

REPUBLIC OF KENYA



Enhancing Accountability



REPORT



OF

THE AUDITOR-GENERAL

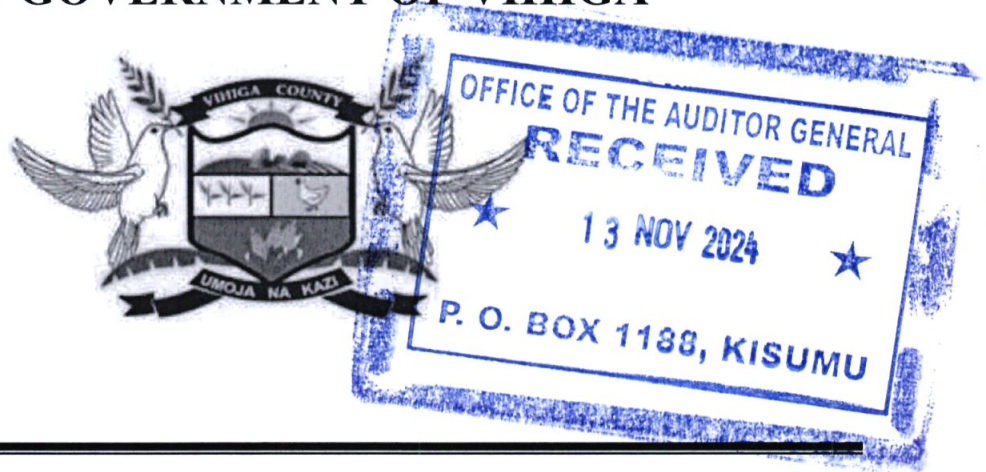
ON

COUNTY EXECUTIVE OF VIHIGA

**FOR THE YEAR ENDED
30 JUNE, 2024**

PAPERS LAID	
DATE	5/3/2025
TABLED BY	Majority leader
COMMITTEE	
CLERK AT THE TABLE	Angela

COUNTY GOVERNMENT OF VIHIGA



VIHIGA COUNTY EXECUTIVE

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED JUNE 30, 2024

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

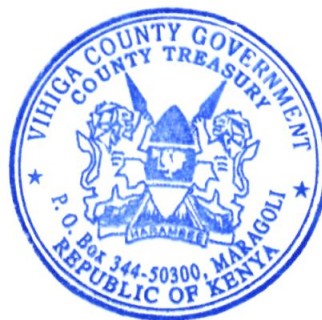


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1. Acronyms

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

2. Key Entity Information And Management

a) Background information

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

This is the 11th Annual Report and Financial Statement to be prepared by the County Government of Vihiga since 2013 when the implementation of devolved form of government came to place. The overall goal of the report is to evaluate the extent to which the goals of the public expenditure management contained in the ADP 2023/24 were realized against the budget.

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

The County Executive is comprised of the following departments:

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

b) Key Management team

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

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

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2024 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Finance and Economic Planning	Dr. Jairus Boston Amayi
2.	Accounting Officer- Finance and Economic Planning	CPA James Atemba
3.	Accounting Officer- Agriculture, Livestock and Fisheries	Mrs. Betty Allosa
4.	Accounting Officer- Physical Planning, Lands and Urban Development	Mr. Victor Kivaya Cheye
5.	Accounting Officer- Commerce, Tourism and Cooperatives	Dr. Wilberforce Anaya
6.	Accounting Officer- Health Services	Dr. Mary Susan Anyienda
7.	Accounting Officer- Environment, Water, Natural Resources and Climate change	Dr. Richard Boiyo
8.	Accounting Officer- Gender, Culture, Youths, Sports and Social Services	Mr. Sylvesters Kaane
9.	Accounting Officer- Office of the Governor	Mrs. Betty Allosa
10.	Accounting Officer- Public Service and Administration	Mr. Phillip Gavuna
11.	Accounting Officer- Transport and Infrastructure	Eng. Christopher Rodgers Etale Tunya
12.	Accounting Officer- Education and Technical Vocational Training	Mr. Dominic Luvavo
13.	Accounting Officer- County Public Service Board	CPA Peter Inonda
14.	Accounting Officer – Office of the County Attorney	Mr. James Mukabi

d) Fiduciary Oversight Arrangements

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

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

County Assembly

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

County Executive

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

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

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

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

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

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

e) County Government of Vihiga Headquarters

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

f) Entity Contacts

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

g) Entity Bankers

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

h) Independent Auditors

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

i) Principal Legal Advisor

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

j) County Attorney

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

3. Governance Statement

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

The County Executive



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

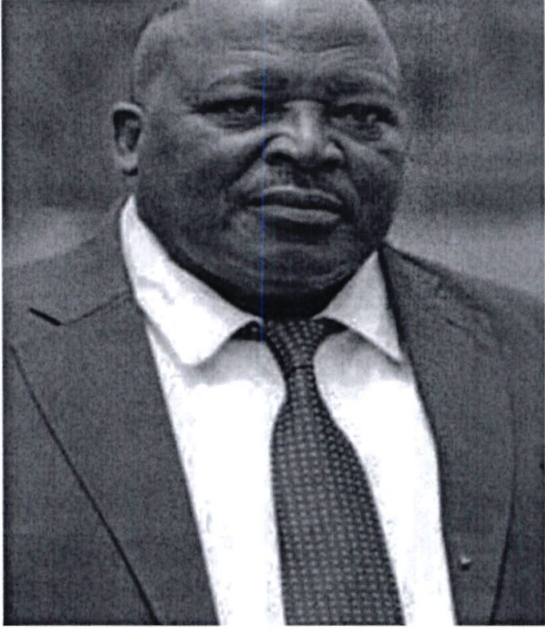

Table 1 : Summary of responsibilities of the key management of the county government


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



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



Membership of the County Executive Committee



1		<p><u>H.E. Dr. Wilbur K. Ottichilo - Governor</u></p> <p>H.E Dr. Wilbur K. Ottichillo was elected into office as the second Governor of Vihiga County. Having served as the Member of Parliament for Emuhaya Constituency and worked as the Director General of Regional Centre for Mapping of Resources for Development (RCMRD), an agency of United Nations Economic Commission for Africa (UNECA). Dr. Ottichilo has a vast experience in Public Service and Administration.</p> <p>He Holds a Doctorate in Natural Resource Management and Space Science from the University of Wageningen and the International institute of Earth Observations.</p>
2	<p><u>H.E. Wilberforce Kitiezo – Deputy Governor</u></p> <p>Hon. Kitiezo is the third Deputy Governor of Vihiga County. He holds a Bachelor of Arts degree in Project Planning and Management from the University of Nairobi and a certificate in Criminal Justice from Kenya Institute of Studies in Criminal Justice. The Deputy Governor brings wealth of experience in management to County administration having previously served as a Councillor in the defunct Vihiga Municipal council and a Member of County Assembly for Lugaga ward(2013-2017)</p>	

3		<p>Hon, Dr Jairus B. Amayi - CECM, Finance and Economic Planning</p> <p>Hon. Dr Jairus B. Amayi is the current County Executive Committee Member responsible for the department of Finance and Economic Planning.</p>
4	<p><u>Hon Dr Nicolas Madaga-CECM Public Service and Administration</u></p> <p>Dr Nicholas Mwandihii is the current CECM of Public Service and Administration, County Government of Vihiga. Born 4th September 1976 in Banja Ward, Hamisi Sub- County, He attended Kenyatta University for Bachelor’s Degree, Education Science (Mathematics & Chemistry) in 2002. Later He enrolled for a Master’s Degree MSc Human Resource Management (HRM) in 2013. Later enrolled for a PhD in Human Resource Management in 2019. Dr Nicholas Mwandihii was a long-time teacher of Mathematics and Chemistry at Goibei Girls school and also a member of the Board of Management of the Institution. Lecturer at the Faculty of Business at Jomo Kenyatta University of Agriculture and Technology.</p>	 <p>DR. NICHOLAS KADAGA MWANDIHI CECM HEALTH SERVICES</p>

5	 <p style="text-align: center;">PROF. MIKE AMUHAYA IRAVO CECM: PUBLIC SERVICE & ADMINISTRATION</p>	<p><u>Hon. Prof Mike Iravo- CECM Transport and Infrastructure</u></p> <p>A Holder of PhD in Human Resource Management/Personnel administration from Jomo Kenyatta University of Agriculture and Technology. Prof Mike has a vast experience in the public service. Prof. M. A. Iravo, is currently a County Executive Committee Member in charge of Transport and Infrastructure Vihiga County Government after serving for one (1) year in the same position in the Department of Public Service Management and ICT where he was very instrumental in rolling out Performance Contract Management and championing for County Staff Establishment. Professor is on sabbatical leave. He is a Professor in Business (Management) Administration of Jomo Kenyatta University of Agriculture and Technology (JKUAT) and thematic leader in Governance and Leadership program at JKUAT. He is also HR PR actioner. Previously he has consulted for the following bodies: ILO, WB, JAICA, COMESA, EU, GIZ, ADB and many other local and international organizations. He holds PhD in HRM (JKUAT), M.Ed. Admin. & Plan (UoN), PGDE. (KU), M.A/B. A (St. Lucia University Sibiu, Romania). He has the following professional qualifications: HR PR actioner (IHRM), Strategic Leadership Development Program (KSoG), Entrepreneurship Skills (ITC-ILO, Turin-Italy), Personnel Management & Industrial Relations and Principals of Modern Management (UK). Prof. is an intelligent researcher and author. He has supervised and mentored several PhD and Masters' students. Published over 145 articles in refereed journals and the following books: "TIRIKI PEOPLE (Origin, History and Culture of Avatirichi)". Oyaroson Printers & Stationers, Nairobi, Kenya. ISBN 978-9914-40-984-0, 2022. "Effects of Managing Conflict in Organizations". Amazon Publishers, London, (UK), ISBN 3847332546, 2012. One (1) chapter "Global Dynamics in Africa". CEDRED Publications, Nairobi, Kenya. ISBN 978-9966-116-53-6, 2021. Developed and been involved in designing several programmes approved by JKUAT senate and recognized by CUE for KUCCPS admissions of students at the University level. He has humbly served in the following positions during his period of engagement at i) JKUAT Principal of a campus, Director Academic programs, Chairman of department, senior and lecturer positions, students' industrial internship coordinator and operations. ii) With TSC. High school head and deputy head teacher, HoD and teacher.</p>
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6	<p>Hon Nicolas Kitungulu-CECM Agriculture, Livestock and Fisheries</p> <p>Hon Nicolas is the current County Executive Committee Member responsible for the department of Agriculture, Livestock and Fisheries.</p>	 <p>MR. NICHOLAS KITUNGULU LIGAYO CECM: AGRICULTURE, LIVESTOCK & FISHERIES</p>
7	 <p>DR. RUTH M'MBWAYA AGESA CECM: EDUCATION & TECHNICAL VOCATIONAL TRAINING</p>	<p><u>Hon. Dr Ruth M'Mbwaya Agesa- CECM, Education Science & Technical Vocational Training</u></p> <p>Dr Ruth M'mbwaya Agesa is the Current CECM Education, science, technical and Vocational training of Vihiga County Government.</p> <p>She has a career Civil Servant with over Thirty (30) years in public service working for the Government of Kenya with diligence and excellence in the implementation of government policies and promotion of national values.</p> <p>Dr. Ruth has also served as a Director of Education in exercising experience and exemplary performance on heading Performing Arts (Music and Drama), Assistant Chief Executive Officer World Athletics Under 20, Deputy Director of Education, Executive Secretary Kenya Music Festival, Head of Performing Arts and Head of Protocol, World vision and Kenya Defence forces.</p> <p>She went to Masinde Muliro University of Science and Technology, Doctor of Philosophy Peace and conflict Studies. Political Mobilization Music Influencing National Cohesion discourse in Kenya. She also holds various degrees in other fields of studies.</p>

<p>8</p>	<p><u>Hon Joseph Karungani Lunani-CECM,Commerce, Tourism and Cooperatives</u></p> <p>Mr. Lunani has over 15years experience in Technology, Governance, Management & Leadership. Having worked with clients from various industries from the Public Sector, Banking, Hospitality, Entertainment and Many others. § Pursued Business Information Technology at Strathmore University, has a Bachelor’s of Science in Applied Business Computing from University of Sunderland and did several certifications at Computer Pride College. He is an alumnus of Tallberg’s Pathfinder Strategy & Leadership Programme in Sweden. § He is certified in various Information Technology professional courses. Cisco Certified Network Associate, (CCNA), A+, N+, Certified Information Systems Auditor (CISA) & PKI Review § His area of specialty is Project Management, Systems Analysis, Network Management and Call Centers § He currently advises key personalities on Technology & Governance. § Joseph has served as a board member of Chekalini Secondary School & Topmark Academy. Serves as a mentor at Nailab, KCB Foundation & Tony Elemelu Foundation. § He continues to speak to youth challenging and encouraging them to arrest business and career opportunities in Africa & beyond</p>	 <p>MR. JOSEPH LUNANI KARUNGANI CECM: TRANSPORT & INFRASTRUCTURE</p>
<p>9</p>		<p><u>Hon. Ms Grace Kadenge– CECM, Lands, Physical Planning, Housing and Urban Development</u></p> <p>Grace Kanguha Kadenge has had a career in finance and banking that spans more than 18 years. She has Worked at Barclays Bank of Kenya, Standard Chartered bank and National bank of Kenya as a relationship manager, branch manager and Senior branch manager. Grace holds an MBA from the University of Nairobi. She is the CECM for Lands Physical Planning, Housing and Urban Development, having joined the County Government of Vihiga on 10th December 2022.</p>

<p>1 0</p>	<p>Hon Julias Maruja- CECM Health Services</p> <p>Hon Julias is the current County Executive Committee Member responsible for the department of Health Services</p>	 <p>MR. JULIUS KIBOEN MARUJA CECM: LANDS, HOUSING, PHYSICAL PLANNING & URBAN DEVELOPMENT</p>
<p>1 1</p>	 <p>MR. MESHACK ONZERE MULONGO CECM: YOUTH, GENDER, SPORTS & SOCIAL SERVICES</p>	<p><u>Hon. Meshack Onzere Mulongo – CECM for Environment, Water, Natural Resources and Climate Change</u></p> <p>Mulongo Meshack Onzere is the current CECM of Environment, Water, Natural Resources and Climate Change in County Government of Vihiga. He was born in the year 1974 in North East Bunyore ward-Emuhaya Sub- County.</p> <p>He went to Maseno University for his Bachelor's Degree and did Education Arts. In the year 2012 he enrolled for his master's degree at Masinde Muliro University of Science and Technology where he is now doing his PhD.</p> <p>He earlier worked at Ndarwet girls' high school temporary as a teacher.</p> <p>He also taught at Tenwek boys in Bomet, Hospital hill high school in Nairobi.</p> <p>The CECMs mission is to provide service to the people of Vihiga county as prescribed by the Governor Hon. Wilber Khasilwa Ottichilo.</p>

<p>1</p> <p>2</p>	<p><u>Hon Ann Desma Chilande – CECM for Gender, Culture, Youths, Sports and Social Services</u></p> <p>Ann Desma was born on 11th May 1981. She is the current CECM responsible for the department of Gender, Culture, Youths, Sports and Social Services.</p> <p>Ann underwent various studies among them MA (Theology Biblical Studies) Washington Baptist theological seminary, MA in counseling psychology, BA counseling psychology, BS in Psychology christian counselling, Advanced Diploma in biblical studies (Washington Baptist theological seminary), Diploma in community development great lakes university.</p> <p>She has served in various capacities as highlighted below;</p> <ul style="list-style-type: none"> <input type="checkbox"/> Served as Board Member Lake Victoria North Water Works Development Agency (A state cooperation) <input type="checkbox"/> Served as Hon. Chairlady, Kakamega Gold and Mines Cooperative Society. <input type="checkbox"/> wrote and presented as a panelist on international and investment summit Me2i forum by KPYA for university of galgary at Canada in 2022. <input type="checkbox"/> Founder of RETHINK MENTAL HEALTH CARE KENYA <input type="checkbox"/> Co-founder of Bercaw Hansen Maragoli Hope Fund 2018/2019 non-profit community-based that is empowering young people to access education. <input type="checkbox"/> Founder Western partners’ empowerment link community-based Organisation that does civic education, and community outreach programs on health education. Environmental hygiene water and sanitation projects/ preservation of natural resources, women empowerment/ building confidence in children and youths among others. 	
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k) Stakeholders

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

1. The County Assembly – The main role of the County Assembly is legislation and oversight of the County Executive
2. County Audit Committee- Provides oversight on financial operations of the County Executive and as well evaluates the effectiveness of existing internal controls.

3. County Budget and Economic Forum- Oversees the implementation of the budget
4. The Ward Development Coordination Committees-Prioritization of projects/programmes at Ward level

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

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

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

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

l) Engagement with County Assembly

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

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

m) Risks Management

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

Table: Risk, Implication, Level and Mitigation Measures

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

4. Foreword by the CECM Finance and Economic Planning

This is the Annual Report and Financial Statements for the year ending 30th June 2024. The Annual Report and Financial Statement is prepared in fulfilment of Article 228(6) of the constitution of Kenya. Its primary objective is to provide an analysis of the budget implementation in the financial year 2023/24. Accordingly, the report analyses the County Government performance for the period under review, with specific focus on expected versus achieved revenue targets, expenditure analysis, statements of assets and liabilities and statement of cash flows.

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

In 2023/24 the County Government undertook several investments in infrastructure development that include; enhanced accountability and transparency using ICT platform, establishment of ethics and anti-corruption committees, deepening public participation and civic engagement and establishment of advisory committees such as the County Audit Committee, County Budget and Economic Forum and the County Environmental Committee. Other achievement was sustained investment on critical infrastructure development that has significantly accelerated economic development. Among the infrastructure development realized were expansion of safe water infrastructure and sanitation services, internet connectivity and expansion of access roads.

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

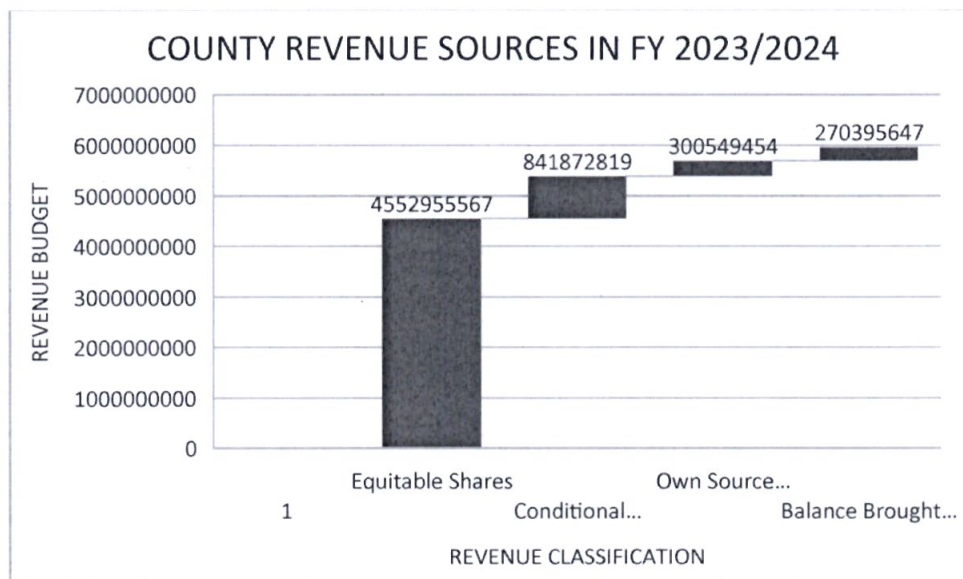
Finally, it is noteworthy that agriculture remains the back-bone of the county's economy and source of employment. During the period under review the county government put emphasis on selected value-chains African Leafy Vegetables (ALVs), dairy, poultry, Tea, and Banana. Other interventions were enhancing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

The County Government will have continued to deepen reform initiatives on public financial management, reduction in recurrent expenditure as well as automation of own source revenue collection and ensuring prudent financial management.

Financing of the County Governments

In FY 2023/24, the aggregated approved budget for the County Government of Vihiga (Executive) was Kshs 5,965,773,487 and comprised of Kshs.3,881,265,198(65.10%) for recurrent expenditure and kshs 2,084,508,289 (34.90%) for development programmes. It is worth noting that the allocation for development expenditure conformed to section 107(2)(b) of the PFM Act 2012 which requires that over the medium term a minimum of thirty percent (30%) of the budget be allocated to development expenditure. To finance the approved budget the County Executive of Vihiga was expected to receive an allocation that comprised of Kshs 4,552,955,567 being equitable share of revenue raised nationally, Kshs 841,872,819 conditional allocation from the national government and development partners, Kshs. 300,549,454 from own source revenue and Kshs 270,395,647 from unspent cash balances from the FY 2022/23. During the year, the County Executive received Kshs. 4,963,541,189 from the CRF. The transfer comprised of Kshs 4,522,667,883 equitable share, Kshs 440,873,306 conditional grants.

Figure 1: Vihiga County revenue sources in FY 2023/24

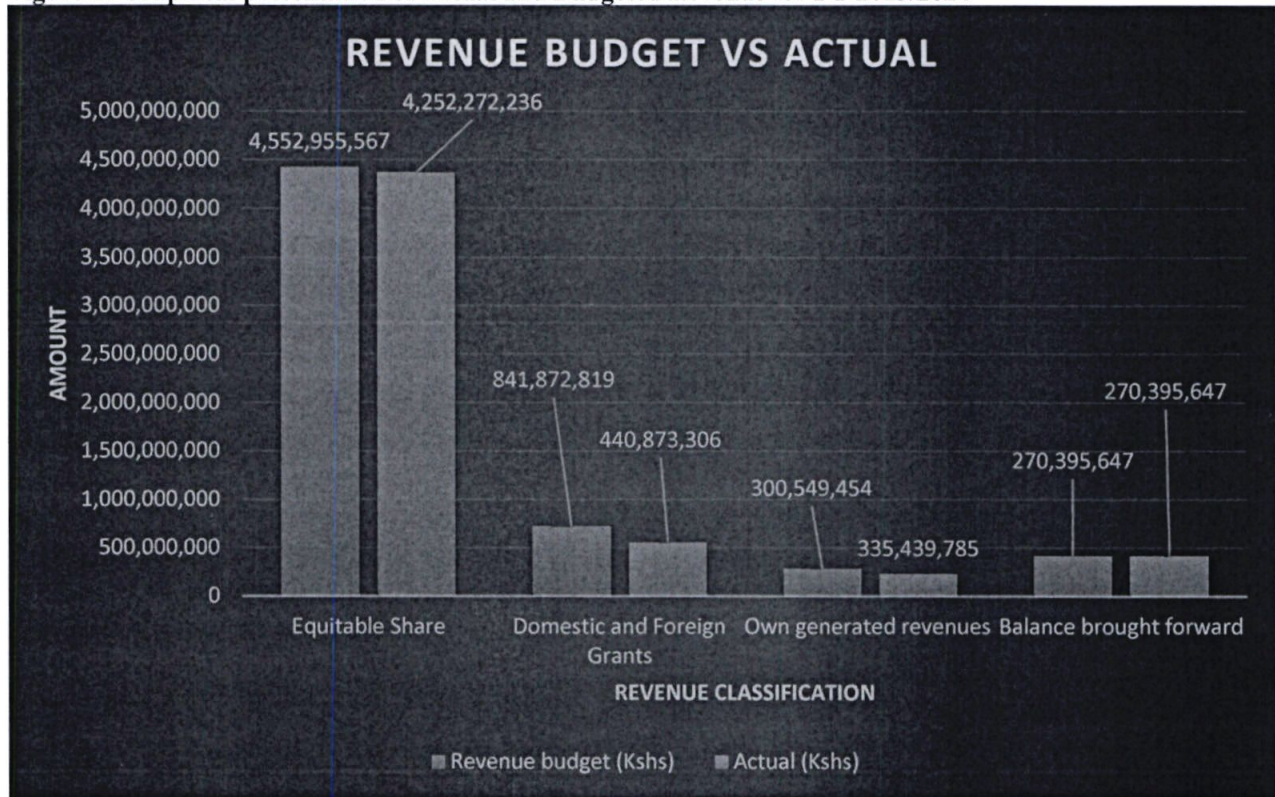


County Government of Vihiga
Vihiga County Executive
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Table 1: Revenue performance in FY 2023/2024

Revenue classification	Revenue budget (Kshs)	Actual (Kshs)	Realization (%)
Equitable Share	4,552,955,567	4,252,272,236	93%
Domestic and Foreign Grants	841,872,819	440,873,306	52%
Own generated revenues	300,549,454	335,439,785	112%
Balance brought forward	270,395,647	270,395,647	100%
Total	5,965,773,487	5,298,980,974	89%

Figure 2: Graphical presentation of Actual and Budgeted Revenue for FY 2023/2024



b) Expenditure

During the Financial year 2023/2024, the County total expenditure amounted to Kshs. 4,797,492,560. This represents an absorption rate of 80% of our budget. Kshs. 906,291,193 was spent on development expenditure while Kshs. 3,891,201,367 was spent on recurrent expenditure.

c) Cash flows

In the FY 2023/2024, the County Executive experienced cash flow problems as the funds were not received on time from the National Treasury and failure to received disbursement for the month of June 2024. However, the Management tried to ensure the people of Vihiga County get value for their money despite the challenges in funds disbursement.

The cash and cash equivalents increased from Kshs 247,949,705 as at 30th June 2023 to Kshs. 452,796,028 as at 30th June 2024. This was as a result of the management receiving funds for two months towards the end of the financial year, which made it difficult for the management to absorb all funds as was expected.

Accounts receivable

Accounts receivables decreased from Kshs 19,071,698 to Kshs 16,638,638. This is as a result of prudent management of imprests advanced to staff which led to overall decrease in Accounts receivables. Strong measures and controls will continue to be put in place to ensure that there are minimal staff advances. Staffs are encouraged to surrender imprests on time and ensure that the PFMA, 2012 provisions relating to management of impress are adhered to at all times.

d) Pending bills

Pending bills continue to pose a challenge to operations and service delivery to citizens of Vihiga. However, management is striving to ensure that all pending bills forms first charge on FY 2024/2025. The County Treasury is in the process of preparing a detailed payment plan for pending bills which will be shared with the National Treasury and the Office of the Controller of Budget. The delayed disbursement of funds by the National Treasury continues to pose a challenge to payment of suppliers and contractors on time. The County Executive pending bills as 30th June 2024 were Kshs 1,509,939,844. Detailed schedules for all pending bills have been annexed to this report.

e) Fixed assets

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

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

f) Risk Management Strategies

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

- i. Enhancement of the independence of internal Audit directorate
Internal audit is a directorate that is embedded in the County Executive and is headed by Director internal audit. The County has mitigated it by recruiting competent and qualified

staff to the directorate. The director internal audit reports to the Audit committee which subsequently reports to the Governor to enhance independence

ii. Strengthening Examination Unit

The examination unit falls under the County treasury docket. This unit is mandated with duty of ensuring that all payments are in compliance with relevant laws and regulations before they are processed in IFMIS

iii. Establishment of Project Implementation Committees

The county executive has created the project implementation committee whose mandate is to monitor and evaluate County projects and determine value for money before initiating payment process.

iv. Establishment of Service Delivery Unit (SDU)

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

Conclusion and Recommendations

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

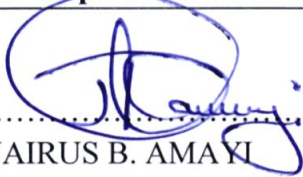
- i) Improvement in human resource capacity through continuous training and equipping with requisite operation equipment and technologies
- ii) Enhanced performance management that included performance contracting and strengthening monitoring & evaluation and reporting
- iii) Strengthened internal control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

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

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

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

County Government of Vihiga
Vihiga County Executive
Annual Report and Financial Statements for the year ended June 30 2024



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



5. Statement of Performance against County Predetermined Objectives

Introduction

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

Strategic Objectives

The Vihiga County CIDP 2023-2027 identified the ten (10) key strategic development objectives to be pursued during the plan period. These objectives were identified through a participatory process that reviewed the development priorities of the Governor manifesto, Vision 2030, SDGs and MTP IV. The strategic objectives were synthesised product of the aforementioned planning frameworks that amalgamated the thematic focus and development aspirations in the CIDP. The key development objectives of the 2023-2027 Vihiga CIDP are to:

- i) Scale up of good governance and accountability systems.
- ii) Create employment opportunities for youth & women through entrepreneurship in agribusiness, technology innovation and talent development.
- iii) Promote an educated, skilled and well-informed society.
- iv) Strengthen primary health care systems towards the achievement of Universal Health Coverage.
- v) Provide reliable transport and communication infrastructure network, and expansion of ICT platforms.
- vi) Deepen green growth strategies, sustaining environmental conservation & climate change adaptation and use of renewable energy.
- vii) Enhance county unity and public participation in development planning and decision-making processes.
- viii) Promote Climate-Smart Agriculture (CSA) with emphasis on agribusiness, irrigation and food security.
- ix) Scale up the provision of clean and safe water and improved sanitation services.
- x) Promote of trade and enterprise development with emphasis on MSMEs

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

Key Achievements on the Strategic Objectives

Below is the progress made in attaining the objectives of the CIDP 2023-2027 for Vihiga County. The general performance of key sectors was a mix of underperformance and improvement against set goals as summarised below;

Good Governance and Accountability

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

Infrastructure and productive sector

Infrastructure development is an important enabler in facilitating economic development and the desired prosperity in the county in order to eliminate poverty as per SDG goal 1. The SDG goal 1 envisions elimination of poverty in all its forms everywhere, thus the need for robust infrastructural developments. In this regard, the County government undertook several infrastructural development projects that include; expansion and rehabilitation of road network, water supply schemes, construction of market infrastructure such sheds and sanitary facilities; beautification of Majengo, Chavakali and Mudete urban centres under Kenya Urban Support Programme (KUSP)

Education Sector

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

Gender, Sports and Culture

An action on one gender affects the other sectors; this is according to SDG 5 which furthers that gender equality is a necessary pillar for peace, prosperity and sustainability of the world. In the spirit of promoting gender equality, the County government has implemented several programmes that include; enhanced bursaries and scholarships programmes; gender mainstreaming in governance and distribution of opportunities; promotion of health insurance coverage;

The County government also seeks to promote sports and culture. In this regard, it has undertaken to improve funding of the county sports teams. However, the County faces challenges of sporting infrastructure through the stalled stadia.

Health Services

The Kenya Vision 2030 and SDG 3 advocate for healthy lives and wellbeing. The SDG 3 further encompasses promotion of well-being and ensuring of healthy lives for all at all ages. In consideration of this, the county government has continued to provide quality and affordable health care services despite the challenges posed with the emergence of COVID-19 pandemic. Notably,

the County Government is the construction and commissioning of new health facilities across the county; employment of more health workers that included nurses and doctors; completing the construction of a modern funeral home at Vihiga County Referral hospital. The construction of Hamisi hospital theatre block and 90 Bed Capacity ward at Emuhaya Hospital and sustained supplies of health commodities. The County Government also strengthened community health linkages by establishing more community health units and employment of Community Health Volunteers to improve to promote health education and enhance access to quality healthcare at community level.

Agriculture

Agriculture remains the major driver of the county economy and source of livelihood, contributing 34% of the County Gross Product (CGP) and 85% of employment. Thus, the County Government has continued to execute various programs that include promotion of crop and livestock production and productivity, and promotion of aquaculture.

Environment

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

Progress on Attainment of Development Objectives from Annual Development Plan for FY 2023/24

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. Specific indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

1. AGRICULTURE, LIVESTOCK AND FISHEIRS

Objective	Outcome	Indicator	Performance
To improve livestock Production and Veterinary services	Improved livestock production and productivity	Number of poultry farmers supplied with improved poultry chicks	In fy 2023/24 the county increased supply of local improved chicks by 4,000
		No of farmers groups benefitted through improved breeds: in calf - Heifers	In fy 2023/24 the county increased the number of farmer groups benefiting from improved breed to 18
		No. livestock vaccinated	The number of livestock vaccinated during the period under review was 182,908

Objective	Outcome	Indicator	Performance
		Number of animals inseminated	The number of livestock inseminated during the period under review was 8139
To increase crop production for enhanced food security and livelihoods	Improved crop production and productivity	Agricultural Training & innovation Centre (ATC) at Musinaka constructed	In FY 2023/24 the county government commenced establishment of the ATC by fencing and construction of the abolition block
		Traditional crops- African indigenous , vegetables promoted farmers supported	8000 farmers were supported through training and provision of seedlings
		No of value chain actors supported	During the period under review 4200 cow milk, banana and indigenous chicken value chains actors were supported
		No of groups and producer organization supported	During the period under review 840 Dairy , local chicken, banana, ALVs value chains promoted
		Number of agricultural value addition infrastructure constructed	Sabatia banana processing unit, Sabatia hay shed, Hamisi Banana Aggregation and Marketing Centre
		Number of irrigation scheme	Wemilabi irrigation scheme completed
		No of Agricultural based SACCOs supported	20 Agricultural saccos were supported

2. HEALTH SERVICES

Objective	Outcome	Indicator	Performance
To reduce disease incidences for a healthy society	Enhanced health quality and access	Number of health facilities constructed	Hospital plaza, Givigoi and Jebrongo construction ongoing
		No of sub-county hospitals upgraded	Emusire Health Centre upgraded to level 4
		No. of incinerators/burning chambers	Additional modern incinerator were installed at VCRH and Emuhaya SCH
		No of health facilities automated	OPD services at county referral hospital were automated
		Universal Health insurance rolled out	During the period 4000 more households were enrolled to NHIF
		No. of Health personnel recruited	6 more critical health workers were recruited

3. EDUCATION

Objective	Outcome	Indicator	Performance
To improve access to quality ECDE and vocational training education	Improved access to quality ECDE and vocational training	No of new ECDE classrooms constructed	In FY 2023/24 34 ECDE centres were completed
		No. of equipped workshops	In the same period 11 VTC workshops were equipped
		No of scholarship Beneficiaries	In FY 2023/24 160 poor and needy students were enrolled on the programme.

4. Commerce, Tourism and Cooperatives

Objective	Outcome	Indicator	Performance
To create a conducive environment for trade and investment	Improved conducive environment for trade and investment	No. of Boda Boda Sheds constructed	In FY 2023/24 17 new bodaboda sheds were constructed
		No. of markets upgraded	Upgrading of Luanda market was undertaken
		No, of High Mast Installed	In FY 2023/24 installation of 9 high mast flood lights was completed
		No. of Modern stalls	During the period under review 9 Metal stalls were Completed

5. TRNASPORT AND INFRASTRUCTURE

Objective	Outcome	Indicator	Performance
To improve road infrastructure and Development	Increased County and regional road Connectivity and safety	No. of Kms of roads maintained and rehabilitated	In FY 2023/24 170.5 KM of roads were opened, maintained and rehabilitated
		No. of bridges/river crossings/ footbridge constructed	8no river crossings were constructed during the period under review.

6. PHYSICAL PLANNING, LANDS AND HOUSING PROGRAMME PERFORMANCE

Objective	Outcome	Indicator	Performance
To enhance effective land use and administration	Enhanced land use and administration	Acreage of land parcels acquired	In FY 2023/24 3.4 acres were acquired under land banking programme
		No of valuation roll	One valuation roll was prepared and currently at the county assmebly

Objective	Outcome	Indicator	Performance
To promote an integrated housing, urban and physical planning management system	Enhanced integrated housing, urban and physical planning management	No of County Spatial Plan	Preparation of County spatial plan commenced
		Governor and deputy governor residence	Construction of Governor and deputy governor residences were completed.

7. YOUTH, GENDER, SPORTS, CULTURE AND SOCIAL SERVICES

Objective	Outcome	Indicator	Performance
To enhance Youth and Gender Empowerment and Mainstreaming for Sustainable Development in the County	Empowered Youth, Children, Women and People with DISABILITIES	No. of rescue centers	In FY 2023/24 Equipping and construction of dining hall and kitchen was undertaken
		No. of Youths trained	In the same period 3000 youths were trained and equipped with various skills
		No. of Youth Extravaganza	One Youth extravaganza was held to scout for talents create opportunity for networkworking
		No. of PWDs sensitized	65 PWDs were trained on wealth creation and were empowered with cereals
		No. of CBOs, SHGs, youth and women groups formed and trained	In FY 2023/24 300 groups were trained and empowered
To promote cultural heritage and sporting activities	Improved culture and excellence in sports Performance	No. of cultural centers constructed	In the period under review Bunyore cultural centre was completed while Terik cultural centre was ongoing
		No. of cultural events held	Bunyore,Maragoli,Terik and Tiriki) cultural festivals were held
		No. of playgrounds leveled and upgraded	Mumboha and Makuchi play grounds completed
		No. of sports teams supported	13 sports teams competing in different leagues were funded under the Vihiga Sport fund

8. Environment, Water, Energy, Natural Resources and Climate Change

Objective	Outcome	Indicator	Performance
	Increased number of HHs with clean and safe	KMs of pipe laid	In FY 2023/24 21KM of pipes were laid across

Objective	Outcome	Indicator	Performance
To Increase access to portable water and improve sanitation	water and improved sanitation		the country for water distribution
		No of boreholes	In the same period 5 boreholes were drilled and capped
		No of meters acquired and installed	Under Amatsi water company 1751 water meters were procured and installed
		No of sanitary facilities constructed/rehabilitated	Constructed 90 unit of latrines in public schools in collaboration with development partner - The Water Project (TWP)
To effectively conserve and manage environmental resources	Improved environmental resources conservation and protection	Number of waste holding skips procured	In the period under review 12no waste holding skips were installed in various markets across the county
		No. of wetlands protected	6no wetlands were protected
		No. of Riparian lands protected	6no riparian lands were protected
		No. of water catchment areas protected	4no water catchment areas were protected
To effectively conserve and manage forestry and natural resources	Enhanced forest and natural resource management	Acreage of Maragoli Hills Re-afforested and protected	75 acres of the area was re-afforested
		KMs of Kibiri Forest Fenced.	1.2km of forest was fenced
		Number of schools greened	267 of schools benefitted from the greening programme
		Number of community forests protected	In the same period 5no community forests were protected
To Coordinate Climate Action in Vihiga County towards attainment of low-carbon, climate resilient development	Citizens resilience and adaptation to climate change enhanced	Climate Change resilience projects implemented	Igogwa, wandwati, Ipali/Mmakhondo, Givole, Mudungu & Reforestation of 60 acres of Maragoli Hills

6. Environmental and Sustainability Reporting

Corporate Social Responsibility

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

Vihiga County Executive has been sponsoring teams as a contribution to the Corporate Social Responsibility engagement in the County. The executive has established a Vihiga County Sports Fund for the purpose of enhancing sports talent in the County. In the Financial year 2023/2024, the fund was allocated Kshs 5,000,000 for its activities. The sporting activities help nurture talent among the youths and reduce cases of them engaging in anti-social activities like crime and drug and substance abuse. Vihiga Queens Football Club (VQFC) participates in the Kenya Women's Premier League and has become a power house in Women Football in the East and Central Africa. Currently Vihiga queens are the CECAFA women football champions.

Sustainability Strategy and Profile

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

Environmental Performance

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

Public Sector Reforms

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

Community Engagement

Civic Education and Public Participation is important in Public Sector management. The County government has established the institutional and legal framework to guide civic education and

public participation activities in the County. The Constitution of Kenya, PFM Act 2012 gives credence on effective involvement of the public in decision making especially in planning, budgeting and implementation of programmes.

7. Statement of Management Responsibilities

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

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2024. 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, 2024, and of its financial position as at that date.

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

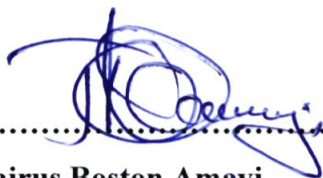
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The CEC member for finance confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Executive's funds received during the year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

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

Approval of the financial statements

The County Executive's financial statements were approved and signed by the CEC member for finance on **12th November, 2024**.



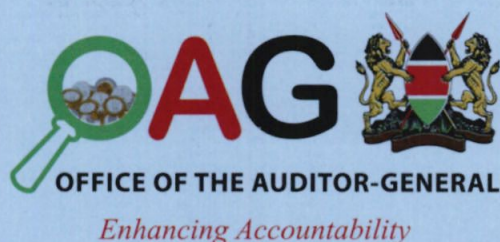
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Dr. Jairus Boston Amayi

County Executive Committee Member – Finance and Economic Planning



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REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF VIHIGA FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

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

- A. Report on 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 the 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 the Government achieves value for money and that such funds are applied for the intended purpose; and,
- 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, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Vihiga set out on pages 1 to 35, which comprise of the statement of assets and liabilities as at

30 June, 2024 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Vihiga as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Government Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Non-Disclosure of Commission Earned from Payroll Services Rendered

The statement of receipts and payments reflects total receipts of Kshs.4,963,541,189. Review of payroll records maintained by the County Executive revealed that service charge/commission amounting to Kshs.4,298,552 was charged for processing payroll deductions for third party institutions but the commission earned was not disclosed in the financial statements as income to the County.

In the circumstances, the accuracy and completeness of the total receipts amount of Kshs.4,963,541,189 could not be confirmed.

2. IFMIS Data Analysis

Analysis of Integrated Financial Management Information System (IFMIS) transactions revealed some inconsistencies with the information in the financial statements as detailed below:

2.1. Transactions in System Payments but not Processed in Payment Details

Analysis of the payment reports processed against the payments made revealed that 516 transactions with a total value of Kshs.314,645,241 were paid but not captured in payment details. Although Management explained that the payment details were as a result of surrender of imprests by individual staff, direct transfer of funds to departments and donor funded projects payments where payments are made via physical cheques, the payments had not been incorporated into the financial statements amounts.

In the circumstances, the accuracy and completeness of the financial statements for the financial year ended 30 June, 2024 could not be confirmed.

2.2. Transfer to Other Government Agencies

The statement of receipts and payments reflects an amount of Kshs.328,795,971 relating to other grants and payments as indicated in Note 5 to the financial statements. Analysis of payment details in IFMIS indicates that, the amount of Kshs.308,760,541 transferred to other entities, differs with the executive's ledger amount of Kshs.370,958,471 resulting

into an unreconciled difference of Kshs.62,197,930. Reconciliation between the two set of records was not done.

In the circumstances, the completeness and accuracy of other grants and payments could not be confirmed.

3. Long Accounts Receivables-Outstanding Imprests

The statement of assets and liabilities reflects accounts receivables – outstanding imprests of Kshs.16,638,638 as disclosed in Note 9 to the financial statements. Review of the ledgers revealed the following unsatisfactory matters:

3.1. Amount Due from the County Assembly

Note 9 indicates transfers due from County Assembly of Kshs.14,000,000. Review of records revealed that the County Executive transferred Kshs.38,000,000 to the County Assembly on 25 February, 2021 and Kshs.6,000,000 on 23 November, 2021 totalling to Kshs.44,000,000 being funds paid from deposit and retention account to bridge a shortfall on county assembly's car loan and mortgage account. However, only Kshs.30,000,000 had been refunded as at 30 June, 2024 leaving a balance of Kshs.14,000,000.

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

3.2. Outstanding Salary Advances

Note 9 to the financial statements includes salary advances of Kshs.1,950,338, out of which Kshs.1,775,438 was advanced in the year 2015 and 2017 to 10 members among which four (4) are former staff of the County Executive, one (1) is a current member of staff, one (1) is a former but deceased member of staff, three (3) are current sitting MCAs since they were re-elected while one (1) is a former MCA. No much effort has been made to recover the amounts which are still outstanding with no movement in the current year.

In the circumstances, the recoverability of the accounts receivables – outstanding imprests amounting to Kshs.16,638,638 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Executive of Vihiga Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

1. Budgetary Control and Performance

The summary statement of comparison of budget and actual amounts (recurrent and development combined) reflects final revenue budget and actual on comparable basis of

Kshs.5,965,773,487 and Kshs.4,963,541,189 respectively resulting into underfunding of Kshs.1,002,232,298 or 17% of the budget.

In the circumstances, the under-funding affected the planned activities and may have impacted negatively on service delivery to the residents of Vihiga County.

2. Pending Bills

Annex 2 reflects pending bills of Kshs.1,509,939,483 an increase of Kshs.43,415,589 from the prior year balance of Kshs.1,466,523,894. Failure to settle bills during the year in which they relate to distorts the financial statements and adversely affects the budgetary provisions to the subsequent year as they form a first charge.

My opinion is not modified in respect of these matters.

Key Audit Matters

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

Other Matter

1. Unresolved Prior year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. However, Management had not resolved all the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board reporting template.

2. Non-Achievement of Annual Development Plan and Budget Targets

Analysis of the Annual Development Plan revealed that the County had proposed new projects valued at Kshs.1,323,000,000. However, projects valued at Kshs.749,049,758 were prioritised due to resource constraint with projects valued at Kshs.356,605,652 being completed and paid for during the year. Projects valued at Kshs.392,444,106 were however completed but not paid for. No plausible reason was provided for the failure to pay for the completed projects.

In the circumstances, the County Executive is behind schedule in its implementation of the Annual Development Plan.

3. Late Exchequer Releases

The statement of receipts and payments and as indicated in Note 1 to the financial statements, includes total Exchequer releases amount of Kshs.4,963,541,189 out of

which Kshs.2,000,446,283 or approximately 40% of the total of 4,963,541,189 was received in the last quarter.

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

Other Information

The Management is responsible for the Other Information set out on page iii to xxxiv which comprise of Key Entity Information and Management, Governance Statement, Foreword by the CECM Finance and Economic Planning, Statement of Performance Against County Predetermined Objectives, Environmental and Sustainability Reporting and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the County Executive financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the 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. Irregularities in the Construction of a Modern Funeral Home

The statement of receipts and payments and as indicated in Note 7 to the financial statements reflects acquisition of assets amount of Kshs.863,689,851. Included in the amount is Kshs.194,286,976 on the construction of buildings which further includes an amount of Kshs.9,646,688 towards construction of a modern funeral home at the Vihiga County Referral Hospital.

Review of the project file revealed that the contract was signed on 20 February, 2021 at a contract price of Kshs.96,593,784 for a contract duration of one year from receipt of the commencement order on part of the contractor. On 25 July, 2022, the contractor sought an extension of the project completion time which was granted on 30 August, 2022. The extension granted was for the period from 1 September, 2022 to 30 April, 2024. As at

the time of audit the contractor had been paid cumulative amount of Kshs.94,294,478 or 98% of the total contract sum.

The following unsatisfactory matters were however noted from review of the project file and physical inspection of the Project.

- i. The Project was yet to be handed over as at the time of audit, despite five months having lapsed from the revised completion date. Further, snags noted by the project implementation committee were yet to be addressed by the contractor.
- ii. Variations were noted between the specifications in the bills of quantities and actual implementation by the contractor with no documentation being provided for audit review to support the changes and confirm that the due process of variation had been followed as detailed below:
- iii. The roofing materials specified in the bills of quantities was "Decra stone coated steel tiles (916m²) at a cost of Kshs.3,750 per square metre totalling to Kshs.3,412,100. However, physical verification revealed that the contractor used orientile roofing sheets of gauge 28 not specified in the bills of quantity;
- iv. The bills of quantities specification for the ceiling was to be acoustic comprising of Armstrong "minaboard at a total cost of Kshs.1,530,000. However, physical verification revealed that gypsum ceiling was used instead; and
- v. The bills of quantities specification for WCs was , Duravit D-Code WC suites and the hand wash basins were to be fitted but a different brand, 'Sawa' ceramic were used.

In the circumstances, it was not possible to confirm whether the changes to in the bills of quantities were appropriately authorized while value for money has not been realized from the cumulative expenditure of Kshs.94,294,478 on modern funeral home at the Vihiga County Referral Hospital.

2. Delays in Completion of the Governor's and Deputy Governor's Residences

Review of documents revealed that the County Executive paid out Kshs.42,974,171 towards the construction of the Governor's and the Deputy Governor's residences during the year under review. As noted in the previous audits, review of the project files revealed that despite the contractor having committed to complete the outstanding works by 27 March, 2024, the works remained incomplete as at the time of audit in November, 2024. There was no water or electricity connected to the residences. In addition, access roads had not been done. Further, review of the latest payment certificate No. 8 revealed that the contractor had been paid cumulative amount of Kshs.142,094,694 out of contract sum of Kshs.148,526,625.

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

3. Irregular Procurement of Motor Vehicle Insurance

Review of records provided for audit revealed that the County Government paid an amount of Kshs.30,642,507 on insurance expenses. A contract between the County Government and an insurance company was signed on 23 June, 2023 for the provision of motor vehicle insurance at a contract price of Kshs.37,203,333 for three years payable in three annual instalments of Kshs.12,401,112. Review of the contract records relating to insurance revealed the following unsatisfactory matters:

- i. Review of the tender documents indicated that security of Kshs.280,000 from a reputable bank was a mandatory requirement under preliminary evaluation and would be a prerequisite to proceed to the technical evaluation stage. It was however observed that security document for the successful bidder was not attached to the tender document that was submitted for bidding;
- ii. At the time of audit, three months after year end, one of the contract period had elapsed. It was noted that the County Executive had not fully paid the vendor the annual instalment of Kshs.12,401,112. Only an amount of Kshs.6,146,800 had been paid as at the time of the audit. This is indicative that in the event of an accident the insurer might fail to honor their obligation for non-payment;
- iii. Clause 4 of the contract agreement states that, "The procuring entity hereby covenants to pay the tenderer in consideration of the provisions of the services and the remedying of defects therein, the contract price or such other sum as may become payable under the provisions of the contract at the times when funds are available from the date of execution/provision of the services and in the manner prescribed by the contract." This implies, that the insurer will be paid subject to availability of funds, which seems unfair on the insurer's side, but also implies that in case of peril, the County may not be compensated as expected.

In the circumstances, Management is in breach of Section 147 of the Public Procurement and Asset Disposal Act, 2015, which obligates both parties in a procurement contract to adhere strictly to the terms and conditions agreed upon, including the payment schedule.

4. Stalled Project of Construction of Eco-Toilet

Review of the project file revealed that a contract was signed on 1 May, 2023 (labor-day), between the County Government and a construction company for the construction of an eco-toilet at Cheptulu market at a contract price of Kshs.3,262,337. The contract period was to run for one month, from 1 May to 1 June, 2023. On 6 September, 2023, the contractor was paid an amount Kshs.1,975,526 for works that had been certified through certificate No. 1 dated 20 June, 2023. Physical verification on 13 September, 2024, revealed that the project stalled and in concurrence with the technical report dated 20 June, 2023 the contractor was not on site. No explanations were given to the stalled Project, and there were no efforts being made by the County Executive to remedy the situation.

This was contrary to Section 153(1)(b) of Public Finance Management Act 2012 which require the accounting officer to manage its assets in such a way as to ensure that the county government entity achieves value for money in acquiring, using or disposing of those assets.

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

5. Irregularities in the Proposed Construction and Completion of Hospital Plaza

As previously reported, the County Government entered into a contract with a building contractor towards the construction of a six storey 160 bed capacity plaza at the Vihiga County Referral Hospital on 14 October, 2015 for a contract sum of Kshs.250,000,000. The contract period was 24 months with an expected completion date of 18 October, 2017 which was later extended by 12 months to 16 October, 2018 on request by the contractor. Examination of records provided revealed that the contract period had elapsed and the contract was terminated on 16 April, 2020.

As at November, 2022 the contractor had been paid a total of Kshs.187,287,023 while the Project had stalled when the building was approximately 78% complete.

Information available indicate that the County Government invited a tender for the completion of the hospital and a new contract was entered into with another company at a new contract sum of Kshs.395,172,567, which was more than the original contract by Kshs.145,172,567.

Review of records available as at time of audit in November 2024 revealed the following anomalies:

- i. Despite the contract completion period having elapsed in June 2024, it was noted that the contractor still has several outstanding works as reported in the work progress report by the County inspection team dated 31 January, 2024 and the same was verified during audit inspection on 16 September 2024. Some of the outstanding works include; (a) Epoxy floor finishes in some areas (b) Acoustic ceiling in some parts (c) Incomplete electrical fittings (d) Mechanical fittings (e) Lift installations ((f) Generator installations (g) external works (h) some internal works. At the time of audit inspection, no work was on going. The temporary stoppage was attributed to delayed payment to the contractor.
- ii. Based on County Inspection team's site meeting minutes dated 31 January, 2023, it was noted that some additional works as listed below were adopted this was after an integrity test had been done on the building and were to act as remedial measures resulting into variation in costs. This included; (a) Increasing the slab thickness by 50 mm (b) Review partitions (c) Retrofitting bases, columns, slabs and beams for structural integrity- increasing column bases sizes and (d) Omissions of the final floor in the design-five instead of six floors. The above additions were however not quantified in monetary terms. Thus, it was not possible to tell if the cost of Kshs.395,172,568 on the second phase was fairly arrived at.

- iii. At the end of the financial year 2022-2023, it was noted that the contractor had been paid approximately a total amount of Kshs.56,647,231 as reported in payment certificate number 3 out of the contract sum of Kshs.395,172,568 leaving a balance of Kshs.338,525,337. In the year under review 2023-2024, it was noted that an amount of Kshs.98,886,040 was budgeted towards the project. Meaning that it would have not been possible for the contractor to have delivered the project within the projected timeline.

In the circumstances, the delay in project completion and failure to quantify and specify the cost implication of additional works before award of the contract to the second contractor was irregular.

6. Irregularity in Procurement of Non-Perishable Foodstuffs

The statement of receipts and payments and as indicated in Note 3 to the financial statements reflects use of goods and services of Kshs.788,304,840 out of which Kshs.108,718,626 relates to purchase of specialized materials and supplies. Included in the amount is supply of non-perishable foodstuffs was awarded to a company at a cost of Kshs.2,033,107. Review of the supplier's file revealed that the Tender Evaluation Committee, professional opinion, notification of award, and notification of unsuccessful bids were all completed on the same day, 13 July, 2023. However, the Local Purchase Order (LPO) was issued on 17 July, 2023, less than four days later. This issuance is in violation of procurement laws, which require a 14-day period to elapse after the notification of award, allowing unsuccessful bidders time to file complaints and have any disputes resolved before proceeding.

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

7. Own Generated Revenue Automation

7.1. Cost-Benefit Analysis of the Revenue Automation System

The statement of receipts and payments and as indicated in Note 7 to the financial statements reflects acquisition of assets of Kshs.863,689,851 out of which Kshs.36,447,420 was incurred in the purchase of specialized plant, equipment and machinery. Included in the purchase of specialized plant, property, and equipment is the supply, delivery, installation, customization, and commissioning of a Revenue Collection and Management System, which was contracted at a cost of Kshs.58,777,600. Of this amount, Kshs.41,928,000 equivalent to 71% of the contract sum has been paid out to the vendor with current year payment totalling Kshs.22,428,000 and previous year Kshs.19,500,000. However, although the whole revenue system has not been automated, the incremental revenue has only been Kshs.8,618,829.

In the circumstances, it would appear that if the County does not take appropriate action to enhance revenue collection as a result of revenue automation and continues to pay 3% as service fee to the vendor, it might take several years for the County Government to recover the initial cost of investing in the System.

7.2. Pending Works by Vendor on Revenue Automation System

The audit revealed that 71% of the contract sum of Kshs.58,777,600 had been paid to the vendor for the following scope of work; system automation, collection of revenue based on finance act, system going live and operational, setup of payment platform, security and quality assurance, customized and real time reports, training of all system users, and providing support and maintenance of the system within the contract period with 99.5% availability. However, the audit revealed the following issues:

- i. Incomplete System Implementation - The revenue system is still under the control of the vendor and has not yet been handed over to the County Government. The vendor responsible for the supply, delivery, installation, customization, and commissioning of the Revenue Collection and Management System has yet to complete all the contracted tasks.
- ii. Integration and Customization Concerns - The revenue system has not been integrated with the county's existing systems, including the Hospital Management Information System, IFMIS, Human Resource Information System (HRIS), GIS, G-PAY.
- iii. High Cost - An annual maintenance fee of 3% of the revenue collected through the system is payable to the vendor. However, this fee is considered high, as it includes all revenue collected by the County and does not consider that the County was collecting revenue before automation. The County should have considered negotiating with the vendor to deduct the original revenue collected before the automation to arrive at the incremental revenue attributable to automation.
- iv. Data ownership and control - The revenue data is hosted by the vendor in the cloud.
- v. Lack of backup and recovery procedures - The server is new and has not been put into use because the firewall has not been installed.

In the circumstances, delay in implementing pending works could result to delay in completing the project deliverables as provided in the contract. In addition, the vendor could be earning services for services not yet delivered.

7.3. Unutilized Point of Sales (POS) Machines

The statement of receipts and payments and as indicated in Note 7 to the financial statements reflects acquisition of assets of Kshs.863,689,851 out of which Kshs.36,447,420 was utilized in acquisition of specialized plant, equipment and machinery, which included payment to a company amounting to Kshs.22,428,000. Included in the amount of Kshs.22,428,000 is an amount of Kshs.6,750,000 for the supply of 150 POS machines. Review of the records revealed that out of the 150 machines, 106 were distributed across five sub-counties and are in good working condition. However, the following were noted:

- i. Nine (9) machines were faulty and returned to the vendor for repair on 15 July, 2024, as the warranty period is still active.
- ii. Three (3) machines are under the custody of ICT support.
- iii. Three (3) machines with the vendor could not pick up network signals.
- iv. Twenty-nine (29) machines remain in store at the Revenue Headquarters.

In the circumstances, the underutilization of machines and the lack of action to repair faulty devices may lead to revenue collection inefficiencies, potential loss of public assets, and possible financial mismanagement. In addition, the amount incurred of Kshs.6,750,000 on the machines may not have been value for money.

8. High Pending Bills Related to External Advocates and Legal Costs

Review of legal cases in the County revealed the following unsatisfactory matters:

- i. The list of pending bills revealed a significant amount of legal fees, showing an opening balance of Kshs.260,318,488 at the beginning of the year, additions of Kshs.1,740,000 during the year, legal fees settlements made during the year totalling Kshs.31,430,437, and a closing balance in the year of Kshs.230,628,051. Review of records revealed that the actual amounts demanded by external lawyers who represented the County Government in various court cases is Kshs.71,450,943. Out of these amounts the County has contested the claim of Kshs.58,000,000 as exaggerated by one of the firms who represented the County Government in seven cases but which the Office of the Court Attorney has taken. The County is negotiating with the advocate to scale down the amounts failing of which they shall seek the intervention of Court to tax the Bills. These claims relate to advocates engaged before the Office of the County Attorney was operationalized in the year 2020.
- ii. Out of the pending bills amount of Kshs.260,318,488, an amount of Kshs188,867,539 represents decree sums arising out of judgments entered against the County Government inclusive of costs and interest. Of this there is a huge amount of Kshs.106,000,000 which the Employment and Labour Relations Court in Kakamega decreed be paid as salary arrears to the health workers employed in the year 2019. The Office of the County Attorney is pursuing appeal against the judgment and decree at the Court of Appeal.
- iii. During the year, 13 new court cases were filed against the County related to the following issues; Un-procedural termination of contract, contractors claiming money for goods supplied but not paid, and land encroachment by the County Government. The Management agreed that imprudent decisions by the Management have largely contributed to increased litigations against The County Government but equally delay in disbursement of funds by the National Treasury leading to delayed settlement of pending Bills has contributed to some of the contractors resorting to court process.

In the circumstances, value for money for the legal expenses could not be confirmed.

9. Non-Compliance to Climate Change Regulations

Review of compliance with the law on climate change as stipulated in Article 69(f) of the Constitution of Kenya on obligation in respect of the environment and Climate Change Amendment Act, 2023 among others revealed that the County Government of Vihiga has not fully implemented the laws, regulations and policies on climate change as detailed below:

- i. Although local climate regulations align with national standards, in some instances non-compliance were noted particularly in respect to Environmental Impact Assessments (EIAs) as some departments do not adhere to the requirements of EIA for the projects undertaken apart from the department of water and environment.
- ii. Currently the County is not reporting the Greenhouse Gas Emissions due to capacity limitations even though the County Climate Change Bill provides reporting on greenhouse emissions through the partnership with the National Directorate of climate change and development of an inventor as stipulated in the Long-Term Low Emissions Development Strategy 2022-2050.
- iii. It was noted that resources are appropriately allocated for climate change initiatives. Two per cent (2%) of the County development budget is allocated to climate change through the County Climate Change Fund and this amounted to Kshs.80 million in the financial year 2023/2024. The County has also accessed further climate financing from the Financing Locally Led Climate Action (Kshs.11 million for three years running from 2021/2022 for capacity building and Kshs.162.7 million in the year 2023/2024 for Climate Resilience Projects). However, delayed disbursement of the allocated funds from the County and the FLLoCA program hampers timely realization of intended benefits of the allocated climate finances.
- iv. It was noted that the departments in the County are aligning their operations with the Long-Term Low Emissions Development Strategy (LT-LEDS) 2022-2050 through:
 - (a) Adoption of the renewable energy(solar) in water supply
 - (b) Adoption of Climate Smart Agriculture practices
 - (c) Adoption of Solar- street lighting.

However, low levels of awareness and budgetary constraints have historically hampered the alignment to Low Emissions Development Strategy.

- v. Stakeholders are engaged through various committees and forums, but there is no specific documentation on their contributions.

In the circumstances, the County Government has not fully complied with Climate Regulations, Law and Policies.

10. Irregular Payment to Council of Governors

The statement of receipts and payments and as indicated in Note 3 to the financial statements reflects an amount of Kshs.788,304,840 under the use of goods and services,

which includes Kshs.132,845,191 relating to other operating expenses, of which Kshs.3,000,000 pertains to an irregular payment made to the Council of Governors. According to the Intergovernmental Act of 2022, the Council of Governors should be directly funded by the national government as provided under Section 37 of Intergovernmental Relations Act 2022, which provides that operational expenses in respect of the structures and institutions established in this Act shall be provided for in the annual estimates of the revenue and expenditure of the national government to cater for— (a) the Summit; (b) the Council of County Governors; (c) the Technical Committee, Secretariat and the sectoral working group established by the Technical Committee; and (d) the sectoral working groups established by the Council.

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

11. Non-Compliance with the Persons with Disabilities Act, 2013

Review of the payroll records revealed that only twenty-three (23) employees out of three thousand two hundred thirty-two (3,232) were categorized as persons with disabilities. This constitute 0.71% of the total employees which was below the recommended level of 5% under Section 13 of the Persons with Disabilities Act, 2013 which provides that the Council shall endeavor to secure the reservation of five 5% of all casual, emergency and contractual positions in employment in the public and private sectors for persons with disabilities.

In the circumstances, the County Executive was in breach of the law.

12. Regularity of Human Resource Management Practices

During the year, the County Executive incurred a total of Kshs.2,458,936,788 on salaries and wages. However, there was no evidence to show that County Executive Committee Member with the approval of County Executive set a limit on the County Government's expenditure on salaries, wages and benefits for its public officers. This was contrary to Regulations 25(1) a of Public Finance Management Act (County Government) Regulations, 2015 which states that in addition to the fiscal responsibility principles set out in Section 107 of the Act, the following fiscal responsibility principles shall apply in the management of public finances; The County Executive Committee Member, with the approval of County Executive shall set a limit on the County Government expenditure on wages and benefits for its public officers pursuant to Section 107(2) of the Act.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require 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 comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Weak Controls over IFMIS Payments Module

Review of the IFMIS payment details report indicated that nine hundred and fifty-six (956) transactions with total value of Kshs.1,823,193,355 were paid in cash as per item description. However, verification of the individual transactions on a sample basis revealed that the amounts were charged to the appropriate vote despite the anomaly in the payment descriptions. Management attributed the weaknesses to the system which makes the transactions susceptible to manipulation.

In the circumstances, the risk of misrepresentation of transactions by giving inappropriate description is high.

2. Weaknesses in Management of Drugs and Medical Supplies

The statement of receipts and payments reflects use of goods and services amounting to Kshs.788,304,840 out of which Kshs.108,718,626 relates to purchase of specialized material and supplies as indicated in Note 3 to the financial statements. Included in the amount is medical supplies and drugs by Kenya Medical Supplies Authority during the year, totalling Kshs.72,857,500. Additionally, the following internal controls weakness were noted:-

2.1. Weaknesses in the Stores Management

There were significant weaknesses in the management of drugs in hospital stores as evidenced by the audit of Vihiga County Level 4 Referral Hospital as a sample to evaluate the efficiency of drug management. KEMSA records show that the Hospital received supplies worth Kshs.19,092,261 during the audit year. The Hospital uses an Information Management System called CHIS to manage pharmacy records, including the receipt and dispatch of drugs, no annual reports generated from the CHIS system were provided to verify the supplies received from KEMSA during the year.

2.2. Expired Medical Drugs

The inspection of stores records revealed a high number of expired medical drugs. However, the records were maintained manually without indicating the costs, making it

impossible to determine the value of the expired drugs during the year. Attempts to retrieve this information from the CHIS system were unsuccessful.

This is in contravention of Section 19(1) of KEMSA Act 2015, states that in discharging its functions under this Act the Authority shall put into place measures to ensure maximum efficiencies; a steady supply of drugs and medical supplies to public health facilities; and ensure timely distribution of drugs and medical supplies to health facilities.

In the circumstances, the inefficiencies in the management of pharmaceutical and non-pharmaceutical drugs may result in mismanagement of medical supplies, which could lead to a loss of public funds.

3. Dormant Bank Account

The statement of assets and liabilities and as indicated in Note 8 to the financial statements reflects cash and cash equivalents balance of Kshs.452,796,023. Review of the bank reconciliation statements, revealed that the County had nine bank accounts that were dormant and had no operations for more than one year. The existence of such bank accounts was not justified.

In the circumstances, the existence of dormant accounts increases the possibility of misuse.

4. Weakness in IT Internal Controls System

The County Government has not established an IT Continuity and Disaster Recovery Plans. Without the recovery plan, the County is exposed to loss of data and business disruptions. Management explained that the IT and Disaster Recovery Plan is still in draft form currently being reviewed by the legal department for review before approval.

In the circumstances, the delay in finalizing and approving the IT Continuity and Disaster Recovery Plan may be attributed to prolonged review processes or lack of prioritization by the relevant departments.

5. Lack of Fully Operational Audit Committee

Review of the Audit Committee records revealed the appointment and approval of the Audit Committee was done on 11 April, 2023. Examination of Audit Committee records show that the Committee held meeting twice during the year as evidenced by the minutes dated 18 January, 2024 and 16 May, 2024. This was contrary to Regulation 179(1) of the Public Finance Management Regulations which states that the Audit Committee shall meet at least once in every three (3) months. Further, the Audit Committee minutes provided for audit were not signed by the chairperson and the secretary and internal audit charter was not approved casting doubt on their authenticity.

In the circumstances, the Audit Committee did not achieve its mandate of ensuring that external audit recommendations are fully addressed, quality of internal audit reports are of an appropriate standard and that line management has full regard to internal audit recommendations

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 controls, 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 the Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention 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 comply 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 Executives 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

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with IFPP will always detect a material misstatement 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.



FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

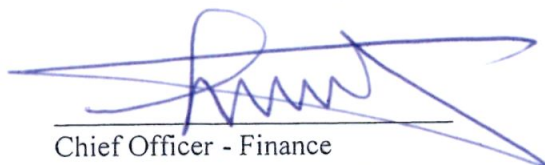
23 December, 2024

County Government of Vihiga
Vihiga County Executive
Annual Report and Financial Statements for the year ended June 30 2024

9. Statement of Receipts and Payments for the year ended 30th June 2024

		2023/2024	2022/2023
	Note	Kshs	Kshs
RECEIPTS			
Exchequer Releases (Transfer from CRF)	1	4,963,541,189	4,928,188,384
TOTAL RECEIPTS		4,963,541,189	4,928,188,384
PAYMENTS			
Compensation of Employees	2	2,382,693,382	2,449,450,402
Use of Goods and Services	3	788,304,840	861,955,415
Transfers to Other Government Units	4	357,765,110	266,840,185
Other Grants and Payments	5	328,795,971	449,733,456
Social Security Benefits	6	76,243,407	84,490,200
Acquisition of Assets	7	863,689,851	783,280,726
		-	-
TOTAL PAYMENTS		4,797,492,560	4,895,750,383
DEFICIT/SURPLUS		166,048,629	32,438,000

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 **11th November, 2024** and signed by:



Chief Officer - Finance
Name: CPA. James Atemba
ICPAK M/NO: 24296



Director – Accounting Services
Name: CPA Keverenge S. Joseph
ICPAK M/NO: 3762

County Government of Vihiga
Vihiga County Executive
Annual Report and Financial Statements for the year ended June 30 2024

10. Statement of Assets and Liabilities as at 30th June 2024

		2023/2024	2022/2023
	Note	Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	452,796,028	247,949,705
Total Cash and cash equivalents		452,796,028	247,949,705
Accounts receivables – Outstanding Imprests	9	16,638,638	19,071,698
TOTAL FINANCIAL ASSETS		469,434,666	267,021,403
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	10	222,257,327	142,746,114
NET FINANCIAL ASSETS		247,177,338	124,275,288
REPRESENTED BY			
Fund Balance b/fwd	11	124,275,288	91,837,288
Prior year Adjustments	12	-	-
Surplus/Deficit for the year		166,048,629	32,438,000
NET FINANCIAL POSITION		247,177,338	124,275,288

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 11th November, 2024 and signed by:



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Director – Accounting Services
Name: CPA Keverenge S. Joseph
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County Government of Vihiga
Vihiga County Executive
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11. Statement of Cash Flows for the period ended 30th June 2024

		2023/2024	2022/2023
	Note	Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from Operating Income			
Exchequer Releases	1	4,963,541,189	4,928,188,384
		4,963,541,189	4,928,188,384
Payments for operating expenses			
Compensation of Employees	2	2,382,693,382	2,449,450,402
Use of Goods and Services	3	788,304,840	861,955,415
Transfers to Other Government Units	4	357,765,110	266,840,185
Other Grants and Transfers	5	328,795,971	449,733,456
Social Security Benefits	6	76,243,407	84,490,200
		3,933,802,709	4,112,469,658
Adjusted for:			
Changes in Receivables	13	2,433,060	1,737,030
Changes in Payables	14	79,511,213	43,798,439
Prior Year Adjustments	12	43,146,579	-
<i>Total Adjustments</i>		38,797,694	42,061,409
Net Cash flows from Operating Activities		1,068,536,174	857,780,135
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	7	863,689,851	783,280,726
		-	-
Net Cash flows from Investing Activities		863,689,851	783,280,726
CASHFLOW FROM FINANCING ACTIVITIES			

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		-	-
Net Cash flow from Financing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		204,846,324	74,499,409
Cash and Cash Equivalent at Beginning of the year		247,949,704	173,450,295
Cash and Cash Equivalent at End of the year		452,796,028	247,949,704
As per Statement of Assets		452,796,028	247,949,704

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 11th November, 2024 and signed by:

Chief Officer - Finance
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ICPAK M/NO: 24296

Director – Accounting Services
Name: CPA Keverenge S. Joseph
ICPAK M/NO: 3762



VIHIGA COUNTY EXECUTIVE
Annual Report and Financial Statements
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12. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30th

June 2024

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	
	a	b	c=a+b	d	e=c-d	f=d/c
RECEIPTS						
Exchequer Releases	5,525,829,524	439,943,963	5,965,773,487	4,963,541,189	1,002,232,298	83%
Proceeds from Sale of Assets	-	-	-	-	-	0%
Other Receipts	-	-	-	-	-	0%
TOTAL	5,525,829,524	439,943,963	5,965,773,487	4,963,541,189	1,002,232,298	83%
PAYMENTS						
Compensation of Employees	2,310,556,384	175,220,097	2,485,776,481	2,382,693,382	103,083,099	96%
Use of Goods and Services	599,155,446	71,557,115	670,712,561	788,304,840	- 117,592,279	118%
Subsidies	-	-	-	-	-	0%
Transfers to Other Government Units	267,666,169	- 119,467,262	148,198,907	357,765,110	- 209,566,203	241%
Other Grants and Transfers	795,024,544	332,657,409	1,127,681,953	328,795,971	798,885,982	29%
Social Security Benefits	39,486,174	-	39,486,174	76,243,407	- 36,757,233	193%
Acquisition of Assets	1,513,940,807	- 20,023,396	1,493,917,411	863,689,851	630,227,560	58%
Finance Costs, including Loan Interest	-	-	-	-	-	#DIV/0!
TOTAL	5,525,829,524	439,943,963	5,965,773,487	4,797,492,560	1,168,280,927	80%
Surplus/(Deficit)			0.46	166,048,628.68		

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Vihiga County Executive
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Notes:

- The underutilization on the exchequer releases was as a result of not realizing the equitable shares for the month of June, 2024.
- The over expenditure on transfer to other government units and social security benefits were occasioned by under budgeting and were funded by the funds brought forward from the previous year.
- The underutilization of funds on other grants and transfers and acquisition of assets were as a result of late disbursement of funds by National Treasury which were disbursed towards the closure of Financial Year 2022.2023 failure to receive the equitable share for the month of June 2024.

The County Executive's financial statements were approved on **11th November, 2024** and signed by:



Chief Officer - Finance
Name: CPA. James Atemba
ICPAK M/NO: 24296



Director- Accounting Services
Name: CPA Keverenge S. Joseph
ICPAK M/NO: 3762

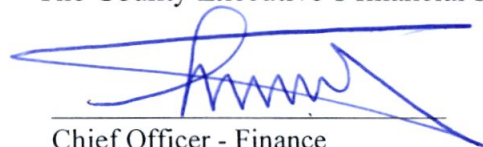


County Government of Vihiga
Vihiga County Executive
Annual Report and Financial Statements for the year ended June 30 2024

12A Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30th June 2024

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c
RECEIPTS						
Exchequer Releases	3,602,340,725	278,924,473	3,881,265,198	4,075,853,029	- 194,587,831	105%
Proceeds from Sale of Assets	-	-	-	-	-	0%
Other Receipts		-	-	-	-	0%
TOTAL	3,602,340,725	278,924,473	3,881,265,198	4,075,853,029	- 194,587,831	105%
PAYMENTS						
Compensation of Employees	2,310,556,384	175,220,097	2,485,776,481	2,382,693,382	103,083,099	96%
Use of Goods and Services	599,155,446	71,557,115	670,712,561	788,304,840	- 117,592,279	118%
Subsidies	-	-	-	-	-	0%
Transfers to Other Government Units	267,666,169	- 119,467,262	148,198,907	357,765,110	- 209,566,203	241%
Other Grants and Transfers	292,109,538	13,526,350	305,635,888	69,125,041	236,510,847	23%
Social Security Benefits	39,486,174	-	39,486,174	76,243,407	- 36,757,233	193%
Acquisition of Assets	93,367,014	138,088,173	231,455,187	217,069,588	14,385,599	94%
Finance Costs, including Loan Interest			-	-	-	#DIV/0!
TOTAL	3,602,340,725	278,924,473	3,881,265,198	3,891,201,367	- 9,936,169	100%
Surplus/(Deficit)	-			184,651,661.63		

The County Executive's financial statements were approved on 11th November, 2024 and signed by;



Chief Officer - Finance
Name: CPA. James Atemba
ICPAK M/NO: 24296



Director- Accounting Services
Name: CPA Keverenge S. Joseph
ICPAK M/NO: 3762

County Government of Vihiga
Vihiga County Executive
Annual Report and Financial Statements for the year ended June 30 2024

12B Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2024

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	e=a+b	d	e=c-d	f=d/c
RECEIPTS						
Exchequer Releases	1,923,488,799	161,019,490	2,084,508,289	887,688,160	1,196,820,129	43%
Proceeds from Sales of Assets	-	-	-	-	-	0%
Other Receipts	-	-	-	-	-	0%
TOTAL	1,923,488,799	161,019,490	2,084,508,289	887,688,160	1,196,820,129	43%
PAYMENTS						
Compensation of Employees	-	-	-	-	-	0%
Use of Goods and Services	-	-	-	-	-	0%
Subsidies	-	-	-	-	-	0%
Transfers to Other Government Units	-	-	-	-	-	0%
Other Grants and Transfers	502,915,006	319,131,059	822,046,065	259,670,930	562,375,136	32%
Social Security Benefits	-	-	-	-	-	0%
Acquisition of Assets	1,420,573,793	158,111,569	1,262,462,224	646,620,263	615,841,961	51%
Finance Costs, including Loan Interest	-	-	-	-	-	0%
TOTAL	1,923,488,799	161,019,490	2,084,508,289	906,291,193	1,178,217,096	43%
Surplus/(Deficit)	-	-	-	- 18,603,032.95		

The County Executive's financial statements were approved on 11th November, 2024 and signed by:



Chief Officer - Finance
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ICPAK M/NO: 24296



Director- Accounting Services
Name: CPA Keverenge S. Joseph
ICPAK M/NO: 3762



VIHIGA COUNTY EXECUTIVE
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For the year ended June 30 2024

12C Budget Execution by Programmes and Sub-Programmes for the year ended 30th June 2024

Program	Sub Program	Original Budget	Adjustment s	Final Budget	Actual	Budget utilization difference
		KShs	KShs	KShs	KShs	KShs
Administration, Planning and Support Service		982,491,215	103,710,049	1,086,201,264	771,309,753	314,891,511
	Administrative Service	972,877,815	104,449,049	1,077,326,864	766,007,992	311,318,872
	Research and Development	9,613,400	-739,000	8,874,400	5,301,761	3,572,639
Livestock Development and Management		34,861,002	16,497,762	51,358,764	7,533,246	43,825,518
	Veterinary Services and Extension	8,041,000	-143,400	7,897,600	394,730	7,502,870
	Livestock Extension	8,500,000	14,219,080	22,719,080	3,880,000	18,839,080
	Value Chain Development	18,320,002	2,422,082	20,742,084	3,258,516	17,483,568
Fisheries Development and Management		17,541,000	-4,042,938	13,498,062	3,040,000	10,458,062
	Promotion of Fish Farming	17,541,000	-4,042,938	13,498,062	3,040,000	10,458,062
Crop Development and Management		12,450,000	92,321,944	104,771,944	1,607,185	103,164,759
	Crop Extension	1,824,000	-1,390,000	434,000	0	434,000
	Farm Input Subsidy	0	97,662,444	97,662,444	0	97,662,444
	Food Security Initiatives	10,626,000	-3,950,500	6,675,500	1,607,185	5,068,315
Cooperatives Development		26,037,300	-11,563,998	14,473,302	10,418,530	4,054,772
	Cooperative Development Services	26,037,300	-11,563,998	14,473,302	10,418,530	4,054,772
Agribusiness		0	200,000,000	200,000,000	0	200,000,000
	Value Addition	0	200,000,000	200,000,000	0	200,000,000
Land Survey and Mapping Services		24,482,600	-5,739,991	18,742,609	17,695,663	1,046,947
	Land Survey and Mapping	24,482,600	-5,739,991	18,742,609	17,695,663	1,046,947
1 Urban and Physical Planning and Housing Services		50,892,457	-9,824,352	41,068,105	36,431,283	4,636,822
	Urban and Physical Planning	10,268,346	0	10,268,346	10,114,946	153,400
	Housing Development	5,162,400	-3,838,399	1,324,001	0	1,324,001
	Vihiga Municipality {KUSP}	35,461,711	-5,985,953	29,475,758	26,316,337	3,159,421

County Government of Vihiga
Vihiga County Executive
Annual Report and Financial Statements for the year ended June 30 2024

Administration,Planning and Support Service		143,035,963	215,525,778	358,561,741	242,778,506	115,783,235
	Administrative Service	143,035,963	215,525,778	358,561,741	242,778,506	115,783,235
Transport Management		9,823,443	36,871,127	46,694,570	41,421,933	5,272,637
	Transport System Management	812,600	37,922,727	38,735,327	38,568,980	166,347
	Mechanical Services	9,010,843	-1,051,600	7,959,243	2,852,953	5,106,290
Infrastructure Development		147,879,239	-22,643,678	125,235,561	125,235,482	79
	Roads Maintenance	147,879,239	-22,643,678	125,235,561	125,235,482	79
Administration,Planning and Support Service		197,570,594	-90,720,124	106,850,470	88,035,143	18,815,327
	Administrative Service	197,570,594	-90,720,124	106,850,470	88,035,143	18,815,327
Public Finance Management		7,471,012	-1,278,000	6,193,012	4,399,550	1,793,462
	ICT Printing press	7,471,012	-1,278,000	6,193,012	4,399,550	1,793,462
Trade Development and Investment		76,138,440	-20,952,165	55,186,275	48,022,383	7,163,892
	Market Development and Management	76,138,440	-20,952,165	55,186,275	48,022,383	7,163,892
Tourism Development		10,146,880	-6,555,700	3,591,180	2,645,906	945,274
	Tourism Promotion and Branding	10,146,880	-6,555,700	3,591,180	2,645,906	945,274
Administration,Planning and Support Service		1,335,636,244	26,915,320	1,362,551,564	1,172,721,456	189,830,108
	Administrative Service	220,236,624	21,915,320	242,151,944	61,581,330	180,570,614
	Human Resource Management and Development	1,115,399,620	5,000,000	1,120,399,620	1,111,140,127	9,259,493
Promotive and Preventive Healthcare Services		59,710,000	15,540,935	75,250,935	69,607,243	5,643,692
	Public Health Services	550,000	590,000	1,140,000	500,000	640,000
	Community Health Strategy	53,594,000	1,521,403	55,115,403	53,255,873	1,859,530
	Reproductive Healthcare	5,050,000	13,479,532	18,529,532	15,401,870	3,127,662
	Disease Surveillance and Emergency	516,000	-50,000	466,000	449,500	16,500
Curative And Rehabilitative Health Services		205,470,040	39,254,127	244,724,167	214,050,380	30,673,787
	Medical services	14,780,000	31,254,127	46,034,127	35,306,840	10,727,287
	County referral services	83,886,040	20,000,000	103,886,040	98,886,040	5,000,000

County Government of Vihiga
Vihiga County Executive
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	Drugs and Other Medical Supplies	106,804,000	-12,000,000	94,804,000	79,857,500	14,946,500
Child and Maternal Health Care		5,038,060	521	5,038,581	3,473,700	1,564,881
	Nutrition Services	5,038,060	521	5,038,581	3,473,700	1,564,881
Administration, Planning and Support Service		129,525,532	103,938,513	233,464,045	120,241,110	113,222,936
	Administrative Service	129,525,532	103,938,513	233,464,045	120,241,110	113,222,936
Vocational Education and Training		248,838,400	-6,478,000	242,360,400	196,076,804	46,283,596
	Youth Polytechnic Development	248,838,400	-6,478,000	242,360,400	196,076,804	46,283,596
Early Childhood Development		222,094,500	-24,300,100	197,794,400	183,243,090	14,551,310
	ECD Development	222,094,500	-24,300,100	197,794,400	183,243,090	14,551,310
Administration, Planning and Support Service		1,085,717,476	70,352,606	1,156,070,082	1,107,825,162	48,244,920
	Administrative Service	1,033,122,576	75,479,466	1,108,602,042	1,078,095,647	30,506,395
	County Administration	35,065,700	-6,418,400	28,647,300	15,309,051	13,338,249
	County Radio Information Services	17,529,200	1,291,540	18,820,740	14,420,464	4,400,276
Public Finance Management		30,112,000	6,668,600	36,780,600	36,217,430	563,170
	Public Finance Management	1,000,000	2,400,000	3,400,000	3,370,650	29,350
	Accounting Services	1,000,000	-1,000,000	0	0	0
	Budget Formulation Coordination	1,143,000	6,702,600	7,845,600	7,311,780	533,820
	Resource Mobilization	24,362,000	-1,434,000	22,928,000	22,928,000	0
	Budget Expenditure Management	2,607,000	0	2,607,000	2,607,000	0
Audit Services		4,336,600	1,597,400	5,934,000	5,870,000	64,000
	Audit Services	4,336,600	1,597,400	5,934,000	5,870,000	64,000
County Planning Services		600,000	-600,000	0	0	0
	Coordination of Policy Formulation and Plans	600,000	-600,000	0	0	0
Management and Administration of County Services		17,066,400	6,602,619	23,669,019	19,961,832	3,707,187
	County Executive	7,437,100	9,140,019	16,577,119	15,531,371	1,045,748
	County Secretary	9,629,300	-2,537,400	7,091,900	4,430,461	2,661,439
Administration, Planning and Support Service		75,719,554	-14,136,420	61,583,134	45,314,874	16,268,260

County Government of Vihiga
Vihiga County Executive
Annual Report and Financial Statements for the year ended June 30 2024

	Administrative Service	75,719,554	-14,136,420	61,583,134	45,314,874	16,268,260
903004860		88,004,000	-22,981,719	65,022,281	41,355,700	23,666,581
	Promotion of Sports	54,139,000	-23,027,720	31,111,280	18,328,950	12,782,330
	Promotion of Culture and Heritage	24,865,000	-8,453,999	16,411,001	9,773,550	6,637,451
	Recreation and Arts	9,000,000	8,500,000	17,500,000	13,253,200	4,246,800
904004860		18,403,945	-739,000	17,664,945	10,591,500	7,073,445
	Social Protection	7,612,945	-500,000	7,112,945	504,800	6,608,145
	Gender, Children, Youth and People with Disability	10,791,000	-239,000	10,552,000	10,086,700	465,300
Administration, Planning and Support Service		100,977,562	23,859,067	124,836,629	116,223,536	8,613,093
	Administrative Service	100,977,562	23,859,067	124,836,629	116,223,536	8,613,093
1003004860		65,165,000	-27,598,161	37,566,839	15,400,468	22,166,371
	Water Supply Management	60,330,000	-26,878,161	33,451,839	13,728,068	19,723,771
	Waste Water Management	4,835,000	-720,000	4,115,000	1,672,400	2,442,600
1004004860		27,535,000	-4,689,993	22,845,007	22,203,043	641,964
	Environmental Protection and Conservation	27,535,000	-4,689,993	22,845,007	22,203,043	641,964
1005004860		16,410,000	3,780,000	20,190,000	16,540,669	3,649,331
	Farm Forest Management	10,810,000	-120,000	10,690,000	10,112,999	577,001
	Natural Resources management	5,600,000	3,900,000	9,500,000	6,427,670	3,072,330
	Grand Total	5,477,181,458	488,592,029	5,965,773,487	4,797,492,560	1,168,280,927

13. Significant Accounting Policies

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

a) Statement of compliance and basis of preparation

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

b) Reporting entity

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

c) Recognition of receipts and payments

i) Recognition of receipts

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

ii) Transfers from the County Revenue Fund (CRF)

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

iii) Proceeds from sale of assets

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

d) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

v) Acquisition of fixed assets

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

Significant Accounting Policies (Continued)

e) In-kind contributions

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

f) Third Party Payments

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

g) Cash and cash equivalents

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

Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2024, this amounted to KShs 137,178,349 compared to KShs 124,232,293 in prior period as indicated on note 10.

Significant Accounting Policies (Continued)

h) Imprests and Advances

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

i) Third Party Deposits and Retention

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

j) Non-current assets

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

k) Pending bills

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

Significant Accounting Policies (Continued)

l) Contingent Liabilities

A contingent liability is:

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

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

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

m) Contingent Assets

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

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 30th June, 2023 for the period 1st July 2023 to 30 June 2024 as required by law. There were two (2) number of supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

o) Comparative figures

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

p) Subsequent events

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

q) Prior Period Adjustment

During the year, errors that have been corrected are disclosed under note 13 explaining the nature and amounts.

r) Related Party Transactions

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

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

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

14. Notes to the Financial Statements

1. Transfer from the CRF

	2023/2024	2022/2023
	KShs	KShs
Total Exchequer Releases for Quarter 1	740,229,182	852,656,731
Total Exchequer Releases for Quarter 2	1,268,268,757	1,125,817,738
Total Exchequer Releases for Quarter 3	954,596,967	748,822,227
Total Exchequer Releases for Quarter 4	2,000,446,283	2,200,891,688
Total	4,963,541,189	4,928,188,384

2. Compensation of Employees

	2023/2024	2022/2023
	Kshs	Kshs
Basic salaries of permanent employees	1,243,741,537	1,124,799,610
Basic wages of temporary employees	56,308,835	332,320,265
Personal allowances paid as part of salary	897,512,923	884,815,691
Employer Contribution to NSSF	25,252,920	3,446,260
Employer Contribution to Pension Schemes	159,877,167	104,068,576
Total	2,382,693,382	2,449,450,402

3. Use of Goods and Services

	2023/2024	2022/2023
	Kshs	Kshs
Utility Supplies and Services	44,980,948	53,348,761
Communication Supplies and Services	1,563,771	3,949,731
Domestic Travel and Subsistence	239,038,602	205,244,700
Foreign travel & subsistence	12,496,375	30,723,010
Printing Advertising and Information Supplies Services	14,029,790	10,411,412
Rentals of Produced Assets	5,444,404	5,145,398
Training Expenses	14,329,340	13,268,228
Hospitality Supplies and Services	111,868,761	112,865,778
Insurance expenses	30,642,507	24,392,667
Specialized Material supplies	108,718,626	151,906,175
Bank charges	5,383	2,496
Office and General Expenses	28,465,623	18,151,198
Other Operating Expenses	132,845,191	182,970,453
Routine Maintenance of Motor Vehicles	13,609,337.00	11,165,305
Refined Fuels, Lubricants and Other Fuels	25,826,035.00	27,989,195
Routine maintenance - Other Assets	4,440,147	10,420,907
Total	788,304,840	861,955,415

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4. Transfer to other Government entities

Description	2023/2024	2022/2023
	Kshs	Kshs
Transfers to County government entities		
Vihiga County Sports Fund	5,000,000	15,000,000
Climate Change Fund	202,765,110	82,000,000
Municipal Fund	-	2,339,915
Car Mortgages	-	30,000,000
Education Fund	150,000,000	137,500,270
TOTAL	357,765,110	266,840,185

5. Other Grants and Transfers

Description	2023/2024	2022/2023
	Kshs	Kshs
Other Current Grants & Transfer	450,000	675,000
Emergency Relief and Refugee Assistance	-	2,176,000
Other Capital Grants and transfers	328,345,971	446,882,456
TOTAL	328,795,971	449,733,456

6. Social Security Benefits

Description	2023/2024	2022/2023
	Kshs	Kshs
Government pension and retirement benefits	76,243,407	84,490,200
Total	76,243,407	84,490,200

7. Acquisition of Assets

Description	2023/2024	2022/2023
	Kshs	Kshs
Non Financial Assets		
Purchase of Buildings		
Construction of Buildings	194,286,976	118,422,998
Refurbishment of Buildings	-	-
Construction of Roads	-	-
other Infrastructure and Civil Works	187,786,147	351,331,924
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	-	12,982,840

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Purchase of Household Furniture and Institutional Equipment	2,260,560	
Purchase of Office Furniture and General Equipment	11,365,499	30,360,625
Rehabilitation and Renovation of Plant, Machinery and Equipment	8,155,230	1,911,843
Purchase of Computers, software and ICT Equipment	27,635,516	-
Purchase of Specialized Plant, Equipment and Machinery	36,447,420	35,448,525
Purchase of Certified Seeds, Breeding Stock and Live Animals	13,289,635	14,590,000
Research, Studies, Project Preparation, Design & Supervision	-	140,360
Renovation and Rehabilitation of Civil Works	372,764,367	213,691,610
Acquisition of Strategic Stocks and commodities		
Acquisition of Land	9,698,500	4,400,000
Total acquisition of non- financial assets		
Financial Assets		
Domestic Public Non-Financial Enterprises		
Payables From previous Financial Years		
Total acquisition of financial assets	-	-
Total acquisition of assets	863,689,851	783,280,726

8. Cash and Bank Balances

Bank Balances

	Nature/ Purpose of Account	2023/2024	2022/2023
Name of Bank, Account No. & Currency		Kes	Kes
Vihiga County Dev Account-CBK – 1000170794	Development	25,115	77,517
Vihiga County Rec Account-CBK – 1000170859	Recurrent	5,547	-
Vihiga County Deposit ACCOUNT-CBK – 1000283645	Deposits	123,178,349	110,232,293
Vihiga County Fuel Levy Fund-CBK – 1000283653	Development	673	673
Vihiga County Univ Health -CBK- 1000345187	Recurrent	521	521
Vihiga County NARIGP Account-CBK- 1000364351	Development	-	-
Vihiga County NAVCDP Account- CBK - 1000738464	Development	6,500,000	-
Vihiga County Youth POLY Fund-CBK- 1000367032	Development	21,234	6,141,234
Vihiga County Primary Healthcare Project - CBK - 1000569727	Development	1	5,200,001
Vihiga Couty ASDP ACCOUNT- CBK- 1000367024	Development	-	-
Vihiga Coutny KUSP (UDG) ACCOUNT- 1000388037	Development	-	-

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Vihiga Coutny KUSP (UIG) ACCOUNT- 1000379917	Development	0	0
Vihiga County Climate Change Account- 1000486848	Development	153,585,387	73,906,087
Vihiga County Devolution Supp Account- 1000440511	Recurrent	-	8,442,092
Vihiga County Nutrition International - 1000443618	Recurrent	2,438,931	11,029,528
Vihiga County Covid SPA Account - CBK-1000468866	Recurrent	-	-
Treasury Standing Imprest Account-KCB – 1141334763	Imprest	5,295	8,122
Vihiga County Covid SPA Account - Coop-01141471040000	Operations	-	8,138
Dev Imprest Account-CO-OP – 01141471295000	Imprest	136,195	136,195
Dept of Water Operations-KCB – 12411033550	Imprest	4,446	5,763
Dept of Educ account-KCB – 1170665020	Imprest	12,139	1,164
Dept of Trade-KCB – 1172899320	Imprest	210	303
Dept of Lands-KCB – 1170671136	Imprest	571	2,590
Dept of Transport-KCB – 1240928483	Imprest	902	3,076
Public Service Board-KCB – 1170670687	Imprest	3,311	1,748
Dept of Health-KCB – 1170665209	Imprest	1,724	8,903
Dept of Gender-KCB - 1240920083	Imprest	10,470	4,412
Dept of Agric-KCB - 1241214611	Imprest	1	119
Public Service and Admin-KCB - 1240128495	Imprest	95	20,778
County Executive - 1319483151	Imprest	7,738	-
NARIGP Operation account - KCB-12395000580	Operations	8,369	26,843,922
NAVCDP Operation Account- KCB - 1315063751	Operations	166,848,804	-
ASDP II Operation a/c - KCB- 1235794350	Operations	-	5,874,525
Total		452,796,028	247,949,705

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Notes to the Financial Statements (Continued)

9. Outstanding imprests and advances

	2023/2024	2022/2023
	Kshs	Kshs
Government Imprests	688,300	3,296,260
Salary Advances	1,950,338	1,775,438
Transfer due from County Assembly	14,000,000	14,000,000
Total	16,638,638	19,071,698

Breakdown of Imprest per Department	2023/2024	2022/2023
	Kshs	Kshs
Department Of Agriculture, Livestock and Fisheries	22,600	246,960
Department of Lands and Physical Planning	-	-
Department of Transport and Infrastructure	-	146,600
Department of Trade and Industry	50,000	1,270,200
Department of Health Services	-	936,500
Department of Education, Vocational Training	-	124,000
Department of County Executive	24,200	200,000
Department of Finance and Economic Planning	591,500	-
County Public Service Board	-	-
Department of Public Service and Administration	-	170,000
Department of Gender, Culture Youth and Sports	-	-
Department of Water and Environment	-	202,000
Subtotal	688,300	3,296,260
Breakdown of Salary Advance per Department		
Department of Transport and Infrastructure	-	-
County Assembly	1,117,835	1,117,835
Department of Public Service and Administration	832,503	657,603
Subtotal	1,950,338	1,775,438
Grand Total	2,638,638	5,071,698

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Notes to the Financial Statements (Continued)

10. Deposits and Retention

	2023/2024		2022/2023	
	Kshs		Kshs	
Retention	137,178,349		124,232,293	
Deposits (IPPD Deductions)	85,078,978		18,513,821	
Total	222,257,327		142,746,114	
Ageing analysis for				
Ageing analysis: (deposits and retentions)	Current FY	% of the Total	Comparative FY	% of the Total
Under one year	147,123,193	66%	61,117,527	57%
1-2 years	68,086,468	31%	27,753,720	20%
2-3 years	0	0%	42,446,865	11%
Over 3 years	7,047,666	3%	11,428,002	12%
Total (tie to above total)	222,257,327		142,746,114	

Note: The net salary of kshs.104,255,175.40 remained unpaid as at 30th June 2024 due to delayed June exchequer disbursement.

11. Fund Balance Brought Forward

	2023/2024	2022/2023
	Kshs	Kshs
Bank accounts	247,949,704	173,450,295
Accounts Receivables	19,071,698	17,334,668
Accounts Payables	- 142,746,114	- 98,947,675
Total	124,275,288	91,837,288

12. Prior Year Adjustments

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

Description	Balance b/f FY 2022/2023 as per Audited Financial Statements Kshs	Adjustments During the Year relating to prior Year Periods Kshs	Adjusted Balance b/f FY 2022/2023 Kshs
Bank account Balances	247,949,704		247,949,704
Receivables	19,071,698		19,071,698

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Accounts Payables	142,746,114	43,146,579	185,892,693
Total	124,275,288	43,146,579	81,128,709

The prior year adjustment was as a result of omission made on the accounts payables (IPPD Staff deduction) of kshs. 43,146,579.

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

Description	2023/2024	2022/2023
	KShs	KShs
Opening Balance as at 1st July 2023 (A)	19,071,698	17,334,668
Closing Balance as at 30th June 2024(B)	16,638,638	19,071,698
Net changes in Account receivables (Increase) Decrease C=B-A	- 2,433,060	1,737,030

14. Increase/ (Decrease) in Deposits and Retention

Description	2023/2024	2022/2023
	KShs	KShs
Opening Balance as at 1st July 2023 (A)	142,746,114	98,947,675
Closing Balance as at 30th June 2024 (B)	222,257,327	142,746,114
Net changes in Account Payables Increase (Decrease) C=B-A	79,511,213	43,798,439

15. Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

	Balance b/f 2022/2023	Additions for the year	Paid during the year	Balance c/f (insert current FY 2023/2024)
Description	Kes	Kes	Kes	Kes
Construction of Buildings	289,376,910	229,700,084	111,220,184	407,856,809
Construction of Civil Works	397,264,415	144,509,537	210,442,848	331,331,104
Supply of Goods	222,628,783	147,653,205	70,382,097	299,899,890
Supply of Services	295,235,296	58,615,812	115,327,119	238,523,989
Acquisition of land	1,700,000	0	0	1,700,000
Bills under litigation	260,318,488	1,740,000	31,430,437	230,628,051
Total	1,466,523,892	582,218,638	538,802,686	1,509,939,844

2. Pending Staff Payables (See Annex 3)

	Bal. b/f FY 2022/2023	Additions during the year	Paid during the year	Bal. c/f FY 2023/2024
Senior Management	5,200,508	360,622,298	343,981,009	21,841,797
Middle Management	636,225	576,995,677	550,369,614	27,262,288
Unionisable Employees	12,677,088	504,871,219	481,573,413	35,974,894
Others	-	-	-	-
	18,513,821	1,442,489,194	1,375,924,036	85,078,979

3. Related Party Disclosures

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

The following comprise of related parties to the County Executive:

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

Related party transactions

	2023/2024	2022/2023
	KShs	KShs
Transfer to Vihiga County Education Fund	150,000,000	137,500,270
Transfer to Climate change Fund	202,765,110	82,000,000
Transfer to Vihiga County Sports Fund	5,000,000	15,000,000
Transfer to Carloan and Mortgage Fund	-	30,000,000
Municipal Fund	-	2,339,915
TOTAL	357,765,110	266,840,185
TRANSFERS FROM RELATED PARTIES		
Transfers from Exchequer	4,963,541,189	4,928,188,384
TOTAL	4,963,541,189	4,928,188,384

Other Important Disclosures

4. Establishment of other County Government Entities

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

ENTITY	Date Established	Location	Accounting Officer
Amatsi Water and Sanitation Company	2014	Lunyerere Water Offices - Mbale	Mr. Edward Luvusi
Vihiga County Education fund	2015	Mbale - Vihiga County Headquarters	Mr. Felix Mugalitsi
Vihiga County Car loan and Mortgage Fund	2019	Mbale - Vihiga County Headquarters	CPA James Atemba
Vihiga County Trade and Enterprise Fund	2019	Mbale - Vihiga County Headquarters	Mr. Joseph Mbeta
Vihiga County Sports Fund	2020	Mbale - Vihiga County Headquarters	Mr. John Owako
Vihiga County Assembly	2013	vihiga County Assembly Offices	Mr. Ambaka Kilinga
Vihiga County Climate Change Fund	2021	Mbale - Vihiga County Headquarters	Mr. Duke Agalomba
Vihiga County Facility Improvement Fund	2019	Mbale - Vihiga County Headquarters	Mr. Luka Agoi
Vihiga Municipal Board	2019	Mbale - Vihiga County Headquarters	Mr. Victor Cheye Kivaya

5. Leasing of Medical Equipment

Amounts relating to leased medical equipment are included in the County Allocation Revenue Act and are budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments in the current financial year, amounts relating to leased medical equipment was Kshs 124,723,404 and Kshs 110,638,298 for the previous financial year.

15. Progress On Follow Up On Prior Year Auditor’s Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.1	Unauthorised Reallocation and Irregular Charge of Expenditure	These expenditures were charged under item code 2200000 (Use of Goods and Services) whose sub-heads are interrelated. The management will make necessary adjustments in the subsequent year budgets to ensure that adequate funds are allocated to specific vote heads to cater the expenditures. However, the expenditure of kshs.3,069,800 was correctly charged under refine fuels, lubricants, and other fuels since it was for diesel generators standby	Not Resolved	
1.2	Failure to Meet Insurance Contractual Obligations	At the end of financial year under review, the management had processed these payments but due to late release of funds by National Treasury, it was voided as required by the regulations. However, the management had an agreement with the Insurance Company to continue offering the services despite the delays in payment. Nevertheless, the full amount has now been settled	Resolved	
1.3	Domestic Travel and Subsistence Allowances	The amounts reported in the financial statement under domestic travel and subsistence allowances of kshs. 238,648,657 was the correct figure as was supported by the schedules presented to the Auditor. The	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		schedules are available for your review		
1.4	Misclassified and Unsupported Other Operating Expenses	These expenditures were charged under item code 2200000 (Use of Goods and Services) which has various interrelated sub-heads. The management will make necessary adjustments in the subsequent year budgets to ensure that expenditure are charged on relevant sub vote head.		
1.5	Unexplained expenditure on Refined Fuels, Lubricants and Other Fuels	<p>The expenditure incurred in firewood and charcoal was for the whole financial year and was supplied to various health facilities across the county. Please, note that in VCRH the consumption of fuel (firewood and charcoal) is high because of the number of inpatients in the facilities. Therefore, an amount of kshs. 2,424,000 incurred in the financial year were reasonable.</p> <p>The department of Public Service and administration procured fuel worthy kshs. 3,000,000 from M/S Hass Petroleum Limited, however it was later determined that additional supplies for fuel was required. Consequently, an order of kshs. 300,000 were raised to the same supplier pursuant to section 103 (d-e) of the Public Procurement and Asset Disposal Act, 2015.</p>	Resolved	
2.1	Basic Wages of Temporary Employees	Due process was followed by the county public service board in recruiting additional 735 temporary employees. The budget for the same was also approved by the county assembly under	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		compensation of employees vote head 2100000		
2.2	Payment of Kenya Revenue Authority PAYE Arrears	The figures highlighted by the Auditor arose from the agency notices that were issued by Kenya Revenue Authority to the County Government of Vihiga. The management didn't anticipate the KRA demand in the year under review and hence did not capture the amounts under the normal pending bills reported though this was budgeted for through supplementary estimates. The management is closely working with the KRA officials to ensure reconciliations of all accounts in order to minimize the penalties.	Resolved	
3.1	Irregular Funding of Amatsi Water and Sanitation Company	The county handed over projects which were being run by the county and communities to be professionally run by Amatsi Water Company and the county is charged with the responsibility of supporting the WSP on assert development and upgrading to realize efficient water service delivery to the citizens of Vihiga. The above Expenditure was incurred to rehabilitate the schemes which the county handed over to Amatsi Water Sewerage Services Company	Resolved	
3.2	Irregular Payment for Construction	The management did not realize the underpayment		

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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)
	of ECD Classroom	until it was discovered by the contractor in later dates and request for payment received. The management investigated the issue and was satisfied, hence made this payment based on the available documents in file. The documents supporting the underpayments are available for your review		
1	Budgetary Control and Performance	The underfunding to the County Executive was occasioned by late exchequer release by National Treasury and sometimes delays in approval by the office of Controller of Budget. The reasons for over/under expenditure as required by the Public Sector Accounting Standards Board were oversight by the management, and this was addressed in the subsequent financial year. However, reasons in respect to compensation of employees were as a result of agency notices issued by the KRA to the county government, promotions of workers in the department of health and recruitment of temporary employees.	Not Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2	Late and Undisbursed Exchequer Releases	The management fully concurs with the auditor's recommendations and is looking forward to National Treasury for a timely disbursement of funds to counties. This will enable the county government to render the services to the residents of Vihiga which will in turn minimize the trade payables.	Not Resolved	
1	Delay in Construction of Governor's and Deputy Governor's Residences	The contract extension request was granted by the management, and the extension letter is hereby attached for audit verification. The management is on the final stage of completing construction works of the Governor and deputy governor's official residence. In regard to the ceiling put by the Salary and Remuneration Commission on the Governor and deputy Governor's residence, the management entered into the agreement before the circular limiting the amount at kshs. 80,000,000 for Governor and deputy governor's residence came into effect. However, the management has sought the	Not Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		authority from SRC which has been granted.		
2	Delay in Construction of Six Storey 160 Bed Capacity Plaza at the County Referral Hospital	The construction is still on.	Not Resolved	



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County Executive Committee Member – Finance and Economic Planning

Date .



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16. Annexes

Annex 1 – Analysis of Transfers from the CRF

Period 2024	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	731,105,994	1,168,268,757	944,106,120	1,524,187,012	4,367,667,883
Nutrition International	-	-	7,500,000	-	7,500,000
DANIDA - Universal Healthcare in Devolved Units Programme	9,123,188	-	-	8,489,250	17,612,438
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-	-	8,391,959	8,391,959
NAVCDP	-	-	-	201,612,952	201,612,952
Agriculture Sector Development Support Project (ASDSP)	-	-	2,990,847	-	2,990,847
Climate Change	-	-	-	202,765,110	202,765,110
Sports Fund	-	-	-	5,000,000	5,000,000
Education Fund	-	100,000,000	-	50,000,000	150,000,000
Total	740,229,182	1,268,268,757	954,596,967	2,000,446,283	4,963,541,189

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Annex 2 – Analysis of Pending Accounts Payable

Supplier /Contractor Nameservices	Date of LPO/LSO/Contract No	Dateils of work Performed	Out standing Bills amount as at 30th june 2023	Additio n During the Year	Amount paid	Outstan ding Bills as at 30 th June 2024.
			A		B	C=A-B
1. Construction of buildings						
Mark Performance Systems LTD	44656	Completion of Incenerator at VCRH	3,475,230.00	-	3,475,230.00	-
Mutasudi Holding Limited	44908	Construction of 2 classes for KMTC	3,132,400.00	-	2,900,464.00	231,936.00
Elfasa Company LTD	44692	Fencing & renovation of Ebusyubi dispensary	406,000.00	-	-	406,000.00
Janyse Enterprises LTD	43245	Renovation of Hamisi county hospital	1,580,474.94	-	-	1,580,474.94
Negbuki LTD	45100	Classroom construction at Chanzeywe ECD	1,502,762.00	-	-	1,502,762.00
Limpid Venture LTD	43488	Construction of 6 door latrine	691,390.00	-	691,390.00	-
Bumbe Contractors LTD	44312	Construction of Asiongo ECDE	1,294,823.60	-	-	1,294,823.60
Joanama Enterprises LTD	43508	Construction of dinning hall & kitchen at Gavudia VTC	592,567.00	-	-	592,567.00
Kadii Construction LTD	43273	Construction of Ebumadi ECD Classroom	642,909.75	-	-	642,909.75
Lizday Company LTD	44246	Construction of Ebusakami ECDE classroom	1,497,090.55	-	1,497,090.55	-
Nuru Women Holding LTD	43273	Construction of Ebusamba ECD	469,220.00	-	-	469,220.00

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Bace Enterprises	43631	Construction of Ebusiratsi-Ekwanda	799,500.00	-	-	799,500.00
Dicam Investment LTD	43257	Construction of ECD Classroom	484,870.00	-	-	484,870.00
Hopestar Fabricator LTD	43549	Construction of ECDE	799,500.00	-	-	799,500.00
Negbuki LTD	44260	Construction of ECDE at Kapchemgum	1,196,711.68	-	-	1,196,711.68
Dernik Company LTD	44232	Construction of ECDE classroom at Ebulako	1,142,420.20	-	-	1,142,420.20
Rokya Supplies & General work LTD	44641	Construction of Esalwa ECDE	1,583,605.00	-	1,583,605.00	-
Tencons Builders LTD		Construction of Esalwa ECDE	1,490,978.16	-	-	1,490,978.16
Lucamo Enterprise LTD	43950	Construction of Esiakuti ECDE	1,452,294.50	-	1,452,294.50	-
Planet Base LTD	43502	Construction of Esiongo ECDE	171,680.00	-	-	171,680.00
Syntax Afri Ventures	43493	Construction of Gaigedi, Givogi & Vokoli	473,641.85	-	-	473,641.85
Naidi Venture	44277	Construction of Idavaga ECDE	1,594,056.92	-	-	1,594,056.92
Fezee ltd	44641	Construction of Isikuli ECDE	1,169,130.36	-	-	1,169,130.36
Fezee LTD	44641	Construction of Jemovo	935,130.45	-	935,130.45	-
Dermik Company LTD	44271	Construction of Jinjin ECD	1,142,420.20	-	-	1,142,420.20
Lucamo Enterprises LTD	44987	Construction of Kapsengere ECD	1,452,294.50	-	-	1,452,294.50
Sanbering Consultants	43273	Construction of Kegondi ECD classroom	446,176.00	-	-	446,176.00

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Fezee LTD	44641	Construction of Lesosi ECDE	1,170,420.00	-	-	1,170,420.00
Fezee LTD	44641	Construction of Mudungu ECD	1,169,130.00	-	1,169,130.00	-
Sharlycom construction Company	43606	Construction of Mulwaluhi ECD	4,521,045.48	-	-	4,521,045.48
Femvejan Company LTD	43528	Construction of pit latrine North Maragoli	812,000.00	-	812,000.00	-
One care company LTD	43487	Construction of Pit latrines at Womulalu	525,700.00	-	525,700.00	-
Samfra Contractors Ltd	44641	Construction of Saride ECDE	569,861.60	-	-	569,861.60
Maori Investment LTD	43273	Construction of Shiru ECDE	171,509.60	-	-	171,509.60
Kikuma Engineering Co. ltd	45006	ECD Construction Chekombero	836,300.00	-	836,300.00	-
Miam Contractors LTD	43545	ECD Construction Muhudu & Kaptech	1,415,619.32	-	-	1,415,619.32
Manvuh Ltd	43546	Construction of Gahumbwa-Kivagala ECDE	3,238,557.00	-	3,238,557.00	-
Jemide Construction Company	44309	Construction Hamadira ECDE	1,551,681.60	-	1,551,681.60	-
Lenana Engineering Ltd	44274	Construction of Ebuba ECDE	1,498,854.00	-	1,498,854.00	-
Lenana Engineering Ltd	44274	Construction of Esirambe ECDE	387,418.56	-	387,418.56	-
Lenana Engineering Ltd	44274	Construction of Esolongo ECDE Classroom	119,989.56	-	119,989.56	-
Samfra General Contractors	43277	Construction of Wamakale ECDE	548,520.00	-	-	548,520.00
Lasuez Construction Company	43537	Renovation of Maseno Dormitory & VTC	4,999,000.00	-	-	4,999,000.00

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Tasanga Enterprises Ltd	22/23	Completion of Gimomoi Community Dairy Cooperative	812,812.00	-	669,588.00	143,224.00
Bluetop Enterprises LTD	44916	Construction of Lagoons at Lunyerere & Serem	6,115,317.00	-	6,115,317.00	-
Kensetsu Enterprises LTD	44963	Construction of office Administration Block at Mwitoko	6,996,780.00	-	6,996,780.00	-
Janbree Ltd	45028	Renovation of Sabatia Subcounty	1,984,676.90	-	1,984,676.90	-
Segecha Construction and Engineering	43220	Completion of Ebunangwe water project	4,488,265.55	-	4,488,265.55	-
Grane Construction Company LTD	17/18	Completion of water project phase II	4,903,485.25	-	-	4,903,485.25
West Rift Enterprises	44715	Construction of Highrise tanks	2,490,600.00	-	-	2,490,600.00
Emjengo (K) Ltd	44358	Construction of modrem public toilet	6,945,926.00	-	6,945,926.00	-
Emm Consult LTD	45013	Fencing of Kimogoi Community Forest	2,298,540.00	-	2,298,540.00	-
Jean Mush LTD	44620	Givigoi water pipeline	1,396,250.00	-	-	1,396,250.00
Joyroll Company Ltd	44971	Last mile connectivity of water services	6,273,918.00	-	6,273,918.00	-
Jemide Construction Company	44243	Lyaduywa-Munugi Pipeline	1,988,200.00	-	-	1,988,200.00
Tasanga Enterprises Ltd	44336	Maintenance supply & Installation of pump	1,032,240.00	-	-	1,032,240.00
Chemwonyo Enterprises Ltd	44617	Mang'ong'o community water project	1,686,000.00	-	-	1,686,000.00
Bonmak Investments	44628	Rehab of N.E Bunyore water spring	1,807,610.00	-	-	1,807,610.00
Bobran Enterprises	44246	Rehab of Viyalo pipeline	2,793,900.00	-	2,500,000.00	293,900.00

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Cintajos Investments LTD	43915	Rehabilitation of Digula Water Project	3,835,525.00	-	-	3,835,525.00
Mbale Town Umeme Electro Works		Solarisation of small water supplies in Vihiga County Phase I	4,756,954.50	-	4,281,259.00	475,695.50
Awemma Motors Ltd	45075	Supply & delivery of Motor Vehicle	8,333,786.00	-	8,333,786.00	-
Yaqshid Company LTD		Construction of highrise 50m Steel Tank	2,043,599.75	-	-	2,043,599.75
Southway General Enterprises LTD	45071	South Maragoli Ward Agriculture and livelyhood project	5,384,812.00	-	-	5,384,812.00
Tianfu Africa Investment LTD	44910	Renovation of Maji house	2,878,938.00	-	-	2,878,938.00
Vycans Digital Opportunities	44670	Vihiga cluster reticulation project	8,861,332.00	-	-	8,861,332.00
Munde Solutions LTD	44992	Renovation of staff houses in Hamisi	1,609,477.80	-	1,609,477.80	-
Vycans Digital Opportunities Ltd	45030	Proposed renovation of Ivona Talent Centre	1,946,200.00	-	1,946,200.00	-
Discage Enterprises LTD	44929	Construction of Hamisi sub-county offices	1,308,997.65	-	-	1,308,997.65
Edietrium Consultancy services	43990	Facelifing of Governors office block	1,707,737.62	-	-	1,707,737.62
Lenana Engineering Limited	44837	4 Door Pit Latrine at Boyan Market	393,966.16	-	393,966.16	-
Bobran Enterprises	43920	Construction Market Shade	738,480.60	-	738,480.60	-
Messes Woods Dorm Entreprise	43217	Construction of 2 Boda Boda Shade at Busali Ward	819,999.90	-	53,184.85	766,815.05
Sharo Enterprise Limited	43917	Construction of 2 Boda Boda shade at Home Rib	718,428.00	-	718,428.00	-
Edietrium Consultancy Services ltd	43917	Construction of Boda Boda Shades at Kaimosi and Kaptech	783,864.00	-	-	783,864.00

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Negbuki Ltd	44988	Construction of Boda Boda Shades at Kaimosi and Kaptech	391,597.20	-	391,597.20	-
Vycans Digital Opportunities	44623	Construction of Bodaboda sheds	442,683.62	-	442,683.62	-
Smile enterprise Ltd	45034	Construction of Eco-Toilet at Chavakali Junction	880,672.00	-	880,672.00	-
Expansive Property Holdings Limited	45033	Construction of EcoToilet at Cheptulu market	1,975,526.40	-	1,975,526.40	-
Negbuki Ltd	44623	construction of pitlatrine Esaba market	483,546.00	-	483,546.00	-
Negbuki LTD	44623	Construction of Pit Latrine at Mwicho market	483,546.00	-	483,546.00	-
Fridoca Solutions & construction Ltd	43945	Construction of public toilets	1,209,959.29	-	1,209,959.29	-
Broadcore Construction Limited	45014	Fencing and construction of 4 door water closet toilet at Esibuye Stock Market	3,060,000.00	-	3,060,000.00	-
Rubbon Agencies	44610	Installation of Floodlights	991,196.88	-	-	991,196.88
Becquerel Radiators Ltd	44974	Installation of Floodlights at Banja Market	4,204,844.00	-	-	4,204,844.00
Wallace International LTD	44957	Rehabilitattion of Mwibona Stock sale market	985,884.00	-	985,884.00	-
Samfra general Contractors Ltd	43805	Renovation of Wemilabi, Walodeya market	2,728,489.36	-	2,728,489.36	-
Lunar Empurium		Archives Registry Construction of containerised registry	300,000.00	-	150,000.00	150,000.00
Mukoli Enterprises	45020	Interconnection of offices in data centre	2,798,000.00	-	2,798,000.00	-
Pecar investment	Historical-Elligible	Chango Water project & piping	11,342,340.00	-	-	11,342,340.00
Kisasa construction &suppliers	Historical-Elligible	Rehab of Munugi dispensary	2,000,000.84	-	-	2,000,000.84

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Reliacom solutions ltd	Historical- Eligible		532,885.1 5	-	-	532,885. 15
BENEDA ENTERPRISES	Historical Retentions	CONST OF PUBLIC SANITATION AT KEVEYE GIRLS	20,489.00	-	-	20,489.0 0
BLOMOFONTEIN CONST	Historical Retentions	CONS OF KARANDINI YOUTH POLY	57,569.00	-	-	57,569.0 0
FEMVEJA COMPAMY LTD	Historical Retentions	REN & FINISHING WORKS AT GIMOMOI YOUTH POLY	82,241.40	-	-	82,241.4 0
FREMCO LTD	Historical Retentions	REH OF ECD CLASSROOMS AT HAMUNOYWA PRI	73,167.90	-	-	73,167.9 0
FREMCO LTD	Historical Retentions	CONSTR OF ECD CLASSROOM AT CHEMASILIH PRI	100,000.0 0	-	100,000 .00	-
GRAVE CONSTRUCTION CO.LTD	Historical Retentions	CONSTRUCTION OF 50M PRESSED STEEL WATER TANK	82,241.40	-	-	82,241.4 0
GREFAM ENTERPRISES	Historical Retentions	CONST OF NEW DISPENSARY AT SABATIA SUB COUNTY	250,000.0 0	-	-	250,000. 00
KALEAH QUARRY AND TRANSPORTERS	Historical Retentions	CONST OF ECD CLASSROOMS AT EPANGA	100,000.0 0	-	-	100,000. 00
KIM FIVE SIX SIX CONT LTD	Historical Retentions	REN OF OVERHAUL ROOFING AT REFERAL HOSP	100,000.0 0	-	-	100,000. 00
LYUVA CONSTRUCTION CO.LTD	Historical Retentions	CONSTRUCTION OF SAVARU ECD	81,827.60	-	-	81,827.6 0
OMENDA CONSTR CO LTD	Historical Retentions	CONST OF NEW DISPENSARY AT MWIBONA	100,000.0 0	-	-	100,000. 00
ONE CARE SERVICES	Historical Retentions	CONS OF ECD CLASS AT EBBIBA PRI SCHOOL	41,884.00	-	-	41,884.0 0
ONE CARE SERVICES	Historical Retentions	CONST OF ECD CLASSROOMS AT MUDINDI PRI	41,884.00	-	41,884. 00	-
THAMSIN ENTERPRISES LTD	Historical Retentions	CONST OF ECD CLASSROOMS AT BUSAMO PRI	-	-	-	-
ADROIT ENGINEERING CO.LTD	Historical Retentions	REH OF KIMA- JORDAN WATER SUPPLY	100,000.0 0	-	100,000 .00	-

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Arujo	Historical Retentions	Dispensary Hard to reach at Emuhaya	793,393.0 2	-	-	793,393.02
Atrose Traders ltd	Historical Retentions	Kima Mrkt Emunwa	287,869.8 0	-	-	287,869.80
Beneda	Historical Retentions	Construction of ECD classroom - Ebwali primary	71,681.50	-	-	71,681.50
Berecar ltd	Historical Retentions	Rehabilitation of Emwatsi market - Philip bridge - Emabwi road	310,152.5 0	-	-	310,152.50
Chuzed Investment	Historical Retentions	Banja Health Centre	103,042.0 0	-	-	103,042.00
Crater Crown	Historical Retentions	Mudete Police Post	459,742.0 0	-	-	459,742.00
Crater Crown	Historical Retentions	Sawmill - Simbi Kapsav	400,132.1 0	-	-	400,132.10
Egle Icon limited	Historical Retentions	Munungo Pri. ECD	250,000.0 0	-	-	250,000.00
Egle Icon limited	Historical Retentions	Ebwiranyi ECD	250,000.0 0	-	-	250,000.00
Embogo Constr.Co.	Historical Retentions	Construction of Kitulu Polytechnic	0.20	-	-	0.20
Evisa co.	Historical Retentions	Construction of ECD classroom at Lwangale primary.	40,458.00	-	-	40,458.00
FARWEST ENTERPRISES	Historical Retentions	CONST OF MODERN MATERNITY AT CHANZALUKA	100,000.0 0	-	-	100,000.00
FINETOPS ENTERPRISES	Historical Retentions	PARTITIONING &REPAIR AT COUNTY HQ	-	-	-	-
FREEMARK LTD	Historical Retentions	WATER SRINGS PROTECTION AT LYADUYWA WARD	100,000.0 0	-	100,000.00	-
Gonge General Supplies	Historical Retentions	Construction of ECD classroom at Mukomba primary.	48,834.00	-	-	48,834.00
Guka Enterprises ltd	Historical Retentions	Proposed fencing of Gimogoi dispensary	91,191.30	-	-	91,191.30
Jackpas	Historical Retentions	Construction of fence at the new Majengo Market	48,588.90	-	48,588.90	-

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Jumbage O.ltd	Historical Retentions	Renovation and Re - decoration of Lyandginga health centre	58,095.00	-	-	58,095.00
KISUMU EXPERT CONTRACT	Historical Retentions	COMPLETION OF SOUTH WEST BUNYORE WATER PROJ	400,000.00	-	-	400,000.00
LOGISTICS OUTSOURCING LTD	Historical Retentions	REN WORKS AT EMUHAYA ADMNI OFFICE	100,000.00	-	100,000.00	-
Mbale Umeme	Historical Retentions	Street lighting Mbale Town	0.14	-	-	0.14
Neoba Building & Const.	Historical Retentions	Ebukanga Health Centre	259,067.00	-	259,067.00	-
Regency Systems	Historical Retentions	Construction of 2 classrooms at Mbale KMTC	271,224.20	-	-	271,224.20
Rehebeam Agencies	Historical Retentions	Construction of 25 Green Houses for Min. of Agriculture	920,000.00	-	-	920,000.00
Rotalink	Historical Retentions	Constr. Of elevated pressed steel tank at Kaimosi univ.& Elongo	228,260.90	-	-	228,260.90
Rotalink	Historical Retentions	Construction of elevated pressed steel water tank at Kaimosi University	150,004.10	-	-	150,004.10
Samart Construction	Historical Retentions	Kaptis Health Centre	490,313.10	-	-	490,313.10
SEREMA AGENCIES	Historical Retentions	CONST AND REPAIR OF LUANDA OMENA MARKET	-	-	-	-
STEN GO CONST & ENG SERVICES LTD	Historical Retentions	RECONST, DESIGN& UPGRADING OF COUNTY ASSEM	23,899.30	-	-	23,899.30
TAJ CONSTRUCTION CO. LTD	Historical Retentions	REH OF MASENO POLICE STATION -EK WANDA MART	-	-	-	-
Tritek	Historical Retentions	Construction of ECD classes at Chandolo primary	33,278.70	-	33,278.70	-
TUFF CONTRACTORS LTD	Historical Retentions	RENOVATION WORKS AT VCRH	400,000.00	-	400,000.00	-
WESTLINK ELECTRICAL & HARDWARE	Historical Retentions	INSTALLATION OF SOLARS STREETLIGHTS IN LOCS	608,000.00	-	-	608,000.00
Kenarop Construction Ltd		Fencing emakanyi dispensary	988,067.00	-		988,067.00

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Krenshaw Ltd	45022	Extension & renovation of the call centre	829,342.00	-		829,342.00
CLOCKWISE INTERTIONAL LTD		Signange installation	3,991,328.00	-	-	3,991,328.00
EDIETRIUM CONSULTANCY SERVICES LTD		Construction of 4No.boda boda shades at Emayoka, Epangá, Ekamanji and Mulele in Luanda Township ward-wbp	1,567,728.00	-	-	1,567,728.00
EDIETRIUM CONSULTANCY SERVICES LTD		Construction of boda boda shade at Kaimosi & Kaptech in Muhudu ward-wbp	783,864.00	-	-	783,864.00
FARWEST LTD		ITS ALSO APPERING IN TREASURY UNDER UNCATEGORIZED BILLS	1,872,000.00	-	-	1,872,000.00
GALIN INVESTMENT LTD			632,557.00	-	-	632,557.00
LIMPID VENTURES LTD		Construction of Boda Boda Shed at Kwa Shem, Chavogere, Wangulu in Busali Ward-wbp	1,295,188.00	-	-	1,295,188.00
MALEE GENERAL SUPPLIES		Construction of Boda Boda Shade at Anasanga Market in West Bunyore Ward-wbp	382,761.00	-	-	382,761.00
SAMFRA GENERAL CONTRACTORS LTD			1,528,895.00	-	-	1,528,895.00
SHARO ENTERPRISES LTD		Construction of Bodaboda Shades at Gavalagi in Central Maragoli Ward-wbp	718,428.00	-	-	718,428.00
SKYLINE ENTERPRISES LTD			1,542,240.00	-	-	1,542,240.00
EKERO BUILDING CONTRACTORS LTD			222,134.00	-	222,134.00	-
GANGO ENTREPRISES CO LTD	2019/2020	Construction of Butiti ECDE Classroom in Shamakhokho Ward-wbp	1,432,247.00	-	1,432,247.00	-
HOPESTAR FABRICATORS		Construction of ECDE Classrom	1,736,195.00	-	-	1,736,195.00
KINGFIELD TELEDATA		Construction of ECDE Classrom	1,698,240.00	-	-	1,698,240.00
LUCAMO CONSTRUCTION LTD		Construction of Kapsogoro ECDE Classroom in Banja Ward-wbp	1,452,487.00	-	-	1,452,487.00

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LUCAMO CONSTRUCTION LTD		Construction of ECDE Classrom	1,452,487.00	-	1,452,487.00	-
LUCAMO CONSTRUCTION LTD		Construction of ECDE Classrom	1,452,487.00	-	1,452,487.00	-
LUNAR EMPORIUM LTD		Construction of ECDE Classrom	1,593,548.00	-	-	1,593,548.00
MALEE GENERAL SUPPLIES		Construction of ECDE Classrom	150,474.00	-	150,474.00	-
OMUTELEMA LTD		Construction of ECDE Classrom	36.40	-	-	36.40
SYNTAX AFRI VENTURES		Construction of Givogi, Gaigedi & Vokoli ECDE Classroom in Wodanga ward-pb	1,329,606.00	-	-	1,329,606.00
EDIETRIUM CONSULTANCY SERVICES LTD			376,418.00	-	-	376,418.00
KETER BRIGHT LTD			1,130,000.00	-	-	1,130,000.00
ROADS AND GENERAL LTD			16,463,170.00	-	-	16,463,170.00
SAVA CONSTRUCTION LTD		Cnstruction of Blood transfusion centre	4,490,772.00	-	-	4,490,772.00
SCHEME CONTRACTORS TECHNOLOGY DESIGNERS LTD		Construction of Incinerator at Ekwanda Health Centre in Luanda South Ward	1,414,570.00	-	-	1,414,570.00
ANCIEN LTD		Rehabilitation of Muhaya saride road	3,209,580.00	-	-	3,209,580.00
DUNAMIS INTERNATIONAL		Construction of Tiriki community water project	1,040,665.00	-	1,040,665.00	-
EDMARK		Const of Shikmoli ECDE	128,560.00	-	-	128,560.00
ELESTIN CONTRACTORS CO LTD		Rehab of Chanda box culvert	180,250.00	-	-	180,250.00
EMBOGO CONTRACTORS LTD		Const of Kerada Box Culvert	3,210,318.00	-	-	3,210,318.00

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FAR WEST ENTERPRISE LTD		Construction of Maternity wing	2,000,000.00	-	-	2,000,000.00
INNOVATIVE TECHNOLOGIES AFRICA LTD		Const of Eselelwe ECDE classroom	1,392,970.00	-	-	1,392,970.00
KAPSILE WHOLESALERS LTD		Renovation of Ipali Health Centre	1,765,190.00	-	1,765,190.00	-
KELUVA GEN. SERVICES LTD		Const & Equiping classroom	2,584,978.00	-	-	2,584,978.00
MBOGOLO VALLEY		Const of chango water project	1,040,370.00	-	-	1,040,370.00
MEDIAMAX NETWORK LTD		12-door pit latrine at Mustinyi shopping Centre	419,920.00	-	-	419,920.00
MONTOLIVO LTD		Rehab of Nanda ECDE	324,140.00	-	-	324,140.00
MUGADE		Const of Ebukhya ECDE classrom	972.00	-	-	972.00
MUVOLI INVESTMENTS		Rehab of Demesi primary indiga RD	747,000.00	-	-	747,000.00
NORB AGENCIES		Installation of high mast lighting at Kima market	458,309.00	-	-	458,309.00
RAFJO DEVELOPMENT CO. LTD		Construction of ECDE Classrom	1,548,526.00	-	-	1,548,526.00
RELIACOM		Construction of ECDE Classrom	833,194.00	-	-	833,194.00
ROCK RESORT - KISUMU		Rehab of Munugi dispensary	456,000.00	-	-	456,000.00
ROYFIELD AGENCIS		Const of Emanyinya ECDE	1,093,574.00	-	-	1,093,574.00
SHIMAX GENERAL		Constr of ECDE classsroom at Givadunyi	496,490.00	-	-	496,490.00
STARMAX CONSTRUCTION LTD		Const of Kinazogi ECDE	1,775,890.00	-	-	1,775,890.00

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SUNWARD TRAVEL SERVICE		Travel services	1,359,145.00	-	1,359,145.00	-
TO YOUR RESCUE		Proposed landscaping services	57,999.00	-	-	57,999.00
TUFF CONTRACTORS		Renovation of VCRH	4,669,019.00	-	4,669,019.00	-
VIMAROH ENTERPRISES		Completion of Ilungu toilet	1,200,000.00	-	-	1,200,000.00
VIRMIT CO LTD		Const of Jeblabuk ECDE Classroom	435,477.00	-	-	435,477.00
VISION HOPE AGENCIES		Protection of water springs at Jepkoyai	594,000.00	-	-	594,000.00
WAVEMART ENTERPRISES		Const of boda boda shade @ Shiru market	504,800.00	-	504,800.00	-
WESTFIELD MOTORS		Completion of elevated water tank at Kima market	307,516.00	-	-	307,516.00
ZIYALE INVESTMENTS		Const of Gahumbwa & Kivagala ECDE	2,107,396.00	-	-	2,107,396.00
AMIRADI CONTRACTORS LTD		CONSTRUCTION OF PIT LATRINES AND CLASSROOMS FOR MUKHOMBE PRI.SCHOOL	906,286.30	-	906,286.30	-
LOJAC CONSTRUCTORS		COMPLETION OF KAPTECH DISPENSARY	469,901.00	-	469,901.00	-
THAMSIN CONTRACTORS		Construction of ECDE Classrom	900,000.00	-	-	900,000.00
VYCANS DIGITAL OPPORTUNITIES TRUST LTD	2023/2024	CONSTRUCTION OF A TRANSFORMER HOUSE AT EMUHAYA HOSPITAL		3,924,069.60	-	3,924,069.60
BROADCORE CONSTRUCTION LIMITED	2023/2024	COMPLETION OF GIVIGOI HEALTH CENTRE AT BANJA	-	12,945,480.00	-	12,945,480.00
LANGO GLASSMART AND HARDWARE	2023/2024	RENOVATION AND INSTALLATION OF EQUIPMENT AT EMUSIRE MORTUARY	-	6,626,050.00	-	6,626,050.00
DERMIK COMPANY LIMITED	2023/2024	CONSRTUCTION AND EQUIPPING OF ONE BOREHOLE AT VCRH	-	2,967,600.00	-	2,967,600.00

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GIFTRULE COMPANY LIMITED	2023/2024	CONSTRUCTION OF BOUNDARY WALL AT EMUHAYA SUB-COUNTY	-	24,491,970.00	-	24,491,970.00
SINEWAVE ENTERPRISES LTD	2023/2024	COMPLETION OF MULELE HEALTH CENTRE	-	4,923,560.00	-	4,923,560.00
BEST WITS COMPANY LIMITED	2023/2024	RENOVATION OF VCRH	-	3,975,766.60	-	3,975,766.60
DAMAFOR CONSTRUCTION COMPANY	2023/2024		-	1,799,932.00	-	1,799,932.00
OWEFWE CONSTRUCTION LTD	2023/2024		-	1,558,838.02	-	1,558,838.02
EMM CONSULT LTD	2023/2024		-	1,707,334.40	-	1,707,334.40
MELDANGLAVA INVESTMENT LIMITED	2023/2024		-	1,776,696.96	-	1,776,696.96
MUZAO BUILDING AND SUPPLIES CO. LTD	2023/2024		-	1,762,610.72	-	1,762,610.72
MIAN CONTRACTORS LTD	2023/2024		-	715,406.80	-	715,406.80
OWEFWE CONSTRUCTION LTD	2023/2024		-	1,793,360.00	-	1,793,360.00
GIFTRULE COMPANY LIMITED	2023/2024		-	1,784,972.00	-	1,784,972.00
EMM CONSULT LTD	2023/2024		-	1,707,334.00	-	1,707,334.00
YUSH GENERAL SERVICES LTD	2023/2024		-	2,456,706.00	-	2,456,706.00
CIASH HOLDINGS LIMITED	2023/2024		-	641,712.00	-	641,712.00
ABIESTA(EA) LIMITED	2023/2024		-	985,130.00	-	985,130.00
MUWADUGE COMPANY LIMITED	2023/2024		-	3,598,764.00	-	3,598,764.00

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MAGALS TRADERS AND CONSTRUCTION COMPANY	2023/2024	-	705,280.00	-	705,280.00
GIFTRULE COMPANY LIMITED	2023/2024	-	1,789,972.00	-	1,789,972.00
CASTAM CONSTRUCATION LIMITED	2023/2024	-	1,455,011.20	-	1,455,011.20
LEEGEK COMPANY LIMITED	2023/2024	-	1,401,858.84	-	1,401,858.84
GIFTRULE COMPANY LIMITED	2023/2024	-	1,789,972.80	-	1,789,972.80
GIFTRULE COMPANY LIMITED	2023/2024	-	1,789,972.80	-	1,789,972.80
MUHIL ENTERPRISES	2023/2024	-	1,578,632.40	-	1,578,632.40
EZNA CONSTRUCTION COMPANY LIMITED	2023/2024	-	1,218,568.40	-	1,218,568.40
BEST WITS COMPANY LIMITED	2023/2024	-	1,798,781.84	-	1,798,781.84
ETHIL HOLDINGS LIMITED	2023/2024	-	11,198,900.00	-	11,198,900.00
MAGALS TRADERS AND CONSTRUCTION COMPANY	2023/2024	-	4,400,000.00	-	4,400,000.00
FRIDOCA SOLUTIONS AND CONSTRUCTION LTD	2023/2024	-	3,887,660.00	-	3,887,660.00
PETRIAM CONSTRUCTION LIMITED	2023/2024	-	1,494,124.00	-	1,494,124.00
MORTECH AUTOMOTIVE LTD	2023/2024	-	230,200.00	-	230,200.00
GOLDEN CREST AGENCIES	2023/2024	-	6,050,703.55	-	6,050,703.55
MUHIL ENTERPRISES	2023/2024	-	2,051,887.00	-	2,051,887.00

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GOLDEN CREST AGENCIES	2023/2024	-	628,000.00	-	628,000.00
GIFTRULE COMPANY LIMITED	2023/2024	-	3,840,500.00	-	3,840,500.00
RUJUM CONSTRUCTION LTD	2023/2024	-	1,008,000.00	-	1,008,000.00
SLAK GENERAL AGENCIES	2023/2024	-	2,359,000.00	-	2,359,000.00
FRIDOCA SOLUTIONS AND CONSTRUCTION LTD	2023/2024	-	3,873,850.00	-	3,873,850.00
MBALE TOWN UMEME ELECRO WORKS LTD	2023/2024	-	1,066,169.00	-	1,066,169.00
JOYROWL COMPANY LTD	2023/2024	-	4,510,000.00	-	4,510,000.00
FERJONE CONTRACTORS LTD	2023/2024	-	2,398,300.00	-	2,398,300.00
AFRISURGE RESEARCH AND CONSULTANCY LIMITED	2023/2024	-	6,380,000.00	-	6,380,000.00
JEPHRICE MINIKA MURUKA	2023/2024	-	2,500,000.00	-	2,500,000.00
CASTAM CONSTRUCATION LIMITED	2023/2024	-	4,989,100.00	-	4,989,100.00
MIAN CONTRACTORS LTD	2023/2024	-	1,372,280.00	-	1,372,280.00
AMOCARE BUILDERS AND CONSTRUCTION COMPANY LIMITED	2023/2024	-	4,522,480.00	-	4,522,480.00
AROKEN CONTRACTORS	2023/2024	-	2,789,046.00	-	2,789,046.00
MIAN CONTRACTORS LTD	2023/2024	-	3,159,840.00	-	3,159,840.00
LETA KENYA LIMITED	2023/2024	-	4,658,952.00	-	4,658,952.00

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PARKHILL ENTERPRISES LIMITED	2023/2024	-	3,397,000.00	-	3,397,000.00
DEE AND MANOR LTD	2023/2024	-	3,147,200.00	-	3,147,200.00
GALIN INVESTMENTS LIMITED	2023/2024	-	6,507,716.00	-	6,507,716.00
RODLENS CONTRACTORS LIMITED	2023/2024	-	1,088,700.00	-	1,088,700.00
PROCAN CONTRACTORS LIMITED	2023/2024	-	1,899,245.00	-	1,899,245.00
LETA KENYA LIMITED	2023/2024	-	1,925,774.00	-	1,925,774.00
CYNWYD CONSTRUCTION COMPANY LIMITED	2023/2024	-	3,452,392.00	-	3,452,392.00
SLAKE COMPANY LIMITED	2023/2024	-	1,943,914.00	-	1,943,914.00
TANBELL EXCELLENCE LIMITED	2023/2024	-	1,719,189.00	-	1,719,189.00
LINANI GENERAL CONTRACTORS	2023/2024	-	3,480,560.00	-	3,480,560.00
YUSH GENERAL SERVICES LTD	2023/2024	-	4,729,000.00	-	4,729,000.00
LETA KENYA LIMITED	2023/2024	-	2,722,752.00	-	2,722,752.00
HILL HOLDINGS CONSTRUCTION LIMITED	2023/2024	-	3,606,300.00	-	3,606,300.00
CIASH HOLDINGS LIMITED	2023/2024	-	2,000,000.00	-	2,000,000.00
DEE AND MANOR LTD	2023/2024	-	1,644,270.00	-	1,644,270.00
AGGOSTEM PROPERTY DEVELOPMENT CO. LIMITED	2023/2024	-	1,491,500.00	-	1,491,500.00

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MUGADE COMPANY LIMITED	2023/2024		-	1,870,550.00	-	1,870,550.00
CONSTRUN LIMITED	2023/2024		-	2,738,859.00	-	2,738,859.00
SHIRLAB ENTERPRISES	2023/2024		-	1,577,128.00	-	1,577,128.00
PEMAKO SUPPLIES	2023/2024		-	1,500,000.00	-	1,500,000.00
JOYLIQ INVESTMENT	2023/2024		-	1,172,250.00	-	1,172,250.00
ATS	2023/2024		-	1,045,450.00	-	1,045,450.00
SUB TOTALS			289,376,911.56	229,700,083.93	111,220,186.85	407,856,808.64
2.Construction of civil works						
Hudmarg General Services	45201	Bukulunya-Ihiri-adc Munoywa rd	5,879,228.00		5,879,228.00	-
Ferjone Contractors Limited	45201	Chandugunyi-Indagalo rd(lot 1) and Mugonate-Chambale rd	5,886,884.00		5,886,884.00	-
Jajes General Suppliers limited	44597	Completion of Chenaywa-Madeya rd(lot1)Kipsinai road(lot2)	4,988,696.00		4,988,696.00	-
Tasanga Enterprises ltd	44292	Completion of Galona- Givogi bridge	1,199,208.00		1,199,208.00	-
Limpid ventures limited	44308	construction of eburnangwa river crossing	1,496,267.76		-	1,496,267.76
Maginot Project Limited	44016	Construction of Ebusamba rivercrosssing	1,457,204.05		-	1,457,204.05
Njirinya Enterprises ltd	44347	Construction of Kipsiguri River crossing	698,778.90		-	698,778.90
Nyakongo Enterprises ltd	44306	Construction of Nunangusa Culvert	3,984,600.00		3,984,600.00	-

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Slake company limited	21/06/2021	Construction of Selelwe- Kilingili River crossing	899,970.00		899,970.00	-
Golden Crest Agencies	44776	Ebusokho-Kwatate Lucy road	6,700,254.00		6,700,254.00	-
Nyakongo Enterprises Limited	44291	Ekwanda Secondary School-Skylight-Afubwa(lot1)and Omurukwa-Mathwana rd	4,481,300.00		4,481,300.00	-
Rabboni project builders ltd	44776	Floodlights of vihiga sub-county	3,299,040.00		-	3,299,040.00
Traiden Agencies Ltd	44776	Gahumbwa- Lwenya rd	2,250,000.00		2,250,000.00	-
Ductive investment ltd	44016	Givole secondary- Givole primary water crossing/ joint backfiling	737,110.20		737,110.20	-
Ferjone Contractors	45005	Labour based maintenance of H/subcounty rd	4,770,326.00		4,770,326.00	-
Deslico Enterprises Limited	45005	Labour based Maintenance of Sabati and Vihiga Subcounties rd	6,608,520.00		6,608,520.00	-
Avanche Limited	45002	Laour based maintenance of Emuhaya and Luanda rd	5,394,505.00		5,394,505.00	-
Dreammake Construction company ltd	44700	Maintenance of Chavakali- Solongo(Lot1) Musembe-Kisangula	4,997,190.00		-	4,997,190.00
Masinget Construction Co Ltd	44776	Maintenance of Elunza-Sera Iganza/Mbale Friends church-Chemaseli	3,890,550.00		3,890,550.00	-
Vencha Ventures limited	44953	Maintenance of Emwatsi-Gospel-OFF Ebugongo rd	4,938,949.99		4,938,949.99	-
Cece Enterprises Limited	44953	Maintenance of Gagolosi-Wamususi rd	1,460,000.00		1,460,000.00	-
Alinaa Construction Limited	44776	Maintenance of Ivona-Madeya rd	3,834,400.00		3,834,400.00	-
Rayrun Company Limited	45005	Maintenance of Kamuluguwa-Senende road	5,631,620.00		5,631,620.00	-
Mian Contractors Ltd	44988	Maintenance of Kisaturu-panadol rd	5,117,456.00		5,117,456.00	-

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Retro Tech Agencies	2022/2023	Maintenance of Ludzu-Budira PAG Chamakanga road in Sabatia	5,435,305.00	5,435,305.00	-
M/S Interlect Construction Limited	45002	Maintenance of Luzala rd (lot 1),Marikiti-Stend kisa(lot 2)	5,199,340.00	5,199,340.00	-
Leta Kenya Limited	45201	Maintenance of Majembe road and Mumbocha Church of God -Duya Junction	3,879,852.00	3,879,852.00	-
Wesba Enviro Limited	44776	Maintenance of Museywa rd	1,987,600.00	-	1,987,600.00
JAINOCAT KENYA Ltd	44868	Manyatta-Zaliza-Wamuluma Road	4,857,906.00	-	4,857,906.00
Bulneck Limited	43956	Mbati Box Culvert	4,517,996.40	-	4,517,996.40
Kent Investment Agency Limited	44776	Ndana-Endeli PRY-Jordan Bridge-Chugi rd	2,493,100.00	2,493,100.00	-
Wesba Enviro Limited	44776	Opening of Malinda-Kapkerer rd(lot 1)	2,980,600.00	2,980,600.00	-
Wesba Enviro LTD	44690	Rehabilitation of Kapsengere-Gamalenga	3,282,200.00	3,282,200.00	-
Vycans Digital Opportunities	24/5/2022	Rehabilitation of Busingo-Kapsambo rd	4,438,350.00	4,438,350.00	-
Maginot Project Limited	43903	Rehabilitation of Digula-Kikuyu and Minyika Rd	4,924,441.00	-	4,924,441.00
Mutasudi Holdings limited	44382	Rehabilitation of Ebulamba primary	1,498,400.00	-	1,498,400.00
Mutasudi Holdings ltd	44417	Rehabilitation of Ematali- Musebebo	2,720,700.00	-	2,720,700.00
Wesba Enviro Limited	44776	Rehabilitation of Emukhuga-Ajiengo rd	6,778,100.00	6,778,100.00	-
Limpid ventures ltd	44381	Rehabilitation of Emunicha bridge in North East Bunyore Ward	4,005,387.00	-	4,005,387.00
Hill Holdings Construction	44676	Rehabilitation of Iluanda Rd in Hamisi	6,314,100.00	6,314,100.00	-

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Wesba Enviro Limited	45174	Rehabilitation of Kapsengere-Gamalenga rd	3,282,200.00		3,282,200.00	-
Vibrant Construction Limited	44614	Rehabilitation of Itavo-Givole secondary-Buyangu rd	3,327,750.00		-	3,327,750.00
Gifrule construction company	44704	Rehabilitation of Kamunono-Kisasi rd	9,353,200.00		9,353,200.00	-
Aggostem Property Development	44868	Rehabilitation of Kichinjio-Kungu rd	3,000,008.00		3,000,008.00	-
Jajes General	44868	Rehabilitation of Kigwenza-Mwiletsa rd	2,810,099.00		-	2,810,099.00
Azere and Contractors	44321	Construction of Chambale Box Culvert	1,739,872.40		-	1,739,872.40
Breruk Enterprise Limited	44776	Rehabilitation of Kwa Dawa rd	2,654,961.00		-	2,654,961.00
Vycans Digital Opportunities	44704	Rehabilitation of Mahanga-Shikambi rd	10,238,800.00		10,238,800.00	-
Gifrule construction limited	44701	Rehabilitation of Mungaro-Marere rd	4,485,400.00		4,485,400.00	-
Dreamake Construction limited	44776	Rehabilitation of Nyabre-Mpaka rd	3,990,865.00		-	3,990,865.00
Wesba Enviro Limited	45141	Rehabilitation of Omurukwa- Mutulo rd	2,785,600.00		-	2,785,600.00
Jasendro Enterprises	44678	Rehabilitation of Onjwagi-Onono Ltd	3,869,876.00		-	3,869,876.00
Vycans Digital Opportunities Limited	45069	Rehabilitation of Saosi-Musukuva RD	5,710,880.00		5,710,880.00	-
Tanter gate investment ltd	44336	Rehabilitation of stage Havi- Lvamagare rd	4,297,600.00		4,297,600.00	-
Mofe Agencies Limited	44368	Rehabilitation of Sunrise-Angweyo-Mukhuyu rd	2,966,030.00		-	2,966,030.00
Devart Limited	44309	Rehabilitation of Vohovole-Chekombero rd	3,985,650.00		3,985,650.00	-

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Keluva general services	45066	Senende- Kapsotik road	6,783,216.00	6,783,216.00	-
FRASUS ENTERPRISES LTD	Historical-Elligible	Rehab of Kaptis dispensary LTD	2,610,000.00	-	2,610,000.00
Grefam enterprises	Historical-Elligible	Rehab of Wavosa -Musnji RD	2,028,825.93	-	2,028,825.93
ABIESTA E A LTD	Historical Retentions	REH OF ESIBUYE-MOKHOMBE ROAD	-	-	-
AFUMA	Historical Retentions	REH OF KEDETA-BURUDI ROAD	82,241.40	82,241.40	-
ALAKAM CONST CO. LTD	Historical Retentions	CONSTRUCTION OF MULIMBUKHO BRIDGE	782,077.30	782,077.30	-
BEZALEEL CONSTR CO. LTD	Historical Retentions	REH OF VUYIYA-MUHALIA ROAD	-	-	-
BILTONY GENERAL CONTRACTORS LTD	Historical Retentions	CONST OF BOYANI -KICHINJIO BOX CULVERT	161,655.20	-	161,655.20
BLUEWORKS CONSTRUCTION CO. LTD	Historical Retentions	REH OF WAWANI-JEMOJEI-KIPSIGORI ROAD	-	-	-
BUKA INVEST LTD	Historical Retentions	REH OF MULELE-CHINGI ROAD IN MUHUDU WARD	-	-	-
BUMBE CONTRACTORS	Historical Retentions	REH OF SOPHIA MKT ENGONIA BRIDGE ROAD	100,000.00	-	100,000.00
CRATER CROWN ENT AND SUPPLIERS	Historical Retentions	CONSTRUCTION OF MUNUGI BRIDGE	-	-	-
DALCO ENTERPRISES	Historical Retentions	CONST OF AKIDIVA BRIDGE	100,000.00	100,000.00	-
DALKO ENTER LTD	Historical Retentions	CONST OF KAVAI BOX CULVERT	100,000.00	100,000.00	-
DEPHIL CONTRACTORS LTD	Historical Retentions	CONSTR OF EPANGA BRIDGE	-	-	-
DYNACART AGENCIES LTD	Historical Retentions	CONST OF HOBUNAKA BRIDGE	200,000.00	-	200,000.00
DYNAMO CONSTR CO LTD	Historical Retentions	REH OF GAMALENGA-NYANGORI ROAD	110,983.40	-	110,983.40
DYNAMO CONSTR CO LTD	Historical Retentions	REH OF GAMALENGA-BOYANI ROAD	36,261.00	-	36,261.00

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DYNAMO CONSTR CO LTD	Historical Retentions	REH OF MUTAVI-CHEPSIS RD	27,589.30	-	27,589.30
EAGLE ICON LTD	Historical Retentions	REH OF ELUKALA-MUNGONA ROAD	164,482.80	-	164,482.80
EAGLE ICON LTD	Historical Retentions	REH OF ESIANDUMBA-ESARUTI ROAD	-	-	-
FEMGEL CO. LTD	Historical Retentions	REH OF EBWIRANYI-EBUYALO-EMUSOLI ROAD	100,000.00	100,000.00	-
FEMGEL CO. LTD	Historical Retentions	CONST OF IDELELI-LUSAVASAVI ROAD	100,000.00	100,000.00	-
GOLDEN CREST AGENCIES	Historical Retentions	REH OF LWOMBEI-CHEPSAGA RD & CONST OF BOX CUL	486,373.10	486,373.10	-
GREFAM ENTERPRISES	Historical Retentions	REH OF WAVOSA-MUSUNJI- IDELERI ROAD	200,819.20	-	200,819.20
HAKA INTERNATIONAL LTD	Historical Retentions	CONSTRUCTION OF GIVUDIMBULI-KIRITU ROAD	82,241.40	82,241.40	-
HAKA INTERNATIONAL LTD	Historical Retentions	REH OF GULUMA-CHAVOGERE ROAD	0.40	-	0.40
HARBINGER ENTERPRISES	Historical Retentions	REH OF MUNDIKA-EBUSEBE ROAD(RETENTION)	54,006.00	-	54,006.00
IHERI ENTERPRISES	Historical Retentions	REH OF ESERE-CHAMBALE ROAD	-	-	-
JANAWA BUSUINESS ENTERPRISES	Historical Retentions	CONST OF GAVOI FOOTBRIDGE	-	-	-
JEMIDE CONST CO LTD	Historical Retentions	REH OF MBALE -LONYENYA-MARANATHA ROAD	-	-	-
JOFES COMPANY LTD	Historical Retentions	CONSTRUCTION OF SULUMBI BRIDGE	82,241.40	-	82,241.40
JOFES COMPANY LTD	Historical Retentions	CONSTRUCTION OF SULUBI BRIDGE	-	-	-
JOHNCELE LTD	Historical Retentions	CONST OF SEMI PERMANENT HOUSES	275,000.00	-	275,000.00
JUMBAGEO CO.LTD	Historical Retentions	REH OF BUGINA HEALTH CENTER ROAD	-	-	-
KAPSILE WHOLESALERS LTD	Historical Retentions	REH OF GIVOGI PAG CHURCH-MADEYA RD	181,968.00	181,968.00	-
KAULI CONSTRUCTION LTD	Historical Retentions	REH OF MUHANDA-VISEGESEGE ROAD	-	-	-

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KENRY CONSTRUCTION CIOMPANY LTD	Historical Retentions	REH OF GIVOGI BAHAI-KISANGULA ROAD	-	-	-
KENRY CONSTRUCTION CIOMPANY LTD	Historical Retentions	CONST OF KISANGULA BRIDGE	-	-	-
KIM FIVE SIX SIX CONT LTD	Historical Retentions	REH OF KIDUBWI-KIRIVA-BETHLEHEM-ELUANDA RD	-	-	-
LENANA ENG LTD	Historical Retentions	CONST OF METAL STALLS AT WEMILABI MARKET	-	-	-
LOGISTICS OUTSOURCING LTD	Historical Retentions	CONST OF CHAMADELE BOX CULVERT	100,000.0 0	100,000 .00	-
MAOMAX AND SONS BUILDERS LTD	Historical Retentions	CONST OF LYAVOLA BOX CULVERT	200,000.0 0	200,000 .00	-
MASINGET CONST CO. LTD	Historical Retentions	NADANYA-BUSAMU ROAD	100,000.0 0	100,000 .00	-
METRO CONTRACTORS LTD	Historical Retentions	REH OF MBALE PRAISE CENTRE-MAGADA RD	-	-	-
MOKS CONSTR ENTER LTD	Historical Retentions	REH OF EMATSULI-MUKHONDO ROAD	100,000.0 0	100,000 .00	-
MONTOLIVO HOLDINGS LTD	Historical Retentions	CONST OF CHAMYAGA BRIDGE	-	-	-
MUGADE COMPANY LTD	Historical Retentions	REH OF VOHOVOLE PRI-BUGERANI MARKET ROAD	82,241.40	82,241. 40	-
NARROW BRIDGE HOLDING CO. LTD	Historical Retentions	REH OF KIVAGALA-MUTAMBI - GAGILEMBA ROAD	-	-	-
NISSIN COMPANY LTD	Historical Retentions	REN & REH OF WORKSHOP AT BOYANI YOUTH POLY	-	-	-
NOBUT CONSULT LTD	Historical Retentions	REH OF DEMESI PRIMARY INDIGA	100,000.0 0	-	100,000. 00
NYANDO POWER TECHNIQUES	Historical Retentions	REH OF LIGHTING SYSTEM AT KAIMOSI WATER TRMT	123,650.5 0	123,650 .50	-
OMENDA CONSTR CO LTD	Historical Retentions	REH OF IKUVU WATER POINT-MULWANDA ROAD	-	-	-
PECAR INVESTMENTS	Historical Retentions	REH OF STANDKISA-CEREALS BOARD RD	53,562.50	53,562. 50	-
PELICA CARE LTD	Historical Retentions	CONST OF ENGONIA BRIDGE	211,729.0 0	-	211,729. 00
RODEC ENTERPRISES LTD	Historical Retentions	REH OFESIAMBATSI -ELUYEKHE RD	-	-	-

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ROMA VENTURES CO	Historical Retentions	REH OF VINDIZI-IGAKALA-LUGAGA ROAD	300,000.00		-	300,000.00
ROMA VENTURES CO LTD	Historical Retentions	CONST OF LIDUNBU BRIDGE ALONG WANGEYO	100,000.00		-	100,000.00
SAMART CONSTR CO LTD	Historical Retentions	REH OF CHEPTULU-MILIMANI SHAVIRINGA ROAD	227,537.00		-	227,537.00
SAMKAI BUILD CONTR & CIVIL WORKS	Historical Retentions	REH OF KINU-BANJA ROAD	322,500.00		322,500.00	-
SAMKAI BUILD CONTR & CIVIL WORKS	Historical Retentions	REH OF GIVOGI-GIDAGADI LOOP ROAD	350,000.00		350,000.00	-
SAMUMO	Historical Retentions	REH OF KIDUNDU-VIROMBE ROAD	-		-	-
SEREMA AGENCIES	Historical Retentions	REH OF D O S OFFICE LUANDA EMAKHONDO RD	-		-	-
TENCONS BUILDERS LTD	Historical Retentions	REH OF EKWANDA-EBWIRANYI ESSABALU RD	-		-	-
TESCO CONSOLIDATED CO. LTD	Historical Retentions	REH OF CHAMBITI-WAJEYE-CHAFUDULA ROAD	0.30		-	0.30
VISSION CONTRACTORS LTD	Historical Retentions	REH OF BOYANI-MUDINDIROAD	-		-	-
WATITI CONST CO. LTD	Historical Retentions	CONSTRUCTION OF ELUANDA BRIDGE	732,194.50		732,194.50	-
WEKOBE ENTERPRISES LTD	Historical Retentions	REH OF ESAMWENYI-EMATIOLI RD	-		-	-
ADROIT ENGINEERING CO.LTD	Historical Retentions	REH OF ISANDA PAG-MURISTILE-EMWABI RD	100,000.00		100,000.00	-
Ainushamsi	Historical Retentions	Jamlongoji Box Culvert	705,324.00		-	705,324.00
AINUSHAMSI CONST & TRANSP	Historical Retentions	CONST OF GISAMBAI-MAJENGO W/P	560,000.00		-	560,000.00
ALAKAM CONST CO. LTD	Historical Retentions	CONST OF IGUNGA BRIDGE	100,000.00		100,000.00	-
Albywoods Agencies ltd	Historical Retentions	Kwamaji Mboku	228,339.00		-	228,339.00
Amro S.L.N	Historical Retentions	Rehabilitation of Bondeni - Givigoi Road - Enderi 4	254,999.60		-	254,999.60

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Banja ltd	Historical Retentions	Rehabilitation of Jemange - Kapsoi Road	254,245.9 0	-	254,245. 90
Belita B.Constr.Co.ltd	Historical Retentions	Rehabilitation of Ikuvu - Kikuyu - Dihula road	186,446.8 0	-	186,446. 80
Berekah Building	Historical Retentions	Guserwa Kapsejeri road	337,866.0 0	-	337,866. 00
Bezalee ltd	Historical Retentions	Rehabilitation of Eshikangu - Eshimbale Shop road	271,551.6 0	-	271,551. 60
Bezalee ltd	Historical Retentions	Misango bridge	-	-	-
Bezalee ltd	Historical Retentions	Mukhuyu - Mahanga - Madzoo pr. Road	269,849.1 4	-	269,849. 14
Bezalee ltd	Historical Retentions	Ekamanji Bridge	639,778.7 0	-	639,778. 70
Boada ltd	Historical Retentions	Rehabilitation of Vohovole - Chetamilu - Iludza	403,680.0 0	-	403,680. 00
Centerpoint Solutions	Historical Retentions	Kapsejeri	600,253.0 0	600,253 .00	-
CLOVERS INT LTD	Historical Retentions	REH OFSTAGE MATOPE ESSONGOLO RD	200,000.0 0	200,000 .00	-
Clovers Int.	Historical Retentions	Rehabilitation of Emakanji-Esiamayi Road	279,439.9 0	-	279,439. 90
Clovers Int.	Historical Retentions	Rehabilitation & murraming of Ebwiranyi - Ebusubi road.	-	-	-
Clovers Int.	Historical Retentions	Rehabilitation of Emmutsa - Hamimo spring road	34,748.70	-	34,748.7 0
Clovers Int.	Historical Retentions	Digula - Kikuyu - Mkamb	279,405.7 0	-	279,405. 70
County Contractors	Historical Retentions	Construction of Public toilet at Kima market	26,680.00	-	26,680.0 0
DECO SERVICES LTD	Historical Retentions	REH OF ESTINDIKO-EKWANDA ROAD	82,241.40	82,241. 40	-
Dephil ltd	Historical Retentions	Rehabilitation of kwa karani - keveye - Dumu S.A -Kihila Road	152,551.6 0	-	152,551. 60

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Dynamo Construction Ltd	Historical Retentions	Gamalenga - Nyangori	245,598.0 0		-	245,598.00
Eldosov Express	Historical Retentions	Kigungu-Wanondi	396,130.0 0		-	396,130.00
ELDOSOY EXPRESS LTD	Historical Retentions	REH OF KIGUNGA PRI-WANONDI- VIGEGE ROAD	100,000.0 0		100,000.00	-
ELKIM INSTITUTE	Historical Retentions	CONSULTANCY SERVICES	94,827.60		94,827.60	-
Embogo Constr.Co.	Historical Retentions	Madira - Logendo - Kedoh	564,799.0 0		-	564,799.00
EMBOGO CONTR LTD CONTR	Historical Retentions	CONSTR OF KEREDA BOX CULVERT	-		-	-
Essent Ltd	Historical Retentions	Light and Salt	307,527.0 0		-	307,527.00
Finexe Consultancy	Historical Retentions	Waluka Siambili road	352,163.2 0		-	352,163.20
Fremco Ltd	Historical Retentions	Salim Bilali - Vigena water spring road	443,055.0 0		-	443,055.00
Gango	Historical Retentions	Rehabilitation of Kigama - Vuyiya road	149,937.0 0		-	149,937.00
Gango	Historical Retentions	Construction of Medical sch. KMTC classroom	166,994.4 0		-	166,994.40
Gango	Historical Retentions	Kisasi Kamnono	373,866.0 0		-	373,866.00
Gmacs Construction Ltd	Historical Retentions	Gavudia - Gurukwa road	449,999.1 9		-	449,999.19
Golden Crest Agencies	Historical Retentions	Nambute Epanga	571,367.0 0		-	571,367.00
Grefam Vihiga	Historical Retentions	Rehabilitation of Wavosa - Musunji - Jidereri road	129,640.0 0		-	129,640.00
Haka International	Historical Retentions	Gividimbuli - Kiritu road	444,233.0 0		-	444,233.00

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Haka ltd	Historical Retentions	Rehabilitation of Mudete - Wasundi Road	411,472.8 0	-	411,472.80
Iheri ltd	Historical Retentions	Rehabilitation of chambale - esere	164,511.2 0	-	164,511.20
JAZA ENTERPRISES BUILDING CO LTD	Historical Retentions	REH OF MATSIGULU-IMBINGA ROAD	80,827.60	-	80,827.60
Jumbage O.ltd	Historical Retentions	Rehabilitation of Madzoo - Kadeta Road	212,785.7 0	-	212,785.70
Kaleah	Historical Retentions	Logere Ingidi road	553,324.4 0	-	553,324.40
Keluva ltd	Historical Retentions	Rehabilitation of Lubanga - Butiti Spring Road	208,331.8 0	-	208,331.80
Keluva ltd	Historical Retentions	Serem- Kaptien - Maraka	530,309.0 0	530,309.00	-
Komos	Historical Retentions	Lianangina - Kitumbe road	-	-	-
Komos	Historical Retentions	Kitumba - Lianagiga	349,906.8 0	-	349,906.80
Lango G/Matt	Historical Retentions	Repair of fisheries shades at Mbale/Serem/Esibuye	-	-	-
Likifa	Historical Retentions	Rehabilitation of Shianda - Stand Mawe Road	328,583.6 0	-	328,583.60
Likifa	Historical Retentions	Rehabilitation of Siekuti pr.- Kakamega forest road	150,471.0 0	-	150,471.00
Lojac Contractors	Historical Retentions	Rehabilitation of Lusavasavi bridge road	299,316.1 9	-	299,316.19
Lydro ltd	Historical Retentions	Rehabilitation of Givole - Buyangu - Muriri Road	309,546.0 0	309,546.00	-
M.D Rift ltd	Historical Retentions	Construction of Muingo Bridge	174,000.0 0	-	174,000.00
Malemo Constr. Co.	Historical Retentions	Chamasirihi P.A.G road	283,118.8 0	283,118.80	-
Marccan	Historical Retentions	Rehabilitation of Gamoi Primary - Maramu Road	258,761.0 0	258,761.00	-

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MAZOBI ENTERPRISES LTD	Historical Retentions	REH OF ALUPEKU-MUHANDA ROAD	100,000.0 0		100,000 .00	-
Mazobi Entr.	Historical Retentions	Rehabilitation of Kapasambo - Itabalia road	299,587.4 0		-	299,587. 40
Miale Contractors ltd	Historical Retentions	Nabwani - Mundugu road	-		-	-
Mid Rift Constr. Ltd	Historical Retentions	Rehabilitation of Mbihi - Chanzaruka - suguri Road	258,308.9 0		258,308 .90	-
Mofesh Intertrade ltd	Historical Retentions	Kegoye - chedwe (JD Otie.	521,189.0 0		-	521,189. 00
Mofesh Intertrade ltd	Historical Retentions	Central Villa road	322,053.0 0		-	322,053. 00
Montrose	Historical Retentions	Construction of Lugere Box Culvert	617,155.7 8		-	617,155. 78
Muslyn ltd	Historical Retentions	Rehabilitation of Jeviriri - Osagi Road	191,086.8 0		-	191,086. 80
Narrow Bridge	Historical Retentions	Kivagala Mutambi	582,877.9 0		-	582,877. 90
OALMS ENGINEERING SYSTEMS LTD	Historical Retentions	REH OF PINK HOUSE-IKHURA ROAD	-		-	-
Okonos Building Contractors Ltd	Historical Retentions	Construction of Slaughter House at Luanda	-		-	-
Omenda	Historical Retentions	Nyangweso Bridge	107,451.0 0		-	107,451. 00
Pamagwa ltd	Historical Retentions	Rehabilitation of Tigoi primary kwa maji road	196,928.5 0		-	196,928. 50
Pamagwa ltd	Historical Retentions	Ematsuli Ebuchika	278,797.0 0		-	278,797. 00
Pecar Investment	Historical Retentions	Standkisa - Cereal road	243,186.0 0		243,186 .00	-
PRE-DEVELOP CONS CO LTD	Historical Retentions	REH OF IKUMBA-DESI-KIDUNDU ROAD	442,240.3 0		442,240 .30	-
Raptoo Enterprises	Historical Retentions	Kapsofik - Kamurongoni	349,457.0 0		349,457 .00	-

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Raqma Holdings	Historical Retentions	Emnock Etole Lwambilo	350,177.00	-	350,177.00
Rysol Construction Ltd	Historical Retentions	Kaptech - Jamulongoch	391,221.00	391,221.00	-
Sabim Ltd	Historical Retentions	Rehabilitation of Idumbu - Imanda -Wang'ombi road	-	-	-
Samart	Historical Retentions	Rehabilitation of Kisasi - Saosi - Kamnono road	274,516.70	-	274,516.70
Samart	Historical Retentions	Construction of Mwibona Drift	144,566.79	144,566.79	-
Samart Ltd	Historical Retentions	Construction of Shaviringa Box culvert	414,520.10	-	414,520.10
Samkai	Historical Retentions	Reh; of Lesosi - Gavudiany - Lusengeli- Malwani - Shamakhokho - Siukhi Rd.	299,256.00	299,256.00	-
SAMKAI BUILDING CONTRACTORS LTD	Historical Retentions	REH OF ELUNZA-KIJUTU ROAD	-	-	-
Serema Agencies	Historical Retentions	Pipeline Extension - Luanda (Butamu Restaurant) Mwibona Mkt.	244,565.20	-	244,565.20
Sulu Construction Ltd	Historical Retentions	Musihila Bridge	486,375.00	486,375.00	-
Tektronix systems Ltd	Historical Retentions	Reh: Mavinzu ADC - Ikuvu Road	-	-	-
Tencons Ltd	Historical Retentions	Rehabilitation of Ebusakami Junction -Ebusikhale	-	-	-
Tencons Ltd	Historical Retentions	Rehabilitation of Mmbaindi - Emakhenje - Itumbu village road	299,638.32	-	299,638.32
Thamsin	Historical Retentions	Illongo Kidivo road	806,853.00	-	806,853.00
Thelmax	Historical Retentions	Rehabilitation of Esinamutu - Ebusamba road	119,744.30	119,744.30	-
Vihiga Contractors	Historical Retentions	Wamuchilo Mbilo road	-	-	-
Vihiga Logistics	Historical Retentions	Isikhu - Mukhombe Bridge	243,186.00	-	243,186.00
Vimuhasa Enterperises	Historical Retentions	Dr. Dagana Kitambazi	371,458.91	-	371,458.91

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Wamcon	Historical Retentions	Gakalagi Chanzoka road	608,356.0 0		608,356 .00	-
Wamcon Engineering	Historical Retentions	Kigesi Kihila Chango	625,048.0 0		560,000 .00	65,048.0 0
WATITI CONST CO. LTD	Historical Retentions	REH OF CHANGO- KIDINYE- GISAMBAI RD	- 0.50		-	- 0.50
WATITI CONSTRUCTION LTD	Historical Retentions	CONSTRUCTION OF BUHANI BRIDGE	82,241.40		-	82,241.4 0
Wesba ltd	Historical Retentions	Rehabilitation of Mukhombe Pri - Musitoyi - Ebulanangwe Road	334,196.0 0		-	334,196. 00
Wesba ltd	Historical Retentions	Musitoyi Bridge	771,127.0 0		-	771,127. 00
Western Constr.Co.	Historical Retentions	Rehabilitation of Likindu - Mwembe road	295,950.0 0		-	295,950. 00
Wilsac Construction ltd	Historical Retentions	Mtiva - Gambaragi	256,920.0 0		-	256,920. 00
ZIBO COMPANY LTD	Historical Retentions	REH OF SIMBI JUNCTION-JEBROCK ROAD	200,000.0 0		-	200,000. 00
ZIBO COMPANY LTD	Historical Retentions	REH OF SIMBI JUNCTION-JEBROCK ROAD	456,547.4 0		-	456,547. 40
ZIDAR BUILDING AND CONTRACTORS	Historical Retentions	REH OF KINU PRIMARY-MUTIVA ROAD	46,792.20		-	46,792.2 0
Zidar Constr.	Historical Retentions	Construction of Ochwade Bridge	434,511.5 0		434,511 .50	-
Zidar Constr.	Historical Retentions	Rehabilitation of Ochwade (Tongaren) Si Diop Road	372,563.7 0		-	372,563. 70
THELMAX CONSTRUCTION LTD			129,920.0 0		-	129,920. 00
BULNEK LTD		construction of Mbatu Box Culvert in Luanda Township ward-wbp	4,517,996. 00		-	4,517,99 6.00
CEAEZERTRIC LTD		Rehabilitation of Lyambogo - Matsigulu: Virombe - Womulalu & Igunguvani - Lyambogo roads in Central Maragoli ward-wbp	4,362,760. 00		-	4,362,76 0.00

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COMPLEAT CONSTRUCTION COMPANY LTD			4,699,093.00		-	4,699,093.00
DUCTIVE INVESTMENTS LTD		Construction of Givole Secondary-givole Primary Water Crossing Joint/Backfilling in Jepkoyai Ward-wbp	737,114.00		-	737,114.00
EDIETRIUM CONSULTANCY SERVICES LTD			763,280.00		-	763,280.00
HAKA INTERNATIONAL LTD		Emergency Road Works in Tambua Ward	3,500,000.00		-	3,500,000.00
MAGINOT PROJECTS LTD		Construction of Ebulamba river crossing at Banja Ward	1,457,204.00		-	1,457,204.00
MAGINOT PROJECTS LTD		Rehabilitation of a 2.5km Mudete - Kikuyu(Lot1) & Minyika (Lot2) Roads in North Maragoli Ward-wbp	4,924,441.00		-	4,924,441.00
ARUJO GENERAL LTD		Rehab of Malimba-Nathan Ambere-Esirulo RD	155,242.00		-	155,242.00
ATOM INVESTMENT LTD		Augementation of Emalinda/Esirulo Water Supply	775,808.00		-	775,808.00
ATROSE TRADERS LTD		Rehab of Gorfana-Molia ACK RD	1,329,891.00		-	1,329,891.00
ATROSE TRADERS LTD		Construction of Ebusiratsi-Nasibi Bridgr RD	95,852.80		-	95,852.80
BELLOWS		Rehab of Emukunzi workshop	1,000,000.00		1,000,000.00	-
BELMONT CONTRACTORS		Const of Ima-Emanaka RD	81,014.00		-	81,014.00
BENAM CONSTRUCTION		Rehab of Gisambai-Kapchemani-Msiri RD	2,167,656.00		2,167,656.00	-
BLETAR GLOBAL		Const of ECDE at Mudete MKT	992,000.00		-	992,000.00
CENTRE POINT SOLUTION		Rehab of Ebukhaya Esimudi RD	1,301,772.00		600,253.00	701,519.00
CLOVERS		Rehab & Murraming of Ebwali RD	254,271.00		-	254,271.00

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CLOVERS		Rehab of Digula-Kikuyu-MKAMB RD	297,872.00		-	297,872.00
CRATER CROWN		Rehab of Sawmill simbi-primary kapsavaro RD	2,001,321.00		2,001,321.00	-
DALCO		Construction of Kawai box Culvert	6,250,119.00		4,350,120.00	1,899,999.00
FAR WEST ENTERPRISE LTD			1,872,000.00		-	1,872,000.00
FRASUS ENTERPRISES		Rehab of Kaptis dispensary	2,610,000.00		-	2,610,000.00
GANGO ENTREPRISES CO LTD		Rehab of Wasundi-Kigama -Chavakali boys RD	8,089,352.00		-	8,089,352.00
GANGO ENTREPRISES CO LTD		Rehab of Kisasi Kamnono RD	1,073,313.00		-	1,073,313.00
GANGO ENTREPRISES CO LTD		Const of medical school-KMTC	2,703,792.00		-	2,703,792.00
GESTOL MECHANTS LTD		Const of Esibila ECDE classroom	991,181.00		-	991,181.00
GIGI INTERNATIONAL		Rehab of Luanda Sijenga RD	1,918,238.00		-	1,918,238.00
GOLDEN CREST AGENCIES		Opening of Ebusokho -Watate Lucy RD	1,711,576.00		-	1,711,576.00
GOLDEN CREST AGENCIES		Rehab of Kisasi kwa Dawa rd	2,118,470.80		-	2,118,470.80
GOLDEN CREST AGENCIES		Pipe laying from Luanda town big ben to Mulwakhi primary	634,663.75		-	634,663.75
GRAND PROJECT		Rehab of Chakanga Budira Kizuu primary RD	1,957,190.00		-	1,957,190.00
GUSANGA ENTERPRISES		Supply and delivery of fuel and lubricants	251,500.00		-	251,500.00
HAKA INTERNATIONAL LTD		Rehab of Givudimbuli-Kiritu RD	330,723.00		-	330,723.00

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HODOLE LOGISTICS		Extension of Viyalo Kilingili Wangeyo RD	2,880,500.00	-	2,880,500.00
INNOVATIVE TECHNOLOGIES AFRICA LTD		Constr of Kijutu box culvert	2,220,747.00	-	2,220,747.00
INNOVATIVE TECHNOLOGIES AFRICA LTD		Const of Mahanga-Givudemesi RD	5,404,849.00	-	5,404,849.00
INNOVATIVE TECHNOLOGIES AFRICA LTD		Rehab of Kayesi-Mbulika-Jivirii RD	5,151,403.00	-	5,151,403.00
JAZA ENTERPRISES BUILDING CONTRACTORS LTD		Rehab of Matsigulu-Imbinga RD	7,761,148.00	7,761,148.00	-
JUMBAGEO CONT.		Rehab of Makanya-Kiduywe-Ikuvu Salvation army RD	16,316.05	-	16,316.05
KOMOS		Rehab of Emusire Sec-Esirumba RD	1,000,000.00	-	1,000,000.00
MALEMO CONTRSCTORS		Rehab of Chamsihi PAG church RD	189,627.00	-	189,627.00
MANVUH		Const of Isava culvert	361,511.00	-	361,511.00
MASSRS KEYU GENERAL CONTRACTORS		Rehab of Givami-Lodenyo RD	1,838,205.00	-	1,838,205.00
MAYANTOS LOGISTICS AND TRAVEL		Rehab of Givogi-Madeya RD	3,002,900.00	-	3,002,900.00
MEMA TRADERS		Const of Galgoli bridge box culvert	1,787,000.00	1,787,000.00	-
MESSRS FINE TOPS ENT. LTD		Maint of Kisatiru-Panadol RD	3,133,036.00	-	3,133,036.00
MIAN CONTRACTORS		Const of Esaba Dispensary	1,500,001.00	-	1,500,001.00
MOFESH INTERRADE LTD		Dev projects in Lugaga-Wamuluma RD	900,000.00	-	900,000.00
MOHASON LTD		Const of Chamuyaga Bridge	7,112,035.00	7,112,035.00	-

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NOBUT CONSULT		Rehab of Lusiola Maret-PAG church RD	1,000,000.00		860,746.90	139,253.10
NYANDO POWERTECHNIQUES		Const of Gurukwa bridge	1,236,500.00		-	1,236,500.00
OAKMAN		Rehab of Mulundu pry-Wasoloveya-Kegoye primary RD	900,000.00		-	900,000.00
OLYEVEYE		Rehab of Ikuvu water point-mulwanda RD	80,000.00			80,000.00
OVID TECHNOLOGIES LTD		Rehab of Bendera Evojo RD	1,336,000.00		-	1,336,000.00
PITREN HOLDING LTD		Rehab of Sulumbi bridge	494,952.00		-	494,952.00
RACHUONYO ENTERPRISES		Ebusiralo river crossing bridge	303,500.00		-	303,500.00
SMILE ENTERPRISES		Rehab of Lotego-Mwilitsa RD	42,340.00		-	42,340.00
SONOKA CONTR.		Const of bridge	559,658.00			559,658.00
STARHOLDINGS		Gamalenga-Mambai RD	1,000,000.00		-	1,000,000.00
SULU		Const of Musihila bridge	80,000.00		-	80,000.00
SULU CO.LTD		Rehab of Ilongo-Kidivo RD	36,254.35			36,254.35
WAVEMART ENTERPRISES		Const of Mulwanda box culvert & murraming	435,600.00		-	435,600.00
AINUSHAMSHI CON. & TRANS. CO. LTD		CONSTRUCTION OF GISAMBAI-MAJENGO WATER PROJECT	3,627,071.00		-	3,627,071.00
MAZOBI ENTERPRISES LTD		REHABILITATION OF ALUPEKU-MUHANDA RD	751,811.60		751,811.60	-
MAZOBI ENTERPRISES LTD		REHABILITATION OF EDERERI-MUYUNDI FRIENDS CHURCH RD	183,948.82		183,948.82	-

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SAWIC LIMITED	2023/2024	FENCING OF OCHUORE DISPENSARY	-	770,000.00	-	770,000.00
VYCANS DIGITAL OPPORTUNITIES TRUST LTD	2023/2024	FENCING OF HAMISI SUB-COUNTY HOSPITAL	-	2,839,378.40	-	2,839,378.40
LANGO GLASSMART AND HARDWARE	2023/2024	FENCING OF JEBRONGO DISPENSARY	-	996,904.00	-	996,904.00
VYCANS DIGITAL OPPORTUNITIES TRUST LTD	2023/2024	INSTALLATION OF ELECTRICITY AT CHEPSAGA DISPENSARY	-	978,390.00	-	978,390.00
DATREIZ LTD	2023/2024	FENCING OF SEREM HEALTH CENTRE	-	976,450.00	-	976,450.00
VYCANS DIGITAL OPPORTUNITIES TRUST LTD	2023/2024		-	1,730,588.80	-	1,730,588.80
MUWADUGE COMPANY LIMITED	2023/2024		-	1,647,513.20	-	1,647,513.20
KISUYWA AGENCIES LIMITED	2023/2024		-	1,513,394.00	-	1,513,394.00
BEST WITS COMPANY LIMITED	2023/2024		-	1,798,781.00	-	1,798,781.00
BEST WITS COMPANY LIMITED	2023/2024		-	1,798,781.89	-	1,798,781.89
SOMERVELD CONSTRUCTION LIMITED	2023/2024		-	1,553,741.00	-	1,553,741.00
GOODFRONT ENTERPRISES LIMITED	2023/2024		-	1,401,106.00	-	1,401,106.00
CASTAM CONSTRUCATION LIMITED	2023/2024		-	1,596,860.60	-	1,596,860.60
JOLEAIN AGENCIES	2023/2024		-	1,270,617.60	-	1,270,617.60
RICHCLIFF AGENCIES	2023/2024		-	2,052,000.00	-	2,052,000.00
LANGO GLASSMART AND HARDWARE	2023/2024		-	9,380,247.00	-	9,380,247.00

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LANGO GLASSMART AND HARDWARE	2023/2024		-	999,500.00	-	999,500.00
LANGO GLASSMART AND HARDWARE	2023/2024		-	1,508,972.00	-	1,508,972.00
GOLDEN CREST AGENCIES	2023/2024		-	3,434,906.00	-	3,434,906.00
PELIAM CONTRACTORS LIMITED	2023/2024		-	2,936,145.00	-	2,936,145.00
MASINGET CONSTRUCTION COMPANY LIMITED	2023/2024		-	1,624,700.00	-	1,624,700.00
MAGINOT PROJECTS LIMITED	2023/2024		-	1,652,400.00	-	1,652,400.00
GOLDEN CREST AGENCIES	2023/2024		-	3,477,771.00	-	3,477,771.00
RIGHT ANGLE ENTERPRISES LIMITED	2023/2024		-	890,000.00	-	890,000.00
AGGOSTEM PROPERTY DEVELOPMENT CO. LIMITED	2023/2024		-	1,213,820.00	-	1,213,820.00
MIAN CONTRACTORS LTD	2023/2024		-	3,346,020.00	-	3,346,020.00
JOYLIQ INVESTMENT	2023/2024		-	1,589,000.00	-	1,589,000.00
TIGINIA GENERATION LIMITED	2023/2024		-	1,797,400.00	-	1,797,400.00
CYNWYD CONSTRUCTION COMPANY LIMITED	2023/2024		-	3,452,392.00	-	3,452,392.00
KENAIKI HOLDINGS LIMITED	2023/2024		-	1,000,000.00	-	1,000,000.00
LETA KENYA LIMITED	2023/2024		-	3,195,800.00	-	3,195,800.00
MAN LIKE PROJECT LIMITED	2023/2024		-	1,649,048.00	-	1,649,048.00

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BEST WITS COMPANY LIMITED	2023/2024		-	1,443,620.00	-	1,443,620.00
RIGHT ANGLE ENTERPRISES LIMITED	2023/2024		-	982,400.00	-	982,400.00
HUDMARG GENERAL SERVICE	2023/2024		-	3,607,020.00	-	3,607,020.00
BEST WITS COMPANY LIMITED	2023/2024		-	1,198,048.00	-	1,198,048.00
LINANI GENERAL CONTRACTORS	2023/2024		-	1,470,900.00	-	1,470,900.00
FRICLAWK COMPANY LIMITED	2023/2024		-	1,995,838.00	-	1,995,838.00
HILL HOLDINGS CONSTRUCTION LIMITED	2023/2024		-	2,055,300.00	-	2,055,300.00
FRICLAWK COMPANY LIMITED	2023/2024		-	2,891,416.00	-	2,891,416.00
KINU OUTLETS LIMITED	2023/2024		-	985,000.00	-	985,000.00
CIASH HOLDINGS LIMITED	2023/2024		-	4,961,500.00	-	4,961,500.00
BEST WITS COMPANY LIMITED	2023/2024		-	2,786,900.00	-	2,786,900.00
DESLICO ENTERPRISES LIMITED	2023/2024		-	3,570,828.00	-	3,570,828.00
RADCOS TECHNOLOGIES LIMITED	2023/2024		-	3,357,000.00	-	3,357,000.00
EXPANSIVE PROPERTY HOLDINGS	2023/2024		-	1,923,600.00	-	1,923,600.00
KINU OUTLETS LIMITED	2023/2024		-	2,994,400.00	-	2,994,400.00
FINBAKS LIMITED	2023/2024		-	2,816,400.00	-	2,816,400.00

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CENTRE POINT SOLUTION LIMITED	2023/2024		-	2,625,240.00	-	2,625,240.00
GOLDEN CREST AGENCIES	2023/2024		-	2,639,630.00	-	2,639,630.00
WEST LINK ELECTRICALS AND HARDWARE	2023/2024		-	1,183,490.00	-	1,183,490.00
GOLDEN CREST AGENCIES	2023/2024		-	2,023,040.00	-	2,023,040.00
PROCAN CONTRACTORS LIMITED	2023/2024		-	437,550.00	-	437,550.00
JOSIL CONTRACTORS LIMITED	2023/2024		-	2,978,400.00	-	2,978,400.00
GIFTINE ENTERPRISES	2023/2024		-	2,432,000.00	-	2,432,000.00
FAITH YOUNG ENTERPRISES LIMITED	2020/2021	REHABILITATION OF KIGULIENYI-CHAGUJI ROAD	-	3,998,916.72	-	3,998,916.72
VIBRANT CONSTRUCTION LIMITED	2021/2022	REHABILITATION OF KIPSINAI ROAD	-	1,822,462.00	-	1,822,462.00
FAITH YOUNG ENTERPRISE LTD	7/16/2021/22	REHABILITATION OF KIGOLIENYI- CHAGUSI ROAD	-	3,998,916.00	-	3,998,916.00
VIBRANT CONSTRUCTION LIMITED	2021/2022	REHABILITATION OF KAPSINAI RD IN HAMISI	-	1,822,462.00	-	1,822,462.00
MAGALS TRADERS	44795	REHABILITATION OF KISINGWA – SHIKOMOLI RD	-	2,699,261.00	-	2,699,261.00
EMM CONSULT LTD	2019/2020	FENCING KEVEYE VOCATIONAL TRAINING	-	1,211,040.00	-	1,211,040.00
RODDYS ECO COVER		PIPING & EQUIPPING OF BOREHOLES IN MWIBONA	-	225,000.00	-	225,000.00
NYAKONGO VENTURES LTD	2022/2023	PIPING AND EQUIPPING OF BOREHOLE AT MUNUNGO PAG	-	1,438,000.00	-	1,438,000.00
VYCANS DIGITAL OPPORTUNITIES TRUST LIMITED	2021/2022	VIHIGA CLUSTER WATER RETICULATION PROJECT PHASE II	-	7,861,332.00	-	7,861,332.00

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TEEMAC ENTERPRISES LIMITED	2021/2022	REHABILITATION OF WOMULALU IGAKARA ROAD	1,999,800.00	-	-	1,999,800.00
			397,264,415.42	144,509,537.21	210,442,848.20	331,331,104.43
3.Acquisition of Land						
JOSEPHINE AMISI AYIEMBA	2021/2022	Acquisition of Land	1,700,000.00			1,700,000.00
						-
TOTALS			1,700,000.00	-	-	1,700,000.00
4. Supply of goods						
Akase LTD	43789	Supply & Delivery of hairdressing & beauty therapy	1,893,250.00		-	1,893,250.00
Kulien ltd		Supply & delivery of MV tools	4,321,000.00		-	4,321,000.00
Kutsu General Supplies	44880	Supply & delivery of scholarship forms for ECD certificates	3,595,200.00		-	3,595,200.00
Oasis press supplies LTD		Supply and delivery of tools and equipments	2,993,538.00		-	2,993,538.00
Rubboni project Building LTD	43600	Supply and delivery of beauty therapy items	1,781,122.00		-	1,781,122.00
Fralamse women Co.ltd	43984	Supply of transition certificates for ECD	1,900,000.00		-	1,900,000.00
Biolight		Procurement of theatre equipment for Hamisi Sub-county	8,500,000.00		6,953,000.00	1,547,000.00
HELAM HOLDINGS	Historical-Elligible	Supply & delivery of tonners	-		-	-
INTERWORLD SYSTEMS	Historical Retentions	SUPPLY OF T SHIRTS BANNERS & ROLL UP BANNERS	41,800.00		-	41,800.00
JUNGLE MOVER SUPPLIES	Historical Retentions	SUPPLY AND DELIVERY FILLS	80,000.00		-	80,000.00
Agoma Group ltd	43951	Suply and Delivery of Complete PPEs and Rubbber boots	1,466,292.05		1,466,292.05	-

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Vycan Digital Opportunities LTD	44664	Supply & delivery hospital	2,999,500.00		2,999,500.00	-
Hopster Fabricators LTD	43956	Supply & Delivery of assorted Medical Equipments	1,140,000.00			1,140,000.00
Peace Alune Company	43972	Supply & delivery of cleaning materials	2,630,582.40			2,630,582.40
Keither Enterprise	44886	Supply & delivery of dental equipment	949,775.00			949,775.00
Chikonams Company LTD	44929	Supply & delivery of foodstuffs	1,191,550.00			1,191,550.00
Alivata limited	44929	Supply & delivery of foodstuffs VCRH	648,904.00		648,904.00	-
Jaiva Enterprises	43935	Supply & delivery of Hand Sanitizer	300,000.00			300,000.00
Bobran Enterprises	43977	Supply & delivery of infrared thermometer	810,000.00			810,000.00
Magals Traders & CO LTD	43956	Supply & delivery of medical files	1,893,584.00		1,893,584.00	-
Posange Supplies Agency		Supply & Delivery of multipurpose detergent	384,480.00			384,480.00
Mother Nature LTD	44861	Supply & delivery of rodeside & vermacide	998,800.00			998,800.00
Sipho Solution	44309	Supply and delivery of staff Uniform	807,000.00			807,000.00
Chikonams company ltd	44929	Supply and delivery of Food stuffs	2,050,000.00		2,050,000.00	-
Zaiba Grocery	44417	Supply and delivery of foodstuffs	1,405,550.00			1,405,550.00
Hubco Engineering	44509	Supply and Delivery of hand sanitizers	1,500,000.00		1,500,000.00	-
GeiliweissLimited	43948	Supply and delivery of Hand Washing Items	775,000.00			775,000.00

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Gadget Connect Ltd	44963	Supply and Delivery of ICT Equipments	1,297,420.00			1,297,420.00
NAOTRAC Enterprise	44362	Supply and delivery of maska	2,400,000.00			2,400,000.00
Geiliweiss limited	43966	Supply and delivery of Matress , Blacketsand Bed sheets	602,000.00			602,000.00
West Rift Enterprise	43980	Supply and Delivery of Oxgen Concetrators	6,070,000.00			6,070,000.00
Agoma Group Ltd	43920	Supply and Delivery of PPEs	2,625,000.00		2,625,000.00	-
Vycans Digital Opportunities	44666	Supply and Delivery of Radiological Consumarables	1,988,000.00			1,988,000.00
Royal care Limited	44244	Supply and Delivery of Sugical Mask	1,000,000.00			1,000,000.00
Agoma Gruo[p limited	43920	Supply and delivey of compete PPEs	2,625,000.00		2,625,000.00	-
Bobran Enterprises	43986	Supply of beds,Mattresses,hospital sheets	5,400,000.00			5,400,000.00
Diamond Nature	44841	Supply of Fire wood	1,005,400.00			1,005,400.00
Freejoy Enterprise	43275	Supply of food stuff	99,259.00			99,259.00
Freejoy Enterprise	44833	Supply of Food Sturfs	1,994,745.00			1,994,745.00
Ganeal Enterprise	44929	supply of Food Sturfs in Hospitals	2,622,500.00			2,622,500.00
Ganeal Enterprises	44929	Supply of foodstuffs	1,669,000.00			1,669,000.00
Gambo Prime Enterprises	45198	Supply & delivery of stationery	1,994,745.00			1,994,745.00
Lorodo Traders	43949	Supply and delivery of handwashing fbricated stands	2,250,000.00			2,250,000.00

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Karigi Enterprise	45125	Food delivery	469,988.0 0		469,988 .00	-
KEMSA	44985	Supply and delivery of medical drugs	32,062,24 1.00			32,062,2 41.00
Alivata Limited	44929	Suppy and Delivery of Food Stuff at VCRH	514,800.0 0			514,800. 00
Beevs Vesta Ventures LTD	44350	Repair of office Equipments	299,650.0 0			299,650. 00
Travia Technical Support	44909	Supply & delivery of branded Tshirts	345,000.0 0		345,000 .00	-
Kikuma Engineering Co. LTD	44851	Supply & delivery of laptops,desktops & printers	1,413,500. 00		1,413,5 00.00	-
Auto park & General LTD	44512	Supply of fuel and oils	630,500.0 0			630,500. 00
Auto Park & General LTD	44851	Supply of fuel lubricants	1,000,000. 00			1,000,00 0.00
Hillroy Merchants		Supply of Success Cards to KCPE candidates	460,000.0 0			460,000. 00
Argadian Group of companies	44984	Supply & delivery of Avocado seedlings	946,400.0 0			946,400. 00
Madgadi Solutions	44938	Supply & delivery of Biometrics locks & normal locks	327,600.0 0		327,600 .00	-
Smikey Construction LTD	44657	Supply & Delivery of hatchery	1,496,000. 00			1,496,00 0.00
Neostargate Ltd	44853	Supply & delivery of laptops,desktops & printers	700,001.0 0		700,001 .00	-
Lucos Consolidated Ltd	45020	Supply & delivery of mobile phones	496,000.0 0			496,000. 00
Fricatec Agency	44952	Supply & delivery of office diary	499,500.0 0		499,500 .00	-
Bobran Enterprises LTD	44882	Supply & delivery of office stationery	500,000.0 0		500,000 .00	-

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Nappa Services & supply	44951	Supply & delivery of office stationery	1,664,150.00		1,664,150.00	-
Jabe Trader Ltd	45035	Supply & delivery of safety gears	999,945.00		999,945.00	-
Kenya Seed Company	44664	Supply & delivery of seeds for locals	2,429,250.00		2,429,250.00	-
Euro min Agencies	45016	Supply of Beehives	949,025.00			949,025.00
Geinwess LTD	44687	Supply of sprayer	1,250,000.00		1,250,000.00	-
Limpid Ventures Ltd	2021/2022	Supply and delivery of green house	497,000.00		497,000.00	-
Edben Solutions LTD	45001	Supply of Vetenary safety gears	1,499,500.00		1,499,500.00	-
FressendAgencies	44851	Supply of office stationery	441,050.00		441,050.00	-
VIC ENTERPRISE	44533	Purchase of office stationery	387,600.00		387,600.00	-
VON TUGFT ltd	44292	Supply of office stationery	269,749.00		269,749.00	-
IZELLE Agencies	45030	Supply & delivery of ICT Equipment	1,900,000.00		1,900,000.00	-
Buffet Solution LTD	44321	Supply & delivery of office chairs,Generic High with mesh back & head	199,980.00			199,980.00
Detroit Investment		Supply & delivery of printers tonners	430,800.00		430,800.00	-
Giftine Enterprises		Supply & Delivery of protective gears	40,600.00			40,600.00
Grishan Agencies	44865	Supply & delivery of safety gears	245,000.00		245,000.00	-
Balucho LTD	44967	Supply & delivery of wheelbarrow	498,000.00			498,000.00

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Touchline Solutions Co	44893	Supply of stationery	1,483,600.00		1,483,600.00
Dynacart Agency LTD		Supply of tyres	1,712,500.00		1,712,500.00
Alivata Ltd	45072	Supply of office stationery	190,268.00		190,268.00
Hatrick Ventures ltd	44984	Supply & delivery of furniture	495,500.00		495,500.00
Dynacart Agencies Ltd	44797	Supply & delivery of MV tyres	435,250.00	435,250.00	-
Millenium Tax of Audit consultancy Ltd	44858	Supply & delivery of office stationery	2,250,875.00		2,250,875.00
Valvenox Agencies Ltd	44532	Supply & delivery of stationery	956,504.00	956,504.00	-
Lorodo Traders	43615	Supply & installation of GIS Lab accessories	569,200.00		569,200.00
Biteck Construction & trading company LTD	44934	Supply of ICT Equipments	498,500.00	498,500.00	-
Wevamat Enterprises	43306	Supply & delivery of Kicosca equipments	1,696,135.00		1,696,135.00
Aryali Meta Ltd	44963	Supply & delivery of Kicosca equipments	1,000,000.00		1,000,000.00
Travia Technical Suport Services	44960	Supply of office general supplies	498,940.00	498,940.00	-
Tachava Enterprises	44963	Supply of office furniture	497,200.00		497,200.00
Isuzu East Africa		Purchase of Motor vehicle	5,502,859.00		5,502,859.00
Lorodo Traders	22/23	Supplies & delivery of desktop & laptop	600,000.00	600,000.00	-
Frevalady Investment ltd	44958	Supply & delivery of assorted communication equipment	3,000,000.00	3,000,000.00	-

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Mirokama Trading LTD	45030	Supply & delivery of assorted stationery	815,100.0 0	815,100 .00	-
Color twist media	44910	Supply & delivery of county newsletter	2,738,760. 00		2,738,76 0.00
Bobran Enterprises LTD	44853	Supply & delivery of motor vehicle tyres & batteries	1,698,000. 00		1,698,00 0.00
Magals traders & construction ltd		Supply & delivery of office furniture	799,000.0 0	799,000 .00	-
Travia Technical Support Service	44960	Supply & delivery of office general supplies	498,940.0 0	498,940 .00	-
Lorodo Traders	44973	Supply & delivery of security lights	807,300.0 0	807,300 .00	-
Cilla General Supplies Ltd	44882	Supply & delivery of tyres	347,499.9 8		347,499. 98
Cilla General Supplies LTD		Supply & delivery of tyres	299,568.0 0		299,568. 00
Ashwi Enterprises	44883	Supply and delivery of office stationery	1,890,000. 00		1,890,00 0.00
Geach Agencies	45014	Supply and delivery of tyres	735,000.0 0	735,000 .00	-
colour twist		supply and delivery of wall calenders	2,866,725. 00		2,866,72 5.00
Aryali Meta LTD	22/23	Supply and delivery smartphones & laptops	2,020,000. 00		2,020,00 0.00
Ovarian Enterprises	44356	Supply of cleaning material	987,728.0 0	987,728 .00	-
Fridoca Solution and construction company	44776	Supply instalation testing and commisioning of flood lights	1,993,576. 00		1,993,57 6.00
Payopa Enterprises	45111	Supply of fuel/oil	1,500,000. 00	1,500,0 00.00	-
Tachava Enterprise Limited	44971	Supply and delivery of branded diaries,envelopes and notebook	549,100.0 0	549,100 .00	-

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Damajoh Enterprise Limited		Supply and Delivery of laptops,phone and Prininters	2,048,766.36		2,048,766.36	-
Shirlab Entreprises	43880	Supply and Delivery of Stationery	64,507.00		64,507.00	-
Actual Way Group Ltd	44945	Supply and Delivery of office stationery	1,999,828.00		1,999,828.00	-
Clockwise International Limited	43237	Supply and Installation	3,991,328.00			3,991,328.00
Blue Zebra traders	43959	Supply and installation of solar	630,930.00		630,930.00	-
Travia Technical Support	44945	Supply of Cleaning Materials	494,200.00		494,200.00	-
Fridoca Solution	43943	Syppy,Installation,Testing and commisioning of 10mts floodlight	1,472,595.00			1,472,595.00
Ashwi Enterprises	44983	Supply & delivery of ICT	2,325,000.00		2,325,000.00	-
Mukoli Enterprises	45005	Supply and delivery of laptops	2,870,000.00		2,870,000.00	-
Petrium		Kitchen LPG	403,000.00			403,000.00
Petrium Construction Ltd	45245	Supply and delivery of furniture	1,471,000.00		1,471,000.00	-
KADESH VENTURES LTD			4,958,835.00		4,958,835.00	-
LIAN FARM AFRICA LTD			1,991,000.00		-	1,991,000.00
PHILMAFAITH GENERAL			973,588.00		-	973,588.00
YEDA AND SON ENT LTD			246,600.00			246,600.00
CEDOW COMPANY INVESTMENT		Supply and delivery of business cards for H.E and COS	30,000.00		-	30,000.00

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YAPHARICK GENERAL SUPPLIES		Supply & Delivery of tyres	42,500.00	-	42,500.00
SHIRLAB ENTERPRISES		Provision of covid 19 related supplies	5,677,255.00	-	5,677,255.00
YEDA AND SON ENT LTD		Supply of foodstuff	128,500.00	-	128,500.00
ZAIBA GROCERY		Supply of foodstuff	1,143,940.00	1,143,940.00	-
AFRICA DEVELOPMENT AND STRATEGY CENTRE			898,955.00	-	898,955.00
ESSENT LTD			435,000.00	-	435,000.00
JESSON OFFICE EQUIPMENT		Supply & delivery of office furniture	560,540.00	-	560,540.00
KENYA SEED COMPANY LTD		Supply & delivery of seeds and farm inputs	863,904.00	-	863,904.00
MILKEN ENTERPRISES LTD		Supply & delivery of office statyionery	1,046,989.00	-	1,046,989.00
ONE CARE SERVICE VIHIGA		Supply & delivery of ICT equipments	998,840.00	-	998,840.00
PINECONE HOTEL		Supply & delivery of tyres	540,000.00	-	540,000.00
PONG AGENCIES		Supply & delivery of assorted theater equipments	1,233,569.00	-	1,233,569.00
TROJAN INTERNATIONAL		Supply & delivery of fuel & lubricants	500,000.00	-	500,000.00
WAVEMART ENTERPRISES		Supply & delivery of tshirts & caps	450,300.00	-	450,300.00
ZIYALE INVESTMENTS		Supply & delivery of Alluminuim sulphate	557,858.00	-	557,858.00
ALBERT K. LUMIRE		SUPPLY OF NEWSPAPERS	49,530.00	-	49,530.00

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HARLEYS LTD		SUPPLY OF NON-PHARMACUTIALS	662,816.00		662,816.00	-
YAZID CONT.LTD		SUPPLY OF TYRES	199,056.00		-	199,056.00
YAZID CONT.LTD		SUPPLY OF TYRES	171,600.00		-	171,600.00
EVERNEX ENTERPRISES LTD	2023/2024	SUPPLY AND DELIVERY OF PERISHABLE FOODSTUFFS FOR HEALTH	-	2,210,600.00	-	2,210,600.00
ZAIBA GROCERY	2023/2024	SUPPLY OF FOODSTUFFS	-	2,340,970.00	-	2,340,970.00
SAMWEK DIGITAL SOLUTIONS LIMITED	2023/2024	SUPPLY AND DELIVERY OF NON-PERISHABLE FOODSTUFF	-	768,691.00	-	768,691.00
JIALK INVESTMENT COMPANY LIMITED	2023/2024	SUPPLY AND DELIVERY OF PERISHABLE FOODSTUFFS FOR HEALTH	-	2,338,000.00	-	2,338,000.00
EVERNEX ENTERPRISES LTD	2023/2024	SUPPLY AND DELIVERY OF STATIONERY	-	795,950.00	-	795,950.00
ZAIBA GROCERY	2023/2024	SUPPLY AND DELIVERY OF PERISHABLE FOODSTUFFS RATIOS	-	2,296,050.00	-	2,296,050.00
JIALK INVESTMENT COMPANY LIMITED	2023/2024	SUPPLY AND DELIVERY OF PERISHABLES	-	2,016,900.00	-	2,016,900.00
KENYA MEDICAL SUPPLIES AUTHORITY	2023/2024	SUPPLY AND DELIVERY OF MEDICAL DRUGS	-	7,122,500.00	-	7,122,500.00
SHIRLAB ENTERPRISES	2023/2024	PURCHASE OF ORT KITS	-	895,400.00	-	895,400.00
KENYA MEDICAL SUPPLIES AUTHORITY	2023/2024	SUPPLY OF NON-PHARMS	-	4,000,000.00	-	4,000,000.00
PROTOROMA HOLDINGS LIMITED	2023/2024	SUPPLY OF FOODSTUFFS	-	1,736,604.00	-	1,736,604.00
ECCON ENTERPRISES LIMITED	2023/2024	SUPPLY AND DELIVERY OF ASSORTED OFFICE STATIONERY	-	1,224,406.00	-	1,224,406.00
CIALA RESORT	2023/2024	HOTEL SERVICE	-	150,000.00	-	150,000.00

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KENYA MEDICAL SUPPLIES AUTHORITY	2023/2024	SUPPLY OF MEDICAL DRUGS	-	23,063,477.46	-	23,063,477.46
LINANI GENERAL CONTRACTORS	2023/2024	SUPLY AND DELIVERY OF DIGITAL WEIGHING SCALES	-	1,264,980.00	-	1,264,980.00
JESTA EAST AFRICA LIMITED	2023/2024	SUPPLY AND DELIVERY OF LABORATORY REAGENTS MATERIALS AND SMALL EQUIPMENT	-	2,999,250.00	-	2,999,250.00
JIALK INVESTMENT COMPANY LIMITED	2023/2024	PURCHASE OF MOTOR VEHICLE TYRES	-	1,620,800.00	-	1,620,800.00
PRINCOL LIMITED	2023/2024	SUPPLY AND DELIVERY OF FOODSTUFFS	-	525,094.00	-	525,094.00
JOKEYO ENTERPRISES	2023/2024	SUPPLY AND DELIVERY OF OFFICE STATIONERY	-	801,970.00	-	801,970.00
GRISHAN AGENCIES	2023/2024	SUPPLY AND DELIVERY OF FOODSTUFFS	-	122,888.00	-	122,888.00
BACOM INVESTMENTS LIMITED	2023/2024		-	1,800,000.00	-	1,800,000.00
WETESH INVESTMENT	2023/2024		-	2,874,375.00	-	2,874,375.00
LEVINTS INVESTMENTS	2023/2024		-	598,900.00	-	598,900.00
LEVINTS INVESTMENTS	2023/2024		-	621,000.00	-	621,000.00
MAGALS TRADERS AND CONSTRUCTION COMPANY	2023/2024		-	426,800.00	-	426,800.00
MELDANGLAVA INVESTMENT LIMITED	2023/2024		-	606,912.00	-	606,912.00
BEST WITS COMPANY LIMITED	2023/2024		-	1,798,781.84	-	1,798,781.84
MIAN CONTRACTORS LTD	2023/2024		-	729,535.60	-	729,535.60
NYAVAI TRANSPORT AND SUPPLIES LTD	2023/2024		-	2,831,850.00	-	2,831,850.00

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NEPUTO COMPANY LIMITED	2023/2024	-	555,200.00	-	555,200.00
YUSH GENERAL SERVICES LTD	2023/2024	-	768,681.19	-	768,681.19
CANELAND SECURITY GUARDS LIMITED	2023/2024	-	641,712.00	-	641,712.00
MIAN CONTRACTORS LTD	2023/2024	-	916,701.60	-	916,701.60
FRIDOCA SOLUTIONS AND CONSTRUCTION LTD	2023/2024	-	824,597.60	-	824,597.60
CIASH HOLDINGS LIMITED	2023/2024	-	768,680.00	-	768,680.00
KADESH VENTURES	2023/2024	-	77,062.00	-	77,062.00
NETNEL PALMS LIMITED	2023/2024	-	953,020.00	-	953,020.00
KENYA VETERINARY VACCINES PRODUCTION INSTITUTE	2023/2024	-	3,815,000.00	-	3,815,000.00
LIZDOR AGENCIES LIMITED	2023/2024	-	512,175.00	-	512,175.00
ROYAL ENTREPRENEURS LTD	2023/2024	-	1,798,200.00	-	1,798,200.00
FRESSEND AGENCIES LTD	2023/2024	-	694,900.00	-	694,900.00
EARTHFORM CONSTRUCTION	2023/2024	-	180,000.00	-	180,000.00
HASS PETROLEUM	2023/2024	-	155,000.00	-	155,000.00
BACOM INVESTMENTS LIMITED	2023/2024	-	748,400.00	-	748,400.00
VYCANS DIGITAL OPPORTUNITIES TRUST LTD	2023/2024	-	432,500.00	-	432,500.00

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GRACA EMPORIUM	2023/2024		-	605,000.00	-	605,000.00
OKONOS BUILDING CONTRACTORS CO. LTD	2023/2024		-	199,000.00	-	199,000.00
GIFTINE ENTERPRISES	2023/2024		-	99,000.00	-	99,000.00
AGGOSTEM PROPERTY	2023/2024		-	1,964,980.00	-	1,964,980.00
ALBERT LUMIRE	2023/2024		-	79,380.00	-	79,380.00
MALEE GENERAL SUPPLIES	2023/2024		-	1,090,000.00	-	1,090,000.00
MALEE GENERAL SUPPLIES	2023/2024		-	1,973,626.00	-	1,973,626.00
GIFTRULE COMPANY LIMITED	2023/2024		-	572,800.00	-	572,800.00
RUBBONI AGENCIES LTD	2023/2024		-	1,595,200.00	-	1,595,200.00
SAMFRIDAS SOLUTION	2023/2024		-	1,117,500.00	-	1,117,500.00
TEIAN ENTERPRISES LIMITED	2023/2024		-	1,606,593.00	-	1,606,593.00
JOLEAIN AGENCIES	2023/2024		-	1,731,080.00	-	1,731,080.00
PEACE ALIVE COMPANY	2023/2024		-	1,288,000.00	-	1,288,000.00
TIANJIN LOGISTICS LIMITED	2023/2024		-	604,592.00	-	604,592.00
SAMFRA GENERAL CONTRACTORS	2023/2024		-	1,903,340.00	-	1,903,340.00
GADASH COMPANY LIMITED	2023/2024		-	577,940.00	-	577,940.00

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OSOTUA LUXURY RESOERT	2023/2024		-	828,000.00	-	828,000.00
ECO WORKS ENGINEERING LTD	2023/2024		-	1,099,500.00	-	1,099,500.00
ONEDEZIGN GRAPHIC SOLUTION	2023/2024		-	419,850.00	-	419,850.00
SHIRLAB ENTERPRISES	2023/2024		-	4,994,832.00	-	4,994,832.00
NGARWE BUILDERS AND CONTRACTORS	2023/2024		-	1,894,971.80	-	1,894,971.80
DYVAS ENTERPRISES LIMITED	2023/2024		-	1,340,307.00	-	1,340,307.00
TASANGA ENTERPRISES LTD	2023/2024		-	221,801.00	-	221,801.00
KADESH VENTURES	2023/2024		-	914,340.00	-	914,340.00
OMUTELEMA LIMITED COMPANY	2023/2024		-	476,500.00	-	476,500.00
STEPCON TECHNICAL SERVICES	2023/2024		-	2,922,736.00	-	2,922,736.00
GANGO ENTERPRISES	2023/2024		-	1,257,550.00	-	1,257,550.00
DESLICO ENTERPRISES LIMITED	2023/2024		-	2,159,380.00	-	2,159,380.00
THINGWAN COMPANY LIMITED	2023/2024		-	1,631,076.00	-	1,631,076.00
D4D GARAGE LIMITED	2023/2024		-	64,960.00	-	64,960.00
VISION LINK AGENCIES LIMITED	2023/2024		-	2,496,494.00	-	2,496,494.00
DYVAS ENTERPRISES LIMITED	2023/2024		-	2,225,158.20	-	2,225,158.20

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FRICATEC AGENCIES	2023/2024		-	955,999 .00	-	955,999. 00
TAUGH VALLEY ENTERPRISES	2023/2024		-	1,770,0 00.00	-	1,770,00 0.00
ALIVATA LIMITED	2023/2024		-	838,000 .00	-	838,000. 00
ROCHUKANE ENTERPRISES LIMITED	2023/2024		-	749,000 .00	-	749,000. 00
SIRELU ENTERPRISES	2023/2024		-	1,000,0 00.00	-	1,000,00 0.00
DEE AND MANOR LTD	2023/2024		-	2,631,9 20.00	-	2,631,92 0.00
PELIAM CONTRACTORS LIMITED	2023/2024		-	439,300 .00	-	439,300. 00
CENTRE POINT SOLUTION LIMITED	2023/2024		-	2,324,0 00.00	-	2,324,00 0.00
STEADYPACE COMMERCIAL AGENCIES LIMITED	2023/2024		-	1,110,9 62.00	-	1,110,96 2.00
EXTRA PRODUCTS INVESTMENT COMPANY	2023/2024		-	239,000 .00	-	239,000. 00
LYMAROSE AGENCIES LIMITED	2023/2024		-	151,714 .00	-	151,714. 00
RODDYS ECO COVER	2023/2024		-	304,500 .00	-	304,500. 00
DAVEMARK SOLUTIONS LTD	2023/2024		-	1,010,0 00.00	-	1,010,00 0.00
TRAVIA TECHNICAL SUPPORT SERVICE	2023/2024		-	238,450 .00	-	238,450. 00
PROCAN CONTRACTORS LIMITED	2023/2024		-	236,000 .00	-	236,000. 00
LINANI GENERAL CONTRACTORS	2023/2024		-	999,212 .40	-	999,212. 40

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ROLEY CONSTRUCTION COMPANY LTD	2023/2024		-	349,837.00	-	349,837.00
HILKEAH TRADING LIMITED	2023/2024		-	398,970.00	-	398,970.00
JOLEAIN AGENCIES	2023/2024		-	559,306.00	-	559,306.00
JERIO COMPANY LIMITED	2023/2024		-	989,600.00	-	989,600.00
FRIDOCA SOLUTIONS AND CONSTRUCTION LTD	2023/2024		-	996,933.00	-	996,933.00
CELIMAH INTERNATIONAL AGENCIES	2023/2024		-	880,000.00	-	880,000.00
FRESSEND AGENCIES LTD	2023/2024		-	600,500.00	-	600,500.00
JOKEYO ENTERPRISES	2023/2024		-	850,000.00	-	850,000.00
PAJAR SUPPLIES	2023/2024		-	650,000.00	-	650,000.00
			-		-	
			222,628,782.79	147,653,204.69	70,382,097.41	299,899,890.07
5. Suply of Services						
Plane Geodetic	44287	Provision of Geodata control network	4,000,000.00	-	3,771,701.00	228,299.00
Vihiga County Recurrent Account (KENYA REVENUE AUTHORITY)	2022-2023	kra arrears	62,000,000.00	-	49,194,600.00	12,805,400.00
First Diachome Company Ltd	45234	Proposed external works,paving and drainage	3,713,202.00	-	2,996,476.50	716,725.50
KENYA REVENUE AUTHORITY		Unremitted 3% Withholding Tax due to IFMIS system challenges	2,190,394.75	-	-	2,190,394.75
KENYA REVENUE AUTHORITY		Unremitted 2% Withholding VAT Tax due to IFMIS system challenges	-0.45	-	-	-0.45

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DEPOSIT RETENTION ACCOUNT		Unremitted 10% retention monies due to IFMIS system challenges	11,612,27 7.45	-	-	11,612,2 77.45
VIHIGA COUNTY RECURRENT ACCOUNT (KENYA REVENUE AUTHORITY)	44586	Tax arrears Refund to Recurrent Account on development projects for the period 2013-2017-used to pay June 2022 instalment	20,849,60 5.00	-	-	20,849,6 05.00
SUNWARD AIR TRAVEL	Historical-Elligible	Provision of Air Travel Services	9,274,445. 00	-	9,274,4 45.00	-
HOTEL JOVENTURE	Historical-Elligible	Provision of Hotel Catering and Conference Services	8,343,940. 00	-	-	8,343,94 0.00
Messrs Rehebeam agencies	Historical-Elligible		4,045,562. 60	-	-	4,045,56 2.60
vihiga logistics	Historical-Elligible		-	-	-	-
GANGO	Historical-Elligible	Hotel services	806,339.7 6	-	-	806,339. 76
RODYS ECO COVER	Historical-Elligible		791,200.0 0	-	-	791,200. 00
RODDY'S ECO-COVER	Historical-Resolution Committee	PROVISION FOR HOTEL FOR MISS TOURISM 2016 PREPARATION FOR COUNCIL OF GOVERNORS	50,200.00	-	-	50,200.0 0
Nation Media Group	44026	Advertisement Services	360,240.0 0	-	-	360,240. 00
Broadpark	43980	Hotel Services	173,800.0 0	-	-	173,800. 00
Hemara Motel LTD	44952	Hotel Services	437,500.0 0	-	-	437,500. 00
Mortech Automotive	45072	Motor Vehicle Maintance	735,000.0 0	-	-	735,000. 00
Ciala Resort	43738	Provision of Hotel Services	285,500.0 0	-	-	285,500. 00
Roddys Eco Cover	43949	Provision of Hotel Services	42,000.00	-	-	42,000.0 0
Roddys Eco Cover	43994	Provision of Hotel Services	36,000.00	-	36,000. 00	-

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Roddys Eco Cover	44016	Provision of Hotel Services	300,000.0 0	-	300,000 .00	-
Ciala resort	44145	Provision of Hotel Services	250,000.0 0	-	-	250,000. 00
Ciala Resort	44256	Provision of Hotel Services	337,500.0 0	-	-	337,500. 00
Roddys Eco Cover	44412	Provision of Hotel Services	150,000.0 0	-	-	150,000. 00
RODDYS Eco cover	44490	Provision of Hotel Services	50,000.00	-	50,000. 00	-
Roddys Eco cover	44501	Provision of Hotel Services	720,000.0 0	-	720,000 .00	-
Ciala Resort	44546	Provision of Hotel Services	250,000.0 0	-	-	250,000. 00
Ciala Resort	44550	Provision of Hotel Services	250,000.0 0	-	-	250,000. 00
Roddy's Eco Cover LTD	44638	Provision of Hotel Services	75,000.00	-	75,000. 00	-
Ciala Resort	44955	Provision of Hotel Services	114,000.0 0	-	-	114,000. 00
Roddys Ecocover	45069	Provision of Hotel Services	270,000.0 0	-	-	270,000. 00
Mortech Automative LTD	45037	Repair & Maintenance of MV	235,000.0 0	-	-	235,000. 00
Namo Italiano	43311	Repair & service of 38CG 025A	442,200.0 0	-	-	442,200. 00
Namo Italiano		Repair & Service of MV KCY 755A	85,000.00	-	-	85,000.0 0
Uchong'a Electrical Works	43679	Repair & servicing of GK A517B	46,700.00	-	-	46,700.0 0
Iorodo Traders	44134	Repair and mantanance of moto vehicle	115,400.0 0	-	-	115,400. 00

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Lorodo Traders	44248	Repair of Moto Vehicle	333,900.0 0	-	-	333,900.0 00
Namo Italiano (K)limited	43980	Repair of Moto Vehicle GKA321Z	576,270.0 0	-	-	576,270.0 00
Lorodo Traders	44120	Servicing and repair of 38CG026A	303,000.0 0	-	-	303,000.0 00
Roddys Eco Cover	44526	Supply of hotel services	145,600.0 0	-	-	145,600.0 00
Hemara Motel LTD	44886	Supply of hotel services	80,000.00	-	-	80,000.0 0
Roddys Eco cover		supply and delivery of tents,VIP and water	78,000.00	-	-	78,000.0 0
Roddys Eco cover	44160	Hotel Services	225,000.0 0	-	-	225,000.0 00
Limpid Ventures	44000	Supply and delivery of safety gears	1,500,000.0 00	-	-	1,500,00 0.00
Roddys Eco cover		Hotel Services	120,000.0 0	-	-	120,000.0 00
Namo Italiano	2018/2019	Hotel Services	303,800.0 0	-	-	303,800.0 00
Namo Italiano (K) LTD	2018/2019	Servicingof motor vehicle 38CG026A	292,300.0 0	-	-	292,300.0 00
Mortech Automotive LTD		Repair and Maintenance for vehicle 38CG060A	735,000.0 0	-	-	735,000.0 00
Roddys Eco cover	43969	Hotel Services	48,000.00	-	-	48,000.0 0
Namo Italiano	2017/2018	Repair and Maintenance for vehicle GK A212U	142,300.0 0	-	-	142,300.0 00
Le savannah	43580	Hotel Services	18,000.00	-	-	18,000.0 0
Roddys Eco cover	43909	Hotel Services	36,000.00	-	-	36,000.0 0

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Roddys Eco cover	43938	Hotel Services	36,000.00	-	-	36,000.00
Lorodo Traders	44098	Repair MV 38CG026A	83,400.00	-	-	83,400.00
Uchonga Electrical		Repair MV	21,300.00	-	-	21,300.00
Namo Italiano	44214	Servicingof motor vehicle 38CG202A	68,913.00	-	-	68,913.00
Lorodo Traders	44215	Repair of MV GKB 051C	150,200.00	-	-	150,200.00
Calvin Tours	43578	Air travel Services	48,505.00	-	-	48,505.00
African Touch Safaris LTD		Air travel Services	320,000.00	-	-	320,000.00
Hill Side Villa	43433	Hotel Services	340,000.00	-	-	340,000.00
Hillsise Villa	43613	Hotel Services	145,000.00	-	-	145,000.00
Hill Side	43735	Hotel Services	260,000.00	-	-	260,000.00
Hillside Villa	43791	Hotel Services	232,500.00	-	-	232,500.00
Roddys Eco Cover	43867	Hotel Services	270,000.00	-	270,000.00	-
Roddys Eco Cover	44089	Hotel Services	270,000.00	-	-	270,000.00
Roddys Eco cover	44089	Hotel Services	187,500.00	-	-	187,500.00
Roddys Eco Cover	44215	Hotel Services	330,000.00	-	-	330,000.00
Roddys Eco cover	44249	Hotel Services	450,000.00	-	-	450,000.00

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Roddys Eco Cover	44482	Hotel Services	137,500.00	-	-	137,500.00
Roddys Eco Cover	44536	Hotel Services	45,000.00	-	-	45,000.00
Roddys Eco Cover	44576	Hotel Services	150,000.00	-	-	150,000.00
Roddys Eco Cover	2019/2020	Hotel Services	150,000.00	-	-	150,000.00
Roddys Eco Cover	2020/2021	Hotel Services	967,500.00	-	-	967,500.00
Roddys EcoCover LTD	44373	Hotel Services	50,000.00	-	50,000.00	-
Roddys Eco cover		Hotel Services	350,000.00	-	-	350,000.00
Roddy Eco Cover		Hotel Services	825,000.00	-	-	825,000.00
Lorodo Traders	2020/2021	Motor Vehicle Repairs	149,600.00	-	-	149,600.00
Nation Media	44354	Advertisement Services	51,201.00	-	51,201.00	-
Joseph Queens Garden	44917	Hotel Services	150,000.00	-	150,000.00	-
Papaton Security Services		Provision of security services	1,000,001.00	-	1,000,001.00	-
Hill side Villa	43453	Hotel Services	60,000.00	-	-	60,000.00
Nation Media Group	43907	Advertisement Services	183,280.00	-	-	183,280.00
Le Savanna County Lodge Hotel	43930	Hotel Services	50,000.00	-	-	50,000.00
Le Savanna Lodge	43944	Hotel Services	55,000.00	-	-	55,000.00

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Sosa Cottages LTD	43999	Hotel Services	350,000.00	-	-	350,000.00
Le Savanna Lodge & Hotel	44028	Hotel Services	45,000.00	-	-	45,000.00
Le Savvana Lodge Hotel	44064	Hotel Services	115,000.00	-	-	115,000.00
Le Savanna Lodge	44078	Hotel Services	217,500.00	-	-	217,500.00
Sosa Cottages	44333	Hotel Services	120,000.00	-	-	120,000.00
Broadpark Hotels	44452	Hotel Services	365,000.00	-	365,000.00	-
Sosa Cottages	44522	Hotel Services	222,500.00	-	222,500.00	-
Roddys Eco Cover	44837	Hotel Services	375,000.00	-	375,000.00	-
Nation media Group	44876	Advertisement Services	216,920.00	-	216,920.00	-
Equator Resort	44947	Hotel Services	30,270.00	-	30,270.00	-
Wigot Gardens	44964	Hotel Services	1,225,000.00	-	1,225,000.00	-
Roddys Eco Lcover	45016	Hotel Services	112,500.00	-	112,500.00	-
African Touch Safaris LTD	45030	Air travel Services	364,800.00	-	364,800.00	-
Ecogen Holding Ltd	45089	Motor Vehicle Maintance	253,000.00	-	253,000.00	-
Ciala Resort		Hotel Services	335,000.00	-	-	335,000.00
Broadpark Hotel		Hotel Services	178,000.00	-	-	178,000.00

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Le Savannah County Lodge Hotel		Hotel Services	17,500.00	-	-	17,500.00
Sosa Cottages		Hotel Services	337,500.00	-	337,500.00	-
Sosa Cottages		Hotel Services	112,500.00	-	112,500.00	-
Le Savannah County Lodge		Hotel Services	80,000.00	-	-	80,000.00
Standard Group	44995	Advertisement Services	580,000.00	-	-	580,000.00
Standard Group Ltd		Advertisement Services	650,000.00	-	-	650,000.00
Mukoli Enterprises	44902	Computer services & repairs	94,000.00	-	94,000.00	-
Magals Traders & Construction company	44719	Delivery of chemicals for water treatment	1,630,000.00	-	-	1,630,000.00
Emjengo Ltd	44903	Fabrication of garbage collection	4,993,650.00	-	-	4,993,650.00
Roddys Eco Cover	44201	Hotel Services	25,000.00	-	-	25,000.00
Roddys Eco Cover	44258	Hotel Services	80,000.00	-	80,000.00	-
Roddys Eco Cover	44263	Hotel Services	15,000.00	-	15,000.00	-
Roddys Eco Cover	44291	Hotel Services	30,000.00	-	-	30,000.00
Roddys Eco Cover	44295	Hotel Services	65,000.00	-	-	65,000.00
Roddys Eco Cover	44565	Hotel Services	63,000.00	-	-	63,000.00
Roddys Ecocover LTD	44571	Hotel Services	50,000.00	-	-	50,000.00

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Roddys Eco Cover	44571	Hotel Services	153,000.00	-	-	153,000.00
Broadpack Hotel LTD	44572	Hotel Services	140,000.00	-	-	140,000.00
Roddys Eco Cover	44573	Hotel Services	90,000.00	-	90,000.00	-
Broadpark Hotels		Hotel Services	42,850.00	-	-	42,850.00
Roddys Eco Cover		Hotel Services	113,000.00	-	-	113,000.00
Roddys Eco Cover		Hotel Services	60,000.00	-	60,000.00	-
Roddys Eco Cover		Hotel Services	53,000.00	-	-	53,000.00
Roddys Eco Cover		Hotel Services	50,000.00	-	-	50,000.00
Roddys Eco Cover		Hotel Services	115,000.00	-	115,000.00	-
Roddys Eco Cover		Hotel Services	62,000.00	-	62,000.00	-
Broadpark Hotel		Hotel Services	154,000.00	-	-	154,000.00
Roddys Eco Cover		Hotel Services	75,000.00	-	-	75,000.00
Roddys Eco Cover		Hotel Services	240,000.00	-	-	240,000.00
Roddys Eco Cover		Hotel Services	812,000.00	-	-	812,000.00
Broadpark Hotel		Hotel Services	82,800.00	-	-	82,800.00
Roddys Eco Cover		Hotel Services	75,000.00	-	-	75,000.00

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Roddys Eco Cover		Hotel Services	90,000.00	-	-	90,000.00
Vycans Digital Opportunities	45023	Maintenance of water pumping machines	2,763,832.00	-	2,763,832.00	-
Mortech Automative Ltd		Motor Vehicle Maintance	193,500.00	-	-	193,500.00
Mortech Automative LTD	45058	Repair of MV	120,100.00	-	-	120,100.00
Mortech Automative LTD	45075	Repair of MV	146,240.00	-	146,240.00	-
Magals Traders & Construction Co ltd	21/22	Repair of MV KBG907 C	90,000.00	-	-	90,000.00
Magals Traders & Con	45258	Repair of water Bowser	243,015.00	-	-	243,015.00
Magals Traders	44628	Service & repair of mv	60,000.00	-	-	60,000.00
Mortech Automative Ltd	44971	Service & repair of mv 38CG203A	295,000.00	-	295,000.00	-
Mortech Automative LTD	44998	Servicing & repair of Motor Vrhicle	139,000.00	-	-	139,000.00
Angatia Motor Works		Vehicle Service	430,500.00	-	-	430,500.00
JOOSA Outside catering and resort		Hotel Services	992,000.00	-	992,000.00	-
Triple T		Hotel Services	250,000.00	-	-	250,000.00
JOOSA Outside catering and resort	45065	Hotel Services	225,000.00	-	225,000.00	-
JOOSA Outside catering and resort	45063	Hotel Services	175,000.00	-	175,000.00	-
Nation media group Ltd		Advertisement	360,240.00	-	-	360,240.00

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Standard Media Group		Advertisement Services	278,400.00	-	-	278,400.00
Dawn Towers	2022/2023	Rent for Vihiga municipal Board	620,000.00	-	358,500.00	261,500.00
Mirokawa Trading LTD	44890	Motor Vehicle Maintance	265,866.00	-	-	265,866.00
Namo Italiano Ltd		Repair & Maintenance of MV	345,000.00	-	345,000.00	-
Nation Media group	43479	Advertisement Services	629,648.00	-	629,648.00	-
Standard Group	44361	Advertisement Services	522,000.00	-	-	522,000.00
The star Publication LTD	45019	Advertisement Services	290,712.24	-	-	290,712.24
Nation Media		Advertisement Services	986,000.00	-	-	986,000.00
sunward air travel	43861	Air travel Services	1,448,930.00	-	1,448,930.00	-
Sunward	43872	Air travel Services	1,476,550.00	-	1,476,550.00	-
Sunward	44134	Air travel Services	680,340.00	-	680,340.00	-
Sunward	44880	Air travel Services	2,149,695.00	-	-	2,149,695.00
Sunward		Air travel Services	860,890.00	-	-	860,890.00
Sunward		Air travel Services	933,400.00	-	-	933,400.00
Sunward		Air travel Services	1,474,445.00	-	-	1,474,445.00
Sunward		Air travel Services	427,620.00	-	-	427,620.00

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Sunward		Air travel Services	736,465.00	-	-	736,465.00
Sunward		Air travel Services	751,600.00	-	751,600.00	-
Sunward Travel Services	45049	Air travel Services	1,123,090.00	-	-	1,123,090.00
Sunward Travel Services	45126	Air travel Services	1,468,400.00	-	-	1,468,400.00
Sunward Travel Services	45104	Air travel Services	739,075.00	-	-	739,075.00
Sunward Travel Services	45055	Air travel Services	1,402,105.00	-	-	1,402,105.00
Sunward Travel Services	44989	Air travel Services	872,115.00	-	-	872,115.00
Sunward Travel Services	45049	Air travel Services	1,123,090.00	-	-	1,123,090.00
Sunward Travel Services	45104	Air travel Services	739,075.00	-	-	739,075.00
Sunward Travel Services	45050	Air travel Services	1,072,810.00	-	-	1,072,810.00
Sunward Travel Services	45050	Air travel Services	888,860.00	-	-	888,860.00
Nyaundi Tours		Air travel Services	24,600.00	-	-	24,600.00
Krenshaw Ltd		Configuration of call centre	3,499,500.00	-	3,499,500.00	-
Caralf Kenya LTD	45283	Event management services	231,000.00	-	-	231,000.00
Roddys Eco Cover	44578	Event management services	127,500.00	-	127,500.00	-
Nation Media	44916	Governors' message at Kafuco	406,000.00	-	406,000.00	-

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Broad Park Hotel	43231	Hotel Services	150,000.00	-	150,000.00	-
Hillside Villa	43391	Hotel Services	252,500.00	-	252,500.00	-
Hill side Villa	43618	Hotel Services	52,500.00	-	52,500.00	-
Pine Cone hotel	43661	Hotel Services	455,000.00	-	-	455,000.00
Pine cone Hotel	43795	Hotel Services	150,000.00	-	-	150,000.00
Palace Hotel	44578	Hotel Services	290,000.00	-	-	290,000.00
Ciala Resort	44819	Hotel Services	390,000.00	-	-	390,000.00
Roddys Eco Cover	44909	Hotel Services	30,000.00	-	30,000.00	-
Ciala Resort	44935	Hotel Services	624,000.00	-	624,000.00	-
Ciala Resort	45016	Hotel Services	360,000.00	-	-	360,000.00
Roddys Eco Cover	45058	Hotel Services	50,000.00	-	-	50,000.00
Nuru Palace Hotel	45061	Hotel Services	77,650.00	-	-	77,650.00
Roddys Eco Cover	45075	Hotel Services	45,000.00	-	-	45,000.00
Hillside Villa	20/21	Hotel Services	225,000.00	-	225,000.00	-
Queens garden		Hotel Services	150,000.00	-	-	150,000.00
Roddys Eco Cover		Hotel Services	57,500.00	-	-	57,500.00

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Pine Cone hotel		Hotel Services	608,000.00	-	-	608,000.00
Roddys Eco Cover	44942	Hotel Services	97,500.00	-	97,500.00	-
Roddys Eco Cover	44844	Hotel Services	95,000.00	-	95,000.00	-
Roddys Eco Cover	44658	Hotel Services	315,000.00	-	315,000.00	-
Wigot Hotel	45049	Hotel Services	316,000.00	-	-	316,000.00
Pinecon Hotel	2019/2020	Hotel Services	240,000.00	-	-	240,000.00
Roddys Eco Cover	2022/2023	Hotel Services	75,000.00	-	75,000.00	-
Roddys Eco Cover	2022/2023	Hotel Services	105,000.00	-	105,000.00	-
Hillside Villa		Hotel Services	150,000.00	-	150,000.00	-
Wigot Hotel	45049	Hotel Services	316,000.00	-	287,670.00	28,330.00
Pinecon Hotel	2019/2020	Hotel Services	240,000.00	-	-	240,000.00
Hillside Villa		Hotel Services	150,000.00	-	-	150,000.00
Shajanand Spare corner Ltd		Maintenance of motor vehicle	546,393.00	-	-	546,393.00
Angatia Motor works	21/22	Motor Vehicle Maintance	180,000.00	-	180,000.00	-
Council of Governors	2021/2022	Office rent	1,123,404.00	-	1,123,404.00	-
Dotti Contractors	45022	Painting of governor's	1,594,304.00	-	1,264,980.00	329,324.00

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Roddys Eco Cover	44856	Provision of event management	769,000.00	-	-	769,000.00
Safaricom Ltd		Provision of internet services	601,344.00	-	-	601,344.00
B & K designs Ltd	45006	Rennovation of Nairobi Liason office	2,189,036.00	-	2,189,036.00	-
D4D Garage Ltd	44984	Repair & Maintenance of MV	133,980.00	-	133,980.00	-
Geachi agency Ltd		Repair & Maintenance of MV	385,000.00	-	-	385,000.00
Synergy Pool Limited	44427	Repair & servicing of motor Vehicle	72,692.00	-	-	72,692.00
Geachi Agency	45012	Repair & servicing of motor Vehicle	118,800.00	-	-	118,800.00
Harmon Motors Ltd	44375	Repair and maintanance of motor vehicle	1,631,853.00	-	1,631,853.00	-
D4D Auto garage	44984	Repair and service of motor vehicle	178,408.00	-	178,408.00	-
Lorodo Traders		Repair of maintenance	124,120.00	-	-	124,120.00
Lorodo Traders	44480	Repair of motor vehicle	178,300.00	-	178,300.00	-
D4D Auto garage	44951	Repair of motor vehicle	104,400.00	-	104,400.00	-
Geachi Agencies	44999	Repair of motor vehicle	107,000.00	-	107,000.00	-
D4D Auto garage	22/23	Repair of motor vehicle	307,400.00	-	-	307,400.00
Geachi Agency	22/23	Repair of motor vehicle	151,200.00	-	-	151,200.00
D4D Auto	44999	Repair of motor vehicle 38CG 251A	131,080.00	-	131,080.00	-

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Synergy pool Ltd	44497	Repair of MV	69,948.00	-	-	69,948.00
Geachi Agencies Ltd	45256	Repair of MV	96,000.00	-	-	96,000.00
D4D Auto garage	44893	Repair of MV 38CG003A	99,760.00	-	99,760.00	-
D4D Garage Ltd	45040	Repair of MV 38CG042A	80,620.00	-	-	80,620.00
D4D Auto garage Ltd		Repairs & maintenance of MV	48,000.00	-	48,000.00	-
Roddys Eco Cover		hotel Services	37,500.00	-	-	37,500.00
Hemara Motel Services	45100	hotel Services	27,500.00	-	-	27,500.00
D4D Auto Garage	2022/23	Repair of MV KCJ 739M	103,472.00	-	-	103,472.00
D4D Auto Garage	45095	Repair of MV 38CG041A	100,108.00	-	-	100,108.00
Sosa Cottages	43767	hotel Services	300,000.00	-	-	300,000.00
Roddys Eco Cover	44904	hotel Services	493,000.00	-	493,000.00	-
Roddys Eco Cover	44635	hotel Services	26,000.00	-	-	26,000.00
Petrium Construction LTD	44867	Supply of office stationery	990,000.00	-	990,000.00	-
Standard Group	44942	Advertisement of CRF project for FY 22/23	88,160.00	-	88,160.00	-
Posta Kenya	45024	Postal Services	74,997.00	-	74,997.00	-
Kidake Enterprises	44959	Provision of fumigation services and pest control services	75,000.00	-	75,000.00	-

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Pewin Motors	44505	Provision of service of fire engine	213,108.0 2	-	213,108 .02	-
Magals Traders and construction ltd	44848	Repair and maintenance of highmost/floodlights	1,569,400. 00	-	-	1,569,40 0.00
Pewin Motors ltd	44866	Repair and servicing of fire engine 38CG050A	240,758.0 0	-	240,758 .00	-
African Touch Safaris		Air Travel Services	40,000.00	-	-	40,000.0 0
Travia Technical Support	44441	Delivery of cleaning materials	48,980.00	-	-	48,980.0 0
Hillside Villa	43596	Hotel Service	280,000.0 0	-	-	280,000. 00
Hemara Motel		Hotel Service	48,000.00	-	-	48,000.0 0
Hemara Hotel		Hotel Service	60,000.00	-	-	60,000.0 0
KUSCCO Education Services		KUSCCO aannual conference	348,000.0 0	-	-	348,000. 00
Ashwi Entreprise	44949	Maintenance of computer and laptops	198,000.0 0	-	-	198,000. 00
D4D Garage Ltd	44980	Repair and Service of Motor vehicle 38CG043A	235,828.0 0	-	235,828 .00	-
The Sigalagala National Polytechnic	44911	Training Motorcycle riders	3,395,700. 00	-	-	3,395,70 0.00
Best Western Hotel		Hotel Service	40,000.00	-	-	40,000.0 0
Broadpark	45029	Hotel Services	52,600.00	-	-	52,600.0 0
Broadpark Hotel	44946	Hotel Service	87,500.00	-	-	87,500.0 0
Ciala Resort	44628	Hotel Service	45,000.00	-	45,000. 00	-

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Ciala resort	45030	Hotel service	450,000.0 0	-	450,000 .00	-
Ciala Resort	44847	Hotel Service	110,000.0 0	-	110,000 .00	-
Ciala Resort	44880	Hotel Service	200,000.0 0	-	200,000 .00	-
Ciala Resort	44881	Hotel Service	99,000.00	-	99,000. 00	-
Ciala Resort	45225	Hotel service	160,000.0 0	-	160,000 .00	-
Ciala Resort	2022/2023	Hotel service	52,500.00	-	52,500. 00	-
Ciala Resort		Hotel Service	498,000.0 0	-	498,000 .00	-
Ciala Resort	44989	Hotel service-clean up system	462,000.0 0	-	-	462,000. 00
Ciala Resort		Hotel Service	250,000.0 0	-	250,000 .00	-
Ebunangwe Garden Park Hotel		Hotel Service	200,000.0 0	-	200,000 .00	-
Equator Resort	44977	Hotel Service	342,500.0 0	-	342,500 .00	-
Equator Resort	45034	Hotel Service	300,000.0 0	-	-	300,000. 00
Geachi Agencies	45033	Repair and service of motor vehicle 38CG022A	327,000.0 0	-	-	327,000. 00
Geachi Agencies	45035	Repair and Service of motor vehicle 38CG024A	314,200.0 0	-	-	314,200. 00
Geachi Agencies	45034	Repair and services of Nissan 38CG057A	165,600.0 0	-	165,600 .00	-
Geachi Agencies	45140	Repair of Motor vehicle 38CG256A	92,200.00	-	-	92,200.0 0

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Geachi agencies		Repair of MV KAV323E	461,660.00	-	461,660.00	-
Geachi Agencies Ltd	44722	Servicing and maintenance of motor vehicle 38CG256A	145,500.00	-	145,500.00	-
Hemara hotel		Hotel Service	35,000.00	-	-	35,000.00
Hemara hotel	44936	Hotel Service	105,000.00	-	-	105,000.00
Hemara Motel	44970	Hotel Service	62,500.00	-	62,500.00	-
Hemara Motel	45047	Hotel Service	218,000.00	-	218,000.00	-
Hemara Motel	45082	Hotel services	45,000.00	-	45,000.00	-
Hemara Motel	44970	Hotel Service	255,000.00	-	255,000.00	-
Hemara Motel Ltd	44986	Hotel service	165,000.00	-	165,000.00	-
Hemara Motel Ltd	45005	Hotel Service	610,000.00	-	610,000.00	-
Hemara Motel Ltd	45200	Hotel Service	105,000.00	-	-	105,000.00
Hemara Motel Ltd	44858	Hotel Services	147,500.00	-	147,500.00	-
Hillside Villa	44335	Hotel service	307,500.00	-	307,500.00	-
KSG	2019/2020	Training	1,215,565.00	-	-	1,215,565.00
M/S Hemara Motel Ltd	44974	Hotel Service	390,000.00	-	390,000.00	-
Namo Italiano	45100	Repair and service of motor vehicle 38CG057A	230,608.00	-	-	230,608.00

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Roddys Eco Cover	44904	Hotel Service	60,000.00	-	-	60,000.00
Roddys Eco cover	45030	Hotel Service	42,500.00	-	-	42,500.00
Roddys Eco Cover	45202	Hotel Service	90,000.00	-	-	90,000.00
Roddys Eco Cover	2022/2023	Hotel Service	130,000.00	-	130,000.00	-
Roddys Eco cover		Hotel Service	125,000.00	-		125,000.00
Roddys Eco Cover		Hotel service	172,500.00	-		172,500.00
Roddys Eco Cover	45045	Hotel Service	50,000.00	-	50,000.00	-
Tripple T	44672	Hotel Service	120,000.00	-	-	120,000.00
KAJUWALA MOTORS LIMITED		REPAIR AND SERVICING OF M/VEHICLE GKU145F	400,000.00	-	-	400,000.00
ANGATIA MOTORS WORK		PROVISION OF MOTOR VEHICLE REPAIR SERVICES	85,000.00	-	-	85,000.00
BROADPARK HOTEL		PROVISION OF HOTEL SERVICES	40,000.00	-	-	40,000.00
GRAGEO COMPANY LTD		SUPPLY AND DELIVERY OF VIHIGA FM RADIO STATION EQUIPMENT	1,313,286.00	-	-	1,313,286.00
HILLSIDE		PROVISION OF HOTEL SERVICES	220,000.00	-	-	220,000.00
JUBILEE INSURANCE		Provision of Motor Vehicle Insurance	6,000,000.00	-	-	6,000,000.00
LIASURE AGENCIES		Provision of advertisement services	740,000.00	-	-	740,000.00
NATION MEDIA GROUP		Provision of advertisement services	904,800.00	-	-	904,800.00

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NATION MEDIA GROUP		Provision of advertisement services	629,648.0 0	-	-	629,648. 00
PINECONE HOTEL		PROVISION OF HOTEL SERVICES	287,500.0 0	-	-	287,500. 00
PINECONE HOTEL		PROVISION OF HOTEL SERVICES	240,000.0 0	-	-	240,000. 00
PINECONE HOTEL		PROVISION OF HOTEL SERVICES	608,000.0 0	-	-	608,000. 00
RODDYS ECO COVER		PROVISION OF HOTEL SERVICES	233,050.0 0	-	-	233,050. 00
RODDYS ECO COVER		PROVISION OF HOTEL SERVICES	825,000.0 0	-	-	825,000. 00
RODDYS ECO COVER		PROVISION OF HOTEL SERVICES	578,238.0 0	-	-	578,238. 00
ANANDA AND COMPANY ADVOCATE		PROVISION OF LEGAL SERVICES	618,000.0 0	-	-	618,000. 00
BROADPARK HOTEL		PROVISION OF HOTEL SERVICES	205,000.0 0	-	-	205,000. 00
BROADPARK HOTEL		PROVISION OF HOTEL SERVICES	150,000.0 0	-	-	150,000. 00
BROADPARK HOTEL		PROVISION OF HOTEL SERVICES	38,750.00	-	-	38,750.0 0
BROADPARK HOTEL		PROVISION OF HOTEL SERVICES	150,000.0 0	-	-	150,000. 00
BROADPARK HOTEL		PROVISION OF HOTEL SERVICES	205,000.0 0	-	-	205,000. 00
BROADPARK HOTEL		PROVISION OF HOTEL SERVICES	91,200.00	-	-	91,200.0 0
BROADPARK HOTEL		PROVISION OF HOTEL SERVICES	99,000.00	-	-	99,000.0 0
BROADPARK HOTEL		PROVISION OF HOTEL SERVICES	8,750.00	-	-	8,750.00

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BROADPARK HOTEL		PROVISION OF HOTEL SERVICES	20,000.00	-	-	20,000.00
CIALA RESORT		PROVISION OF HOTEL SERVICES	540,000.00	-	-	540,000.00
CIALA RESORT		PROVISION OF HOTEL SERVICES	97,500.00	-	-	97,500.00
HEMARA MOTEL LTD		PROVISION OF HOTEL SERVICES	44,000.00	-	-	44,000.00
HEMARA MOTEL LTD		PROVISION OF HOTEL SERVICES	116,250.00	-	-	116,250.00
HILLSIDE		PROVISION OF HOTEL SERVICES	232,500.00	-	-	232,500.00
HILLSIDE		PROVISION OF HOTEL SERVICES	252,500.00	-	-	252,500.00
KNIGHT FRANK		RENTAL AGENCY SERVICES	900,345.00	-	-	900,345.00
LORODO TRADERS		REPAIR OF MOTOR VEHICLES	190,625.00	-	-	190,625.00
LORODO TRADERS		REPAIR OF MOTOR VEHICLES	124,120.00	-	-	124,120.00
MEDIA COUNCIL OF KENYA		Provision of advertisement services	243,600.00	-	-	243,600.00
MFI DOCUMENT SOLUTIONS		SERVICING OF PRINTERS	39,208.00	-	-	39,208.00
NATION MEDIA GROUP		Provision of advertisement services	986,000.00	-	-	986,000.00
NATION MEDIA GROUP		Provision of advertisement services	431,520.00	-	-	431,520.00
PINECONE HOTEL		PROVISION OF HOTEL SERVICES	357,500.00	-	-	357,500.00
RODDYS ECO COVER		PROVISION OF HOTEL SERVICES	281,328.00	-	-	281,328.00

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RODDYS ECO COVER		PROVISION OF HOTEL SERVICES	72,000.00	-	-	72,000.00
RODDYS ECO COVER		PROVISION OF HOTEL SERVICES	562,400.00	-	-	562,400.00
RODDYS ECO COVER		PROVISION OF HOTEL SERVICES	336,000.00	-	-	336,000.00
RODDYS ECO COVER		PROVISION OF HOTEL SERVICES	327,500.00	-	-	327,500.00
RODDYS ECO COVER		PROVISION OF HOTEL SERVICES	191,000.00	-	-	191,000.00
RODDYS ECO COVER		PROVISION OF HOTEL SERVICES	482,500.00	-	-	482,500.00
RODDYS ECO COVER		PROVISION OF HOTEL SERVICES	30,000.00	-	-	30,000.00
RODDYS ECO COVER		PROVISION OF HOTEL SERVICES	62,500.00	-	-	62,500.00
RODDYS ECO COVER		PROVISION OF HOTEL SERVICES	373,300.00	-	-	373,300.00
SAFARICOM LTD		Provision of internet bundles	105,087.00	-	-	105,087.00
SIMILAX COMPANY LTD		SUPPLY OF COMPUTERS	90,000.00	-	-	90,000.00
SOSA COTTAGES		PROVISION OF HOTEL SERVICES	230,000.00	-	-	230,000.00
SOSA COTTAGES		PROVISION OF HOTEL SERVICES	212,500.00	-	-	212,500.00
SOSA COTTAGES		PROVISION OF HOTEL SERVICES	60,300.00	-	-	60,300.00
SOSA COTTAGES		PROVISION OF HOTEL SERVICES	8,000.00	-	-	8,000.00
STANDARD GROUP		PROVISION OF ADVERTISING SERVICES	4,129,600.00	-	-	4,129,600.00

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STANDARD GROUP		PROVISION OF ADVERTISING SERVICES	771,512.0 0	-	-	771,512. 00
STANDARD GROUP LTD		PROVISION OF ADVERTISING SERVICES	1,100,000. 00	-	-	1,100,00 0.00
STANDARD GROUP LTD		PROVISION OF ADVERTISING SERVICES	324,800.0 0	-	-	324,800. 00
SUNWARD TRAVEL SERVICE		PROVISION OF AIR TRAVEL SERVICES	2,815,485. 00	-	2,815,4 85.00	-
UNCLE AIR TRAVEL SERVICES		PROVISION OF AIR TRAVEL SERVICES	40,000.00	-	-	40,000.0 0
ANANDA AND COMPANY ADVOCATE		Provison of consultancy services	485,000.0 0	-	-	485,000. 00
ANGATIA MOTORS WORK		Repair of Motor Vehicle	149,000.0 0	-	-	149,000. 00
CMC MOTORS		Servicing and Repair of motor Vehicle	244,889.0 0	-	-	244,889. 00
CMC MOTORS		Servicing and Repair of motor Vehicle	165,228.0 0	-	-	165,228. 00
CMC MOTORS		Servicing and Repair of motor Vehicle	713,116.0 0	-	713,116 .00	-
DR. STANLEY OМУTEМА		Provision of consultancy services	2,107,480. 00	-	-	2,107,48 0.00
ELKIM INSTITUTE OF PROFESSIONAL STUDIES		Provision of training and consultancy services	156.00	-	-	156.00
HOTEL JUVENTURE		Provision of hotel services	8,343,940. 00	-	-	8,343,94 0.00
JOHNCELE INSURANCE BROKERS		Provision of insurance services	5,000,000. 35	-	5,000,0 00.00	0.35
KAJUALA GARAGE		Repair and service of Motor Vehicle	400,000.0 0	-	-	400,000. 00
KAJUALA GARAGE		Repair and service of Motor Vehicle	267,000.0 0	-	-	267,000. 00

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LOBIAC CONTRACTORS		Repair of county tractor	700,000.00	-	-	700,000.00
LORODO TRADERS		Repair of Motor Vehicle	843,091.00	-	-	843,091.00
LORODO TRADERS		Service of trailer	32,000.00	-	32,000.00	-
OMENDA		Repair of Motor Vehicle	518,200.00	-	-	518,200.00
PECAR INVESTMENT		Provision of hotel services	3,481,567.00	-	3,481,567.00	-
SOSA COTTAGES		Provision of hotel services	200,000.00	-	-	200,000.00
THAMSIN ENTERPRISES		Supply of learning materials	352,094.00	-	-	352,094.00
THE STAR NEWSPAPER		Provision of advert services	240,000.00	-	-	240,000.00
TOYOTA KENYA		Repair of Motor Vehicle	760,439.00	-	-	760,439.00
UNIGLOBE LETS GO TRAVEL		Provision of air travel	318,732.00	-	-	318,732.00
YAZID CONT.LTD		Repair of Motor Vehicle	116,000.00	-	-	116,000.00
KAJUALA GARAGE		REPAIRS OF KBW317V	21,665.00	-	-	21,665.00
KAJUALA GARAGE		REPAIRS TO KBQ 242C	45,384.00	-	-	45,384.00
KAJUALA GARAGE		REPAIRS TO KBQ 318V	12,398.00	-	-	12,398.00
KAJUALA GARAGE		REPAIR TO TOYOTA HILUX DOUBLE CAB 038CG019A	43,544.00	-	-	43,544.00
KAJUALA GARAGE		REPAIRS TO KBQ242C	68,297.00	-	-	68,297.00

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KAJUALA GARAGE		REPAIRS TOO38CG020A	58,113.00	-	-	58,113.00
KAJUALA GARAGE		REPAIRS OF KAR NOW 038CG039A	143,171.00	-	-	143,171.00
KAJUALA GARAGE		REPAIRS OF KBQ242C	37,580.00	-	-	37,580.00
KAJUALA GARAGE		REPAIRS TO KAN032P	71,128.00	-	-	71,128.00
KAJUALA GARAGE		REPAIRS OF KBW 318V FORD RANGER	38,610.00	-	-	38,610.00
KAJUALA GARAGE		REPAIRS TO KBQ 242 TOYOTA FORTUNER	59,717.00	-	-	59,717.00
KAJUALA GARAGE		REPAIRS TO GK 049L	93,093.00	-	-	93,093.00
KAJUALA GARAGE		REPAIRS OF GKA667R	74,174.00	-	-	74,174.00
KAJUALA GARAGE		REPAIRS OF GKA0118S	61,390.00	-	-	61,390.00
KAJUALA GARAGE		REPAIRS OF GW406	69,356.34	-	-	69,356.34
MFI DOCUMENTS SOLUTIONS LTD		SERVICING OF PHOTOCOPIER MACHINE	125,443.00	-	-	125,443.00
NAMO ITALIANO K LTD		REPAIRS OF GKA212U	53,477.00	-	-	53,477.00
NAMO ITALIANO K LTD		REPAIR OF GKB092	59,946.00	-	-	59,946.00
NAMO ITALIANO K LTD		GKB092A REPAIRS	16,575.00	-	-	16,575.00
NAMO ITALIANO K LTD		REPAIRS ON GKA212U	13,092.00	-	-	13,092.00
NAMO ITALIANO K LTD		REPAIRS ON GKA212U	58,836.00	-	-	58,836.00

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NAMO ITALIANO K LTD		REPAIRS ON KAW840Z	96,657.00	-	-	96,657.00
NAMO ITALIANO K LTD		REPAIRS ON 038CG021A	34,320.00	-	-	34,320.00
NAMO ITALIANO K LTD		REPAIRS ON GKA212U	93,918.00	-	-	93,918.00
NAMO ITALIANO K LTD		REPAIRS ON GKB051C	28,057.00	-	-	28,057.00
NAMO ITALIANO K LTD		REPAIRS ON 038CG025A	105,600.00	-	-	105,600.00
NAMO ITALIANO K LTD		REPAIRS ON 038CG025A	104,635.00	-	-	104,635.00
RODDYS ECO COVER		STAKEHOLDERS MEETING PUBLIC SERVICE AND AMDIN-HOTEL SERVICES	216,150.00	-	-	216,150.00
RODDYS ECO COVER		PROVISION FOR TOTEL SERVICES FOR MISS TOURISM	149,820.00	-	-	149,820.00
RODDYS ECO COVER		HOTEL SERVICES FOR E-COMMERCE TRAINING	1,161,600.00	-	-	1,161,600.00
RODDYS ECO COVER		CATERING SERVICES FOR OPENING OF OMENA MARKET LUANDA	293,205.00	-	-	293,205.00
RODDYS ECO COVER		CLEANING SERVICES FOR GOVERNORS OFFICE	1,504,000.00	-	-	1,504,000.00
MAKUMI AGENCIES LTD		PROVISION OF MOTOR VEHICLE REPAIR SERVICES	239,500.00	-	-	239,500.00
NAMO ITALIANO K LTD		PROVISION OF MOTOR VEHICLE REPAIR SERVICES	277,000.00	-	-	277,000.00
MORTECH AUTOMOTIVE LTD	2023/2024	REPAIR OF MOTORVEHICLE GKA 212U	-	422,000.00	-	422,000.00
BROADPARK HOTELS	2023/2024	HOTEL SERVICE	-	50,000.00	-	50,000.00
MORTECH AUTOMOTIVE LTD	2023/2024	SUPPLY OF VEHICLE REG. NO. 38CG208A	-	79,808.00	-	79,808.00

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MORTECH AUTOMOTIVE LTD	2023/2024	SERVICE AND MAINTENANCE OF MOTORVEHICLE 38CG202A	-	73,892.00	-	73,892.00
SOSA COTTAGES LTD	2023/2024	HOTEL SERVICE	-	55,000.00	-	55,000.00
EVERNEX ENTERPRISES LTD	2023/2024	SUPPLY AND DELIVERY OF NON-PERISHABLE FOODSTUFF	-	1,606,200.00	-	1,606,200.00
RODDYS ECO COVER	2023/2024	HOTEL SERVICE	-	375,000.00	-	375,000.00
MORTECH AUTOMOTIVE LTD	2023/2024	REPAIR AND SERVICE OF MOTORVEHICLE 38CG208A AND 38CG209A	-	262,388.00	-	262,388.00
BROADPARK HOTELS	2023/2024	HOTEL SERVICE	-	189,500.00	-	189,500.00
ATS	2023/2024	AIR TICKETS	-	78,300.00	-	78,300.00
MORTECH AUTOMOTIVE LTD	2023/2024	PROVISION OF M/VEHICLE MAINTENANCE	-	129,000.00	-	129,000.00
BROADPARK HOTELS	2023/2024		-	312,500.00	-	312,500.00
VICMARK HOTELS AND LODGES LTD	2023/2024		-	455,000.00	-	455,000.00
DBULL LIMITED	2023/2024		-	1,412,003.00	-	1,412,003.00
HEMARA MOTEL LTD	2023/2024		-	225,000.00	-	225,000.00
BROADPARK HOTELS	2023/2024		-	103,000.00	-	103,000.00
BROADPARK HOTELS	2023/2024		-	23,000.00	-	23,000.00
RODDYS ECO COVER	2023/2024		-	67,500.00	-	67,500.00
BROADPARK HOTELS	2023/2024		-	40,000.00	-	40,000.00

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RODDYS ECO COVER	2023/2024	-	75,000.00	-	75,000.00
RODDYS ECO COVER	2023/2024	-	82,500.00	-	82,500.00
BROADPARK HOTELS	2023/2024	-	198,000.00	-	198,000.00
BROADPARK HOTELS	2023/2024	-	25,000.00	-	25,000.00
RODDYS ECO COVER	2023/2024	-	150,000.00	-	150,000.00
RODDYS ECO COVER	2023/2024	-	137,500.00	-	137,500.00
BROADPARK HOTELS	2023/2024	-	112,500.00	-	112,500.00
TRIPPLE T RESTAURANT	2023/2024	-	1,316,000.00	-	1,316,000.00
MILLENIUM TAX AND AUDIT CONSULTANT LIMITED	2023/2024	-	240,000.00	-	240,000.00
ATS	2023/2024	-	484,360.00	-	484,360.00
JOSEPH QUEENS GARDEN	2023/2024	-	360,000.00	-	360,000.00
SOSA COTTAGES LTD	2023/2024	-	685,000.00	-	685,000.00
NATION MEDIA GROUP PLC	2023/2024	-	183,280.00	-	183,280.00
ANYUMBA & ASSOCIATES	2023/2024	-	5,500,000.00	-	5,500,000.00
CALVIN TOURS AND SAFARIS	2023/2024	-	550,000.00	-	550,000.00
HEMARA MOTEL LTD	2023/2024	-	133,500.00	-	133,500.00

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BROADPARK HOTELS	2023/2024		-	38,000.00	-	38,000.00
DARREL PARADISE LIMITED	2023/2024		-	720,000.00	-	720,000.00
MORTECH AUTOMOTIVE LTD	2023/2024		-	269,300.00	-	269,300.00
SOSA COTTAGES LTD	2023/2024		-	100,000.00	-	100,000.00
JOOSA OUTSIDE CATERING RESORT	2023/2024		-	105,000.00	-	105,000.00
BROADPARK HOTELS	2023/2024		-	10,000.00	-	10,000.00
BROADPARK HOTELS	2023/2024		-	35,000.00	-	35,000.00
NATION MEDIA GROUP	2023/2024		-	556,800.00	-	556,800.00
BRITIM INVESTMENT LTD	2023/2024		-	717,600.00	-	717,600.00
ARCHTECTORAL ASSOCIATION OF KENYA	2023/2024		-	33,750.00	-	33,750.00
ATS	2023/2024		-	128,000.00	-	128,000.00
ATS	2023/2024		-	330,520.00	-	330,520.00
MORTECH AUTOMOTIVE LTD	2023/2024		-	87,200.00	-	87,200.00
TRANSPORT & INFRASTRUCTURE	2023/2024		-	26,780.00	-	26,780.00
CIALA RESORT	2023/2024		-	105,000.00	-	105,000.00
EBUNANGWE GARDEN PARK HOTEL	2023/2024		-	175,000.00	-	175,000.00

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MILLENIUUM TAX AND AUDIT CONSULTANT LIMITED	2023/2024		-	19,950.00	-	19,950.00
D4D GARAGE LIMITED	2023/2024		-	74,008.00	-	74,008.00
CARALF KENYA LIMITED	2023/2024		-	696,000.00	-	696,000.00
ATS	2023/2024		-	196,100.00	-	196,100.00
LORODO TRADERS	2023/2024		-	87,731.00	-	87,731.00
ALFAN MIROYA	2023/2024		-	130,000.00	-	130,000.00
SUNWARD TRAVEL SERVICE	2023/2024		-	1,912,310.00	-	1,912,310.00
TRANSPORT DEPARTMENT	2023/2024		-	1,636,815.00	-	1,636,815.00
RODDYS ECO COVER	2023/2024		-	392,000.00	-	392,000.00
MILLENIUUM TAX AND AUDIT CONSULTANT LIMITED	2023/2024		-	272,150.00	-	272,150.00
VICMARK HOTELS AND LODGES LTD	2023/2024		-	1,092,000.00	-	1,092,000.00
TERRANOVA AUTOSPARES LIMITED	2023/2024		-	395,641.00	-	395,641.00
HARMONY MOTORS LTD	2023/2024		-	693,970.00	-	693,970.00
VICMARK HOTELS AND LODGES LTD	2023/2024		-	23,000.00	-	23,000.00
GRACA EMPORIUM	2023/2024		-	30,000.00	-	30,000.00
DEPARTMENT OF TRANSPORT AND INFRASTRUCTURE	2023/2024		-	314,900.00	-	314,900.00

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HEMARA MOTEL LTD	2023/2024		-	10,000.00	-	10,000.00
ATS	2023/2024		-	67,600.00	-	67,600.00
TRAVIA TECHNICAL SUPPORT SERVICE	2023/2024		-	186,800.00	-	186,800.00
KSG	2023/2024		-	99,200.00	-	99,200.00
HEMARA MOTEL LTD	2023/2024		-	75,000.00	-	75,000.00
PACIS INSURANCE	2023/2024		-	95,600.00	-	95,600.00
MILLENIUM TAX AND AUDIT CONSULTANT LIMITED	2023/2024		-	228,800.00	-	228,800.00
HOMELAND ITOYA EVENTS	2023/2024		-	489,226.00	-	489,226.00
RODDYS ECO COVER	2023/2024		-	75,000.00	-	75,000.00
ROLEY CONSTRUCTION COMPANY LTD	2023/2024		-	355,835.00	-	355,835.00
CELIMAH INTERNATIONAL AGENCIES	2023/2024		-	425,000.00	-	425,000.00
NAMO ITALIANO	2023/2024		-	105,977.00	-	105,977.00
MFI	2023/2024		-	198,630.00	-	198,630.00
EBUNANGWE GARDEN PARK HOTEL	2023/2024		-	155,000.00	-	155,000.00
RODDYS ECO COVER	2023/2024		-	75,000.00	-	75,000.00
BROADPARK HOTELS	2023/2024		-	75,000.00	-	75,000.00

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RODDYS ECO COVER	2023/2024		-	75,000.00	-	75,000.00
HEMARA MOTEL LTD	2023/2024		-	875,000.00	-	875,000.00
NAMO ITALIANO	2023/2024		-	230,608.00	-	230,608.00
RODDYS ECO COVER	2023/2024		-	75,000.00	-	75,000.00
ATS	2023/2024		-	96,200.00	-	96,200.00
HEMARA MOTEL LTD	2023/2024		-	72,500.00	-	72,500.00
RODDYS ECO COVER	2023/2024		-	60,000.00	-	60,000.00
HEMARA MOTEL LTD	2023/2024		-	100,000.00	-	100,000.00
EAGLES PALACE	2023/2024		-	420,000.00	-	420,000.00
LORODO TRADERS	2023/2024		-	340,000.00	-	340,000.00
BROADPARK HOTELS	2023/2024		-	95,500.00	-	95,500.00
HEMARA MOTEL LTD	2023/2024		-	267,500.00	-	267,500.00
HEMARA MOTEL LTD	2023/2024		-	150,000.00	-	150,000.00
ATS	2023/2024		-	128,700.00	-	128,700.00
HEMARA MOTEL LTD	2023/2024		-	375,000.00	-	375,000.00
EQUATOR RESOERT	2023/2024		-	100,000.00	-	100,000.00

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RODDYS ECO COVER	2023/2024		-	67,500.00	-	67,500.00
ATS	2023/2024		-	276,600.00	-	276,600.00
HEMARA MOTEL LTD	2023/2024		-	253,500.00	-	253,500.00
HEMARA MOTEL LTD	2023/2024		-	37,500.00	-	37,500.00
BROADPARK HOTELS	2023/2024		-	28,000.00	-	28,000.00
GRACA EMPORIUM	2023/2024		-	85,000.00	-	85,000.00
ATS	2023/2024		-	99,000.00	-	99,000.00
NAMO ITALIANO	2023/2024		-	25,752.00	-	25,752.00
TRIPPLE T RESTAURANT	2023/2024		-	312,500.00	-	312,500.00
KSG	2023/2024		-	172,608.00	-	172,608.00
GRACA EMPORIUM	2023/2024		-	157,500.00	-	157,500.00
BROADPARK HOTELS	2023/2024		-	150,000.00	-	150,000.00
COLOR TWIST MEDIA LTD	2023/2024		-	1,002,000.00	-	1,002,000.00
HEMARA MOTEL LTD	2023/2024		-	412,500.00	-	412,500.00
NAMO ITALIANO	2023/2024		-	345,000.00	-	345,000.00
MUNDE SOLUTIONS LIMITED	2023/2024		-	1,800,000.00	-	1,800,000.00

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ATS	2023/2024		-	109,920.00	-	109,920.00
HEMARA MOTEL LTD	2023/2024		-	112,500.00	-	112,500.00
HEMARA MOTEL LTD	2023/2024		-	137,500.00	-	137,500.00
ATS	2023/2024		-	71,400.00	-	71,400.00
HEMARA MOTEL LTD	2023/2024		-	212,500.00	-	212,500.00
ENZOGU GARDENS	2023/2024		-	70,000.00	-	70,000.00
EBUNANGWE GARDEN PARK HOTEL	2023/2024		-	187,500.00	-	187,500.00
NAMO ITALIANO	2023/2024		-	93,264.00	-	93,264.00
NAMO ITALIANO	2023/2024		-	110,896.00	-	110,896.00
HEMARA MOTEL LTD	2023/2024		-	505,000.00	-	505,000.00
NAMO ITALIANO	2023/2024		-	134,049.00	-	134,049.00
ATS	2023/2024		-	57,000.00	-	57,000.00
CIALA RESORT	2023/2024		-	192,000.00	-	192,000.00
HEMARA MOTEL LTD	2023/2024		-	107,500.00	-	107,500.00
NAMO ITALIANO	2023/2024		-	79,924.00	-	79,924.00
NAMO ITALIANO	2023/2024		-	426,184.00	-	426,184.00

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HEMARA MOTEL LTD	2023/2024		-	150,000.00	-	150,000.00
HEMARA MOTEL LTD	2023/2024		-	125,000.00	-	125,000.00
RODDYS ECO COVER	2023/2024		-	50,000.00	-	50,000.00
NAMO ITALIANO	2023/2024		-	457,736.00	-	457,736.00
NAMO ITALIANO	2023/2024		-	192,560.00	-	192,560.00
SAFARICOM LTD	2023/2024		-	823,227.00	-	823,227.00
NATION MEDIA	2023/2024		-	650,200.00	-	650,200.00
DUPO TENT LIMITED	2023/2024		-	250,000.00	-	250,000.00
PEMAKO SUPPLIES	2023/2024		-	249,000.00	-	249,000.00
SUNWARD TRAVEL AGENCIES	2023/2024		-	888,860.00	-	888,860.00
NATION MEDIA GROUP PLC	2023/2024		-	216,920.00	-	216,920.00
ATS	2023/2024		-	146,000.00	-	146,000.00
TESSKAW AFRICA LIMITED	2023/2024		-	999,998.00	-	999,998.00
SWIFT KENCY SOLUTION LTD	2023/2024		-	285,600.00	-	285,600.00
MFI DOCUMENT SOLUTION	2023/2024		-	39,208.00	-	39,208.00
SAFARICOM LTD	2023/2024		-	792,216.00	-	792,216.00

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RODDYS ECO COVER	2020/2021	HOTEL SERVICE	-	300,000.00	-	300,000.00
RODDYS ECO COVER	2021/2022	HOTEL SERVICE	-	125,000.00	-	125,000.00
RODDYS ECO COVER	2021/2022	HOTEL SERVICE	-	16,500.00	-	16,500.00
CALVIN TOURS	2019/2020	AIR TICKETS	-	143,877.00	-	143,877.00
NAMO ITALIANO	2017/2018	REPAIR AND SERVICES OF GKA2120	-	42,300.00	-	42,300.00
RODDYS ECO COVER	2019/2020	HOTEL SERVICE	-	15,000.00	-	15,000.00
UCHONG'A ELECTRICAL WORKS	2019/2020	REPAIR AND SERVICING OF GK-B645C	-	58,850.00	-	58,850.00
NAMO ITALIANO	2020/2021	REPAIR AND SERVICE OF M/VEHICLE GKA 321Z	-	194,395.00	-	194,395.00
RODDYS ECO COVER	2021/2022	HOTEL SERVICE	-	50,000.00	-	50,000.00
RODDYS ECO COVER	2021/2022	HOTEL SERVICE	-	46,000.00	-	46,000.00
BROADPARK HOTELS	2022/2023	HOTEL SERVICE	-	93,000.00	-	93,000.00
NYAKONGO VENTURES LTD	22/23	HOTEL SERVICES	-	1,438,000.00	-	1,438,000.00
RODDYS ECO COVER		HOTEL SERVICE	-	68,000.00	-	68,000.00
RODDYS ECO COVER	2021/2022	HOTEL SERVICES	-	68,000.00	-	68,000.00
RODDYS ECO COVER	2022/2023	SUPPLY AND DELIVERY OF WATER TREATMENT CHEMICALS	-	95,000.00	-	95,000.00
ARNAMOR VENTURES LIMITED	2022/2023	HOTEL SERVICE	-	2,149,595.00	-	2,149,595.00

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RODDYS ECO COVER	2022/2023	HOTEL SERVICE	-	225,000.00	-	225,000.00
RODDYS ECO COVER	2022/2023	HOTEL SERVICE	-	113,500.00	-	113,500.00
SUNWARD TRAVEL AGENCIES	2022/2023	AIR TICKETS	-	749,075.00	-	749,075.00
SUNWARD TRAVEL AGENCIES	2022/2023	AIR TICKETS	-	872,715.00	-	872,715.00
SUNWARD TRAVEL AGENCIES	2022/2023	AIR TICKETS	-	1,474,455.00	-	1,474,455.00
RODDYS ECO COVER	2022/2023	HOTEL SERVICE	-	552,500.00	-	552,500.00
RODDYS ECO COVER	2022-2023	HOTEL SERVICE	-	559,500.00	-	559,500.00
D4D AUTO GARAGE	2022-2023	MOTOR VEHICLE REPAIRS	-	687,996.00	-	687,996.00
GEACHI AGENCIES	2022/2023	REPAIR AND SERVICE OF M/VEHICLE KCJ 739M	-	59,000.00	-	59,000.00
PONEBREE COMPANY LIMITED	2023/2024		-	495,000.00	-	495,000.00
			295,235,296.06	58,615,812.00	116,233,704.52	237,617,403.54
6. Bills under Litigation						
Liten Muhenzi and 11 Others		Case against recruitment of youth polytechnic instructors	6,564,960.00	-	-	6,564,960.00
Global Exhibition Incorporated Ltd		Organizing and executing Miss Tourism	9,141,933.00	-	5,400,000.00	3,741,933.00
Tuff Contractors Ltd		Renovation of Vihiga County Referral Hospital	12,432,805.00	-	9,000,000.00	3,432,805.00
Health and Water Foundation		Supply and Instalation of Oxygen Plant at VCRH	10,000,000.00	-	10,000,000.00	-

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County Contractors and Fabrication Enterprises		Construction of toilets at Luanda Market	1,684,053.00	-	-	1,684,053.00
Norgen Enterprises Ltd		Cleaning Services	11,975,250.00	-	-	11,975,250.00
Rosalina Malesi Wanjala		General Damage under Fatal Accident Act	1,422,528.00	-	-	1,422,528.00
Linet Abdalla Khasoha		Unprocedural termination of employment contract	4,269,369.76	-	-	4,269,369.76
Mohasom Limited		Construction of Bridge in Busali Ward	7,030,437.00	-	7,030,437.00	-
Alphonse Odhiambo Akina		Supply and delivery of goods	240,000.00	-	-	240,000.00
Deros Construction Ltd		Construction of Lunyerere Kigama Road	4,453,000.00	-	-	4,453,000.00
Union of Clinical Officers and 76 Others		Directives not to deduct and remit Trade Union Dues	122,915,340.00	-	-	122,915,340.00
Lynton Technologies LTD		Supply of metallic Suggestion Box	1,777,500.00	-	-	1,777,500.00
Tuff Contractors Ltd	2019	Construction of Stalls at Luanda	-	1,740,000.00	-	1,740,000.00
1. BGM ELRC NO. 731 OF 2019 COUNTY GOVERNMENT OF VIHIGA VS UNION OF CLINICAL OFFICERS			58,000,000.00	-	-	58,000,000.00
1. VIHIGA ELRC NO. 2 OF 2018 JOEL ASANGA OTIENO VS COUNTY PUBLIC SERVICE BOARD			969,000.00	-	-	969,000.00
2. KISUMU ELRC NO. 72 OF 2018 FRANCIS ANGUEYAH OMINDE VS DR. WILBER K. OTTICHILO & 2 OTHERS			1,147,000.00	-	-	1,147,000.00
3. KAKAMEGA ELRC NO. 603 OF 2014 JAMES JESSE AMBE VS COUNTY GOVERNMENT OF VIHIGA AND ANOTHER			618,000.00	-	-	618,000.00
1. KISUMU ELRC JR NO. 16 OF 2019 REPUBLIC VS COUNTY GOVERNMENT OF VIHIGA AND ANOTHER	2019		835,000.00	-	-	835,000.00
VIHIGA ELRC NO. 62 OF 2018 EWARD OMBIMA VS COUNTY PUBLIC SERVICE BOARD.	2019		909,061.00	-	-	909,061.00

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KISUMU MCC NO. 14 OF 2019 NORGEN ENTERPRISES LTD VS COUNTY GOVERNMENT OF VIHIGA	2019		401,594.00	-		401,594.00
KAKMEGA HCC NO. 1 OF 2017 MAGGY AGULO CONSYRUCTION CO. LTD VS COUNTY GOVERNMENT OF VIHIGA & 3 OTHERS	43704		1,223,657.00	-		1,223,657.00
KK PETITION NUMBER 4 OF 2017 HEZEKIAH MAVISI & 8 OTHERS VS VIHIGA COUNTY GOVERNMENT	2019		2,308,000.00	-		2,308,000.00
			260,318,487.76	1,740,000.00	31,430,437.00	230,628,050.76
GRAND TOTALS			1,466,523,893.59	582,218,637.83	539,709,273.98	1,509,939,843.36

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Annex 3 – Analysis of Pending Staff Payables

SRN	DETAILS	BAL. B/F	G.AMOUNT PAYABLE	COMMISSION	NET PAYABLES	AMOUNT PAID	BAL. C/D
		Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1	SACCOs	2,467,071	104,283,889	401,840	106,349,120	104,664,432	1,684,688
2	INSUARANCE	-	18,940,970	566,140	18,374,830	15,272,530	3,102,300
3	COMMERCIAL LOANS	-	587,088,195	-	587,088,195	563,820,738	23,267,456
4	GRATUITY	2,696,232	36,833,719	-	39,529,951	36,833,719	2,696,232
5	WELFARE	3,101,506	9,956,875	495,420	12,562,961	8,811,622	3,751,339
6	NSSF	-	40,804,800	-	40,804,800	36,540,620	4,264,180
7	NHIF	1,832,702	37,092,400	-	38,925,102	30,275,350	8,649,752
8	HELB	-	6,558,595	-	6,558,595	6,019,607	538,988
9	LAPFUND	6,220,722	141,668,240	-	147,888,962	126,598,231	21,290,731
10	LAPTRUST	2,195,590	73,447,655	-	75,643,245	59,809,933	15,833,312
11	PAYE	-	387,277,256	-	387,277,256	387,277,256	-
					-		
					-		
	TOTAL	18,513,823	1,443,952,593	1,463,400	1,461,003,016	1,375,924,037	85,078,979

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Annex 4 –Analysis Of imprests and Advances

(a) Government Imprest

<i>Name Of Officer Or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance as at 30th June, 2024</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
JOEL ANYULA LITABAS	29/11/2023	22,600	-	22,600
AMINA AUMA	15/08/2023	50,000	-	50,000
JOSEPHAT KISANGI MAVIA	25/10/2023	24,200	-	24,200
ROSE ASIKO	13/03/2024	591,500	-	591,500
Total		688,300	-	688,300

(b) Salary Advance

<i>Name Of Officer</i>	<i>Date Advanced</i>	<i>Amount Advanced</i>	<i>Amount Recovered</i>	<i>Balance as at 30th June, 2024</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Sande Mukuna</i>	1/7/2015	407,603	-	407,603
<i>Newton Okwiya</i>	1/7/2015	21,333	-	21,333
<i>Tom Atingo</i>	1/7/2015	380,000	-	380,000
<i>Glyde Kweya</i>	1/7/2015	58,000	-	58,000
<i>Zakayo Manyasa</i>	1/7/2015	100,000	-	100,000
<i>Wilberforce Kitiezo</i>	1/7/2015	250,000	-	250,000
<i>Pauline Amwata</i>	1/7/2015	192,502	-	192,502
<i>Vincent Atsiaya</i>	1/7/2015	60,000	-	60,000
<i>Florence Khaguli</i>	1/7/2015	250,000	-	250,000
<i>Jackson Mugasyia</i>	1/7/2015	56,000	-	56,000
<i>Everline Ideva</i>	2/4/2024	85,000	-	85,000
<i>Irine Likoko</i>	3/4/2024	69,500	-	69,500
<i>Gilbert Ingunya</i>	3/4/2024	20,400	-	20,400
Total		1,950,338	-	1,950,338

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Annex 5 – Summary of Non-Current Asset Register

Asset Class	Historical Cost b/f (KShs)	Additions During the Year (KShs)	Disposals During the Year (KShs)	Historical Cost C/F (KShs)
	2022/2023			2023/2024
Land	63,294,342	9,200,000	-	72,494,342
Buildings and structures	377,331,454	167,337,385	-	544,668,839
Transport equipment	102,824,805	-	-	102,824,805
Office equipment, furniture and fittings	34,140,704	7,729,899	-	41,870,603
ICT Equipment, Software and Other ICT Assets	41,754,191	9,310,049	-	51,064,240
Specilised PME	24,037,300	26,879,260	-	50,916,560
Other Infrastructure and Civil Works	751,766,551	68,196,013	-	819,962,564
Biological Assets	3,427,298	7,340,000	-	10,767,298
Total	1,398,576,645	295,992,606	-	1,694,569,251

NOTE: Included in the Acquisition of Assets are payables from previous years of Kshs. 330,053,452.20 and amount spent on renovation and improvement of Plant, Machinery and Equipment(PME) and civil works which could not be classified as assets acquired during the year.

SUMMARY


Kshs.

Acquisition of Assets	862,160,351
Less: Payables from previous year	330,053,452
Rehabilitation and Renovation of Civil works	236,114,293
Research, studies, project preparation design and supervision	-
Addition During the Year.	295,992,606
TOTAL	862,160,351


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Annex 6 – Inter-Entity Transfers

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred. KShs	Amount Confirmed as received. KShs	difference	explanation
	Vihiga Education Fund	-	100,000,000	-	50,000,000	150,000,000	150,000,000	-	
	Vihiga County Sports Fund	-	-	-	5,000,000	5,000,000	5,000,000	-	
	Vihiga County Climate Change Fund	-	-	-	202,765,110	202,765,110	202,765,110	-	
	Vihiga Municipal Board	-	-	-	-	-	-	-	
	Vihiga County Executive Car loan and Mortgage	-	-	-	-	-	-	-	
	Total		100,000,000	-	257,765,110	357,765,110	357,765,110		



Director of Finance
County Executive



Director of Finance
Fund/project/board



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Annex 7: Trial Balance

VIHIGA COUNTY EXECUTIVE			
TRIAL BALANCE			
AS AT 30TH JUNE 2024			
ITEM	ITEM CODE	DR	CR
		KSHS	KSHS
EXCHEQUER RELEASES			
Total Exchequern Releases for Quarter 1	9910101		740,229,182
Total Exchequern Releases for Quarter 2	9910101		1,268,268,757
Total Exchequern Releases for Quarter 3	9910101		954,596,967
Total Exchequern Releases for Quarter 4	9910101		2,000,446,283
FUND BALANCES			
Fund Balance Brought Forward			81,128,709
2100000 PERSONNEL EXPENSES			
Basic Salaries for permanent Employees	2110000	1,243,741,537	
Basic Wages of Temporary employees	2110000	56,308,835	
Personnel Allowances as part of Salary	2110000	897,512,923	
Employer Contribution to NSSF	2110000	25,252,920	
Employer Contribution to Pension Schemes	2110000	159,877,167	
Transfers to Other Government Units			
Car Loan & Mortgages		-	
Trade and Enterprise Fund		-	
Education Fund		150,000,000	
Climate Change Fund		202,765,110	
Municipal Fund		-	
Transfer to Sports Fund		5,000,000	
2200000 USE OF GOODS AND SERVICES			
Utility Supplies and Services	2210100	44,980,948	
Communication Supplies and Services	2210200	1,563,771	

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Domestic Travel and Subsistence	2210300	239,038,602	
Foreign travel & subsistence	2210400	12,496,375	
Printing Advertising and Information Supplies Services	2210500	14,029,790	
Rentals of Produced Assets	2210600	5,444,404	
Training Expenses	2210700	14,329,340	
Hospitality Supplies and Services	2210800	111,868,761	
Insurance expenses	2210900	30,642,507	
Specialised Material supplies	2211000	108,718,626	
Office and General Expenses	2211100	28,465,623	
Bank charges	2211301	5,383	
Refined Fuels, Lubricants and Other Fuels	2211200	25,826,035	
Other Operating Expenses	2211300	132,845,191	
Routine Maintenance of Motor Vehicles	2220100	13,609,337	
Routine maintenance - Other Assets	2220200	4,440,147	
SOCIAL SECURITY BENEFITS			
Gratuity and other Social security Benefits paid by employer	2710100	76,243,407	
GRANTS			
Other Capital Grants & Transfer	2640500	328,345,971	
Emergency Relief and Refugee Assistance	2640200	-	
Other Current Grants & Transfer	2640400	450,000	
ACQUISITION OF ASSETS			
Purchase of Buildings	3110100		
Construction of Building	3110200	194,286,976	
Refurbishment of Buildings	3110300	-	
Construction of Roads	3110400	-	
Construction and Civil Works	3110500	187,786,147	
Overhaul and Refurbishment of Construction and Civil Works	3110600	-	
Purchase of Vehicles and Other Transport Equipment	3110700	-	
Overhaul of Vehicles and Other Transport Equipment	3110800		
Purchase of Household Furniture and Institutional Equipment	3110900	2,260,560	
Purchase of Office Furniture and General Equipment	3111000	11,365,499	

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Purchase of Specialised Plant, Equipment and Machinery	3111100	36,447,420	
Purchase of Computers, Softwares and ICT Equipment	3111200	27,635,516	
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	8,155,230	
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	13,289,635	
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	-	
Rehabilitation of Civil Works	3111500	372,764,367	
Acquisition of Land	3130100	9,698,500	
ACCOUNTS RECEIVABLES			
Staff Advances		1,950,338	
Oustanding Imprests		688,300	
Transfer due from Departments		-	
Transfers due from County Assembly		14,000,000	
ACCOUNTS PAYABLES			
Retention			137,178,349
Deposits			85,078,978
CASH AND CASH EQUIVALENTS			
A. CASH AT BANK			
Vihiga County Dev Account-CBK – 1000170794		25,115	
Vihiga County Rec Account-CBK – 1000170859		5,547	
Vihiga County Deposit ACCOUNT-CBK – 1000283645		123,178,349	
Vihiga County Fuel Levy Fund-CBK – 1000283653		673	
Vihiga County Univ Health -CBK- 1000345187		521	
Vihiga County NARIGP Account-CBK- 1000364351		-	
Vihiga County NAVCDP Account- CBK - 1000738464		6,500,000	
Vihiga County Youth POLY Fund-CBK- 1000367032		21,234	
Vihiga County ASDSP ACCOUNT- CBK- 1000367024		-	
Vihiga County KUSP (UDG) ACCOUNT- 1000388037		-	
Vihiga County KUSP (UIG) ACCOUNT- 1000379917		0	

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Vihiga County Climate Change Account- 1000486848		153,585,387	
Vihiga County Devolution Supp Account- 1000440511		-	
Vihiga County Nutrition International - 1000443618		2,438,931	
Vihiga County Covid SPA Account - CBK-1000468866		-	
Vihiga County Primary Healthcare Project - CBK - 1000569727		1	
Treasury Imprest Account-KCB – 1141334763		5,295	
Dev Imprest Account-CO-OP – 01141471295000		136,195	
Dept of water Operations-KCB – 12411033550		4,446	
Dept of Educ account-KCB – 1170665020		12,139	
Dept of Trade-KCB – 1172899320		210	
Dept of Lands-KCB – 1170671136		571	
Dept of Transport-KCB – 1240928483		902	
Public Service Board-KCB – 1170670687		3,311	
Dept of Health-KCB – 1170665209		1,724	
Dept of Gender-KCB - 1240920083		10,470	
Dept of Agric-KCB - 1241214611		1	
Public Service and Admin-KCB - 1240128495		95	
County Executive - 1319483151		7,738	
NARIGP Operation account - KCB-12395000580		8,369	
NAVCDP Operation Account- KCB - 1315063751		166,848,804	
TOTAL		5,266,927,225	5,266,927,225

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