Sheds In Bunyala East Ward
509	The Monarch Insurance	17-May-2022	-	-	24,900,000.00	-	24,900,000	Provision Of Wiba And Group Cover For County Employees
510	Africa Touch Safaris Ltd	20-Sep-2021	-	-	33,800.00	-	33,800	Air Travel Services For Emmah Kachila And John Ochieng
511	Ciala Resort	16-Oct-2021	-	-	84,000.00	-	84,000	Conference Services For Taskforce On Replacement Of Exited Staff
512	Deux Soeurs Ltd	6-Jun-2022	-	-	952,890.00	-	952,890	Catering Services For Malava Sc Cac Training
513	Deux Soeurs Ltd	6-Jun-2022	-	-	742,180.00	-	742,180	Catering Services For Butere Sc Cac Training
514	Museno Caterers	17-Jun-2022	-	-	510,070.00	-	510,070	Catering Services For Mumias West Sc Cac Training
515	Diamond Rock Resort	23-Feb-2022	-	-	60,500.00	-	60,500	Catering Services For County Admins

516	Midland Properties Investment Ltd	15-Oct-2021	-	-	6,259,754.40	-	6,259,754	Rent Bill For Oct-Dec 2021 Kotecha Offices
517	Diamond Rock Resort	18-Nov-2021	-	-	45,000.00	-	45,000	Conference Services For Staff Staganation , Promotion And Exit Workshop
518	Jagari General Merchants	19-Apr-2022	-	-	84,300.00	-	84,300	Provision Of Training Items For Supervisory Training Attendants
519	Diamond Rock Resort	25-Apr-2022	-	-	68,600.00	-	68,600	Conference Services For Records Management Training Of Trainers
520	Diamond Rock Resort	25-Apr-2022	-	-	220,000.00	-	220,000	Conference Services For Records Management Staff Training
521	Goldburn Enterprises Ltd	13-Jan-2022	-	-	1,956,000.00	-	1,956,000	Supply Of Office Laptops
522	Deux Soeurs Ltd	7-Jun-2022	-	-	39,300.00	-	39,300	Provision Of Chairs For Navakholo Sc Cac Training
523	Jagari General Merchants	24-May-2022	-	-	474,000.00	-	474,000	Supply Of Office Stationery Items
524	Khetias Drapers Ltd	22-Jun-2022	-	-	80,000.00	-	80,000	Provision Of Mineral Water For Devolution Celebrations
525	Midland Properties Investment Ltd	9-Mar-2022	-	-	1,890,000.00	-	1,890,000	Rent Bill For April-June 2022-Microfinance Office
526	Sahajanand Enterprises	11-Apr-2022	-	-	7,391,888.40	-	7,391,888	Rent Bill For April-June 2022-Sahajanand Offices
527	Rentokil Initial Ltd	14-Mar-2021	-	-	600,000.00	-	600,000	Cleaning Services For County Headquarters
528	Institute Of Certified Public Accountants Of Kenya	1-Jan-2022	-	-	78,400.00	-	78,400	Subscription Fees For 2022
529	Institute Of Certified Secretaries Of Kenya	1-Jan-2022	-	-	37,500.00	-	37,500	Subscription Fees For 2022
530	Institute Of Human Resource	1-Jan-2022	-	-	88,000.00	-	88,000	Subscription Fees For 2022

	Management							
531	Kenya Institute Of Supplies Management	23-May-2022	-	-	58,000.00	-	58,000	Training Services For Gladys Atinya
532	Kakamega Water And Sanitation Co Ltd	5-Jul-2022	-	-	346,596.95	-	346,597	Waterbill For County Headquarters
533	Sosa Cottages Ltd	2-Jun-2022	-	-	120,000.00	-	120,000	Catering Services For Ippd Data Management Training
534	Deux Soeurs Ltd	16-Jun-2022	-	-	494,000.00	-	494,000	Catering Services For Public Participation Butere
535	Diamond Rock Resort	21-Jun-2022	-	-	17,000.00	-	17,000	Catering Services For County Staff Meeting
536	Khetias Drapers Ltd	12-May-2022	-	-	28,750.00	-	28,750	Catering Items For Alcoholics Department
537	Diamond Rock Resort	20-Jan-2022	-	-	8,000.00	-	8,000	Catering Service For Common Cadre Promotions Meeting
538	Postal Corporation Of Kenya	10-Jun-2022	-	-	1,190.00	-	1,190	Ems Service
539	37 Lounge And Restaurant	7-Jun-2021	-	-	4,100.00	-	4,100	Catering Services For Cec Psa Office
540	37 Lounge And Restaurant	9-Feb-2021	-	-	6,496.00	-	6,496	Catering Services For Psa Office Jan 2021
541	Diamond Rock Resort	23-Feb-2022	-	-	11,250.00	-	11,250	Catering Services For Subcounty And Iebc Officials Meeting
542	Diamond Rock Resort	10-Jan-2022	-	-	18,000.00	-	18,000	Catering Service For Chrmac Committee
543	Diamond Rock Resort	10-Jan-2022	-	-	18,000.00	-	18,000	Catering Service For Chrmac Committee
544	Diamond Rock Resort	23-Feb-2022	-	-	12,500.00	-	12,500	Catering Service For Validation Of Admins Policy Documents Committee
545	Maticom Agencies Ltd	22-Feb-2022	-	-	16,000.00	-	16,000	Supply Of Office Stamps To Co Administration Office

546	Diamond Rock Resort	16-Nov-2021	-	-	17,000.00	-	17,000	Catering Service For Cecm And Sub County Admins Meeting
547	Postal Corporation Of Kenya	14-Jun-2022	-	-	18,900.00	-	18,900	Postbox Rental Payments
548	Diamond Rock Resort	23-Feb-2022	-	-	12,500.00	-	12,500	Catering Service For Chrmac Committee
549	Diamond Rock Resort	23-Feb-2022	-	-	11,250.00	-	11,250	Catering Service
550	Diamond Rock Resort	23-Feb-2022	-	-	12,150.00	-	12,150	Catering Service
551	Diamond Rock Resort	23-Feb-2022	-	-	11,250.00	-	11,250	Catering Service
552	Diamond Rock Resort	8-Dec-2021	-	-	850.00	-	850	Catering Service
553	Diamond Rock Resort	23-Feb-2022	-	-	5,000.00	-	5,000	Catering Service
554	Diamond Rock Resort	21-May-2021	-	-	7,500.00	-	7,500	Catering Service
555	Automed Garages And Parts Ltd	23-Dec-2021	-	-	27,450.00	-	27,450	Service Mv No 37Cg045A
556	Kenya Power	18-Feb-2022	-	-	137,524.75	-	137,525	Electricity Bill For Jan 2022
557	Automed Garages And Parts Ltd	23-Dec-2021	-	-	20,100.00	-	20,100	Service Mv No 37Cg062A
558	Postal Corporation Of Kenya	10-Mar-2022	-	-	5,740.00	-	5,740	Ems Service
559	Kakamega County Revenue	14-Jun-2022	-	-	100,000.00	-	100,000	Bukhungu Stadium Fee Charges
560	Kakamega County Revenue	17-May-2022	-	-	500,000.00	-	500,000	Bukhungu Stadium Fee Charges
561	Diamond Rock Resort	23-Feb-2022	-	-	4,500.00	-	4,500	Catering Service
562	Diamond Rock Resort	17-May-2022	-	-	4,200.00	-	4,200	Catering Service
563	Diamond Rock Resort	23-May-2022	-	-	20,000.00	-	20,000	Catering Service
564	Diamond Rock Resort	18-Aug-2021	-	-	21,250.00	-	21,250	Catering Service
565	Automed Garages And Parts Ltd	20-Jan-2021	-	-	15,500.00	-	15,500	Service Mv No 37Cg046A
566	Automed Garages And Parts Ltd	3-Jun-2021	-	-	15,950.00	-	15,950	Service Mv No 37Cg063A
567	Automed Garages And Parts Ltd	15-Jan-2021	-	-	13,700.00	-	13,700	Service Mv No 37Cg008A
568	Automed Garages And Parts Ltd	5-Nov-2020	-	-	36,549.95	-	36,550	Service Mv No 37Cg028A

569	Automed Garages And Parts Ltd	13-Aug-2021	-	-	71,350.00	-	71,350	Service Mv No 37Cg008A
570	Automed Garages And Parts Ltd	8-Sep-2021	-	-	34,450.00	-	34,450	Service Mv No 37Cg044A
571	Automed Garages And Parts Ltd	13-Aug-2021	-	-	51,350.00	-	51,350	Service Mv No 37Cg046A
572	Automed Garages And Parts Ltd	9-Apr-2021	-	-	30,350.00	-	30,350	Service Mv No 37Cg053A
573	Automed Garages And Parts Ltd	9-Jul-2021	-	-	63,000.00	-	63,000	Service Mv No 37Cg038A
574	Automed Garages And Parts Ltd	18-Aug-2021	-	-	34,550.00	-	34,550	Service Mv No 37Cg047A
575	Automed Garages And Parts Ltd	8-Sep-2021	-	-	54,950.00	-	54,950	Service Mv No 37Cg063A
576	Automed Garages And Parts Ltd	1-May-2021	-	-	40,300.00	-	40,300	Service Mv No 37Cg048A
577	Kingsway Tyres Ltd	1-Sep-2021	-	-	185,714.28	-	185,714	Tyres For Mv No 37Cg090A
578	Starbucks Hotel And Restaurant	8-Jun-2022	-	-	175,000.00	-	175,000	Conference Facilities For Field Admins
579	Terranova Autospares Ltd	5-Jan-2022	-	-	173,023.25	-	173,023	Motor Vehicle Repair :37Cg014A
580	Orijo Enterprises	24-Jun-2022	-	-	300,600.00	-	300,600	Catering Services For Devolution Celebrations
581	Pine Cone Hotel	17-Jun-2022	-	-	1,012,000.00	-	1,012,000	Full Day Confreence Facilties For Chrac
582	Sai Office Supplies	14-Oct-2021	-	-	45,410.00	-	45,410	Supply Of Furnitures To The Office Of County Secreatry
583	Institute Of Human Esource Management	19-May-2022	-	-	139,200.00	-	139,200	Training Services For Pamela Musingo
584	Diamond Rock Resort	17-May-2022	-	-	80,000.00	-	80,000	Half Day Conference Services For Alcoholic
585	Mfi Document	14-Nov-2021	-	-	83,520.00	-	83,520	Supply Of Tonner
586	Abi Computers	8-Feb-2022	-	-	129,590.00	-	129,590	Supply Of Repair Materials For Alcoholic

587	Standard Group	8-Feb-2022	-	-	93,177.00	-	93,177	Advertisement Services For Reruitment Of Community Admins
588	Mfi Document	9-Feb-2022	-	-	208,800.00	-	208,800	Supply Of Tonner Fpr Revenue Agency
589	Mfi Document	29-Mar-2022	-	-	164,604.00	-	164,604	Supply Of Kyocera For The Cabinet Secretariat
590	Broadpark Hotels	19-Oct-2021	-	-	352,500.00	-	352,500	Full Day Confreence Facilties For Alcoholic
591	Kakamega Sports Club	1-Nov-2021	-	-	57,600.00	-	57,600	Catering Services For Devolution Celebrations
592	Longrock Tours And Travel	20-Nov-2013	-	-	45,990.00	-	45,990	Travel Services For Phoebe Makungu
593	Grand Royal Swiss	30-Sep-2021	-	-	300,000.00	-	300,000	Workshop For Replacement Of Exited Staff And Stagnation
594	Snack-Stop Café	20-Jan-2022	-	-	32,500.00	-	32,500	Catering Services
595	Automed Garage And Parts Ltd	6-Oct-2021	-	-	71,350.00	-	71,350	Motor Vehicle Repair :37Cg049A
596	Crown Motors Group Ltd	26-Jul-2021	-	-	364,550.00	-	364,550	Motor Vehicle Repair :37Cg054A
597	Cmc Motors Group Ltd	18-Oct-2021	-	-	664,763.00	-	664,763	Motor Vehicle Repair :37Cg032A
598	Kingsway Tyres Ltd	31-Jan-2022	-	-	70,285.71	-	70,286	Supply Of Motor Vehicle Tyres :37Cg014A
599	Ceentral Farmers Garage Ltd	30/11//2021	-	-	67,280.00	-	67,280	Fixing Of Canvas On M/V :37Cg087
600	Kingsway Tyres Ltd	19-Aug-2021	-	-	170,285.73	-	170,286	Supply Of Tyres For M/V :37Cg050A

601	Terranova Autospares Ltd	2-Nov-2021	-	-	79,934.44	-	79,934	Motor Vehicle Service :37Cg005A
602	Terranova Autospares Ltd	22-Dec-2021	-	-	158,623.04	-	158,623	Motor Vehicle Service :37Cg014A
603	Terranova Autospares Ltd	22-Dec-2021	-	-	60,206.37	-	60,206	Motor Vehicle Service :37Cg098A
604	Terranova Autospares Ltd	9-Oct-2021	-	-	44,028.96	-	44,029	Motor Vehicle Service :37Cg038A
605	Automed Garage And Parts Ltd	1-May-2021	-	-	31,650.00	-	31,650	Motor Vehicle Service :37Cg098A
606	Terranova Autospares Ltd	4-Nov-2021	-	-	207,296.64	-	207,297	Motor Vehicle Service :37Cg005A
607	Terranova Autospares Ltd	1-Oct-2021	-	-	39,347.20	-	39,347	Repair Of County Motorbikes
608	Terranova Autospares Ltd	3-Nov-2021	-	-	37,187.28	-	37,187	Motor Vehicle Service :37Cg098A
609	Automed Garage And Parts Ltd	1-May-2021	-	-	35,850.00	-	35,850	Motor Vehicle Service :37Cg051A
610	Outdays Tours And Travel Ltd	16-Dec-2021	-	-	31,500.00	-	31,500	Air Travel Services For Hon Rachel Okumu
611	Automed Garage And Parts Ltd	26-Jan-2021	-	-	7,000.00	-	7,000	Motor Vehicle Service :37Cg049A
612	Automed Garage And Parts Ltd	3-Mar-2021	-	-	26,650.00	-	26,650	Motor Vehicle Service :37Cg005A
613	Terranova Autospares Ltd	22-Dec-2021	-	-	17,024.16	-	17,024	Motor Vehicle Service :37Cg006A
614	Automed Garage And Parts Ltd	3-Mar-2021	-	-	4,500.00	-	4,500	Motor Vehicle Service :37Cg053A

615	African Touch Safaris Ltd	16-Dec-2021	-	-	20,600.00	-	20,600	Air Travel Services For Mr Willis Okwacho
616	African Touch Safaris Ltd	15-Dec-2021	-	-	48,200.00	-	48,200	Air Travel Services For Mr Simon Angote And Lawy Aura
617	Namatsi & Co. Advocates	29.06.2022	-	-	479,000.00	-	479,000	Legal Fee
618	Osango & Co. Advocates	29.06.2022	-	-	766,000.00	-	766,000	Legal Fee
619	M/S Bhogals Toyota Nakuru	04.05.2022	-	-	94,311.00	-	94,311	Servicing Of Vehicle 37Cg 205A
620	M/S Bhogals Toyota Nakuru	28.02.2022	-	-	54,466.00	-	54,466	Servicing Of Vehicle 37Cg 084A
621	M/S Bhogals Toyota Nakuru	16.06.2022	-	-	91,586.00	-	91,586	Servicing Of Vehicle Kbt 950C
622	M/S Bhogals Toyota Nakuru	06.06.2022	-	-	404,560.00	-	404,560	Supply Of Turbo Charger & Labor For Repairs Of 37Cg085A
623	Namatsi & Co. Advocates	29.06.2022	-	-	401,000.00	-	401,000	Legal Fee
624	Munyao Muthama & Kashindi Advocates	29.06.2022	-	-	800,000.00	-	800,000	Legal Fee
625	Shitsama & Co. Advocates	29.06.2022	-	-	1,608,300.00	-	1,608,300	Legal Fee
626	Nyachae Ashitiva & Co. Advocates	29.06.2022	-	-	912,663.00	-	912,663	Legal Fee
627	Phoebe Munihu & Co. Advocates	29.06.2022	-	-	702,264.00	-	702,264	Legal Fee
628	Elizabeth Chunge & Co. Advocates	29.06.2022	-	-	2,195,039.00	-	2,195,039	Legal Fee

629	Nyachae Ashitiva & Co. Advocates	29.06.2022	-	-	719,025.00	-	719,025	Legal Fee
630	African Touch Safaris Ltd	06.06.2022	-	-	66,900.00	-	66,900	Provisionof Air Ticket Services
631	M/S Tina Victoria Fish Centre	17.06.2022	-	-	225,000.00	-	225,000	Provision Of Conference Facilities
632	Phoebe Munihu & Co. Advocates	29.06.2022	-	-	823,600.00	-	823,600	Legal Fee
633	Namatsi & Co. Advocates	29.06.2022	-	-	339,800.00	-	339,800	Legal Fee
634	Shitsama & Co. Advocates	29.06.2022	-	-	668,000.00	-	668,000	Legal Fee
635	Mukele Moni & Co. Advocates	29.06.2022	-	-	1,760,000.00	-	1,760,000	Legal Fee
636	Namatsi & Co. Advocates	29.06.2022	-	-	464,000.00	-	464,000	Legal Fee
637	Namatsi & Co. Advocates	29.06.2022	-	-	394,000.00	-	394,000	Legal Fee
638	Nyachae Ashitiva & Co. Advocates	29.06.2022	-	-	410,600.00	-	410,600	Legal Fee
639	Phoebe Munihu & Co. Advocates	29.06.2022	-	-	522,116.00	-	522,116	Legal Fee
640	Osango & Co. Advocates	29.06.2022	-	-	660,000.00	-	660,000	Legal Fee
641	Elizabeth Chunge & Co. Advocates	29.06.2022	-	-	440,000.00	-	440,000	Legal Fee
642	M. Korongo & Co. Advocates	29.06.2022	-	-	398,000.00	-	398,000	Legal Fee

643	Phoebe Munihu & Co. Advocates	29.06.2022	-	-	533,600.00	-	533,600	Legal Fee
644	M/S Bhogals Toyota Nakuru	13.06.2022	-	-	105,921.00	-	105,921	Serving Of Vehicle 37Cg 084A
645	M/S Bhogals Toyota Nakuru	15.06.2022	-	-	161,895.00	-	161,895	Vehicle Service And Fuel Pump Replacement 37Cg 085A
646	M/S Bhogals Toyota Nakuru	10.06.2022	-	-	47,732.00	-	47,732	Vehicle Servicing 37Cg 205A
647	Obura Obwatinya & Co. Advocates	29.06.2022	-	-	317,038.00	-	317,038	Legal Fee
648	Namatsi & Co. Advocates	29.06.2022	-	-	585,000.00	-	585,000	Legal Fee
649	Phoebe Munihu & Co. Advocates	29.06.2022	-	-	650,760.00	-	650,760	Legal Fee
650	Namatsi & Co. Advocates	29.06.2022	-	-	479,000.00	-	479,000	Legal Fee
651	Phoebe Munihu & Co. Advocates	29.06.2022	-	-	626,400.00	-	626,400	Legal Fee
652	Nyachae Ashitiva & Co. Advocates	29.06.2022	-	-	126,000.00	-	126,000	Legal Fee
653	Shitsama & Co. Advocates	29.06.2022	-	-	643,523.00	-	643,523	Legal Fee
654	Osango & Co. Advocates	29.06.2022	-	-	365,000.00	-	365,000	Legal Fee
655	Namatsi & Co. Advocates	29.06.2022	-	-	363,800.00	-	363,800	Legal Fee
656	Phoebe Munihu & Co. Advocates	29.06.2022	-	-	167,620.00	-	167,620	Legal Fee

657	Munyao Muthama & Kashindi Advocates	29.06.2022	-	-	218,800.00	-	218,800	Legal Fee
658	Phoebe Munihu & Co. Advocates	29.06.2022	-	-	661,200.00	-	661,200	Legal Fee
659	Phoebe Munihu & Co. Advocates	29.06.2022	-	-	522,000.00	-	522,000	Legal Fee
660	Phoebe Munihu & Co. Advocates	29.06.2022	-	-	522,000.00	-	522,000	Legal Fee
661	Munyao Muthama & Kashindi Advocates	29.06.2022	-	-	75,600.00	-	75,600	Legal Fee
662	Namatsi & Co. Advocates	29.06.2022	-	-	363,800.00	-	363,800	Legal Fee
663	Phoebe Munihu & Co. Advocates	29.06.2022	-	-	556,800.00	-	556,800	Legal Fee
664	Elizabeth Chunge & Co. Advocates	29.06.2022	-	-	150,000.00	-	150,000	Legal Fee
665	Namatsi & Co. Advocates	29.0.2022	-	-	218,800.00	-	218,800	Legal Fee
666	Elizabeth Chunge & Co. Advocates	29.06.2022	-	-	200,000.00	-	200,000	Legal Fee
667	Mogire Ngamwaya & Co. Advocates	29.06.2022	-	-	1,894,165.00	-	1,894,165	Legal Fee
668	M/S Marisio Luchivya & Co. Advocates	29.06.2022	-	-	2,174,474.00	-	2,174,474	Legal Fee
669	M/S Pewin Motors Ltd	25.05.2022	-	-	229,091.00	-	229,091	Service & Repair For Vehicle No. Gvno37A
670	M/S Pewin Motors Ltd	05.05.2022	-	-	22,014.00	-	22,014	Service For Vehicle No. 37Cg 061A

671	African Touch Safaris Ltd	10.06.2022	-	-	29,900.00	-	29,900	Provision Of Air Ticket Services
672	M/S Bhogals Toyota Nakuru	12.06.2022	-	-	64,062.00	-	64,062	Service Of Vehicle No.37Cg 220A
673	M/S The Standard Group Plc	16.03.2022	-	-	177,480.00	-	177,480	Provision Of Advertisement Space
674	African Touch Safaris Ltd	09.06.2022	-	-	26,500.00	-	26,500	Provision Of Air Ticket Services
675	African Touch Safaris Ltd	10.06.2022	-	-	14,900.00	-	14,900	Provision Of Air Ticket Services
676	African Touch Safaris Ltd	10.06.2022	-	-	29,400.00	-	29,400	Provisionof Air Ticket Services
677	African Touch Safaris Ltd	10.06.2022	-	-	7,000.00	-	7,000	Provision Of Air Ticket Services
678	African Touch Safaris Ltd	10.06.2022	-	-	18,900.00	-	18,900	Provision Of Air Ticket Services
679	African Touch Safaris Ltd	10.06.2022	-	-	10,900.00	-	10,900	Provision Of Air Ticket Services
680	M/S Golf Hotel	14.04.2022	-	-	57,000.00	-	57,000	Provision Of Conference Facilities
681	Outdays Tours & Travel Ltd	06.05.2022	-	-	116,750.00	-	116,750	Provision Of Air Ticket Services
682	Outdays Tours & Travel Ltd	09.06.2022	-	-	25,600.00	-	25,600	Provision Of Air Ticket Services
683	Outdays Tours & Travel Ltd	20.06.2022	-	-	36,100.00	-	36,100	Provision Of Air Ticket Services
684	M/S Sosa Cottages Ltd	29.06.2022	-	-	30,000.00	-	30,000	Provision Of Conference Facilities

685	M/S Tina Victoria Fish Centre	17.06.2022	-	-	375,000.00	-	375,000	Provision Conference Facilities
686	Longrock Tours & Travel	29.06.2022	-	-	17,200.00	-	17,200	Provision Of Air Ticket Services
687	African Touch Safaris Ltd	29.06.2022	-	-	16,300.00	-	16,300	Provision Of Air Ticket Services
688	African Touch Safaris Ltd	29.09.2022	-	-	13,900.00	-	13,900	Provision Of Air Ticket Services
689	African Touch Safaris Ltd	29.06.2022	-	-	15,100.00	-	15,100	Provision Of Air Ticket Services
690	Longrock Tours & Travel	29.06.2022	-	-	18,500.00	-	18,500	Provision Of Air Ticket Services
691	Outdays Tours & Travel Ltd	29.06.2022	-	-	27,000.00	-	27,000	Provision Of Air Ticket Services
692	Outdays Tours & Travel Ltd	29.06.2022	-	-	20,300.00	-	20,300	Provision Of Air Ticket Services
693	Bluechip Aviation & Safaris Ltd	23.06.2022	-	-	24,753.00	-	24,753	Provision Of Air Ticket Services
694	African Touch Safaris Ltd	22.06.2022	-	-	23,600.00	-	23,600	Provision Of Air Ticket Services
695	M/S Golf Hotel	13.01.2022	-	-	31,000.00	-	31,000	Provision Of Catering Services
696	Longrock Tours & Travel	29.06.2022	-	-	18,100.00	-	18,100	Provision Of Air Ticket Services
697	African Touch Safaris Ltd	10.06.2022	-	-	27,700.00	-	27,700	Provision Of Air Ticket Services
698	Postal Corporation Of Kenya	06.06.2022	-	-	740.00	-	740	Provisionof Local Ems Revenue Service

699	Terranova Autospares	25.05.2022	-	-	32,322.00	-	32,322	Service Of Vehicle No.Kcj 780M
700	Pinecone Hotel	20.04.2022	-	-	25,500.00	-	25,500	Provision Of Conference Facilities
701	M/S 37 Lounge & Restaurant	26.05.2022	-	-	26,800.00	-	26,800	Provision Of Conference Facilities
702	Namatsi & Co. Advocates	29.06.2022	-	-	494,000.00	-	494,000	Legal Fee
703	African Touch Safaris Ltd	10.06.2022	-	-	23,400.00	-	23,400	Provision Of Air Ticket Services
704	African Touch Safaris Ltd	10.06.2022	-	-	20,700.00	-	20,700	Provision Of Air Ticket Services
705	African Touch Safaris Ltd	10.06.2022	-	-	27,800.00	-	27,800	Provision Of Air Ticket Services
706	Longrock Tours & Travel	06.06.2022	-	-	18,100.00	-	18,100	Provision Of Air Ticket Services
707	African Touch Safaris Ltd	10.06.2022	-	-	29,460.00	-	29,460	Provision Of Air Ticket Services
708	African Touch Safaris Ltd	10.06.2022	-	-	13,200.00	-	13,200	Provision Of Air Ticket Services
709	M/S Boma Inn	17.06.2022	-	-	537,500.00	-	537,500	Provision Of Catering Services
710	African Touch Safaris Ltd	16.06.2022	-	-	25,100.00	-	25,100	Provision Of Air Ticket Services
711	African Touch Safaris Ltd	16.06.2022	-	-	20,800.00	-	20,800	Provision Of Air Ticket Services
712	Outdays Tours & Travel Ltd	06.06.2022	-	-	124,600.00	-	124,600	Provision Of Air Ticket Services

713	Longrock Tours & Travel	15.06.2022	-	-	259,600.00	-	259,600	Provision Of Air Ticket Services
714	Terranova Autospares	13.06.2022	-	-	37,696.00	-	37,696	Service Of Vehicle No.37Cg 013A
715	M/S Sosa Cottages Ltd	20.06.2022	-	-	95,000.00	-	95,000	Provision Of Conference Facilities
716	African Touch Safaris Ltd	20.06.2022	-	-	68,400.00	-	68,400	Provision Of Air Ticket Services
717	African Touch Safaris Ltd	16.06.2022	-	-	19,500.00	-	19,500	Provision Of Air Ticket Services
718	African Touch Safaris Ltd	16.06.2022	-	-	20,900.00	-	20,900	Provision Of Air Ticket Services
719	African Touch Safaris Ltd	16.06.2022	-	-	170,000.00	-	170,000	Provision Of Air Ticket Services
720	M/S Sosa Cottages Ltd	09.06.2022	-	-	20,000.00	-	20,000	Provision Of Catering Services
721	M/S Golf Hotel	05.01.2022	-	-	19,600.00	-	19,600	Provision Of Accommodation Services
722	M/S Golf Hotel	01.12.2021	-	-	153,650.00	-	153,650	Provision Of Conference Facilities
723	M/S Golf Hotel	12.05.2022	-	-	16,000.00	-	16,000	Provision Of Catering Services
724	M/S Golf Hotel	28.02.2022	-	-	35,000.00	-	35,000	Provision Of Catering Services
725	M/S Golf Hotel	11.05.2022	-	-	22,000.00	-	22,000	Provision Of Catering Services
726	M/S Golf Hotel	12.05.2022	-	-	18,000.00	-	18,000	Provision Of Catering Services

727	M/S Automed Garage & Parts Ltd	20.05.2022	-	-	47,600.00	-	47,600	Service Of Vehicle No. Kcj 780M
728	M/S Automed Garage & Parts Ltd	26.05.2022	-	-	17,000.00	-	17,000	Service Of Vehicle No. Kcj 780M
729	M/S Mfi Document Solutions Ltd	23.03.2022	-	-	69,600.00	-	69,600	Renewal Of Service Contract Ta 8000i
730	African Touch Safaris Ltd	10.06.2022	-	-	29,900.00	-	29,900	Provision Of Air Ticket Services
731	The Institute Of Internal Auditors Kenya	17.02.2022	-	-	161,000.00	-	161,000	Renewal Of Membership Subscription
732	Engineers Board Of Kenya	14.04.2022	-	-	4,000.00	-	4,000	Annual Subscription Fee
733	M/S Golf Hotel	14.04.2022	-	-	32,000.00	-	32,000	Provision Of Catering Services
734	M/S Golf Hotel	27.04 2022	-	-	50,000.00	-	50,000	Provision Of Catering Services
735	M/S Icpak	25.05.2022	-	-	20,000.00	-	20,000	Annualseminar Fees
736	M/S Icpak	20.05.2022	-	-	20,000.00	-	20,000	Annual Seminar Fees
737	M/S Icpak	20.04.2022	-	-	10,000.00	-	10,000	Annual Seminar Fees
738	M/S Makumi Agencies	05.05.2022	-	-	26,450.00	-	26,450	Service Of Vehicle No.37Cg 085A
739	M/S Makumi Agencies	05.05.2022	-	-	13,500.00	-	13,500	Supply Of Timming Belt For Vehicle No. 37Cg 004A
740	M/S Makumi Agencies	06.05.2022	-	-	24,350.00	-	24,350	Service Of Vehicle No. 37Cg 098A

741	M/S Toyota Kenya Ltd	25.05.2022	-	-	97,943.00	-	97,943	Service Of Vehicle No.37Cg 085A
742	Longrock Tours & Travel	16.03.2022	-	-	9,950.00	-	9,950	Provision Of Air Ticket Services
743	African Touch Safaris Ltd	06.06.2022	-	-	21,500.00	-	21,500	Provision Of Air Ticket Services
744	African Touch Safaris Ltd	06.06.2022	-	-	26,300.00	-	26,300	Provision Of Air Ticket Services
745	African Touch Safaris Ltd	06.06.2022	-	-	13,500.00	-	13,500	Provision Of Air Ticket Services
746	African Touch Safaris Ltd	06.06.2022	-	-	11,900.00	-	11,900	Provision Of Air Ticket Services
747	African Touch Safaris Ltd	06.06.2022	-	-	29,100.00	-	29,100	Provision Of Air Ticket Services
748	African Touch Safaris Ltd	20.05.2022	-	-	82,580.00	-	82,580	Provision Of Air Ticket Services
749	African Touch Safaris Ltd	20.05.2022	-	-	113,600.00	-	113,600	Provision Of Air Ticket Services
750	M/S Council Of Governors	28.02.2022	-	-	2,000,000.00	-	2,000,000	Intergovernmental Relations Contribution
751	Namatsi & Co. Advocates	29.06.2022	-	-	572,000.00	-	572,000	Legal Fee
752	Nyachae Ashitiva & Co. Advocates	29.06.2022	-	-	451,433.00	-	451,433	Legal Fee
753	Nyachae Ashitiva & Co. Advocates	29.06.2022	-	-	194,000.00	-	194,000	Legal Fee
754	Osango & Co. Advocates	29.06.2022	-	-	499,000.00	-	499,000	Legal Fee

755	M/S Makumi Agencies	27.05.2022	-	-	25,350.00	-	25,350	Service Of Vehicle No. 37Cg 098A
756	M/S Makumi Agencies	05.05.2022	-	-	29,000.00	-	29,000	Service For Vehicle No. 37Cg 085A
757	Bluechip Aviation & Safaris Ltd	29.06.2022	-	-	47,446.00	-	47,446	Provision Of Air Ticket Services
758	Terranova Autospares	13.06.2022	-	-	123,432.00	-	123,432	Service For Vehicle No.37Cg 085A
759	Messo & Associates	23/12/2021	-	-	7,577,120.00	-	7,577,120	Tax Appeals At Tax Appleals Tribunal
760	Makumi Agencies+A994	13-Apr-2022	-	-	25,450.00	-	25,450	Maintenance Of Motor Vehicle
761	Outdays Tours	20-Jun-2022	-	-	224,340.00	-	224,340	Air Travel
762	Ats Travel	14-Jun-2022	-	-	21,100.00	-	21,100	Air Travel
763	Ats Travel	22-Jun-2022	-	-	16,900.00	-	16,900	Air Travel
764	Ats Travel	17-Jun-2022	-	-	19,100.00	-	19,100	Air Travel
765	Outdays Tours	22-Jun-2022	-	-	39,800.00	-	39,800	Air Travel
766	Ats Travel	21-Jun-2022	-	-	22,700.00	-	22,700	Air Travel
767	Ats Travel	21-Jun-2022	-	-	16,500.00	-	16,500	Air Travel
768	Ats Travel	2-Jun-2022	-	-	22,100.00	-	22,100	Air Travel

769	Ats Travel	2-Jun-2022	-	-	20,500.00	-	20,500	Air Travel
770	Ats Travel	2-Jun-2022	-	-	22,800.00	-	22,800	Air Travel
771	Ats Travel	2-Jun-2022	-	-	24,800.00	-	24,800	Air Travel
772	Outdays Tours	17-Jun-2022	-	-	118,900.00	-	118,900	Air Travel
773	Diamond Rock	4-Nov-2021	-	-	92,000.00	-	92,000	Catering
774	Sosa Cottages	15-Jun-2022	-	-	105,000.00	-	105,000	Catering
775	Snack Stop	22-Apr-2022	-	-	35,000.00	-	35,000	Catering
776	Snack Stop	22-Apr-2022	-	-	30,000.00	-	30,000	Catering
777	Icpak	18-May-2022	-	-	59,000.00	-	59,000	Subscriptions
778	Diamond Rock	4-Nov-2021	-	-	70,000.00	-	70,000	Boards
779	Longrock Tours	20-Jun-2022	-	-	14,800.00	-	14,800	Air Travel
780	Diamond Rock	7-Apr-2022	-	-	8,500.00	-	8,500	Catering
781	Diamond Rock	19-May-2022	-	-	17,000.00	-	17,000	Catering
782	Ciala Resort	21-Jun-2022	-	-	405,000.00	-	405,000	Conference Facilities

783	Kism	19-May-2022	-	-	58,000.00	-	58,000	Conference Facilities
784	Diamond Rock	24-Feb-2022	-	-	42,500.00	-	42,500	Conference Facilities
785	Grand Royal Swiss	7-Jun-2022	-	-	522,500.00	-	522,500	Conference Facilities
786	Grand Royal Swiss	7-Jun-2022	-	-	142,500.00	-	142,500	Conference Facilities
787	Knowledge Transfers Tech	9-Jun-2022	-	-	138,040.00	-	138,040	Subscriptions
788	Diamond Rock	9-May-2022	-	-	120,000.00	-	120,000	Conference Facilities
789	Ciala Resort	7-Jun-2022	-	-	624,000.00	-	624,000	Conference Facilities
790	Diamond Rock	3-Feb-2022	-	-	8,500.00	-	8,500	Catering
791	Nation Media	28-Apr-2022	-	-	351,134.00	-	351,134	Advertising
792	Ats Travel	14-Jun-2022	-	-	14,900.00	-	14,900	Air Travel
793	Ats Travel	14-Jun-2022	-	-	16,200.00	-	16,200	Air Travel
794	Grand Royal Swiss	17-Sep-2021	-	-	112,500.00	-	112,500	Catering
795	Icpak	28-Mar-2022	-	-	110,000.00	-	110,000	Conference
796	Terranova Auto	12-Nov-2021	-	-	37,605.00	-	37,605	Maintenance Of Motor Vehicle

797	Makumi	7-Jun-2022	-	-	43,550.00	-	43,550	Maintenance Of Motor Vehicle
798	Makumi	12-Apr-2022	-	-	20,100.00	-	20,100	Maintenance Of Motor Vehicle
799	Makumi	11-Apr-2022	-	-	20,000.00	-	20,000	Maintenance Of Motor Vehicle
800	Fean System	12-Apr-2022	-	-	798,000.00	-	798,000	Software Purchase
801	Icpak	25-Feb-2022	-	-	236,000.00	-	236,000	Subscriptions
802	Icpak	16-Mar-2022	-	-	27,200.00	-	27,200	Subscriptions
803	Icpak		-	-	140,000.00	-	140,000	Subscriptions
804	Icpak	22-Mar-2022	-	-	110,000.00	-	110,000	Subscriptions
805	Sosa Cottages		-	-	573,000.00	-	573,000	Catering
806	Comp Society Of Kenya	22-Mar-2022	-	-	50,000.00	-	50,000	Membership
807	Kenya Association Of Records	24-May-2022	-	-	62,060.00	-	62,060	Subscriptions
808	Makumi Agencies	27/06/2022	-	-	25,850.00	-	25,850	Service And Repair Of Vehicle 37Cg026A
809	Makumi Agencies Limited	6-Oct-2022	-	-	30,800.00	-	30,800	Repair Of Motor Vehicle 37Cg040A
810	Makumi Agencies Limited	6-Sep-2022	-	-	40,900.00	-	40,900	Repair Of Motor Vehicle 37Cg068A

811	Icpak		-	-	152,000.00	-	152,000	Subscriptions
812	Nabcos Company Limited	14/06/2022	-	-	36,000.00	-	36,000	Luncheon For Benchmarking Exercise
813	Longrock Tours	25/05/2022	-	-	21,800.00	-	21,800	Travel Arrangements For Kcra Chairperson
814	African Tours	14/06/2022	-	-	24,600.00	-	24,600	Travel Arrangements For Kcra Chairperson
815	African Tours	**14/06/2022**	-	-	19,200.00	-	19,200	**Travel Arrangements For Kcra Chairperson**
816	Nation Media	22/06/2022	-	-	356,120.00	-	356,120	Advertising For Kcra Board Members
817	Harmony Motors	6-Sep-2022	-	-	25,648.00	-	25,648	Service Of Motor Vehicle 37Cg093A
818	Pine Cone Hotel	26/05/2022	-	-	204,000.00	-	204,000	Finance Bill Workshop
819	Harmony Motors	15/06/2022	-	-	43,120.00	-	43,120	Service Of Motor Vehicle 37Cg096A
820	Harmony Motors	6/09/2022	-	-	35,740.00	-	35,740	Service Of Motor Vehicle 37Cg022A
821	Makumi Agencies Limited	6/09/2022	-	-	64,350.00	-	64,350	Repair Of Motor Vehicle Kbu 931T
822	Emmanuel Chairs & Tents	14/06/2022	-	-	117,000.00	-	117,000	Branding
823	Bukura Agricultural Training Istitute	21/06/2022	-	-	279,150.00	-	279,150	Conference Facilities
824	Kenya Web	4-Aug-2022	-	-	399,899.00	-	399,899	Renuwal Of Website & Email Hosting

825	Longrock Tours & Travel	14/3/2022	-	-	66,900.00	-	66,900	Air Ticketing Services
826	Longrock Tours & Travel	14/03//2022	-	-	57,890.00	-	57,890	Air Ticketing Services
827	Makumi Agencies	15/06/2022	-	-	24,550.00	-	24,550	Motor Vehicle Maintanance
828	Modern Strategies Consultants		-	-	601,200	-	601,200	Development Of Five Year Strategic Plan(Kddc)
829	Ecosustainability Hub Consultants	14/04/2022	-	-	1,750,400	-	1,750,400	Consultancy Services For Solid Waste Awareness
830	Renaissence	4-Aug-2022	-	-	4,247,990	-	4,247,990	Preparation Of Nitergrated Local Physical Development Plan For Butere Town
831	Khujoo Ltd	16/05/2022	-	-	5,403,048	-	5,403,048	Consultancy Services For Preparation Of Parks, Landscaping And Open Spaces
832	Sybyl	16-Jun-2021	-	-	3,190,000	-	3,190,000	Communication Supplies
833	Sybyl	12-Jul-2021	-	-	7,327,333	-	7,327,333	Software Purchase
	Sub-Total		-	**131,013,674**	**257,883,397**	**131,013,674**	**257,883,397**	
834	**Land**		-	**1,685,000**	-	**1,685,000**	-	
	Grand Total			**565,611,937**	**1,277,690,723**	**565,611,937**	**1,277,690,723**	

Annex 3 – Analysis of Pending Staff Payables

S/NO								
	Others (*specify*)							
1	Agriculture,Livestock, Fisheries and Co-operatives		30/06/2022	-		5,890,820	-	
2	Health Services		30/06/2022	-		3,250,315	-	
3	Transport, Infrastructure, Public Works and Energy		30/06/2022	-		573,600	-	
4	Social Services, Youth & Sports		30/06/2022	-		3,634,350	-	
5	Trade, Industrialization & Tourism		30/06/2022	-		1,900,850	-	
6	Lands, Housing, urban development & Physical Planning		30/06/2022	-		2,128,850	-	
7	Education, Science & Technology		30/06/2022	-		1,766,500	-	
8	Water,Environment and Natural Resources		30/06/2022	-		2,487,682	-	
9	Public Service and Administration		30/06/2022	-		7,052,891	-	
10	Office of the Governor		30/06/2022	-		5,244,200	-	
11	Finance and Economic Planning		30/06/2022	-		10,609,304	-	
	Total			-		**44,539,362**	-	

Annex 4 – Analysis Of Other Pending Payables

Entity	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To Date	Outstanding Balance 2021 2022	Outstanding Balance 2020 2021	Comments
			a	b	c=a-b		
Grand Total					**1,322,230,085**	**1,322,230,085**	

Annex 5 –Analysis Of imprests and Advances

(a)Government Imprest

Name of the Institution	Date Taken	Purpose	Amount Taken Kshs	Amount Surrendered Kshs	Balance Kshs
Outstanding imprests and advances	2021/2022		31,681,180	-	31,692,170
Total			**31,681,180**	-	**31,692,170**

Annex 6 – Summary Of Non-Current Asset Register

Asset Class	Historical Cost b/f (Kshs) 2020-2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 2021-2022
Land	97,749,330	8,890,122			106,639,452
Buildings And Structures	7,265,929,014	1,063,248,211			8,329,177,225
Transport Equipment	368,626,303	35,999,500	(30,589,738)		404,625,803
Office Equipment, Furniture And Fittings	141,393,674	58,088,673			199,482,347
ICT Equipment	190,254,693	12,484,144			202,738,837
Machinery And Equipment	205,075,053	137,834,117			342,909,170
Heritage And Cultural Assets	-	-			-
Biological Assets	1,023,780,756	35,957,934			1,059,738,690
Intangible Assets	305,808,342	48,741,205			354,549,547
Infrastructure Assets- Roads, Rails	8,015,760,154	1,575,777,695			9,591,537,849
Total	**17,614,377,319**	**2,977,021,601**	**(30,589,738)**	-	**20,591,398,920**

Annex 7 – Inter-Entity Transfers

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred KShs	Amount Confirmed as received KShs	diff	explanation
1	County Assembly	263,599,852	279,922,863	334,034,026	401,321,866	1,278,878,607	1,278,878,607		
	Total	**263,599,852**	**279,922,863**	**334,034,026**	**401,321,866**	**1,278,878,607**	**1,278,878,607**		

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Director of Finance

County Executive

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Director of Finance

County Assembly/fund/project

9 Reporting of Climate Relevant Expenditures

Name of the Organization
Telephone Number
Email Address
Name of CEO/MD/Head

Name and contact details of contact person (in case of any clarifications) .....

Project Name	Project Description	Project Objectives	Project Activities						
				Q1	Q2	Q3	Q4		

Annex 10 Disaster Expenditure Reporting Template

Period to which this report refers (FY)	Year			Quarter		
Name of Reporting Officer						
Contact details of the reporting officer:	Email			Telephone		
Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments

Annex 11: – Bank Reconciliation/FO 30 Reports