

REPUBLIC OF KENYA



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REPORT

OF

THE AUDITOR-GENERAL

ON

**COUNTY EXECUTIVE OF
KAKAMEGA**

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

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REPUBLIC OF KENYA

COUNTY GOVERNMENT OF KAKAMEGA

(EXECUTIVE)

ANNUAL REPORT AND FINANCIAL STATEMENTS

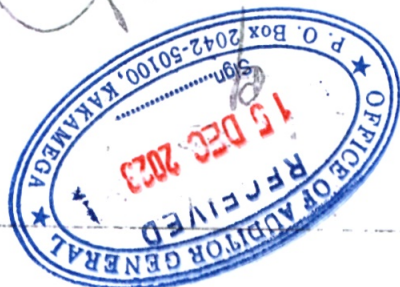
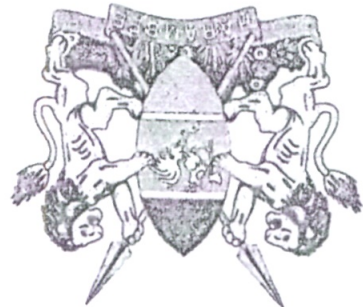
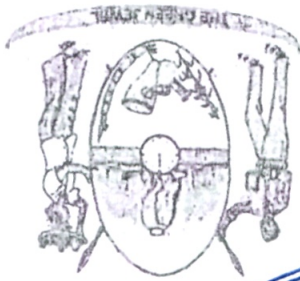
FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2023

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

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COUNTY GOVERNMENT OF KAKAMEGA
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2023



**County Government of Kakamega
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1. Acronyms and Glossary of Terms

a) Acronyms

ADP	Annual Development Plan
AIE	Authority to Incur Expenditure
CA	County Assembly
CARA	County Allocation of Revenue Act
CECM	County Executive Committee Member
CE	County Executive
CG	County Government
CIDP	County Integrated Development Plan
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CT	County Treasury
IPSAS	International Public Sector Accounting Standards
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
NT	National Treasury
WB	World Bank
Kshs	Kenya Shillings

b) Glossary of Terms

Fiduciary Management	The key management personnel who had financial responsibility
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2. Key Entity Information And Management

a) Background information

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

No.	Department	Major Responsibility
1.	Agriculture, Livestock, Fisheries and Co-operatives.	Provision of Agricultural services in accordance with the provisions of the county and Agricultural Acts and other related statutes.
2.	Health Services	Ensure access to quality and affordable health services
3	Education, Science and Technology	Formulate policies and legislation on pre-primary education and childcare, technical and vocational training and education support.
4	Roads, Public Works and Energy	Develop through construction, modernization, rehabilitation and effective management of all infrastructure and energy facilities
5	Lands, Housing, Urban Areas, and Physical Planning	Formulate specific county policy on land administration in line with the national government policy
6	Social Services, Youths, Sports, Gender, Culture and Library Services	Implement policies and legislation on youth, sports, social development, public entertainment, promoting sports and cultural activities, management of recreation and multi-purpose community social halls, libraries, museums, cultural and sport facilities and parks
7	Trade, Industrialization and Tourism	Promote, expand and diversify trade, fair trade practices, environmentally sustainable industrialization and tourism
8	Water, Environment, Natural Resources and Climate Change	Improve access to adequate, safe water and sewerage services, conserve and protect the environment, and promote sound utilization of natural resources, for sustainable development
9	Public Service and County Administration	Provision of human resource management and administration services
10	Finance, Budget and Economic Planning	Monitor, evaluate and oversee the management of public finances and economic affairs of the County Government
11	ICT, e-Government and Communication	Develop and implement ICT, e-Government and Communication systems with a view to improving efficiency in service delivery
12	County Public Service Board	Administration of Human Resource

b) Key Management team

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

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

c) **Fiduciary Management**

The following are the key management personnel who held office from July 2022 to November 2022 in the financial year 2022/2023.

No	Designation	Name
1.	CECM, Finance, Economic Planning & ICT	CPA. Geoffrey Nafukho Omulayi
2.	CECM- Social Services, Youth, Sports and Culture	Dr. George Akolo Lutomia
3.	CECM -Roads, Public Works and Energy	Mr. Alfred Ouya Matianyi
4.	CECM-Trade, Industrialization and Tourism	Mr. Alfred Ouya Matianyi
5.	CECM-Lands, Housing, Urban Areas and Physical Planning	Mrs Rhodah Masaviru
6.	CECM-Water, Environment, Natural Resources, & Climate Change	Mrs Rhodah Masaviru
7.	CECM -Public Service & Administration	Mrs. Rachael Okumu
8.	CECM-Health Services	Mrs. Rachael Okumu
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

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The following key management personnel held office as from November 2022 to June 2023 and had direct fiduciary responsibility.

No	Designation	Name
1.	CECM, Finance and Economic Planning	CPA.Livingston Imbayi
2	Chief Officer-Finance and Budget	Dr. June Jeophita Mwajuma
3	Chief Officer-Agriculture, Livestock, Fisheries and Co-operatives.	CPA.Bill Graham Otieno Silingi
4	Chief Officer-Health Services	Dr. David Anekeya Alilah
5	Chief Officer-Education, Science and Technology	Ms.Vivien Ayuma Asiachi
6	Chief Officer-Roads, Public Works and Energy	Eng. Philip Otenyo Makonjio
7	Chief Officer-Lands, Housing, Urban Areas, and Physical Planning	Mrs Faith Gitira
8	Chief Officer-Social Services, Youths, Sports, Gender, Culture and Library Services	Ms.Leah Khasandi Shisia
9	Chief Officer-Trade, Industrialization and Tourism	Mr.Shakir Dahir Adan
10	Chief Officer-Water, Environment, Natural Resources and Climate Change	Ms Mariam Nyongesa Were
11	Chief Officer-Public Service and County Administration	CS Prisca Otipa
12	ICT, e-Government and Communication	Mr.Phanuel Musasia
13	Deputy County Secretary-Office of the Governor	Mr. Joshua Kutekha
14	County Public Service Board	CS.Catherine Otenyo.CPA.

d) Fiduciary Oversight Arrangements

The key Fiduciary Oversight Arrangements include the following;

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.

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6.	Development Partners	Hold to account on accountability.
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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. Other 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.

v) Family Bank PO Box 74145(50100) Kakamega

h) Independent Auditor

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

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State Law Office and Department of Justice

Harambee Avenue

P.O. Box 40112

City Square 00200

NAIROBI, KENYA

j) County Attorney

County Attorney

County Government of Kakamega

P.O Box 36-50100

Kakamega, Kenya

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3. Governance Statement

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

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

The County Executive

- a) Kakamega County Government Executive is made up of the Governor, the Deputy Governor and nine other County Executive Committee members who are nominated and subsequently appointed by the Governor after approval by the County assembly. The governor is the leader of the county executive committee. The following are the County Executive Committee Members.

- i. **H.E The Governor**

PROFESSIONAL SUMMARY

He served as a chairman of the prestigious Institute of Certified Public Accountants of Kenya.

He also worked as the managing director and chief executive officer at Kenya Electricity Transmission Company Limited (KETRACO).

He is a member of the Orange Democratic Movement which is the second largest party.

Hon. Barasa was born and raised in Khabondi village, Mumias East constituency in Kakamega County. After finishing Primary education, on Barasa attended Naitiri high school where he sat for his national examinations. He later proceeded to Kenyatta University where he pursued a Bachelor of Commerce, Master of Business Administration, and Ph.D. in Accounting and Finance degrees.

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- The audit committee charter has been developed which outlines the process by which audit related issues are identified, reviewed, and resolved.
- g) **Compliance**
Internal Audit function conducts audit assignments on compliance to the relevant laws, regulations and policies and report on the same. Audit committee ensure that all audit recommendations on non-compliance issues are implemented.
- h) Any other Governance issue include committees that the county may need to disclose.

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4. Foreword by the CECM Finance and Economic Planning

It is my pleasure to present the County Government of Kakamega (Executive) Annual Financial Report and Statement for the financial year 2022-2023. The statement present the financial performance of the County Government for financial year 2022-2023.

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 the Auditor General and copied to the Clerk of County Assembly, The National Treasury, The Controller of Budget and The Commission on Revenue Allocation within 3 month after the end of financial Year

The Financial Statements present the recent actual fiscal performance for the year 2022-2023 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 2022/2023.

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, 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

County Government's financing

Article 202 of the Constitution of Kenya, 2010 provides that revenue raised nationally shall be shared equitably among the National Government and County Governments. Each County Government's equitable share of revenue raised nationally is determined annually before the preparation of budget estimates through the Division of Revenue Act as required by articles 218 and 224 of the Constitution. The revenue sharing formula is developed by the Commission on Revenue Allocation and approved by Parliament in accordance with article 217 of the Constitution.

The County also finances its operations through own generated revenues and continues to explore new and innovative ways of increasing its local revenue collections despite economic difficulties. The key Local revenue sources for Kakamega County include; Land rates and rents, Business permits, Parking fees, Health facilities' fees among others. Some of the measures that the County has taken towards improving its revenue collection include;

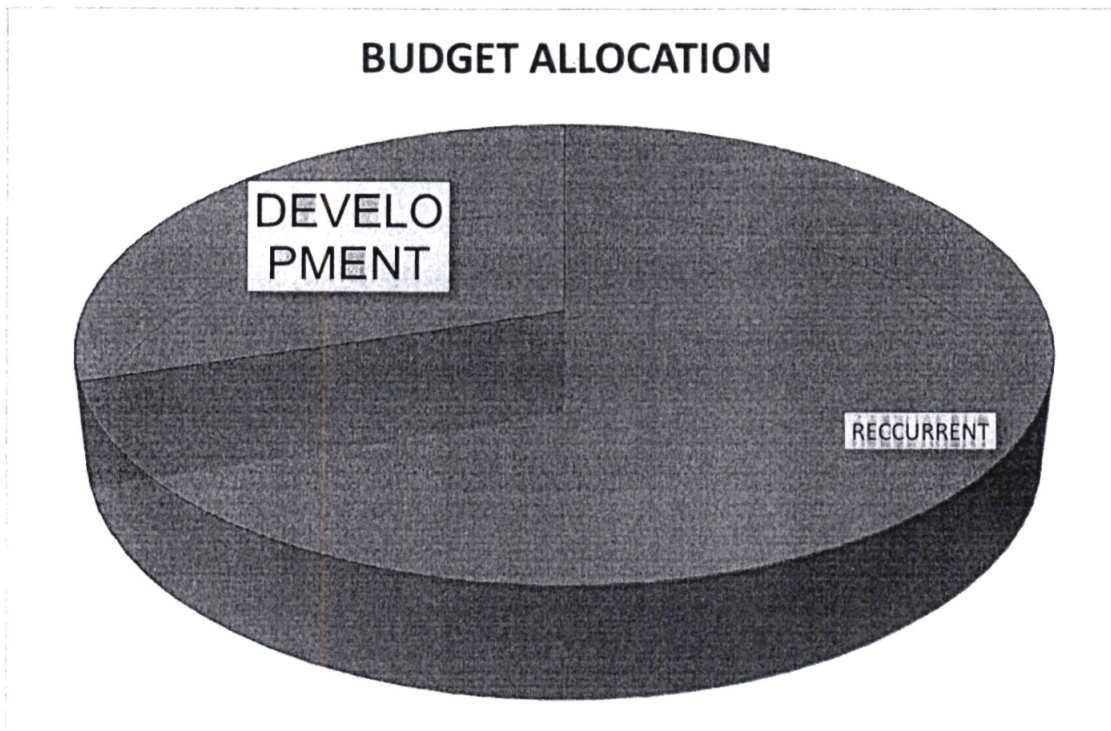
- i. Fully operationalized County Revenue Agency Board.
- ii. Automation of revenue collection.
- iii. Revenue enforcement.
- iv. Introduction of revenue weekly meetings to assess the collection performance of the County.

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- 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.

Budget Allocation

In the Financial year 2022/2023, the County has an approved budget of Kshs 16,198,042,547 comprising of Kshs 11,338,338,440 69.2% and Kshs 4,859,704,107 30.8% for Recurrent and Development respectively.

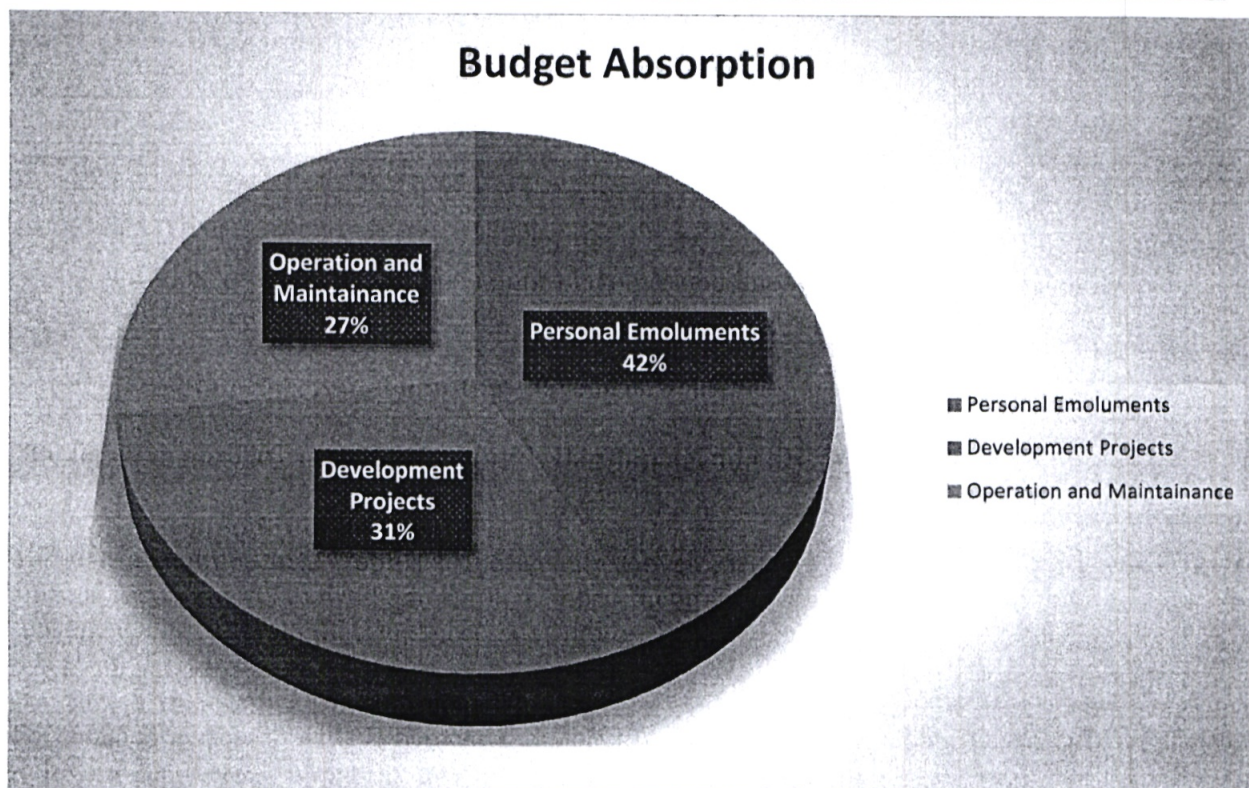


Budget Absorption

The county's overall absorption is Kshs 13,472,322,812 billion for both recurrent and development expenditure represented by 90% of the County executive budget, this exclude transfers to County Assembly of Kshs 1,227,746,754

The County has spend 5,652,697,106 on Compensation of Employees, Ksh 3,660,295,469 on O&M and Kshs 4,159,330,237 on Development projects.

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- c) Physical progress based on outputs, outcomes and impacts since establishment of County Government, (encouraged to use actual figures and percentages)

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

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- 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 licencing through developing and collecting rates for liquor licencing
- 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 Kakamega 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 Ccounty road network, road maintenance plan and conductingg 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 the quality of education by provision of early childhood and tertiary level education through establishment of ECDE centers, County Ppolytechnics 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 disaster management centre and a forestation

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 each of the County flagship projects and how they have been achieved

S/No.	Flagship Project	Department	Achievement
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1	Farm input subsidy	Agriculture, Livestock, Fisheries and Co-operatives	Procured and distributed 6,219 tonnes of planting and top dressing fertilizer with seeds
2	Goat/Sheep/Poultry Development		Procured and distributed 39,192 no. of indigenous chicken, Goat and sheep
3	Road infrastructure development	Roads, Public Works and Energy	Tarmacked 130 km of bitumen road and gravelled 2,600 km
4	Supply of medical drugs	Health Services	Procured and supplied medical drugs to health facilities
5	Countywide Water Connectivity "Amatsi Khumuliango"	Water, Environment, Natural Resources and Climate Change	Increased access to clean and safe water
6	Industrialization	Trade, Tourism and Industrialization	Established waste to energy industry

e) 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

f) The County faced several challenges that caused the delay in completion of projects in the financial year 2022/2023. The following are some of the challenges.

- Delay in disbursement of funds
- Unmet own source revenue target
- Land ownership disputes: Disputes arising out of land ownership on which County infrastructure is to be established delays implementation of projects in various departments.
- Inadequate equipment.

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- Varied stakeholder vested interests slows the projects and programmes life cycle thus hindering sustainability of projects.
- Inadequate local construction materials: Materials used in construction like marram/gravel are inadequate within the County thus making the projects costly.
- Inadequate policy and legal framework: Inadequate policies and legal framework undermined the ability of the County Government to adequately execute its mandates.

g) Highlight key risk management strategies applied by the County Executive

Risk	Risk Implication	Mitigation Measures
Revenue Leakage	Loss of County revenue	Revenue Automation
Misappropriation of funds	Loss of County funds	Enhance internal control system process
Delay in disbursement	Stall projects	Improve own source collections
Inadequate Financial resources	Inefficiency in service delivery	County to look for resources through strategic partnerships

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 2022/2023. 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.

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CECM Finance and Economic Planning

County Government of Kakamega

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5. Statement of Performance against County Predetermined Objectives

The objective in the County Integrated Development Plan 2023-2027 is to;

Provide access to quality healthcare through construction, renovation, upgrading and equipping of health facilities, disease prevention, provision of drugs and qualified staff, and strengthening the Universal Health Coverage & Community Health Strategy.

Provide food security, the Plan envisages strategies, programmes and projects to increase agricultural production and productivity. Programmes such as crop production development and agricultural extension, livestock production development and veterinary services, fisheries farming and aqua culture development have been prioritized.

Provide sustainable infrastructure, through enhanced road accessibility and connectivity by upgrading key gravel roads to bitumen standards, construction of bridges and culverts across major roads, construction and regular maintenance of gravel roads. The County will also install transformers, street lights and high-mast floodlights across the County to improve security and create an enabling business environment.

To create wealth and empower community for socio-economic transformation of the County. This plan seeks to improve both physical markets and e-commerce in-order to promote local and export trade. Support to Micro Small and Medium Enterprises (MSMEs) will be achieved through trainings, affordable credit and de-risking to enhance growth. The County will also support hospitality and cottage industries, establish industrial parks, support establishment of factories

Provide access to clean and safe water from 71.3 percent to 90 percent, access to piped water from 29.5 percent to 85 percent under the clarion call, “Amatsi Khumuliango” which means water at the doorstep

Strategic development objectives

The Kakamega County Integrated Development Plan (CIDP) 2023-2027 has identified six key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor’s Manifesto, the National Government’s Vision 2030, SDGs and the MTP III.

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The strategic objectives are a synthesised product of the afore-mentioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks.

The key development objectives of the CIDP 2023-2027 are to:

1. To enhance high standards of health, sanitation and hygiene
2. To improve food security
3. To support wealth creation
4. To enhance high education standards
5. To facilitate social development
6. To promote good governance

Below we present the progress made in attaining the objectives of the 2021/2022 CIDP for County Government of Kakamega.

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S/No	Strategic Objective as per CIDP (present the objectives on a high and strategic level)	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP	Remarks (Explain the reasons underperformance/Overperformance)
1	Enhance high standards of health, sanitation and hygiene	doctor-patient ratio from 0.6: 10,000 e prevalence of HIV 3.9 percent infant mortalities 19 per 1000 access to clean and safe water 71.3 percent, access to piped water 29.5	doctor-patient ratio from 6: 10,000 e prevalence of HIV 3.5 percent infant mortalities 15 per 1000 live births access to clean and safe water 90 percent to piped water 85 percent	
2	Improve food security	food insecurity 33.3 percent	food insecurity 28 percent	
	Enhance high education standards	ECDE enrolment 124,750 Polytechnics enrolment 10,539	ECDE enrolment 144,000 Polytechnics enrolment 14,600	
	To facilitate social development			

Progress on Attainment of Development Objectives from Annual Development Plan for FY 2022/2023

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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: Below we provide the progress on attaining the stated objectives:

1. PUBLIC WORKS ROADS AND TRANSPORT

Objective	Outcome	Indicator	Performance
To develop and maintain roads and storm water drainage to global standards	Increased efficient transportation of people, goods and services	% Of motorable and passable roads within the city	In FY 2022/2023 we increased motorable and passable roads by 70% the following
To develop and maintain street and security lighting infrastructure	Increased public safety and security	% Reduction of crime	Street lighting was undertaken in 10 wards and there has been 60% reduction in crime
HEALTH SERVICES			
To reduce incidences of preventable illnesses and mortality at the County level	Reduction of HIV related mortality and new infections	% Reduction of HIV-related mortality	
To improve health status of the individual, household and the community at the County	Increased access to specialised curative diagnostic interventions	% Increase of access to specialised diagnostic services	

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6. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile

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)**

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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.

- **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.

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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 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:

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- 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.

4. Market place practices-

The organisation should outline its efforts to:

- a) **Responsible Supply chain and supplier relations-**

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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.

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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.

The organisation should outline its efforts to:

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 Governments which 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 Ccounty have proper interventions.

The County also supportts 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

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7. Statement of Management Responsibilities

Section 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2023. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the county Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

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

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

The CEC member for finance confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that


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the County Executive's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

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

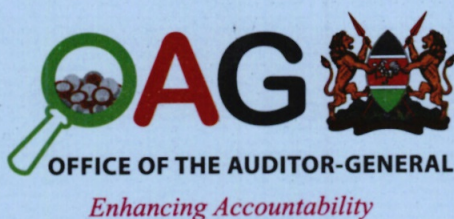
Approval of the financial statements

The County Executive's financial statements were approved and signed by the CEC member for finance on 27/09/ 2023.


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County Executive Committee Member – Finance and Economic Planning

REPUBLIC OF KENYA



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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Kakamega set out on pages 1 to 53, which comprise the statement of assets and liabilities as at

Report of the Auditor-General on County Executive of Kakamega for the year ended 30 June, 2023

30 June, 2023, the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts: recurrent and development combined 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, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

Basis for Qualified Opinion

1. Accuracy of Cash and Cash Equivalents

The statement of assets and liabilities reflects a balance of Kshs.208,000,170 in respect of cash and cash equivalents as disclosed in Note 11 to the financial statements. However, the following unsatisfactory matters were observed:

1.1 Stale Cheques

The bank reconciliation statements for the month of June, 2023 for three (3) bank accounts reflect balances of Kshs.9,622,935, Kshs.134,637 and Kshs.34,748 in each account, representing stale cheques. No explanation was provided for the failure to reverse the cheques in the respective cash books.

1.2 Unpresented Cheques not Supported

Bank reconciliation statements for the month of June, 2023 for three bank accounts reflect balances of Kshs.6,682,823, Kshs.25,000 and Kshs.2,557,512 in each account, in respect of unpresented cheques which were not supported by schedules.

1.3 Payments in Bank Statement not Recorded in Cash Book

The bank reconciliation statement for the month of June, 2023 for the Recurrent Account reflects payments in bank statement not recorded in the cash book totalling Kshs.13,435,497 which were not supported by schedules. In addition, bank reconciliation statements for three bank accounts reflect payments in bank statements not recorded in the respective cash books of Kshs.4,776,945, Kshs.14,053,397 and Kshs.189,901 for each account, which relate to the period between 2021 and 2023. No explanation was provided for the failure to update the respective cash books with these transactions.

1.4 Receipts in Cash Book not Recorded in Bank Statement

Bank reconciliation statements for the month of June, 2023 for five (5) bank accounts reflect receipts in cash book not recorded in bank statement of Kshs.954,533,554.70,

Kshs.115,372, Kshs.11,848,605, Kshs.6,357,424 and Kshs.1,005,000 respectively. No explanation was provided for the failure to bank the receipts promptly.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.208,000,170 reflected in the statement of assets and liabilities could not be confirmed.

2. Accuracy of Outstanding Imprests and Advances

The statement of assets and liabilities reflects a balance of Kshs.27,071,017 in respect of outstanding imprests and advances as disclosed in Note 12 to the financial statements. However, Management did not maintain an updated imprest register indicating details of payees and amount, imprest warrant number, date of issue, due date and date of surrender. Further, no explanation was provided for the failure to have the imprests recovered as at 30 June, 2023 although the balances were due for surrender by that date.

In the circumstances, the accuracy and completeness of the imprest and advances balance of Kshs.27,071,017 could not be confirmed.

3. Unsupported Use of Goods and Services Expenditure

The statement of receipts and payments reflects an amount of Kshs.2,438,651,648 in respect of use of goods and services as disclosed in Note 4 to the financial statements. However, the expenditure includes amounts of Kshs.694,318,407 incurred under Department of Agriculture and Livestock for which payment vouchers and relevant supporting documents were not provided for audit review.

In the circumstances, propriety of expenditure totaling Kshs.694,318,407 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.

Emphasis of Matter

Pending Bills

Note 1 under other important disclosures reflects a balance of Kshs.1,505,298,681 in respect of pending accounts payable as disclosed in Annex 2. The balance comprises of a balance brought forward of Kshs.1,277,690,723, additions during the year of Kshs.1,132,132,287 and payments during the year of Kshs.904,524,329. However, it was observed that some of the brought forward balances relate to the period between 2016

and 2021. No explanation was provided on the failure to settle the long outstanding liabilities. Failure to settle bills during the year to which they relates, adversely affects the implementation of the subsequent year's budgeted progress as the outstanding bills form a first charge on that year's budget provision.

My opinion is however, not modified in respect of this matter.

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness 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. Delayed and Stalled Medical Facilities

The statement of receipts and payments reflects an amount of Kshs.2,531,986,585 in respect of acquisition of assets as disclosed in Note 8 to the financial statements. The amount includes payments made during the year in relation to ten (10) on-going projects. The projects, whose total cost amounted to Kshs.6,636,886,649, were started on diverse dates between 2015 and 2022. As at 30 June, 2023, a total amount of Kshs.3,018,041,182 had been paid on the projects but the projects were still incomplete and were at various stages of completion as shown below in appendix I.

In the circumstances, the value for money may not have been obtained from the amount of Kshs.3,08,041,182 incurred on the projects.

2. Stalled Construction of Emalokha (Firasti) Water Supply

Review of records revealed that the County Government awarded a contract to a local construction company for the construction of Emalokha (Firasti) Water Supply at contract sum of Kshs.45,685,764. The contract was awarded on 21 March, 2022 for a contract period of six (6) months from the date of award. However, physical inspection done in the month of October, 2023 revealed that construction of intake weir, pump house, staff

house, office block and pumps were not complete. As at the date of inspection, the project was estimated to be 60% complete. However, the contractor was not on site and no works were going on. It was not clear why the contractor had suspended the works before completing the project.

In the circumstances, the value for money may not have been obtained from the project.

3. Stalled Construction of Butwehe Intake Works Project

The County Government awarded a contract to a local company for construction of Butwehe intake works project in Ikolomani Sub-County at a contract sum of Kshs.21,467,670. The contract was signed on 19 April, 2022 and the project was to be completed within 6 Months. Physical inspection done in the month of October, 2023 revealed that the works had not been completed and the project was estimated to be 80% complete. The contractor was not on site and no works were going on. It was not clear why the contractor had suspended the works before completing the project.

In the circumstances, the value for money may not have been obtained from the project.

4. Stalled Construction of Inyanya Water Supply Project

The County Government awarded a contract to a local construction company for construction of the Inyanya Water Supply Project in Khwisero Sub-County at a contract sum of Kshs.25,773,258. The contract was signed on 21 March, 2022 and the project was to be completed within 6 Months. Physical inspection done in the month of October, 2023 revealed that the project had stalled and the contractor had abandoned site without connecting water and power. Further water kiosks were not complete and the project was estimated to be 25% complete.

In the circumstances, the value for money may not have been obtained from the project.

5. Delayed Completion of Construction of Disaster Center Phase 2

The County Executive awarded a contract to a local company on 24 March, 2020 for construction of a Disaster Centre Phase 2 at a contract sum of Kshs.5,925,419 for a contract period of 24 weeks from the date of contract. The contract sum was later varied to Kshs.7,277,434. Physical inspection conducted in the month of September, 2023 revealed that the project was not complete. The body structure was erected but finishing work was yet to be done and the contractor was not on site and no works were going on.

In the circumstances, the value for money may not have been obtained from the project.

6. Delayed Construction of Bukhungu Stadium Phase II

The statement of receipts and payments reflects an amount of Kshs.2,531,986,585 in respect of acquisition of assets which, as disclosed in Note 8 to the financial statements,

which includes Kshs.475,643,725 relating to construction of buildings. The amount of Kshs.475,643,725 includes an amount of Kshs.175,950,266 paid to a local contractor during the year under review for the on-going construction of Bukhungu Stadium Phase II. The contract was awarded on 21 May, 2019 at a contract sum Kshs.2,927,721,199 and was to be completed by 30 December, 2021. Physical inspection carried out in the month of October, 2023 revealed that the project was only 45% complete. At the date of inspection, the contractor was not on site and no works were going on. At the time of audit in the month of October, 2023, a total of Kshs.1,059,870,800 or 36% of the contract sum had been paid to the contractor. No justifiable explanation was provided for the inordinate delay in completing the project.

In the circumstances, value for money was not obtained from the project.

7. Delayed Construction to Bitumen Standard of Murram - Shitirire and Malava - Tumbeni Road

The County Government awarded a contract to a local construction company for construction to Bitumen standard of a 7.5 km Murram-Shitirire and Malava-Tumbeni road. The contract was awarded on 12 April, 2021 at a contract sum of Kshs.319,688,430 and a contract period of eighteen (18) months from the date of contract to 12 October, 2022. Physical inspection carried out in the month of October, 2023 revealed that the road was 92% complete. However, the tarmacking was complete, road signs and stone pitching were not done. Further, two sections where the road crosses two rivers/streams were also not done. As at the time of inspection, the contractor was not on site and the contract period had elapsed.

In the circumstances, the value for money may not have been obtained from the project

8. Delayed Construction to Bitumen Standard of Tsalwa Junction Ombwaro - Manyulia Road in Butere Sub County

The County Government awarded a contract to a local contractor for construction to bitumen standard of a 5.5 km Tswala Juntion Obwayo-Manyulia road at a contract sum of Kshs.216,000,126 and a contract period of eighteen (18) months effective the date of the contract of 7 January, 2020 to 7 July, 2021. Physical inspection done in the month of October, 2023 revealed that although tarmacking was completed, the road was estimated to be 92% complete, whereby road signs, stone pitching and shoulders were not done with chippings. The contractor was not on site and the road was not marked.

In the circumstances, the value for money may not have been obtained from the project.

9. Non-Compliance with the Law on Wage Bill

The statement of receipts and payments and as disclosed Note 3 to the financial statements reflects compensation of employees amount of Kshs.5,652,697,106 which translates to 43% of total revenue amount of Kshs.13,231,761,689. This was contrary to

Regulation 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015 which sets the limit for compensation of employees at 35% of total revenue of a County Government in a year.

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

10. Lack of Ethnic Diversity in Employment of Staff

Review of the payroll revealed that during the year under review, the County Government of Kakamega had six thousand eight hundred and seventy-six (6,876) employees. However, out of this number of employees, 6,251 or 91% were from the dominant ethnic community. This was contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which states that, "all public offices shall seek to represent the diversity of the people of Kenya in employment of staff and that no public institution shall have more than one third of its staff establishment from the same ethnic community".

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

11. Maintenance of Manual Payroll

The statement of receipts and payments and Note 3 to the financial statements reflects compensation of employees amount of Kshs.5,652,697,106. However, verification of documents supporting the expenditure revealed that the County Government salary payments totaling to Kshs.105,212,238 through the manual payroll.

This was contrary to Section 6.3 of the County Financial Accounting and Reporting Manual which states that all salaries, allowances and/or arrears of County Government employees should be processed through Integrated Payroll and Personnel Data (IPPD).

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

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, 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 control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal 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 applicable basis of accounting unless Management is aware of the intention to dissolve the County Executive or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with

Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in 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 control 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 policies and procedures may deteriorate.


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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

11 January, 2024

APPENDIX I

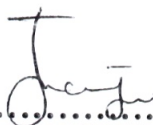
Delayed and Stalled Projects					
S.No.	Project Name	Project Cost Kshs.	Start Date	Project Duration	Status (%)
1	County Teaching and Referral Hospital	6,226,817,414	06/07/2016	2 years	94%
2	Doctor's Flats	108,516,560	23/09/2016	Not Indicated	85%
3	Doctor's Intern Flats	14,604,424	08/06/2021	6 Months	95%
4	CGH Outpatient Wing	30,851,706	29/12/2020	16 weeks	93%
5	Shamakhubu County Hospital	199,139,694	Not Indicated	104 weeks	85%
6	Proposed Level IV Hospital at Shamakhubu Hospital	30,000,000	16/03/2021	52 weeks	25%
7	Kipkaren Health Centre	8,658,445	Not indicated	Not indicated	70%
8	OPB at Chepkombe Dispensary	3,648,360	28/05/2015	6 Months	98%
9	OPB at Lutasio Dispensary	5,260,008	05/04/2016	6 Months	90%
10	Male Ward at Khwisero Hospital	9,390,038	25/06/2022	6 Months	40%
	Total	6,636,886,649			

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

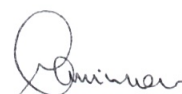
9. Statement of Receipts and Payments for the year ended 30th June 2023

		FY 2022/2023	2021/2022
	Notes	Kshs	Kshs
Receipts			
Transfers from the CRF	1	13,205,899,980	11,669,211,966
Miscellaneous receipts	2	25,861,709	1,253,684,902
Total receipts		13,231,761,689	12,922,896,868
Payments			
Compensation of employees	3	5,652,697,106	5,384,185,763
Use of goods and services	4	2,438,651,648	2,095,909,482
Subsidies	5	717,634,015	649,400,700
Transfers to other government entities	6	1,244,650,590	1,506,793,071
Other grants and transfers	7	886,702,868	1,669,734,711
Acquisition of assets	8	2,531,986,585	2,977,021,601
Finance costs, including loan interest	9	0	4,088,404
Other payments	10	0	27,061,647
Total payments		13,472,322,812	14,314,195,379
Surplus/deficit		(240,561,123)	(1,391,298,511)

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 27/09/2023 and signed by:



.....
Name. Dr June Jeophita Mwajuma
Chief Officer – Finance and Budget



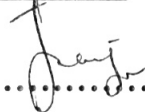
.....
CPA Mohamed Maalim Issackow
Head of Accounting Unit
ICPAK M/No: 24356

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

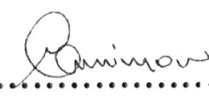
10. Statement of Assets and Liabilities as at 30th June 2023

		FY 2022/2023	2021/2022
	Notes	Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	11A	208,000,170	681,648,219
Cash balances	11B	0	0
Total cash and cash equivalents		208,000,170	681,648,219
Outstanding imprests and advances	12	27,071,017	31,681,180
Total financial assets		235,071,187	713,329,399
Financial liabilities			
Deposits and retentions	13	585,962,515	484,607,770
Net financial assets		(350,891,328)	228,721,629
Represented by			
Fund balance b/fwd.	14	228,721,629	1,620,020,140
Prior year adjustments	15	(339,051,834)	0
Surplus/deficit for the year		(240,561,123)	(1,391,298,511)
Net financial position		(350,891,328)	228,721,629

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 27/09/2023 and signed by:



Name. Dr June Jeophita Mwajuma
Chief Officer – Finance and Budget



CPA Mohamed Maalim Issackow
Head of Accounting Unit
ICPAK M/No: 24356

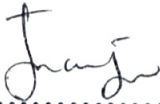
County Government of Kakamega
County Executive of Kakamega
Annual Report and Financial Statements for the year ended June 30 2023

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

		FY 2022/2023	2021/2022
	Notes	Kshs	Kshs
Receipts from operating income			
Transfers from the CRF	1	13,205,635,380	11,669,211,966
Miscellaneous receipts	2	25,861,709	1,223,095,164
Total receipts from operating income		13,231,497,089	12,892,307,130
Payments for operating expenses			
Compensation of employees	3	(5,652,432,506)	(5,384,185,763)
Use of goods and services	4	(2,438,651,648)	(2,095,909,482)
Subsidies	5	(717,634,015)	(649,400,700)
Transfers to other government entities	6	(1,244,650,590)	(1,506,793,071)
Other grants and transfers	7	(886,702,868)	(1,669,734,711)
Finance costs, including loan interest	9	0	(4,088,404)
Other payments	10	0	(27,061,647)
Total payments for operating expenses		(10,940,071,627)	(11,337,173,778)
Net receipts/ (payments) from operations		2,291,425,462	1,555,133,352
Adjusted for:			
Prior year adjustments	15	(339,051,834)	0
Decrease/(increase) in outstanding imprests & advances	16	4,610,163	4,061,820
Increase/(decrease) in deposits and retentions	17	101,354,745	(32,747,113)
Net cash flow from operating activities		2,058,338,536	1,526,448,059
Cash flow from investing activities			
Acquisition of assets	8	(2,531,986,585)	(2,946,431,863)
Net cash flows from investing activities		(2,531,986,585)	(2,946,431,863)
Cash flow from Financing activities			
Net cash flow from financing activities		0	0
Net increase in cash and cash equivalents		(473,648,049)	(1,419,983,804)
Cash and cash equivalents at beginning of the year		681,648,219	2,101,632,023
Cash and cash equivalents at end of the year		208,000,170	681,648,219

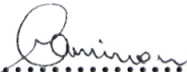
County Government of Kakamega
County Executive of Kakamega
Annual Report and Financial Statements for the year ended June 30 2023

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 27/09/ 2023 and signed by:



.....

Name. Dr June Jeophita Mwajuma
Chief Officer – Finance and Budget



.....

CPA Mohamed Maalim Issackow
Head of Accounting Unit
ICPAK M/No: 24356

County Government of Kakamega
County Executive of Kakamega

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

12. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30th June 2023.

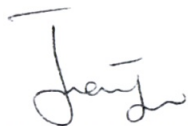
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
	A	B	c=a+b	D	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	13,126,312,582	215,302,114	13,341,614,696	13,205,899,980	135,714,716	99
Other receipts	0	0	0	25,861,709	(25,861,709)	0
Opening balance for Non-refundable bank balances in special purpose deposits accounts	1,000,400,461	576,374,273	1,576,774,734	0	1,576,774,734	0
Total	14,126,713,043	791,676,387	14,918,389,430	13,231,761,689	1,686,627,741	89
Payments		0				
Compensation of employees	5,378,748,549	624,947,440	6,003,695,989	5,652,697,106	350,998,882	94
Use of goods and services	2,596,000,000	0	2,596,000,000	2,438,286,680	157,713,320	94
Subsidies	713,080,000	0	713,080,000	717,634,015	(4,554,015)	100
Transfers to other government units	1,931,086,354	8,538,344	1,939,624,698	1,244,650,590	694,974,108	64
Other grants and transfers	850,000,000	274,048,381	1,124,048,381	886,702,868	237,345,513	79
Acquisition of assets	2,657,798,140	(115,857,778)	2,541,940,362	2,531,986,585	9,953,777	100
Total	14,126,713,043	791,676,387	14,918,389,430	13,472,322,812	1,446,066,617	90

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


Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
	A	B	c=a+b	D	e=c-d	f=d/c %
Deficit	0	0	0	(240,561,123)		

- (a) Transfers from CRF-The County made transfers of Kshs 13, 205,899,980 from the CRF account over a total budgeted amount of Kshs 13,341,614,696 Mend to be transfers from CRF to County Execurtive. There was abalance of Ksh 135,714,716 (1%) that had not been transferred from CRF account to the County execurtive operation accounts.Note the transfers from CRF excludes Transfers from CRF to County Assembly.
- (b) Other Receipts-This comprise of receipts from development partners that did not pass through the CRF account, this include KEPI (UNICEF) of Kshs 11,129,850.00 and IFAD of Kshs 14,731,858.59.
- (c) The County made an absorption rate of 90% this was an improvement as compared to previous financial year which the County managed to absorb at arate of 87%.
- (d) The changes between the original budget and the final budget has no effect in under absorption

The County Executive's financial statements were approved on 27/09/ 2023 and signed by:



.....
Name.Dr June Jeophita Mwajuma
Chief Officer –Finance and Budget



.....
CPA Mohamed Maalim Issackow
Head of Accounting Unit
ICPAK M/No: 24356

County Government of Kakamega
County Executive of Kakamega

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

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

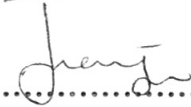
Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	7,972,568,912	1,710,252,077	9,682,820,989	9,682,820,989	0	100 %
Other receipts	0	0	0	0	0	0%
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g. DANIDA	640,056,215	-264,191,881	375,864,334	0	375,864,334	0%
Total	8,612,625,127	1,446,060,196	10,058,685,323	9,682,820,989	375,864,334	96%
Payments					0	0%
Compensation of employees	5,378,748,549	624,947,440	6,003,695,989	5,652,697,106	350,998,882	94%
Use of goods and services	2,596,000,000	-	2,596,000,000	2,438,651,648	157,713,320	94%
Transfers to other government units		334,940,953	334,940,953.0	334,940,953	0	100 %
Other grants and transfers	637,876,578	486,171,803	1,124,048,381	886,702,868	237,345,513	79%
Total	8,612,625,127	1,446,060,196	10,058,685,323	9,312,992,575	745,692,747	93%
Surplus				369,828,414		

County Government of Kakamega
County Executive of Kakamega

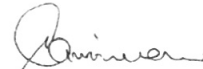
Annual Report and Financial Statements for the year ended June 30 2023

- (a) Transfers from CRF-The County made transfers of Kshs 9,682,820,989 from the CRF account to CBK Reccurrent account out of atotal budgeted mount of Kshs 9,682,820,989 Mend to be transfers from CRF to County Execurtive CBK Reccurrent account.Note the transfers from CRF excludes Transfers from CRF to County Assembly.
- (b) Other Receipts-This comprise of receipts from development partners that did not pass through the CRF account, The County execurtive did not receive any amount from the development partners direct.
- (c) The County made an absorption rate of 93%.
- (d) The changes between the original budget and the final budget has no effect in under absorption

The County Executive's financial statements were approved on 27/09/ 2023 and signed by


.....

Name. Dr June Jeophita Mwajuma
Chief Officer –Finance and Budget


.....

CPA Mohamed Maalim Issackow
Head of Accounting Unit
ICPAK M/No: 24356

County Government of Kakamega
County Executive of Kakamega

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

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

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	D	e=c-d	f=d/c
	Kshs	Kshs	Kshs	Kshs	Kshs	%
Receipts						
Transfers from the CRF	5,153,743,670	(1,630,664,679)	3,523,078,991	3,523,078,991	0	100%
Other receipts	0	0		25,861,709	(25,861,709)	0%
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g. DANIDA	360,344,246	976,280,870	1,336,625,116	0	1,336,625,116	0%
Total	5,514,087,916	(654,383,809)	4,859,704,107	3,548,940,700	1,310,763,407	73%
Payments						
Subsidies	713,080,000		713,080,000	717,634,015	-4,554,015	100%
Transfers to other government units	1,931,086,354	(326,402,609)	1,604,683,745	909,709,637	694,974,108	57%
Other grants and transfers	212,123,422	(212,123,422)	0		0	0%
Acquisition of assets	2,657,798,140	(115,857,778)	2,541,940,362	2,531,986,585	9,953,777	100%
Totals	5,514,087,916	(654,383,809)	4,859,704,107	4,159,330,237	700,373,870	86%
deficit				(610,389,537)		

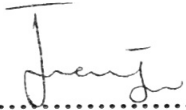
(a) Transfers from CRF-The County made transfers of Kshs 3,523,078,991 from the CRF account to CBK Development account out of a total budgeted amount of Kshs 3,523,078,991. These are transfers from CRF to County Executive CBK Development account. Note that the transfers from CRF exclude transfers from CRF to County Assembly.

County Government of Kakamega
County Executive of Kakamega

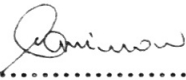
Annual Report and Financial Statements for the year ended June 30 2023

- (b) Other Receipts-This comprise of receipts from development partners that did not pass through the CRF account, The County executive under development account received Ksh 25,861,709 did not receive any amount from the development partners direct this include KEPI (UNICEF) of Kshs 11,129,850.00 and IFAD of Kshs 14,731,858.59.
- (c) The County made an absorption rate of 86%.
- (d) The changes between the original budget and the final budget has no effect in under absorption

The County Executive's financial statements were approved on 27/09/ 2023 and signed by:



.....
Name. Dr June Jeophita Mwajuma
Chief Officer –Finance



.....
CPA Mohamed Maalim Issackow
Head of Accounting Unit
ICPAK M/No: 24356

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

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

Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	% Budget utilization
			KShs	KShs	KShs	KShs	
101004810		Livestock development	215,585,405	-29,148,926	186,436,479	141,045,059	76
	101014810	Dairy Development	130,861,465	-4,734,441	126,127,024	126,125,567	100
	101024810	Poultry development	10,000,000	-400,000	9,600,000	4,860,000	51
	101034810	Livestock disease and pest prevention	32,667,998	-1,895,863	30,772,135	7,712,272	25
	101044810	Livestock Market infrastructure Improvement	42,055,942	-22,118,622	19,937,320	2,347,220	12
102004810		Fish Farming Productivity Programme	70,000,000	-23,920,000	46,080,000	17,720,522	38
	102024810	Promotion of Fish Farming	70,000,000	-23,920,000	46,080,000	17,720,522	38
103004810		Crop Production and Management Services	889,534,761	123,638,697	1,013,173,458	931,244,859	92
	103014810	Cash crop development	3,000,000	-3,000,000	0	212,500	0
	103024810	Food crop production	478,160,904	262,425,562	740,586,466	717,634,015	97
	103034810	Crop pest and disease management	5,000,000	-2,120,000	2,880,000	0	0
	103044810	Agricultural Extension and Research	403,373,857	-133,666,865	269,706,992	213,398,344	79

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

105004810		Agricultural Extension and Research	13,755,438	-1,423,792	12,331,646	3,053,866	25
	105014810	Training and demonstration	13,755,438	-1,423,792	12,331,646	3,053,866	25
106004810		Cooperative Development	24,794,566	288,243	25,082,809	22,637,951	90
	106014810	Marketing and value addition	24,794,566	288,243	25,082,809	22,637,951	90
107004810		Land Management Services	181,170,327	4,299,734	185,470,061	86,433,619	47
	107014810	Land use policy and planning	100,339,713	-38,713,748	61,625,965	31,409,026	51
	107024810	Land Administration and Planning	74,628,615	42,181,562	116,810,177	50,879,219	44
	107034810	Survey Services	6,201,999	831,920	7,033,919	4,145,374	59
108004810		Housing management Services	60,200,349	22,216,690	82,417,039	66,972,093	81
	108014810	Housing Infrastructure development	5,200,349	1,968,690	7,169,039	4,267,169	60
	108024810	Slum Upgrading	55,000,000	20,248,000	75,248,000	62,704,924	83
110004810		Urban Development Service	248,513,848	167,508,959	416,022,807	161,876,100	39
	110024810	Social Amenities and Sanitary Services	248,513,848	167,508,959	416,022,807	158,867,845	38
	110034810	Urban waste Management Services	0	0	0	3,008,255	0
120004810		Irrigation and Drainage Development	3,091,091	1,537,023	4,628,114	2,546,542	55
	120014810	Small Holder Irrigation and Drainage	3,091,091	1,537,023	4,628,114	2,546,542	55
201004810		Road Infrastructure Development	1,026,390,504	127,877,097	1,154,267,601	1,013,785,813	88

County Government of Kakamega
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	201014810	Road Maintenance	75,000,000	41,500,000	116,500,000	109,096,411	94
	201024810	Bridges Culverts Construction	28,000,000	-1,500,000	26,500,000	7,802,712	29
	201034810	Road construction	923,390,504	87,877,097	1,011,267,601	896,886,690	89
203004810		Energy Reticulation	55,000,000	-8,079,258	46,920,742	32,505,567	69
	203014810	Electrification.	35,000,000	-22,520,000	12,480,000	7,397,897	59
	203024810	Renewable Energy	20,000,000	14,440,742	34,440,742	25,107,670	73
204004810		Public works Management	2,473,247	818,788	3,292,035	8,001,144	243
	204014810	Public works Management	2,473,247	818,788	3,292,035	8,001,144	243
304004810		Promotion of tourism and marketing	7,558,554	5,284,861	12,843,415	10,827,739	84
	304014810	Promotion of tourism and marketing	7,558,554	5,284,861	12,843,415	10,827,739	84
306004810		Administration, Planning and support services	6,996,850	4,674,401	11,671,251	10,039,359	86
	306014810	Administration Support Services	6,996,850	4,674,401	11,671,251	10,039,359	86
307004810		Trade Development and Investment	164,994,461	-16,248,723	148,745,738	80,710,688	54
	307014810	Modern Market infrastructure development	156,628,682	-16,124,430	140,504,252	72,469,202	52
	307024810	Micro and small enterprises development	8,365,779	-124,293	8,241,486	8,241,486	100
309004810		Industrial development and investment	126,872,895	105,316,638	232,189,533	190,605,353	82

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	309014810	Industrial Development and Promotion	126,872,895	105,316,638	232,189,533	190,605,353	82
401004810		Preventive and promotive services	213,682,980	-45,158,517	168,524,463	84,398,330	50
	401024810	Community Health Strategy	98,664,067	10,509,438	109,173,505	79,724,483	73
	401034810	Diseases surveillance & Emergency response	2,526,275	1,506,949	4,033,224	1,251,367	31
	401044810	Nutrition service Promotion	190,287	376,389	566,676	106,450	19
	401054810	HIV /AIDS Control	228,574	355,657	584,231	0	0
	401064810	Maternal and child healthcare promotion	110,575,613	-58,519,024	52,056,589	2,387,280	5
	401074810	TB Control	513,574	-20,543	493,031	186,500	38
	401084810	Malaria control	599,170	-119,967	479,203	478,300	100
	401094810	Promotion of family planning	385,420	752,584	1,138,004	263,950	23
402004810		Promotion of Curative health services	1,823,765,925	-414,980,378	1,408,785,547	1,264,822,790	90
	402014810	Health Infrastructure Development	1,163,961,825	-814,172,248	349,789,577	206,713,506	59
	402024810	Primary medical health services	637,804,100	409,671,870	1,047,475,970	1,047,475,970	100
	402034810	Blood Transfusion Services	22,000,000	-10,480,000	11,520,000	10,633,314	92
403004810		General Administrative and Support services	103,094,484	103,821,483	206,915,967	82,767,982	40
	403014810	Administrative and Human Resources management	93,200,808	87,730,564	180,931,372	66,806,251	37
	403024810	Disability mainstreaming	205,430	567,783	773,213	443,000	57

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	403034810	Health Data and Information Management	9,688,246	15,523,136	25,211,382	15,518,731	62
503004810		Vocational Education and Training development	242,501,199	-66,969,115	175,532,084	136,981,900	78
	503014810	Polytechnic Support and Development	242,501,199	-66,969,115	175,532,084	136,981,900	78
504004810		Early Childhood Development Education (ECDE)	228,972,264	20,044,115	249,016,379	183,391,277	74
	504014810	ECD Infrastructure Development	162,500,000	9,800,000	172,300,000	113,135,997	66
	504024810	Childcare and development	66,472,264	10,244,115	76,716,379	70,255,280	92
505004810		Education Support Programme	180,304,757	-2,890,190	177,414,567	171,653,967	97
	505024810	Non Tertiary Education Support	180,304,757	-2,890,190	177,414,567	171,653,967	97
703004810		Management and administration of County Functions	113,263,446	100,447,957	213,711,403	200,576,956	94
	703024810	County executive services	113,263,446	100,447,957	213,711,403	200,576,956	94
704004810		Support, Coordination and Advisory Services	5,188,520	23,267,612	28,456,132	25,496,159	90
	704014810	Legal Services	5,188,520	23,267,612	28,456,132	25,496,159	90
705004810		Information and communication services	108,699,517	50,983,729	159,683,246	110,862,413	69
	705014810	Information and communication services	108,699,517	50,983,729	159,683,246	110,862,413	69

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706004810		Economic and and policy formulation and management planning	56,748,214	48,962,973	105,711,187	87,321,458	83
	706014810	Economic policy formulation	56,748,214	48,962,973	105,711,187	87,321,458	83
707004810		Public finance management	370,102,720	-134,251,825	235,850,895	194,834,483	83
	707014810	Accounting and Financial services	61,836,558	-553,462	61,283,096	45,347,834	74
	707024810	Financial Accounting and Reporting	237,468,276	-147,097,031	90,371,245	82,511,016	91
	707034810	Budget Formulation and management	66,748,097	8,572,493	75,320,590	63,414,862	84
	707044810	Procurement services	4,049,789	4,826,175	8,875,964	3,560,771	40
709004810		Support ,Co-ordination and Advisory services	52,676,101	30,376,088	83,052,189	60,940,776	73
	709014810	Support and Advisory services	37,014,898	28,679,365	65,694,263	50,664,134	77
	709024810	County Internal Audit services	15,661,203	1,696,723	17,357,926	10,276,642	59
		County Assembly Services	1,353,861,086	-74,207,969	1,279,653,117	1,227,746,754	96
	710014810	Oversight services	1,353,861,086	-74,207,969	1,279,653,117	1,227,746,754	96
712004810		County Public service and Administrative services	6,070,220,633	534,753,683	6,604,974,316	5,879,107,603	89
	712014810	County Administration	474,173,118	-79,229,603	394,943,515	271,463,019	69
	712024810	Human Resource Management	5,596,047,515	613,983,286	6,210,030,801	5,607,644,584	90
713004810		General Administration and Support services	167,171,622	173,332,311	340,503,933	331,509,850	97
	713014810	Administrative Services	167,171,622	173,332,311	340,503,933	331,509,850	97

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716004810		Alcoholics and Drinks Control	22,985,063	-13,919,403	9,065,660	5,731,905	63
	716014810	Alcohol and Drug Rehabilitation Program	22,985,063	-13,919,403	9,065,660	5,731,905	63
718004810		Investment promotion	38,230,222	194,894,791	233,125,013	187,675,601	81
	718014810	Investment promotion	38,230,222	194,894,791	233,125,013	187,675,601	81
901004810		Administration,Planning and Support services	29,726,370	10,550,622	40,276,992	34,354,647	85
	901014810	Administrative Services	29,726,370	10,550,622	40,276,992	34,354,647	85
902004810		Culture and Arts Development	23,653,400	-3,496,298	20,157,102	6,287,224	31
	902014810	Culture and Heritage Conservation	23,653,400	-3,496,298	20,157,102	6,287,224	31
903004810		Management And Development Of Sports And Sports Facilities	476,872,050	-194,536,451	282,335,599	231,653,596	82
	903014810	Development of Sports facilities	450,000,000	-208,704,327	241,295,673	206,108,753	85
	903024810	Promotion and Development of Sports and Talent	26,872,050	14,167,876	41,039,926	25,544,843	62
904004810		Youth & Gender Development And Promotion Services	25,677,218	92,747,428	118,424,646	85,099,389	72
	904014810	Youth,Disability and Gender Empowerment and mainstreaming	25,677,218	92,747,428	118,424,646	85,099,389	72
906004810		Social Development And Promotions	104,266,710	-15,738,668	88,528,042	49,505,052	56
	906014810	Social Development and Social Protection	100,740,310	-20,376,492	80,363,818	43,672,384	54
	906024810	Child welfare Services	3,526,400	4,637,824	8,164,224	5,832,668	71

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908004810		Development of Library services	1,459,224	-58,370	1,400,854	1,111,824	79
	908014810	Library services	1,459,224	-58,370	1,400,854	1,111,824	79
1005004810		Natural Resource Management	38,128,179	-4,405,129	33,723,050	17,222,746	51
	1005014810	Afforestation and Re-afforestation	18,236,413	-729,457	17,506,956	10,509,167	60
	1005024810	Protection of natural resources and environmental processes	19,891,766	-3,675,672	16,216,094	6,713,579	41
1006004810		Water and Sanitation Services	364,757,008	-120,299,639	244,457,369	196,555,293	80
	1006014810	Water Resource Supply and management	364,757,008	-120,299,639	244,457,369	196,555,293	80
1007004810		Environmental conservation	107,632,921	-442,854	107,190,067	38,588,694	36
	1007014810	Environmental Protection	107,632,921	-442,854	107,190,067	38,588,694	36
			14,126,713,043	791,676,387	14,918,389,430	13,472,322,813	90

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14. Significant Accounting Policies

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

a) Statement of compliance and basis of preparation

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

b) Reporting entity

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

c) Recognition of receipts and payments

i) Recognition of receipts

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

ii) Transfers from the County Revenue Fund (CRF)

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

iii) Proceeds from sale of assets

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

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Significant Accounting Policies (Continued)

d) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

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.

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Significant Accounting Policies (Continued)

e) In-kind contributions

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

f) Third Party Payments

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

g) Cash and cash equivalents

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

Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2023, there were no other restrictions on cash during the year.

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Significant Accounting Policies (Continued)

h) Imprests and Advances

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year 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.

i) Third Party Deposits and Retention

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

j) Non-current assets

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

k) Pending bills

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

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Significant Accounting Policies (Continued)

l) Contingent Liabilities

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, and 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. Note 9 under other important disclosures and Annex 8 of this financial statement is a register of the contingent liabilities in the year.

m) Contingent Assets

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

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Significant Accounting Policies (Continued)

n) Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 30/06/2022 for the period 1st July 2022 to 30 June 2023 as required by law. There was 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.

o) Comparative figures

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

p) Subsequent events

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

q) Prior Period Adjustment

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

r) Related Party Transactions

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

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

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

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15. Notes to the Financial Statements

1. Transfer from the CRF

	FY 2022/2023	2021/2022
Description	Kshs	Kshs
Total exchequer releases for quarter 1	2,016,066,009	2,044,253,007
Total exchequer releases for quarter 2	2,241,477,114	2,044,253,007
Total exchequer releases for quarter 3	2,542,875,118	3,097,353,042
Total exchequer releases for quarter 4	6,405,481,739	4,483,352,910
Total	13,205,899,980	11,669,211,966

Transfers from CRF-This are transfers made from CRF account to County Recurrent and County Development accounts.It is exclusive of the Transfers to County Assembly.

2. Miscellaneous Receipts

	FY 2022/2023	2021/2022
Description	Kshs	Kshs
Receipts from Sale of Vehicles and Transport Equipment(own source)	0	30,589,738
Proceeds from domestic and foreign grants	0	32,017,452
County own Generated receipts	0	1,191,077,712
Receipts Outside CRF	25,861,709	0
Total	25,861,709	1,253,684,902

Miscellaneous Receipts includes Proceeds from domestic and foreign grants are receipts received from the development partners through commercial bank this include Receipts from UNICEF and IFAD.

3. Compensation of Employees

	FY 2022/2023	2021/2022
Description	Kshs	Kshs
Basic salaries of permanent employees	5,639,233,548	5,298,343,909
Basic wages of temporary employees	4,583,609	74,433,783
Personal allowances paid as part of salary	8,879,950	11,408,071
Total	5,652,697,107	5,384,185,763

The total no of employees in the financial year 2022/2023 is 6,901 classified as follows Permanent and pensionable 6331 and on Contract 570 as compared to the number of employees in the financial year 2021/2022 as follows Total 6,760 Permanent and pensionable 3,827 and on Contract 2,933

4. Use of Goods and Services

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Description	FY 2022/2023	2021/2022
	Kshs	Kshs
Utilities, supplies and services	92,319,226	87,561,942
Communication, supplies and services	62,682,948	50,850,532
Domestic travel and subsistence	294,753,331	272,498,490
Foreign travel and subsistence	6,586,446	3,104,232
Printing, advertising and information supplies & services	340,442,542	152,617,032
Rent and Rates	141,678,919	160,784,118
Training expenses	59,010,839	35,338,422
Hospitality supplies and services	362,199,956	283,324,858
Insurance costs	154,235,615	121,801,514
Specialized materials and services	361,941,638	420,462,347
Office and general supplies and services	49,059,350	36,979,781
Fuel, oil and lubricants	56,513,053	67,900,446
Other operating expenses (including bank charges)	405,068,869	363,588,873
Routine maintenance – vehicles and other transport equipment	28,222,504	24,859,897
Routine maintenance – other assets	23,936,412	14,236,999
Total	2,438,651,648	2,095,909,482

5. Subsidies

Description	FY 2022/2023	2021/2022
	Kshs	Kshs
Farm inputs	717,634,015	649,400,700
Total	717,634,015	649,400,700

The County purchased farm inputs and issued to farmers at a subsidised fee under ministry of Agriculture. The County purchased as follows Planting fertiliser 3,000 tones Topdressing fertiliser 3,000 tones and seeds 219,000 tones all this was issued to farmers within the jurisdiction of the Kakamega County.

The change between the two years is as a result of increased number of registered farmers which forced the county to purchase more farm inputs.

6. Transfer to other Government entities

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Description	FY 2022/2023	2021/2022
	Kshs	Kshs
Transfer to County Assembly	48,285,000	1,278,878,607
(Ida) World Bank Credit-Financing Locally Led Climate Programm (FFLOCA) Ccis Grant	26,000,000	0
Kakamega County Investment and Development Agency	20,190,000	14,830,000
Kakamega County Microfinance	265,241,486	4,000,000
Kakamega Dairy Development Corporation	70,754,155	66,084,464
Kakamega Municipality	16,000,000	0
Mumias Municipality	13,629,500	0
Facility Improvement Fund (FIF)	59,217,771	0
KCRA Operational A/C	63,836,559	0
Ward Busary Fund	120,000,000	0
Imarisha Afya Mama Na Mtoto	30,000,000	0
Kakamega County Emergency Fund	50,000,000	0
Farm Inputs Fund	4,750,000	0
Kakamega County Water, Sewerage company Limited	30,758,107	143,000,000
Kakamega County General Hospital	155,235,338	0
Ikolomani Sub county Hospitals	37,961,342	0
Butere Sub county Hospitals	42,071,938	0
Malava Sub County Hospitals	38,780,269	0
Munmisa East Sub county Hospitals	12,975,716	0
Mumias West Sub county Hospitals	12,538,381	0
Navakholo Sub county Hospitals	18,282,437	0
Likuyani Sub county Hospitals	19,555,322	0
Lugari Sub county Hospitals	30,613,514	0
Shinyalu Sub county Hospitals	9,686,048	0
Khwisero sub county Hospitals	19,024,605	0
Matungu Sub county Hospitals	21,207,326	0
Lurambi Sub county Hospitals	8,055,776.00	0
TOTAL	1,244,650,590	1,506,793,071

This are transfers that has been made to self-reporting Entities, they prepare their separate financial statements and Audited individually. This transfers are not recovered they are used to facilitate their own activities as per their respective Acts.

The change between the two years is as a result of the increased number of self-reporting Entities in the financial year 2022/2023 this include and not limited to level 4 and level 5 Hospitals.

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7. Other Grants and Transfers

Description	FY 2022/2023	2021/2022
	Kshs	Kshs
Scholarships and other educational benefits	263,859,668	315,951,135
Shelter Improvement Programme	0	91,419,840
Subsidies to small businesses, cooperatives, and self-employed-Co-operative Societies	16,200,000	17,700,000
Donor Funded projects	0	991,700
Donation	5,139,600	10,500,310
Burial Grants for Destitute	482,000	0
Other Current Transfers – Othe (Municipalities Expenses)	107,626,950	112,989,724
Special Purpose Universal Health Care expenses	67,500,538	31,721,965
Universal Health Care Coverage	0	53,040,000
Blood Transfusion Services Expenses	17,437,461	0
Kakamega Climate Smart Agriculture projects	164,311,346	192,260,271
Kenya Climate Agri Sector Dev Support Programme,	14,753,311	0
IFAD	15,768,227	0
DANIDA	42,532,800	0
Kenya Devolution Support Expenses	16,211,045	130,022,642
LREB-Transfer	1,050,000	350,000
Other Capital Grants and Trans	61,213,852	0
National Agricultural Value Chain Development Project (NAVCDP)	67,192,729	0
Transfer to Subcounties	0	186,650,892
Non-Profit Non - Governmental Organizations	0	1,120,000
Transfer to Lumino Dam	0	2,940,941
Covid 19 Expenses	0	38,554,500
Tax-arrears (KRA)	25,423,341	162,199,474
Social and culture Services	0	36,188,665
Transfer to Dispensaries/Health Centres/Hospitals	0	234,688,852
Transfers to Beneficiaries (Linda Afya ya Mama na Mtoto)	0	50,443,800
Total	886,702,868	1,669,734,711

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648	Nation Media Group Plc	05/04/2023	Provision Of Advertisement Services	91,640	-	91,640	-	91,640	IB
649	Administrative Professionals Of Kenya	04.05.2023	Provision Of Conference Facility	48,950	-	48,950	-	48,950	IB
650	Administrative Professionals Of Kenya	04.05.2023	Provision Of Conference Facility	48,950	-	48,950	-	48,950	IB
651	Administrative Professionals Of Kenya	04.05.2023	Provision Of Conference Facility	48,950	-	48,950	-	48,950	IB
652	Administrative Professionals Of Kenya	04.05.2023	Provision Of Conference Facility	48,950	-	48,950	-	48,950	IB
653	Administrative Professionals Of Kenya	04.05.2023	Provision Of Conference Facility	48,950	-	48,950	-	48,950	IB
654	National Council For Law Reporting	05.12.2022	Development Of A Bill Tracking System	3,944,000	-	3,944,000	-	3,944,000	IB
655	Ssal Ventures Ltd	06.04.2023	Networking Of Audit Office At Sahajanand Building	2,030,265	-	2,030,265	-	2,030,265	IB
656	Golf Hotel	07.06.2023	Provision Of Catering Services	55,000	-	55,000	-	55,000	IB
657	Shimasy Travel Co.	09.05.2023	Provision Of Airticket Services	255,700	-	255,700	-	255,700	IB
658	Shimasy Travel Co.	09.05.2023	Provision Of Airticket Services	394,000	-	394,000	-	394,000	IB
659	Emmanuels Event Organizers	13/02/2023	Provision Of Services :Chairs, Water Pcs,Soda Pcs,P.A System And Generator	84,000	-	84,000	-	84,000	INVO ICE
660	Diamond Rock Resort& Guest House Ltd	13/03/2023	Provision Of Catering Services	28,000	-	28,000	-	28,000	INVO ICE
661	Institute Of Certified Accounting Of Kenya	13/04/2023	Training Services For C.P.A Ramadhan Wekhuyi	59,000	-	59,000	-	59,000	INVO ICE
662	Terranova Autospares	14.04.2023	M/V Service 37cg085a	285,988	-	285,988	-	285,988	IB
663	Tina Victoria	14/04/2023	Hire Of Tents And Chairs	250,000	-	250,000	-	250,000	INVO ICE
664	Leistan Agencies Limited	14/04/2023	Public Campaign And Sensitization On Gbv-Lugari Sub County	1,890,400	-	1,890,400	-	1,890,400	INVO ICE
665	Golf Hotel Limited	14/04/2023	Provision Of Catering Services	22,500	-	22,500	-	22,500	INVO ICE
666	Golf Hotel Limited	14/04/2023	Provision Of Catering Services Lunch While Attending Women's Day	22,500	-	22,500	-	22,500	INVO ICE
667	Diamond Rock Resort	14/04/2023	Provision Of Catering Services	16,000	-	16,000	-	16,000	INVO ICE

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668	Teranova Autospare Limited	14/06/2023	Provision Of Services For Vehicle No.37cg090a	151,698	-	151,698	-	151,698	INVO ICE
669	D4d Auto Garage	14/06/2023	Provision Of Services For Vehicle No.37cgo38a	33,000	-	33,000	-	33,000	INVO ICE
670	Teranova Autospare Limited	14/06/2023	Provision Of Service For Vehicle No.37cg087a	42,751	-	42,751	-	42,751	INVO ICE
671	Teranova Autospare Limited	14/06/2023	Provision Of Service Of Vehicle No.37cg006a	40,273	-	40,273	-	40,273	INVO ICE
672	Teranova Autospare Limited	14/06/2023	Provision Of Service :Consumables ,Labour, Fittings Parts	36,105	-	36,105	-	36,105	INVO ICE
673	D 4 D Auto Garage	14/06/2023	Provision Of Services For Vehicle	42,456	-	42,456	-	42,456	INVO ICE
674	Teranova Autospare Limited	14/06/2023	Provision Of Service Of Vehicle No.37cg087a	76,060	-	76,060	-	76,060	INVO ICE
675	D 4 D Auto Garage	14/06/2023	Provision Of Service Of Vehicles No.37cg006a	74,936	-	74,936	-	74,936	INVO ICE
676	Teranova Autospare Limited	14/06/2023	Provision Of Services Of Vehicle No.37cg006a	39,888	-	39,888	-	39,888	INVO ICE
677	Teranova Autospare Limited	14/06/2023	Provision Of Services Of Vehicles No.37cg208a	60,076	-	60,076	-	60,076	INVO ICE
678	Longrock Tours & Travel	15.06.2022	Provision Of Air Ticket Services	259,600	259,600	-	-	259,600	IB
679	The Standard Group	15.6.2022	Provision Of Advertising Space Order	295,800	295,800	-	-	295,800	IB
680	Museno Caterers Ltd	15/10/2021	Catering Services	100,500	100,500	-	-	100,500	IB
681	Makumi Agencies	15/02/2023	Motor Vehicle Servicing	19,000	-	19,000	-	19,000	IB
682	Terranova Auto Spares Limited	15/02/2023	Service Of Motor Vehicle.	41,972	-	41,972	-	41,972	INVO ICE
683	Institute Of Human Resource Management	15/05/2023	Provision Of Human Resource Congress	324,800	-	324,800	-	324,800	INVO ICE
684	Diamond Rock Resort	15/05/2023	Provision Of Catering Services	40,000	-	40,000	-	40,000	INVO ICE
685	Diamond Rock Resort	15/06/2023	Provision Of Catering Services	14,000	-	14,000	-	14,000	INVO ICE
686	Shimasy Travel Co.	16.06.2023	Provision Of Airticket Services	338,000	-	338,000	-	338,000	IB
687	Snack - Stop Café	16/03/2023	Catering Services	216,000	-	216,000	-	216,000	IB
688	Terranova Autospare Limited	16/11/2022	Provision Of Motor Vehicle Service	40,847	-	40,847	-	40,847	INVO ICE

687	The Standard Group	16/05/2023	Advertisement Of Cleaning Services	336,168					
690	Kakamega County Polytechnic	16/05/2023	Lunch For Fkf Caf Course Trainees	26,250	-	26,250	-	26,250	INVOICE
691	Poljos General Supplies	16/05/2023	Cleaning Services For June 2023	1,507,333		1,507,333		1,507,333	IB
692	M/S Tina Victoria Fish Centre	17.06.2022	Provision Of Conference Facilities	225,000	225,000		-	225,000	IB
693	Nation Media Group	17/03/2023	Advertisement	294,547	-	294,547	-	294,547	INVOICE
694	Deux Ltd	17/03/2021	Provision Of Platform Stage	261,000	261,000		-	261,000	IB
695	The Lake Region Economic Bloc	18/11/2022	Facilitation	10,000	-	10,000	-	10,000	IB
696	Terranova	18/02/2022	Repair Of Fisheries Directorate Motor Cycles	120,000	120,000		-	120,000	IB
697	Administrative Professionals Of Kenya	18/05/2023	Provision Of Conference Services	244,750	-	244,750	-	244,750	INVOICE
698	Golf Hotel	19.06.2023	Provision Of Catering Services	33,500	-	33,500	-	33,500	IB
699	Golf Hotel	19.06.2023	Provision Of Catering Services	99,000	-	99,000	-	99,000	IB
700	Golf Hotel	19.06.2023	Provision Of Catering Services	46,000	-	46,000	-	46,000	IB
701	Golf Hotel Limited	19/01/2023	Provision Of Conference Facility	12,000	-	12,000	-	12,000	INVOICE
702	Baaz Hotel	19/04/2023	Provision Of Meals	52,500	-	52,500	-	52,500	INVOICE
703	Grand Royal Swiss Hotel	19/04/2023	Provision Of Full Day Conference	126,000	-	126,000	-	126,000	INVOICE
704	Bwibs Company Limited	19/05/2023	Provision Of Lunch For Tour By Ccc	10,000	-	10,000	-	10,000	IB
705	Institute Of Certified Public Accountant Of Ke	19/05/2023	Provision Of Seminar Fees	118,000	-	118,000	-	118,000	IB
706	Joventure Hotel Limited	19/06/2023	Provision Of Conference Facility	360,000	-	360,000	-	360,000	INVOICE
707	Institute Of Human Resource Management	19/06/2023	Provision Of Training Services For Certified Employee Relations Professionals Course	226,200	-	226,200	-	226,200	INVOICE
708	D 4 D Auto Garage	19/06/2023	Provision Of Services Of Vehicle No.37eg087a	48,952	-	48,952	-	48,952	INVOICE

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709	D 4 D Auto Garage	19/06/2023	Provision Of Services Of Vehicle No.37eg090a	77,140	-	77,140	-	77,140	INVOICE
710	Mfi Document Solutions Limited	19/06/2023	Climatechange	29,777	-	29,777	-	29,777	INVOICE
711	Trendz And Future Ventures	19/06/2023	Forest Restoration Of Kakamega Forest	3,460,100	-	3,460,100	-	3,460,100	IB
712	Chevron Africa Limited	19/06/2023	Climatechange Training Communities	2,949,648	-	2,949,648	-	2,949,648	INVOICE
713	Khaemba And Associates	19/06/2023	Forest Restoration Of Malava Forest	2,862,180	-	2,862,180	-	2,862,180	IB
714	Wiselead Consultants Limited	19/06/2023	Climatechange Training Communities	1,820,000	-	1,820,000	-	1,820,000	INVOICE
715	Mwalie Logistics Limited	19/06/2023	Climatechange Training Communities	2,850,000	-	2,850,000	-	2,850,000	INVOICE
716	Navola Green Consultancy Limited	19/06/2023	Climatechange Training Communities	2,110,000	-	2,110,000	-	2,110,000	INVOICE
717	Mukisu And Co.Advocates	2.06.2023	Provision Of Legal Services	1,007,405	-	1,007,405	-	1,007,405	IB
718	Diamond Rock Resort	20/12/2022	Approval Of Tea And Snacks	14,000	-	14,000	-	14,000	IB
719	Grand Royal Swiss	20/02/2023	Facilitation For Performance Contracting Workshop For 2 Days 20th And 21st	120,000	-	120,000	-	120,000	IB
720	Stetalia General Supplies	20/03/2023	Provision Of Management Services During Bodaboda Launch	317,250	-	317,250	-	317,250	IB
721	Museno Caterers Ltd	20/03/2023	Conference Facilities	98,000	-	98,000	-	98,000	IB
722	Institute Of Certified Public Accountants	20/03/2023	Conference Registration Fee	55,000	-	55,000	-	55,000	IB
723	Association Of Computing Practitioners	20/03/2023	Conference Registration Fee	50,000	-	50,000	-	50,000	IB
724	Britam	20/04/2022	Provision Of Motor Vehicle Insurance	70,395	70,395	-	-	70,395	IB
725	Mfi Document Solutios	20/04/2023	Renewal Of Service Contract Kyocera Mono	114,840	-	114,840	-	114,840	IB
726	Standard Group Plc	20/06/2023	Provision Of Advertising Space For County Ombudsman Vacancy	285,940	-	285,940	-	285,940	INVOICE
727	Diamond Rock Resort & Guesprot House Ltd	20/06/2023	Provision Of Catering Services	28,000	-	28,000	-	28,000	INVOICE
728	Institute Of Human Resource Management	20/06/2023	Provision Of Training Services On Annual	100,000	-	100,000	-	100,000	INVOICE

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			Nyanza/Western Hr Convention						
729	Tolinas Limited	2022/2023	Forest Resoration Of Kakamega Forest	2,250,000	-	2,250,000	-	2,250,000	INVOICE
730	Diafrica Events	21.06.2023	Provision Of Catering Services	399,000	-	399,000	-	399,000	IB
731	Bishop Stam	21/01/2022	Accomodation Services During Soya Awards	238,200	238,200	-	-	238,200	IB
732	D 4 D Auto Garage	21/06/2023	Provision Of Service For Vehicle No.37cg098a	62,176	-	62,176	-	62,176	INVOICE
733	D 4 D Auto Garage	21/06/2023	Provision Of Services For Vehicle No. 37cg085a	48,836	-	48,836	-	48,836	INVOICE
734	D 4 D Auto Garage	21/06/2023	Provision Of Repair Of Repair Service For Vehicle No.37cg087a	41,760	-	41,760	-	41,760	INVOICE
735	D 4 D Auto Garage	21/06/2023	Provision Of Service Of Vehicle No.37cg208a	47,444	-	47,444	-	47,444	INVOICE
736	Mfi Document Solution Ltd	22.02.2023	Renewal Maintenance Agreement For Ta 8000i Copier	76,560	-	76,560	-	76,560	IB
737	West Field Motors Ltd	22/03/2023	Motor-Vehicle Servicing	22,800	-	22,800	-	22,800	IB
738	The Standard Group	22/05/2023	Provision Of Advertisement Services	177,480	-	177,480	-	177,480	INVOICE
739	Golf Hotel	22/06/2022	Provision Of Catering Servicees	28,000	28,000	-	-	28,000	IB
740	Diamond Rock Resort	22/10/2022	Provision Of Catering Services	12,000	-	12,000	-	12,000	IB
741	Ciala Resort	22/11/2022	Full Day Conference	300,000	-	300,000	-	300,000	INVOICE
742	Broadpark Hotels	22/06/2023	Provision Of Full Day Conference	555,000	-	555,000	-	555,000	INVOICE
743	Bluechip Aviation	23.01.2023	Provision Of Airticket Services	39,375	-	39,375	-	39,375	IB
744	Standard Group Plc	23/01/2023	Provision Of Advertisement	88,160	-	88,160	-	88,160	INVOICE
745	Kakamega County Polytechnic	23/10/2022	Provision Of Printing Certificates And Banners	80,500	-	80,500	-	80,500	INVOICE
746	Bwibs Company	23/12/2022	Provision Of Catering Services	100,000	-	100,000	-	100,000	INVOICE
747	Kakamega County Polytechnic	23/02/2023	Supply Of Breakfast And Lunch	15,000	-	15,000	-	15,000	INVOICE

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748	Computer Society	23/02/2023	Facilitation Fee	75,400	-	75,400	-	75,400	INVO ICE
749	Golf Hotel Limited	23/03/2023	Provision Of Conference Facility	48,000	-	48,000	-	48,000	INVO ICE
750	Nation Media Group Ltd	24.02.2023	Provision Of Advertising Space Order	91,640	-	91,640	-	91,640	IB
751	Orijo Enterprises	24/01/2022	Provision Of Catering Services	15,750	15,750		-	15,750	IB
752	Kamadep Hotel	24/01/2022	Conference Facility	36,000	36,000		-	36,000	IB
753	Institution Of Engineers	24/10/2022	Conference Registration Fee	40,000	-	40,000	-	40,000	IB
754	Ciala Resort Kisumu	24/11/2022	Provision Of Conference Services.	390,000	-	390,000	-	390,000	INVO ICE
755	Snack Stop Cafe	24/02/2023	Provision Of Catering Services.	70,000	-	70,000	-	70,000	IB
756	Nation Media Group Plc	24/05/2023	Provision Of Advertisement Services	183,280	-	183,280	-	183,280	IB
757	Joventure Hotel Limited	24/05/2023	Provision Of Conference Facility	405,000	-	405,000	-	405,000	INVO ICE
758	Kenya Institute And Building Technology	24/05/2023	Provision Of Training Services For Refresher Course For Mp.Francis Etemesi	58,240	-	58,240	-	58,240	INVO ICE
759	Rickens Technology And Solutions	25.04.2023	Supply And Delivery Of Stationeries	123,880	-	123,880	-	123,880	IB
760	Diamond Rock Resort	25/01/2023	Provision Of Meals	25,000	-	25,000	-	25,000	INVO ICE
761	Joventure Hotel Ltd	25/10/2022	Provision Of Conference Services	292,500	-	292,500	-	292,500	INVO ICE
762	Kakamega Ict	25/11/2022	Computer Repair And Maintanance	48,000	-	48,000	-	48,000	IB
763	Pinecone Hotel	25/04/2023	Provision Of Conference Services	240,000	-	240,000	-	240,000	INVO ICE
764	Joventure Hotel Limited	25/05/2023	Provision Of Conference Facility	62,500	-	62,500	-	62,500	INVO ICE
765	Kenya School Of Government	26/04/2023	Provision Of Training Services For Mr.Alexander Simiyu	140,360	-	140,360	-	140,360	INVO ICE
766	Diamond Rock Hotel	26/05/2023	Provision Of Tea And Snacks	9,000	-	9,000	-	9,000	INVO ICE
767	Bwibs Company Limited	26/12/2023	Provision Of Catering Services During Governor's Cup	35,000	-	35,000	-	35,000	IB

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768	Sky Fly Tours And Travel Agencies Limited	26/02/2023	Provision Of Air Ticket	22,000	-	22,000	-	22,000	IB
769	Salenion Limited	26/02/2023	Provision Of Event Management Services	2,860,800	-	2,860,800	-	2,860,800	INVO ICE
770	Sosa Cottages	26/04/2022	Provision Of Conference Services	144,000	144,000	-	-	144,000	INVO ICE
771	Digireg Kenya Limited	26/04/2023	Consultancy Services For Preparation Of County Housing Policy	2,900,000	-	2,900,000	-	2,900,000	IB
772	Ripple Planning Associates	26/04/2023	Consultancy Services For Preparation Of County Estate Management Regulation	1,900,000	-	1,900,000	-	1,900,000	IB
773	Seven Degrees North	26/04/2023	Preparation Of County Valuation Roll	15,000,000	-	15,000,000	-	15,000,000	IB
774	Geoplan Consultancy Limited	26/04/2023	Consultancy Services For Matunda Spatial Plan	4,860,000	-	4,860,000	-	4,860,000	IB
775	D4d Auto Garage	26/04/2023	Provision Of Motor Vehicle Service Reg No Gkb 780f	31,900	-	31,900	-	31,900	IB
776	Diamond Rock Resort	26/05/2023	Provision Of Catering Services	60,000	-	60,000	-	60,000	INVO ICE
777	Terranova Autospares Limited	26/05/2023	Motor Vehicle Service	18,370	-	18,370	-	18,370	INVO ICE
778	Grand Royal Swiss	26/06/2023	Provision Of Conference Services.	375,000	-	375,000	-	375,000	INVO ICE
779	Diamond Rock Resort	27/03/2023	Provision Of Catering Services	36,000	-	36,000	-	36,000	IB
780	Kakamega Sports Club	27/04/2023	Membership Subscription	15,000	-	15,000	-	15,000	INVO ICE
781	Pine Cone	27/01/2023	Provision Of Conference Facility	225,000	-	225,000	-	225,000	IB
782	Diamond Rock Resort	27/12/2022	Lunch For Departmental Management Meeting	27,400	-	27,400	-	27,400	IB
783	Nation Media	27/02/2023	Advertisement Services	91,640	-	91,640	-	91,640	IB
784	Association Of Women Accountant Of Kenya	27/02/2023	Provision Of Conference Services	65,000	-	65,000	-	65,000	IB
785	Grand Royal Swiss	27/03/2023	Conference Facility	337,500	-	337,500	-	337,500	IB
786	Jabbrias Motors	27/04/2023	Service Of Motor Vehicle	30,000	-	30,000	-	30,000	IB
787	Kenya School Of Government	27/04/2023	Provision Of Training Services In Productivity	220,000	-	220,000	-	220,000	INVO ICE
788	Kenya School Of Government	27/04/2023	Provision Of Training Services	140,360	-	140,360	-	140,360	INVO ICE

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789	Kakamega Sports Club	28/04/2023	Membership Subscription	15,000	-	15,000	-	15,000	INVO ICE
790	Baaz Hotel	28/06/2023	Provision Of Catering Services	25,000	-	25,000	-	25,000	IB
791	Baaz Hotel	28/06/2023	Provision Of Catering Services	30,000	-	30,000	-	30,000	IB
792	Grand Royal Swiss Hotel	28/10/2022	Provision Of Conference Services While Reviewing Children Policy	75,000	-	75,000	-	75,000	IB
793	Rigteam	28/03/2023	Cleaning Services For June 2023	934,809	-	934,809	-	934,809	IB
794	D4d Auto Garage	28/04/2022	Provision Of Repair Of Fire Engine Reg No. 37cg218a	35,960	35,960	-	-	35,960	INVO ICE
795	Kenya School Of Government	28/04/2023	Provision Of Training Services In Senior Management Course	140,360	-	140,360	-	140,360	INVO ICE
796	Baaz Hotel	28/06/2023	Provision Of Lunch During The Governor's Cup Implementation	25,000	-	25,000	-	25,000	IB
797	Syntax Agencies	28/08/2022	Supply And Delivery Of Pens, Spring Files & Box Files	688,000	-	688,000	-	688,000	INVO ICE
798	Golf Hotel	29/05/2023	Provision Of Conference Facility	120,000	-	120,000	-	120,000	IB
799	Baaz Hotel	29/05/2023	Full Day Conference	351,000	-	351,000	-	351,000	IB
800	Teranova Autospares Limited	29/06/2022	Service Of 37cg088a	18,939	18,939	-	-	18,939	IB
801	D4d Auto Garage	29/06/2023	Service Of Motor Vehicle Reg. No. 37cg0116a	206,016	-	206,016	-	206,016	IB
802	Ict Authority	29/03/2023	Facilitation Fee	370,000	-	370,000	-	370,000	INVO ICE
803	Keikei	29/05/2023	Provision Of Conference Facility	100,000	-	100,000	-	100,000	IB
804	Diamond Rock Resort	29/05/2023	Conference Registration Fee	28,000	-	28,000	-	28,000	IB
805	D4d Garage Limited	29/06/2023	Provision Of Motor Vehicle Service For Vehicle 37cg097a	29,600	-	29,600	-	29,600	IB
806	Diamond Rock Resort	29/06/2023	Provision Of Catering Services	42,500	-	42,500	-	42,500	IB
807	D 4 D Auto Garage	30/06/2023	Provision Of Service for Vehicle No. 37cg038a	28,362	-	28,362	-	28,362	INVO ICE
808	Standard Media	31/01/2023	Advertising Services	295,800	-	295,800	-	295,800	INVO ICE

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809	Diamond Rock Resort	31/03/2023	Provision Of Conference Facility	16,000	-	16,000	-	16,000	INVO ICE
810	Nation Media Group Plc	31/03/2023	Provision Of Space Order Advert	91,640	-	91,640	-	91,640	INVO ICE
811	Kenya Library Association(Kla)	06/04/2023	Provision Of Services For Members Attending Workshop In Mombasa	225,000	-	225,000	-	225,000	INVO ICE
812	Jabbria Motors	29/06/2023	Provision Of Services For Repair Of Motor Vehicle Gkb357h	133,249	-	133,249	-	133,249	INVO ICE
813	Makumi Agencies	29/06/2023	Provision Of Services For Repair Of Motor Vehicle Gkb357h	126,000	-	126,000	-	126,000	INVO ICE
814	Grand Royal Hotel	29/06/2023	Provision Of Services For Full Day Conference For 35 Pax	210,000	-	210,000	-	210,000	INVO ICE
815	Soy Highway Motel	29/06/2023	Provision Of Services For Two Days Conference Meeting	115,200	-	115,200	-	115,200	INVO ICE
816	Central Farmers	29/06/2023	Provision Of Services And Repair Of Motor Vehicle Gka O51b	249,964	-	249,964	-	249,964	INVO ICE
817	African Touch Safaris	29/06/2023	Provision For Air Travel Services	88,100	-	88,100	-	88,100	INVO ICE
818	Icpak	29/06/2023	Provision For Training For Cpa Laudo Vitalis	55,000	-	55,000	-	55,000	INVO ICE
819	Icpak	29/06/2023	Provision For Training For Chief Officer Cpa Bill Graham Silingi	59,000	-	59,000	-	59,000	INVO ICE
820	Sosa Cottages Limited	29/06/2023	Provision For Two Days Conference For 32 Pax	165,000	-	165,000	-	165,000	INVO ICE
821	Golf Hotel	29/06/2023	Provision For Lunch Services	340,800	-	340,800	-	340,800	INVO ICE
822	Shimasy Travel Limited	29/06/2023	Provision For Travel	100,000	-	100,000	-	100,000	INVO ICE
823	Soy Resort Inn	29/06/2023	Provision For Lunch Services For 13 Pax	16,900	-	16,900	-	16,900	INVO ICE
824	Villagio Travel Limited	29/06/2023	Provision For Air Travel Services	31,000	-	31,000	-	31,000	INVO ICE
825	Harmony Motors Limited	29/06/2023	Provision For Normal Services	57,500	-	57,500	-	57,500	INVO ICE
826	Kakamega County Polytechnic	29/06/2023	Provision For Breakfst And Lunch Services	23,200	-	23,200	-	23,200	INVO ICE

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827	Automed Garage	29/06/2023	Provision For Vehicle Repair Services	35,600	-	35,600	-	35,600	INVO ICE
828	Harmony Motors Limited	29/06/2023	Provision For Normal Services	45,500	-	45,500	-	45,500	INVO ICE
829	Automed Garage	29/06/2023	Provision For Vehicle Repair Services	41,600	-	41,600	-	41,600	INVO ICE
830	Institute Of Internal Auditors	29/06/2023	Provision For Training Services For Kenned Kulova	49,000	-	49,000	-	49,000	INVO ICE
831	Villagio Travel Limited	29/06/2023	Provision For Air Travel Services For Mariam Nyongesa	35,550	-	35,550	-	35,550	INVO ICE
832	Iepak	29/06/2023	Provision For Training Services For Cpa Harison Okima	59,000	-	59,000	-	59,000	INVO ICE
833	Mungulu Company Limited	29/06/2023	Provision For Major Services For Vehicle Reg No.37cg059a	298,863	-	298,863	-	298,863	INVO ICE
834	Institute Of Certified Public	29/06/2023	Provision To Attend A Five Days Iepak Conference	59,000	-	59,000	-	59,000	INVO ICE
835	Automed Garage	29/06/2023	Provision For Vehicle Repair Services Gko579s	171,300	-	171,300	-	171,300	INVO ICE
836	Bukura Agricultural Training Centre	29/06/2023	Provision for Catering Services	43,400	-	43,400	-	43,400	INVO ICE
837	Nation Media Group	29/06/2023	Provision For Advertisement Services	110,200	-	110,200	-	110,200	INVO ICE
838	Standard Group	29/06/2023	Provision for Catering Services	290,928	-	290,928	-	290,928	INVO ICE
839	Nation Media Group	29/06/2023	Provision For Advertisement Services	180,120	-	180,120	-	180,120	INVO ICE
840	Kakamega County Polytechnic	29/06/2023	Provision For Tea And Snacks	305,000	-	305,000	-	305,000	INVO ICE
841	Sosa Cottages Limited	29/06/2023	Provision For Full Day Conference Srevivces	25,000	-	25,000	-	25,000	INVO ICE
842	Sosa Cottages Limited	29/06/2023	Provision For Full Day Conference Srevivces 46 Pax	282,500	-	282,500	-	282,500	INVO ICE
843	Matunda Tabasamu Hotel	29/06/2023	Provision For Breakfst And Lunch Services	111,600	-	111,600	-	111,600	INVO ICE
844	Matunda Tabasamu Hotel	29/06/2023	Provision For Conference Breakfast And Lunch Srevivces	120,300	-	120,300	-	120,300	INVO ICE
845	Snack Stop Café	29/06/2023	Provision for Catering Services For Lunch For 10 Pax	15,000	-	15,000	-	15,000	INVO ICE

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846	Icpak	29/06/2023	Training Services For Bill Graham	59,000	-	59,000	-	59,000	INVO ICE
847	Snack Stop Café	29/06/2023	Provision For Catering Services For Tea And Lunch	31,250	-	31,250	-	31,250	INVO ICE
848	Snack Stop Café	29/06/2023	Catering Services For Tea And Snacks	4,500	-	4,500	-	4,500	INVO ICE
849	Snack Stop Café	29/06/2023	Provision For Catering Services For Tea And Lunch	31,250	-	31,250	-	31,250	INVO ICE
850	Snack Stop Café	29/06/2023	Provision For Catering Services For Tea And Lunch	31,250	-	31,250	-	31,250	INVO ICE
851	Golf Hotel	29/06/2023	Provision Of Lunch Services	340,000	-	340,000	-	340,000	INVO ICE
852	The Emmanuels Event	29/06/2023	Provision For Hire Of Tents, Chairs, Carpets And Toilets	290,000	-	290,000	-	290,000	INVO ICE
853	Villagio Travel Limited	29/06/2023	Provision For Air Travel Services For Bill Graham	23,800	-	23,800	-	23,800	INVO ICE
854	Villagio Travel Limited	29/06/2023	Provision For Air Travel Services For George Mbakaya	23,800	-	23,800	-	23,800	INVO ICE
855	Villagio Travel Limited	29/06/2023	Provision For Air Travel Services For Emmanuel Njenga Kariuki	23,800	-	23,800	-	23,800	INVO ICE
856	Chem Lab Ltd	29/06/2023	Repair Of Medical Equipment	332,465	-	332,465	-	332,465	INVO ICE
857	Nation Media Group	29/06/2023	Advertisement Services	91,640	-	91,640	-	91,640	INVO ICE
858	Nation Media Group	29/06/2023	Advertisement Services	84,309	-	84,309	-	84,309	INVO ICE
859	Diamond Rock	29/06/2023	Catering Services	70,000	-	70,000	-	70,000	INVO ICE
860	Diamond Rock	29/06/2023	Catering Services	50,400	-	50,400	-	50,400	INVO ICE
861	Standard Group	29/06/2023	Advertisement Services	357,048	-	357,048	-	357,048	INVO ICE
862	Tarian Venture Ltd	29/06/2023	Provision Of Printing Of Health Data	1,711,500	-	1,711,500	-	1,711,500	INVO ICE
863	Nation Media Group	29/06/2023	Advertisement Services	91,640	-	91,640	-	91,640	INVO ICE
864	Diamond Rock	29/06/2023	Catering Services	125,000	-	125,000	-	125,000	INVO ICE
865	Ats Travel	29/06/2023	Provision Of Air Travel	110,000	-	110,000	-	110,000	INVO ICE

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866	Golf Hotel Limited	29/06/2023	Provision Of Catering Services	255,000	-	255,000	-	255,000	INVO ICE
867	Kakamega County Polytechnic	29/06/2023	Provision Of Catering Services	216,000	-	216,000	-	216,000	INVO ICE
868	Kakamega County Polytechnic	29/06/2023	Provision Of Catering Services	250,000	-	250,000	-	250,000	INVO ICE
869	Kakamega County Polytechnic	29/06/2023	Provision Of Conference Services	617,000	-	617,000	-	617,000	INVO ICE
870	Outdays Tours And Travel	29/06/2023	Provision Of Air Ticket Services	25,100	-	25,100	-	25,100	INVO ICE
871	Salenion Limited	29/06/2023	Payment Of Service During Resettlement Action Plan For Turbo Market	2,832,884	-	2,832,884	-	2,832,884	INVO ICE
872	Kenya Institute Of Mgt Supplies	29/06/2023	Workshop Fee	58,000	-	58,000	-	58,000	IB
873	Institute Of Human Resource Mgt	29/06/2023	Provision Of Training For Jackline Othieno	69,600	-	69,600	-	69,600	IB
874	Longrock Tours& Travel Ltd	29/06/2023	Provision Of Travel Services	402,210	-	402,210	-	402,210	INVO ICE
875	Begin Enterprises Co. Ltd	29/06/2023	Provision Of Rehabilitation At Junction Buyundu Primary School	126,100	-	126,100	-	126,100	INVO ICE
876	Ciala Resort	29/06/2023	Provision Of Full Day Conference	490,500	-	490,500	-	490,500	INVO ICE
877	Grand Royal Swiss Hotel	29/06/2023	Provision Of Full Day Conference	242,500	-	242,500	-	242,500	INVO ICE
878	Nation Media Group Plc	29/06/2023	Provision Of Advertisement	320,508	-	320,508	-	320,508	INVO ICE
879	Tina Victoria Fish Centre	29/06/2023	Provision Of Tea And Snacks During Madaraka	60,000	-	60,000	-	60,000	INVO ICE
880	Tina Victoria Fish Centre	29/06/2023	Provision Of Services During Madaraka Day	508,500	-	508,500	-	508,500	INVO ICE
881	Primarks Contractors Limited	29/06/2023	Supply And Delivery Of National Flags	495,000	-	495,000	-	495,000	INVO ICE
882	Golf Hotel Limited	29/06/2023	Provision Of Catering Services	1,250,000	-	1,250,000	-	1,250,000	INVO ICE
883	Golf Hotel Limited	29/06/2023	Provision Of Catering Services	62,500	-	62,500	-	62,500	INVO ICE
884	Rentokil Initial Kenya Ltd	29/06/2023	Provision Of Cleaning And Pest Control Services	450,720	-	450,720	-	450,720	INVO ICE
885	Three And Four Barrels Restaurant	29/06/2023	Provision Of Full Day Conference	1,960,000	-	1,960,000	-	1,960,000	INVO ICE

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886	Kenya Power And Lighting Co.	29/06/2023	Provision Of Electricity	123,541	-	123,541	-	123,541	INVOICE
887	Syokimau Community Timber	15/03/2022	Provision Of Services	3,599,437	3,599,437		3,599,437	-	PAID
888	Preisben Inv Ltd	28/03/2022	Provision Of Services	5,739,173	5,739,173		5,739,173	-	PAID
889	Benjuka Investment Limited	18/10/2021	Provision Of Services	175,914	175,914		175,914	-	PAID
890	Ats Travel	14/06/2022	Provision Of Services	29,700	29,700		29,700	-	PAID
891	Ebwaliro General Contractors	29/03/2022	Provision Of Services	6,081,540	6,081,540		6,081,540	-	PAID
892	Kibra General Supplier	29/10/2021	Provision Of Services	8,778,700	8,778,700		8,778,700	-	PAID
893	Joisak Hardware And Supplies Ltd	04-Jan-22	Provision Of Services	4,773,858	4,773,858		4,773,858	-	PAID
894	Charcoal Grey Investment	04-Apr-22	Provision Of Services	5,930,588	5,930,588		5,930,588	-	PAID
895	Ebwaliro General Contractors	03-Apr-22	Provision Of Services	5,912,300	5,912,300		5,912,300	-	PAID
896	Fanfao Ltd	25/01/2022	Provision Of Services	3,593,906	3,593,906		3,593,906	-	PAID
897	Ats Travel	14-Jun-22	Provision Of Services	31,000	31,000		31,000	-	PAID
898	Sakabo Invetment Ltd	04-Apr-22	Provision Of Services	3,856,211	3,856,211		3,856,211	-	PAID
899	Demax Contractors	21-Jun-22	Provision Of Services	3,554,936	3,554,936		3,554,936	-	PAID
900	Fean SystemsLtd	14-Apr-22	Provision Of Services	3,542,930	3,542,930		3,542,930	-	PAID
901	Mayongegeneral Merchants Ltd	17-May-22	Provision Of Services	4,799,790	4,799,790		4,799,790	-	PAID
902	Ats Travel	03-Aug-02	Provision Of Services	21,500	21,500		21,500	-	PAID
903	Terranova Autospares	14th june 22	Provision Of Services	75,131	75,131		75,131	-	PAID
904	Terranova Autospares	25-Oct-22	Provision Of Services	104,835	104,835		104,835	-	PAID
905	Orijo Enterprises	20-Apr-22	Provision Of Services	124,000	124,000		124,000	-	PAID
906	Orijo Enterprises	20-Apr-22	Provision Of Services	11,200	11,200		11,200	-	PAID
907	Museno Caterers	14-Mar-22	Provision Of Services	75,000	75,000		75,000	-	PAID
908	Museno Caterers	02-Jun-22	Provision Of Services	75,000	75,000		75,000	-	PAID

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909	Snack Stop Café	15-Jun-22	Provision Of Services	15,000	15,000		15,000	-	PAID
910	Snack Stop Café	27-Apr-22	Provision Of Services	18,750	18,750		18,750	-	PAID
911	Snack Stop Café	27-Apr-22	Provision Of Services	17,500	17,500		17,500	-	PAID
912	Snack Stop Café	27-Apr-22	Provision Of Services	20,000	20,000		20,000	-	PAID
913	Snack Stop Café	06-Jun-22	Provision Of Services	30,000	30,000		30,000	-	PAID
914	Sosa Cottages	10-Feb-22	Provision Of Services	167,500	167,500		167,500	-	PAID
915	Sosa Cottages	10-May-22	Provision Of Services	144,000	144,000		144,000	-	PAID
916	Orijo Enterprises	11-Apr-22	Provision Of Services	80,000	80,000		80,000	-	PAID
917	Orijo Enterprises	18-Jan-22	Provision Of Services	80,000	80,000		80,000	-	PAID
918	Orijo Enterprises	27-Apr-22	Provision Of Services	20,000	20,000		20,000	-	PAID
919	Bishop Stam	22-Jun-22	Provision Of Services	360,000	360,000		360,000	-	PAID
920	African Touch Safaris	17/06/2022	Provision Of Services	26,500	26,500		26,500	-	PAID
921	Makumi Agencies Ltd	18/05/2022	Provision Of Services	45,150	45,150		45,150	-	PAID
922	Shiaki	29/06/2022	Provision Of Services	1,487,358	1,487,358		1,487,358	-	PAID
923	Ikoshe	29/06/2022	Provision Of Services	1,189,521	1,189,521		1,189,521	-	PAID
924	Hillholdings	20/06/2022	Provision Of Services	1,499,556	1,499,556		1,499,556	-	PAID
925	Wheels Cleaning Company	22/06/2022	Provision Of Services	514,596	514,596		514,596	-	PAID
926	Western Cross A	20/06/2022	Provision Of Services	1,300,424	1,300,424		1,300,424	-	PAID
927	Western Cross B	20/06/2022	Provision Of Services	1,115,650	1,115,650		1,115,650	-	PAID
928	Diamond Rock Hotel	17/06/2022	Provision Of Services	125,000	125,000		125,000	-	PAID
929	African Touch Safaris	06-Jul-22	Provision Of Services	33,900	33,900		33,900	-	PAID
930	Diamond Rock Hotel	16/03/2022	Provision Of Services	40,000	40,000		40,000	-	PAID
931	Standard Group Plc	15/10/2021	Provision Of Services	109,620	109,620		109,620	-	PAID
932	Makumi Agencies Ltd	02-Jul-22	Provision Of Services	19,050	19,050		19,050	-	PAID
933	Makumi Agencies Ltd	02-Nov-22	Provision Of Services	29,500	29,500		29,500	-	PAID

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934	Mfi Documents Solutions	03-Nov-22	Provision Of Services	34,800	34,800		34,800	-	PAID
935	Institution Of Engineers Of Kenya	10-Jul-21	Provision Of Services	70,000	70,000		70,000	-	PAID
936	Mfi Documents Solutions	28/02/2022	Provision Of Services	104,400	104,400		104,400	-	PAID
937	Boybridge Investments Ltd	02-Mar-22	Provision Of Services	3,261,853	3,261,853		3,261,853	-	PAID
938	Makumi Agencies	03-Mar-22	Provision Of Services	25,350	25,350		25,350	-	PAID
939	Nation Media Group	23/09/2021	Provision Of Services	522,812	522,812		522,812	-	PAID
940	African Touch Safaris Ltd	03-Aug-22	Provision Of Services	16,400	16,400		16,400	-	PAID
941	Kenya Institute Of Supplies Management	5/17/22	Provision Of Services	58,000	58,000		58,000	-	PAID
942	Makumi Agencies Ltd	2/16/21	Provision Of Services	136,300	136,300		136,300	-	PAID
943	Sosa Cottages Ltd	2/28/22	Provision Of Services	210,000	210,000		210,000	-	PAID
944	Standard Group	05-Oct-22	Provision Of Services	177,480	177,480		177,480	-	PAID
945	Outdays Tours & Travel Ltd	4/20/22	Provision Of Services	20,600	20,600		20,600	-	PAID
946	Ciala Hotel	03-Sep-22	Provision Of Services	117,000	117,000		117,000	-	PAID
947	Sosa Cottages Ltd	04-Apr-22	Provision Of Services	59,500	59,500		59,500	-	PAID
948	Diamond Rock Resort And Guest House	5/24/22	Provision Of Services	70,000	70,000		70,000	-	PAID
949	Golf Hotel Kakamega	03-Feb-22	Provision Of Services	70,000	70,000		70,000	-	PAID
950	Makumi Agencies Ltd	06-Oct-22	Provision Of Services	17,950	17,950		17,950	-	PAID
951	Kingways Tyres	10-Aug-22	Provision Of Services	184,078	184,078		184,078	-	PAID
952	Diamond Rock Resort And Guest House	6/15/22	Provision Of Services	72,500	72,500		72,500	-	PAID
953	Golf Hotel Kakamega	3/23/22	Provision Of Services	177,000	177,000		177,000	-	PAID
954	Kakamega School	3/17/22	Provision Of Services	80,000	80,000		80,000	-	PAID
955	Institute Of Human Resources	3/17/22	Provision Of Services	52,200	52,200		52,200	-	PAID
956	Makumi Agencies Ltd	06-Oct-22	Provision Of Services	55,700	55,700		55,700	-	PAID

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957	Kakamega Sports Club	9th JUNE 2022	Provision Of Services	225,000	225,000		225,000	-	PAID
958	Standard Group Plc888	9th JUNE 2022	Provision Of Services	216,920	216,920		216,920	-	PAID
959	Pinecone Hotel	29th JUNE 2022	Provision Of Services	187,500	187,500		187,500	-	PAID
960	Pinecone Hotel	29th JUNE 2022	Provision Of Services	125,000	125,000		125,000	-	PAID
961	Nation Media Group	9th JUNE 2022	Provision Of Services	260,130	260,130		260,130	-	PAID
962	Standard Group Plc 934	9th JUNE 2022	Provision Of Services	295,800	295,800		295,800	-	PAID
963	Nation Media Group Plc	09th JUNE 2022	Provision Of Services	769,080	769,080		769,080	-	PAID
964	African Touch Safaris	29th JUNE 2022	Provision Of Services	23,500	23,500		23,500	-	PAID
965	Nation Media Group	9th JUNE 2022	Provision Of Services	216,920	216,920		216,920	-	PAID
966	Ms Stanmore Enterprises Ltd	8th JUNE 2022	Provision Of Services	37,120	37,120		37,120	-	PAID
967	Ms Diamond Rock Resort&Quest House Ltd	13th JUNE 2022	Provision Of Services	200,000	200,000		200,000	-	PAID
968	Nation Media Group	13th JUNE 2022	Provision Of Services	91,640	91,640		91,640	-	PAID
969	African Touch Safaris Ltd	29th JUNE 2022	Provision Of Services	11,800	11,800		11,800	-	PAID
970	Travel Ticket For Hossen Makuba Wakhungu	29th JUNE 2022	Provision Of Services	8,500	8,500		8,500	-	PAID
971	African Touch Safaris Ltd	30th JUNE 2022	Provision Of Services	33,200	33,200		33,200	-	PAID
972	Standard Group Plc 880	9th JUNE 2022	Provision Of Services	650,000	650,000		650,000	-	PAID
973	M/S Diamond Rock Resort&Guest House Ltd	29th JUNE 2022	Provision Of Services	20,000	20,000		20,000	-	PAID
974	African Touch Safaris Ltd	10th JUNE 2022	Provision Of Services	14,900	14,900		14,900	-	PAID
975	Standard Group Plc	10th JUNE 2022	Provision Of Services	88,160	88,160		88,160	-	PAID
976	African Touch Safaris Ltd	10th JUNE 2022	Provision Of Services	20,900	20,900		20,900	-	PAID
977	African Touch Safaris Ltd	21ST JUNE 2022	Provision Of Services	23,700	23,700		23,700	-	PAID

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978	Sosa Cottages Ltd	11-Jun-22	Provision Of Services							
979	Sosa Cottages Ltd	31-May-22	Provision Of Services	150,000	150,000			150,000	-	PAID
980	Tina Victoria Fish Centre	27-Jun-22	Provision Of Services	150,000	150,000			150,000	-	PAID
981	Orijo Enterprises	21-Jun-22	Provision Of Services	1,020,000	1,020,000			1,020,000	-	PAID
982	Museno Caterers	31-May-22	Provision Of Services	526,500	526,500			526,500	-	PAID
983	Museno Caterers	17-Jun-22	Provision Of Services	127,500	127,500			127,500	-	PAID
984	Deux Soeurs Ltd	06-Jun-22	Provision Of Services	721,910	721,910			721,910	-	PAID
985	Shalowline Investment Ltd	20-Apr-17	Provision Of Services	683,370	683,370			683,370	-	PAID
986	The Monarch Insurance	17-May-22	Provision Of Services	434,554	434,554			434,554	-	PAID
987	Midland Properties Investment Ltd	15-Oct-21	Provision Of Services	24,900,000	24,900,000			24,900,000	-	PAID
988	Diamond Rock Resort	18-Nov-21	Provision Of Services	6,259,754	6,259,754			6,259,754	-	PAID
989	Jagari General Merchants	19-Apr-22	Provision Of Services	45,000	45,000			45,000	-	PAID
990	Diamond Rock Resort	25-Apr-22	Provision Of Services	84,300	84,300			84,300	-	PAID
991	Diamond Rock Resort	25-Apr-22	Provision Of Services	68,600	68,600			68,600	-	PAID
992	Goldburn Enterprises Ltd	13-Jan-22	Provision Of Services	220,000	220,000			220,000	-	PAID
993	Deux Soeurs Ltd	07-Jun-22	Provision Of Services	1,956,000	1,956,000			1,956,000	-	PAID
994	Jagari General Merchants	24-May-22	Provision Of Services	39,300	39,300			39,300	-	PAID
995	Khetias Drapers Ltd	22-Jun-22	Provision Of Services	474,000	474,000			474,000	-	PAID
996	Midland Properties Investment Ltd	09-Mar-22	Provision Of Services	80,000	80,000			80,000	-	PAID
997	Sahajanand Enterprises	11-Apr-22	Provision Of Services	1,890,000	1,890,000			1,890,000	-	PAID
998	Diamond Rock Resort	23-Feb-22	Provision Of Services	7,391,888	7,391,888			7,391,888	-	PAID
	Diamond Rock Resort	21-May-21	Provision Of Services	5,000	5,000			5,000	-	PAID
	Garages And Parts	23-Dec-21	Provision Of Services	7,500	7,500			7,500	-	PAID
				27,450	27,450			27,450	-	PAID

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Annex 3 – Analysis Of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Senior Management			a	b	c=a-b		
1	PENSION SCHEME FOR APRIL 2023	20/04/2023			6,555,273	6,555,273	IB
2	PENSION SCHEME FOR APRIL 2023	23/05/2023			6,741,212	6,741,212	IB
3	PENSION SCHEME FOR APRIL 2023	16/06/2023			6,999,927	6,999,927	IB
Sub-Total					20,296,411	20,296,411	
GRAND TOTAL					1,525,595,092	1,525,595,092	

Annex 4 – Analysis Of Other Pending Payables

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2023	Outstanding Balance 2023-1	Comments
			a	b	c=a-b		
Amounts Due To National Govt Entities							
1.							
Sub-Total			0	0	0	0	
Amounts Due To County Govt Entities							

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Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2023	Outstanding Balance 2023-1	Comments
2.							
Sub-Total			0	0	0	0	
Amounts Due To Third Parties							
3.							
Sub-Total			0	0	0	0	
Grand Total			0	0	0	0	

Annex 5 –Analysis Of imprests and Advances

(a)Government Imprest

Name Of Officer Or Institution	Date Imprest Taken	Amount Taken Kshs	Amount Surrendered Kshs	Balance as at 30 th June 2023 Kshs
Esther Osimbo	20/09/2019	828,000		828,000
MARTIN CHEGE	24/02/2020	198,000		198,000
EPHRAIM MUDOGO	15/01/2020	426,000		426,000
ALFRED SHABIHA	13/03/2020	450,000		450,000
James Ambeyi	16/9/2019	900,000		900,000
DICKSON RAYORI	13/01/2020	117,600		117,600
GEOFFREY MBANDU	04/12/2019	112,000		112,000
S.NECHESA	21/11/2019	108,000		108,000
GODFREY MBANDU	01/08/2020	354,800		354,800
KENNEDY KHAEMBA	15/01/2020	521,000		521,000

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KENNEDY KHAEMBA	22/01/2020	388,000		388,000
ABIGAE AGUFA	16/01/2020	369,400		369,400
HOWARD LIDALA	20/02/2020	336,770		336,770
DAVID SIMIYU	21/02/2020	211,600		211,600
KEHODO AKOTO	24/02/2020	263,500		263,500
KENNEDY KHAEMBA	28/02/2020	388,000		388,000
STEPHEN OKONYA	28/02/2020	197,400		197,400
JOHN SIMIYU	13/03/2020	166,470		166,470
KEHODO AKOTO	13/03/2020	470,415		470,415
GEOFFREY MBANDU	16/3/2020	900,000		900,000
GEOFFREY NYANDORO	28/02/2020	396,000		396,000
G.NYANDORO	21/11/2019	154,400		154,400
GEOFFREY NYANDORO	16/03/2020	465,000		465,000
GEOFFREY NYANDORO	21/11/2019	164,400		164,400
AGNES AMONI	21/02/2020	296,500		296,500
MERCY AKOLO	21/11/2019	392,250		392,250
DARIUS NYAPOLAH	28/02/2020	368,550		368,550
DOUGLAS AROTI	13/03/2020	470,415		470,415
DOUGLAS AROTI	13/03/2020	470,415		470,415
BENARD MACODERO	12/09/2019	50,000		50,000
JENSEN IRAVONGA	03/12/2019	383,000		383,000
JENSEN IRAVONGA	06/01/2020	394,800		394,800
PATRICK KEHODO	04/08/2020	353,000		353,000
BENARD MACODERO	23/12/2019	521,100		521,100
VINICENT OUMA	23/12/2019	396,150		396,150
KENEDY LUMBE	20/12/2019	371,400		371,400

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HEBERT SORE	20/12/2019	15,620		15,620
JAMES KHALWALE	23/08/2019	50,000		50,000
JAMES KHALWALE	01/10/2019	253,000		253,000
E LITINDO	02/12/2016	1,800,000		1,800,000
BENARD MACODERO	12/09/2019	50,000		50,000
JENSEN IRAVONGA	03/12/2019	383,000		383,000
JENSEN IRAVONGA	06/01/2020	394,800		394,800
ROBERT SUMBI	11/04/2019	622,000		622,000
JAMES KHALWALE	23/08/2019	50,000		50,000
JAMES KHALWALE	01/10/2019	253,000		253,000
BEATRICE MUYONGA	26/07/2019	126,000		126,000
SIMON SHIUNDU	11/07/2019	29,400		29,400
PATRICK LUKOKO	26/08/2019	21,000		21,000
JENSEN IRAVONGA	26/08/2019	40,600		40,600
FRANCLINE MUTUA	26/08/2019	50,400		50,400
GODFREY MBANDU	30/08/2019	20,000		20,000
EDWIN AMIRA	18/09/2019	66,000		66,000
DAVID SIMIYU	18/09/2019	48,400		48,400
EDWIN AMIRA	10/04/2019	66,000		66,000
Robert Sumbi	25/03/2020	63,152		63,152
DAVID SIMIYU	11/07/2019	150,000		150,000
GODFREY MBANDU	08/02/2019	400,000		400,000
JENSEN IRAVONGA	26/08/2019	519,200		519,200
JENSEN IRAVONGA	09/04/2019	697,000		697,000
GODFREY MBANDU	09/04/2019	220,000		220,000
DAVID SIMIYU	10/04/2019	228,610		228,610

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JENSEN IRAVONGA	10/11/2019	422,000		422,000
DAVID SIMIYU	11/05/2019	353,600		353,600
HOWARD LIDALA	08/11/2019	150,000		150,000
DAVID SIMIYU	14/11/2019	198,000		198,000
JENSEN IRAVONGA	06/12/2019	238,000		238,000
DAVID SIMIYU	11/12/2019	105,000		105,000
HOWARD LIDALA	12/12/2019	120,000		120,000
JENSEN IRAVONGA	18/12/2019	318,000		318,000
GEOFFREY NYANDORO	18/12/2019	564,000		564,000
GEOFFREY NYANDORO	23/12/2019	214,000		214,000
HOWARD LIDALA	26/12/2019	175,000		175,000
HOWARD LIDALA	21/01/2020	130,000		130,000
ROBERT SUMBI	24/01/2020	105,000		105,000
JENSEN IRAVONGA	24/02/2020	159,600		159,600
Howard lidala	02/03/2020	120,000		120,000
David Simiyu	23/03/2020	441,600		441,600
Godfrey Mbandu	23/03/2020	436,500		436,500
David Simiyu	24/03/2020	544,000		544,000
Howard lidala	25/03/2020	325,100		325,100
Howard lidala	26/03/2020	334,400		334,400
Howard lidala	27/03/2020	450,000		450,000
SILAS MUKHEVI	11/07/2019	150,000		150,000
TABITHA MUHANGANI	14/08/2019	943,500		943,500
MICHAEL GITHU	09/10/2019	102,200		102,200
Total		27,071,017		27,071,017

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Annex 6 – Summary of Non-Current Asset Register

Asset Class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 2023
Land	106,639,452	9,960,400	0	0	116,599,852
Buildings And Structures	8,329,177,225	559,975,550	0	0	8,889,152,775
Transport Equipment	404,625,803	124,908,750	0	0	529,534,553
Office Equipment, Furniture And Fittings	199,482,347	63,930,695	0	0	263,413,042
ICT Equipment	202,738,837	44,958,504	0	0	247,697,341
Machinery And Equipment	342,909,170	80,433,705	0	0	423,342,875
Heritage And Cultural Assets	0	0	0	0	0
Biological Assets	1,059,738,690	22,194,209	0	0	1,081,932,899
Intangible Assets	354,549,547	42,826,978	0	0	397,376,525
Infrastructure Assets- Roads, Rails	9,591,537,849	1,582,797,794	0	0	11,174,335,643
Work In Progress	0	0	0	0	0
Total	20,591,398,920	2,531,986,585	0	0	23,123,385,505

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Annex 7 – Inter-Entity Transfers

Ref.	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred. KShs	Amount Confirmed as received. KShs	difference	exp lan ation
1.	Transfer to County Assembly	15,000,000	0	0	33,285,000	48,285,000	48,285,000		
2.	(IDA) WORLD BANK CREDIT-FINANCING LOCALY LED CLIMATE PROGRAMM (FFLOCA) CCIS GRANT	0	0	0	26,000,000	26,000,000	26,000,000		
3.	Kakamega County Investment and Development Agency	1,610,000	3,220,000	3,220,000	12,140,000	20,190,000	20,190,000		
4.	Kakamega County Microfinance	2,000,000	2,000,000	2,241,486	259,000,000	265,241,486	265,241,486		
5.	Kakamega Dairy Development Corporation	0	32,392,769	4,365,386	33,996,000	70,754,155	70,754,155		
6.	Kakamega Municipality	2,000,000	4,000,000	2,000,000	8,000,000	16,000,000	16,000,000		
7.	Mumias Municipality	1,500,000	4,500,000	1,500,000	6,129,500	13,629,500	13,629,500		
8.	Facility Improvement Fund (FIF)	0	0	0	59,217,771	59,217,771	59,217,771		
9.	KCRA Operational A/C	5,200,000	10,259,150	15,459,150	32,918,259	63,836,559	63,836,559		
10	Ward Busary Fund	0				120,000,000	120,000,000		

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Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred. KShs	Amount Confirmed as received. KShs	difference	explanation
			0	0	120,000,000				
11	Imarisha Afya Mama Na Mtoto	0	0	0	30,000,000	30,000,000	30,000,000		
12	Kakamega County Emergency Fund	0	0	0	50,000,000	50,000,000	50,000,000		
13	Farm Inputs Fund	0	0	0	4,750,000	4,750,000	4,750,000		
14	Kakamega County Water, Sewerage company Limited	0	7,500,000	758,107	22,500,000	30,758,107	30,758,107		
15	Kakamega County General Hospital	28,650,000	41,000,000	10,500,000	75,085,338	155,235,338	155,235,338		
16	Ikolomani Subcounty Hospitals	5,175,750	11,079,775	3,041,324	18,664,493	37,961,342	37,961,342		
17	Butere Sub county Hospitals	4,790,460	13,851,800	4,450,019	18,979,659	42,071,938	42,071,938		
18	Malava Sub County Hospitals	4,332,137	21,796,777	4,539,475	8,111,880	38,780,269	38,780,269		
19	Munmisa East Subcounty Hospitals	0	6,773,989	1,596,803	4,604,924	12,975,716	12,975,716		
20	Mumias West Subcounty Hospitals	0	3,405,644	3,640,985	5,491,752	12,538,381	12,538,381		
21	Navakholo Subcounty Hospitals	0	7,323,529	1,769,509	9,189,399	18,282,437	18,282,437		

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Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred. KShs	Amount Confirmed as received. KShs	difference	explanation
22	Likuyani Subcounty Hospitals	4,582,697	6,604,738	1,822,213	6,545,674	19,555,322	19,555,322		
23	Lugari Subcounty Hospitals	3,111,866	9,830,063	2,949,801	14,721,784	30,613,514	30,613,514		
24	Shinyalu Subcounty Hospitals	0	4,528,024	1,222,006	3,936,018	9,686,048	9,686,048		
25	Khwisero subcounty Hospitals	500,000	9,091,845	2,146,122	7,286,638	19,024,605	19,024,605		
26	Matungu Subcounty Hospitals	2,633,000	8,379,462	2,877,954	7,316,910	21,207,326	21,207,326		
27	Lurambi Subcounty Hospitals	0	4,027,888	1,006,972	3,020,916	8,055,776	8,055,776		
28	TOTAL	81,085,910	211,565,453	71,107,312	880,891,915	1,244,650,590	1,244,650,590		



Director of Finance
County Executive



Director of Finance
Fund/project/board/water company/hospital

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Annex 8 – Contingent Liabilities Register

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1						
2						

There was no Contigent Liability in this Financial Year.

Annex 9 Reporting on Disaster Expenditure

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
Awareness Creation	Urban area sensitization	Fire Terrorism Urban floods	Preparedness	1,018,000	1,018,000	This activity should be undertaken once every quarter
Training	Induction of disaster Technical Committee	All Disasters	Preparedness	1,413,400	1,413,000	The committee reports to the executive County Disaster Management Committee
Construction of Emergency Operation Centre	Operationalization of the Kakamega County Disaster Operation Centre	All disasters	Preparedness	1,922,000	1,922,000	It's a central command and control facility responsible for carrying out preparedness, response, recovery and reconstruction
Disaster Risk Reduction Workshop	International disaster risk reduction week	All disasters	Preparedness and Mitigation	1,545,000	2,545,000	The target was the stakeholders
Relief and recovery support	Recovery	Gold mine collapse	Response and Recovery	2,264,000	2,264,000	This provides relief support to affected families
Relief and recovery support	Recovery	Road traffic accidents	Recovery	1,485,000	1,485,000	Offers relief support to affected families

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Research	Taskforce on mining activities in the County	Mudslides Mine Collapse	Mitigation	1,875,800	1,875,000	Facilitated data collection and report compilation on gold mining activities in Kakamega County.
GRAND TOTAL					12,522,000	

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628	Kakamega County Polytechnic	03/08/2023	Provision Of Catering Services During The Kenya Film Commission	55,000	-	55,000	-	55,000	INVO ICE
629	Nyota Fm	03/08/2023	Provision Of Radio Featurs 7pm And 9pm	348,000	-	348,000	-	348,000	INVO ICE
630	Icpak	03/08/2023	Provision For Membership Fees On Training Seminar.	370,000	-	370,000	-	370,000	IB
631	Hellenis Guest House	05/08/2023	Conference Facility	18,000	-	18,000	-	18,000	IB
632	Hellenis Guest House	05/08/2023	Conference Facility	72,000	-	72,000	-	72,000	IB
633	Institute Of Auditors	05/08/2023	Conference Registration Fee	56,840	-	56,840	-	56,840	IB
634	Pinecone	06/08/2023	Provision Of Conference Services	528,000	-	528,000	-	528,000	INVO ICE
635	Sabena Coast Limited	06/08/2023	Public Campaign And Sensitization On Drug Abuse	2,800,000	-	2,800,000	-	2,800,000	INVO ICE
636	The Lake Region Economic Bloc	03/09/2023	Facilitation	10,000	-	10,000	-	10,000	IB
637	Administrative Professional Of Kenya	05/09/2023	Provision Of Training Fees	48,950	-	48,950	-	48,950	INVO ICE
638	Butere County Polytechnic	01/10/2023	Provision For Bus Hire For Kicosca Games	70,000	-	70,000	-	70,000	IB
639	Nation Media Group Plc	03/10/2023	Provision Of Advertisement Services For Provision Of Office Space	73,080	-	73,080	-	73,080	INVO ICE
640	Grand Royal Swiss Hotel	05/10/2023	Provision Of Full Day Conference	360,000	-	360,000	-	360,000	INVO ICE
641	Diamond Rock Resort & Guest House Ltd	05/10/2023	Provision Of Half Day Conference For Drivers Training	272,000	-	272,000	-	272,000	INVO ICE
642	Association Of Computing Practitioners	01/11/2023	Training Fees	344,000	-	344,000	-	344,000	INVO ICE
643	D4d Auto Garage	04/12/2023	Service For Mv 37cg012a	106,082	-	106,082	-	106,082	IB
644	Diamond Rock Resort	04/12/2023	Provision Of Catering And Conference Services	22,500	-	22,500	-	22,500	IB
645	Diamond Rock Resort	05/12/2023	Provision Of Catering Services	24,000	-	24,000	-	24,000	INVO ICE
646	Diamond Rock Resort	05/12/2023	Provision Of Catering Services	28,000	-	28,000	-	28,000	INVO ICE
647	Baaz Hotel	06/12/2023	Provision Of Catering Services	39,000	-	39,000	-	39,000	IB

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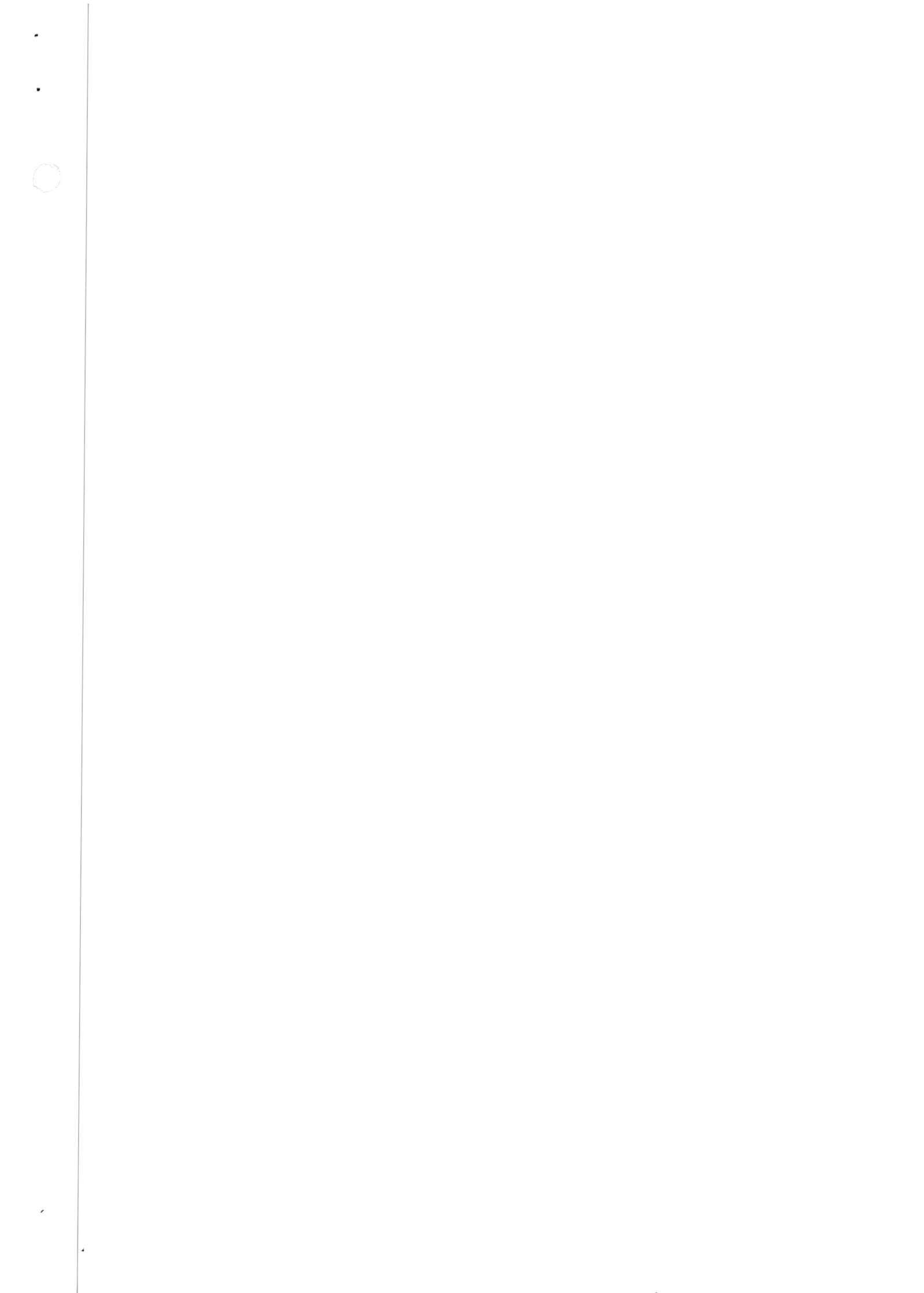
608	Diamond Rock Hotel	21/06/2023	Provision Of Conference Facilities	50,000	-	50,000	-	50,000	INVO ICE
609	Diamond Rock Hotel	21/06/2023	Provision Of Lunch	15,000	-	15,000	-	15,000	INVO ICE
610	Jane Wangui	22/06/2023	Claim For Attending Src Meeting In Nairobi	32,400	-	32,400	-	32,400	IB
611	Midland Emporium Ltd	26/06/2023	Painting Works At County Hq	2,506,412	-	2,506,412	-	2,506,412	IB
612	Pinecone Hotel	26/06/2023	Provision Of Conference Facilities	187,500	-	187,500	-	187,500	INVO ICE
613	Pinecone Hotel	26/06/2023	Provision Of Conference Facilities	168,000	-	168,000	-	168,000	INVO ICE
614	Pinecone Hotel	26/06/2023	Provision Of Conference Facilities	102,000	-	102,000	-	102,000	INVO ICE
615	Jeffster Kenya Limited	27/06/2023	Solarization Of Mungakha Water Project In Navakholo Sub County	2,379,160	-	2,379,160	-	2,379,160	IB
616	Icpak	27/06/2023	Training Services To Cpa Ramadhan Wekhuyi	59,000	-	59,000	-	59,000	IB
617	Everlyne Bwononi Tisi	30/06/2023	Court Attachment For The Month Of June 2023	3,000	-	3,000	-	3,000	IB
618	Colleta Mwereme K̄hayati	30/06/2023	Court Attachment For The Month Of June 2023	10,000	-	10,000	-	10,000	IB
619	Damaris Atieno Mutuli	30/06/2023	Court Attachment For The Month Of June 2023	12,200	-	12,200	-	12,200	IB
620	Telkom Kenya Ltd	30/06/2023	Internet Services	376,387	-	376,387	-	376,387	IB
621	Nation Media Group	03/07/2023	Focus On Governor's Dream	1,740,000	-	1,740,000	-	1,740,000	INVO ICE
622	Nation Media Group	03/07/2023	Provision Of Suppliment In Two Papers	1,508,000	-	1,508,000	-	1,508,000	INVO ICE
623	Nation Media	06/07/2023	Advertisement Services	183,280	-	183,280	-	183,280	INVO ICE
624	Lakers Consultancy Limited	24/07/2023	Provision Of Development Services	2,250,000	-	2,250,000	-	2,250,000	INVO ICE
625	Nabcos Company Limited	24/07/2023	Provision Of Development Services	2,930,496	-	2,930,496	-	2,930,496	INVO ICE
626	D4d Auto Garage	03/08/2023	Service For Mv 37cg097a	85,956	-	85,956	-	85,956	IB
627	Diamond Rock Resort	03/08/2023	Provision Of Catering And Conference Services	6,000	-	6,000	-	6,000	IB

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591	Saxon Kweyu	05/06/2023	Chrmac Sitting Allowance	4,000	-	4,000	-	4,000	IB
592	Vivian Ayuma	05/06/2023	Chrmac Sitting Allowance	4,000	-	4,000	-	4,000	IB
593	Emmanuel Kariuki	05/06/2023	Chrmac Sitting Allowance	4,000	-	4,000	-	4,000	IB
594	Bonface Okoth	05/06/2023	Sitting Allowance - Consultative Meeting Between Chief Officers & Cs	5,000	-	5,000	-	5,000	IB
595	George Mukodo	05/06/2023	Sitting Allowance - Consultative Meeting Between Chief Officers & Cs	4,000	-	4,000	-	4,000	IB
596	Adan Ahmed Mohamed	05/06/2023	Sitting Allowance - Consultative Meeting Between Chief Officers & Cs	4,000	-	4,000	-	4,000	IB
597	Jessicah Wesonga	05/06/2023	Sitting Allowance - Consultative Meeting Between Chief Officers & Cs	4,000	-	4,000	-	4,000	IB
598	Emmanuel Kariuki	05/06/2023	Sitting Allowance - Consultative Meeting Between Chief Officers & Cs	4,000	-	4,000	-	4,000	IB
599	David Alilah	05/06/2023	Sitting Allowance - Consultative Meeting Between Chief Officers & Cs	4,000	-	4,000	-	4,000	IB
600	Mariam Were	05/06/2023	Sitting Allowance - Consultative Meeting Between Chief Officers & Cs	4,000	-	4,000	-	4,000	IB
601	Diamond Rock Hotel	12/06/2023	Provision Of Conference Facilities	50,000	-	50,000	-	50,000	INVO ICE
602	Diamond Rock Hotel	12/06/2023	Provision Of Tea And Snacks	11,250	-	11,250	-	11,250	INVO ICE
603	Diamond Rock Hotel	12/06/2023	Provision Of Lunch	15,000	-	15,000	-	15,000	INVO ICE
604	Agricultural Society Of Kenya	14/06/2023	Provision Of Membership Badges For Kakamega Show	70,500	-	70,500	-	70,500	INVO ICE
605	Golf Hotel Limited	19/06/2023	Provision Of Catering Services During The 3rd National Cultural Tourism And Food Expo	738,600	-	738,600	-	738,600	INVO ICE
606	Institute Of Human Resource Management	19/06/2023	Training Services For County Human Resource Officers	226,200	-	226,200	-	226,200	IB
607	Rimea	20/06/2023	Training Services For Records Management Staff	504,600	-	504,600	-	504,600	IB

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569	Shimwenyi Wangolo	11/05/2023	Rent Bill For 4th Quarter 2022/2023	24,900	-	24,900	-	24,900	IB
570	Andrew Mudambi Munialo	11/05/2023	Rent Bill For 4th Quarter 2022/2023	26,100	-	26,100	-	26,100	IB
571	Filis Yaya Namukuru	11/05/2023	Rent Bill For 4th Quarter 2022/2023	30,000	-	30,000	-	30,000	IB
572	Ezakiel Shitanda	11/05/2023	Rent Bill For 4th Quarter 2022/2023	15,000	-	15,000	-	15,000	IB
573	Mwalati Kalawanga	11/05/2023	Rent Bill For 4th Quarter 2022/2023	22,500	-	22,500	-	22,500	IB
574	Mumias Outgrowers Co. Ltd	11/05/2023	Rent Bill For 4th Quarter 2022/2023	60,000	-	60,000	-	60,000	IB
575	Francis Makokha	11/05/2023	Rent Bill For 1st , 2nd And 3rd Quarter	116,524	-	116,524	-	116,524	IB
576	Diamond Rock Hotel	15/05/2023	Provision Of Tea And Snacks	11,250	-	11,250	-	11,250	INVOICE
577	Kenya School Of Government	16/05/2023	County Climate Change Capacity Building	931,200	-	931,200	-	931,200	INVOICE
578	Kenya School Of Government	16/05/2023	County Climate Change Capacity Building	574,400	-	574,400	-	574,400	INVOICE
579	Kenya School Of Government	16/05/2023	County Climate Change Capacity Building	613,600	-	613,600	-	613,600	INVOICE
580	Makumi Agencies	18/05/2023	Motor Vehicle Servicing	25,950	-	25,950	-	25,950	IB
581	Institute Of Human Resource Management	26/05/2023	Annual Subscription For County Staff	97,000	-	97,000	-	97,000	IB
582	David Alilah	29/05/2023	Chrmac Sitting Allowance	4,000	-	4,000	-	4,000	IB
583	Jescah Wesonga	29/05/2023	Chrmac Sitting Allowance	4,000	-	4,000	-	4,000	IB
584	Everlyne Bwononi Tisi	31/05/2023	Court Attachment For The Month Of May 2023	3,000	-	3,000	-	3,000	IB
585	Colleta Mwereme Khayati	31/05/2023	Court Attachment For The Month Of May 2023	10,000	-	10,000	-	10,000	IB
586	Damaris Atieno Mutuli	31/05/2023	Court Attachment For The Month Of May 2023	12,200	-	12,200	-	12,200	IB
587	Kakamega County Polytechnic	02/06/2023	Provision Of Lunch	25,000	-	25,000	-	25,000	INVOICE
588	The Standard Group	02/06/2023	Provision Of Advertisement Services	88,160	-	88,160	-	88,160	INVOICE
589	Kenya Library Association(Kla)	04/06/2023	Provision Of Services For Members Attending Workshop	225,000	-	225,000	-	225,000	INVOICE
590	Justin Mutobera	05/06/2023	Chrmac Sitting Allowance	4,000	-	4,000	-	4,000	IB



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628	Kakamega County Polytechnic	03/08/2023	Provision Of Catering Services During The Kenya Film Commission	55,000	-	55,000	-	55,000	INVO ICE
629	Nyota Fm	03/08/2023	Provision Of Radio Featurs 7pm And 9pm	348,000	-	348,000	-	348,000	INVO ICE
630	Iepak	03/08/2023	Provision For Membership Fees On Training Seminar.	370,000	-	370,000	-	370,000	IB
631	Hellenis Guest House	05/08/2023	Conference Facility	18,000	-	18,000	-	18,000	IB
632	Hellenis Guest House	05/08/2023	Conference Facility	72,000	-	72,000	-	72,000	IB
633	Institute Of Auditors	05/08/2023	Conference Registreation Fee	56,840	-	56,840	-	56,840	IB
634	Pinecone	06/08/2023	Provision Of Conference Services	528,000	-	528,000	-	528,000	INVO ICE
635	Sabena Coast Limited	06/08/2023	Public Campaign And Sensitization On Drug Abuse	2,800,000	-	2,800,000	-	2,800,000	INVO ICE
636	The Lake Region Economic Bloc	03/09/2023	Facilitation	10,000	-	10,000	-	10,000	IB
637	Administrative Professional Of Kenya	05/09/2023	Provision Of Training Fees	48,950	-	48,950	-	48,950	INVO ICE
638	Butere County Polytechnic	01/10/2023	Provision For Bus Hire For Kicosca Games	70,000	-	70,000	-	70,000	IB
639	Nation Media Group Plc	03/10/2023	Provision Of Advertisement Services For Provision Of Office Space	73,080	-	73,080	-	73,080	INVO ICE
640	Grand Royal Swiss Hotel	05/10/2023	Provision Of Full Day Conference	360,000	-	360,000	-	360,000	INVO ICE
641	Diamond Rock Resort & Guest House Ltd	05/10/2023	Provision Of Half Day Conference For Drivers Training	272,000	-	272,000	-	272,000	INVO ICE
642	Association Of Computing Practitioners	01/11/2023	Training Fees	344,000	-	344,000	-	344,000	INVO ICE
643	D4d Auto Garage	04/12/2023	Service For Mv 37cg012a	106,082	-	106,082	-	106,082	IB
644	Diamond Rock Resort	04/12/2023	Provision Of Catering And Conference Services	22,500	-	22,500	-	22,500	IB
645	Diamond Rock Resort	05/12/2023	Provision Of Catering Services	24,000	-	24,000	-	24,000	INVO ICE
646	Diamond Rock Resort	05/12/2023	Provision Of Catering Services	28,000	-	28,000	-	28,000	INVO ICE
647	Baaz Hotel	06/12/2023	Provision Of Catering Services	39,000	-	39,000	-	39,000	IB

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548	Colleta Mwereme Khayati	30/04/2023	Court Attachment For The Month Of April 2023	10,000	-	10,000	-	10,000	IB
549	Damaris Atieno Mutuli	30/04/2023	Court Attachment For The Month Of April 2023	12,200	-	12,200	-	12,200	IB
550	Grand Royal Hotel	03/05/2023	Conferencing Facilities For 75x	447,000	-	447,000	-	447,000	IB
551	Keen Developers K.Limited	04/05/2023	Solarization And Installation Of 20m3 Storage Tank At Khwisero Girl's	656,530	-	656,530	-	656,530	INVOICE
552	Ack Mumias Guest Hotel	04/05/2023	Provision Of Conference Facilities	165,000	-	165,000	-	165,000	INVOICE
553	Snack Stop Café	06/05/2023	Supply Of Tea And Snacks	9,000	-	9,000	-	9,000	IB
554	Britam	09/05/2023	Renewal Of Vehicle Insurance Covers	296,408	-	296,408	-	296,408	IB
555	Mfi Documents Solutions	10/05/2023	Kyocera Ecosys P3145dn Printer	1,083,440	-	1,083,440	-	1,083,440	IB
556	Nixon Teka	11/05/2023	Rent Bill For 4th Quarter 2022/2023	30,000	-	30,000	-	30,000	IB
557	Ernest Jomo Khamuga	11/05/2023	Rent Bill For 4th Quarter 2022/2023	21,000	-	21,000	-	21,000	IB
558	Rapred Multipurpose Cooperative Society	11/05/2023	Rent Bill For 4th Quarter 2022/2023	48,150	-	48,150	-	48,150	IB
559	Patrick Mutebi	11/05/2023	Rent Bill For 4th Quarter 2022/2023	12,120	-	12,120	-	12,120	IB
560	Nanguri Enterprises	11/05/2023	Rent Bill For 4th Quarter 2022/2023	30,000	-	30,000	-	30,000	IB
561	Andrew Musungu Asira	11/05/2023	Rent Bill For 4th Quarter 2022/2023	240,000	-	240,000	-	240,000	IB
562	West Kenya Enterprises	11/05/2023	Rent Bill For 4th Quarter 2022/2023	60,000	-	60,000	-	60,000	IB
563	Francis Makokha	11/05/2023	Rent Bill For 4th Quarter 2022/2023	60,000	-	60,000	-	60,000	IB
564	Duncan Juma	11/05/2023	Rent Bill For 4th Quarter 2022/2023	45,000	-	45,000	-	45,000	IB
565	Choice For Life Network	11/05/2023	Rent Bill For 4th Quarter 2022/2023	21,000	-	21,000	-	21,000	IB
566	Isaac Khalisia Bubishi	11/05/2023	Rent Bill For 4th Quarter 2022/2023	285,000	-	285,000	-	285,000	IB
567	Doreen Musimbi	11/05/2023	Rent Bill For 4th Quarter 2022/2023	18,000	-	18,000	-	18,000	IB
568	Joel Mukhanji	11/05/2023	Rent Bill For 4th Quarter 2022/2023	93,000	-	93,000	-	93,000	IB

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526	Le Deux Republic Company Ltd	08/03/2023	Feature Program	116,000	-	116,000	-	116,000	IB
527	Standard Group Plc	08/03/2023	Governer's Dream Showcase Across County	1,508,000	-	1,508,000	-	1,508,000	INVO ICE
528	Grand Royal Hotel	14/03/2023	Provision Of Conference Facility	250,000	-	250,000	-	250,000	IB
529	Grand Royal Hotel	15/03/2023	Conferencing Facilities For 75x	643,500	-	643,500	-	643,500	IB
530	Villa Martis Hotel	21/03/2023	Provision Of Conference Services	152,000	-	152,000	-	152,000	INVO ICE
531	Kakamega Sports Club	22/03/2023	Provision Of Lunch	170,000	-	170,000	-	170,000	INVO ICE
532	Kakamega Sports Club	24/03/2023	Provision Of Catering Services	56,700	-	56,700	-	56,700	INVO ICE
533	Pal Marine	29/03/2023	Provision Of Rubber Stamps	55,000	-	55,000	-	55,000	IB
534	Nssf	31/03/2023	Remmitance For Casuals For March 2023	5,600	-	5,600	-	5,600	IB
535	Glarusha Ventures Ltd	31/03/2023	Airtickets For Budget Coodinator	4,000	-	4,000	-	4,000	IB
536	Swynnerton Enterprises	04/04/2023	Forest Restoration	2,062,170	-	2,062,170	-	2,062,170	IB
537	Grand Royal Hotel	04/04/2023	Conferencing Facilities For 52x	219,000	-	219,000	-	219,000	IB
538	Snack Stop Café	05/04/2023	Provision Of Tea And Snacks	18,000	-	18,000	-	18,000	IB
539	Baaz Hotel	11/04/2023	Provision Of Conference Facilities	156,000	-	156,000	-	156,000	INVO ICE
540	M/S Emmanuels Event Organizers	12/04/2023	Hire Of Tents And Chairs	259,600	-	259,600	-	259,600	INVO ICE
541	M/S Emmanuels Event Organizers	12/04/2023	Hire Of Tents And Chairs	268,600	-	268,600	-	268,600	INVO ICE
542	The Grand Royal Swiss	12/04/2023	Provision Of Conference Facilities	360,000	-	360,000	-	360,000	IB
543	Shitsama And Company Advocates	24/04/2023	Fee Note For Petition No.E036 Of 2022	11,253,200	-	11,253,200	-	11,253,200	IB
544	Diamond Rock Resort	24/04/2023	Provision Of Lunch	25,000	-	25,000	-	25,000	IB
545	Phoebe Munihu Muleshe & Co.Advocates	27/04/2023	Settlement Fee For Case No 106 Of 2016	5,695,600	-	5,695,600	-	5,695,600	IB
546	Baaz Hotel	27/04/2023	Exercise On Response To Audit Query	260,500	-	260,500	-	260,500	IB
547	Everlyne Bwononi Tisi	30/04/2023	Court Attachment For The Month Of April 2023	3,000	-	3,000	-	3,000	IB

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506	Marende And Nyaundi Advocates	22/02/2023	Fee Note For Appeal No.22 Of 2018	8,700,000	-	8,700,000	-	8,700,000	IB
507	Kakamega Sports Club	23/02/2023	Provision Of Conference Facilities	81,000	-	81,000	-	81,000	INVOICE
508	Viviann Mmbaka	23/02/2023	Chrmac Sitting Allowance	20,000	-	20,000	-	20,000	IB
509	Khetia Drapers Ltd	23/02/2023	Supply Of Cleaning Materials To Psa	29,206	-	29,206	-	29,206	IB
510	Bishop Nicolas Stam Pastoral Centre	23/02/2023	Full Conference Services To Chrmac Disciplinary Committee	180,000	-	180,000	-	180,000	IB
511	Skyfly Tours And Travel	28/02/2023	Air Ticketing Services	20,600	-	20,600	-	20,600	IB
512	Glarusha Ventures Ltd	28/02/2023	Provision Of Air Ticket	52,000	-	52,000	-	52,000	IB
513	Villa Martis Hotel	02/03/2023	Provision Of Conference Services	80,000	-	80,000	-	80,000	INVOICE
514	Glarusa Ventures	02/03/2023	Provision Of Air Ticket Services For Ms.Vivien Ayuma	28,500	-	28,500	-	28,500	IB
515	Redcross	03/03/2023	Ambulance Services	7,286,941	-	7,286,941	-	7,286,941	IB
516	Redcross	03/03/2023	Supply Of Ambulance Services	7,306,398	-	7,306,398	-	7,306,398	INVOICE
517	Pal Marine	03/03/2023	Supply Of Office Curtains , Fixtures And Fittings	774,750	-	774,750	-	774,750	IB
518	Ikoshe Cleaning Agencies	04/03/2023	Cleaning Services For June 2023	1,352,148	-	1,352,148	-	1,352,148	IB
519	Ikoshe Cleaning Agencies	04/03/2023	Cleaning For February 2023	1,189,522	-	1,189,522	-	1,189,522	IB
520	Golf Hotel Kakamega	05/03/2023	Provision Of Catering Services For Half Day Conference	1,000,000	-	1,000,000	-	1,000,000	INVOICE
521	Diamond Rock Resort	05/03/2023	Provision Of Catering Services	10,000	-	10,000	-	10,000	IB
522	Sabena Coast Limited	05/03/2023	Provision Of Event Management Services	2,760,300	-	2,760,300	-	2,760,300	INVOICE
523	Institute Of Certified Accounting	07/03/2023	Provision Of 40th Seminars Icpak Edition 1 For As From 22nd To 26 May	123,000	-	123,000	-	123,000	INVOICE
524	Standard Group Media	08/03/2023	Provision Of Documentary Airing 13mins Ktn News	522,000	-	522,000	-	522,000	IB
525	West Fm	08/03/2023	Provision To Air Tv For County Government	174,000	-	174,000	-	174,000	IB

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485	Golf Hotel Limited	12/01/2023	Provision Of Lunch	180,000	-	180,000	-	180,000	INVOICE
486	Grand Royal Swiss Hotel	16/01/2023	Facilitation Of A Full Day Conference For Two Days	200,000	-	200,000	-	200,000	INVOICE
487	Sacco Remittance	20/01/2023	Sacco Remittance For January 2023	39,080,537	-	39,080,537	-	39,080,537	IB
488	Snack Stop Café	25/01/2023	Catering Services For Admins	7,700	-	7,700	-	7,700	IB
489	Sosa Cottages Limited	25/01/2023	Provision Of Conference Facilities	300,000	-	300,000	-	300,000	IB
490	Snack Stop Café	31/01/2023	Provision Of Tea And Snacks	19,500	-	19,500	-	19,500	IB
491	Kenya School Of Government	02/02/2023	Attend Public Relations Training	37,700	-	37,700	-	37,700	IB
492	Nation Media Group	02/02/2023	Advertisement For Documentary 100 Days	183,280	-	183,280	-	183,280	IB
493	Sosa Cottages Ltd	02/02/2023	Conference Facility[26pax] For Economic Planners And Ict Officers For 3rd And 4th Feb 2023	130,000	-	130,000	-	130,000	IB
494	Winlink Enterprises Ltd	03/02/2023	Isechero - Virembe	1,241,200	-	1,241,200	-	1,241,200	IB
495	Golf Hotel Ltd	03/02/2023	Provision Of Conference Facility	600,000	-	600,000	-	600,000	INVOICE
496	Makumi Agencies Ltd	05/02/2023	Provision Of Vehicle Services For Vehicle No. 37cg063a	36,800	-	36,800	-	36,800	INVOICE
497	Raphemi Cleaning Services	06/02/2023	Cleaning Services For May 2023	561,000	-	561,000	-	561,000	IB
498	Glarusa Ventures Ltd	09/02/2023	Air Ticketing Services	28,500	-	28,500	-	28,500	IB
499	Nation Media Group	20/02/2023	The 3rd Edition Of Nation Digital Summit	406,000	-	406,000	-	406,000	IB
500	Glarusa Ventures Ltd	21/02/2023	Air Ticketing Services	28,500	-	28,500	-	28,500	IB
501	Snack Stop Café	22/02/2023	Provision Of Breakfast	18,750	-	18,750	-	18,750	INVOICE
502	Snack Stop Café	22/02/2023	1576968	50,000	-	50,000	-	50,000	INVOICE
503	Omondi Abande & Company Advocates	22/02/2023	Settlement Fee For Case No 273 Of 2018	11,157,850	-	11,157,850	-	11,157,850	IB
504	Marende And Nyaundi Advocates	22/02/2023	Fee Note For Case No.561 Of 2015	8,700,000	-	8,700,000	-	8,700,000	IB
505	Marende And Nyaundi Advocates	22/02/2023	Fee Note For Case No.335 Of 2016	11,600,000	-	11,600,000	-	11,600,000	IB

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466	Kenya Institute Of Supplies Management	08/11/2022	Training For Practical Application Of New Standards Tender Documents For Insurance Services	69,600	-	69,600	-	69,600	IB
467	Nhif	11/11/2022	Remittance For Security Guards For Oct 2022	267,200	-	267,200	-	267,200	IB
468	Snack Stop Café	14/11/2022	Provision Of Catering Services	652,500	-	652,500	-	652,500	IB
469	Makumi Agencies	17/11/2022	Motor Vehicle Servicing	120,500	-	120,500	-	120,500	IB
470	Automted Garage And Parts Ltd	28/11/2022	Service Of Mv No. 37cg063a	54,951	-	54,951	-	54,951	IB
471	Golf Hotel	06/12/2022	Provision Of Lunch During Swearing In Of Cecm, Cs And Chief Officers	1,080,000	-	1,080,000	-	1,080,000	IB
472	Unomatt Holdings	09/12/2022	Supply Of Vaccines	2,800,200	-	2,800,200	-	2,800,200	IB
473	Diamond Rock Resort And Hotel	09/12/2022	Provision Of Catering Services	50,400	-	50,400	-	50,400	IB
474	Turaco Intercounty Resort	12/12/2022	Provision Of Conference Services	300,000	-	300,000	-	300,000	INVO ICE
475	Key Logic Agencies Limited	12/12/2022	Public Camapign And Sensitization Of Gbv In Likuyani	2,917,510	-	2,917,510	-	2,917,510	INVO ICE
476	Nation Media Group	20/12/2022	Advertisement Services For Procurement Of Enforcement Uniforms	91,640	-	91,640	-	91,640	IB
477	Raphemi Cleaning Services	01/01/2023	Cleaning Services For June 2023	561,000	-	561,000	-	561,000	IB
478	Uptime Limited	01/01/2023	Cleaning Services For June 2023	1,380,922	-	1,380,922	-	1,380,922	IB
479	Western Cross Express Company	01/01/2023	Cleaning Services For March 2023 In Zone A	1,767,376	-	1,767,376	-	1,767,376	IB
480	Western Cross Express Company	01/01/2023	Cleaning Services For June 2023 In Zone A	1,767,376	-	1,767,376	-	1,767,376	IB
481	Western Cross Express Company	01/01/2023	Cleaning For March 2023 In Zone B	1,512,106	-	1,512,106	-	1,512,106	IB
482	Western Cross Express Company	01/01/2023	Cleaning For June 2023 In Zone B	1,512,106	-	1,512,106	-	1,512,106	IB
483	Hill Holdings Construction Ltd	02/01/2023	Cleaning For June 2023	1,649,612	-	1,649,612	-	1,649,612	IB
484	Hill Holdings Construction Ltd	02/01/2023	Cleaning For May 2023	1,649,612	-	1,649,612	-	1,649,612	IB

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445	Nation Media Group	03/01/2022	Advertisement	769,080	769,080			-	769,080	IB
446	Terranova Autospare	09/01/2022	Maintenance Of Motorvehicle	36,297	36,297			-	36,297	IB
447	Snack Stop	12/01/2022	Provision Of Catering Services.	70,000	70,000			-	70,000	IB
448	Rikam Company Ltd	12/01/2022	Provision Of Event Management Services	1,176,426	1,176,426			-	1,176,426	INVOICE
449	Longrock Tours & Travel Ltd	06/02/2022	Provision Of Travel Services	25,300	25,300			-	25,300	IB
450	Harmony Motors Ltd	11/02/2022	Provision Of Services For Motor Vehicles No 37cg062a	144,900	144,900			-	144,900	INVOICE
451	Kenya Institute Of Supplies Management	11/03/2022	Training Fees	69,600	69,600			-	69,600	IB
452	Outdays Tours And Travel	02/04/2022	Flight Services	186,420	186,420			-	186,420	IB
453	D4d Auto Garage	02/06/2022	Provision Of Normal Services For Vehicle Reg No.37cg097a	38,628	38,628			-	38,628	IB
454	Pine Cone	06/06/2022	Conference Registration Fee	178,000	178,000			-	178,000	IB
455	Golf Hotel Limited	11/06/2022	Provision Of Executive Launch	54,000	54,000			-	54,000	INVOICE
456	Nation Media	23/06/2022	Advertisement Services	110,200	110,200			-	110,200	IB
457	Makumi Agencies Ltd	30/06/2022	Service For Mv No. 37cg089a	13,050	13,050			-	13,050	IB
458	Standard Group	03/08/2022	Advertisement Services	88,160	-	88,160		-	88,160	IB
459	Institute Of Surveyors	11/08/2022	Conference Registration Fee	100,000	-	100,000		-	100,000	IB
460	Makumi Agencies	12/08/2022	Repair For Vehicle No Gkb 780f	210,800	-	210,800		-	210,800	INVOICE
461	Makumi Agencies	12/08/2022	Repair For Vehicle No 37cg297a	255,600	-	255,600		-	255,600	INVOICE
462	Pewin Motors Ltd	04/10/2022	Service For Mv No. 37cg006a	102,715	-	102,715		-	102,715	IB
463	Westfeild Motors Ltd	24/10/2022	Service For Mv No.37cg090a	122,501	-	122,501		-	122,501	IB
464	Snack Stop Café	01/11/2022	Catering Services	6,600	-	6,600		-	6,600	IB
465	Bellarose Investment	03/11/2022	Provision Of Various Services During The Launch Of Affordable Housing	199,000	-	199,000		-	199,000	IB

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426	Double Shasa Ltd	05-Apr-22	Supplies Of Goods				2,975,000	-	PAID
				2,975,000	2,975,000				
427	M/S Fean Systems	17-May-22	Supplies Of Goods				2,092,500	-	PAID
				2,092,500	2,092,500				
428	Mfi Document	10-Sep-21	Supplies Of Goods				243,600	-	PAID
				243,600	243,600				
429	Shamya Pinnacle	06-Mar-22	Supplies Of Goods				1,027,000	-	PAID
				1,027,000	1,027,000				
430	Rosepeter Company Ltd	24/01/2022	Supplies Of Goods				349,000	-	PAID
				349,000	349,000				
431	Midland Emporium	02-Nov-21	Supplies Of Goods				52,248,294	-	PAID
				52,248,294	52,248,294				
432	Kukuchic Kenya Ltd	23-Feb-22	Supplies Of Goods				4,860,000	-	PAID
				4,860,000	4,860,000				
433	Westernseed Co Ltd	27-Dec-21	Supplies Of Goods				18,000,000	-	PAID
				18,000,000	18,000,000				
434	Ms. Labedcash Marine Enterprise	16-Mar-22	Supplies Of Goods				7,200,000	-	PAID
				7,200,000	7,200,000				
435	Seven Degrees North Ltd	04-May-22	Supplies Of Goods				13,291,100	-	PAID
				13,291,100	13,291,100				
	Sub-Total			607,863,649	249,305,800	358,557,849	225,146,422	382,717,227	-
	Supply Of Services			-	-	-	-	-	-
436	Kddc	29/06/2023	Request Of Funds				-	14,098,000	IB
				14,098,000	-	14,098,000	-		
437	Kddc	29/06/2023	Transfer Of Asdsp Ii County Allocation To Kcb Account				-	5,500,000	IB
				5,500,000	-	5,500,000	-		
438	Makumi Agencies	29/06/2023	Provision Of Services For For Vehicle Reg No. 37cg O6a				22,650	-	INVOICE
				22,650	-	22,650	-		
439	Golf Hotel Limited	29/06/2023	Provision Of Lunch For During Cccm Meetinf With Stakeholders				292,500	-	INVOICE
				292,500	-	292,500	-		
440	African Touch Safaris	29/06/2023	Air Ticketing Services				23,200	-	IB
				23,200	-	23,200	-		
441	Shelta Cost Solutions Ltd	01/08/2019	Consultancy Services For Contruction Of Bukhungu Stadium				-	4,371,921	IB
				4,371,921	4,371,921				
442	Teranova Autospares Limited	12/06/2021	Provision Of Services Of Vehicle No.37cg038a				81,768	-	INVOICE
				81,768	81,768				
443	Kamadep Hotel	04/07/2021	Provision Of Full Day Conference Facility				90,000	-	IB
				90,000	90,000				
444	Nation Media	03/10/2021	Advertisement Services				91,640	-	IB
				91,640	91,640				

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405	Meds	18-Mar-22	Supplies Of Goods	4,850,800	4,850,800		4,850,800	-	PAID
406	Drekeys Enterprises	13-Sep-21	Supplies Of Goods	2,700,000	2,700,000		2,700,000	-	PAID
407	Emmanda Rift Enterprises	31-Aug-21	Supplies Of Goods	2,140,000	2,140,000		2,140,000	-	PAID
408	Marvel Medical Solutions	27-Sep-21	Supplies Of Goods	2,480,000	2,480,000		2,480,000	-	PAID
409	Marvel Medical Solutions	29-Oct-21	Supplies Of Goods	247,500	247,500		247,500	-	PAID
410	Multitech Investments Co.	13-Sep-21	Supplies Of Goods	2,512,500	2,512,500		2,512,500	-	PAID
411	Potent Pharma Group	27-Jan-22	Supplies Of Goods	660,000	660,000		660,000	-	PAID
412	Tale Solutions	17-Jan-22	Supplies Of Goods	800,000	800,000		800,000	-	PAID
413	Roma Hardware	13-Sep-21	Supplies Of Goods	1,590,340	1,590,340		1,590,340	-	PAID
414	Kemsa	11-Apr-22	Supplies Of Goods	1,048,950	1,048,950		1,048,950	-	PAID
415	Lamark Rift Enterprises	12-May-22	Supplies Of Goods	270,000	270,000		270,000	-	PAID
416	Lamark Rift Enterprises	15-Nov-21	Supplies Of Goods	235,000	235,000		235,000	-	PAID
417	Fean Systems Ltd	14-Jan-22	Supplies Of Goods	770,000	770,000		770,000	-	PAID
418	Kemsa	23-May-22	Supplies Of Goods	721,530	721,530		721,530	-	PAID
419	Britale Solutions	27-Sep-21	Supplies Of Goods	2,300,000	2,300,000		2,300,000	-	PAID
420	Labique Supplies	20-May-22	Supplies Of Goods	610,650	610,650		610,650	-	PAID
421	Clapet Limited	17-Nov-21	Supplies Of Goods	190,400	190,400		190,400	-	PAID
422	Clapet Limited	08-Feb-22	Supplies Of Goods	312,200	312,200		312,200	-	PAID
423	Bibo Pharmaceuticals	20-May-22	Supplies Of Goods	550,000	550,000		550,000	-	PAID
424	Bibo Pharmaceuticals	12-May-22	Supplies Of Goods	1,511,200	1,511,200		1,511,200	-	PAID
425	Metisec Imaging Solutions	21-Apr-22	Supplies Of Goods	1,130,000	1,130,000		1,130,000	-	PAID

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383	Mfi Solutions	31-Mar-22	Supplies Of Goods		273,600		273,600	-	PAID
384	Hoviema	09-Feb-22	Supplies Of Goods	273,600		778,909	778,909	-	PAID
385	Migrate General Enterprises	22-Jun-22	Supplies Of Goods	778,909		499,950	499,950	-	PAID
386	Sovereign Biz	19-May-22	Supplies Of Goods	499,950		99,750	99,750	-	PAID
387	Mobisoft Limited	20-Nov-21	Supplies Of Goods	99,750		462,900	462,900	-	PAID
388	Sciencescope Limited	22-Sep-21	Supplies Of Goods	462,900		60,240	60,240	-	PAID
389	Sciencescope Limited	07-Sep-21	Supplies Of Goods	60,240		1,626,260	1,626,260	-	PAID
390	Cathemax Investment Ltd	13-Sep-21	Supplies Of Goods	1,626,260		3,328,901	3,328,901	-	PAID
391	Chemlabs Limited	03-Sep-21	Supplies Of Goods	3,328,901		277,084	277,084	-	PAID
392	Biorax Agency Limited	13-Sep-21	Supplies Of Goods	277,084		146,466	146,466	-	PAID
393	Chemlabs Limited	02-Nov-21	Supplies Of Goods	146,466		174,004	174,004	-	PAID
394	Chemlabs Limited	17-May-22	Supplies Of Goods	174,004		2,266,706	2,266,706	-	PAID
395	Microbiology E.A Ltd	06-Jun-22	Supplies Of Goods	2,266,706		1,157,100	1,157,100	-	PAID
396	Huqas	20-May-22	Supplies Of Goods	1,157,100		370,070	370,070	-	PAID
397	Labique Supplies	06-Jun-22	Supplies Of Goods	370,070		1,897,830	1,897,830	-	PAID
398	Jesta East Africa	09-Feb-22	Supplies Of Goods	1,897,830		606,166	606,166	-	PAID
399	Adgel	16-Dec-21	Supplies Of Goods	606,166		292,300	292,300	-	PAID
400	Crown Solutions	02-Jul-21	Supplies Of Goods	292,300		6,317,253	6,317,253	-	PAID
401	Labique Supplies	16-Dec-21	Supplies Of Goods	6,317,253		349,300	349,300	-	PAID
402	Demendal Supplies	27-Jan-22	Supplies Of Goods	349,300		454,090	454,090	-	PAID
403	Demendal Supplies	07-Mar-22	Supplies Of Goods	454,090		23,000	23,000	-	PAID
404	Kemsa	13-Jan-22	Supplies Of Goods	23,000		14,905,700	14,905,700	-	PAID
				14,905,700		14,905,700	14,905,700		PAID

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363	Chem Lab Ltd	29/06/2023	Supply Of Lab Reagents At Cgh	1,856,126	-	1,856,126	-	1,856,126	INVOICE
364	Kakamega County Polytechnic	29/06/2023	Supply And Delivery Of Banners, Stationary, Printing Award Certificates	120,000	-	120,000	-	120,000	INVOICE
365	Junial Investment Limited	29/06/2023	Supply And Delivery Of Tonners For Alcoholic Drinks Department	152,500	-	152,500	-	152,500	INVOICE
366	Junial Investment Limited	29/06/2023	Supply And Delivery Of Tonners For Various Department	828,550	-	828,550	-	828,550	INVOICE
367	Brigheden Company	13-Apr-22	Supplies Of Goods	179,000	179,000		179,000	-	PAID
368	Drekeys Enterprises	22-Mar-22	Supplies Of Goods	10,559,942	10,559,942		10,559,942	-	PAID
369	Biolight Medical Systems Ltd	10-Feb-22	Supplies Of Goods	9,009,800	9,009,800		9,009,800	-	PAID
370	Devincans Precise K Ltd	30-Nov-21	Supplies Of Goods	543,000	543,000		543,000	-	PAID
371	Kemsa	04-Mar-22	Supplies Of Goods	12,804,280	12,804,280		12,804,280	-	PAID
372	Kakamega Ict Investment	19-Feb-22	Supplies Of Goods	360,000	360,000		360,000	-	PAID
373	Kemsa	10-Jan-21	Supplies Of Goods	1,707,100	1,707,100		1,707,100	-	PAID
374	Kemsa	06-Apr-22	Supplies Of Goods	19,066,548	19,066,548		19,066,548	-	PAID
375	Kemsa	07-Mar-22	Supplies Of Goods	834,400	834,400		834,400	-	PAID
376	M & J East Africa	06-Jun-22	Supplies Of Goods	439,810	439,810		439,810	-	PAID
377	M & J East Africa	06-Jun-22	Supplies Of Goods	1,247,000	1,247,000		1,247,000	-	PAID
378	Shamya Pinnacle	14-Feb-22	Supplies Of Goods	161,870	161,870		161,870	-	PAID
379	Shamya Pinnacle	24-Jan-22	Supplies Of Goods	38,400	38,400		38,400	-	PAID
380	Museno Caterers	22-Apr-22	Supplies Of Goods	15,000	15,000		15,000	-	PAID
381	Lenta Ventures	25-Aug-21	Supplies Of Goods	1,603,029	1,603,029		1,603,029	-	PAID
382	Isolutions	07-Mar-21	Supplies Of Goods	292,100	292,100		292,100	-	PAID

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347	Kemsa	29/06/2023	Supply Of Pharms And Non-Pharms For Lugari Sub-County	483,926	-	483,926	-	483,926	INVO ICE
348	Kemsa	29/06/2023	Supply Of Pharms And Non-Pharms For Mumias East Sub-County	67,050	-	67,050	-	67,050	INVO ICE
349	Kemsa	29/06/2023	Supply Of Pharms For Ikolomani Sub-County	281,750	-	281,750	-	281,750	INVO ICE
350	Kemsa	29/06/2023	Supply Of Pharms For Likuyani Sub-County	593,217	-	593,217	-	593,217	INVO ICE
351	Kemsa	29/06/2023	Supply Of Pharms For Navakholo Sub-County	480,237	-	480,237	-	480,237	INVO ICE
352	Kemsa	29/06/2023	Supply Of Pharms and Non-Pharms For Matungu Sub-County	563,130	-	563,130	-	563,130	INVO ICE
353	Kemsa	29/06/2023	Supply Of Pharms And Non-Pharms For Khwisero Sub-County	229,812	-	229,812	-	229,812	INVO ICE
354	Kemsa	29/06/2023	Supply Of Pharms And Non-Pharms For Butere Sub-County	1,357,920	-	1,357,920	-	1,357,920	INVO ICE
355	Kemsa	29/06/2023	Supply Of Pharms And Non-Pharms For Mumias West Sub-County	391,972	-	391,972	-	391,972	INVO ICE
356	Kemsa	29/06/2023	Supply Of Pharms And Non-Pharms For Shinyalu Sub-County	415,235	-	415,235	-	415,235	INVO ICE
357	Kemsa	29/06/2023	Supply Of Pharms And Non-Pharms For Kakamega Cgh Sub-County	50,000	-	50,000	-	50,000	INVO ICE
358	Kemsa	29/06/2023	Supply Of Pharms And Non-Pharms For Lurambi Sub-County	712,965	-	712,965	-	712,965	INVO ICE
359	Kemsa	29/06/2023	Supply Of Pharms And Non-Pharms For Malava Sub-County	1,408,002	-	1,408,002	-	1,408,002	INVO ICE
360	Chem Lab Ltd	29/06/2023	Repair Of Medical Equipment	142,000	-	142,000	-	142,000	INVO ICE
361	Deux Sueurs Ltd	29/06/2023	Provision Of Items During Presidential Visit	110,000	-	110,000	-	110,000	INVO ICE
362	Sai Office	29/06/2023	Supply Of Metalic Cabinet And Printer Laser Jet	86,605	-	86,605	-	86,605	INVO ICE

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328	Balimore Agencies Limited	29/06/2023	Supply And Delivery Of Cleaning Equipments And Supplies	1,230,600	-	1,230,600	-	1,230,600	INVO ICE
329	Sybyl	29/06/2023	Provision Of Cashless Payment System	1,462,953	-	1,462,953	-	1,462,953	IB
330	Yazeem Limited	29/06/2023	Proposed Supply Of Local Area Network (Lan) & Server Rm	9,125,960	-	9,125,960	-	9,125,960	INVO ICE
331	Sybyl Kenya Ltd	29/06/2023	E-Revenue Collection System	3,190,000	-	3,190,000	-	3,190,000	IB
332	Rasylan Investments	29/06/2023	Supply And Delivery Of Pvc Pond Lines	444,000	-	444,000	-	444,000	INVO ICE
333	Kingsway Tyres	29/06/2023	Supply And Delivery Of Tyres	191,733	-	191,733	-	191,733	INVO ICE
334	Safaricom	29/06/2023	Supply And Delivery Of Recharge Voucher 1000	222,000	-	222,000	-	222,000	INVO ICE
335	Watesh Investment	29/06/2023	Supply And Delivery Of Plough Discs	349,120	-	349,120	-	349,120	INVO ICE
336	Kingsway Tyres	29/06/2023	Supply And Delivery Of Tyres For Vehicle; 37cg060a	189,286	-	189,286	-	189,286	INVO ICE
337	Brighden Company	29/06/2023	Supply And Deliver Of Tyres	179,000	-	179,000	-	179,000	INVO ICE
338	Iprospect Ventures	29/06/2023	Supply And Delivery Of Dairy Goats	3,758,800	-	3,758,800	-	3,758,800	INVO ICE
339	Kavicky Ventures	29/06/2023	Supply And Delivery Of Farm Development Items St Bukura Atc	935,198	-	935,198	-	935,198	INVO ICE
340	Midland Emporium Limited	29/06/2023	Supply And Delivery Of Planting And Topdressing Fertilizer	19,009,887	-	19,009,887	-	19,009,887	INVO ICE
341	Kingsway Tyres	29/06/2023	Supply And Delivery Of Tyres	107,143	-	107,143	-	107,143	INVO ICE
342	Bukura Agricultural Collage	29/06/2023	Supply And Delivery Of Tissue Culture Banana Seedlings	1,000,000	-	1,000,000	-	1,000,000	INVO ICE
343	Total Kenya	29/06/2023	Supply And Delivery Of Fuel	500,000	-	500,000	-	500,000	INVO ICE
344	Bema Engineering	29/06/2023	Supply And Delivery Of Cleaning Materials	342,434	-	342,434	-	342,434	INVO ICE
345	Faith Young Enterprise Ltd	29/06/2023	Supply Of Computer Accessories	88,000	-	88,000	-	88,000	INVO ICE
346	Double Shasa Limited	29/06/2023	Supply Of Branded T-Shirts	460,500	-	460,500	-	460,500	INVO ICE

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			And Executive Complimentary Slips						
309	Western Seed Company Limited	25/04/2023	Supply And Delivery Of Maize Seeds	15,174,500	-	15,174,500	-	15,174,500	IB
310	Navi Software Company	25/04/2023	Supply And Delivery Of Stationery	690,470	-	690,470	-	690,470	IB
311	Ekeru Building Contractors	26/05/2023	Supply And Delivery Of Assorted Assistive Devices	10,988,000	-	10,988,000	-	10,988,000	IB
312	Kingsway Tyres Limited	27/01/2023	Purchasing Of 4 Tyres For Vehicle 37cg012a	78,133	-	78,133	-	78,133	IB
313	Esther Ongaya	27/06/2023	Purchase Of Land	800,000	-	800,000	-	800,000	IB
314	Charles Lupele	27/06/2023	Purchase Of Land	230,000	-	230,000	-	230,000	IB
315	Isaac Ochieng'	27/06/2023	Purchase Of Land	230,000	-	230,000	-	230,000	IB
316	Worldcom Expo Production	29/06/2023	Supply Of Backdrop Banners During Launch Of Governors Cup	45,000	-	45,000	-	45,000	INVO ICE
317	Kakamega Ict Investment	29/11/2022	Supply And Deliver Of Supplies	7,550	-	7,550	-	7,550	INVO ICE
318	Sai Office	30.06.2023	Supply And Delivery Of Office Furnitures	29,440	-	29,440	-	29,440	IB
319	Sai Office	30.06.2023	Supply And Delivery Of Office Furnitures	27,664	-	27,664	-	27,664	IB
320	Kenya Forestry Research Institute	30/03/2023	Being Payment For Delivery Of Assorted Tree Seedlings	127,000	-	127,000	-	127,000	IB
321	Kukuchic Kenya Ltd	30/05/2023	Supply Of Improved Kienyeji Chicks	2,569,970	-	2,569,970	-	2,569,970	IB
322	Nerpurls Supplies	31/11/2019	Supply Of Vacuitainers And Pregnancy Test Strips	72,000	72,000		-	72,000	IB
323	Coseke Ltd	6/14/2023	Supply And Delivery Of E-Board Systems	1,285,280	-	1,285,280	-	1,285,280	IB
324	Bukura Agricultural College	29/06/2023	Supply & Delivery Of Tissue Culture Banana Seedlings	1,260,000	-	1,260,000	-	1,260,000	INVO ICE
325	Sibelly Tranding Limited	29/06/2023	Supply & Delivery Of Seedlings	9,950,000	-	9,950,000	-	9,950,000	INVO ICE
326	Iprospect Ventures	29/06/2023	Supply & Delivery Of Pigs & Pig Feeds	2,822,000	-	2,822,000	-	2,822,000	INVO ICE
327	Mwalimu Hatchery	29/06/2023	Supply & Delivery Of Crop Pest Control Equipmetns	1,800,000	-	1,800,000	-	1,800,000	INVO ICE

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289	Garsu Holdings Limited	2022/2023	Supply Of Farm Seeds	2,890,600	-	2,890,600	-	2,890,600	INVO ICE
290	Fast Delivery	2022/2023	Supply And Delivery Of Farm Seeds	2,648,400	-	2,648,400	-	2,648,400	INVO ICE
291	Fast Delivery	2022/2023	Supply And Delivery Of Fertilizers	2,814,510	-	2,814,510	-	2,814,510	INVO ICE
292	Bouquet Investment Limited	2022/2023	Supply Of Fertilizer	2,980,400	-	2,980,400	-	2,980,400	INVO ICE
293	Tolinas Limited	2022/2023	Supply Of Bee Keeping Equipment	2,460,000	-	2,460,000	-	2,460,000	INVO ICE
294	Gilgra Construction Agency	2022/2023	Supply And Delivery Of Hatchery Materials	1,814,000	-	1,814,000	-	1,814,000	INVO ICE
295	Snack Stop Café	21/10/2022	Provision Of Plastic Chairs, Notebooks, And Ball Pens	11,600	-	11,600	-	11,600	IB
296	Wandiaga Enterprise	21/05/2023	Supply Of Office Stationeries	215,000	-	215,000	-	215,000	IB
297	Kingsway Tyres	22/06/2023	Supply And Deliver Tyres For 37cg011a	146,960	-	146,960	-	146,960	IB
298	Kakamega County Polytechnic	22/06/2023	Provision Of Barners And Assorted Items	678,000	-	678,000	-	678,000	INVO ICE
299	Romson Holdings	22/12/2022	Supply Of Mattresses And Blankets	2,520,000	-	2,520,000	-	2,520,000	IB
300	Kingsway Tyres Limited	23/02/2023	Supply And Delivery Of Tyres	137,142	-	137,142	-	137,142	INVO ICE
301	Baltimore Agencies Limited	23/02/2023	Supply And Delivery Of Computers And Accessories	2,680,800	-	2,680,800	-	2,680,800	INVO ICE
302	Mfi Document Solution	23/05/2023	Supply And Delivery Of Toners	27,840	-	27,840	-	27,840	INVO ICE
303	Kakamega County Polytechnic	23/06/2023	Supply And Delivery Tenst, Chairs, Banners	906,000	-	906,000	-	906,000	INVO ICE
304	Duli Enterprise Limited	24/02/2023	Supply And Delivery Of Office Cleaning Materials	2,400,000	-	2,400,000	-	2,400,000	INVO ICE
305	Pal Marine	24/05/2022	Supply And Deliveryof Publicity Materials	481,800	481,800	-	-	481,800	IB
306	Groveline Enterprises Limited	25/01/2023	Supply And Deliver Of Round Neck T-Shirts And Screened At Back	123,400	-	123,400	-	123,400	INVO ICE
307	Sakeng Investment Ltd	25/04/2023	Supply And Delivery Of Branded Reflector Jackets/Helmets	1,914,000	-	1,914,000	-	1,914,000	IB
308	Branding Design Limited	25/10/2021	Supply And Delivery Of Executive Bussines Cards	20,480	20,480	-	-	20,480	INVO ICE

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268	Canopy Solutions	14/04/2023	Supply Of Veretinary Items	2,917,510	-	2,917,510	-	2,917,510	IB
269	Bibo Pharmaceutical	14/04/2023	Supply And Delivery Of Acaricides	1,000,000	-	1,000,000	-	1,000,000	IB
270	Mfi Document Solution	15/11/2021	Supply And Delivery Of Printing Tonners	884,616	884,616	-	-	884,616	INVO ICE
271	Kakamega County Polythenic	15/05/2023	Supply And Delivery Of Uniforms	1,572,400	-	1,572,400	-	1,572,400	INVO ICE
272	Kakamega County Water And Sanitation	15/06/2023	Water Bill	134,965	-	134,965	-	134,965	IB
273	Jafi Enterprises	16/05/2023	Supply And Delivery Of Hatchery Materials	2,046,000	-	2,046,000	-	2,046,000	IB
274	Kenya Animal Genetic Resource Centre	17/01/2023	Procure Frozen Bull Semen And Liquid Nitrogen	5,150,000	-	5,150,000	-	5,150,000	IB
275	Labeledcash Marine Enterprise	17/04/2023	Supply And Delivery Of Fiber Glass Boat	1,577,600	-	1,577,600	-	1,577,600	IB
276	Iprospect Ventures	17/04/2023	Supply & Delivery Of Dairy Goats	3,758,800	-	3,758,800	-	3,758,800	INVO ICE
277	Kovicky Venture	17/05/2023	Supply & Delivery Of Farm Devpt Items	935,199	-	935,199	-	935,199	INVO ICE
278	Agricultural Development Corporation	17/01/2023	Procure Frozen Bull Semen And Liquid Nitrogen	3,130,000	-	3,130,000	-	3,130,000	IB
279	Labeledcash Marine Enterprise	17/04/2023	Supply And Delivery Of Fingerlings	2,520,000	-	2,520,000	-	2,520,000	IB
280	Midland Emporium (Kakamega)Ltd	19/11/2021	Supply And Delivery Of Mavuno Top Dressing Fertilizer	19,009,887	19,009,887	-	-	19,009,887	IB
281	Bellarose Investment	20/04/2023	Supply And Deliver Corporate Uniforms	120,400	-	120,400	-	120,400	IB
282	Benship Ventures	20/04/2023	Supply And Delivery Of Vaccines	3,599,100	-	3,599,100	-	3,599,100	IB
283	Digicon Enterprises	20/06/2023	Supply And Delivery Of Bee Keeping Items	2,897,100	-	2,897,100	-	2,897,100	IB
284	Skyfly East Africa Investments	2022/2023	Supply And Delivery Of Bee Keeping Items	2,896,100	-	2,896,100	-	2,896,100	INVO ICE
285	Rahatax Enterprise Ltd	2022/2023	Supply And Delivery Of Hatchery Materials	1,894,000	-	1,894,000	-	1,894,000	INVO ICE
286	Apex Construction & Logistic Limited	2022/2023	Supply Of Cattle Dip Acaricies And Stabilizers	1,230,000	-	1,230,000	-	1,230,000	INVO ICE
287	Malable Construction & Supplies Limited	2022/2023	Supply Of Bee Keeping Equipments	2,440,000	-	2,440,000	-	2,440,000	INVO ICE
288	Garsu Holdings Limited	2022/2023	Supply Of Fertilizer	2,800,000	-	2,800,000	-	2,800,000	INVO ICE

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248	Corteva Agri-Science Kenya Limited	03/09/2023	Supply And Delivery Of Farm Inputs	495,000	-	495,000	-	495,000	IB
249	Corteva Agri-Science Kenya Limited	03/09/2023	Supply And Delivery Of Farm Inputs	275,000	-	275,000	-	275,000	IB
250	Pannar Seed Kenya Limited	03/09/2023	Supply And Delivery Of Maize Seeds	525,000	-	525,000	-	525,000	IB
251	Pannar Seed Kenya Limited	03/09/2023	Supply And Delivery Of Maize Seeds	267,500	-	267,500	-	267,500	IB
252	Pannar Seed Kenya Limited	03/09/2023	Supply And Delivery Of Maize Seeds	1,050,000	-	1,050,000	-	1,050,000	IB
253	Pannar Seed Kenya Limited	03/09/2023	Supply And Delivery Of Maize Seeds	267,500	-	267,500	-	267,500	IB
254	Pannar Seed Kenya Limited	03/09/2023	Supply And Delivery Of Maize Seeds	267,500	-	267,500	-	267,500	IB
255	Pannar Seed Kenya Limited	03/09/2023	Supply And Delivery Of Maize Seeds	321,000	-	321,000	-	321,000	IB
256	Pannar Seed Kenya Limited	03/09/2023	Supply And Delivery Of Maize Seeds	214,000	-	214,000	-	214,000	IB
257	Suspine Limited	01/10/2023	Supply And Deliver Of Stationery For The Ministry	97,750	-	97,750	-	97,750	IB
258	Kemsa	01/11/2023	Non-Pharms And Pharms For Kakamega Cgh	9,825,282	-	9,825,282	-	9,825,282	IB
259	Greenlife Pharma Limited	01/11/2023	Supply And Delivery Of Lab Reagent	2,310,400	-	2,310,400	-	2,310,400	IB
260	Metisec Imaging Solutions Ltd	01/11/2023	Supply And Delivery Of Lab Reagents	15,014,075	-	15,014,075	-	15,014,075	IB
261	Rivegeline Global Ltd	04/11/2023	Supply Of Tracksuits And T-Shirts For Kicosca Games	53,000	-	53,000	-	53,000	INVOICE
262	Kingsway Tyres Limited	01/12/2023	Supply And Delivery Of Tyres Of Vehicle No.37cg006a	183,466	-	183,466	-	183,466	INVOICE
263	Westlink Electrical Hardware	05/12/2023	Supply And Installation Of Highmasts	12,915,208	-	12,915,208	-	12,915,208	IB
264	Khetias Drappers Ltd	06/12/2023	Supply And Delivery Of Newspaper Dsaily Nation And Standard	54,000	-	54,000	-	54,000	INVOICE
265	Sakeng Limited	07/06/2023	Supply And Delivery Of Stationeries	266,600	-	266,600	-	266,600	IB
266	Kakamega County Polytechnic	13/01/2023	Provision Of Tug Of War Ropes	30,000	-	30,000	-	30,000	INVOICE
267	Hais Agencies	13/04/2023	Supply Of Executive T-Shirts	110,000	-	110,000	-	110,000	INVOICE

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229	Kenya Seed Company Limited	05/04/2023	Supply Of Certified Maize Seeds	27,993,000	-	27,993,000	-	27,993,000	IB
230	Makumi Agencies Ltd	05/04/2023	Supply And Delivery Of Battery N70 For Vehicle N0.37cg087a	15,000	-	15,000	-	15,000	INVOICE
231	Sibelly Tranding Ltd	11/04/2023	Supply Of Food Items During Operation Service For Mine Collapse	31,320	-	31,320	-	31,320	IB
232	Sibelly Tranding Limited	18/04/2023	Supply And Delivery Of Fire Fighting Foam	1,200,000	-	1,200,000	-	1,200,000	IB
233	Cyma Logistics	31/05/2023	Refreshments On Madaraka Day	266,400	-	266,400	-	266,400	INVOICE
234	Kakamega County Polytechnic	01/06/2023	Provision Of Barners, Volleyballs Nets, Table Tennis	194,000	-	194,000	-	194,000	INVOICE
235	Sovereign Biz	01/06/2023	Supply And Delivery Of Office Toners	70,000	-	70,000	-	70,000	INVOICE
236	Delmasi Eneterprises Ltd	03/07/2023	Supply Of Tshirts [Polo And Round Neck]	300,000	-	300,000	-	300,000	IB
237	Kukuchic Kenya Ltd	06/07/2023	Supply And Delivery Of Improved Kienyeji	2,569,970	-	2,569,970	-	2,569,970	IB
238	Mungulu Company Limited	03/08/2023	Supply And Delivery Of Engine Oil,Oil Filter,Fuel Filter,Etc	48,100	-	48,100	-	48,100	INVOICE
239	Corteva Agri-Science Kenya Limited	03/09/2023	Supply And Delivery Of Farm Inputs	550,000	-	550,000	-	550,000	IB
240	Corteva Agri-Science Kenya Limited	03/09/2023	Supply And Delivery Of Farm Inputs	844,750	-	844,750	-	844,750	IB
241	Corteva Agri-Science Kenya Limited	03/09/2023	Supply And Delivery Of Farm Inputs	550,000	-	550,000	-	550,000	IB
242	Corteva Agri-Science Kenya Limited	03/09/2023	Supply And Delivery Of Farm Inputs	550,000	-	550,000	-	550,000	IB
243	Corteva Agri-Science Kenya Limited	03/09/2023	Supply And Delivery Of Farm Inputs	550,000	-	550,000	-	550,000	IB
244	Corteva Agri-Science Kenya Limited	03/09/2023	Supply And Delivery Of Farm Inputs	275,000	-	275,000	-	275,000	IB
245	Corteva Agri-Science Kenya Limited	03/09/2023	Supply And Delivery Of Farm Inputs	520,250	-	520,250	-	520,250	IB
246	Corteva Agri-Science Kenya Limited	03/09/2023	Supply And Delivery Of Farm Inputs	330,000	-	330,000	-	330,000	IB
247	Corteva Agri-Science Kenya Limited	03/09/2023	Supply And Delivery Of Farm Inputs	550,000	-	550,000	-	550,000	IB

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208	Kemsa	09/12/2022	Non-Pharms And Pharms For Butere Sub-County	13,436,990	-	13,436,990	-	13,436,990	IB
209	Kemsa	09/12/2022	Non-Pharms And Pharms For Lugari Sub-County	13,050,822	-	13,050,822	-	13,050,822	IB
210	Kemsa	09/12/2022	Non-Pharms And Pharms For Lurambi Sub-County	9,314,466	-	9,314,466	-	9,314,466	IB
211	Kemsa	09/12/2022	Non-Pharms And Pharms For Likuyani Sub-County	9,790,252	-	9,790,252	-	9,790,252	IB
212	Kemsa	09/12/2022	Non-Pharms And Pharms For Navakholo Sub-County	7,009,877	-	7,009,877	-	7,009,877	IB
213	Rahatax Enterprise Ltd	09/12/2022	Supply Of Frozv Bull Semen And Liquid Nitrogn	2,988,450	-	2,988,450	-	2,988,450	IB
214	Greenlife Pharma Limited	09/12/2022	Supply And Delivery Of Non-Pharm	2,468,500	-	2,468,500	-	2,468,500	IB
215	Jewel Healthcare Limited	09/12/2022	Supply And Delivery Of Non-Pharm	2,218,700	-	2,218,700	-	2,218,700	IB
216	Pharma Choice Pharmaceuticals Limited	09/12/2022	Supply And Delivery Of Non-Pharm	2,980,440	-	2,980,440	-	2,980,440	IB
217	Balmi Medical Centre Limited	09/12/2022	Supply And Delivery Of Non-Pharm	2,880,100	-	2,880,100	-	2,880,100	IB
218	Pharma Choice Pharmaceuticals Limited	09/12/2022	Supply And Delivery Of Lab Reagent	2,143,500	-	2,143,500	-	2,143,500	IB
219	Swan K Limited	09/12/2022	Supply And Delivery Of Vaccines	2,296,100	-	2,296,100	-	2,296,100	IB
220	Tarian Ventures Ltd	19/12/2022	Supply Of Printing Papers	1,432,500	-	1,432,500	-	1,432,500	IB
221	Westlink Electrical Hardware	03/01/2023	Supply And Delivery Of Highmast Spare Parts And Equipment	6,992,127	-	6,992,127	-	6,992,127	IB
222	Kenya Veterinary Vaccines Production Institute	19/01/2023	Supply And Delivery Of Vaccines	11,400,000	-	11,400,000	-	11,400,000	IB
223	Seyaju Holdings	22/02/2023	Supply And Delivery Of Sporting Items	2,414,000	-	2,414,000	-	2,414,000	INVOICE
224	Kingsway Tyres Limited	02/03/2023	Supply Of Tyres For Mv 37cg097a	183,466	-	183,466	-	183,466	IB
225	Balmi Medical Centre Limited	03/03/2023	Supply And Delivery Of Lab Reagent	2,287,050	-	2,287,050	-	2,287,050	IB
226	Digital Base Limited	28/03/2023	Supply And Delivery Of Computer Accessory	258,000	-	258,000	-	258,000	INVOICE
227	Dempire Ridge Limited	31/03/2023	Delivery Of Printers,Laptops &Desktops	1,192,920	-	1,192,920	-	1,192,920	INVOICE
228	Fairdeal Furniture	31/03/2023	Delivery Of Furniture	256,940	-	256,940	-	256,940	INVOICE

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188	Thelmax Contractors	01-Jul-20	Construction Works						-	PAID
				19,172,352	19,172,352		19,172,352			
189	Monel Investment Ltd	15/02/2022	Construction Works						-	PAID
				3,609,339	3,609,339		3,609,339			
190	Jonea Investment Ltd	23/12/2021	Construction Works						-	PAID
				14,110,634	14,110,634		14,110,634			
191	Jonea Investment Ltd	13/05/2022	Construction Works						-	PAID
				5,990,936	5,990,936		5,990,936			
192	Ayoti Contractors	25/01/2022	Construction Works						-	PAID
				23,065,127	23,065,127		23,065,127			
193	Ayoti Contractors	04-Dec-21	Construction Works						-	PAID
				35,985,463	35,985,463		35,985,463			
194	Midland Construction Co	05-Feb-21	Construction Works						-	PAID
				48,342,501	48,342,501		48,342,501			
195	Midland Construction Co	03-Feb-21	Construction Works						-	PAID
				47,485,974	47,485,974		47,485,974			
196	Midland Construction Co	01-Jul-20	Construction Works						-	PAID
				46,774,255	46,774,255		46,774,255			
197	Mbig Limited	01-Oct-20	Construction Works						-	PAID
				41,273,042	41,273,042		41,273,042			
198	Ayoti Contractors	04-Dec-21	Construction Works						-	PAID
				79,939,213	79,939,213		79,939,213			
199	Sub Total			873,796,758	580,510,959	293,285,799	365,748,836	508,047,922		
200	Suply Of Goods			-						
201	Ellery Contractors Ltd	22/02/2023	Supply Of Sports Equipment And Uniform	167,000	-	167,000	-	167,000		INVOICE
202	Double Shasa Limited	07/02/2022	Supply And Delivery Of Banners, Bronchures Leaflets And Cards During Tourism Marketing	102,250	102,250		-	102,250		IB
203	Syntax Agencies	11/04/2022	Supply And Delivery Of Executive Pens ,Spring Files ,Box File A4	688,000	688,000		-	688,000		INVOICE
204	Kemeka Investments	11/04/2022	Supply And Delivery Of Tonners	2,900,345	2,900,345		-	2,900,345		INVOICE
205	Pendoflix Company Limited	04/12/2022	Supply And Delivery Of Cleaning Materials	31,765	-	31,765	-	31,765		INVOICE
206	Pendoflix Company Limited	04/12/2022	Supply And Delivery Of Cleaning Materials	35,874	-	35,874	-	35,874		INVOICE
207	Kemsa	09/12/2022	Non-Pharms And Pharms For Ikolomani Sub-County	8,157,495	-	8,157,495	-	8,157,495		IB

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169	Inter Regional Co. Ltd	30/06/2023	10km Roads In Mumias West Sub-County	3,911,892	-	3,911,892	-	3,911,892	INVO ICE
170	Mofrey Ltd	30/06/2023	10km Roads In Mumias West Sub-County	1,410,776	-	1,410,776	-	1,410,776	INVO ICE
171	Black Timber Co. Ltd	30/06/2023	10km In Mumias North & Central Wards In Mumias West	3,921,462	-	3,921,462	-	3,921,462	INVO ICE
172	Matarab Costruction Ltd	30/06/2023	Maintanance In Lurambi/Malava/Navakholo	7,841,716	-	7,841,716	-	7,841,716	INVO ICE
173	Steadypace Commercial Agencies	30/06/2023	10km In Lugari Sub-County	3,270,330	-	3,270,330	-	3,270,330	INVO ICE
174	Western Cross Express Co. Ltd	30/06/2023	Bitumen Roads In Lugari Sub-County	47,255,195	-	47,255,195	-	47,255,195	INVO ICE
175	Interlect Contractors Ltd	30/06/2023	Bitumen Roads In Matungu	67,336,330	-	67,336,330	-	67,336,330	INVO ICE
176	Rodz Ltd	30/06/2023	Maintanance In Malava	1,735,760	-	1,735,760	-	1,735,760	INVO ICE
177	Faith Young Enterprises Ltd	30/06/2023	Maintanance In Lurambi/Malava/Navakholo	3,229,202	-	3,229,202	-	3,229,202	INVO ICE
178	Ayoti Contractors	30/06/2023	10km In Matungu	5,045,594	-	5,045,594	-	5,045,594	INVO ICE
179	Bwongo Engineering Solution Ltd	22/02/2022	Nangili Market Borehole Water Project In Kongoni Ward	1,108,174	1,108,174	-	-	1,108,174	IB
180	Kakamega Deposit Rention Account-Lamuella Limited	25/01/2022	Maintenance And Improvement Of Elwakhupa Road In Navakholo Sub County	138,886	138,886	-	-	138,886	IB
181	Joysak Hardware And Supplies	25/01/2023	Drainage Works Within Mumias Municipality	4,931,508	-	4,931,508	-	4,931,508	IB
182	Cyma Logistics Limited	27/01/2023	Construction Of Refuse Chambers And Waste Bins In Mumias Municipality	8,292,241	-	8,292,241	-	8,292,241	IB
183	Mukwano Properties Ltd	29/06/2023	Fencing Of Isukha East Ward Office	1,591,172	-	1,591,172	-	1,591,172	INVO ICE
184	Speawock Enterprises	29/06/2023	Fencing Of Lusheya/Lubinu Ward Office	967,515	-	967,515	-	967,515	INVO ICE
185	Eldemo Enterprises Ltd	29/06/2023	Fencing Of Idakho North Ward Office	834,434	-	834,434	-	834,434	INVO ICE
186	Faltraco Kenya Ltd	29/06/2023	Fencing Of Lwandeti Ward Office	1,089,658	-	1,089,658	-	1,089,658	INVO ICE
187	Joisak Hardware And Supplier	29/06/2023	Construction Of 16 N0. Water Springs In Bunyala East	232,009	-	232,009	-	232,009	INVO ICE

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149	Tiskopak Kenya Ltd	30/06/2022	Labour Based In Lurambi	1,899,706	1,899,706	-	1,899,706	INVO ICE	
150	Cyma Logistics Limited	30/06/2022	Labour Based In Navakholo	2,739,596	2,739,596	-	2,739,596	INVO ICE	
151	Cyma Logistics Limited	30/06/2022	Labour Based In Navakholo	3,000,153	3,000,153	-	3,000,153	INVO ICE	
152	Key Logic Agencies Limited	30/06/2023	Routine Maintenance Of Roads Lot5	3,496,820	-	3,496,820	-	3,496,820	INVO ICE
153	Decca Solutions	30/06/2023	Routine Maintenance Of Roads Under Lot 13 Program In Butere	3,609,339	-	3,609,339	-	3,609,339	INVO ICE
154	Decca Solutions	30/06/2023	Maintenance Of Road Under 10km In Likuyani Subcounty	3,985,978	-	3,985,978	-	3,985,978	INVO ICE
155	Bertill And Associates	30/06/2023	Routine Maintenance Of Roads Under Labour Based	3,880,000	-	3,880,000	-	3,880,000	INVO ICE
156	Zk Concepts	30/06/2023	Maintenance Of Musangaro-Munganga Rd In Mumias East	4,049,676	-	4,049,676	-	4,049,676	IB
157	Valro Company Ltd	30/06/2023	Maintenance Of Shiatsala-Emaongoyo Rd In Butere	3,996,854	-	3,996,854	-	3,996,854	IB
158	Mpapaleson Co Ltd	30/06/2023	Maintenance Under 10km In Khwisero Sub County	3,969,172	-	3,969,172	-	3,969,172	IB
159	Domitech Holdings Ltd	30/06/2023	Maintenance Under 10km In Isukha East Ward	1,938,070	-	1,938,070	-	1,938,070	IB
160	Shipwa Investment Ltd	30/06/2023	Maintenance Of Roads In Malava Sub-County	5,861,904	-	5,861,904	-	5,861,904	IB
161	Bwibs Company Ltd	30/06/2023	Maintenance Of Roads Under 10km In Butere Sub-County	5,235,312	-	5,235,312	-	5,235,312	IB
162	Villa 70 Ltd	30/06/2023	Maintenance Of Roads Under 10km In Isukha Central Ward	1,932,612	-	1,932,612	-	1,932,612	IB
163	Matarab Costruction Ltd	30/06/2023	Maintenance Of Roads Under 10km In Lurambi Sub County	3,959,782	-	3,959,782	-	3,959,782	IB
164	Averesence B/S Solutions Ltd	30/06/2023	Maintenance Of Roads Under 10km In Likuyani Sub County	3,920,510	-	3,920,510	-	3,920,510	IB
165	Rigteam Company Ltd	30/06/2023	Maintanance Of Roads In Lugari Sub-County	5,175,282	-	5,175,282	-	5,175,282	INVO ICE
166	Kenor Investment Ltd	30/06/2023	Maintanance Of Roads In Likuyani Sub-County	1,783,396	-	1,783,396	-	1,783,396	INVO ICE
167	Timaka Enterprises	30/06/2023	10km Roads In Mumias East Sub-County	5,226,979	-	5,226,979	-	5,226,979	INVO ICE
168	Matarab Costruction Ltd	30/06/2023	Maintanance Of Roads In Mumias West Sub-County	5,370,439	-	5,370,439	-	5,370,439	INVO ICE

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132	Midland Construction Co. Limited	13/06/2023	Rehabilitation Of Soy Intake And Water Supply Treatment Works	13,011,486	-	13,011,486	-	13,011,486	IB
133	Kakamega Deposit Retention Account-Sashani Enterprises	15/01/2018	Holy Spirit-Magala-Charlse Sotsi Junction-Shanderema River- Kambiri-Bulovi Road	319,650	319,650	-	-	319,650	IB
134	Ngware Building & Engineering Contractors	18/05/2023	Construction Of Lumino Dam Water Supply Project- Likuyani Sub County	1,792,664	-	1,792,664	-	1,792,664	IB
135	Stareways Contractors Ltd	19/06/2023	Construction Of Marenyo,Handidi Water Supply	4,013,137	-	4,013,137	-	4,013,137	IB
136	Joneah Investment Limited	19/06/2023	Extension Of Musembe,Mukhukuni,Lumin o Dams And Matunda Water Sipply	2,183,526	-	2,183,526	-	2,183,526	IB
137	Midland Construction Co	30/06/2021	Construction To Bitumen Stds Ingotse Navakholo Road	39,735,336	39,735,336	-	-	39,735,336	IB
138	Itako Associates Ltd	30/06/2021	Construction Of Petro-Nyapora Bridge In Mumias East	6,274,492	6,274,492	-	-	6,274,492	IB
139	Damatek Building Co	30/06/2021	Construction Of Eshirumba Bridge	9,220,280	9,220,280	-	-	9,220,280	IB
140	Okonos Building Co	30/06/2021	Construction Of Mahira Bridge	8,055,388	8,055,388	-	-	8,055,388	IB
141	Ayoti Contractors	30/06/2021	Bitumen Roads In Malava	63,477,841	63,477,841	-	-	63,477,841	INVO ICE IB
142	Mahavir Transporter Co	30/06/2022	Construction To Bitumen Stds Butali Malekha Road	47,003,200	47,003,200	-	-	47,003,200	IB
143	Malanga Construction Co	30/06/2022	Upgrading To Bitumen Stds Otiende-Water Project Road	15,374,976	15,374,976	-	-	15,374,976	IB
144	Libuyi Contractors Ltd	30/06/2022	Routine Maintenance Of Ebushibungo Khwisero Sub-County	2,317,622	2,317,622	-	-	2,317,622	IB
145	Hosani East Africa Ltd	30/06/2022	Maintanance In Shinyalu Sub-County	5,231,832	5,231,832	-	-	5,231,832	INVO ICE
146	Zamaleck Enterprises	30/06/2022	Maintanance In Butere Sub-County	2,116,420	2,116,420	-	-	2,116,420	INVO ICE
147	Jon Nama Enterprises Ltd	30/06/2022	Maintanance In Ikolomani	1,464,738	1,464,738	-	-	1,464,738	INVO ICE
148	Ferrod Construction Ltd	30/06/2022	Labour Based In Shinyalu	3,167,960	3,167,960	-	-	3,167,960	INVO ICE

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118	Kakamega Deposit Rention Account-Juba Concrete & Engineering Ltd	15/04/2021	Maintenance And Improvement Of Monie Junction- Etabale Market In Shinoyi/Shikomari Ward Navakholo Subcounty	254,874	254,874		-	254,874	IB
119	Kenya Power Ltd	12/10/2022	Electricity Installation To County Northern Region Office	243,115	-	243,115	-	243,115	IB
120	Hill Holdings Construction Ltd	06/12/2022	Maintenance Works For Roasterman Disposal Site In Kakamega Municipality	3,327,629	-	3,327,629	-	3,327,629	IB
121	Joyclass Stationers	02/02/2023	Chain Link Fencing For Ten County Houses In Mudiri	1,552,113	-	1,552,113	-	1,552,113	IB
122	Linnyun Limited	04/05/2023	Routine Maitenance Of Namakaye -Kochwa River	1,688,200	-	1,688,200	-	1,688,200	IB
123	Dreamtech Enterprises Ltd	08/05/2023	Body Excavation Works For Isukha South Mine Collapse Incident	1,409,284	-	1,409,284	-	1,409,284	IB
124	Lungu Building Contractors Limited	03/06/2023	Construction Of Nandamaywa Community Water Project	3,700,000	-	3,700,000	-	3,700,000	IB
125	Omarosu Enterprise	06/06/2023	Renovation Works Fpr Kiosks In Mumias Municipality	1,458,819	-	1,458,819	-	1,458,819	INVOICE
126	Serve Academy Limited	14/06/2023	Augmentation Of County Polytechnic Borehole And Mukom Water Projects	9,127,680	-	9,127,680	-	9,127,680	IB
127	Skyfly East Africa Investments	24/07/2023	Maintenance Works For Roasterman Disposal Site In Kakamega Municipality	3,327,629	-	3,327,629	-	3,327,629	IB
128	Duerex Company Limited	24/07/2023	Renovation Of Underground Water Tank	4,654,000	-	4,654,000	-	4,654,000	IB
129	Yazeem Limited	05/09/2023	Solarisation Of Khulwanda-Kholera Community Water Project	4,199,084	-	4,199,084	-	4,199,084	IB
130	Dream-Tech Enterprises Ltd	13/06/2023	Construction Of Shamiloli,Bukura Water Project	5,743,607	-	5,743,607	-	5,743,607	IB
131	Kakamega Deposit Rention Account-Parkhill Enterprises Ltd	13/12/2021	Construction Of Mukoa-Munasio Box Culvert And Maintenance Of 1km Approaches In Idakho North Ikolomani Sub County	710,806	710,806		-	710,806	IB

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	Sub Total			491,490,029	302,026,458	189,463,571	177,474,107	314,015,922	0
	Construction Of Civil Works			-	-	-	-	-	-
107	Kakamega Deposit Retention Account-Alkay Building & Painting Works Ltd	29/06/2023	Proposed Lukoye-Eshiroombe River Crossing In Marama North Butere Subcounty	249,865	-	249,865	-	249,865	IB
108	Kakamega Deposit Retention Account-Atom Investment Co.	29/06/2023	Maintenance Of Kamuli-Sisokhe Road In Buyala West Ward	232,271	-	232,271	-	232,271	IB
109	Kakamega Deposit Retention Account-Branscape Enterprise	29/06/2023	Maintenance And Improvement Of Emusuguri-Mungotse River Crossing Road In Marama North Ward	157,018	-	157,018	-	157,018	IB
110	Kakamega Deposit Retention Account-Juba Concrete & Engineering Ltd	29/06/2023	Maintenance And Improvement Of Mwandije-Mwainami Ward Navakholo Sub County	345,766	-	345,766	-	345,766	IB
111	Kakamega Deposit Retention Account-Granito Building Contractors	29/06/2023	Maintenance Of Singo-Bukhubalo-Namundera Primary School In Bunyala West Ward	229,987	-	229,987	-	229,987	IB
112	Kakamega Deposit Retention Account-Musamba Creative Engineering	29/06/2023	Routine Maintenance Of Namakoye-Kochwa River-Nicholas Siangu Junction In Bunyala West Ward	350,000	-	350,000	-	350,000	IB
113	Kakamega Deposit Retention Account-Prisben Investment Ltd	20/04/2017	Maintenance Of Sisokhe-Mulala Road In Bunyala West Ward Navakholo Subcounty	410,916	410,916	-	-	410,916	IB
114	Kakamega Deposit Retention Account- Shalow Line Investment	20/04/2017	Construction Of Bodaboda Sheds In Navakholo Sub County	89,575	89,575	-	-	89,575	IB
115	Kakamega Deposit Retention Account-Juba Concrete & Engineering Ltd	20/04/2017	Maintenance Of Machio Junction Road In Navakholo Sub County	386,744	386,744	-	-	386,744	IB
116	Kakamega Deposit Retention Account-Begin Enterprises Co. Ltd	10/07/2017	Rehabilitation Of Junction Buyundu Primary School-Sinjiro Road	141,200	141,200	-	-	141,200	IB
117	Kakamega Deposit Retention Account-Branscape Enterprise	04/12/2017	Maintenance Of Shikunga - Mungotse River Crossing Road In Shianda Ward Butere Sub County	121,758	121,758	-	-	121,758	IB

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86	Thelmax Contractors Ltd	22-Apr-22	Construction Works	8,222,992	8,222,992		8,222,992	-	PAID
87	Bellarose Investment Ltd	21-Jun-22	Construction Works	1,304,575	1,304,575		1,304,575	-	PAID
88	Sensei Capital Civil And Structural Engineers	13-May-22	Construction Works	9,880,000	9,880,000		9,880,000	-	PAID
89	Lasata Agencies	15-Dec-21	Construction Works	2,427,010	2,427,010		2,427,010	-	PAID
90	Mbale Town Umeme Elctroworks Limited	26-Nov-21	Construction Works	2,114,963	2,114,963		2,114,963	-	PAID
91	Tasanga Entepriises	17-Dec-21	Construction Works	2,310,198	2,310,198		2,310,198	-	PAID
92	Trinity Gallagher Ltd	13/06/2022	Construction Works	4,051,070	4,051,070		4,051,070	-	PAID
93	Joyrowl Ltd	14/06/2022	Construction Works	1,176,426	1,176,426		1,176,426	-	PAID
94	Fressend	17/06/2022	Construction Works	2,481,725	2,481,725		2,481,725	-	PAID
95	By The Grace Builders Ltd	12-Jan-21	Construction Works	2,010,558	2,010,558		2,010,558	-	PAID
96	Kalvat Works Ltd	12-Jan-21	Construction Works	2,469,733	2,469,733		2,469,733	-	PAID
97	Chajaram Traders Ltd	12-Jan-21	Construction Works	3,497,746	3,497,746		3,497,746	-	PAID
98	Joan And Sons Trading Co. Ltd	01-Oct-22	Construction Works	3,098,052	3,098,052		3,098,052	-	PAID
99	Ziporah And Sons Holding Ltd	12-Jan-21	Construction Works	5,346,761	5,346,761		5,346,761	-	PAID
100	Bluemyst Investment Ltd	12-Jan-21	Construction Works	4,877,150	4,877,150		4,877,150	-	PAID
101	Lasata Agencies Ltd	8/13/21	Construction Works	497,116	497,116		497,116	-	PAID
102	Sipho Solutions	12/20/21	Construction Works	3,314,750	3,314,750		3,314,750	-	PAID
103	Ashways Construction Ltd	12-Jan-21	Construction Works	5,183,158	5,183,158		5,183,158	-	PAID
104	Wintech Limited	12-Jan-21	Construction Works	4,158,880	4,158,880		4,158,880	-	PAID
105	Broadcore Construction Ltd	12-Feb-21	Construction Works	4,968,390	4,968,390		4,968,390	-	PAID
106	Raphland Limited	1/21/22	Construction Works	6,122,260	6,122,260		6,122,260	-	PAID

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65	Flambert Holding Ltd	29/06/2023	Installation Of Lan And Cctv At County Hq	5,295,441	-	5,295,441	-	5,295,441	INVOICE
66	Bukura Contractors	29/06/2023	Retention For Construction Of 3 No. Water Springs In Ingotse/Matiba Ward	121,528	-	121,528	-	121,528	INVOICE
67	Spendrite Limited	18-Feb-22	Construction Works	3,557,866	3,557,866		3,557,866	-	PAID
68	Dreamtech Enterprises	18-Feb-22	Construction Works	9,245,600	9,245,600		9,245,600	-	PAID
69	Samkai Building Const& Civil Works	18-Feb-22	Construction Works	3,335,002	3,335,002		3,335,002	-	PAID
70	Lungu Bulding Contractors Ltd	02-Apr-20	Construction Works	4,970,045	4,970,045		4,970,045	-	PAID
71	Pnn General Supplies	08-Jun-22	Construction Works	1,965,970	1,965,970		1,965,970	-	PAID
72	Dynamic Green Technologies	13-May-22	Construction Works	2,005,700	2,005,700		2,005,700	-	PAID
73	Kiganga Junior Investment	10-May-22	Construction Works	5,388,476	5,388,476		5,388,476	-	PAID
74	Timaka Enterprises	21-Apr-22	Construction Works	5,779,740	5,779,740		5,779,740	-	PAID
75	Patra Constructions	04-May-22	Construction Works	3,771,566	3,771,566		3,771,566	-	PAID
76	Ekeru Building Contractors	23-May-22	Construction Works	9,477,423	9,477,423		9,477,423	-	PAID
77	Blackrose Investments Limited	23-Jun-22	Construction Works	1,664,716	1,664,716		1,664,716	-	PAID
78	Mc Finely Healthcare Limited	22-Jun-22	Construction Works	8,788,932	8,788,932		8,788,932	-	PAID
79	Eldo-Rotsa Construction Limited	31-Mar-22	Construction Works	11,630,484	11,630,484		11,630,484	-	PAID
80	Rydave Developers Ltd	06-Jun-22	Construction Works	1,149,250	1,149,250		1,149,250	-	PAID
81	Richwings Arena Gen. Contractors	10-Jun-22	Construction Works	1,742,285	1,742,285		1,742,285	-	PAID
82	Saryda Traders	16-Jun-22	Construction Works	6,939,088	6,939,088		6,939,088	-	PAID
83	Orrlink Limited	23-Jun-22	Construction Works	2,474,048	2,474,048		2,474,048	-	PAID
84	Envertex Africa Consultancy Ltd	11-Jun-22	Construction Works	2,575,200	2,575,200		2,575,200	-	PAID
85	Sabema International Limited	24-Mar-22	Construction Works	11,499,203	11,499,203		11,499,203	-	PAID

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47	Cathemax Investments Ltd	26/06/2023	Payment For Proposed Construction Expansion Of Butere County Hosp Wing A	19,512,691	-	19,512,691	-	19,512,691	IB
48	Codeodep Enterprises	27/06/2023	Construction Of Musanda Sportsfield	3,800,400	-	3,800,400	-	3,800,400	INVO ICE
49	Trinity Gallagher Enterprise Ltd	28/06/2023	Proposed Renovation Of Mukhweya ECD Centre	1,024,893	-	1,024,893	-	1,024,893	INVO ICE
50	Dream Tech Enterprises	29/06/2023	Completion Of European Market In Mumias	6,966,220	-	6,966,220	-	6,966,220	INVO ICE
51	Dijamb Builders Ltd	29/06/2023	Proposed Renovation Of Musango ECD Centre	1,129,423	-	1,129,423	-	1,129,423	INVO ICE
52	Dijamb Builders Ltd	29/06/2023	Proposed Renovation Of Khabondi ECD Centre	1,489,720	-	1,489,720	-	1,489,720	INVO ICE
53	Liya Motors Engineering Contractors Ltd	29/06/2023	Proposed Construction Of Addoitional Works At Mabile Multipurpose Hall	1,494,000	-	1,494,000	-	1,494,000	INVO ICE
54	Eco-Original Ltd	30/06/2023	Proposed Construction Of Bunyala And Indangalasia County Polytechnics	167,650	-	167,650	-	167,650	INVO ICE
55	Mcfineley Health Care	29/06/2023	Construction Of Modern Mortuary Likuyani	5,359,076	-	5,359,076	-	5,359,076	INVO ICE
56	Patra Construction Co. Ltd	29/06/2023	Renovation Works At Ikuywa Health Centre	1,533,520	-	1,533,520	-	1,533,520	INVO ICE
57	Rhino Technical Works Ltd	29/06/2023	Construction Of A Plant Room At Cgh	2,906,914	-	2,906,914	-	2,906,914	INVO ICE
58	Boybridge Investment Limited	29/06/2023	Retention For Partitioning Of Central Stores At Kotecha	357,876	-	357,876	-	357,876	INVO ICE
59	Joisak Hardware And Supplier	29/06/2023	Completion Of 3 No Classroom And Toilets At Emalindi Sec	248,832	-	248,832	-	248,832	INVO ICE
60	Joisak Hardware And Supplier	29/06/2023	Retention For 3 No Classroom And Toilets At Emalindi Sec	248,969	-	248,969	-	248,969	INVO ICE
61	Boybridge Investment Limited	29/06/2023	Retention For Construction Of Bunyala West Ward Office	492,418	-	492,418	-	492,418	INVO ICE
62	Eshibembe Investment Ltd	29/06/2023	Retention For Construction Of Disaster Centre	463,258	-	463,258	-	463,258	INVO ICE
63	Bizworld Agencies	29/06/2023	Retention For Construction Of Nzoia Ward Office	238,358	-	238,358	-	238,358	INVO ICE
64	Bizworld Agencies	29/06/2023	Construction Of Nzoia Ward Office	1,953,872	-	1,953,872	-	1,953,872	INVO ICE

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31	Ananaw Holdings Lts	18/01/2023	Construction Of Mukumuku Girls Sportsfield	2,413,474	-	2,413,474	-	2,413,474	IB
32	Domitech Holdings Ltd	19/05/2022	Construction Of 8door And 2 Latrines At Butso County Polytechnic	857,310	857,310	-	-	857,310	IB
33	Newell General Contractors Ltd	19/06/2023	Payment For Proposed Renovations To Doctors Intern Flats At Kakamega Cgh	1,316,784	-	1,316,784	-	1,316,784	IB
34	Joneah Investment Ltd	20/01/2023	Renovation Works For County Houses In Malava Town	5,193,200	-	5,193,200	-	5,193,200	IB
35	Kantex General	20/01/2023	Renovation Works At Mudiri	4,894,630	-	4,894,630	-	4,894,630	IB
36	Ferrod Construction Ltd	2022/2023	Construction Of Material Lab In Lurambi Sub County	2,992,829	-	2,992,829	-	2,992,829	IB
37	Superstruct Company Limited	21/09/2022	Augmentation Of Shikoti Market	3,350,941	-	3,350,941	-	3,350,941	IB
38	Wintech Ltd	21/11/2022	Payment For Proposed Renovation Work To Theatre Block At Manyala Hosp-Butere Sub-County	1,995,316	-	1,995,316	-	1,995,316	IB
39	Wilkori Building And Civil Engineering Contractor Ltd	21/05/2019	Facilitation Of Construction Of Bukhungu Stadium Phase Two	85,895,036	85,895,036	-	-	85,895,036	IB
40	Richwings Arena	24/04/2023	Completion Of Khayega Art Gallery	225,982	-	225,982	-	225,982	IB
41	Wimatech Investment Ltd	24/04/2023	Renovation Of Ehubala Eede At Butere	1,199,170	-	1,199,170	-	1,199,170	IB
42	Wimatech Investment Ltd	24/04/2023	Renovation Of Eshiruli Primary Eede In Khwisero Sub County	1,199,170	-	1,199,170	-	1,199,170	IB
43	Interlinks Supplies And Logistics Ltd	26/04/2023	Construction Of Kuvasayi Eede	2,238,005	-	2,238,005	-	2,238,005	IB
44	Patso Enterprises Ltd	26/06/2021	Construction Of Solyo Sportsground	1,300,040	1,300,040	-	-	1,300,040	IB
45	Rahatax Enterprise Ltd	26/04/2023	Maintenance And Renovation Of Mudiri County Houses	2,480,725	-	2,480,725	-	2,480,725	IB
46	Bertill And Associates	26/04/2023	Painting Works At County Hq	3,660,440	-	3,660,440	-	3,660,440	IB

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15	Corrie Multi-Systems Ltd	19/04/2023	Proposed Construction Of Open Air Market At Bungasi Trading Centre	2,379,189	-	2,379,189	-	2,379,189	IB
16	Broadcore Construction Ltd	16/06/2023	3rd Interim Payment For The Proposed Construction Of Open Air Market At Lidambitsa Trading Centre	9,379,946	-	9,379,946	-	9,379,946	IB
17	Wilkori Building And Civil Engineering Contractors Ltd	23/06/2023	1st Interim Payment For The Proposed Construction Of Open Air Market At Shibinga Trading Centre	8,687,345	-	8,687,345	-	8,687,345	IB
18	Savada Limited	06/08/2023	Maintenance And Improvement Of Kakamega Main Market	4,204,500	-	4,204,500	-	4,204,500	IB
19	Senlinia Enterprises	06/09/2023	Construction Of Eshimulishrine	2,060,120	-	2,060,120	-	2,060,120	IB
20	Jamock Ventures	04/11/2023	Renovation Works	1,172,000	-	1,172,000	-	1,172,000	IB
21	Josma Four	04/11/2023	Construction Of Eede At Ivono Primary	2,613,860	-	2,613,860	-	2,613,860	IB
22	Josma Four Construction Company	04/11/2023	Renovation Of Mutoto Eede In Malava Sub County	1,197,185	-	1,197,185	-	1,197,185	IB
23	Blackrose Investments Ltd	05/11/2023	Completion Of Butingo Maternity Ward In Navakholo Sub-County	888,900	-	888,900	-	888,900	IB
24	Parkhill Enterprises Ltd	04/12/2023	Payment For Rehabilitation Of Matungu And Kilimani Supply Projects In Likuyani Subcounty	3,057,006	-	3,057,006	-	3,057,006	IB
25	Primax Construction Co.Ltd	02.06.2023	Renovation Of Lugari Audit Office	1,400,446	-	1,400,446	-	1,400,446	IB
26	Ssal Ventures Ltd	02.06.2023	Renovation Of Butere Audit Office	1,850,000	-	1,850,000	-	1,850,000	IB
27	Pelo Construction Co. Ltd	07//03/2023	Renovation Of Mumias Cultural Center	3,952,700	-	3,952,700	-	3,952,700	IB
28	Saryda Traders Ltd	13/02/2023	Installation, Testing Of Pumping Units For Lumino Dam	359,600	-	359,600	-	359,600	IB
29	Mizzam Construction Ltd	17/11/2022	Construction Of Lumakanda Sportsground	2,394,704	-	2,394,704	-	2,394,704	IB
30	Boybridge Investment Ltd	17/05/2022	Supply And Delivery, And Installation Of Canopy For Vip Pavilion	984,840	984,840		-	984,840	IB

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Annex 2 – Analysis Of Pending Accounts Payable

No	Supplier Of Goods Or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
	Construction Of Buildings								
1	Kakamega Deposit Retention Account-Ekero Building & Contractors Ltd	25/02/2016	Costruction Of Mordern Market At Ejinja In Koyonzo Ward	395,899	395,899	-	-	395,899	IB
2	Kakamega Deposit Retention Account-Joyrowl Ltd	10/08/2016	Construction Of Ward Office At Shikomari/Esumeya/Shinoyi Ward	89,410	89,410	-	-	89,410	IB
3	Kakamega Deposit Retention Account-Igwena Services Ltd	13/02/2017	Construction Of Likuyani Subcounty And Sectional Heads Office	464,186	464,186	-	-	464,186	IB
4	Sammonga Building And Construction	23/12/2021	Proposed Completion Of Kipkaren Modern Market	10,863,620	10,863,620	-	-	10,863,620	IB
5	Lasata Agencies	02/03/2022	Construction Of Nzoia County Polytechnic	2,755,046	2,755,046	-	-	2,755,046	IB
6	By The Grace Builders Ltd	02/04/2022	Construction Of Kipkaren Rural And Mirembe Ecde	3,471,903	3,471,903	-	-	3,471,903	IB
7	Eldemo Enterprises Ltd	02/04/2022	Construction Of Ecde At Chenjeni Primary	1,778,540	1,778,540	-	-	1,778,540	IB
8	By The Grace Builders Ltd	02/04/2022	Construction Of 3no Classroom At Sikulu And Lumakanda Polytechnics	3,003,884	3,003,884	-	-	3,003,884	IB
9	Kantex General	05/04/2022	Construction Of Masingo Market Stalls	8,590,515	8,590,515	-	-	8,590,515	IB
10	Trinity Gallager Enterprises Ltd	04/06/2022	Additional Works At Shinyalu Gbv	1,056,122	1,056,122	-	-	1,056,122	IB
11	Joan And Sons Trading Limited	05/06/2022	Construction Of Kakamega Highschool Sports Ground	3,046,000	3,046,000	-	-	3,046,000	IB
12	Broadcore Construction Ltd	24/08/2022	Proposed Construction Of Open Air Market At Lidambitsa Trading Centre	14,598,495	-	14,598,495	-	14,598,495	IB
13	Wilkori Building And Civil Eng Ltd	05/03/2023	Construction Of Bukhungu Stadium Phase Ii	38,881,162	-	38,881,162	-	38,881,162	IB
14	Mizzam Construction Ltd	06/04/2023	Constuction Of Lumakanda Sportsground	2,420,688	-	2,420,688	-	2,420,688	IB

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17. Annexes

Annex 1 – Analysis Of Transfers From the CRF

Period 2023	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	2,016,066,009	2,241,477,114	2,443,764,679	6,273,079,355	12,974,387,157
DANIDA - Universal Healthcare in Devolved Units Programme	0	0	0	24,921,750	24,921,750
National Agricultural & Rural Inclusive Growth Project (NARIGP)	0	0	0	67,192,729.00	67,192,729
Kenya Devolution Support Programme	0	0	0	0	0
Agriculture Sector Development Support Project (ASDSP)	0	0	0	11,287,905	11,287,905
Kenya Climate Smart Agriculture Project (KCSAP)	0	0	99,110,439	3,000,000	102,110,439
Kenya Informal settlement improvement project (KISIP 11)	0	0	0	0	0
(Ida) World Bank Credit-Financing Localy Led Climate Programm (FFLOCA) Ccis Grant	0	0	0	26,000,000	26,000,000
Total	2,016,066,009	2,241,477,114	2,542,875,118	6,405,481,739	13,205,899,980

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Reference	Number	the	extern	all	audit	1
Issue/Observations from Auditor						
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, title deeds for the land acquired were not provided for audit review.						
In the circumstances, ownership of the parcels of land could not be confirmed.						
At the time of audit, the transfers process was ongoing, the process was completed and the ownership documents are available for audit verification						
Resolved						
Management comments						
Names:						
Resolved when you						
Not						
Resolved when you						
issue to be						
resolved						
Timeline						
that a date						
Resolved						
N/A						
7						

County Executive Committee Member – Finance and Economic Planning

Date

[Signature]

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Reference No. on the external audit Report	Issue/Observations from Auditor	Management comments	Status: (Resolved/Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	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.	The procurement and ownership documents are available for further audit verification	Resolved	30.06.2024
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	The County's total budgeted revenue was Kshs.16,400,238,995. The wage bill percentage worked on this brings a rate of 32.8 per cent. The cause of the higher rate which was based on actual receipts was the underfunding on equitable share, own source revenue and on conditional grants	Resolved	30.06.2024
6	Irregular Payments to Council of Governors Review of records maintained by the County Executive indicated that the Management made payments totalling to 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. In the circumstances, Management was in breach of the law.	The nature and purpose of the said amount was that Kshs.2 million was annual subscription to cater for county executive devolution conference registration expenses, while Kshs.1 million was for legal expenses not provided in the NG allocation.	Resolved	N/A

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Reference No. in the external audit Report	Issue/Observation from Auditor	Management comments	Status: (Resolved/Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	<p>which states that a holder of temporary imprest shall account or surrender the imprest within seven (7) working days after returning to duty station.</p> <p>In the circumstances, Management was in breach of the law</p>			
2	<p>Delayed 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, field inspection carried out in July, 2022, 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.</p> <p>In the circumstances, value for money on the total expenditure of Kshs.385,787,185 on the uncompleted project could not be confirmed.</p>	Budgetary constraints and late disbursement of funds by the National Treasury are the key causes of delay in completion of this project	Partly resolved	30.06.2025
3.1	<p>Human Resource Management Failure to Adhere to the One-third Rule on Salary Deductions</p> <p>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.</p> <p>In the circumstances, Management was in breach of the law.</p>	Some members of staff earned net pay below one third due to the loans they took as a result of the National Government policy intervention to reduce PAYE to mitigate effects of COVID-19 pandemic. Alternatively, some of the staff members were on half salary due to interdiction or suspension.	Partly Resolved	30.06.2027
3.2	<p>Use of Manual Payroll Review of documents revealed that the Management processed staff salaries using two (2) 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.</p> <p>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</p>	The County uses an Enterprise Resource Planning payroll software as a temporary measure to pay new employees who are yet to be issued by the IPPD payroll numbers. A communication has been done to minimize this situation.	Partly Resolved	30.06.2024

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Reference No. on the external audit Report	Issue/Observations from Auditor	Management comments	Status: (Resolved/Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
5	<p>Variance in Cash and Cash Equivalents</p> <p>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 totalling to Kshs.210,342,397 which are at variance with balances totalling Kshs.912,114,385 shown in the respective bank reconciliation statements. The variances of Kshs.701,771,988 have not been explained or reconciled.</p> <p>Further, the balance of Kshs.681,648,219 in respect of cash and cash equivalents excludes balances totalling to Kshs.31,394,692 held in another fifty-seven (57) bank accounts 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.</p>	<p>The variance of Kshs.912,114,385 was corrected in the final amended financial statements, while Kshs.31,394,692 was treated as direct expenditure at the point of transfer.</p>	Resolved	N/A
6	<p>Unsupported Pending Bills</p> <p>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.</p> <p>In the circumstances, the accuracy and completeness of the pending bills balance of Kshs.1,277,690,723 could not be confirmed.</p>	<p>The register supporting pending bills figure stated was provided under annexure 2 to the financial statements</p>	Resolved	N/A
	Other Matters			
	<p>Budgetary Control and Performance</p> <p>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. The under-funding affected the planned activities and may have impacted negatively on service delivery to the public.</p>	<p>The shortfall on revenue receipts of Kshs.3,477,342,127 was occasioned by equitable share underfunding, unmet own source revenue and underfunding on conditional grants.</p>	Resolved	N/A
	Report on Lawfulness and Effectiveness in use of Public Resources			
1	<p>Outstanding Imprests</p> <p>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</p>	<p>Management has put in place strategies to recover the outstanding amount</p>	Partly Resolved	30.06.2024

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Reference No. on the external audit Report	Issue/Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe (Did a time when you expect the issue to be resolved)
	<p>unexplained and unreconciled variance of Kshs.793,298,068.</p> <p>In the circumstances, the accuracy and completeness of exchequer releases amounting to Kshs.11,669,211,966 could not be confirmed.</p>			
	Other Grants and Transfers			
3.1	<p>Unsupported Subsidies to Small Businesses, Cooperatives and Self-employed</p> <p>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.</p> <p>In the circumstances, the accuracy and completeness of the transfers totalling to Kshs.17,700,000 could not be confirmed.</p>	A schedule and vouchers supporting the amount has been availed for further audit verification.	Resolved	N/A
3.2	<p>Variations in Transfers to Maternal Child Health and Family Planning Fund</p> <p>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 an unexplained and unreconciled variance of Kshs.19,556,200.</p> <p>In the circumstances, the accuracy and completeness of the transfers to the Maternal Child Health and Family Planning Fund totalling Kshs.50,443,800 could not be confirmed</p>	The variance amount was transfer done in early July in FY2021/2022 but reported in FY2020/2021. Reporting again in FY2021/2022 would amount to double recognition.	Resolved	N/A
4	<p>Variations in Transfers to Other Government Units</p> <p>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, resulting in unexplained and unreconciled variance of Kshs.2,476,692.</p> <p>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.</p>	The variance amount was transfer done in early July in FY2021/2022 but reported in FY2020/2021. Reporting again in FY2021/2022 would amount to double recognition.	Resolved	N/A

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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.

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)
	Basis for Qualified Opinion			
1	<p>Variations between the Financial Statements and IFMIS Record</p> <p>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. Variance between the Financial Statements and IFMIS Records</p>	<p>The variance of KSh.61,616,681 is as a result of un-posted own source of Revenue that was received at closure of the financial year when the Accounts Receivable module in IFMIS had been disabled by the National Treasury to pave way for End year reconciliations. Going forward the County has instituted measures to ensure all revenues have been posted in the respective financial year.</p> <p>The difference of 2, 501,912,414 billion between the total expenditure of the Financial Statement and IFMIS has been Broken down as below.</p> <p>Kshs. 1,278,878,607 was transfers to the County Assembly as captured in the statement of receipts and payments of County Revenue Fund Account under the title Transfers to Other Government Units. This expenditure was reported through IFMIS at the Kakamega County Assembly and thus the County Executive could not capture the expenditures again in IFMIS since this would amount to double recognition. The County Assembly being semi-autonomous, reports and is audited independently.</p> <p>Some of the entities are spread across the County in remote areas where IFMIS is not accessible due to connectivity problems e.g. Health facilities which spent Kshs. 234,688,852.00, County Vocational Training Centers which spent Kshs. 42,312,144.35 and Early Childhood Development Education Centers which spent Kshs. 93,181,658.00.</p>	Resolved	N/A
2	<p>Variations in Exchanger Releases 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 resulting in</p>	<p>The variance of Kshs.793, 298,068 was exchequer receipt for FY2020/2021 received early July of FY2021/2022. This was captured in FY2020/2021 financial statements and capturing it again in FY2021/2022 would amount to double recognition.</p>	Resolved	N/A

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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 exchange. Since this is not a cash item, it is not included in the statement of receipts and payments

9. Contingent Liabilities

Contingent Liabilities		2022/2023	2021/2022
		KShs	KShs
Court Case Against the Entity		0	0
Bank Guarantees In Favour Of Subsidiary		0	0
Contingent Liabilities Arising from PPPs		0	0
Total		0	0

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Other Important Disclosures

7. Establishment of other County Government Entities

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

Entity	Date Established/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	14/8/2018	Kakamega Town Sahajanand building	Ms Elizabeth Asichi
Kakamega County Micro Finance Corporation	14/10/2015	Kakamega Town Sahajanand building	Mr. John Barasa Wangwe
Emergency Fund	2017	County Headquarters	CPA Samson Otieno
Kakamega County Water Company	06/06/2017	Kakamega Town	Ms. Christabel Ashiona
(Ida) World Bank Credit-Financing Local Led Climate Programm (FFLOCA) Ccis Grant	30/06/2023	Kakamega Town-Kotecha Plaza Building	Mr. Mutobera
Kakamega Municipality	30/6/2019	Kakamega Town-Mwanda	Violet Offisi
Mumias Municipality	16/8/2019	Mumias Town	Philp Menda
Facility Improvement Fund (FIF)	05/6/2023	Kakamega Town	Dr. David Alilah
KCRA Operational A/C	2022	Kakamega Town-Sahajanand Building	Aggrey Musindalo
Ward Busary Fund	2018	Kakamega Town-Kotecha Building	Ms Vivien Ayuma Asiachi
Imarisha Afya Mama Na Mtoto	2018	Kakamega Town-Sahajanand Building	Antoinet Muyuka
Trade Loan Fund	17/7/2017	Kakamega Town-Sahajanand Building	Mr. Shakir Dahir Adan
Farm Inputs Fund	2018	Kakamega Town	CPA. Bill Graham Otieno Silingi

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<u>Transfers To Related Parties</u>		
Transfers to Other County Government Entities	1,244,650,590	1,506,023,071
Transfers to Development Projects	581,580,502	2,940,941
Transfers to Non-Reporting Entities E.G Schools And Welfare	280,063,923	867,980,603
Transfers to County Water Service Providers	30,758,107	143,000,000
Expenses paid on Behalf Of County Water Service Providers	0	0
Total Transfers To Related Parties	2,137,053,122	2,519,944,615
<u>Transfers From Related Parties</u>		
Transfers From the CRF	13,205,899,980	11,669,211,966
Transfers From National Government MDAs	0	0
Transfers From SCs And SAGAs - National Government	0	0
Receipts from UNISEF and IFAD	25,861,708	32,017,452
Total Transfers From Related Parties	13,231,761,688	11,701,229,418

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Other Important Disclosures

b) Classes of providers of external assistance

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
International Assistance Organization	312,435,047	0
Total	312,435,047	0

c) Purpose and use of external assistance.

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Other Grants and Transfers	312,435,047	0
Total	312,435,047	0

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

This relates to payments made directly to supplier on behalf of the county Executive. There were no payments done by third parties on behalf of the county.

6. Related Party Disclosures

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

The following comprise of related parties to the County Executive:

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

Related party transactions

	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Key Management Compensation (Governor, CEC Members And Cos)	0	0

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Description	FY 2022/2023	FY 2021/2022
External Assistance received as Loans and Grants	312,435,047	0
Total	312,435,047	0

a) External assistance relating to loans and grants

Description	FY 2022/2023	FY 2021/2022
External Assistance received as Grants	312,435,047	0
Total	312,435,047	0

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18. Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

	Balance b/f FY 2021/2022	Additions for the year	Paid during the year	Balance c/f FY 2022/2023
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	302,026,458	189,463,571	177,474,107	314,015,922
Construction of Civil Works	580,510,959	293,285,799	365,748,836	508,047,922
Supply of Goods	249,305,800	358,557,849	225,146,422	382,717,227
Supply of Services	145,847,506	290,825,068	136,154,964	300,517,610
Total	1,277,690,723	1,132,132,287	904,524,329	1,505,298,681

2. Pending Staff Payables (See Annex 3)

	Balance b/f FY 2021/2022	Additions for the year	Paid during the year	Balance c/f FY 2022/2023
Description	Kshs	Kshs	Kshs	Kshs
Senior management	44,539,362	20,296,411	44,539,362	20,296,411
Total	44,539,362	20,296,411	44,539,362	20,296,411

3. Other Pending Payables (See Annex 4)

	Balance b/f Insert Comparative FY	Additions for the year	Paid during the year	Balance c/f (insert current FY)
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government Entities	0	0	0	0
Amounts due to County Government Entities	0	0	0	0
Amounts due to Third Parties	0	0	0	0
Total	0	0	0	0

4. External Assistance

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Notes to the Financial Statements (Continued)

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

Description	FY 2022/2023	FY 2021/2022
Imprest and Advances as at 1 st July (A)	31,681,180	35,743,000
Imprest and Advances as at 30 th June (B)	27,071,017	31,681,180
Decrease in Imprest and Advances (C=(B-A))	(4,610,163)	(4,061,820)

17. Increase/ (Decrease) in Deposits and Retention

Description	FY 2022/2023	FY 2021/2022
Deposits and Retention s as at 1 st July (A)	484,607,770	517,354,883
Deposits and Retention as at 30 th June (B)	585,962,515	484,607,770
Increase/Decrease in Deposits and Retentions C = B - A	101,354,745	(32,747,116)

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The above Bank balances were disclosed in the statement of assets and liabilities as a closing balance in the financial statements of financial year 2021-2022. The above bank accounts are attached to the self-reporting Entities in the current financial year. Therefore the opening bank balances has been adjusted and reported in their respective Entities financial statements the figure that goes to the statement of assets and liabilities is Kshs 0 as shown in note number 13A.

The adjustment reduced the opening balances in the Executive financial statements

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15. 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 from Previous FY as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted Balance b/f For previous FY
Description Of the Error	Kshs	Kshs	Kshs
Bank Account Balances			
KCB Revenue collections Account	2,539,726	2,539,726	0
KCB Revenue Cashless collections Account	21,220	21,220	0
Central Bank Revenue Fund	96,153,712	96,153,712	0
Cooperative Bank Farm Input-Collection account	31,999,029	31,999,029	0
CGH KCB Imprest Account (NHIF Old Account)	21,560,615	21,560,615	0
KCB-Farm Inputs Collection Account,1180391721	15,803,039	15,803,039	0
Farm input fund a/c KCB BANK-1240480695	189,956	189,956	0
CGH Development Account Cooperative Bank	3,831	3,831	0
KCB COVID 19 Account	40,130	40,130	0
KCB CGH New Imprest	500	500	0
Kakamega Urban Development Grant Account	105,201,280	105,201,280	0
Mumias County Urban Institutional Grant Account KCB	64,441,886	64,441,886	0
Kakamega Township 01141632089800	5,980	5,980	0
Mumias Township 1176165240	19,865	19,865	0
KCB KCRA	6,325	6,325	0
TOTAL	337,987,094	337,987,094	0
Outstanding Imprests and advances			
KCB CGH New Imprest	259,240	259,240	0
KCB FARM INPUT	500,000	500,000	0
KCB KCRA	305,500	305,500	0
TOTAL	1,064,740	1,064,740	0
TOTAL	339,051,834	339,051,834	0

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Notes to the Financial Statements (Continued)

13. Deposits and Retention

	FY 2022/2023		FY 2021/2022	
	Kshs		Kshs	
Deposits	0		0	
Retention Monies	585,962,515		484,607,770	
Total	585,962,515		484,607,770	
Ageing analysis for				
Ageing analysis: (deposits and retentions)	Current FY	% of the Total	Comparative FY	% of the Total
Under one year	585,962,515	100%	484,607,770	100%
1-2 years	0	0%	0	0%
2-3 years	0	0%	0	0%
Over 3 years	0	0%	0	0%
Total	585,962,515	100%	484,607,770	100%

The County has a balance of Ksh 585,962,515 that is owed to Contractors in terms of retention

14. Fund Balance Brought Forward

	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Bank Accounts	681,648,219	2,101,632,023
Outstanding Imprests and Advances	31,681,180	35,743,000
Third party deposits and retention	(484,607,770)	(517,354,883)
Total	228,721,629	1,620,020,140

The fund balances brought forward refers to the previous financial year's closing balances

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Notes to the Financial Statements (Continued)

12. Outstanding imprests and advances

<i>Description</i>	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Government Imprests	27,071,017	31,681,180
Total	27,071,017	31,681,180

This comprise of Surrendered imprest accumulated from the previous years, it has been classified under the source account but the detailed list of individual holders has been provided under annex number 5 (a).

Breakdown of Imprest and Salary Advance per Department	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Imprest		
Central Bank Recurrent Account	10,884,885	14,020,508
Central Bank Development Account	2,788,070	2,788,070
Cooperative Bank Operations Account	1,800,000	2,209,800
KCB Operations	9,845,262	9,845,262
Cooperative Bank Development Account	1,752,800	1,752,800
KCB CGH New Imprest	0	259,240
KCB FARM INPUT	0	500,000
KCB KCRA	0	305,500
Total	27,071,017	31,681,180

See Annex 5 (a) for a detailed analysis of the outstanding imprests and salary advance.

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Butere Subcounty PHO Account	1154120465	Recurrent	3,734		0
Butere Subcounty Education Account	1289770980	Recurrent	(762)		0
Butere Subcounty Agriculture Account	1289769958	Recurrent	(4)		0
Matungu Subcounty PSA Account	1169829449	Recurrent	1,136	5,610	
Matungu Subcounty Treasury Account	1289962464	Recurrent	1,006		0
Matungu Subcounty PHO Account	1154130460	Recurrent	2,578		0
Matungu Subcounty Education Account	1289962340	Recurrent	0		0
Matungu Subcounty Agriculture Account	1289940215	Reccurent	8		0
TOTAL			208,000,170	681,648,222	

The Bank balance is as per the Cash book balance and bank reconciliation statements, the list excludes bank balances from the self-reporting Entities Listed under not number 6.

11 B Cash in Hand

	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Cash in hand – Held in Domestic Currency	0	0
Cash in hand – Held in Foreign Currency	0	0
Total	0	0

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Lugari Subcounty Treasury Account	1290018316	Recurrent	1,940	0
Lugari Subcounty PHO Account	1154306224	Recurrent	79,441	0
Lugari Subcounty Education Account	1291539980	Recurrent	287,424	0
Lugari Subcounty Agriculture Account	1290018375	Recurrent	38,794	0
Likuyani Subcounty PSA Account	1169829260	Recurrent	1,990	958
Likuyani Subcounty Treasury Account	1289962677	Recurrent	872	0
Likuyani Subcounty PHO Account	1154215369	Recurrent	72,982	0
Likuyani Subcounty Education Account	1289771928	Recurrent	0	0
Likuyani Subcounty Agriculture Account	1289962545	Recurrent	0	0
Mumias West Subcounty PSA Account	1169829392	Recurrent	376	4,036
Mumias West Subcounty Treasury Account	1293239526	Recurrent	872	0
Mumias West Subcounty PHO Account	1154897354	Recurrent	301,319	0
Mumias West Subcounty Education Account	1290018111	Recurrent	1	0
Mumias West Subcounty Agriculture Account	1209918138	Recurrent	0	0
Mumias East Subcounty PSA Account	1169829422	Recurrent	6,480	3,327
Mumias East Subcounty Treasury Account	1289768889	Recurrent	746	0
Mumias East Subcounty PHO Account	1155153243	Recurrent	2,236	0
Mumias East Subcounty Education Account	1289935084	recurrent	0	0
Mumias East Subcounty Agriculture Account	1289768463	Development	8	0
Khwisero Subcounty PSA Account	1169829236	Recurrent	1,097	1,319
Khwisero Subcounty Treasury Account	1289961697	Recurrent	746	0
Khwisero Subcounty PHO Account	1155030907	Recurrent	333	0
Khwisero Subcounty Education Account	1290053944	Recurrent	0	0
Khwisero Subcounty Agriculture Account	1289962073	Recurrent	0	0
Butere Subcounty PSA Account	1169829325	Recurrent	1,126	3,240
Butere Subcounty Treasury Account	1289769338	Recurrent	1,746	0

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Ikolomani Subcounty Imprest-PSA Account	1169829171	Recurrent	376	9,564
Ikolomani Subcounty Imprest-Treasury Account	1291537791	Recurrent	872	0
Ikolomani Subcounty -PHO Account	1155208455	Recurrent	1,319	0
Ikolomani Subcounty Education account	1291538771	Recurrent	0	0
Ikolomani Subcounty Agriculture account	1291538046	Recurrent	0	0
Navakholo Subcounty PSA Account	1169829228	Recurrent	4,168	3,806
Navakholo Subcounty Treasury Account	1289774986	Recurrent	998	0
Navakholo Subcounty Health Account	1302060694	Recurrent	1,720	0
Navakholo Subcounty Education Account	1289774579	Recurrent	0	0
Navakholo Subcounty Agriculture Account	1289774250	Recurrent	(126)	0
Shinyalu Subcounty PSA Account	1169828604	Recurrent	2,112	54,565
Shinyalu Subcounty Treasury Account	1289940878	Recurrent	1,128	0
Shinyalu Subcounty PHO Account	1154394271	Recurrent	4,124	0
Shinyalu Subcounty Education Account	1289941645	Recurrent	0	0
Shinyalu Subcounty Agriculture Account	1289940517	Recurrent	0	0
Lurambi Subcounty PSA Account	1169828566	Recurrent	10,081	1,452
Lurambi Subcounty Treasury Account	1289962014	Recurrent	2,440	0
Lurambi Subcounty PHO Account	1154162834	Recurrent	1,328	0
Lurambi Subcounty Education Account	1289961956	Recurrent	(252)	0
Lurambi Subcounty Agriculture Account	1289961883	Recurrent	0	0
Malava Subcounty PSA Account	1169828159	Recurrent	0	712
Malava Subcounty Treasury Account	1289775885	Recurrent	144	0
Malava Subcounty PHO Account	1154393704	Recurrent	287,424	0
Malava Subcounty Education Account	1289775494	Recurrent	(119)	0
Malava Subcounty Agriculture Account	1289699976	Recurrent	(130)	0
Lugari Subcounty PSA Account	1169829244	Recurrent	2,710	1,918

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CBK Kenya Climate Agri Sector Dev Support Programme,	1000380877	Development	0	0
KCB Kakamega County IFAD (ABDP),1267506172	1267506172	Development	21,502	140,507
Farm Mechanization development a/c 1240480911	1240480911	Development	161,485	163,684
Farm Mechanization collection a/c KCB 1177892480	1177892480	Development	147,647	150,350
Sugar Development Fund	1141631142100	Development	4,999,160	4,999,160
Kakamega County ASDSP 11 KCB 1240481217	1240481217	Development	11,325,695	17,424,621
Kenya Climate Smart Agriculture Project-KCB		Recurrent	12,091,019	10,538,778
KCB Kakamega County Sustainable Land Management,1265684626	1265684626	Development	2,365	2,365
Bukura ATC	500262374653	Recurrent	3,679,372	3,395,044
Bukura Revenue Account	0500274423004	Recurrent	52,030	118,540
Health Services Equity	500261761850	Recurrent	0	177,289
Health Services KCB imprest A/c	1267879637	Recurrent	0	0
Blood Transfusion Services A/c-KCB	1267879491	Development	1	4,925,064
KEPI MOH Kakamega central Account	01141166952400	Development	169,429	4,007,768
Coop bank bursary account-01141632678400	01141632678400	Development	0	0
CGH Development Account Cooperative Bank	01141632331300	Development	0	3,831
CGH Development Account National Bank		Development	0	0
KCB COVID 19 Account	1274786320	Development	0	40,130
Mumias West Hospital Development	1182466079	Recurrent	1,982,591	1,982,591
Shamakhubu Health Centre	01141632398300	Development	56	56
KCB CGH New Imprest	1252762488	Development	0	500
Kakamega County Urban Institutional Grant Account KCB	1262461197	Development	418	418
Kakamega Urban Development Grant Account	1260365743	Recurrent	0	105,201,280
Mumias County Urban Institutional Grant Account KCB	120365204	Recurrent	0	64,441,886
Kakamega Township 01141632089800	01141632089800	Recurrent	0	5,980
Mumias Township 1176165240	1176165240	Recurrent	0	19,865
KCB KCRA		Revenue	0	6,325

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Notes to the Financial Statements (Continued)

11. Cash and Bank Balances

11A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep etc	FY	FY
			2022/2023	2021/2022
			Kshs	Kshs
KCB Revenue collections Account	1141473194	Revenue	0	2,539,726
KCB Revenue Cashless collections Account	1256775940	Revenue	0	21,220
Central Bank Revenue Fund	1000171383	Revenue	0	96,153,712
Central Bank Recurrent Account	1000170786	Recurrent	46,223,302	6,203,278
Central Bank Development Account	1000170727	Development	23,649,037	483,213
Central Bank Urban Development	1000397888	Development	0	1
Central Bank County Special Purpose Universal Care Account	1000335491	Development	110,913	78,383,798
Central Bank County Polytechnics Special Purpose Account	1000368837	Development	34	34
Central Bank Kenya Devolution Support Program	1000412321	Development	43,049,862	70,296,272
Central Bank Danida	1000568992	Development	501,821	18,074,438
Central Bank Road maintenance levy fund	100027554	Development	16,043,857	16,043,857
Central Bank Kenya Climate Smart Agriculture	1000360488	Development	0	63,528,176
Cooperative Bank Operations Account	1141545302400	Recurrent	759,753	32,912,960
KCB Operations	1241421293	Recurrent	0	0
Cooperative Bank Development Account	1141545462600	Recurrent	13,950,635	7,015,075
Cooperative bank Retention	1141545302401	Development	27,948,674	2,593,929
CGH KCB Imprest Account (NHIF Old Account)	1152009362	Development	0	21,560,615
Public Service Board – KCB	1162095482	Recurrent	973	9,355
Linda Afya Ya Mama Na Mtoto	1148241272	Recurrent	0	0
Cooperative Bank Farm Input-Collection account	1141632689500	Development	0	31,999,029
KCB-Farm Inputs Collection Account,1180391721	1180391721	Development	0	15,803,035
Farm input fund a/c KCB BANK-1	1240480695	Development	0	189,956

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9. Finance Costs, including Loan Interest

Description	FY 2022/2023 Kshs	2021/2022 Kshs
Bank Charges	0	4,088,404
Total	0	4,088,404

In the financial year 2022/2023 the Bank charges has been reclassified under use of goods –Other operating expenses note number 4.

10. Other Payments

Description	Insert Current FY Kshs	Insert Comparative FY Kshs
Emergency Expenses	0	27,061,647
Total	0	27,061,647

This are expenses made under emergency fund they relate to the previous year, for the current year the money mend for emergency circumstances were transferred to the Emergency fund and the expenses to be done from there because is a self-reporting entity. For the financial year 2022/2023 the transfers to the emergency funds has been reclassified under note no 6 Transfers to other Government Entities

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Notes to the Financial Statements (Continued)

8. Acquisition of Assets

<u>Non-financial assets</u>	FY 2022/2023	2021/2022
	Kshs	Kshs
Purchase of buildings	0	0
Construction of buildings	475,643,725	1,063,248,211
Refurbishment of buildings	84,331,825	28,973,106
Construction of roads	979,301,644	805,416,094
Construction and civil works	315,832,108	185,580,567
Overhaul and refurbishment of construction & civil works	287,664,042	555,807,928
Purchase of vehicles and other transport equipment	124,908,750	35,999,500
Purchase of office furniture and general equipment	63,930,695	58,088,673
Purchase of specialized plant, equipment and machinery	80,433,705	137,834,117
Purchase of certified seeds, breeding stock and live animals	22,194,209	35,957,934
Acquisition of ICT Equipment's	44,958,504	12,484,144
Acquisition of land	9,960,400	8,890,122
Acquisition of intangible assets	42,826,978	48,741,205
Total acquisition of non- financial assets	2,531,986,585	2,977,021,601
<u>Financial assets</u>		
Total acquisition of financial assets	0	0
Total acquisition of assets	2,531,986,585	2,977,021,601

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This are payments made from the conditional allocated money, from development partners, County specific programmes, transfers to learning institutions and other health Facilities. Money is transferred directly to their operational accounts for their operational activities thereafter they prepare an expenditure analysis report and submit to the County Treasury for the consolidation in the financial statements.

The difference between the two years is because some of the institutions and programmes have been made self-reporting entities therefore they have been reclassified under transfers to other Government Entities in note number 6.