

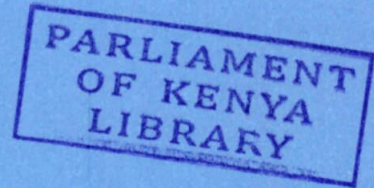
REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF



THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF KAKAMEGA

FOR THE YEAR ENDED

30 JUNE, 2024

PAPERS LAID	
DATE	6/3/2025
TABLED BY	Def Majority Whip
COMMITTEE	
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COUNTY GOVERNMENT OF KAKAMEGA

(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)

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

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1. Acronyms and Glossary of Terms

a) Acronyms

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

b) Glossary of Terms

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

a) Background information

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

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

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11	ICT, e-Government and Communication	Develop and implement ICT, e-Government and Communication systems with a view to improving efficiency in service delivery
12	County Public Service Board	Administration of Human Resource

b) Key Management team

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

No.	Designation	Name
1.	Office of the Governor	H.E Fernandes Barasa
2.	Head of Departments	Dr. Laurence Omuhaka
3.	County Attorney	CS. Vivian Mmbaka

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2024 and who had direct fiduciary responsibility are as follows,

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

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No.	Designation	Name
13.	Deputy County Secretary-Office of the Governor	Mr. Joshua Kutekha
14.	County Public Service Board	CS.Catherine Otenyo.CPA.

d) Fiduciary Oversight Arrangements

The key Fiduciary Oversight Arrangements include the following;

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

e) County Executive Headquarters

P.O. Box 36-50100
 County Headquarters Building
 Kenyatta Avenue
Kakamega, KENYA

f) County Executive Contacts

Telephone: 056 31850/31852/31853
 E-mail: info@kakamega.go.ke
 Website: www.kakamega.go.ke

g) County Executive Bankers

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1. Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

NAIROBI, KENYA

2. Other Commercial Banks

- i KCB Group- Po Box 152 (50100)
Kakamega
- ii Equity Bank-PO Box 2512 (50100)
Kakamega
- iii National Bank-PO Box 1773 (50100)
Kakamega
- iv Co-operative Bank-PO Box 595 (50100)
Kakamega.
- v Family Bank PO Box 74145(50100)
Kakamega

h) Independent Auditor

Auditor-General

Office of The Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

NAIROBI, KENYA

i) Principal Legal Adviser

The Attorney General

State Law Office and Department of Justice

Harambee Avenue

P.O. Box 40112

City Square 00200

NAIROBI, KENYA

j) County Attorney

County Government of Kakamega
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County Attorney

County Government of Kakamega

P.O Box 36-50100

Kakamega, Kenya

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3. Governance Statement

a) Membership of the cabinet/County Executive Governance Structures and photos of the Governor, Deputy Governor, the CECMs and County Secretary).

County Government of Kakamega 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 19 number of County Government Entities. 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

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

i. H.E The Governor

PROFESSIONAL SUMMARY

He served as a chairman of the Institute of Certified Public Accountants of Kenya. He also worked as the managing director and chief executive officer at Kenya Electricity Transmission Company Limited (KETRACO).

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



**H. E. HON. FCPA FERNANDES BARASA OGW, GOVERNOR
KAKAMEGA COUNTY**

H.E. Hon. FCPA Fernandes Barasa, was elected in office in 2022 as the Second Governor of Kakamega County following promulgation of the Constitution of Kenya, 2010

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H.E the Deputy Governor.



**H. E. AYUB SAVULA ANGATIA DEPUTY GOVERNOR KAKAMEGA
COUNTY**

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Professional Summary

In 1998 till 2007 Ayub Angatia got a job at Standard Group Limited as an acting regional news editor. In 2007, he joined Cross Continental Venture Limited and Johnnewton Communication as a Managing Director and Director respectively. From the year 2008 till 2012, Ayub Angatia worked in Express Media Group as a Managing Director. In March 2013, he joined the Kenya National Assembly as a Member of Parliament for Lugari Constituency .He was elected as Deputy Governor for Kakamega County in 2022 General Elections.


Education

In 1989, Ayub Angatia attended Manyoni Primary School for his Kenya Certificate of Primary Education (KCPE). In 1990, Ayub Angatia went to Lumakanda Boys Secondary School before transferring to Vihiga High School for his Kenya Certificate of Secondary Education (KCSE). In 2001, Ayub Angatia joined Kenya Institute of Mass Communication to pursue a diploma in






Journalism. In 2010, Ayub Angatia joined Moi University to take a Bachelor of Science in Public Relations and Communication and still at the same university, he did the Master of Philosophy in Communication.

County Executive Committee members







The following are the County Executive Committee members held offices for Fy 2023/2024.

No	Designation	Name
1	CPA.Livingston Imbayi - CECM, Finance, Economic Planning & ICT	

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2.	Dr.Miriam Barasa-CECM-Lands, Housing, Urban Areas and Physical Planning	
3.	Mrs.Peninnah Mukabane-CECM-Water, Environment, Natural Resources, & Climate Change	
4.	Mr. Mophat Mandela-CECM- Social Services, Youth, Sports and Culture	
5.	Arch.Patrick Kundu-CECM -Roads, Public Works and Energy	
6.	Dr.Bonface Okoth- CECM-Education, Science and Technology	

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7.	Dr. Bernard Wesonga-CECM-Health Services	
8.	Mr. Godfrey Owuori- CECM -Public Service & Administration	
9.	Mr. Benjamin Andama-CECM Agriculture, Livestock Fisheries and Cooperatives	
10.	Ms. Racheal Atamba-CECM ICT, e-Government & Communication	
11	Mr. Lawrence Angolo Omuhaka-County Secretary	
12	Cs. Viviene Komwoyo County Attorney	

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- b) The County Government of Kakamega has elaborate guidelines and polices that directs how the County engages the public, the following are some of the strategies in place; Public Participation directorate; Public participation guidelines; Public participation Act 2015; Draft Kakamega County Public participation policy facilitate smooth engagement with stakeholders and Kakamega County Website.
- c) The County has established a risk management and service delivery department to mitigate against any risk and an ethical practices in addition each county office has a customer care desk to assist the public on any arising complain against the County staff.
- d) The following are the engagements with the County Assembly through its committees and the Senate including number of bills sponsored by the executive and any other matters presented for deliberations.
- Through vetting and approval of nominees for the county executive committee members, chief officers
 - Enacting of laws or policies which enable the county government to effectively perform its functions such as Kakamega County Finance Act,2022 which enhance revenue collection
 - Approval budget and expenditure of the County Government
 - Approval of any development plan and borrowing by the County Government.
 - Deliberate on internal audit reports and give directions
- e) Risk management
- The County Government of Kakamega through the office of the Governor has a full-fledged department of internal Audit among other functions it ensures strong internal controls in each department, does assurance Audit and ensures compliance to statutory obligations.
 - The county Government of Kakamega has well elaborated policies and regulations which guide on the processes of risk mitigation.
 - It is the responsibility of the management to develop a risk framework. Internal audit function shall then review the risk and advice on the relevance and effectiveness of the risk identified by the management.
 - The County government risk policy framework which comprehensively cover risk management is under development.
 - Are risks identified and analysed in the period and how they were managed?

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f) Brief descriptions of appointment operation and membership of the audit committee and its charter.

- The audit committee is composed of 6 members including the chairman and one member appointed to represent the County Treasury.
- The members are not past or present employees of the County
- The committee members were appointed and gazzeted as per the Public Sector Accounting Standards Board guidelines.
- Members of audit committees were appointed, for a term of three years and are eligible for re-appointment for a further one term only.
- The Audit Committee is responsible for oversight of the institution's control, governance and risk management.
- The audit committee charter has been developed which outlines the process by which audit related issues are identified, reviewed, and resolved.

g) Compliance

Internal Audit function conducts audit assignments on compliance to the relevant laws, regulations and policies and report on the same. Audit committee ensure that all audit recommendations on non-compliance issues are implemented.

h) Any other Governance issue include committees that the county may need to disclose.

4. Forward by the CECM Finance and Economic Planning

It is my pleasure to present the County Government of Kakamega (Executive) Annual Financial Report and Statement for the financial year 2023-2024. The statement present the financial performance of the County Government for financial year 2023-2024.

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

The Financial Statements present the recent actual fiscal performance for the year 2023-2024 and make comparisons to the budget appropriations for the same period. They further provide a comprehensive financial review with sufficient information to show changes from the projections outlined in the latest County Fiscal Strategy Paper 2023/2024.

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

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

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

County Government's financing

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

The County also finances its operations through own generated revenues and continues to explore new and innovative ways of increasing its local revenue collections despite economic difficulties. The key Local revenue sources for Kakamega County include; Land rates and

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rents, Business permits, Parking fees, Health facilities' fees among others. Some of the measures that the County has taken towards improving its revenue collection include;

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

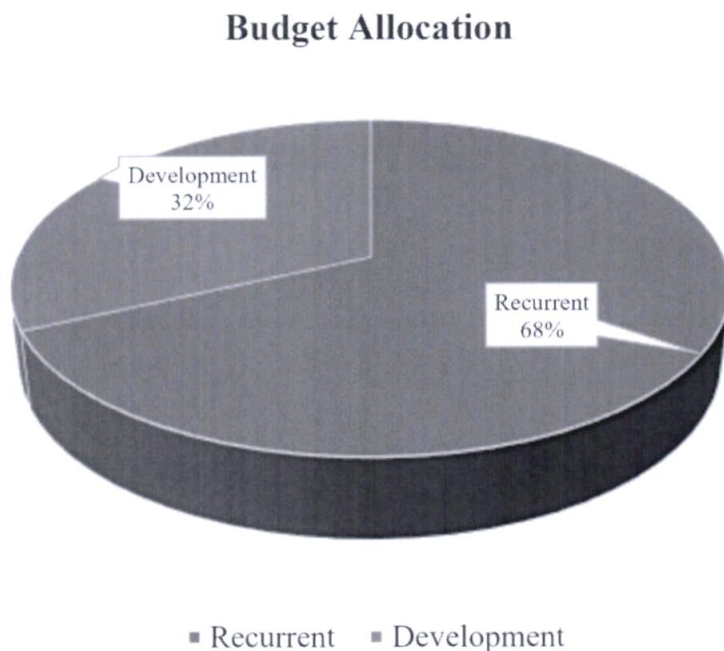
Budget Allocation

In the Financial year 2023/2024, the County had an approved budget of Kshs **16,786,428,004** comprising of Kshs **1,400,821,103** for County Assembly and Kshs. **15,385,606,901** for County Executive.

The County executive financial statements excludes operations of County Assembly, therefore the budget for the County Executive was divided down into Recurrent and Development expenses as follows, Recurrent was allocated Kshs. **10,494,290,112 (68.2%)** and Development Kshs **4,891,316,789 (31.8%)**.

During the financial year 2023/2024 the budget was revised 3 times and the figures provided here are based on the 3rd Supplementary budget.

Below is pictorial presentation of allocation of Funds for development and Recurrent

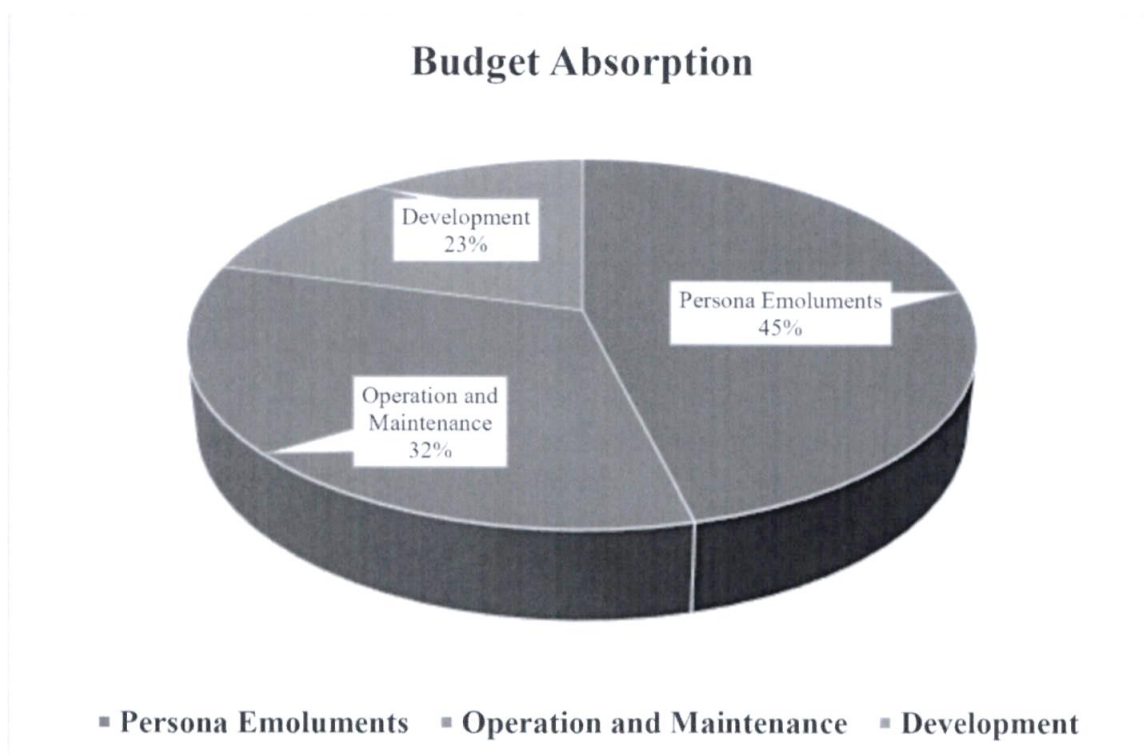


Budget Absorption

The County's overall absorption is Kshs **12,583,074,077** for both recurrent and development expenditure represented by **79%** of the County executive budget, this excludes expenditures for County Assembly but includes Transfers to the County entities under executive.

The County has spent Kshs. **5,624,458,149** on Compensation of Employees, Kshs **4,004,388,892**

on O&M and Kshs **2,954,227,036** on Development projects. These information has been presented in the picture below.



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

County flagship projects and how they have been achieved

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

i. Economic development

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

ii. Agriculture Development

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

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

iii. Health Development through;

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

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

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

v. Trade development and regulation

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

vi. Development of County transport system

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

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vii. Education development and improvement

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

viii. Disaster Management

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

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

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

d) Comment on each of the County flagship projects and how they have been achieved

S/No.	Flagship Project	Department	Achievement
1	Farm input subsidy	Agriculture, Livestock, Fisheries and Co-operatives	Procured and distributed 2,616 bags of planting fertilizer and 2,693 bags of top dressing fertilizer to Farmers across all the 12 sub counties.
2	Poultry Subsidy	Agriculture, Livestock, Fisheries and Co-operatives	Procured and distributed indigenous chicken worth Kshs.2,569,970 to Farmers across all the 12 sub counties
3	Road infrastructure development	Roads, Public Works and Energy	Tarmacked 130 km of bitumen road and gravelled 2,600 km
4	Supply of Pharmaceuticals and non-pharmaceuticals	Health Services	Procured and supplied Pharmaceuticals and non-

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			pharmaceuticals worth Kshs. 207,253,768 to health facilities across all the 12 sub counties
5	Countywide Water Connectivity "Amatsi Khumuliango"	Water, Environment, Natural Resources and Climate Change	Increased access to clean and safe water across the 12 sub counties

e) Comment on value-for-money achievements,

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

f) List the implementation challenges of strategic objectives for the County and the County's future outlook (here you could mention the budget allocation for the coming year and the projects that the County wishes to undertake in line with the County's strategic plan).

In the financial year 2023/2024 the management encountered many challenges in the process of implementation of the development projects in the county some of this challenges are,

- Delay in disbursement of funds
- Unmet own source revenue target
- Land ownership disputes: Disputes arising out of land ownership on which County infrastructure is to be established delays implementation of projects in various departments.
- Varied stakeholder vested interests slows the projects and programmes life cycle thus hindering sustainability of projects.
- Inadequate local construction materials: Materials used in construction like marram/gravel are inadequate within the County thus making the projects costly.

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- Inadequate policy and legal framework: Inadequate policies and legal framework undermined the ability of the County Government to adequately execute its mandates.

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

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

CONCLUSION

The County recorded good progress in implementation of its agenda and projects despite economic challenges. On behalf of the County Government of Kakamega, I would like to thank H.E. the Governor, H.E. the Deputy Governor for the leadership and support they have provided during the period. Further, my sincere gratitude goes to the County Executive Committee Members for their continued efforts to realize the goals as set in the budget FY 2023/2024. I extend my gratitude to all chief officers and the entire Kakamega County staff for pulling together and for their continued commitment, dedication and hard work to ensure service delivery to the people of Kakamega County. I would also like to thank the County Assembly led under the leadership of the Speaker and the County Clerk for their co-operation and oversight role.

Finally, my sincere appreciation goes to all the citizens of Kakamega County for their continuous engagement with the County Government which has contributed to efficient service delivery and citizen centric development.

.....


CECM Finance and Economic Planning

County Government of Kakamega

5. Statement of Performance against County Predetermined Objectives

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

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

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

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

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

Provide access to clean and safe water from 71.3 percent to 90 percent, access to piped water from

29.5 percent to 85 percent under the clarion call, “Amatsi Khumuliango” which means water at the doorstep

Strategic development objectives

The Kakamega County Integrated Development Plan (CIDP) 2023-2027 has identified six key strategic development objectives. Broadly, these objectives have been identified through

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a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's Vision 2030, SDGs and the MTP III.

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

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

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

Below we present the progress made in attaining the objectives of the 2017/2022 CIDP for County Government of Kakamega.

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S/ No	Strategic Objective as per CIDP (present the objectives on a high and strategic level)	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP	Remarks (Explain the reasons underperformance/ Overperformance)
1	Enhance high standards of health, sanitation and hygiene	doctor-patient ratio from 0.6: 10,000 e prevalence of HIV 3.9 percent infant mortalities 19 per 1000 access to clean and safe water 71.3 percent, access to piped water 29.5	doctor-patient ratio from 6: 10,000 e prevalence of HIV 3.5 percent infant mortalities 15 per 1000 live births access to clean and safe water 90 percent to piped water 85 percent	Much efforts were put in place to ensure optimum supply and provision of clean and safe water to residence of Kakamega county
2	Improve food security	food insecurity 33.3 percent	food insecurity 28 percent	Still work in progress
3	Enhance high education standards	ECDE enrolment 124,750 Polytechnics enrolment 10,539	ECDE enrolment 144,000 Polytechnics enrolment 14,600	Hi demand on education needs

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**Progress on Attainment of Development Objectives from Annual Development Plan for
FY 2023/2024**

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

1. PUBLIC WORKS ROADS AND TRANSPORT

Objective	Outcome	Indicator	Performance
To develop and maintain roads and storm water drainage to global standards	Increased efficient transportation of people, goods and services	% Of motor able and passable roads within the Municipality	In FY 2023/2024 we increased motor able and passable roads by 75% the following
To develop and maintain street and security lighting infrastructure	Increased public safety and security	% Reduction of crime	Street lighting was undertaken in 10 wards and there has been 65% reduction in crime
HEALTH SERVICES			
To reduce incidences of preventable illnesses and mortality at the County level	Reduction of HIV related mortality and new infections	% Reduction of HIV related mortality	In FY 2023/2024 there was 30% reduction of HIV related mortality
To improve health status of the individual, household and the community at the County	Increased access to specialised curative diagnostic interventions	% Increase of access to specialised diagnostic services	In FY 2023/2024 we increased access to specialised diagnostic services by 25%.

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6. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile Table 1: Sustainability strategy and profile

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

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Enhancing county competitiveness	Presence of Kakamega forest, proximity to Kisumu and Eldoret airports, favorable climate and good transport infrastructure	Establishment of infrastructure that leverages on county competitiveness Develop and promote cultural and tourism investments	Kakamega, Navakholo, Shinyalu and Malava	KFS, KWS, DWENR, DTIT, National Government
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6. Environmental and Sustainability Reporting

1. Sustainability strategy and profile

The top management especially the accounting officer should refer to sustainable efforts, broad trends in political and macroeconomic affecting sustainability priorities, reference to international best practices and key achievements and failure.

Environmental Management and Coordination Act, 1999 (Revised Edition 2018) provides regulations that have been developed including Wetlands Regulations, Environmental Regulations (EIA/EA), Water Quality Regulations, Controlled Substances, Biodiversity Regulations, Air Quality Regulations, Waste Management Regulations and Noise Regulations. These regulations regulate the various environmental aspects.

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

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

In section 147A, EMCA gives counties the powers to make legislation in respect of all such matters as are necessary or desirable that are required or permitted under the Constitution and EMCA. □ **National Environment Policy, 2013**

This policy touches on various aspects including:

- Public participation

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

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

Ensure periodic reporting on county and national status of environment.

- Institutional Arrangement

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

The policy also requires that environmental concerns are integrated in all policy, planning and development processes, through strengthening the capacity of environmental institutions

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at the county levels so as to make them more effective in ensuring compliance and enforcement. □ **County Environmental Management Act, 2019**

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

2. Environmental performance

Outline clearly, environmental policy guiding the organisation, provide evidence of the policy. Outline successes, shortcomings, efforts to manage biodiversity, waste management policy and efforts to reduce environmental impact of the organisation's products.

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

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

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

Some of the **shortcomings** include:

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

Some of the County's **efforts to manage biodiversity** have included: - Promotion of non-consumptive use of riparian areas.

- Promotion of nature-based enterprises such as stingless bee keeping and mukombero.
- Empower communities to take part in conservation of biodiversity

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

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- aims at transitioning the waste sector in every county away from low collection rates, illegal dumping and uncontrolled dumpsites to affordable waste collection, recycling and composting, and minimize waste fractions that are finally disposed to a well-engineered and regulated landfill.
- supports the creation of the planning, finance, technical and governance capacities that county governments need to effectively deliver on their mandate under the Constitution of Kenya 2010, to be the lead actors in delivering sustainable waste management services, by providing an enabling policy and regulatory environment to facilitate the counties to effectively deliver waste management services including, facilitating inter-county cooperation under the metropolis approach, financial incentives, research, technical advice and facilitation of public awareness and education.
- guides the strengthening of institutional and governance arrangements to facilitate the practical achievement of sustainable waste management goals in every county.
- provides a framework for sustainable waste management nationally, through the full implementation of zero waste and circular economy principles, and through practical planning and implementation of waste management at the county level. Some of the **efforts to reduce environmental impact of the county's products** include:
 - Provision of a dumpsite to dump the solid waste emerging from the municipal area of the County. The dumpsite is well maintained to ensure there is a conducive living environment for the surrounding community.
 - Promotion of 3R principle (refuse, reduce and recycle) among the county residents to ensure minimum waste is generated.
 - Plans to incorporate a private investor in developing a county landfill.

3. **Employee welfare**

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

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

During recruitment, the County ensure that stakeholders/relevant departments are involved by providing their staff needs guided by their staff establishment/organization structure. These staff needs from all departments are consolidated by Public service and Administration department and forwarded as the County staff needs to the County Public

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Service Board (CPSB) for recruitment. The board ensures that it sticks not only to the gender rule during hiring process but also considers regional balance as required by law. In order to improve the staff skills, manage careers, appraisal and reward systems, the County ensured that all the staff in the county fill PAS forms and all departments sign annual performance contracts. The best performing department is always awarded the 13th salary as motivation and this is done annually. The County also ensures continuous and systematic upgrading of county staff skills through training and capacity building based on identified gaps.

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

4. Market place practices-

The organisation should outline its efforts to:

a) Responsible Supply chain and supplier relations-

Using appropriate procurement methods that ensure equity and transparency.

- Use of standard tender documents as guided by Public Procurement Regulatory Authority.
- Supplier development program sensitization and training for special groups.
- Debriefing of unsuccessful bidders to enhance competitiveness and transparency.
- Reporting of contracts awards to relevant authorities and general public - Procurement based on approved budget and procurement plan.

(i) Treating Suppliers Responsibility by honoring Contract

- Formation of **Contract Implementation teams** for complex projects to monitor projects.
- Consultations and negotiations with suppliers before contract signing especially for complex projects.

(ii) Respecting Payment Practice

- Formation of adhoc Inspection & acceptance Committee to expedite receiving of goods /accepting work to facilitate payment
- Ensuring supporting documents for payment are available on payment vouchers.
- Ensuring necessary approvals are done before payment.

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- (i) The County Government has undertaken public sensitization and awareness as a key pillar in promotion of fair competition. This has empowered the citizen in decision making as first line of consumer protection. The empowerment has promoted responsible political involvement in promotion of fair trade competition, it is winning political good will to reduce public outcry during enforcement of fair trade practices regulations
- (ii) The County Advocates the use of approved, uniform and accurate weighing and measuring standards for trade transactions in order to eliminate unfair trade competition.
- (iii) Traders in the County are encouraged to patent their intellectual rights in order to safe guard their innovation against unfair competition through counterfeiting.

b) Responsible ethical practices-

- i. Conducted an awareness programme to inform consumers on their rights and obligations. This safeguards them against exploitation by fraudulent traders.
- ii. Inspects and investigates consumer complaints with intention to promote fair trade competition
- iii. Instituted legal proceedings arising from consumer rights complaints to remedy the aggrieved parties.

c) Stewardship of goods and services

- vii. Conducted an awareness programme to inform consumers on their rights and obligations. This safeguards them against exploitation by fraudulent traders.
- viii. Inspects and investigates consumer complaints with intention to promote fair trade competition
- ix. Instituted legal proceedings arising from consumer rights complaints to remedy the aggrieved parties.
- x. Monitors trade description applied on goods and services to ensure they are accurate to enable consumers make informed decisions. The organization should outline its efforts to:

The organisation should outline its efforts to:

a) Responsible Supply chain and supplier relations-

Explain how the organisation maintains good business practices, treats its own suppliers responsibly by honouring contracts and respecting payment practices.

b) Responsible ethical practices-

Corruption free environment

c) Stewardship of goods and services

Outline efforts to safeguard the rights and interests of its citizens

5. Community Engagements

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

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

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7. Statement of Management Responsibilities

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

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

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

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

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

Approval of the financial statements

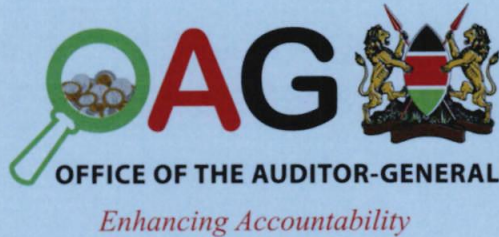
The County Executive's financial statements were approved and signed by the County Executive Committee Member for Finance on _____ 2024.

Signature.....*Imbayi*.....

Name.....*LPA LIVINGSTONE IMBAYI*.....

County Executive Committee Member – Finance and Economic Planning

REPUBLIC OF KENYA



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

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on the Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; and,
- C. Report on the 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 Kakamega set out on pages 1 to 81, 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 Kakamega 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 Governments Act, 2012 and Public Finance Management Act, 2012..

Basis for Qualified Opinion

1. Unconfirmed Transfers to Other Government Entities

The statement of receipts and payments reflects transfers to other Government entities amounting to Kshs.955,057,632 and as disclosed in Note 6 to the financial statements. However, County Revenue Fund-County Government of Kakamega financial statements reflects returns to County Revenue Fund (CRF) amounting to Kshs.7,689,694 which has not been included under transfers to other Government entities. The omission of the amount has not been explained.

In the circumstances, the accuracy and completeness of transfers to other Government entities amounting to Kshs.955,057,632 could not be confirmed.

2. Unreconciled Transfers to Other Government Entities

The statement of receipts and payments reflects transfers to other Government entities amounting to Kshs.955,057,632 and as disclosed in Note 6 to the financial statements. However, verification of the financial statements of the of the entities shown in the table below revealed that the amount received was different from the amount indicated as transferred by the County Executive. The variances were not explained or reconciled.

S/No.	Receiving Entity	Amount Transferred by County Executive (Kshs.)	Amount Received by the Fund/County Entity (Kshs.)	Variance (Kshs.)
1	Kakamega County Microfinance Corporation	7,500,000	7,741,126	241,126
2	Kakamega Dairy Development Corporation	66,223,194	72,223,194	6,000,000
3	Kakamega County Water and Sewerage Company (both Urban and Rural)	20,000,000	20,500,000	500,000

In the circumstances, the accuracy and completeness of transfers to other Government entities amounting to Kshs.955,057,632 could not be confirmed.

3. Unsupported Advance Payments to Contractors

The statement of receipts and payments reflects acquisition of assets amounting to Kshs.2,170,524,296 and as disclosed in Note 8 to the financial statements. The amount includes Kshs.53,759,174 advance payments to contractors in respect of procured roads and drainage works, water and sewerage works and public lighting works in two lots by the Department of Roads Public Works and Energy under the Kakamega County Kenya Informal Settlements Improvement Project.

However, advance payment returns including copies of invoices, completion certificates, inspection reports and handover certificates were not submitted to the Project Manager and not provided for audit verification as required under clause 51.2 of the contract.

In the circumstances, the accuracy, completeness and propriety of payments amounting to Kshs.53,759,174 could not be confirmed.

4. Accuracy of Cash and Cash Equivalents

The statement of assets and liabilities reflects a balance of Kshs.331,157,093 in respect of cash and cash equivalents and as disclosed in Note 9A to the financial statements. However, the following unsatisfactory matters were observed:

4.1 Unsupported Unpresented Cheques

The bank reconciliation statements for the month of June, 2024 for operations account, development account, recurrent account reflects balances of Kshs.259,627,667, Kshs.676,917,047 and Kshs.807,287,978 respectively, in respect of unpresented cheques which were not supported by schedules indicating dates when they eventually presented.

4.2 Receipts in Cash Book not Recorded in Bank Statements

The bank reconciliation statements for the month of June, 2024 for operations account, development account and recurrent account reflects receipts in cash book not recorded in bank statements balances of Kshs.256,593,126, Kshs.670,654,440 and Kshs.781,055,620 respectively. However, no explanation was provided for failure to bank the receipts promptly.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.331,157,093 reflected in the statement of assets and liabilities could not be confirmed.

5. Unconfirmed Outstanding Imprests and Advances Balance

The statement of assets and liabilities reflects outstanding imprests and advances balance of Kshs.18,325,045 and as disclosed in Note 10 to the financial statements.

However, Management did not maintain an updated imprest register indicating details of payees and amounts, imprest warrant number, date of issue, due date and date of surrender. Further, no explanation was provided for the failure to have the imprests recovered as at 30 June, 2024 although the balances were due for surrender by that date.

In the circumstances, the accuracy and completeness of the imprest and advances balance of Kshs.18,325,045 could not be confirmed.

6. Unsupported Deposits and Retentions

The statement of assets and liabilities reflects deposits and retentions balance of Kshs.711,017,898 and as disclosed in Note 11 to the financial statements. However, no supporting schedules with detailed analysis of individual contractors owed were provided for audit review in support of the balance.

In the circumstances, the accuracy, completeness and validity of the deposits and retentions balance of Kshs.711,017,898 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the County Executive of Kakamega 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 statement of comparison of budget and actual amounts (recurrent and development combined) reflects final receipts budget and actual on comparable basis totaling Kshs.15,385,606,901 and Kshs.12,572,429,645 respectively, resulting in under-funding of Kshs.2,813,177,256 or 18% of the budget. Similarly, the County Executive spent Kshs.12,583,074,077 against an approved budget of Kshs.15,385,606,901 resulting in under-expenditure of Kshs.2,802,532,824 or 18% of the budget.

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

2. Pending Accounts Payable

Note 16.1 under other important disclosures to the financial statements reflects a balance of Kshs.1,708,945,892 in respect of pending accounts payable, as further disclosed in Annex 2. The balance comprises of a balance brought forward of Kshs.1,505,298,681, additions during the year of Kshs.1,605,782,711 and payments made during the year of Kshs.1,402,184,450. However, some of the pending accounts payable relate to the period between 2015/2016 and 2022/2023 and Management did not explain why old pending bills had not been paid in accordance with Section 41 (2) of the Public Finance Management (County Governments) Regulations, 2015 which states that debt service

Management (County Governments) Regulations, 2015 which states that debt service payments shall be a first charge on the County Revenue Fund and the Accounting Officer shall ensure this is done to the extent possible that the County Government does not default on debt obligations.

Failure to settle bills during the year to which they relate distorts the financial statements for that year and adversely affects the provisions for the subsequent year to which they have to be charged.

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

Unresolved Prior Year matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management has not resolved the issues or given any explanation for the delay in resolving the issues.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Compensation of Employees

The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects compensation of employees' payments totaling to Kshs.5,624,458,149. However, the following unsatisfactory matters were noted.

1.1 Non-Compliance with Law on Ethnic Composition of Staff

Review of records maintained by Management revealed that the County Executive had 6,688 employees as at 30 June, 2024. However, it was noted that 6,077 members of staff or 91% are from one dominant ethnic community. This is contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which states that all public offices shall seek to represent the diversity of the people of Kenya in employment of staff and that no public institution shall have more than one-third of its staff establishment from the same ethnic community.

Further, only 1% of the positions in the County Executive were occupied by people living with disabilities, contrary to the County Government of Kakamega Human Resources and Procedures Manual, 2016 Part D34 (2) which states that the County Government shall ensure progressive realization of the requirement of recruitment of 5% of people with disabilities for all recruited personnel without sacrificing merit.

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

1.2 High Wage Bill Above Allowed Threshold

The statement of receipts and payments reflects revenue totaling Kshs.12,572,429,645 and compensation of employees' payments totaling Kshs.5,624,458,149. The compensation of employees' payments constitutes forty-five per cent (45%) of the total receipts of the County Executive for the year under review contrary to Regulation 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015 which provides that the payments should not exceed 35% of the County Executive total revenue.

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

1.3 Non-Adherence to the One-third Basic Salary Rule

Review of the Integrated Payroll and Personnel Database (IPPD) for the year under review revealed that one thousand and fifty-five (1,055) employees had net pay that was less than one-third of their respective basic salaries, contrary to the requirements of Section 19(3) of the Employment Act, 2007 which provides that the total deductions from salaries of employees shall not exceed two-thirds of their respective basic salaries.

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

2. Delayed and Stalled Projects

The statement of receipts and payments reflects an amount of Kshs.2,170,524,296 in respect of acquisition of assets and as disclosed in Note 8 to the financial statements. The amount includes payments made during the year in relation to ten (10) on-going projects some dating back to the period 2014/2015 costing Kshs.7,244,942,214 at the department of Health Services.

The projects were started on various dates from 2015 to 2024. A total amount of Kshs.3,149,921,423 had been paid as at 30 June, 2024. However, these projects had stalled at various stages of implementation and no reasons were given for their stalling

despite their contract period having lapsed. Further, during the year under review, Management initiated projects costing Kshs.527,298,688. No explanation was provided on why Management commenced new projects without completing the already existing incomplete and stalled projects.

In the circumstances, value for money may not have been obtained from the projects for the benefit of the public.

2. Other Delayed and Stalled Projects

2.1 Renovation Works at Mumias Slaughter House

The Department of Lands, Housing, Urban Areas and Physical Planning awarded a local contractor a contract for renovation of Mumias Slaughter House at contract sum of Kshs.19,649,884 for a contract period of six (6) months, on 3 March, 2023.

However, review of the project status and physical verification conducted on 2 September, 2024 revealed that certified works to date amounted to Kshs.7,999,928 and the slaughter house had already been put to use with unfinished toilets, unfixed doors, incomplete flooring, uninstalled fire protection services, unworked cold room, undelivered elevated steel water tank and incomplete fencing works as per the bills of quantities.

No satisfactory explanation was provided for the stalling or delay in the project's completion and putting to use an incomplete structure.

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

2.2 Implementation of Road Projects

The Department of Roads, Public Works and Energy contracted a local company to upgrade two (2) roads to bitumen standards namely, Ingotse-Navakholo-chebuyus Road and Butali-Malekha Road at a contract sum of Kshs.448,491,907 and Kshs.257,868,967 respectively. However, the respective project status reports indicate that the projects were behind their completion schedules at 40% and 22% respectively, despite the County Executive having spent a total of Kshs.216,439,820 on both projects as at the time of audit in September 2024.

The delays denied the residents of Kakamega County the services and other economic benefits due from the projects and may lead to costs increase due to inflation or other factors.

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

2.3 Rehabilitation of Kilimani Secondary School Water Supply

The Department of Water, Environment, Natural Resources and Climate Change entered into a contract with a local contractor on 21 March, 2022 through contract No. CGK/QT/MWENR/934745/2021/2022 for the rehabilitation of water supply within Likuyani Sub-County at a contract sum of Kshs.4,089,406. As at the time of audit in September 2024, the contractor had been paid a sum of Kshs.3,057,006 or 75% of the contract sum.

The rehabilitation works were to be completed within six (6) months from the contract signing date. However, field verification conducted on 6 September, 2024 revealed that the project was incomplete with marker posts not fixed, no signpost erected and branding of the tank had not been done as per specification in the bills of quantities.

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

2.4 Completion of Construction of St. Monica Mungoma Water Supply Project

The Department of Water, Environment, Natural Resources and Climate Change entered into a contract with a local contractor on 21 March, 2022 through contract No. CGK/TR/MWENR/903016/025/2021-2022 for the construction of a water supply project within Likuyani Sub-County at a contract sum of Kshs.18,906,411. As at the time of audit in September 2024, the contractor had been paid a sum of Kshs.15,935,009 or 84% of the contract sum and progress of work was at 85% complete.

The construction works were to be completed within six (6) months from the contract date. However, field verification conducted on 6 September, 2024 revealed that the project was incomplete with marker posts not fixed, no site camp, water pipes were not connected to the newly installed water tank, no water pumps were installed and two (2) signposts were not erected. The new tank was not installed at the newly acquired land as required by the bill of quantities.

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

2.5 Completion of Nandamaywa Community Water Project

The Department of Water, Environment, Natural Resources and Climate Change entered into a contract with a local contractor on 17 February, 2020 through contract No. CCGK/756618-2019/2020 for the construction of a water supply project within Shinyalu Sub-County at a contract sum of Kshs.54,213,885, with the contractor already paid a sum of Kshs.53,118,181 or 98% of the contract sum.

The construction works were to be completed within 180 days from the contract date. However, field verification conducted on 10 September, 2024 revealed that the project was incomplete with solar pumps not yet installed, power house and staff quarter site were partly fenced and valve chamber at the main water tank was not fitted with lockable cover as specified in the bill of quantities.

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

2.6 Milk Processing Plant Project

The Department of Trade awarded a local contractor a contract for the proposed construction of milk processing plant in Malava Sub-County through contract No. 732853-2018/19 signed on 16 September, 2019. The original expected date of completion was 20 November, 2020 which as per the progress report No. 10, dated 19 June, 2024 was revised to 31 October, 2023 for a contract period of 202 weeks.

As per the progress report No. 10 dated 19 June, 2024, the contract period had lapsed but the project was incomplete and had stalled at 76.5% with total amount paid to date amounting to Kshs.54,253,997 out of the total contract sum of Kshs.108, 091,679 or 51%.

Review of the procurement process revealed that out of the four (4) submitted bids, one (1) bidder in respect of quote number 728079 was eliminated on the basis of lack of single business permit, which upon confirmation on the Integrated Financial Management System (IFMIS) portal, the permit was attached contrary to evaluation committee's observation. Further, no evidence was provided for audit review on whether due diligence on winning bidder was conducted.

In the circumstances, value for money may not have been obtained from the project. In addition, the regularity of the procurement process could not be confirmed.

2.7 Supply, Installation, Delivery and Commission of an Electronic Board Management System (e-cabinet)

The Department of ICT awarded a tender on 5 May, 2023 for the supply, installation, delivery and commissioning of an electronic board management system (e-cabinet) to a local contractor at a cost of Kshs.6,426,400. The project was to be completed within three (3) months from the date of the commencement of the contract.

Information available indicate that from the date of commencement of the contract, the contractor had only submitted inception report and paid 20% of the contract amount on 30 June, 2023. However, as at the time of audit in September, 2024 no further progress on work done was provided, the project completion period had lapsed and the project was behind schedule by approximately (1) year and two (2) months.

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

3. Lack of Ownership Documents and Lease Agreement for Aggregation Center Land

The County Government of Kakamega entered into a contract No. CGK/IND/001/2023-2024 with a local seller on 5 December, 2023 for the purchase of a parcel of land in Likuyani Sub-County at a total sum of Kshs.133,500,000, out of which Kshs.5,500,000 was to be paid into a different bank account belonging to a lessee of a portion of the land for the cultivation of maize and sugarcane. However, no lease agreement between the owner of the parcel of land and the alleged lessee was provided for audit review.

Further, the letter of acceptance from the land seller dated 30 October, 2023 refers to title No. Kak/Nzoia/69 and not Kakamega/Nzoia-10/69 indicated in the signed contract. In addition, the mode of payment under clause 5 of the sale agreement did not explicitly indicate whether the payments were to be made once or in instalments although the County Government made a payment of Kshs.33,000,000 on 23 February, 2024.

Site visit of the parcel of land on 6 September, 2024 showed the land was partly beaconed with unmarked signage erected at the gate. Although the construction of the aggregation

center had begun and works were at substructure level, the ownership documents in favour of the County Government of Kakamega were not provided for audit review.

In the circumstances, the value for money obtained from the purchase of land and ownership status of the parcel of land could not be confirmed.

4. Unexplained Procurement of Improved Chicks

The County Government of Kakamega awarded a local vendor a tender for the supply and delivery of improved Kienyeji chicks to the central region, vide tender number 1226124-2022/2023 under the poultry subsidy program and paid the supplier Kshs.2,569,970 on 12 September, 2023. However, user needs assessment report from farmers' groups, list of prequalified suppliers, list of farmers' groups or beneficiaries, and report on training done to the groups on the improved chicken management were not provided for audit review.

In the circumstances, the propriety of the expenditure amounting to Kshs.2,569,970 could not be confirmed.

5. Unexplained Procurement of Fertilizers

The County Government of Kakamega contracted a local vendor on 19 November, 2021 vide contract negotiation No. 892934-2021/2022 for the supply and delivery of planting and top-dressing fertilizers (120,000 bags of planting fertilizer at Kshs.2,469 per 25kg bag and 120,000 bags of top-dressing fertilizers at Kshs.1,939 per 25kg bag) at a contract sum of Kshs.528,960,000 for a contract period of 2 years and made an addendum to the same on 7 February, 2023. The contract price on the addendum was Kshs.661,080,000 (120,000 bags of planting fertilizer at Kshs.2,816 per 25kg bag and 120,000 bags of top-dressing fertilizers at Kshs.2,693 per 25kg bag), thereby occasioning increase in price of Kshs.132,120,000 or 25% of the contract price. However, no evidence was provided to show that a report on the variation was submitted to the Authority as required by Section 139(5) of the Public Procurement and Asset Disposal Act, 2015.

Further, requisition dated 4 August, 2022 on form No. 007 and another dated 5 August, 2022 approved on 11 August, 2022 for the procurement of the farm inputs for the year 2022/2023 was for 90,000kgs each for planting and top-dressing fertilizers, while the addendum to the main contract had 120,000kgs each for planting and top-dressing fertilizers. No justification was provided on the variation of the requisitioned quantities of fertilizers.

In addition, there was no evidence that user department performed necessary tests to confirm the nutrient composition of the fertilizers supplied. The fertilizers were poorly stored compromising on their quality and stores ledgers were not maintained at the ward offices making it difficult to confirm if the goods were taken on charge, how many bags were received, how many had been sold out to the farmers and the balances thereof.

Also, stock take had not been done on the stores, and consumer price index report from the Kenya National Bureau of Statistics was not provided for audit review for validation of the price variations as required by Section 139(4)(a) of the Public Procurement and Asset Disposal Act, 2015.

In the circumstances, the value for money on the amount spent on the procurement of the fertilizers and the validity of procurement process could not be confirmed.

6. Lack of an Updated Fixed Assets Register

Annex 6 to the financial statements on summary of non-current assets register reflects a balance of Kshs.25,293,909,801 being the historical value of non-current assets of the County Government as at 30 June, 2024. However, the County Executive lacked a fixed asset register prepared in the format prescribed with minimum requirements of identification or serial number, acquisition date, description of asset, location, class, cost of acquisition, accumulated depreciation, net book value and identification codes with which assets were tagged as required by Regulation 136(1) of the Public Finance Management (County Governments) Regulations, 2015 which states that the Accounting Officer shall be responsible for maintaining a register of assets under his or her control or possession as prescribed by the relevant laws.

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

7. Failure to Prepare and Submit Financial Statements of Hospitals for Audit

During the year under review, the County Government did not prepare and submit to the Auditor-General, financial statements for County referral hospitals and Sub-County hospitals. This was contrary to Section 164 (1) and (4)(a) of the Public Finance Management Act, 2012 which provides that at the end of each financial year, the accounting officer for a county government entity shall prepare financial statements in respect of the entity in formats to be prescribed by the Accounting Standards Board and within three months after the end of each financial year, the accounting officer for an entity shall submit the entity's financial statements to the Auditor-General.

In the circumstances, Management was in breach of law.

The audit was conducted in accordance with ISSAIs 3000 and 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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAIs 2315 and 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 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 control, risk management and overall governance.

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

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

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

Those charged with governance are responsible for overseeing the County Executive's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to 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 for 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 ISSAIs 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 Kakamega
County Executive of Kakamega
Annual Report and Financial Statements for the year ended June 30 2024

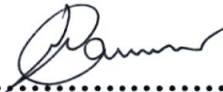
9. Statement of Receipts and Payments for the year ended 30th June 2024

		FY 2023/2024	2022/2023
	Notes	Kshs	Kshs
Receipts			
Transfers from the CRF	1	12,552,411,335	13,205,899,980
Miscellaneous receipts	2	20,018,310	25,861,709
Total receipts		12,572,429,645	13,231,761,689
Payments			
Compensation of employees	3	5,624,458,149	5,652,697,106
Use of goods and services	4	3,008,771,104	2,438,651,648
Subsidies	5	29,362,887	717,634,015
Transfers to other government entities	6	955,057,632	1,244,650,590
Other grants and transfers	7	794,900,009	886,702,868
Acquisition of assets	8	2,170,524,296	2,531,986,585
Total payments		12,583,074,077	13,472,322,812
Deficit For the years		(10,644,432)	(240,561,123)

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 _____ 2024 and signed by:



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



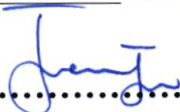
.....
CPA Mohamed Maalim Issackow
Head of Accounting Unit
ICPAK M/No: 24356

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

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

		FY 2023/2024	FY 2022/2023
	Notes	Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	9A	331,157,093	208,000,170
Cash balances	9B	0	0
Total cash and cash equivalents		331,157,093	208,000,170
Outstanding imprests and advances	10	18,325,045	27,071,017
Total financial assets		349,482,138	235,071,187
Financial liabilities			
Deposits and retentions	11	711,017,898	585,962,515
Net financial assets		(361,535,760)	(350,891,328)
Represented by			
Fund balance b/fwd.	12	(350,891,328)	228,721,629
Prior year adjustments	13	0	(339,051,834)
Surplus/deficit for the year		(10,644,432)	(240,561,123)
Net financial position		(361,535,760)	(350,891,328)

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 _____ 2024 and signed by:



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



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

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

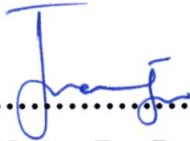
11. Statement of Cash Flows for the period ended 30th June 2024

		FY 2023/2024	2022/2023
	Note s	Kshs	Kshs
Receipts from operating income			
Transfers from the CRF	1	12,552,411,335	13,205,635,380
Miscellaneous receipts	2	20,018,310	25,861,709
Total receipts from operating income		12,572,429,645	13,231,497,089
Payments for operating expenses			
Compensation of employees	3	(5,624,458,149)	(5,652,432,506)
Use of goods and services	4	(3,008,771,104)	(2,438,651,648)
Subsidies	5	(29,362,887)	(717,634,015)
Transfers to other government entities	6	(955,057,632)	(1,244,650,590)
Other grants and transfers	7	(794,900,009)	(886,702,868)
Total payments for operating expenses		(10,412,549,781)	(10,940,071,627)
Net receipts/ (payments) from operations		2,159,879,864	2,291,425,462
Adjusted for:			
Prior year adjustments	13	0	(339,051,834)
Decrease/(increase) in outstanding imprests & advances	14	8,745,972	4,610,163
Increase/(decrease) in deposits and retentions	15	125,055,383	101,354,745
Net cash flow from operating activities		2,293,681,219	2,058,338,536
Cash flow from investing activities			
Acquisition of assets	8	(2,170,524,296)	(2,531,986,585)
Net cash flows from investing activities		(2,170,524,296)	(2,531,986,585)
Cash flow from Financing activities			
Net cash flow from financing activities		0	0
Net increase in cash and cash equivalents		123,156,923	(473,648,049)
Cash and cash equivalents at beginning of the year		208,000,170	681,648,219
Cash and cash equivalents at end of the year		331,157,093	208,000,170

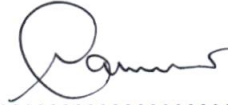
County Government of Kakamega
County Executive of Kakamega

Annual Report and Financial Statements for the year ended June 30 2024

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 _____ 2024 and signed by:



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



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

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

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
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	16,288,009,715	(902,402,814)	15,385,606,901	12,552,411,335	2,833,195,566	82
Other receipts		0		20,018,310	(20,018,310)	0
Total	16,288,009,715	(902,402,814)	15,385,606,901	12,572,429,645	2,813,177,256	82
Payments						
Compensation of employees	5,950,000,000	70,603,738	6,020,603,738	5,624,458,149	396,145,589	93
Use of goods and services	4,017,218,850	(268,609,000)	3,748,609,850	3,008,771,104	739,838,746	80
Subsidies	500,000,000	(31,000,000)	469,000,000	29,362,887	439,637,113	6
Transfers to other government units	300,000,000	656,076,524	956,076,524	955,057,632	1,018,892	100
Other grants and transfers	700,000,000	100,000,000	800,000,000	794,900,009	5,099,991	99
Acquisition of assets	4,820,790,865	(1,429,474,076)	3,391,316,789	2,170,524,296	1,220,792,493	64
Total	16,288,009,715	(902,402,814)	15,385,606,901	12,583,074,077	2,802,532,824	82
Deficit				(10,644,432)		


(a) Transfers from CRF-The County did not transfer Kshs 2.8 Billion to County executive operations accounts since the National Treasury had not disbursed all the exchequers. The last exchequer for the year under review was received on 26th July 2024 of Kshs.1,033,011,703

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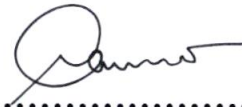
County Government of Kakamega
County Executive of Kakamega
~~Annual Report and Financial Statements for the year ended June 30 2024~~

- (b) The under absorption realised on the respective expenditure items is due to non-remittance of the last disbursement of the exchequer.
- (c) The County made an overall absorption rate of 82% which was a drop as compared to the previous financial year which the County managed to absorb at a rate of 87% this was mainly attributed to not receiving all the exchequer allocation and under collection of own source of revenue.
- (d) The changes between the original budget and the final budget has no effect in under absorption

The County Executive's financial statements were approved on _____ 2024 and signed by:



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



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

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

A: 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
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	9,967,218,850	527,071,262	10,494,290,112	9,506,397,398	987,892,714	91
Other receipts –From IFAD		0	0	20,018,310	(20,018,310)	0
Total	9,967,218,850	527,071,262	10,494,290,112	9,526,415,708	967,874,404	91
Payments						0
Compensation of employees	5,950,000,000	70,603,738	6,020,603,738	5,624,458,149	396,145,589	93
Use of goods and services	3,587,039,953	(239,430,103)	3,347,609,850	3,008,771,104	338,838,746	90
Transfers to other government units	230,178,897	405,897,627	636,076,524	529,558,316	106,518,208	83
Other grants and transfers	200,000,000	290,000,000	490,000,000	466,059,472	23,940,528	95
Total	9,967,218,850	527,071,262	10,494,290,112	9,628,847,041	865,443,071	92
Surplus/(deficit)				(102,431,333)		

- (e) Transfers from CRF-The County did not transfer Kshs 987,892,714 to County executive operations accounts since the National Treasury had not disbursed all the exchequers. The last exchequer for the year under review was received on 26th July 2024 of Kshs.1,033,011,703
- (f) The under absorption realised on the respective expenditure items is due to non-remittance of the last disbursement of the exchequer.
- (g) The changes between the original budget and the final budget has no effect in under absorption


6

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

The County Executive's financial statements were approved on _____ 2024 and signed by



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



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

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

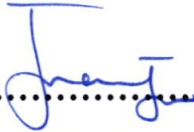
B. Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2024

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	6,320,790,865	(1,429,474,076)	4,891,316,789	3,046,013,937	1,845,302,852	62
Other receipts	0	0	0	0	0	0
Total	6,320,790,865	(1,429,474,076)	4,891,316,789	3,046,013,937	1,845,302,852	62
Payments						0
Subsidies	500,000,000	0	500,000,000	29,362,887	470,637,113	6
Transfers to other government units	300,000,000	300,000,000	600,000,000	425,499,316	174,500,684	71
Other grants and transfers	700,000,000	(300,000,000)	400,000,000	328,840,537	71,159,463	82
Acquisition of assets	4,820,790,865	(1,429,474,076)	3,391,316,789	2,170,524,296	1,220,792,493	64
Totals	6,320,790,865	(1,429,474,076)	4,891,316,789	2,954,227,036	1,937,089,753	60
Surplus/(deficit)				91,786,901		

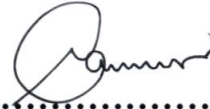
- (h) Transfers from CRF-The County did not transfer Kshs 1.8 Billion to County executive operations accounts since the National Treasury had not disbursed all the exchequers. The last exchequer for the year under review was received on 26th July 2024 of Kshs.1,033,011,703
- (i) The under absorption realised on the respective expenditure items is due to non-remittance of the last disbursement of the exchequer.
- (j) The changes between the original budget and the final budget has no effect in under absorption

County Government of Kakamega
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~~Annual Report and Financial Statements for the year ended June 30 2024~~

The County Executive's financial statements were approved on _____ 2024 and signed by:



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



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

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

Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference	%
			KShs	KShs	KShs	KShs	KShs	
		Agriculture, Livestock, Fisheries and Co-operatives						
101004810		Livestock development	307,307,591	(115,382,220)	191,925,371	83,064,742	108,860,629	43
	101014810	Dairy Development	183,046,461	(40,070,808)	142,975,653	74,281,244	68,694,409	52
	101024810	Poultry development	40,000,000	(34,860,060)	5,139,940	2,569,970	2,569,970	50
	101034810	Livestock disease and pest prevention	84,261,130	(40,451,352)	43,809,778	6,213,528	37,596,250	14
102004810		Fish Farming Productivity Programme	66,791,621	(27,057,920)	39,733,701	5,505,080	34,228,621	14
	102024810	Promotion of Fish Farming	66,791,621	(27,057,920)	39,733,701	5,505,080	34,228,621	14
103004810		Crop Production and Management Services	935,225,304	(165,764,167)	756,461,137	313,570,823	442,890,314	41
	103014810	Cash crop development	30,000,000	(25,520,000)	4,480,000	2,940,640	1,539,360	66
	103024810	Food crop production	537,014,462	(17,989,955)	519,024,507	78,398,803	440,625,704	15
	103044810	Agricultural Extension and Research	368,210,842	(122,254,212)	232,956,630	232,231,380	725,250	99
105004810		Agricultural Extension and Research	15,956,382	(263,357)	15,693,025	6,165,713	9,527,312	39
	105014810	Training and demonstration	15,956,382	(263,357)	15,693,025	6,165,713	9,527,312	39
106004810		Cooperative Development	32,508,479	(1,147,855)	31,360,624	8,586,502	22,774,122	27
	106014810	Marketing and value addition	32,508,479	(1,147,855)	31,360,624	8,586,502	22,774,122	27

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120004810		Irrigation and Drainage Development	22,256,249	(16,213,471)	6,042,778	2,795,195	3,247,583	46
	120014810	Small Holder Irrigation and Drainage	22,256,249	(16,213,471)	6,042,778	2,795,195	3,247,583	46
		TOTAL	1,380,045,626	(325,828,990)	1,041,216,636	419,688,056	621,528,580	60
		Lands, Housing, Urban Areas and Physical Planning						
107004810		Land Management Services	354,251,564	(153,628,883)	200,622,681	128,508,821	72,113,860	64
	107014810	Land use policy and planning	121,330,630	(39,586,676)	81,743,954	70,152,852	11,591,102	86
	107024810	Land Administration and Planning	212,093,935	(109,084,540)	103,009,395	51,276,624	51,732,771	50
	107034810	Survey Services	20,826,999	(4,957,667)	15,869,332	7,079,346	8,789,987	45
108004810		Housing management Services	30,467,749	(2,704,074)	27,763,675	9,126,168	18,637,507	33
	108014810	Housing Infrastructure development	7,467,749	6,848,038	14,315,787	8,927,168	5,388,619	62
	108024810	Slum Upgrading	23,000,000	(9,552,112)	13,447,888	199,000	13,248,888	1
110004810		Urban Development Service	390,245,314	40,980,423	431,225,737	277,468,976	153,756,761	64
	110024810	Social Amenities and Sanitary Services	390,245,314	40,980,423	431,225,737	277,468,976	153,756,761	64
		TOTAL	774,964,627	(115,352,534)	659,612,093	415,103,965	244,508,128	63
		Transport, Infrastructure, Public Works and Energy						
201004810		Road Infrastructure Development	1,209,345,766	82,150,462	1,291,496,228	977,940,227	313,556,001	76
	201014810	Road Maintenance	80,320,000	37,440,000	117,760,000	92,831,941	24,928,059	79
	201024810	Bridges Culverts Construction	41,567,000	13,873,488	55,440,488	42,982,913	12,457,575	78
	201034810	Road construction	1,087,458,766	30,836,974	1,118,295,740	842,125,373	276,170,367	75
203004810		Energy Reticulation	27,060,000	(18,180,000)	8,880,000	1,999,666	6,880,334	23

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	203014810	Electrification.	5,940,000	(5,940,000)	0	0	0	
	203024810	Renewable Energy	21,120,000	(12,240,000)	8,880,000	1,999,666	6,880,334	23
204004810		Public works Management	15,841,234	(694,025)	15,147,209	4,692,537	10,454,672	31
	204014810	Public works Management	15,841,234	(694,025)	15,147,209	4,692,537	10,454,672	31
710004810		County Assembly Services	90,000,000	(46,749,153)	43,250,847	1,244,638	42,006,209	3
	710014810	Oversight services	90,000,000	(46,749,153)	43,250,847	1,244,638	42,006,209	3
		TOTAL	1,342,247,000	16,527,284	1,358,774,284	985,877,068	372,897,216	73
		Trade, Industrialization & Tourism						
304004810		Promotion of tourism and marketing	9,498,554	1,148,675	10,647,229	5,369,816	5,277,414	50
	304014810	Promotion of tourism and marketing	9,498,554	1,148,675	10,647,229	5,369,816	5,277,414	50
306004810		Administration, Planning and support services	10,765,349	7,482,407	18,247,756	8,663,550	9,584,206	47
	306014810	Administration Support Services	10,765,349	7,482,407	18,247,756	8,663,550	9,584,206	47
307004810		Trade Development and Investment	181,063,202	(83,636,824)	97,426,378	64,876,689	32,549,689	67
	307014810	Modern Market infrastructure development	170,563,202	(80,636,824)	89,926,378	57,376,689	32,549,689	64
	307024810	Micro and small enterprises development	10,500,000	(3,000,000)	7,500,000	7,500,000	0	100
309004810		Industrial development and investment	277,372,895	(85,488,539)	191,884,356	67,607,190	124,277,166	35
	309014810	Industrial Development and Promotion	277,372,895	(85,488,539)	191,884,356	67,607,190	124,277,166	35
		TOTAL	478,700,000	(160,494,281)	318,205,719	146,517,245	171,688,474	46

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		Health Services						
401004810		Preventive and promotive services	334,301,967	(176,980,096)	157,321,871	33,044,327	124,277,544	21
	401024810	Community Health Strategy	162,300,000	(58,100,000)	104,200,000	8,746,757	95,453,243	8
	401034810	Diseases surveillance & Emergency response	5,301,967	(1,930,197)	3,371,770	1,231,120	2,140,650	37
	401044810	Nutrition service Promotion	1,000,000	0	1,000,000	990,000	10,000	99
	401054810	HIV /AIDS Control	1,000,000	0	1,000,000	0	1,000,000	0
	401064810	Maternal and child healthcare promotion	160,900,000	(115,999,899)	44,900,101	21,309,140	23,590,961	47
	401074810	TB Control	1,000,000	(550,000)	450,000	0	450,000	0
	401084810	Malaria control	1,000,000	(400,000)	600,000	0	600,000	0
	401094810	Promotion of family planning	1,800,000	0	1,800,000	767,310	1,032,690	43
402004810		Promotion of Curative health services	1,062,371,788	77,020,928	1,139,392,716	858,112,854	281,279,862	75
	402014810	Health Infrastructure Development	441,900,000	(229,595,628)	212,304,372	138,444,794	73,859,578	65
	402024810	Primary medical health services	605,471,788	306,616,556	912,088,344	719,668,060	192,420,284	79
	402034810	Blood Transfusion Services	15,000,000	0	15,000,000	0	15,000,000	0
403004810		General Administrative and Support services	82,669,895	(21,842,980)	60,826,915	30,742,213	30,084,702	51
	403014810	Administrative and Human Resources management	63,465,125	(17,492,980)	45,972,145	28,269,613	17,702,532	61
	403024810	Disability mainstreaming	1,000,000	0	1,000,000	0	1,000,000	0
	403034810	Health Data and Information Management	18,204,770	(4,350,000)	13,854,770	2,472,600	11,382,170	18
		TOTAL	1,479,343,650	(121,802,148)	1,357,541,502	921,899,394	435,642,108	68

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		Education , Science & Technology						
503004810		Vocational Education and Training development	207,704,715	(57,105,547)	150,599,168	140,911,442	9,687,726	94
	503014810	Polytechnic Support and Development	207,704,715	(57,105,547)	150,599,168	140,911,442	9,687,726	94
504004810		Early Childhood Development Education (ECDE)	446,759,913	(209,983,183)	236,776,730	156,267,462	80,509,268	66
	504014810	ECD Infrastructure Development	381,800,000	(218,267,834)	163,532,166	107,204,790	56,327,376	66
	504024810	Childcare and development	64,959,913	8,284,651	73,244,564	49,062,672	24,181,892	67
505004810		Education Support Programme	271,510,372	(62,411)	271,447,961	185,820,781	85,627,180	68
	505024810	Non Tertiary Education Support	271,510,372	(62,411)	271,447,961	185,820,781	85,627,180	68
		TOTAL	925,975,000	(267,151,141)	658,823,859	482,999,685	175,824,174	73
		Office of the Governor						
703004810		Management and administration of County Functions	214,394,612	6,007,062	224,869,434	190,395,133	34,474,301	85
	703024810	County executive services	214,394,612	6,007,062	224,869,434	190,395,133	34,474,301	85
704004810		Support, Coordination and Advisory Services	115,806,988	149,151,311	266,368,033	221,198,953	45,169,080	83
	704014810	Legal Services	115,806,988	149,151,311	266,368,033	221,198,953	45,169,080	83
709004810		Support ,Co-ordination and Advisory services	55,150,821	(8,134,171)	47,016,650	41,489,585	5,527,065	88
	709014810	Support and Advisory services	38,170,037	(9,397,587)	28,772,450	25,511,007	3,261,443	89
	709024810	County Internal Audit services	16,980,784	1,263,416	18,244,200	15,978,578	2,265,622	88

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		TOTAL	385,352,421	147,024,202	538,254,117	453,083,671	85,170,446	84
		ICT, E-government & Communication						
705004810		Information and communication services	180,000,000	(35,215,202)	121,784,798	87,312,409	34,472,389	72
	705014810	Information and communication services	180,000,000	(35,215,202)	121,784,798	87,312,409	34,472,389	72
		TOTAL	180,000,000	(35,215,202)	121,784,798	87,312,409	34,472,389	72
		Finance and Economic Planning						
706004810		Economic and policy formulation and management planning	186,967,355	48,734,151	285,701,506	283,256,732	2,444,774	99
	706014810	Economic policy formulation	178,930,000	54,832,436	283,762,436	282,470,332	1,292,104	100
	706044810	Statistical Data management	8,037,355	(6,098,285)	1,939,070	786,400	1,152,670	41
707004810		Public finance management	411,134,625	132,205,570	623,847,738	622,571,281	1,276,457	100
	707014810	Accounting and Financial services	141,528,066	0	222,035,609	221,818,740	216,869	100
	707024810	Financial Accounting and Reporting	135,585,300	3,172,709	138,758,009	138,271,338	486,671	100
	707034810	Budget Formulation and management	122,885,000	127,612,387	250,497,387	250,024,470	472,917	100
	707044810	Procurement services	11,136,259	1,420,474	12,556,733	12,456,733	100,000	99
718004810		Investment promotion	39,000,000	27,806,593	66,806,593	66,725,000	81,593	100
	718014810	Investment promotion	39,000,000	27,806,593	66,806,593	66,725,000	81,593	100
901004810		Administration, Planning and Support services	43,834,579	(13,670,821)	30,163,758	30,162,449	1,309	100
	901014810	Administrative Services	43,834,579	(13,670,821)	30,163,758	30,162,449	1,309	100
		TOTAL	680,936,559	195,075,493	1,006,519,595	1,002,715,461	3,804,134	100

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		Public Service and Administration						
712004810		County Public service and Administrative services	6,828,491,494	(60,240,488)	6,708,536,790	6,296,896,112	411,640,678	94
	712014810	County Administration	433,122,916	52,308,366	425,717,066	371,899,207	53,817,859	87
	712024810	Human Resource Management	6,395,368,578	(112,548,854)	6,282,819,724	5,924,996,905	357,822,819	94
713004810		General Administration and Support services	87,159,230	85,161,967	132,321,197	130,465,968	1,144,771	100
	713014810	Administrative Services	87,159,230	85,161,967	132,321,197	130,465,968	1,144,771	100
716004810		Alcoholics and Drinks Control	15,685,063	(8,677,254)	7,007,809	5,303,354	1,704,455	76
	716014810	Alcohol and Drug Rehabilitation Program	15,685,063	(8,677,254)	7,007,809	5,303,354	1,704,455	76
717004810		County Administration	8,215,808	(4,900,007)	3,315,801	2,531,750	784,051	76
	717024810	Disaster Response and Mitigation	8,215,808	(4,900,007)	3,315,801	2,531,750	784,051	76
		TOTAL	6,939,551,595	11,344,218	6,851,181,597	6,450,197,184	400,984,413	94
		Social Services, Youth & Sports						
902004810		Culture and Arts Development	16,229,529	(4,353,019)	11,876,510	9,229,824	2,646,686	78
	902014810	Culture and Heritage Conservation	16,229,529	(4,353,019)	11,876,510	9,229,824	2,646,686	78
903004810		Management And Development Of Sports And Sports Facilities	643,572,737	(295,572,515)	347,329,401	329,074,527	18,254,874	95
	903014810	Development of Sports facilities	558,077,949	(276,200,000)	281,207,128	267,745,230	13,461,898	95
	903024810	Promotion and Development of Sports and Talent	85,494,788	(19,372,515)	66,122,273	61,329,297	4,792,976	93

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904004810		Youth & Gender Development And Promotion Services	361,737,435	(32,100,507)	329,636,928	321,702,837	7,934,092	98
	904014810	Youth, Disability and Gender Empowerment and mainstreaming	361,737,435	(32,100,507)	329,636,928	321,702,837	7,934,092	98
906004810		Social Development And Promotions	178,465,560	(88,732,888)	89,732,672	79,127,280	10,605,392	88
	906014810	Social Development and Social Protection	171,152,590	(88,002,811)	83,149,779	73,407,180	9,742,599	88
	906024810	Child welfare Services	7,312,970	(730,077)	6,582,893	5,720,100	862,793	87
908004810		Development of Library services	7,364,739	(2,588,608)	4,776,131	1,359,199	3,416,932	28
	908014810	Library services	7,364,739	(2,588,608)	4,776,131	1,359,199	3,416,932	28
		TOTAL	1,207,370,000	(423,347,537)	783,351,642	740,493,666	42,857,976	95
		Water, Environment and Natural Resources						
1005004810		Natural Resource Management	21,929,734	(3,259,381)	18,670,353	11,964,824	6,705,529	64
	1005014810	Afforestation and Re-afforestation	7,749,413	(1,950,209)	5,799,204	4,278,899	1,520,305	74
	1005024810	Protection of natural resources and environmental processes	14,180,321	(1,309,172)	12,871,149	7,685,925	5,185,224	60
1006004810		Water and Sanitation Services	323,498,023	(11,850,165)	311,647,858	103,732,306	207,915,552	33
	1006014810	Water Resource Supply and management	323,498,023	(11,850,165)	311,647,858	103,732,306	207,915,552	33
1007004810		Environmental conservation	168,095,480	191,927,368	360,022,848	360,022,848	0	100
	1007014810	Environmental Protection	168,095,480	90,925,909	259,021,389	259,021,389	0	100
	1007024810	Climate Change management	0	101,001,459	101,001,459	101,001,459	0	100
		TOTAL	513,523,237	176,817,822	690,341,059	477,186,273	213,154,786	69

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		Grand Total	16,288,009,715	(902,402,814)	15,385,606,901	12,583,074,077	2,802,532,824	82

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

c) Recognition of receipts and payments

i) Recognition of receipts

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

ii) Transfers from the County Revenue Fund (CRF)

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

iii) Proceeds from sale of assets

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

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Significant Accounting Policies (Continued)

d) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

v) Acquisition of fixed assets

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

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Significant Accounting Policies (Continued)

e) In-kind contributions

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

f) Third Party Payments

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

g) Cash and cash equivalents

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

Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2024, this amounted to KShs 711,017,898 compared to KShs 585,962,515 in prior period as indicated on note 11.

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Significant Accounting Policies (Continued)

h) Imprests and Advances

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

i) Third Party Deposits and Retention

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

j) Non-current assets

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

k) Pending bills

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

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Significant Accounting Policies (Continued)

l) Contingent Liabilities

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, and indemnities.

Letters of comfort/ support, insurance, Public Private Partnerships.

The County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Note xx and *Annex 7* of this financial statement is a register of the contingent liabilities in the year.

m) Contingent Assets

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

County Government of Kakamega
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Significant Accounting Policies (Continued)

n) Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 28th June 2023 for the period 1st July 2023 to 30 June 2024 as required by law. There was 3 number of supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

o) Comparative figures

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

p) Subsequent events

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

q) Prior Period Adjustment

During the year, errors that have been corrected are disclosed under note 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.

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

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14. Notes to the Financial Statements

1. Transfer from the CRF

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
Total exchequer releases for quarter 1	1,568,047,311	2,016,066,009
Total exchequer releases for quarter 2	2,797,428,977	2,241,477,114
Total exchequer releases for quarter 3	3,263,281,430	2,542,875,118
Total exchequer releases for quarter 4	4,923,653,617	6,405,481,739
Total	12,552,411,335	13,205,899,980

Transfers from CRF-These are transfers made from CRF account to County Recurrent and County Development accounts for normal operations. They excludes transfers to County Assembly since County assembly is a separate entity from County executive and it prepares its separate financial statements.

There is significant change from the previous financial year with a variance of Kshs, 653,488,645 this is because in the fy 2022/2023 the National Treasury released all the exchequer disbursements, and transfers from CRF fund was done on time. For fy 2023/2024 the National Treasury did not disburse Kshs 1,033,011,703 Within the financial year 2023/2024.

2. Miscellaneous Receipts

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
Receipts from IFAD	20,018,310	0
Receipts Outside County Revenue Fund (CRF)	0	25,861,709
Total	20,018,310	25,861,709

Receipts from IFAD-These are revenues received from the development partners through commercial bank account.

3. Compensation of Employees

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
Basic salaries of permanent employees	5,607,601,639	5,639,233,548
Basic wages of temporary employees	4,243,310	4,583,609
Personal allowances paid as part of salary	12,613,200	8,879,950
Total	5,624,458,149	5,652,697,107

The total no of employees in the financial year 2023/2024 is 6,850 classified as follows Permanent and pensionable 6,281 and on Contract 569 as compared to the number of employees in the financial year 2022/2023 as follows Total 6,901 Permanent and pensionable 6,331 and on Contract 570

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Notes to the Financial Statements (Continued)

4. Use of Goods and Services

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
Utilities, supplies and services	57,690,068	92,319,226
Communication, supplies and services	20,979,904	62,682,948
Domestic travel and subsistence	494,602,158	294,753,331
Foreign travel and subsistence	4,867,232	6,586,446
Printing, advertising and information supplies & services	341,812,625	340,442,542
Rent and Rates	123,770,368	141,678,919
Training expenses	58,693,493	59,010,839
Hospitality supplies and services	576,725,355	362,199,956
Insurance costs	133,542,777	154,235,615
Specialized materials and services	352,260,462	361,941,638
Office and general supplies and services	43,593,381	49,059,350
Fuel, oil and lubricants	58,372,052	56,513,053
Other operating expenses (including bank charges)	681,810,730	405,068,869
Routine maintenance – vehicles and other transport equipment	31,645,639	28,222,504
Routine maintenance – other assets	28,404,860	23,936,412
Total	3,008,771,104	2,438,651,648

5. Subsidies

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
Farm inputs Subsidies to Farmers	29,362,887	717,634,015
Total	29,362,887	717,634,015

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

The change between the two years is as a result of pending payment that had not been paid by the closure of the financial year 2023/2024.

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Notes to the Financial Statements (Continued)

6. Transfer to other Government entities

Description	FY 2023/2024 Kshs	FY 2022/2023 Kshs
Transfers to county government entities		
Transfer to County Assembly	0	48,285,000
(Ida) World Bank Credit-Financing Locally Led Climate Programm (FFLOCA) Ccis Grant	303,132,837	26,000,000
Kakamega County Investment and Development Agency	47,900,000	20,190,000
Kakamega County Microfinance	7,500,000	265,241,486
Kakamega Dairy Development Corporation	66,223,194	70,754,155
Kakamega Municipality	34,194,559	16,000,000
Mumias Municipality	13,136,859	13,629,500
Facility Improvement Fund (FIF)	0	59,217,771
KCRA Operational A/C	68,964,020	63,836,559
Ward Busary Fund	240,000,000	120,000,000
Imarisha Afya Mama Na Mtoto	20,000,000	30,000,000
Kakamega County Emergency Fund	50,000,000	50,000,000
Farm Inputs Fund	0	4,750,000
Kakamega County Water, Sewerage company Limited (Both Urban and Rural)	20,000,000	30,758,107
Transfer to Health Services Fund	19,399,594	0
Kakamega County General Hospital	28,000,000	155,235,338
Ikolomani Sub county Hospitals	2,900,875	37,961,342
Butere Sub county Hospitals	4,700,000	42,071,938
Malava Sub County Hospitals	1,400,000	38,780,269
Munmisa East Sub county Hospitals	4,000,000	12,975,716
Mumias West Sub county Hospitals	1,100,000	12,538,381
Navakholo Sub county Hospitals	2,200,000	18,282,437
Likuyani Sub county Hospitals	2,700,000.	19,555,322
Lugari Sub county Hospitals	6,000,000	30,613,514
Shinyalu Sub county Hospitals	0	9,686,048
Khwisero sub county Hospitals	2,000,000	19,024,605
Matungu Sub county Hospitals	2,400,000	21,207,326
Lurambi Sub county Hospitals	0	8,055,776.00

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CRF	7,205,694	0
TOTAL	955,057,632	1,244,650,590

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

7. Other Grants and Transfers

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Scholarships and other educational benefits	158,180,728	263,859,668
Subsidies to small businesses, cooperatives, and self-employed-Co-operative Societies	0	16,200,000
Donation	0	5,139,600
Burial Grants for Destitute	3,336,000	482,000
Other Current Transfers – Othe (Municipalities Expenses)	130,947,278	107,626,950
Special Purpose Universal Health Care expenses	0	67,500,538
Blood Transfusion Services Expenses	26,146,864	17,437,461
Kakamega Climate Smart Agriculture projects	12,091,019	164,311,346
Kenya Climate Agri Sector Dev Support Programme,	13,078,233	14,753,311
IFAD Expenses	19,691,100	15,768,227
DANIDA-Transfers to Dispensaries	39,870,256	42,532,800
Kenya Devolution Support programme Expenses	18,288,785	16,211,045
Transfers to LREB	9,672,900	1,050,000
Other Capital Grants and Trans -Dispensaries	57,038,118	61,213,852
National Agricultural Value Chain Development Project (NAVCDP)	99,271,219	67,192,729
KELCOP Expenses	16,084,256	0
Forest restoration	9,470,977	0
KAIICO Expenses	2,961,800	0
Tax-arrears (KRA)	95,010,153	25,423,341
Kakamega County informal Settlement	53,760,324	0
Kakamega County Special Purpose-Grant	30,000,000	0
Total	794,900,009	886,702,868

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

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

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Notes to the Financial Statements (Continued)

8. Acquisition of Assets

<u>Non- financial assets</u>	FY 2023/20234	2022/20223
	Kshs	Kshs
Construction of buildings	416,202,307	475,643,725
Refurbishment of buildings	127,184,642	84,331,825
Construction of roads	913,859,692	979,301,644
Construction and civil works	158,351,321	315,832,108
Overhaul and refurbishment of construction & civil works	281,471,935	287,664,042
Purchase of vehicles and other transport equipment	0	124,908,750
Purchase of office furniture and general equipment	5,254,448	63,930,695
Purchase of specialized plant, equipment and machinery	102,628,969	80,433,705
Purchase of certified seeds, breeding stock and live animals	29,321,056	22,194,209
Acquisition of ICT Equipment's	32,393,212	44,958,504
Acquisition of land	33,000,000	9,960,400
Acquisition of intangible assets	70,856,714	42,826,978
Total acquisition of non- financial assets	2,170,524,296	2,531,986,585
<u>Financial assets</u>		
Total acquisition of financial assets	0	0
Total acquisition of assets	2,170,524,296	2,531,986,585

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Notes to the Financial Statements (Continued)

9. Cash and Bank Balances

9A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	FY 2023/2024	FY 2022/2023
Central Bank Recurrent Account	1000170786	Recurrent	3,595,804	46,223,302
Central Bank Development Account	1000170727	Development	157,237	23,649,037
Central Bank County Special Purpose Universal Care Account	1000335491	Development	6,613	110,913
Central Bank County Polytechnics Special Purpose Account	1000368837	Development	34	34
Central Bank Kenya Devolution Support Program	1000412321	Development	24,765,618	43,049,862
Central Bank Danida	1000568992	Development	8,059	501,821
Central Bank Road maintenance levy fund	100027554	Development	73,731	16,043,857
Central Bank Kenya Climate Smart Agriculture	1000360488	Development	1	0
Cooperative Bank Operations Account	1.14155E+12	Recurrent	464,391	759,753
Cooperative Bank Development Account	'1141545462600	Recurrent	83	13,950,635
Cooperative bank Retention	'1141545302401	Development	10,942,335	27,948,674
Public Service Board – KCB	1162095482	Recurrent	2,228	973
KCB Kakamega County IFAD (ABDP) ,1267506172	1267506172	Development	487,709	21,502
Farm Mechanization development a/c 1240480911	1240480911	Development	160,047	161,485
Farm Mechanization collection a/c KCB 1177892480	1177892480	Development	146,209	147,647
Sugar Development Fund	'1141631142100	Development	4,997,480	4,999,160
Kakamega County ASDSP 11 KCB 1240481217	1240481217	Development	1,675	11,325,695
Kenya Climate Smart Agriculture Project-KCB	1222111314	Recurrent	0	12,091,019
KCB Kakamega County Sustainable Land Management,1265684626	1265684626	Development	2,491	2,365

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Bukura ATC	'500262374653	Recurrent	3,487,613	3,679,3
Bukura Revenue Account	'500274423004	Recurrent	0	52,050
Health Services Equity	'500261761850	Recurrent	993,746	0
Blood Transfusion Services A/c-KCB	1267879491	Development	114,172	1
KEPI MOH Kakamega central Account	'141166952400	Development	168,209	169,429
Mumias West Hospital Development	1182466079	Recurrent	0	1,982,591
Shamakhubu Health Centre	'1141632398300	Development	0	56
Kakamega County informal Settlement	0500281264867	Development	136,239,676	0
KELCOP	1302249932	Development	49,382	0
Kakamega County Special Purpose Grant account	0500284936179	Development	50,000,000	0
Kakamega County Urban Institutional Grant Account KCB	1262461197	Development	418	418
National Agriculture Value Chain Development Project-A/C	0500284292928	Development	92,003,671	0
Ikolomani Sub county Impress-PSA Account	1169829171	Recurrent	4,223	376
Ikolomani Sub county Imprest Treasury Account	1291537791	Recurrent	(162)	872
Ikolomani Sub county -PHO Account	1155208455	Recurrent	1,319	1,319
Ikolomani Sub county Education account	1291538771	Recurrent	2,124	0
Ikolomani Subcounty Agriculture account	1291538046	Recurrent	(169)	0
Navakholo Sub county PSA Account	1169829228	Recurrent	1,635	4,168
Navakholo Sub county Treasury Account	1289774986	Recurrent	2,107	998
Navakholo Sub county Health Account	1302060694	Recurrent	6,412	1,720
Navakholo Sub county Agriculture Account	1289774250	Recurrent	0	(126)
Shinyalu Sub county PSA Account	1169828604	Recurrent	2,499	2,112
Shinyalu Sub county Treasury Account	1289940878	Recurrent	1,287	1,128
Shinyalu Sub county PHO Account	1154394271	Recurrent	566,051	4,124
Shinyalu Sub county MOH	01141545901000	Recurrent	173,524	0
Lurambi Sub county PSA Account	1169828566	Recurrent	2,050	10,081

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Lurambi Sub county Treasury Account	1289962014	Recurrent	2,287	2,440
Lurambi Sub county PHO Account	1154162834	Recurrent	105,806	1,328
Lurambi Sub county Education Account	1289961956	Recurrent	(256)	(252)
Lurambi Sub county Agriculture Account	1289961883	Recurrent	(126)	0
Lurambi Sub county MOH	0114154916900	Recurrent	3,568	0
Malava Sub county PSA Account	1169828159	Recurrent	2,653	0
Malava Sub county Treasury Account	1289775885	Recurrent	1,706	144
Malava Sub county PHO Account	1154393704	Recurrent	287,424	287,424
Malava Sub county Education Account	1289775494	Recurrent	2,854	(119)
Malava Sub county Agriculture Account	1289699976	Recurrent	214	(130)
Lugari Sub county PSA Account	1169829244	Recurrent	2,271	2,710
Lugari Sub county Treasury Account	1290018316	Recurrent	1	1,940
Lugari Sub county PHO Account	1154306224	Recurrent	1	79,441
Lugari Sub county Education Account	1291539980	Recurrent	37,728	287,424
Lugari Sub county Agriculture Account	1290018375	Recurrent	710	38,794
Likuyani Sub county PSA Account	1169829260	Recurrent	1,584	1,990
Likuyani Sub county Treasury Account	1289962677	Recurrent	952	872
Likuyani Sub county PHO Account	1154215369	Recurrent	107,108	72,982
Likuyani Sub county Education Account	1289771928	Recurrent	495	0
Mumias West Sub county PSA Account	1169829392	Recurrent	2,733	376
Mumias West Sub county Treasury Account	1293239526	Recurrent	1,253	872
Mumias West Sub county PHO Account	1154897354	Recurrent	6,379	301,319
Mumias West Sub county Education Account	1290018111	Recurrent	816	1
Mumias West Sub county Agriculture Account	1209918138	Recurrent	100	0
Mumias East Sub county PSA Account	1169829422	Recurrent	3,294	6,480

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Mumias East Sub county Treasury Account	1289768889	Recurrent	1,045	746
Mumias East Sub county PHO Account	1155153243	Recurrent	219,911	2,236
Mumias East Sub county Education Account	1289935084	recurrent	1,795	0
Mumias East Sub county Agriculture Account	1289768463	Development	0	8
Khwisero Sub county PSA Account	1169829236	Recurrent	1,590	1,097
Khwisero Sub county Treasury Account	1289961697	Recurrent	925	746
Khwisero Sub county PHO Account	1155030907	Recurrent	63,666	333
Khwisero Sub county Education Account	1290053944	Recurrent	3,635	0
Butere Sub county PSA Account	1169829325	Recurrent	4,224	1,126
Butere Sub county Treasury Account	1289769338	Recurrent	1,919	1,746
Butere Sub county PHO Account	1154120465	Recurrent	15,892	3,734
Butere Sub county Education Account	1289770980	Recurrent	2,124	(762)
Butere Sub county Agriculture Account	1289769958	Recurrent	(132)	(4)
Matungu Sub county PSA Account	1169829449	Recurrent	7,636	1,136
Matungu Sub county Treasury Account	1289962464	Recurrent	2,005	1,006
Matungu Sub county PHO Account	1154130460	Recurrent	619,804	2,578
Matungu Sub county Education Account	1289962340	Recurrent	7,894	0
Matungu Sub county Agriculture Account	1289940215	Recurrent	73	8
TOTAL			331,157,093	208,000,170

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

9 B Cash in Hand

	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Cash in hand – Held in Domestic Currency		
Total	0	0

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Notes to the Financial Statements (Continued)

10. Outstanding imprests and advances

<i>Description</i>	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Government Imprests	18,325,045	27,071,017
Clearance accounts	0	0
Total	18,325,045	27,071,017

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

<i>Breakdown of Imprest and Salary Advance per Department</i>	FY 2023/2024	FY 2022/2023
<i>Imprest</i>	Kshs	Kshs
Central Bank Recurrent Account	6,679,783	10,884,885
Central Bank Development Account	0	2,788,070
Cooperative Bank Operations Account	1,800,000	1,800,000
KCB Operations	9,845,262	9,845,262
Cooperative Bank Development Account	0	1,752,800
Grand Total	18,325,045	27,071,017

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

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Notes to the Financial Statements (Continued)

11. Deposits and Retention

	FY 2023/2024		FY 2022/2023	
	Kshs		Kshs	
Deposits	0		0	
Retention Monies	711,017,898		585,962,515	
Total	711,017,898		585,962,515	
Ageing analysis for	FY 2023/2024		FY 2022/2023	
Ageing analysis: (deposits and retentions)	Current FY	% of the Total	Comparative FY	% of the Total
Under one year	711,017,898	100%	585,962,515	100%
1-2 years	0	0%	0	0%
2-3 years	0	0%	0	0%
Over 3 years	0	0%	0	0%
Total (tie to above total)	711,017,898		585,962,515	

The County has a balance of Ksh 711,017,898 that is owed to Contractors in terms of retention

12. Fund Balance Brought Forward

	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Bank Accounts	208,000,170	681,648,219
Outstanding Imprests and Advances	27,071,017	31,681,180
Third party deposits and retention	(585,962,515)	(484,607,770)
Total	(350,891,328)	228,721,629

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

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13. Prior Year Adjustments

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

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

These amounts relates to fy 2022/2023

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Notes to the Financial Statements (Continued)

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

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
Imprest and Advances as at 1 st July (A)	27,071,017	31,681,180
Imprest and Advances as at 30 th June (B)	18,325,045	27,071,017
Increase)/ Decrease in Imprest and Advances (C=(B-A))	8,745,972	(4,610,163)

15. Increase/ (Decrease) in Deposits and Retention

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
Deposits and Retention s as at 1 st July (A)	585,962,515	484,607,770
Deposits and Retention as at 30 th June (B)	711,017,898	585,962,515
Increase/ (Decrease) in Deposits and Retentions C= B-A	125,055,383	101,354,745

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16. Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

	Balance b/f FY 2022/2023	Additions for the year	Paid during the year	Balance C/f FY 2023/2024
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	314,015,922	385,644,968	280,146,311	419,514,579
Construction of Civil Works	508,047,922	361,144,085	500,713,143	368,478,864
Supply of Goods	382,412,187	545,432,259	325,484,081	602,360,365
Supply of Services	300,822,650	313,561,399	295,840,915	318,592,084
Total	1,505,298,681	1,605,782,711	1,402,184,450	1,708,945,892

2. Pending Staff Payables (See Annex 3)

	Balance b/f FY 2022/2023	Additions for the year	Paid during the year	Balance C/f FY 2023/2024
Description	Kshs	Kshs	Kshs	Kshs
Senior management	20,296,411	0	20,296,411	0
Total	20,296,411	0	20,296,411	0

3. External Assistance

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
External Assistance received as Loans and Grants (Danida, IFAD and KELCOP)	71,561,800	312,435,047
Total	71,561,800	312,435,047

a) External assistance relating to loans and grants

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
External Assistance received as Grants	71,561,800	312,435,047
Total	71,561,800	312,435,047

Other Important Disclosures

b) Classes of providers of external assistance

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
International Assistance Organization	71,561,800	312,435,047

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Total	71,561,800	312,435,047
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e) Purpose and use of external assistance.

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
Other Grants and Transfers	71,561,800	312,435,047
Total	71,561,800	312,435,047

f) External Assistance paid by Third Parties on behalf of the County Executive by Source

This relates to external assistance paid directly by third parties to settle obligations on behalf of the County Executive.

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

This relates to payments made directly to supplier on behalf of the county Executive. For example, the national government may fund the operations of health or education program, a donor may pay directly for construction of a given market etc.

There were no payments done by third parties on behalf of the county for Fy 2023/2024

5. Related Party Disclosures

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

The following comprise of related parties to the County Executive:

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

Related party transactions

	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
<u>Transfers To Related Parties</u>		
Transfers to Other County Government Entities	955,057,632	1,244,650,590
Transfers to Development Projects	0	581,580,502
Transfers to Non-Reporting Entities, Schools and Health Facilities	211,941,053	280,063,923
Transfers to County Water Service Providers	20,000,000	30,758,107

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Expenses paid on Behalf Of County Water Service Providers	0	0
Total Transfers To Related Parties	1,186,998,685	2,137,053,122
<u>Transfers From Related Parties</u>		
Transfers From the CRF	12,552,411,335	13,205,899,980
Transfers from KEPI and IFAD	20,018,310	25,861,708
Total Transfers From Related Parties	12,572,429,645	13,231,761,688

6. Establishment of other County Government Entities

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

Entity	Date Established/Date taken over	Location	Accounting Officer responsible
Kakamega Dairy Development	1/9/2018	Kakamega Town Sahajanand building	Mr. Ezekiel Lumbasi
Directorate of Alcoholic Drinks Control	8/9/2014	Kakamega Town Sahajanand building	Mr. Ben Namayi Ochomo
Kakamega Investment and Development Corporation	14/8/2018	Kakamega Town Sahajanand building	Ms Elizabeth Asichi
Kakamega County Micro Finance Corporation	14/10/2016	Kakamega Town Sahajanand building	Mr. Charles Oranga
Kakamega County Loan and Motgage Fund	2023	Kakamega Town Sahajanand building	Mr. Charles Oranga
Emergency Fund	2017	County Headquarters	Dr. Jeophita June Mwajuma
Kakamega County Urban Water and Sewerage Company	06/06/2017	Kakamega Town	Eng. Michael ogol
Kakamega County Rural Water and Sewerage Company	2023	Mumias Town	Mr Fredrick Atwa

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(Ida) World Bank Credit Financing Locally Led Climate Programm (FFLOCA) Cc is Grant	30/06/2023	Kakamega Kotecha Building	Town Plaza	Mr.Mutobera
Kakamega Municipality	30/6/2019	Kakamega TownMwauda		Mr. Luke Otipu
Mumias Municipality	16/8/2019	Mumias Town		Mrs.Violet Offisi
Facility Improvement Fund (FIF)	05/6/2023	Kakamega Town		Dr.David Alilah
KCRA	2022	Kakamega Town-Sahajanand Building		CPA,Christopher Ombunya
Receiver of Revenue	2022	Kakamega Town-Sahajanand Building		CPA,Christopher Ombunya
Ward Busary Fund	2018	Kakamega Town-Kotecha Building		Ms Vivien Ayuma Asiachi
Imarisha Afya Mama Na Mtoto	2018	Kakamega Town-Sahajanand Building		Antoinet Muyuka
Kakamega County Small Scale Trade Development Fund	17/72017	Kakamega Town-Sahajanand Building		Mr.Shakir Dahir Adan
Kakamega County Agricultural Farm Inputs Fund	2018	Kakamega Town		Mr Titus Omengo

7. Leasing of Medical Equipment

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments In the current financial year, amounts relating to leased medical equipment was Kshs 0 and Kshs 0 for the comparative Financial year.

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8. Program for Results (PforR) Disclosure

This disclosure note is for entities implementing Programs for Results (PforR). Implementing entities are required to make disclosures in accordance with their respective financing agreements. The disclosure should capture the program's goal and expenditures designated in the expenditure framework.

Name of PforR:			Name of Financing Partners:			
Expenditure Details*	Opening Cumulative for Previous FYs		FY 2023/2024		Total Cumulative	
	Budget	Actual	Budget	Actual	Budget	Actual
Total						

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9. Progress On Follow-Up On Prior Year Auditor’s Recommendations

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

Ref No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
1.	<p>1. Accuracy of Cash and Cash Equivalents</p> <p>The statement of assets and liabilities reflects a balance of Kshs.208, 000,170 in respect of cash and cash equivalents as disclosed in Note 11 to the financial statements. However, the following unsatisfactory matters were observed:</p> <p>1.1 Stale Cheques</p> <p>The bank reconciliation statements for the month of June, 2023 for (3) bank accounts reflect balances of Kshs.9,622,935, Kshs.134,637 and Kshs.34,748, in each account representing stale cheques. No explanation was provided for the failure to reverse the cheques in the respective cash books.</p>	<p>Management Response</p> <p>Management has noted the observation made by the auditor.</p> <p>The stale cheques has been since reversed in the respective cash books as follows 9,622,935 stale chaques has been reversed in the cash book of Central bank Development account, The Kshs.134,637 has been reversed in the cash book of Central Bank of Kenya Devolution Support Programme account and stale cheques of Kshs.34,748 has been reversed in the cash book of Kakamega County Revenue Agency KCB account</p>	Awaiting Auditor resolution	31 st October 2024
1.2	Unpresented Cheques not supported	Management Response		

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Ref No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
	Bank reconciliation statement for the month of June, 2023 for three bank accounts reflect balances of Kshs.6,682,823, Kshs.25,000, and Kshs.2,557,512 in each account, in respect of unrepresented cheques which were not supported by schedules.	The kshs.25,000 was a copy paste error on the Khwisero Sub-County PHO account reconciliation statement which has been corrected. Note that the copy paste error did not affect the reconciliation actual initial position. The management has however provided all the other schedules to support the unrepresented cheques.		
1.3	<p>Payments in Bank Statement not recorded in Cash Book</p> <p>The bank reconciliation statement for the month of June, 2023 for Recurrent Account reflects payments in bank statement not recorded in the cash book totaling Kshs.13,435,497 which were not supported by schedules. In addition, the bank reconciliation statements for three bank accounts reflect payments in bank statements not recorded in the respective cash books of Kshs.4,776,945, Kshs.14,053,397 and</p>	<p>Management Response</p> <p>The delay in posting the above payments into the cashbook was occasioned by misplacement of the source documents while in transit from the payment office to the cash book accountant's office. The management has provided the supporting schedules of the payments in the bank statements but missing in the cash books for audit review. The Vouchers were found and has been posted in the respective cashbooks in the FY 2023/2024.</p>	Awaiting Auditor resolution	31 st October 2024

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Ref No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
	Kshs.189,901, for each account ,which relate to the period between 2021 and 2023. No explanation was provided for the failure to update the respective cashbooks with these transactions.			
1.4	<p>Receipts in Cash Book not recorded in Bank Statement</p> <p>Bank reconciliation statements for the month of June, 2023 for five(5) bank accounts reflect receipts in cash book not recorded in bank statement of Kshs.954,533,554.70 Kshs.115,372, Kshs.11,848,605, Kshs.6,357,424 and Kshs.1,005,000 respectively. No explanation was provided for the failure to bank the receipts promptly.</p> <p>In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.208,000,170 reflected in the statement of assets and liabilities could not be confirmed.</p>	<p>Management Response</p> <p>The failure to bank the receipts promptly was because they were received towards the end of the Financial Year 2022/2023, i.e. 30th June 2023 and posted in the cash books as at 30th June 2023.The receipts were banked and reflected in the bank statements in July 2024.</p>	Awaiting Auditor resolution	31 st October 2024
2	<p>Accuracy of Outstanding Imprests and Advances</p> <p>The statement of assets and liabilities reflects a balance of Kshs.27,071,017 in respect of outstanding imprests</p>	<p>Management Response</p> <p>The updated imprest register was in place at the time of audit and still available for a further audit review. Out of the</p>	Awaiting Auditor resolution	31 st October 2024

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Ref No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
	<p>and advances as disclosed in Note 12 to the financial statements. However, Management did not maintain an updated imprest register indicating details of payees and amount, imprest warrant number, date of issue, due date and date of surrender. Further, no explanation was provided for the failure to have the imprests recovered as at 30 June, 2023 although the balances were due for surrender by that date.</p> <p>In the circumstances, the accuracy and completeness of the imprest and advances balance of Kshs.27,071,017 could not be confirmed.</p>	<p>Kshs.27,071,017, Kshs.18,325,045 relate to staff who have left the service of the county, Kshs.8,745,972 who are still in service. The new management has now put in place the following measures to address this emotive area of imprest management:</p> <p>i. Follow up with payroll office on the status of staff who owe the county and are no longer in service.</p> <p>ii. Follow up with the payroll office on status of recovery of the long outstanding imprest for staff still in the service of the county.</p> <p>iii. Write off any loss in line with section 150 of the PFM Act 2012 where all options deem impossible to recover due to demise of staff.</p> <p>iv. Ensure proper management of imprest currently in line with paragraphs 91 to 94 of the Public Finance Management (County Governments) Regulations, 2015. Note that there was no outstanding imprest in the just concluded financial year.</p>		
3	<p>Unsupported Use of Goods and Services Expenditure The statements of receipts and payments reflects an amount of Ksh,2438651648 in respect of use of goods and services as disclosed in Note 4 to the financial statements. However, the expenditure includes amount of Ksh,694,318,407 incurred under Department of</p>	<p>Management Response</p> <p>The payment vouchers related to the expenditure of Kshs.694,318,407 under the Department of Agriculture, Livestock, Fisheries and Co-operatives were taken by EACC to facilitate their investigations.</p>	Awaiting Auditor resolution	31 st October 2024

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Ref No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
	<p>Agriculture and Livestock for which payment vouchers and relevant supporting documents were not provided for the audit review.</p> <p>In the circumstances, propriety of expenditure totaling Kshs.694, 318,407 could not be confirmed</p>			
Emphasis of Matter	<p>Pending Bills</p> <p>Note 1 under Other Important Disclosures reflects a balance of Kshs.1,505,298,681 in respect of pending accounts payable as disclosed in Annex 2. The balance comprises of a balance brought forward of Kshs.1,277,690,723, additions during the year of Kshs1,132,132,287 and payments during the year of Kshs.904,524,329. However, it was observed that some of the brought forward balances relate to the period between 2016 and 2021. No explanation was provided on the failure to settle the long outstanding liabilities.</p>			

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Ref No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:																		
	Failures to settle bills during the year to which they relate, adversely affects the implementation of the subsequent year's budgeted progress as the outstanding bills form a first charge on that year's budget provision.																					
1. Basis for Conclusion	<p>Delayed and Stalled Medical Facilities</p> <p>The statement of receipts and payments reflects an amount of Kshs.2,531,986,585 in respect of acquisition of assets as disclosed in Note 8 to the financial statements. The amount includes payments made during the year in relation to ten (10) on-going projects. The projects whose cost amounted to Kshs.6,636,886,649 were started on diverse dates between 2015 and 2022. As at 30 June, 2023, a total amount of Kshs.3, 018,041,182 had been paid but the projects were still incomplete and were at various stages of completion as shown below in appendix 1</p>	<p>Management Responses</p> <p>The following are the stalled medical facilities as observed by the auditor</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="6" style="text-align: center;">Delayed and Stalled Medical Facilities</th> </tr> <tr> <th style="text-align: center;">S. No.</th> <th style="text-align: center;">Project Name</th> <th style="text-align: center;">Project Cost</th> <th style="text-align: center;">Start date</th> <th style="text-align: center;">Project duration</th> <th style="text-align: center;">Status (%)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>County Teaching and Referral Hospital</td> <td style="text-align: right;">6,226,817,414</td> <td style="text-align: center;">06/07/2016</td> <td style="text-align: center;">2 years</td> <td style="text-align: center;">94 %</td> </tr> </tbody> </table>	Delayed and Stalled Medical Facilities						S. No.	Project Name	Project Cost	Start date	Project duration	Status (%)	1	County Teaching and Referral Hospital	6,226,817,414	06/07/2016	2 years	94 %		
Delayed and Stalled Medical Facilities																						
S. No.	Project Name	Project Cost	Start date	Project duration	Status (%)																	
1	County Teaching and Referral Hospital	6,226,817,414	06/07/2016	2 years	94 %																	

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Ref No. on the external audit Report	Issue / Observations from Auditor	Management comments						Status: (Resolved / Not Resolved)	Timeframe:
	In the Circumstances the value of money may not have been obtained from the amount of Kshs.3, 08,041,182 incurred on the projects.	2	Doctor's Flats	108,516,560	23/09/2016		85%		
		3	Doctor's intern Flats	14,604,424	08/06/2021	6 Months	95%		
		4	CGH outpatient wing	30,851,706	29/12/2020	16 weeks	93%		
		5	Shamakhubu County Hospital	199,139,694	Jun-16	104 weeks	85%		
		6	Proposed Level IV Hospital at Shamakhubu hospital	30,000,000	16/03/2021	52 weeks	25%		
		7	Kipkaren Health Centre	8,658,445.32	Not indicated	Not indicated	70%		

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Ref No. on the external audit Report	Issue / Observations from Auditor	Management comments						Status: (Resolved / Not Resolved)	Timeframe:
		8	OPD at Chepkombe Dispensary	3,648,360	28/05/2015	6 Mont hs	98 %		
		9	OPD at Lutasio Dispensary	5,260,008	05/04/2016	6 Mont hs	90 %		
		10	Male ward at Khwisero Hospital	9,390,038	25/06/2022	6 Mont hs	40 %		
			TOTAL	6,636,886,649.32					
1	<p>The Kakamega County Teaching and Referral Hospital</p> <p>Brief Project Description/Scope and reason for delayed Completion</p> <p>The project is a 750-bed capacity level VI hospital and is being implemented in three phases: Phase I has a</p>	<p>The Kakamega County Teaching and Referral Hospital</p> <p>Brief Project Description/Scope and reason for delayed Completion</p> <p>The project is a 750-bed capacity level VI hospital and is being implemented in three phases: Phase I has a contract sum of</p>						Awaiting Auditor resolution	31 st October 2024

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Ref No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
	<p>contract sum of Kshs.2,332,145,003.21 and is 94% complete. Phase II has a contract sum of Kshs.2,014,041,919.89 and phase III has a contract sum of Kshs.1,780,630,491.06 which are yet to start. The amount spent to date is Kshs.2,684,481,401. The balance on certified amounts and evaluated claims raised by the main contractor as at 4th April, 2023 gives a total balance of Kshs.352,403,693.39 as pending amounts due to the contractor. The contractor is currently not on site hence no ongoing works due to non-payment of due certificates as a result of insufficient or scarce budgetary constraints.</p>	<p>Kshs.2,332,145,003.21 and is 94% complete. Phase II has a contract sum of Kshs.2,014,041,919.89 and phase III has a contract sum of Kshs.1,780,630,491.06 which are yet to start. The amount spent to date is Kshs.2,684,481,401. The balance on certified amounts and evaluated claims raised by the main contractor as at 4th April, 2023 gives a total balance of Kshs.352,403,693.39 as pending amounts due to the contractor. The contractor is currently not on site hence no ongoing works due to non-payment of due certificates as a result of insufficient or scarce budgetary constraints.</p> <p>Way forward:</p> <ol style="list-style-type: none"> i. In the current year’s approved budget estimates, an amount of Kshs.80 million has been allocated to pay part of the pending bill of Kshs.352,403,693.39. ii. Due to its capital-intensive nature, the county intends to get into a Public Private Partnership engagement or 		

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Ref No. on the extern al audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timefra me:
		<p>support from the National Government so as to complete and operationalize the project.</p> <p>1. Proposed Construction of Doctor's Flats</p> <p>Brief Project Description/Scope and reason for stalling or delayed Completion</p> <p>The project has stalled due to non-payment to the contractor of due certificates of work done as a result of budgetary constraints.</p> <p>Way Forward:</p> <p>i. The management commits to pay the contractor the outstanding certificates and allocate more funds in the subsequent budgets to ensure completion of this project.</p>		

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Ref No. on the extern al audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timefra me:
		<p style="text-align: center;">2. Proposed Renovation of Doctor’s intern flats</p> <p>Brief Project Description/Scope and reason for stalling or delayed Completion</p> <p>The project is located at the Kakamega County General Hospital in Kakamega Town, Shirere Ward of Lurambi Sub County. The scope of works involved preliminaries, builders and renovation works, electrical and mechanical works including any contingencies.</p> <p>The project is complete, awaiting handing over subject to payment of the pending amount of Kshs.2,095,354.</p> <p>Fencing and landscaping that are pending were not part of the Bill of Quantities.</p> <p>Way Forward:</p>		

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Ref No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
		<p>i. The management commits to ensure payment of the final certificate to the contractor so that he can hand over the project.</p> <p>ii. The management commits to allocate additional resources in the subsequent budget for fencing and landscaping of the facility.</p> <p>3. Proposed Renovation of the KCGH outpatient wing</p> <p>Brief Project Description/Scope and reason for stalling or delayed Completion</p> <p>The project is located at the Kakamega County General Hospital in Shirere Ward of Lurambi Sub County. The scope of works included renovation of the Dental unit, Diabetic Unit, Laboratory Unit, M.C.H unit, Physiotherapy Unit, Orthopaedic Unit, Radiology Unit, V.C.T unit and contingencies.</p>		

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Ref No. on the extern al audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timefra me:
		<p>The project stalled due to variation negotiations and a pending payment certificate of Kshs.2,574,149.</p> <p>Way Forward:</p> <ol style="list-style-type: none"> i. The management commits to conclude the variation negotiations on time to allow the contractor resume site, ii. The management commits to settle the outstanding payment certificate Kshs.2,574,149, and iii. To allocate additional resources in the subsequent budget to complete the project. <p>4. Proposed Construction of Shamakhubu Level IV Hospital</p> <p>Brief Project Description/Scope and reason for stalling or delayed Completion</p>		

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Ref No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
		<p>The project is located in Shamakhubu community area of Muranda Ward in Shinyalu Sub County. The scope of works included preminaries and general items, Main hospital block, guard house, external works, electrical installations, electric fence, and mechanical installations.</p> <p>The project stalled due to variations on the original contract and non-payment of the last and final certificate as a result of the contractor introducing variations on the original contract.</p> <p>Way Forward:</p> <ol style="list-style-type: none"> i. The termination of the current contract by the management is underway. ii. The evaluation of the status of the facility is ongoing by the Engineers to ascertain the remaining works in order to come up with a new Bill of Quantities after which tendering process will commence. 		

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		<p>iii. The County has allocated Kshs.35,000,000 in the current year's approved budget estimates to complete the project.</p> <p>5. Additional works for the Proposed Level IV Hospital at Shamakhubu</p> <p>Brief Project Description/Scope and reason for stalling or delayed Completion</p> <p>The project is located in Shamakhubu community area of Muranda Ward in Shinyalu Sub County. The Kshs.30M contract sum awarded to the same contractor implementing the main project is for the additional works. The additional works included changes on the column heights and external walls, additional ramp, additional basement stores, changes on the finishings, extra beams at stores entrances, changes on the out-patient department (OPD), site instructions and changes on the roof cover laboratory radiology female ward.</p>		

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		<p>The project stalled due to variations on the original main contract and non-payment of the last and final certificate as a result of the contractor introducing variations on the original main contract.</p> <p>Way Forward:</p> <ol style="list-style-type: none"> i. The termination of the current contract by the management is underway. ii. The evaluation of the status of the facility is ongoing by the Engineers to ascertain the remaining works in order to come up with a new Bill of Quantities after which tendering process will commence. iii. The County has allocated Kshs.35,000,000 in the current year's approved budget estimates to complete the project. <p>6. Kipkaren Health Centre</p>		

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		<p>Brief Project Description/Scope and reason for stalling or delayed Completion</p> <p>This is the Lumakanda Annex project located in Lumakanda ward of Lugari Sub County.</p> <p>The project stalled due to financial capacity challenges on the part of the contractor.</p> <p>Way Forward:</p> <ol style="list-style-type: none"> i. The management is legally terminating the contract with an aim of awarding to a new contractor to proceed and complete the works. ii. The management will review the scope of works with an aim of coming up with a new revised bill of quantities that will capture all aspects of the intended project holistically. iii. The management will then allocate additional funds in line with the revised Bill of Quantities to complete the project. 		

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		<p>7. OPD at Chepkombe Dispensary</p> <p>Brief Project Description/Scope and reason for stalling or delayed Completion</p> <p>The project is located in Isukha Central ward of Shinyalu Sub County. The scope of works involved construction of an Out-Patient Block at the Dispensary. According to the Bill of Quantities, the works are complete and the facility is operational. The facility is yet to be connected to electricity as it was not part of the original Bill of Quantities.</p> <p>Way Forward:</p> <ol style="list-style-type: none"> i. The management commits to allocate additional resources in the subsequent budget to ensure electricity is connected to the facility. <p>8. OPD at Lutasio Dispensary</p>		

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		<p>Brief Project Description/Scope and reason for stalling or delayed Completion</p> <p>The project is located in Khalaba Ward in Matungu Sub County.</p> <p>The project is complete and operational.</p> <p>Way Forward:</p> <ul style="list-style-type: none"> i. The auditor is invited to visit the facility for further audit verification. <p>9. Male ward at Khwisero Hospital</p> <p>Brief Project Description/Scope and reason for stalling or delayed Completion</p> <p>The project involved construction of a male ward block at Khwisero Health Centre at a contract sum of Ksh.9, 390,038.</p> <p>The project has stalled because after being paid his first certificate, the contractor abandoned site for a period of more than 2 years ago. The management terminated the contract on</p>		

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		<p>28th October, 2022 due to leave of absence and failure to complete the project within the stipulated time frame by the contractor.</p> <p>Way Forward:</p> <ol style="list-style-type: none"> i. The management has commenced verification of the works pending with a few of developing a new bill of quantity to guide the completion of the project. ii. The management has allocated Kshs.5,000,000 in the current approved budget estimates to complete this project. 		
2	<p>Stalled Construction of Emalokha (Firasti) Water Supply</p> <p>Review of records revealed that the County Government awarded ,a contract to a local construction company for the construction of Emalokha(Firasti)Water Supply at contract sum of Ksh.45,685,764.The contract was awarded on 21st March,2022 for a contract period of six(6)months from the date award.However,physical inspection done in the month of October 2023 revealed that construction</p>	<p>Management Response</p> <p>Brief Description of the project and reasons why the contractor suspended works before completion.</p> <p>The project is located in Butere Sub County. It entailed preliminaries and general items, construction of intake weir, installation of raw water mains pipeline, construction of plinth</p>	Awaiting Auditor resolution	31 st October 2024

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	<p>of intake weir, pump house,staff house,office block and pumps were not complete. As at the date of inspection,the project,was estimated to be 60% complete.However,the contractor was not on site and no works were going on.It was not clear why the contractor had suspended the works before completing the project.</p> <p>In the circumstances, value for money may not have been obtained from the project.</p>	<p>for container and fence, construction of pump house, construction of 50m3 masonry clear water tank, construction of office block, construction of guard house, construction of staff house, construction of rising mains, supply and installation of 50m3 elevated structurally pressed steel tank on a 10m high tower at Mabile Primary School, supply and installation of a 150m3 elevated structurally pressed steel tank on a 10m high tower at Shiatsala Secondary School and installation of main distribution lines/pipes.</p> <p>The contract sum for the project was Kshs.45,698,704.30. To date, the contractor has been paid the first certificate raised of Kshs.29,910,064.45. The second certificate raised of Kshs.13,301,283.07 is still outstanding.</p> <p>The contractor suspended works before completion because of the following reasons:</p> <ol style="list-style-type: none"> i. Delayed payment of certificates raised due to delay in exchequer releases by the National Treasury and or insufficient budgetary allocation 		

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		<ul style="list-style-type: none"> ii. Changes in the design of intake works iii. High inflation rate of construction materials iv. Sudden changes of the weather that affects production and completion of the works <p>Way Forward:</p> <ul style="list-style-type: none"> i. The management commits to pay the outstanding certificate(s) to the contractor ii. The management has allocated Kshs.10,000,000 towards the completion of the project in the current approved budget estimates FY2023/2024. 		
3	<p>Stalled Construction of Butwehe Intake Works Project</p> <p>The County Government awarded a contract to a local company for construction of Butwehe intake works project in Ikolomani Sub-County at a contract sum of Kshs.21,467,670. The contract was signed on 19 April, 2022 and the project was to be completed within 6</p>	<p>Management Response</p> <p>Brief Description of the project and reasons why the contractor suspended works before completion.</p> <p>The project is located in Ikolomani Sub County. It entailed preliminaries and general items, construction of the intake weir from river Yala and installation of the raw water gravity main</p>	Awaiting Auditor resolution	31 st October 2024

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	<p>Months. Physical inspection done on October, 2023 revealed that the works had not been completed and the project was estimated to be 80% complete. The contractor was not on site and no work were going on. It was not clear why the contractor had suspended the works before completing the project.</p> <p>In the circumstances, value for money may not have been obtained from the project.</p>	<p>pipe from Yala river to the main waterworks intake. The contract sum for the project was Kshs.21,467,670.</p> <p>So far, the contractor has been paid the first certificate raised of Kshs.12,812,400. The contractor has raised the second certificate of Kshs.2,113,200 which is yet to be paid.</p> <p>At the time of audit, the contractor had suspended works before completion because of the following reasons:</p> <ul style="list-style-type: none"> i. Delay in payment of certificate raised due to inadequate budgetary provision ii. No access road to deliver materials on site iii. The depth of the river bed at the weir location was extremely deep hence pumping of water took a long time. iv. The pipeline route was very rocky hence delayed blasting approvals 		

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		<p>v. The pipeline billed in the bill of quantities was less than the actual length on the ground necessitating a variation of the contract.</p> <p>Way forward:</p> <p>i. The management commits to pay the second certificate raised</p> <p>ii. The contractor resumed works and is progressing well</p> <p>iii. The management commits to allocate additional funds in the subsequent budget to ensure completion of the project.</p>		
4	<p>4. Stalled Construction of Inyanya Water Supply Project</p> <p>The County Government awarded a contract to a local construction company for construction of Inyanya Water Supply Project in Khwisero Sub-County at a contract sum of Kshs.25,773,258. The contract was signed on 21 March 2022 and the project was to be completed within 6 Months. Physical inspection done on October, 2023 revealed that the project had stalled</p>	<p>Management Response</p> <p>Brief Description of the project and reasons why the contractor suspended works before completion.</p> <p>The full project name was Construction of Mundoli Girls Project, Misango Water Supply Project Phase II and Inyanya Water Supply Project (Lot 12) located in Khwisero Sub</p>	Awaiting Auditor resolution	31 st October 2024

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	<p>and the contractor had abandoned site without connecting water. Further water kiosks were not complete and the project was estimated to be 25% complete.</p> <p>In the circumstances, value for money may not have been obtained from the project.</p>	<p>County. As per the bill of quantities, Mundoli water project was to cost Kshs.9,066,629, Misango water project Kshs.15,195,125 and Inyanya water project Kshs.2,738,802 all totaling to a contract sum of Kshs.27,000,556 which varies with the contract sum of Kshs.25,773,258 as captured by the auditor. The figure captured by the auditor is exclusive of VAT tax.</p> <p>The scope of works entailed: Mundoli Girls water project: - preliminaries and general items, drilling, developing and test pumping, electro-mechanical works, pump set and associated accessories, solar PV module structure, rising mains, distribution pipeline, installation of 24m³ elevated steel tank, supply of pipes and fittings for last mile connection, borehole protection chamber and contingencies.</p>		



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		<p>Misango Water Supply Phase II project: - Preliminaries and general items, pipeline extension, construction of water kiosk, auxiliary works and contingencies.</p> <p>Inyanya Water Supply Project (Lot 12): - Preliminaries and general items, Eshuendo East and West pipeline, Storage Tank, Rehabilitation works and contingencies.</p> <p>So far, the contractor has been paid the first certificate raised of Kshs.19,476,738.30. The second certificate raised of Kshs.6,091,073.50 is yet to be honored.</p> <p>The contractor had not completed the said works (that's power connection and water kiosks) because of the following reasons:</p> <ol style="list-style-type: none"> i. Delay in payment of second certificate raised due insufficient budgetary allocations and delays in National Treasury releasing exchequer funds to counties 		

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		<ul style="list-style-type: none"> ii. Delay in supply of raw materials from the supply to the contractor iii. High inflation rate of construction materials iv. Interferences by the weather changes for example heavy rainfall that hindered the achievement of the contractor's goals and targets. <p>Way Forward:</p> <ul style="list-style-type: none"> i. The management commits to pay the contractor the outstanding certificate to enable him resume works. ii. The management commits to allocate additional resources in the subsequent budget to enable completion of the project. 		
5	5. Delayed Completion of Construction of Disaster Center Phase 2	<p>Management Response</p> <p>Brief Project description and reasons for delay in completion of the project</p>	Awaiting Auditor resolution	31 st October 2024

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	<p>The County Executive awarded contract to a local company on 24 March, 2020 for construction of a disaster centre Phase 2 at a contract sum of Kshs.5,925,419 for a contract period of 24 weeks from the date of contract. The contract sum was later varied to Kshs.7,277,434. Physical inspection conducted on month of September, 2023 revealed that the project was not complete. The body structure was erected but finishing work was yet to be done and the contractor was not on site and no works were going on.</p> <p>In the circumstances, value for money may not have been obtained from the project.</p>	<p>The project is located at Rosterman in Shirere Ward of Lurambi Sub County. It involved construction of the main disaster center building. The original contract sum was Kshs.5,925,419.20 but there was a variation done to the contract to the tune of Kshs.1,352,014.80.</p> <p>So far, the contractor has been paid a total of Kshs.5,913,053.60. no other payment certificate has been raised by the contractor. The balance of works outstanding to be covered through the variation order.</p> <p>The delay in completion of the disaster center was caused by the following:</p> <ol style="list-style-type: none"> i. Delayed payment to contractor’s interim payment certificate which led to delay in completion of project works. ii. Variation of actual measurement on the ground and measurement in the Bill of quantities caused a great 		

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		<p>delay in completion of the project works.</p> <p>iii. Inadequate or scarce resources required to complete the project due to many competing needs.</p> <p>iv. Community dispute as a result of encouragement.</p> <p>Way forward:</p> <p>i. Communication was done in June 2023 asking the contractor to resume work on site.</p> <p>ii. The management has allocated Kshs.3,500,000 in the approved budget estimates FY2023/2024 to complete the project.</p> <p>iii. The management is currently handling the community dispute that arose out of encouragement.</p>		
6	<p>6.Delayed Construction of Bukhungu Stadium Phase II</p> <p>The Statement of receipts and payments reflects an amount of Kshs.2,531,986,585 in respect of acquisition</p>	<p>Management Response</p> <p>The inordinate delay in completion of the Bukhungu International Stadium was caused by the following two major reasons:</p>	Awaiting Auditor resolution	31 st October 2024

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	<p>of assets which, as disclosed in Note 8 to the financial statements, includes Kshs.475,643,725 relating to construction of buildings. The amount of Kshs.475,643,725 includes Kshs.175,950,266 paid to a local contractor during the year under review for the on-going construction of Bukhungu Stadium Phase II. The contract was awarded on 21 May, 2019 at a contract sum Kshs.2,927,721,199 and was to be completed by 30 December, 2021. Physical inspection carried out on the month of October, 2023 revealed that the project was only 45% complete. At the date of inspection, the contractor was not on site and no works were going on. At the time of audit in the month of October, a total of Kshs.1,059,870,800 or 36% of the contract sum had been paid to the contractor. No justifiable explanation was provided for the inordinate delay in completing the project.</p>	<p>i. The project is a heavy capital-intensive project. This has caused insufficient annual budgetary allocations towards its completion due to many competing county project priorities.</p> <p>ii. Delays in exchequer disbursements leading to delays in payments to the contractor affecting the speed at which the project is being implemented.</p> <p>Way forward:</p> <p>i. The management has allocated Kshs.530,000,000 in the current year's approved budget estimates to ensure uninterrupted progress and completion of the project. The contractor has since resumed site and works are ongoing.</p> <p>ii. The management has been in talks with the National Government Ministry of Sports to get financial support that will guarantee completion of the project on time.</p>		

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	In the circumstances, value for money may not have been obtained from the project			
7	<p>7. Delayed construction to Bitumen Standard of Murram - Shitirire and Malava - Tumbeni Road</p> <p>The County Government awarded a contract to a local construction company for construction to Bitumen standard of a 7.5 km Murram-Shitirire and Malava-Tumbeni road. The contract was awarded on 12 April, 2021 at a contract sum of Kshs.319,688,430 and a contract period of eighteen (18) months from the date of contract to 12 October, 2022 Physical inspection carried out on October, 2023 revealed that the road was 92% complete. However, the tarmacking was complete, road signs and stone pitching were not done. Further, two sections where the road crosses two</p>	<p>Management Response</p> <p>Brief Project Description</p> <p>The project is located in Malava Sub County. It involves upgrading to bitumen standard of Murram – Shitirire Road (4.5kms) and Malava – Tumbeni Road (3kms).</p> <p>The contract sum was Kshs.319,698,480.30. So far, the contractor has been paid Kshs.219,690,037.52. he has raised the 5th payment certificate of Kshs.63,477,841.32 which is yet to be honored.</p> <p>The contractor missing on site and the delay in project completion (that’s outstanding road signs and stone pitching) was as a result of the following reasons:</p>	Awaiting Auditor resolution	31 st October 2024

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	<p>rivers/streams were also not done. As at the time of audit, the contractor was not on site and the contract period had elapsed.</p> <p>In the circumstances, value for money may not have been obtained from the project</p>	<p>i. Delay in payments to the contractor for works certified as a result of inadequate budgetary allocation and delay in exchequer release by the National Treasury.</p> <p>ii. Expiry of the contract period as observed by the auditor.</p> <p>Way forward to ensure Project Completion:</p> <p>i. The management has allocated Kshs.45,000,000 in the current year's approved budget estimates to complete the project.</p> <p>ii. The management commits to honor the 5th certificate of payment</p> <p>iii. The undone two sections of the road where it crosses two river streams were not covered in the original bill of quantities. The management has allocated additional funds Kshs.4,950,000 in the current budget to complete the two sections, i.e. Musingu I and Musingu II box culverts.</p>		

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		iv. Once the 5 th certificate is paid, the management will extend the contract period so that the contractor can resume to complete the remaining works.		
8	<p>8. Delayed Construction to Bitumen Standard of Tsalwa Junction Ombwaro - Manyulia Rd (5.5 Km) in Butere Sub County</p> <p>The County Government awarded a contract to a local contractor for construction to bitumen standard of a 5.5km Tswala Juntion Obwaro-Manyulia road at a contract sum of Kshs.216,000,126 and a contract period of eighteen (18) months effective the date of the contract of 7 January, 2020 to 7 July, 2021 Physical inspection, done in the month of October, 2023 revealed that although tarmacking was completed, the road was estimated to be 92% complete, whereby road signs, stone pitching and shoulders were not done with</p>	<p>Management Response</p> <p>Brief Description of the project</p> <p>The project is located in Butere Sub County. It involves upgrading to bitumen standard of a 5.5 Km Tsalwa Junction-Ombwaro-Manyulia Road.</p> <p>The delay in project completion (i.e. outstanding road signs, stone pitching, shoulder chippings and road marking) was as a result of the following reasons:</p> <p>i. Delay in payments to the contractor for works certified kshs.8 million as a result of insufficient budgetary allocation as well as delay in exchequer release by the National Treasury.</p>	Awaiting Auditor resolution	31 st October 2024

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	<p>chippings. The contractor was not on site and the road was not marked.</p> <p>In the circumstances, value for money may not have been obtained from the project.</p>	<p>ii. Expiry of the contract period</p> <p>iii. Investigations commenced by EACC on the project.</p> <p>Way forward to ensure Project Completion:</p> <p>i. The management will allocate some funds in the current year's supplementary budget estimates to complete the project.</p> <p>ii. The management commits to honor the raised certificate of payment once the EACC clears the project.</p> <p>iii. The management will extend the contract period once the EACC clears the project so that the contractor can resume to complete the pending works.</p>		
9	<p>9. Non-compliance with the Law on Wage Bill</p> <p>The statement of receipts and payments and as disclosed on Note 3 to the financial statements reflect</p>	<p>Management Response</p> <p>The management acknowledges the auditor observation on the subject matter. Though this has been a thorny issue, the management has taken the following measures to neutralize the</p>	Awaiting Auditor resolution	31 st October 2024

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	<p>compensation of employees amount of Kshs.5,652,697,106 which translates to 43% of total revenue during the year of Kshs.13,231,761,689. This was contrary to Regulation 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015 which sets the limit for compensation of employees at 35% of total revenue of a County Government in a year.</p> <p>In the circumstances, Management was in breach of the law.</p>	<p>high percentage and ensure compliance to Regulation 25 (1)(b) of the PFM (CGs) Regulations, 2015:</p> <ul style="list-style-type: none"> i. Automation of own source revenue collection systems that will enhance own source revenue envelope that will neutralize the high wage bill percentage rate. ii. The county treasury has issued advisory to the county departments to freeze any further new recruitments and replacement of exited staff through retirement, natural attrition, dismissal, and voluntary resignation. 		
10	<p>10.Lack of Ethnic Diversity in Employment of Staff</p> <p>Review of the payroll revealed that during the year under review, the County Government of Kakamega had six thousand eight hundred and seventy-six (6,876) employees. However, out of this number, 6,251 or</p>	<p>Management Response</p> <p>Majority of these employees were employed before Section 65(1)(e) of the County Governments Act 2012 came into operation and they were later on inherited from the defunct Local Authorities and Devolved Ministries by the County Government.</p>	Awaiting Auditor resolution	31 st October 2024

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	<p>91% of the employees were from the dominant ethnic community. This was contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which states that, "all public offices shall seek, to represent the diversity of the people of Kenya in employment of staff and that no public institution shall have more than one third of its staff establishment from the same ethnic community".</p> <p>In the circumstances, Management was in breach of the law.</p>	<p>The staff turnover and the attrition rates have been relatively low since inception of devolution. However, the County Public Service Board is now considering Section 65(1)(e) of the County Government Act 2012 in current recruitments.</p>		
11	<p>11. Maintenance of Manual Payroll</p> <p>The statement of receipts and payments and Note 3 to the financial statements reflects compensation of employees amount of Kshs.5,652,697,106. However, verification of documents supporting the expenditure revealed that the County Government salary payments</p>	<p>Management Response</p> <p>The manual payroll was maintained temporarily to take care of staff that did not have IPPD payroll numbers or were waiting for the reactivation of the existing ones.</p> <p>The County has since then stopped all manual salary payments effective July 2023 and issued the individual letters to</p>	Awaiting Auditor resolution	31 st October 2024

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	<p>totaling to Kshs.105, 212,238 were made to employees through manual payroll.</p> <p>This was contrary to Section 6.3 of the County Financial Accounting and Reporting Manual which states that all salaries, allowances and/or arrears of County Government employees should be processed through Integrated Payroll and Personnel Data (IPPD).</p> <p>In the circumstances, Management was in breach of the law.</p>	<p>employees on stoppage of the manual salary processing.</p> <p>Furthermore, the new employees are made to wait until the universal payroll numbers are processed.</p>		

..... *Abey*

County Executive Committee Member – Finance and Economic Planning

Date

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15. Annexes

Annex 1 – Analysis Of Transfers From the CRF

Period 20xx	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	1,568,047,311	2,797,428,977	3,262,561,430	4,390,596,099	12,018,633,817
DANIDA - Universal Healthcare in Devolved Units Programme				39,369,791	39,369,791
FFLOCA				303,132,837	303,132,837
National Agriculture Value Chain Development Project				191,274,890	191,274,890
Total	1,568,047,311	2,797,428,977	3,262,561,430	4,924,373,617	12,552,411,335

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Annex 2 – Analysis Of Pending Accounts Payable

Supplier Of Goods Or Services	Date invoiced/ contracted	Particulars	Original Amount	Bal at the beginning of the year	Addition During the year	paid During the year	Outstanding Balance	Comments
				a	b	c	d=a+b-c	
Construction Of Buildings								
Kenor Investment	06/12/2024	3 Door Pit Latrine-Milimani Dispensary	493,622		493,622		493,622	At IB
Dreamtech Enterprises	17/05/2023	Completion Of European Union Market At Kkmg Municipality	6,966,219		6,966,219		6,966,219	At IB
Blackrose Investments Limited	28/02/2023	Completion Of Butingo Maternity-Navakholo	888,583		888,583		888,583	At IB
Ferrod Constr. Ltd	18/05/2023	Completion Of Materials Lab In Lurambi	2,992,829	2,992,829			2,992,829	At IB
Qabul General Services	16/05/2024	Constr . Of Ecde Centre-Buriya Primary School	2,724,131		2,724,131		2,724,131	At IB
Wimatech Investment	23/06/2023	Constr . Of Ecde Centre-Eshiruli	1,199,170	1,199,170	0		1,199,170	At IB
Shirnny General Contractors	05/07/2024	Constr . Of Ecde Centre-Shivakala Primary School	1,999,850		1,999,850		1,999,850	At IB
Shalom Engineering	01/03/2024	Constr . Of Ecde Centre-Shivakala Primary School	2,227,107		2,227,107		2,227,107	At IB
Patnai Contractors	03/07/2024	Constr . Of Ecde Centre-St Marys Tubuye Primary School	2,318,028		2,318,028		2,318,028	At IB
Novesh Limited	17/04/2024	Constr . Of Ecde Centre-Tombo Primary School	2,537,952		2,537,952		2,537,952	At IB
Domitech Holdings Limited	29/05/2024	Constr . Of Ecde Centre-Vikoshe Primary School	2,133,043		2,133,043		2,133,043	At IB

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Joan & Sons Trading Company	21/06/2022	Constr. And Improvement Of Kakamega High School	3,046,000	3,046,000	0	3,046,000	At IB
Ananaw Holdings Limited	18/01/2023	Constr. And Improvement Of Mukumu Girls High School Sports Ground	2,413,474	2,413,474		2,413,474	At IB
Patso Enterprises Limited	28/11/2022	Constr. And Improvement Of Solyo Sports Ground	1,300,040	1,300,040		1,300,040	At IB
Malunga Limited	04/04/2024	Constr. Of 4 Door Pit Latrine And Fencing At Mahusi Dispensary	779,242		779,242	779,242	At IB
Vero Investments Ltd	01/09/2024	Constr. Of Ablution Block-Buchenya Market	3,477,030		3,477,030	3,477,030	At IB
Senlinia Enterprises	23/06/2023	Constr. Of Admin Block At Eshimuli Shrine	2,060,120	2,060,120	0	2,060,120	At IB
Cyma Logistics Limited	27/05/2024	Constr. Of Box Culvert-Butsotso East	5,220,524		5,220,524	5,220,524	At IB
Wilkori Building	03/01/2024	Constr. Of Bukhungu Stadium	54,427,708		54,427,708	54,427,708	At IB
Lero Universal Developers And Supplies Co.Ltd	30/06/2022	Constr. Of Disaster Centre Phase li	1,272,822		1,272,822	1,272,822	At IB
Ninema Company Limited	06/10/2024	Constr. Of Ecde Centre-Lutaso Primary	1,383,532		1,383,532	1,383,532	At IB
Amado Commercial Agencies	16/05/2024	Constr. Of Ecde Centre-Muhaka	2,382,802		2,382,802	2,382,802	At IB
Zipporah And Sons Holdings	06/07/2024	Constr. Of Ecde Centre-Samitsi	2,630,682		2,630,682	2,630,682	At IB
Interlect Contractors	01/04/2024	Constr. Of Harambee,Musamba,Khaunga Road	40,951,074		40,951,074	40,951,074	At IB
Midland Construction	04/09/2023	Constr. Of Ingotse-Navakholo-Chebuyusi Road	41,061,112		41,061,112	41,061,112	At IB
Trijul Investments	27/03/2024	Constr. Of Khwisero Sports Groud	2,394,576		2,394,576	2,394,576	At IB
Dayah Construction	01/03/2024	Constr. Of Kipkaren Stock Ring	7,104,165		7,104,165	7,104,165	At IB
Western Cross Express Co. Ltd	19/01/2024	Constr. Of Lumakanda,Manyoni Road	40,474,688		40,474,688	40,474,688	At IB

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Western Cross Express Co. Ltd	29/12/2023	Constr. Of Lumakanda,Manyoni Road	41,694,575		41,694,575		41,694,575	At IB
Jabros Enterprises	25/10/2023	Constr. Of Lutasio Bridge - Matungu Sub County	9,822,518		9,822,518		9,822,518	At IB
Kantex General Trading Limited		Constr. Of Masingo Market Stalls	8,590,515		8,590,515		8,590,515	At IB
Domitech Holdings Limited	13/02/2024	Constr. Of Polytechnics-Isukha West & Shagungu	5,830,160		5,830,160		5,830,160	At IB
Sema Kweli Holding Co. Ltd	01/11/2024	Constr. Of Sub County Offices-Khwisero	2,026,868		2,026,868		2,026,868	At IB
Biz World Agencies	788659-2019/2020	Constr. Of Sub County Offices-Nzoia Ward-Likuyani	1,953,872	1,953,872	0		1,953,872	At IB
Cyma Logistics	28/12/2023	Constr. Of Waste Bins And Refuse Chambers In Mumias	426,474		426,474		426,474	At IB
Bukura Contractors Limited	05/10/2017	Constr. Of Water Springs	680,000		680,000		680,000	At IB
Arkstra Builders Limited	23/08/2023	Construction Of Ablution Block-Mukhweya Market	388,577		388,577		388,577	At IB
Liya Motors Engineeering Contractors Limited	14/10/2021	Construction Of Additional Works On Multipurpose At Mabole Sec	1,494,000	1,494,000			1,494,000	At IB
Faltraco Kenya Limited	22/05/2023	Construction Of Bodaboda Sheds In Likuyani	494,306		494,306		494,306	At IB
Ngarwe Building And Engineering Contractors Limited	25/10/2023	Construction Of Butwekhe Intake Works Project In Ikolomani Sub County	2,113,200		2,113,200		2,113,200	At IB
Palmarine Limited	29/11/2023	Construction Of Ecde At Bulanda Primary	1,394,110		1,394,110		1,394,110	At IB
Blessed Victory Ventures	07/02/2024	Construction Of Ecde At Ebubere Primary	1,543,496		1,543,496		1,543,496	At IB
Boybridge Investment Ltd	24/11/2023	Construction Of Ecde At Ebuchira Primary	2,145,396		2,145,396		2,145,396	At IB
Stafalls Enterprises	27/11/2023	Construction Of Ecde At Mapera Primary	3,024,900		3,024,900		3,024,900	At IB

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Polymel Investment	19/06/2024	Construction Of Ecde Bumia	2,375,761		2,375,761		2,375,761	At IB
Joneah Investment Ltd	24/11/2023	Construction Of Ecde Centre At Khaimba Pri	1,396,155		1,396,155		1,396,155	At IB
Asinet Holdings Co. Limited	29/11/2023	Construction Of Ecde Centre At Moi's Bridge Pri	2,487,063		2,487,063		2,487,063	At IB
Smeck Logistics	05/02/2024	Construction Of Ecde Centre At Musaa Pri	1,897,639		1,897,639		1,897,639	At IB
Saisa Group Limited	29/11/2023	Construction Of Ecde Centre At Nangili Pri	1,825,608		1,825,608		1,825,608	At IB
Kantex General Trading Limited	29/11/2023	Construction Of Ecde Centre At Shikhonesi Pri	1,396,205		1,396,205		1,396,205	At IB
Hassline Agencies	05/02/2024	Construction Of Ecde Centre At Shikunga Pri	2,205,060		2,205,060		2,205,060	At IB
Kantex General Trading Limited	05/01/2024	Construction Of Ecde Centre At Si Chinji Pri Sch	2,471,130		2,471,130		2,471,130	At IB
Ayot Construction	06/12/2024	Construction Of Ecde Ebushibungo	1,002,848		1,002,848		1,002,848	At IB
Stecent Ltd	14/05/2024	Construction Of Ecde Muroi	1,768,512		1,768,512		1,768,512	At IB
Milken Enterprises	16/05/2023	Construction Of Evihande Bridge	6,660,836		6,660,836		6,660,836	At IB
Silverbeam Construction Co. Ltd	30/11/2023	Construction Of Kulumbeni Ecde Centre	3,498,658		3,498,658		3,498,658	At IB
Lasata Agencies	24/04/2023	Construction Of Twin Workshop At Nzoia County Polytechnic	2,755,046	2,755,046			2,755,046	At IB
Boybridge Investment Ltd	05/01/2024	Constructon Of Ecde Center At Mumias Muslim Pri	1,410,320		1,410,320		1,410,320	At IB
Isindu Enterprises Ltd	06/05/2024	Constuction Of Ecde Elwasambi	2,163,052		2,163,052		2,163,052	At IB
Amado Commercial Agencies	06/12/2024	Constuction Of Ecde Mubaka	1,307,366		1,307,366		1,307,366	At IB
Eldemo Enterprises	27/05/2024	Constuction Of Ecde Nyairwe	2,471,340		2,471,340		2,471,340	At IB
Shijoni Enterprises	21/09/2023	Lumani Maternity Completion	406,000		406,000		406,000	At IB
Mutasudi Holdings Ltd		Lusheya Ward Based	3,036,900		3,036,900		3,036,900	At IB

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Broadcore Construction Ltd	24/08/2022	Market Construction-Lidambitsa Trading Centre	14,598,496		14,598,496		14,598,496	At IB
Ralphland Limited	23/04/2024	Partitioning Of Offices At County Hq	1,230,000		1,230,000		1,230,000	At IB
Spendrite Ltd	31/06/2024	Proposed Consturction Of 4 Classrooms	2,615,800		2,615,800		2,615,800	At IB
Raindrops Contractors	31/05/2024	Proposed Consturction Of Ecde	1,665,250		1,665,250		1,665,250	At IB
Aidatek Entreprises Ltd	30/11/2023	Proposed Refurbishment Of Offices	5,426,248		5,426,248		5,426,248	At IB
Ssal Ventures Limited	26/06/2023	Renovation Of Butere Audit Office	1,850,000	1,850,000			1,850,000	At IB
Oravian Enteroris	21/05/2024	Renovation Of Health Centre - Mumias East Sc	198,815		198,815		198,815	At IB
Primax Construction Co. Ltd	06/02/2023	Renovation Of Lugari Audit Office	1,400,446	1,400,446			1,400,446	At IB
Primax Construction Co. Ltd	14/05/2024	Renovation Of Lugari Audit Office	233,877		233,877		233,877	At IB
Slake Company Limited	03/07/2024	Renovation Of Shinyalu Slaughter House	4,997,205		4,997,205		4,997,205	At IB
Newell General Contractors	19/06/2023	Renovation To Doctors Intern Flats	1,316,784	1,316,784			1,316,784	At IB
Newell General Contractors	14/05/2024	Renovation To Doctors Intern Flats	777,670		777,670		777,670	At IB
Faltraco Kenya Limited	22/05/2024	Renovation Works At Lumino Dispensary	998,800		998,800		998,800	At IB
Alfokas Limited	03/06/2024	Renovation Works At Shibanze Dispensary	487,200		487,200		487,200	At IB
Kantex General Trading Limited	29/05/2023	Renovation Works For County Houses-Mudiri Estate	4,894,630	4,894,630			4,894,630	At IB
Joneah Investments Ltd	29/05/2023	Renovation Works-County Govt. Houses-Malava	5,193,200	5,193,200			5,193,200	At IB
Jamock Ventures Ltd	28/09/2023	Renovation Works-Kenafya	155,997		155,997		155,997	At IB
Wintesh Limited	21/11/2022	Renovation Works-Theatre Block-Manyala Hospital	1,955,316		1,955,316		1,955,316	At IB

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Malanga Construction Co.Ltd	04/01/2024	Repair And Renovation Of Planning	3,732,996		3,732,996		3,732,996	At IB
Baylem Innovative Healthcare Solutions	10/06/2023	Repair And Service Of Radiology Unit	767,258		767,258		767,258	At IB
Kakamega Deposit Retention Account-Ekero Building & Contractors Ltd	25/02/2016	Costruction Of Mordern Market At Ejinja In Koyonzo Ward	395,899	395,899	-	395,899		Paid
Kakamega Deposit Retention Account-Joyrowl Ltd	10/08/2016	Construction Of Ward Office At Shikomari/Esumeya/Shinoyi Ward	89,410	89,410	-	89,410		Paid
Kakamega Deposit Retention Account-Igwena Services Ltd	13/02/2017	Construction Of Likuyani Subcounty And Sectional Heads Office	464,186	464,186	-	464,186		Paid
Sammonga Building And Construction	23/12/2021	Proposed Completion Of Kipkaren Modern Market	10,863,620	10,863,620	-	10,863,620		Paid
By The Grace Builders Ltd	02/04/2022	Construction Of Kipkaren Rural And Mirembe Ecde	3,471,903	3,471,903	-	3,471,903		Paid
Eldemo Enterprises Ltd	02/04/2022	Construction Of Ecde At Chenjeni Primary	1,778,540	1,778,540	-	1,778,540		Paid
By The Grace Builders Ltd	02/04/2022	Construction Of 3no Classroom At Sikulu And Lumakanda Polytechnics	3,003,884	3,003,884	-	3,003,884		Paid
Kantex General	05/04/2022	Construction Of Masingo Market Stalls	8,590,515	8,590,515	-	8,590,515		Paid
Trinity Gallager Enterprises Ltd	04/06/2022	Additional Works At Shinyalu Gbv	1,056,122	1,056,122	-	1,056,122		Paid
Broadcore Construction Ltd	24/08/2022	Proposed Construction Of Open Air Market At Lidambitsa Trading Centre	14,598,495	14,598,495	-	14,598,495		Paid
Wilkori Building And Civil Eng Ltd	05/03/2023	Construction Of Bukhungu Stadium Phase li	38,881,162	38,881,162	-	38,881,162		Paid
Mizzam Construction Ltd	06/04/2023	Constuction Of Lumakanda Sportsground	2,420,688	2,420,688	-	2,420,688		Paid

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Corrie Multi-Systems Ltd	19/04/2023	Proposed Construction Of Open Air Market At Bungasi Trading Centre	2,379,189	2,379,189	-	2,379,189	Paid
Broadcore Construction Ltd	16/06/2023	3rd Interim Payment For The Proposed Construction Of Open Air Market At Lidambitsa Trading Centre	9,379,946	9,379,946	-	9,379,946	Paid
Wilkori Building And Civil Engineering Contractors Ltd	23/06/2023	1st Interim Payment For The Proposed Construction Of Open Air Market At Shibinga Trading Centre	8,687,345	8,687,345	-	8,687,345	Paid
Savada Limited	06/08/2023	Maintenance And Improvement Of Kakamega Main Market	4,204,500	4,204,500	-	4,204,500	Paid
Jamock Ventures	04/11/2023	Renovation Works	1,172,000	1,172,000	-	1,172,000	Paid
Josma Four	04/11/2023	Construction Of Ecde At Ivono Primary	2,613,860	2,613,860	-	2,613,860	Paid
Josma Four Construction Company	04/11/2023	Renovation Of Mutoto Ecde In Malava Sub County	1,197,185	1,197,185	-	1,197,185	Paid
Blackrose Investments Ltd	05/11/2023	Completion Of Butingo Maternity Ward In Navakholo Sub-County	888,900	888,900	-	888,900	Paid
Parkhill Enterprises Ltd	04/12/2023	Payment For Rehabilitation Of Matungu And Kilimani Supply Projects In Likuyani Subcounty	3,057,006	3,057,006	-	3,057,006	Paid
Pelo Construction Co. Ltd	07//03/2023	Renovation Of Mumias Cultural Center	3,952,700	3,952,700	-	3,952,700	Paid
Saryda Traders Ltd	13/02/2023	Installation, Testing Of Pumping Units For Lumino Dam	359,600	359,600	-	359,600	Paid
Mizzam Construction Ltd	17/11/2022	Construction Of Lumakanda Sportsground	2,394,704	2,394,704	-	2,394,704	Paid
Boybridge Investment Ltd	17/05/2022	Supply And Delivery, And Installation Of Canopy For Vip Pavilion	984,840	984,840	-	984,840	Paid
Domitech Holdings Ltd	19/05/2022	Construction Of 8door And 2 Latrines At Butso County Polytechnic	857,310	857,310	-	857,310	Paid

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Superstruct Company Limited	21/09/2022	Augmentation Of Shikoti Market	3,350,941	3,350,941	-	3,350,941	Paid
Wintech Ltd	21/11/2022	Payment For Proposed Renovation Workd To Theatre Block At Manyala Hosp-Butere Sub-County	1,995,316	1,995,316	-	1,995,316	Paid
Wilkori Building And Civil Engineering Contractor Ltd	21/05/2019	Facilitation Of Construction Of Bukhungu Stadium Phase Two	85,895,036	85,895,036	-	85,895,036	Paid
Richwings Arena	24/04/2023	Compltetion Of Khayega Art Gallery	225,982	225,982	-	225,982	Paid
Wimatech Investment Ltd	24/04/2023	Renovation Of Eshiruli Primary Ecde In Khwisero Sub County	1,199,170	1,199,170	-	1,199,170	Paid
Interlinks Supplies And Logistics Ltd	26/04/2023	Construction Of Kuvasayi Ecde	2,238,005	2,238,005	-	2,238,005	Paid
Rahatax Enterprise Ltd	26/04/2023	Maintenance And Rennovation Of Mudiri County Houses	2,480,725	2,480,725	-	2,480,725	Paid
Bertill And Associates	26/04/2023	Painting Works At County Hq	3,660,440	3,660,440	-	3,660,440	Paid
Cathemax Investments Ltd	26/06/2023	Payment For Proposed Construction Expansion Of Butere County Hosp Wing A	19,512,691	19,512,691	-	19,512,691	Paid
Codeodep Enterprises	27/06/2023	Construction Of Musanda Sportsfield	3,800,400	3,800,400	-	3,800,400	Paid
Trinity Gallagher Enterprise Ltd	28/06/2023	Proposed Renovation Of Mukhweya ECD Centre	1,024,893	1,024,893	-	1,024,893	Paid
Dream Tech Enterprises	29/06/2023	Completion Of European Market In Mumias	6,966,220	6,966,220	-	6,966,220	Paid
Dijamb Builders Ltd	29/06/2023	Proposed Renovation Of Musango ECD Centre	1,129,423	1,129,423	-	1,129,423	Paid
Dijamb Builders Ltd	29/06/2023	Proposed Renovation Of Khabondi ECD Centre	1,489,720	1,489,720	-	1,489,720	Paid
Eco-Original Ltd	30/06/2023	Proposed Construction Of Bunyala And Indangalasia County Polytechnics	167,650	167,650	-	167,650	Paid
Mcfineley Health Care	29/06/2023	Construction Of Modern Mortuary Likuyani	5,359,076	5,359,076	-	5,359,076	Paid

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Patra Construction Co. Ltd	29/06/2023	Renovation Works At Ikuywa Health Centre	1,533,520	1,533,520	-	1,533,520		Paid
Rhino Technical Works Ltd	29/06/2023	Construction Of A Plant Room At Cgh	2,906,914	2,906,914	-	2,906,914		Paid
Boybridge Investment Limited	29/06/2023	Retention For Partitioning Of Central Stores At Kotecha	357,876	357,876	-	357,876		Paid
Joisak Hardware And Supplier	29/06/2023	Completion Of 3 No Classroom And Toilets At Emalindi Sec	248,832	248,832	-	248,832		Paid
Joisak Hardware And Supplier	29/06/2023	Retention For 3 No Classroom And Toilets At Emalindi Sec	248,969	248,969	-	248,969		Paid
Boybridge Investment Limited	29/06/2023	Retention For Construction Of Bunyala West Ward Office	492,418	492,418	-	492,418		Paid
Eshibembe Investment Ltd	29/06/2023	Retention For Construction Of Disaster Centre	463,258	463,258	-	463,258		Paid
Bizworld Agencies	29/06/2023	Retention For Construction Of Nzoia Ward Office	238,358	238,358	-	238,358		Paid
Flambert Holding Ltd	29/06/2023	Installation Of Lan And Cctv At County Hq	5,295,441	5,295,441	-	5,295,441		Paid
Bukura Contractors	29/06/2023	Retention For Construction Of 3 No. Water Springs In Ingotse/Matiha Ward	121,528	121,528	-	121,528		Paid
TOTAL			699,660,890	314,015,922	385,644,968	280,146,311	419,514,579	
Construction Of Civil Works								
Dilex Holdings	05/07/2024	10km Road Maintenance In Ikolomani	11,537,487		11,537,487		11,537,487	At IB
Bukura Contractors		Const Of Water Spring In Ingotse Matiha	680,000		680,000		680,000	
Interlect Contractors	03/01/2024	10km Road Maintenance In Likuyani	24,459,327		24,459,327		24,459,327	At IB
Mukwano Properties Ltd	23/06/2023	Fencing Of Isukha East Ward Offices	1,591,172	1,591,172			1,591,172	At IB

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Musamba Creative And Engineering Contractors	29/01/2016	Improvement Of Marinda-Soweto Road	724,461		724,461		724,461	At IB
Orrlink Limited	03/04/2024	Improvement Of Sports Ground-St Teresa Pri. School	1,551,340		1,551,340		1,551,340	At IB
Miteta Enterprises	21/06/2024	Installation Of Elevated Separation Of Litter Bins	3,886,928		3,886,928		3,886,928	At IB
Western Cross Express Co. Ltd	01/10/2024	Mahiakalo-Nyayo Tea Zone-Shikulu Mrkt Road Construction-Lurambi Sub County	16,006,430		16,006,430		16,006,430	At IB
Thelmax Contractors	12/01/2024	Mumias-Matawa-Indangalasia Road Maintenance	21,605,696		21,605,696		21,605,696	At IB
Bwongo Engineering Solution	13/06/2024	Rehabilitation Of Borehole	1,848,500		1,848,500		1,848,500	At IB
Joneah Investment Ltd	15/12/2021	River Nzoia Basin Irrigation Project	2,315,046		2,315,046		2,315,046	At IB
Mahavir Transporter And Contractor	22/08/2023	Road Constr. Butali - Malekha Road -Malava Sub County	18,273,770		18,273,770		18,273,770	At IB
Interlect Contractors	13/03/2023	Road Construction-Harambee-Musamba Road	17,525,647		17,525,647		17,525,647	At IB
Ayoti Contractors Limited	25/04/2024	Road Construction-Murram-Shitirire And Malava-Tumbeni Road	33,157,993		33,157,993		33,157,993	At IB
Prikalama Agencies Ltd	21/03/2024	Road Maint In Lurambi	3,565,588		3,565,588		3,565,588	At IB
Panpacific		Road Maintenance-Mumias West Sub County	31,861,804		31,861,804		31,861,804	At IB
Hosani E.A Ltd	06/07/2023	Road Maintenance-Shinyalu	5,231,832		5,231,832		5,231,832	At IB
Malanga Construction Co. Ltd	02/07/2024	Road Maintenance-Sore,Hospital And Mortuary Roads	9,456,052		9,456,052		9,456,052	At IB
Sammonga Building And Const	04/04/2023	Road Maint-Khwisero	10,000,000		10,000,000		10,000,000	At IB
Sunmara Energy Ltd	04/03/2023	Road Maint-Navakholo-Samitsi	4,781,288		4,781,288		4,781,288	At IB
Miteta Enterprises	29/12/2023	Sango Ward Based	3,762,119		3,762,119		3,762,119	At IB

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Tonniesanto Investment	06/03/2024	Savona Water Treatment Works	18,183,832		18,183,832		18,183,832	At IB
Superior Products Africa	27/25/2024	Wamburi Box Culvert Construction	8,500,072		8,500,072		8,500,072	At IB
Greentech Ltd		Ward Based	1,293,050		1,293,050		1,293,050	At IB
Tigerless Co		Ward Based	1,714,210		1,714,210		1,714,210	At IB
Emgragra Co		Ward Based	1,519,600		1,519,600		1,519,600	At IB
Betvs Ent		Ward Based	2,767,453		2,767,453		2,767,453	At IB
Mmbaka And Sons Investment Limited	18/06/2024	Ward Based Water Project In Butali Chegulo Ward	3,823,204		3,823,204		3,823,204	At IB
Ossiezeys Enterprises	23/05/2024	Ward Based Water Project In Isukha South Ward	2,741,842		2,741,842		2,741,842	At IB
Joyrowl Limited	18/06/2024	Ward Based Water Project In Marenyo-Shianda Ward	3,251,275		3,251,275		3,251,275	At IB
Nerima General Contractors	19/06/2024	Ward Based Water Project In Matungu Sub County	1,873,605		1,873,605		1,873,605	At IB
Jijow Investment Limited	06/12/2024	Ward Based Water Project In Misango	9,496,985		9,496,985		9,496,985	At IB
Miteta Enterprises	13/06/2024	Ward Based Water Project In Sinoko Ward-Likuyani	3,436,285		3,436,285		3,436,285	At IB
Nathelisa Investment Limited	18/06/2024	Ward Based Water Project In South Kabras Ward	3,535,808		3,535,808		3,535,808	At IB
Kakamega County Water		Water And Sewerage	755,489		755,489		755,489	At IB
Kakamega County Water		Water And Sewerage Charges	11,968		11,968		11,968	At IB
Credible Granite Contractors	06/11/2024	Water Project In Bunyala	2,500,000		2,500,000		2,500,000	At IB
Credible Granite Contractors	14/06/2024	Water Project In Butere	3,999,558		3,999,558		3,999,558	At IB
Jabros Enterprises Limited	03/01/2024	Water Project In Butere,Utanda And Matawa Industrial Park	5,606,148		5,606,148		5,606,148	At IB
Upwork Enterprises	22/05/2024	Water Project In Butso Central	3,895,990		3,895,990		3,895,990	At IB
Amilo Bramscape Enterprises	06/10/2024	Water Project In Butso East	3,451,543		3,451,543		3,451,543	At IB

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Joyliq Investment Ltd	06/10/2024	Water Project In Butsotso South	1,942,483		1,942,483		1,942,483	At IB
Lakeways Commercial Agencies	25/10/2023	Water Project In Butwekhe In Ikolomani	2,132,000		2,132,000		2,132,000	At IB
Alkay Building & Painting Works	06/07/2024	Water Project In East Kabras	2,934,816		2,934,816		2,934,816	At IB
Musamba Creative	06/03/2024	Water Project In East Wanga	3,974,264		3,974,264		3,974,264	At IB
Rydave Developers	04/05/2024	Water Project In Ekapwonje,Emusala,Kuvasali & Butali	3,400,000		3,400,000		3,400,000	At IB
Speawork Enterprises Company Limited	12/06/2024	Water Project In Isukha North Ward In Shinyalu Sub County	1,648,221		1,648,221		1,648,221	At IB
Credible Granite Contractors	06/07/2024	Water Project In Isukha West	1,218,210		1,218,210		1,218,210	At IB
Faltraco Kenya Limited	16/05/2024	Water Project In Likuyani	3,804,355		3,804,355		3,804,355	At IB
Joyrowl Ltd	14/06/2024	Water Project In Marama South Ward-Butere	3,908,843		3,908,843		3,908,843	At IB
Mtech	06/12/2024	Water Project In Matawa-Mumias West Sub County	9,937,589		9,937,589		9,937,589	At IB
Ericate Holding Co. Ltd	06/12/2024	Water Project In Matungu Sub County	9,950,511		9,950,511		9,950,511	At IB
Amilo Branscape Enterprises	14/06/2024	Water Project In Mumias West	2,712,003		2,712,003		2,712,003	At IB
Branscape Enterprises	06/07/2024	Water Project In Murhanda	2,218,526		2,218,526		2,218,526	At IB
Juba Concrete & Steel Engineering Ltd	29/05/2024	Water Project In Navakholo Sub County	2,020,161		2,020,161		2,020,161	At IB
Dreamtech Enterprises	31/05/2023	Water Project In Shamiloli & Bukura Ekapwonje	5,743,607	5,743,607	0		5,743,607	At IB
Alkay Building & Painting Works	05/10/2024	Water Project In Shirere Ward	4,752,878		4,752,878		4,752,878	At IB
Kakamega Deposit Retention Account-Alkay Building & Painting Works Ltd	29/06/2023	Proposed Lukoye-Eshirombe River Crossing In Marama North Butere Subcounty	249,865	249,865	-	249,865		Paid

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Joyclass Stationers	02/02/2023	Chain Link Fencing For Ten County Houses In Mudiri	1,552,113	1,552,113	-	1,552,113	Paid
Linnyun Limited	04/05/2023	Routine Maintenance Of Namakaye - Kochwa River	1,688,200	1,688,200	-	1,688,200	Paid
Dreamtech Enterprises Ltd	08/05/2023	Body Excavation Works For Isukha South Mine Collapse Incident	1,409,284	1,409,284	-	1,409,284	Paid
Lungu Building Contractors Limited	03/06/2023	Construction Of Nandamaywa Community Water Project	3,700,000	3,700,000	-	3,700,000	Paid
Omarosu Enterprise	06/06/2023	Renovation Works For Kiosks In Mumias Municipality	1,458,819	1,458,819	-	1,458,819	Paid
Serve Academy Limited	14/06/2023	Augmentation Of County Polytechnic Borehole And Mukom Water Projects	9,127,680	9,127,680	-	9,127,680	Paid
Skyfly East Africa Investments	24/07/2023	Maintenance Works For Roasterman Disposal Site In Kakamega Municipality	3,327,629	3,327,629	-	3,327,629	Paid
Duerex Company Limited	24/07/2023	Renovation Of Underground Water Tank	4,654,000	4,654,000	-	4,654,000	Paid
Yazeem Limited	05/09/2023	Solarisation Of Khulwanda-Kholera Community Water Project	4,199,084	4,199,084	-	4,199,084	Paid
Kakamega Deposit Retention Account- Parkhill Enterprises Ltd	13/12/2021	Construction Of Mukoa-Munasio Box Culvert And Maintenance Of 1km Approaches In Idakho North Ikolomani Sub County	710,806	710,806	-	710,806	Paid
Midland Construction Co. Limited	13/06/2023	Rehabilitation Of Soy Intake And Water Supply Treatment Works	13,011,486	13,011,486	-	13,011,486	Paid
Kakamega Deposit Retention Account- Sashani Enterprises	15/01/2018	Holy Spirit-Magala-Charlise Sotsi Junction-Shanderema River-Kambiri-Bulovi Road	319,650	319,650	-	319,650	Paid
Ngware Building & Engineering Contractors	18/05/2023	Construction Of Lumino Dam Water Supply Project-Likuyani Sub County	1,792,664	1,792,664	-	1,792,664	Paid
Stareways Contractors Ltd	19/06/2023	Construction Of Marenyo,Handidi Water Supply	4,013,137	4,013,137	-	4,013,137	Paid
Joneah Investment Limited	19/06/2023	Extension Of Musembe,Mukhukuni,Lumino Dams And Matunda Water Sippy	2,183,526	2,183,526	-	2,183,526	Paid
Midland Construction Co	30/06/2021	Construction To Bitumen Stds Ingotse Navakholo Road	39,735,336	39,735,336	-	39,735,336	Paid
Itako Associates Ltd	30/06/2021	Construction Of Petro-Nyapora Bridge In Mumias East	6,274,492	6,274,492	-	6,274,492	Paid
Damatek Building Co	30/06/2021	Construction Of Eshirumba Bridge	9,220,280	9,220,280	-	9,220,280	Paid
Okonos Building Co	30/06/2021	Construction Of Mahira Bridge	8,055,388	8,055,388	-	8,055,388	Paid

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Ayoti Contractors	30/06/2021	Bitumen Roads In Malava	63,477,841	63,477,841	-	63,477,841	Paid
Mahavir Transporter Co	30/06/2022	Construction To Bitumen Sids Butali Malekha Road	47,003,200	47,003,200	-	47,003,200	Paid
Malanga Construction Co	30/06/2022	Upgrading To Bitumen Sids Otiende-Water Project Road	15,374,976	15,374,976	-	15,374,976	Paid
Libuyi Contractors Ltd	30/06/2022	Routine Maintenance Of Ebushibungo Khwisero Sub-County	2,317,622	2,317,622	-	2,317,622	Paid
Hosani East Africa Ltd	30/06/2022	Maintenance In Shinyalu Sub-County	5,231,832	5,231,832	-	5,231,832	Paid
Zamaleck Enterprises	30/06/2022	Maintenance In Butere Sub-County	2,116,420	2,116,420	-	2,116,420	Paid
Jon Nama Enterprises Ltd	30/06/2022	Maintenance In Ikolomani	1,464,738	1,464,738	-	1,464,738	Paid
Ferrod Construction Ltd	30/06/2022	Labour Based In Shinyalu	3,167,960	3,167,960	-	3,167,960	Paid
Tiskopak Kenya Ltd	30/06/2022	Labour Based In Lurambi	1,899,706	1,899,706	-	1,899,706	Paid
Cyma Logistics Limited	30/06/2022	Labour Based In Navakholo	2,739,596	2,739,596	-	2,739,596	Paid
Cyma Logistics Limited	30/06/2022	Labour Based In Navakholo	3,000,153	3,000,153	-	3,000,153	Paid
Key Logic Agencies Limited	30/06/2023	Routine Maintenance Of Roads Lot5	3,496,820	3,496,820	-	3,496,820	Paid
Decca Solutions	30/06/2023	Routine Maintenance Of Roads Under Lot 13 Program In Butere	3,609,339	3,609,339	-	3,609,339	Paid
Decca Solutions	30/06/2023	Maintenance Of Road Under 10km In Likuyani Subcounty	3,985,978	3,985,978	-	3,985,978	Paid
Bertill And Associates	30/06/2023	Routine Maintenance Of Roads Under Labour Based	3,880,000	3,880,000	-	3,880,000	Paid
Zk Concepts	30/06/2023	Maintenance Of Musangaro-Munganga Rd In Mumias East	4,049,676	4,049,676	-	4,049,676	Paid
Valro Company Ltd	30/06/2023	Maintenance Of Shiatsala-Emaogoyo Rd In Butere	3,996,854	3,996,854	-	3,996,854	Paid
Mpapaleson Co Ltd	30/06/2023	Maintenance Under 10km In Khwisero Sub County	3,969,172	3,969,172	-	3,969,172	Paid
Domitech Holdings Ltd	30/06/2023	Maintenance Under 10km In Isukha East Ward	1,938,070	1,938,070	-	1,938,070	Paid
Shipwa Investment Ltd	30/06/2023	Maintenance Of Roads In Malava Sub-County	5,861,904	5,861,904	-	5,861,904	Paid
Bwibs Company Ltd	30/06/2023	Maintenance Of Roads Under 10km In Butere Sub-County	5,235,312	5,235,312	-	5,235,312	Paid
Villa 70 Ltd	30/06/2023	Maintenance Of Roads Under 10km In Isukha Central Ward	1,932,612	1,932,612	-	1,932,612	Paid
Matarab Construction Ltd	30/06/2023	Maintenance Of Roads Under 10km In Lurambi Sub County	3,959,782	3,959,782	-	3,959,782	Paid

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Averesence B/S Solutions Ltd	30/06/2023	Maintenance Of Roads Under 10km In Likuyani Sub County	3,920,510	3,920,510	-	3,920,510	Paid
Rigteam Company Ltd	30/06/2023	Maintanance Of Roads In Lugari Sub-County	5,175,282	5,175,282	-	5,175,282	Paid
Kenor Investment Ltd	30/06/2023	Maintanance Of Roads In Likuyani Sub-County	1,783,396	1,783,396	-	1,783,396	Paid
Timaka Enterprises	30/06/2023	10km Roads In Mumias East Sub-County	5,226,979	5,226,979	-	5,226,979	Paid
Matarab Costruction Ltd	30/06/2023	Maintanance Of Roads In Mumias West Sub-County	5,370,439	5,370,439	-	5,370,439	Paid
Inter Regional Co. Ltd	30/06/2023	10km Roads In Mumias West Sub-County	3,911,892	3,911,892	-	3,911,892	Paid
Mofrey Ltd	30/06/2023	10km Roads In Mumias West Sub-County	1,410,776	1,410,776	-	1,410,776	Paid
Black Timber Co. Ltd	30/06/2023	10km In Mumias North & Central Wards In Mumias West	3,921,462	3,921,462	-	3,921,462	Paid
Matarab Costruction Ltd	30/06/2023	Maintanance In Lurambi/Malava/Navakholo	7,841,716	7,841,716	-	7,841,716	Paid
Steadypace Commercial Agencies	30/06/2023	10km In Lugari Sub-County	3,270,330	3,270,330	-	3,270,330	Paid
Western Cross Express Co. Ltd	30/06/2023	Bitumen Roads In Lugari Sub-County	47,255,195	47,255,195	-	47,255,195	Paid
Interlect Contractors Ltd	30/06/2023	Bitumen Roads In Matungu	67,336,330	67,336,330	-	67,336,330	Paid
Rodz Ltd	30/06/2023	Maintanance In Malava	1,735,760	1,735,760	-	1,735,760	Paid
Faith Young Enterprises Ltd	30/06/2023	Maintanance In Lurambi/Malava/Navakholo	3,229,202	3,229,202	-	3,229,202	Paid
Ayoti Contractors	30/06/2023	10km In Matungu	5,045,594	5,045,594	-	5,045,594	Paid
Bwongo Engineering Solution Ltd	22/02/2022	Nangili Market Borehole Water Project In Kongoni Ward	1,108,174	1,108,174	-	1,108,174	Paid
Kakamega Deposit Rention Account-Lamuella Limited	25/01/2022	Maintenance And Improvement Of Elwakhupa Road In Navakholo Sub County	138,886	138,886	-	138,886	Paid
Joysak Hardware And Supplies	25/01/2023	Drainage Works Within Mumias Municipality	4,931,508	4,931,508	-	4,931,508	Paid
Cyma Logistics Limited	27/01/2023	Construction Of Refuse Chambers And Waste Bins In Mumias Municipality	8,292,241	8,292,241	-	8,292,241	Paid
Speawock Enterprises	29/06/2023	Fencing Of Lusheya/Lubinu Ward Office	967,515	967,515	-	967,515	Paid
Eldemo Enterprises Ltd	29/06/2023	Fencing Of Idakho North Ward Office	834,434	834,434	-	834,434	Paid

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Faltraco Kenya Ltd	29/06/2023	Fencing Of Lwandeti Ward Office	1,089,658	1,089,658	-	1,089,658		Paid
Joisak Hardware And Supplier	29/06/2023	Construction Of 16 NO. Water Springs In Bunyala East	232,009	232,009	-	232,009		Paid
TOTAL		Sub Total	869,192,007	508,047,922	361,144,085	500,713,143	368,478,864	
Supply Of Goods								
Sameen Travels	10/05/2023	Air Travel	23,800		23,800		23,800	At IB
Serve Academy	06/12/2023	Augmentation Of Chevoso Dispensary & Chombeli County Poly Boreholes	9,127,680		9,127,680		9,127,680	At IB
Sybyl Kenya Limited		Cashless Revenue Collection System	1,462,953		1,462,953		1,462,953	At IB
Konza Technopolis	02/06/2024	County Call Centre Setup	3,438,240		3,438,240		3,438,240	At IB
No Boundaries Ltd	21/02/2024	Delivery Of Assorted Books	992,400		992,400		992,400	At IB
Bibo Pharmaceuticals	14/04/2023	Delivery Of Cattle Dip Acaricides	1,000,000		1,000,000		1,000,000	At IB
Measurement Systems	03/07/2024	Delivery Of Gnss Equipment	3,960,000		3,960,000		3,960,000	At IB
Dempire Ridge Limited	31/03/2023	Delivery Of Laptops, Printers, Desktop & Internet Cable	1,192,920	1,192,920			1,192,920	At IB
Salient Concepts Limited	23/05/2023	Digital Billboard	2,993,380		2,993,380		2,993,380	At IB
Kenya Power		Electricity Transformer Instalation-Nzoia Market	2,316,076		2,316,076		2,316,076	At IB
Zuhunain	06/03/2024	Equiping & Installation Of Couty Production Studio	7,411,089		7,411,089		7,411,089	At IB
Labeledcash Marine	17/04/2023	Fingerlings Supply	2,520,000	2,520,000			2,520,000	At IB
Garane & Somane Advocates		Land Parcel Purchase	95,000,000		95,000,000		95,000,000	At IB
Kemsa	12/01/2022	Non Pharms	415,235	415,235			415,235	At IB
Richland Royal Pharmacy	10/09/2023	Pharmaceuticals	2,094,463		2,094,463		2,094,463	At IB

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Rodirna Enterprises	23/01/2024	Pipes And Fittings - Water Supply Connectivity-Khwisero, Matungu,Butere & Mumias East	5,497,823		5,497,823		5,497,823	At IB
Rodirna Enterprises	23/01/2024	Pipes And Fittings - Water Supply Connectivity-Lurambi,Ikolomani&Shinyalu	4,485,488		4,485,488		4,485,488	At IB
Rodirna Enterprises	23/01/2024	Pipes And Fittings - Water Supply Connectivity-Malava, Lugari & Likuyani	3,173,351		3,173,351		3,173,351	At IB
Transafrika Motors Ltd	15/02/2024	Purchase Of A Prime Mover Ana Semi Trailer Low Bed	21,400,000		21,400,000		21,400,000	At IB
Mcfinely Healthcare	12/04/2023	Purchase Of Medical Equipment	28,000,000		28,000,000		28,000,000	At IB
Rosemelle Anyango Okwany	11/08/2023	Sale Of Land-Isukha/Shirere	21,600,000		21,600,000		21,600,000	At IB
Rosemelle Anyango Okwany	11/08/2023	Sale Of Land-Isukha/Shirere	21,600,000		21,600,000		21,600,000	At IB
Fean Systems Ltd	24/08/2023	Supply And Delivery Of Computers And Laptops	930,900		930,900		930,900	At IB
Rokya Supplies And General Works	01/10/2024	Supply And Delivery Of Computers And Office Furniture	824,200		824,200		824,200	At IB
Kemsa	08/07/2023	Supply And And Delivery Of Pharmaceuticals In Mumias East	5,586,506		5,586,506		5,586,506	At IB
Khetias Drapers Ltd	05/06/2024	Supply And Deliver Of Station Equipment	244,980		244,980		244,980	At IB
Moulika Co.Ltd	05/05/2022	Supply And Delivery Of Anaesthetic Machine	8,091,900		8,091,900		8,091,900	At IB
Ekeru Building Contractors	29/03/2023	Supply And Delivery Of Assorted Assistive Devices	10,988,000	10,988,000			10,988,000	At IB
Movicom Co. Ltd	03/08/2023	Supply And Delivery Of Banner	33,900		33,900		33,900	At IB
Kakamega County Polytechnic	28/052024	Supply And Delivery Of Branded County Shirts & T-Shirts	136,000		136,000		136,000	At IB

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Kenya Animal Genetic Resource Centre	17/01/2023	Supply And Delivery Of Bull Semen,Ai Socks And Liquid Nitrogen	5,150,000	5,150,000		5,150,000	At IB
Comfort Zone General Enterprises	23/02/2024	Supply And Delivery Of Claening Material	368,300		368,300	368,300	At IB
M/S Dapcon Co. Ltd	12/06/2023	Supply And Delivery Of Computer Accessories	1,480,000		1,480,000	1,480,000	At IB
Tarian Ventures Ltd	26/04/2024	Supply And Delivery Of Computer Accessory	930,500		930,500	930,500	At IB
Leakey Holdings Ltd	31/04/2023	Supply And Delivery Of Double Blood Bay	1,196,000		1,196,000	1,196,000	At IB
Movicom Co. Ltd	03/08/2023	Supply And Delivery Of Equipment	33,900		33,900	33,900	At IB
Westlink Electrical And Hardware Ltd	27/04/2023	Supply And Delivery Of High Mast Space And Equipment	6,992,127	6,992,127		6,992,127	At IB
Kilino Contractors Ltd	19/06/2024	Supply And Delivery Of Ict Equipment	3,299,300		3,299,300	3,299,300	At IB
Jomo Kenyatta Foundation Education Publishers	21/02/2024	Supply And Delivery Of Library Books	194,158		194,158	194,158	At IB
Kenya Literature Bureau	31/01/2024	Supply And Delivery Of Library Books	314,796		314,796	314,796	At IB
Harleys Ltd	21/07/20 24	Supply And Delivery Of Medical Drugs	4,357,300		4,357,300	4,357,300	At IB
Golden Crest Agencies Ltd	18/10/2023	Supply And Delivery Of Medical Equipment	20,405,001		20,405,001	20,405,001	At IB
Terranova Autospares	24/01/2024	Supply And Delivery Of Motor Vehicle	7,230,000		7,230,000	7,230,000	At IB
Terranova Autospares	24/01/2024	Supply And Delivery Of Motor Vehicle	14,110,000		14,110,000	14,110,000	At IB
Jelimat General Agencies Ltd	11/09/2023	Supply And Delivery Of Music & Cultural Items	803,500		803,500	803,500	At IB
Kemsa	08/08/2023	Supply And Delivery Of Non-Pharmaceuticals	2,330,726		2,330,726	2,330,726	At IB

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Kemsa	25/07/2023	Supply And Delivery Of Non - Pharmaceuticals At Shinyalu	1,878,322		1,878,322		1,878,322	At IB
Jesta East Africa Ltd	15/12/2023	Supply And Delivery Of Non Pharms To Conty Facilities	2,825,440		2,825,440		2,825,440	At IB
Kemsa	25/07/2023	Supply And Delivery Of Non-Pharms	4,831,581		4,831,581		4,831,581	At IB
Fean Systems Ltd	12/08/2024	Supply And Delivery Of Non-Pharms	8,251,500		8,251,500		8,251,500	At IB
Kwegla Shabram Enterprises	15/11/2023	Supply And Delivery Of Non-Pharms	1,185,300		1,185,300		1,185,300	At IB
Kemsa	12/09/2022	Supply And Delivery Of Non-Pharms In Ikolomani	8,157,493		8,157,493		8,157,493	At IB
Kemsa	26/07/2023	Supply And Delivery Of Non-Pharms In Mumias West	1,950,474		1,950,474		1,950,474	At IB
Kemsa	12/09/2022	Supply And Delivery Of Non-Pharms In Mumias West	391,972	391,972			391,972	At IB
Kemsa	25/07/2023	Supply And Delivery Of Non-Pharms In Mumias West	3,143,427		3,143,427		3,143,427	At IB
Eacon Contractors Ltd	12/11/2023	Supply And Delivery Of Office Furniture	1,005,000		1,005,000		1,005,000	At IB
Rickens Technologies	26/10/2023	Supply And Delivery Of Office Furnitures	1,099,500		1,099,500		1,099,500	At IB
Sakeng Ltd	19/02/2024	Supply And Delivery Of Office Stationery	122,835		122,835		122,835	At IB
M/S Mikeyco Inestment	03/01/2024	Supply And Delivery Of Office Stationery	178,370		178,370		178,370	At IB
Oravian Enterprise	03/01/2024	Supply And Delivery Of Office Stationery	303,258		303,258		303,258	At IB
Prenara Ltd	02/07/2024	Supply And Delivery Of Office Stationery	1,999,700		1,999,700		1,999,700	At IB
M/S Rahatax Enterprises Ltd	18/03/2024	Supply And Delivery Of Pharmaceuticals	3,848,900		3,848,900		3,848,900	At IB
Metisec Imaging Solution Ltd	07/12/2023	Supply And Delivery Of Pharmaceuticals	15,194,190		15,194,190		15,194,190	At IB

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Pride Year Marketing Ltd	19/09/2023	Supply And Delivery Of Pharmaceuticals	55,546,807		55,546,807		55,546,807	At IB
Richland Royal Pharmacy	10/07/2023	Supply And Delivery Of Pharmaceuticals In Ikolomani	3,548,055		3,548,055		3,548,055	At IB
Richland Royal Pharmacy	23/10/2023	Supply And Delivery Of Pharmaceuticals In Likuyani	3,064,944		3,064,944		3,064,944	At IB
Kemsa	05/10/2023	Supply And Delivery Of Pharmaceuticals In Likuyani	593,217		593,217		593,217	At IB
Richland Royal Pharmacy	10/11/2022	Supply And Delivery Of Pharmaceuticals In Lugari	9,794,170		9,794,170		9,794,170	At IB
Richlands Royal Pharmacy	10/12/2023	Supply And Delivery Of Pharmaceuticals In Lurambi	10,592,574		10,592,574		10,592,574	At IB
Kemsa	01/11/2023	Supply And Delivery Of Pharms And Non-Pharms	9,825,282		9,825,282		9,825,282	At IB
Kemsa	12/09/2022	Supply And Delivery Of Pharms And Non-Pharms In Butere	13,436,990	13,436,990			13,436,990	At IB
Kemsa	12/09/2022	Supply And Delivery Of Pharms And Non-Pharms In Likuyani	9,790,252	9,790,252			9,790,252	At IB
Kemsa	12/09/2022	Supply And Delivery Of Pharms And Non-Pharms In Lugari	13,050,823		13,050,823		13,050,823	At IB
Kemsa	12/09/2022	Supply And Delivery Of Pharms And Non-Pharms In Matungu	563,130	563,130			563,130	At IB
Kemsa	25/07/2023	Supply And Delivery Of Pharms In Malava	8,871,209		8,871,209		8,871,209	At IB
Richland Royal Pharmacy	10/12/2023	Supply And Delivery Of Pharms In Navakholo	3,417,727		3,417,727		3,417,727	At IB
Wetesh Investment	05/09/2023	Supply And Delivery Of Plough Disks	349,120		349,120		349,120	At IB
Movicom Co. Ltd	03/08/2024	Supply And Delivery Of T-Shirts	530,000		530,000		530,000	At IB
Kakamega County Polytechnic	26/04/2024	Supply And Delivery Of Uniforms	179,100		179,100		179,100	At IB

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Keez Ventures	27/06/2023	Supply And Installation Of Ecd Child Outdoor Play Equipment At Likuyani, Kakamega And Khwisero Primary Schools	116,446		116,446		116,446	At IB
Corteva Agriscience Kenya Limited	16/02/2023	Supply Of Certified Maize	5,700,000		5,700,000		5,700,000	At IB
Ngasiri Investments	13/09/2023	Supply Of Cleaning Materials	322,950		322,950		322,950	At IB
Iprospect Ventures E.A Ltd	17/04/2023	Supply Of Dairy Goats	3,758,800		3,758,800		3,758,800	At IB
Hearistar Company Limited	01/05/2024	Supply Of Diseases Control Items	6,135,704		6,135,704		6,135,704	At IB
Sibelly Trading Limited	17/04/2023	Supply Of Fish Feeds	8,300,000		8,300,000		8,300,000	At IB
Kukuchic Limited	30/05/2023	Supply Of Improved Kienyeji Chics	2,569,970	2,569,970			2,569,970	At IB
Yazeem Ltd	20/06/2023	Supply Of Internet To County Hq Lan	7,787,208		7,787,208		7,787,208	At IB
Ejomube Link Investment	30/05/2024	Supply Of Irrigation Kits	9,807,800		9,807,800		9,807,800	At IB
Moulka Company Limited	18/03/2024	Supply Of Non Pharms	2,678,675		2,678,675		2,678,675	At IB
Ossiezeys Enterprises	04/09/2024	Supply Of Office Catridge Tonner	320,500		320,500		320,500	At IB
Ossiezeys Enterprises	14/03/2024	Supply Of Office Stationery	597,600		597,600		597,600	At IB
Ossiezeys Enterprises	19/02/2024	Supply Of Office Stationery	138,000		138,000		138,000	At IB
Ossiezeys Enterprises	04/09/2024	Supply Of Office Stationery	1,444,000		1,444,000		1,444,000	At IB
Syntax Agencies	13/10/2023	Supply Of Polo T-Shirts For Hand Washing Day	358,000		358,000		358,000	At IB
Mubashir Investment	05/06/2024	Supply Of Printers	2,497,500		2,497,500		2,497,500	At IB
M/S Omarosu Enterprises Ltd	12/11/2023	Supply Of Stationery	1,458,000		1,458,000		1,458,000	At IB
Kingsway Tyres	24/02/2017	Supply Of Tyres	143,846		143,846		143,846	At IB
Erieti General Supplies	19/10/2023	Supply Of Vecter And Vermin	828,800		828,800		828,800	At IB

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Mains Brevard Enterprises	15/04/2024	Supply Of Wifi Routers	50,000		50,000		50,000	At IB
Jennygo Enterprises	15/03/2024	Suppy And Delivery Of Local Area Network	9,171,502		9,171,502		9,171,502	At IB
Canopy Solutions Ltd	14/04/2023	Veterinary Items	2,917,510	2,917,510			2,917,510	At IB
Ellery Contractors Ltd	22/02/2023	Supply Of Sports Equipment And Uniform	167,000	167,000	-	167,000		Paid
Double Shasa Limited	07/02/2022	Supply And Delivery Of Banners, Brochures Leaflets And Cards During Tourism Marketing	102,250	102,250	-	102,250		Paid
Syntax Agencies	11/04/2022	Supply And Delivery Of Executive Pens ,Spring Files ,Box File A4	688,000	688,000	-	688,000		Paid
Kemeka Investments	11/04/2022	Supply And Delivery Of Tonners	2,900,345	2,900,345	-	2,900,345		Paid
Pendoflix Company Limited	04/12/2022	Supply And Delivery Of Cleaning Materials	31,765	31,765	-	31,765		Paid
Pendoflix Company Limited	04/12/2022	Supply And Delivery Of Cleaning Materials	35,874	35,874	-	35,874		Paid
Kemsa	09/12/2022	Non-Pharms And Pharms For Ikolomani Sub-County	8,157,495	8,157,495	-	8,157,495		Paid
Kemsa	09/12/2022	Non-Pharms And Pharms For Lugari Sub-County	13,050,822	13,050,822	-	13,050,822		Paid
Kemsa	09/12/2022	Non-Pharms And Pharms For Lurambi Sub-County	9,314,466	9,314,466	-	9,314,466		Paid
Kemsa	09/12/2022	Non-Pharms And Pharms For Navakholo Sub-County	7,009,877	7,009,877	-	7,009,877		Paid
Rahatax Enterprise Ltd	09/12/2022	Supply Of Frozv Bull Semen And Liquid Nitrogn	2,988,450	2,988,450	-	2,988,450		Paid
Greenlife Pharma Limited	09/12/2022	Supply And Delivery Of Non-Pharm	2,468,500	2,468,500	-	2,468,500		Paid
Jewel Healthcare Limited	09/12/2022	Supply And Delivery Of Non-Pharm	2,218,700	2,218,700	-	2,218,700		Paid
Pharma Choice Pharmaceuticals Limited	09/12/2022	Supply And Delivery Of Non-Pharm	2,980,440	2,980,440	-	2,980,440		Paid
Balmi Medical Centre Limited	09/12/2022	Supply And Delivery Of Non-Pharm	2,880,100	2,880,100	-	2,880,100		Paid
Pharma Choice Pharmaceuticals Limited	09/12/2022	Supply And Delivery Of Lab Reagent	2,143,500	2,143,500	-	2,143,500		Paid

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Swan K Limited	09/12/2022	Supply And Delivery Of Vaccines	2,296,100	2,296,100	-	2,296,100	2,296,100	Paid
Tarian Ventures Ltd	19/12/2022	Supply Of Printing Papers	1,432,500	1,432,500	-	1,432,500	1,432,500	Paid
Kenya Veterinary Vaccines Production Institute	19/01/2023	Supply And Delivery Of Vaccines	11,400,000	11,400,000	-	11,400,000	11,400,000	Paid
Seyaju Holdings	22/02/2023	Supply And Delivery Of Sporting Items	2,414,000	2,414,000	-	2,414,000	2,414,000	Paid
Kingsway Tyres Limited	02/03/2023	Supply Of Tyres For Mv 37cg097a	183,466	183,466	-	183,466	183,466	Paid
Balmi Medical Centre Limited	03/03/2023	Supply And Delivery Of Lab Reagent	2,287,050	2,287,050	-	2,287,050	2,287,050	Paid
Digital Base Limited	28/03/2023	Supply And Delivery Of Computer Accessory	258,000	258,000	-	258,000	258,000	Paid
Kenya Seed Company Limited	05/04/2023	Supply Of Certified Maize Seeds	27,993,000	27,993,000	-	27,993,000	27,993,000	Paid
Makumi Agencies Ltd	05/04/2023	Supply And Delivery Of Battery N70 For Vehicle N0.37cg087a	15,000	15,000	-	15,000	15,000	Paid
Sibelly Tranding Ltd	11/04/2023	Supply Of Food Items During Operation Service For Mine Collapse	31,320	31,320	-	31,320	31,320	Paid
Sibelly Tranding Limited	18/04/2023	Supply And Delivery Of Fire Fighting Foam	1,200,000	1,200,000	-	1,200,000	1,200,000	Paid
Cyma Logistics	31/05/2023	Refreshments On Madaraka Day	266,400	266,400	-	266,400	266,400	Paid
Kakamega County Polytechnic	01/06/2023	Provision Of Barbers, Volleyballs Nets, Table Tennis	194,000	194,000	-	194,000	194,000	Paid
Sovereign Biz	01/06/2023	Supply And Delivery Of Office Toners	70,000	70,000	-	70,000	70,000	Paid
Delmasi Eneterprises Ltd	03/07/2023	Supply Of Tshirts [Polo And Round Neck]	300,000	300,000	-	300,000	300,000	Paid
Corteva Agri-Science Kenya Limited	03/09/2023	Supply And Delivery Of Farm Inputs	550,000	550,000	-	550,000	550,000	Paid
Corteva Agri-Science Kenya Limited	03/09/2023	Supply And Delivery Of Farm Inputs	844,750	844,750	-	844,750	844,750	Paid
Corteva Agri-Science Kenya Limited	03/09/2023	Supply And Delivery Of Farm Inputs	550,000	550,000	-	550,000	550,000	Paid
Corteva Agri-Science Kenya Limited	03/09/2023	Supply And Delivery Of Farm Inputs	550,000	550,000	-	550,000	550,000	Paid
Corteva Agri-Science Kenya Limited	03/09/2023	Supply And Delivery Of Farm Inputs	550,000	550,000	-	550,000	550,000	Paid
Corteva Agri-Science Kenya Limited	03/09/2023	Supply And Delivery Of Farm Inputs	275,000	275,000	-	275,000	275,000	Paid

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Corteva Agri-Science Kenya Limited	03/09/2023	Supply And Delivery Of Farm Inputs	520,250	520,250	-	520,250	520,250	Paid
Corteva Agri-Science Kenya Limited	03/09/2023	Supply And Delivery Of Farm Inputs	330,000	330,000	-	330,000	330,000	Paid
Corteva Agri-Science Kenya Limited	03/09/2023	Supply And Delivery Of Farm Inputs	550,000	550,000	-	550,000	550,000	Paid
Corteva Agri-Science Kenya Limited	03/09/2023	Supply And Delivery Of Farm Inputs	495,000	495,000	-	495,000	495,000	Paid
Corteva Agri-Science Kenya Limited	03/09/2023	Supply And Delivery Of Farm Inputs	275,000	275,000	-	275,000	275,000	Paid
Pannar Seed Kenya Limited	03/09/2023	Supply And Delivery Of Maize Seeds	525,000	525,000	-	525,000	525,000	Paid
Pannar Seed Kenya Limited	03/09/2023	Supply And Delivery Of Maize Seeds	267,500	267,500	-	267,500	267,500	Paid
Pannar Seed Kenya Limited	03/09/2023	Supply And Delivery Of Maize Seeds	1,050,000	1,050,000	-	1,050,000	1,050,000	Paid
Pannar Seed Kenya Limited	03/09/2023	Supply And Delivery Of Maize Seeds	267,500	267,500	-	267,500	267,500	Paid
Pannar Seed Kenya Limited	03/09/2023	Supply And Delivery Of Maize Seeds	267,500	267,500	-	267,500	267,500	Paid
Pannar Seed Kenya Limited	03/09/2023	Supply And Delivery Of Maize Seeds	321,000	321,000	-	321,000	321,000	Paid
Pannar Seed Kenya Limited	03/09/2023	Supply And Delivery Of Maize Seeds	214,000	214,000	-	214,000	214,000	Paid
Suspine Limited	01/10/2023	Supply And Deliver Of Stationery For The Ministry	97,750	97,750	-	97,750	97,750	Paid
Kemsa	01/11/2023	Non-Pharms And Pharms For Kakamega Cgh	9,825,282	9,825,282	-	9,825,282	9,825,282	Paid
Greenlife Pharma Limited	01/11/2023	Supply And Delivery Of Lab Reagent	2,310,400	2,310,400	-	2,310,400	2,310,400	Paid
Metisec Imaging Solutions Ltd	01/11/2023	Supply And Delivery Of Lab Reagents	15,014,075	15,014,075	-	15,014,075	15,014,075	Paid
Rivegeline Global Ltd	04/11/2023	Supply Of Tracksuits And T-Shirts For Kicosca Games	53,000	53,000	-	53,000	53,000	Paid
Kingsway Tyres Limited	01/12/2023	Supply And Delivery Of Tyres Of Vehicle No.37cg006a	183,466	183,466	-	183,466	183,466	Paid
Westlink Electrical Hardware	05/12/2023	Supply And Installation Of Highmasts	12,915,208	12,915,208	-	12,915,208	12,915,208	Paid
Khetias Drappers Ltd	06/12/2023	Supply And Delivery Of Newspaper Dsaily Nation And Standard	54,000	54,000	-	54,000	54,000	Paid
Sakeng Limited	07/06/2023	Supply And Delivery Of Stationeries	266,600	266,600	-	266,600	266,600	Paid

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Kakamega County Polytechnic	13/01/2023	Provision Of Tug Of War Ropes	30,000	30,000	-	30,000	Paid
Hais Agencies	13/04/2023	Supply Of Executive T-Shirts	110,000	110,000	-	110,000	Paid
Bibo Pharmaceutical	14/04/2023	Supply And Delivery Of Acaricides	1,000,000	1,000,000	-	1,000,000	Paid
Mfi Document Solution	15/11/2021	Supply And Delivery Of Printing Tonners	884,616	884,616	-	884,616	Paid
Kakamega County Polythenic	15/05/2023	Supply And Delivery Of Uniforms	1,572,400	1,572,400	-	1,572,400	Paid
Kakamega County Water And Sanitation	15/06/2023	Water Bill	134,965	134,965	-	134,965	Paid
Jafi Enterprises	16/05/2023	Supply And Delivery Of Hatchery Materials	2,046,000	2,046,000	-	2,046,000	Paid
Labeledcash Marine Enterprise	17/04/2023	Supply And Delivery Of Fiber Glass Boat	1,577,600	1,577,600	-	1,577,600	Paid
Iprospect Ventures	17/04/2023	Supply & Delivery Of Dairy Goats	3,758,800	3,758,800	-	3,758,800	Paid
Kovicky Venture	17/05/2023	Supply & Delivery Of Farm Devpt Items	935,199	935,199	-	935,199	Paid
Agricultural Development Corporation	17/01/2023	Procure Frozen Bull Semen And Liquid Nitrogen	3,130,000	3,130,000	-	3,130,000	Paid
Midland Emporium (Kakamega)Ltd	19/11/2021	Supply And Delivery Of Mavuno Top Dressing Fertilizer	19,009,887	19,009,887	-	19,009,887	Paid
Bellarose Investment	20/04/2023	Supply And Deliver Corporate Uniforms	120,400	120,400	-	120,400	Paid
Benship Ventures	20/04/2023	Supply And Delivery Of Vaccines	3,599,100	3,599,100	-	3,599,100	Paid
Digicon Enterprises	20/06/2023	Supply And Delivery Of Bee Keeping Items	2,897,100	2,897,100	-	2,897,100	Paid
Skyfly East Africa Investments	2022/2023	Supply And Delivery Of Bee Keeping Items	2,896,100	2,896,100	-	2,896,100	Paid
Rahatax Enterprise Ltd	2022/2023	Supply And Delivery Of Hatchery Materials	1,894,000	1,894,000	-	1,894,000	Paid
Apex Construction & Logistic Limited	2022/2023	Supply Of Cattle Dip Acaricides And Stabilizers	1,230,000	1,230,000	-	1,230,000	Paid
Malable Construction & Supplies Limited	2022/2023	Supply Of Bee Keeping Equipments	2,440,000	2,440,000	-	2,440,000	Paid
Garsu Holdings Limited	2022/2023	Supply Of Fertilizer	2,800,000	2,800,000	-	2,800,000	Paid
Garsu Holdings Limited	2022/2023	Supply Of Farm Seeds	2,890,600	2,890,600	-	2,890,600	Paid
Fast Delivery	2022/2023	Supply And Delivery Of Farm Seeds	2,648,400	2,648,400	-	2,648,400	Paid
Fast Delivery	2022/2023	Supply And Delivery Of Fertilizers	2,814,510	2,814,510	-	2,814,510	Paid

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Bouquet Investment Limited	2022/2023	Supply Of Fertilizer	2,980,400	2,980,400	-	2,980,400	2,980,400	Paid
Tolinas Limited	2022/2023	Supply Of Bee Keeping Equipment	2,460,000	2,460,000	-	2,460,000	2,460,000	Paid
Gilgra Construction Agency	2022/2023	Supply And Delivery Of Hatchery Materials	1,814,000	1,814,000	-	1,814,000	1,814,000	Paid
Snack Stop Café	21/10/2022	Provision Of Plastic Chairs, Notebooks, And Ball Pens	11,600	11,600	-	11,600	11,600	Paid
Wandiaga Enterprise	21/05/2023	Supply Of Office Stationeries	215,000	215,000	-	215,000	215,000	Paid
Kingsway Tyres	22/06/2023	Supply And Deliver Tyres For 37eg011a	146,960	146,960	-	146,960	146,960	Paid
Kakamega County Polytechnic	22/06/2023	Provision Of Barners And Assorted Items	678,000	678,000	-	678,000	678,000	Paid
Romson Holdings	22/12/2022	Supply Of Mattresses And Blankets	2,520,000	2,520,000	-	2,520,000	2,520,000	Paid
Kingsway Tyres Limited	23/02/2023	Supply And Delivery Of Tyres	137,142	137,142	-	137,142	137,142	Paid
Balimore Agencies Limited	23/02/2023	Supply And Delivery Of Computers And Accessories	2,680,800	2,680,800	-	2,680,800	2,680,800	Paid
Mfi Document Solution	23/05/2023	Supply And Delivery Of Toners	27,840	27,840	-	27,840	27,840	Paid
Kakamega County Polytechnic	23/06/2023	Supply And Delivery Tenst, Chairs, Banners	906,000	906,000	-	906,000	906,000	Paid
Duli Enterprise Limited	24/02/2023	Supply And Delivery Of Office Cleaning Materials	2,400,000	2,400,000	-	2,400,000	2,400,000	Paid
Pal Marine	24/05/2022	Supply And Deliveryof Publicity Materials	481,800	481,800	-	481,800	481,800	Paid
Groveline Enterprises Limited	25/01/2023	Supply And Deliver Of Round Neck T-Shirts And Screened At Back	123,400	123,400	-	123,400	123,400	Paid
Sakeng Investment Lid	25/04/2023	Supply And Delivery Of Branded Reflector Jackets/Helmets	1,914,000	1,914,000	-	1,914,000	1,914,000	Paid
Branding Design Limited	25/10/2021	Supply And Delivery Of Executive Bussines Cards And Executive Complimentary Slips	20,480	20,480	-	20,480	20,480	Paid
Western Seed Company Limited	25/04/2023	Supply And Delivery Of Maize Seeds	15,174,500	15,174,500	-	15,174,500	15,174,500	Paid
Navi Software Company	25/04/2023	Supply And Delivery Of Stationery	690,470	690,470	-	690,470	690,470	Paid
Kingsway Tyres Limited	27/01/2023	Purchasing Of 4 Tyres For Vehicle 37eg012a	78,133	78,133	-	78,133	78,133	Paid
Esther Ongaya	27/06/2023	Purchase Of Land	800,000	800,000	-	800,000	800,000	Paid
Charles Lupele	27/06/2023	Purchase Of Land	230,000	230,000	-	230,000	230,000	Paid

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Isaac Ochieng'	27/06/2023	Purchase Of Land	230,000	-	230,000	-	230,000	Paid
Worldcom Expo Production	29/06/2023	Supply Of Backdrop Banners During Launch Of Governors Cup	45,000	-	45,000	-	45,000	Paid
Kakamega Ict Investment	29/11/2022	Supply And Deliver Of Supplies	7,550	-	7,550	-	7,550	Paid
Sai Office	30.06.2023	Supply And Delivery Of Office Furnitures	29,440	-	29,440	-	29,440	Paid
Sai Office	30.06.2023	Supply And Delivery Of Office Furnitures	27,664	-	27,664	-	27,664	Paid
Kenya Forestry Research Institute	30/03/2023	Being Payment For Delivery Of Assorted Tree Seedlings	127,000	-	127,000	-	127,000	Paid
Kukuchic Kenya Ltd	30/05/2023	Supply Of Improved Kienyeji Chicks	2,569,970	-	2,569,970	-	2,569,970	Paid
Nerpur's Supplies	31/11/2019	Supply Of Vacuitainers And Pregnancy Test Strips	72,000	-	72,000	-	72,000	Paid
Coseke Ltd	6/14/2023	Supply And Delivery Of E-Board Systems	1,285,280	-	1,285,280	-	1,285,280	Paid
Bukura Agricultural College	29/06/2023	Supply & Delivery Of Tissue Culture Banana Seedlings	1,260,000	-	1,260,000	-	1,260,000	Paid
Sibelly Tranding Limited	29/06/2023	Supply & Delivery Of Seedlings	9,950,000	-	9,950,000	-	9,950,000	Paid
Iprospect Ventures	29/06/2023	Supply & Delivery Of Pigs & Pig Feeds	2,822,000	-	2,822,000	-	2,822,000	Paid
Mwalimu Hatchery	29/06/2023	Supply & Delivery Of Crop Pest Control Equipments	1,800,000	-	1,800,000	-	1,800,000	Paid
Baltimore Agencies Limited	29/06/2023	Supply And Delivery Of Cleaning Equipments And Supplies	1,230,600	-	1,230,600	-	1,230,600	Paid
Sybyl	29/06/2023	Provision Of Cashless Payment System	1,462,953	-	1,462,953	-	1,462,953	Paid
Yazeem Limited	29/06/2023	Proposed Supply Of Local Area Network (Lan) & Server Rm	9,125,960	-	9,125,960	-	9,125,960	Paid
Sybyl Kenya Ltd	29/06/2023	E-Revenue Collection System	3,190,000	-	3,190,000	-	3,190,000	Paid
Rasylan Investments	29/06/2023	Supply And Delivery Of Pvc Pond Lines	444,000	-	444,000	-	444,000	Paid
Kingsway Tyres	29/06/2023	Supply And Delivery Of Tyres	191,733	-	191,733	-	191,733	Paid
Safaricom	29/06/2023	Supply And Delivery Of Recharge Voucher 1000	222,000	-	222,000	-	222,000	Paid
Watesh Investment	29/06/2023	Supply And Delivery Of Plough Discs	349,120	-	349,120	-	349,120	Paid
Kingsway Tyres	29/06/2023	Supply And Delivery Of Tyres For Vehicle; 37cg060a	189,286	-	189,286	-	189,286	Paid

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Brighden Company	29/06/2023	Supply And Deliver Of Tyres	179,000	179,000	-	179,000	Paid
Iprospect Ventures	29/06/2023	Supply And Delivery Of Dairy Goats	3,758,800	3,758,800	-	3,758,800	Paid
Kavicky Ventures	29/06/2023	Supply And Delivery Of Farm Development Items St Bukura Atc	935,198	935,198	-	935,198	Paid
Midland Emporium Limited	29/06/2023	Supply And Delivery Of Planting And Topdressing Fertilizer	19,009,887	19,009,887	-	19,009,887	Paid
Kingsway Tyres	29/06/2023	Supply And Delivery Of Tyres	107,143	107,143	-	107,143	Paid
Bukura Agricultural Collage	29/06/2023	Supply And Delivery Of Tissue Culture Banana Seedlings	1,000,000	1,000,000	-	1,000,000	Paid
Total Kenya	29/06/2023	Supply And Delivery Of Fuel	500,000	500,000	-	500,000	Paid
Bema Engineering	29/06/2023	Supply And Delivery Of Cleaning Materials	342,434	342,434	-	342,434	Paid
Faith Young Enterprise Ltd	29/06/2023	Supply Of Computer Accessories	88,000	88,000	-	88,000	Paid
Double Shasa Limited	29/06/2023	Supply Of Branded T-Shirts	460,500	460,500	-	460,500	Paid
Kemsa	29/06/2023	Supply Of Pharms And Non-Pharms For Lugari Sub-County	483,926	483,926	-	483,926	Paid
Kemsa	29/06/2023	Supply Of Pharms And Non-Pharms For Mumias East Sub-County	67,050	67,050	-	67,050	Paid
Kemsa	29/06/2023	Supply Of Pharms For Ikolomani Sub-County	281,750	281,750	-	281,750	Paid
Kemsa	29/06/2023	Supply Of Pharms For Likuyani Sub-County	593,217	593,217	-	593,217	Paid
Kemsa	29/06/2023	Supply Of Pharms For Navakholo Sub-County	480,237	480,237	-	480,237	Paid
Kemsa	29/06/2023	Supply Of Pharms And Non-Pharms For Khwisero Sub-County	229,812	229,812	-	229,812	Paid
Kemsa	29/06/2023	Supply Of Pharms And Non-Pharms For Butere Sub-County	1,357,920	1,357,920	-	1,357,920	Paid
Kemsa	29/06/2023	Supply Of Pharms And Non-Pharms For Kakamega Cgh Sub-County	50,000	50,000	-	50,000	Paid
Kemsa	29/06/2023	Supply Of Pharms And Non-Pharms For Lurambi Sub-County	712,965	712,965	-	712,965	Paid
Kemsa	29/06/2023	Supply Of Pharms And Non-Pharms For Malava Sub-County	1,408,002	1,408,002	-	1,408,002	Paid
Chem Lab Ltd	29/06/2023	Repair Of Medical Equipment	142,000	142,000	-	142,000	Paid
Deux Sueurs Ltd	29/06/2023	Provision Of Items During Presidential Visit	110,000	110,000	-	110,000	Paid
Sai Office	29/06/2023	Supply Of Metalic Cabinet And Printer Laser Jet	86,605	86,605	-	86,605	Paid

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Chem Lab Ltd	29/06/2023	Supply Of Lab Reagents At Cgh	1,856,126	1,856,126	-	1,856,126		Paid
Kakamega County Polytechnic	29/06/2023	Supply And Delivery Of Banners, Stationaery, Printing Award Certificates	120,000	120,000	-	120,000		Paid
Junial Investment Limited	29/06/2023	Supply And Delivery Of Tonners For Alcoholic Drinks Department	152,500	152,500	-	152,500		Paid
Junial Investment Limited	29/06/2023	Supply And Delivery Of Tonners For Various Department	828,550	828,550	-	828,550		Paid
TOTAL		Sub Total	927,844,446	382,412,187	545,432,259	325,484,081	602,360,365	
Supply Of Services								At IB
Ssal Ventures Limited	04/06/2023	Networking Of Audit Office	2,030,265	2,030,265			2,030,265	At IB
Standard Group	16/12/2023	Advertisement	610,740		610,740		610,740	At IB
Standard Group Plc	21/02/2024	Advertisement By The Dep Of Weights And Measures	240,120		240,120		240,120	At IB
Standard Group Plc	03/08/2022	Advertising Space For Tender Notice	88,160	88,160			88,160	At IB
Kenya Institute Of Human Resource Management	01/01/2024	Annual Subscription	9,000		9,000		9,000	At IB
Engineers Board Of Kenya	27/11/2023	Annual Subcsription	27,000		27,000		27,000	At IB
Civic Voices Ltd	28/03/2024	Automated County Public Participation Web Portal	4,719,000		4,719,000		4,719,000	At IB
Kakamega County Polytechnic	19/05/2024	Branding	4,000		4,000		4,000	At IB
Kakamega County Polytechnic	10/11/2023	Catering	75,000		75,000		75,000	At IB
Kakamega County Polytechnic	02/08/2024	Catering	60,000		60,000		60,000	At IB
Diamond Rock Resort	01/11/2024	Catering	28,000		28,000		28,000	At IB
Baaz Hotel	30/11/2023	Catering	36,000		36,000		36,000	At IB
Baaz Hotel	26/04/2024	Catering	18,000		18,000		18,000	At IB
Snack Stop Café	16/08/2023	Catering Services	46,000		46,000		46,000	At IB
Parkhill Enterprises	28/03/2024	Conference Facility	498,000		498,000		498,000	At IB

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Administrative Professionals Of Kenya	05/04/2023	Conference Facility	48,950		48,950		48,950	At IB
Association Of Computing Practitioners	30/11/2023	Conference Fee	288,000		288,000		288,000	At IB
Simuplan Consultants	29/01/2024	Consultancy Services For Preparation Of Malava Integrated Development Plan	5,716,040		5,716,040		5,716,040	At IB
Geoplan Consultants	29/01/2024	Consultancy Services For Preparation Of Matunda Local Physical Land Use Deevlopment Paln	4,860,000		4,860,000		4,860,000	
Rierol Enterprises Limited	17/01/2024	Consultancy Services- Sensitization In Labour Laws	11,900,000		11,900,000		11,900,000	At IB
Whinttocon Agencie Ltd		Consultancy Servises For Skilled Gap Analysis Policy	12,100,000		12,100,000		12,100,000	At IB
Shelta Cost Solutions Ltd	22/01/2024	Consultancy-Constr. Of Bukhungu Stadium	13,460,806		13,460,806		13,460,806	At IB
Kakamega County Ministry Of Health	01/09/2024	Conveyancing Transaction For Land Parcel	575,000		575,000		575,000	At IB
Co-Op Bank Retention Account- Bugefi Enterprises	07/01/2021	Electrical Works-Retention Not Paid	241,674		241,674		241,674	At IB
Co-Op Bank Retention Account- Bugefi Enterprises	07/01/2021	Electrical Works-Retention Not Paid	241,674		241,674		241,674	At IB
Kplc		Electricity	3,063,453		3,063,453		3,063,453	At IB
Kakamega County Revenue Account	18/102023	Hire Of Bukhungu Stadium Parking	100,000		100,000		100,000	At IB
Phoebe Munihu Muleshe & Co. Advocates	01/05/2024	Legal Fees	91,276		91,276		91,276	At IB
Shitsama & Co. Advocates	01/05/2024	Legal Fees	833,200		833,200		833,200	At IB

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Samba Odeck & Mulama Advocates	04/09/2024	Legal Fees	1,740,000		1,740,000		1,740,000	At IB
Brian Otieno & Co Advocates	15/04/2024	Legal Fees	5,146,535		5,146,535		5,146,535	At IB
Samba Odeck & Mulama Advocates	15/04/2024	Legal Fees	1,624,000		1,624,000		1,624,000	At IB
Brian Otieno & Co Advocates	15/04/2024	Legal Fees	4,155,047		4,155,047		4,155,047	At IB
Osando Getanda & Company Advocates	04/09/2024	Legal Fees	925,560		925,560		925,560	At IB
Arwanda & Associates	15/04/2024	Legal Fees	639,676		639,676		639,676	At IB
Brian Otieno & Co Advocates	15/04/2024	Legal Fees	1,312,834		1,312,834		1,312,834	At IB
Namatsi & Co. Advocates	04/09/2024	Legal Fees	4,232,000		4,232,000		4,232,000	At IB
Ombito & Co. Advocates	01/05/2024	Legal Fees	489,451		489,451		489,451	At IB
Ombito & Co. Advocates	01/11/2024	Legal Fees	820,440		820,440		820,440	At IB
Chimei & Co. Advocates	30/10/2023	Legal Fees	500,000		500,000		500,000	At IB
Ombito & Co. Advocates	01/05/2024	Legal Fees	2,650,000		2,650,000		2,650,000	At IB
Nyachae & Ashitiva Advocates	17/05/2024	Legal Fees	1,065,332		1,065,332		1,065,332	At IB
Mma Advocates	01/11/2024	Legal Fees	1,619,346		1,619,346		1,619,346	At IB
Mma Advocates	01/11/2024	Legal Fees	1,446,794		1,446,794		1,446,794	At IB
Mma Advocates	01/11/2024	Legal Fees	1,553,477		1,553,477		1,553,477	At IB
Mma Advocates	01/11/2024	Legal Fees	1,598,582		1,598,582		1,598,582	At IB
Dr. Mutubwa Law	01/11/2024	Legal Fees	797,705		797,705		797,705	At IB
Dr. Mutubwa Law	01/11/2024	Legal Fees	776,386		776,386		776,386	At IB
Dr. Mutubwa Law	01/11/2024	Legal Fees	424,593		424,593		424,593	At IB
Dr. Mutubwa Law	01/11/2024	Legal Fees	320,107		320,107		320,107	At IB
Dr. Mutubwa Law	01/11/2024	Legal Fees	8,990,000		8,990,000		8,990,000	At IB

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Dr. Mutubwa Law	01/11/2024	Legal Fees	536,353		536,353		536,353	At IB
Wamalwa Simiyu & Co. Advocates	01/05/2024	Legal Fees	1,359,339		1,359,339		1,359,339	At IB
Mukisu & Company Advocates	06/02/2023	Legal Fees	1,007,405		1,007,405		1,007,405	At IB
Ombito & Co. Advocates	01/05/2024	Legal Fees	1,820,000		1,820,000		1,820,000	At IB
Ombito & Co. Advocates	01/05/2024	Legal Fees	2,151,000		2,151,000		2,151,000	At IB
Brian Otieno & Co Advocates	17/01/2024	Legal Fees	877,525		877,525		877,525	At IB
Nechesa Maina & Associates	01/11/2024	Legal Fees	470,000		470,000		470,000	At IB
Nyachae & Ashitiva Advocates	03/01/2023	Legal Fees	1,065,332		1,065,332		1,065,332	At IB
Brian Otieno & Co Advocates	17/01/2024	Legal Fees	174,800		174,800		174,800	At IB
Brian Otieno & Co Advocates	17/01/2024	Legal Fees	972,525		972,525		972,525	At IB
Osango & Co. Advocates	01/05/2024	Legal Fees	766,000		766,000		766,000	At IB
Brian Otieno & Co Advocates	17/01/2024	Legal Fees	750,836		750,836		750,836	At IB
Brian Otieno & Co Advocates	17/01/2024	Legal Fees	667,800		667,800		667,800	At IB
Namatsi & Co. Advocates	24/11/2023	Legal Fees	8,348,000		8,348,000		8,348,000	At IB
Chimei & Co. Advocates	01/05/2024	Legal Fees	500,000		500,000		500,000	At IB
Chimei & Co. Advocates	01/05/2024	Legal Fees	500,000		500,000		500,000	At IB
Mma Advocates	01/11/2024	Legal Fees	3,389,360		3,389,360		3,389,360	At IB
Brian Otieno & Co Advocates	17/01/2024	Legal Fees	1,142,324		1,142,324		1,142,324	At IB
Brian Otieno & Co Advocates	15/04/2024	Legal Fees	174,800		174,800		174,800	At IB

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Namatsi & Co. Advocates	01/09/2024	Legal Fees	726,000		726,000		726,000	At IB
Kakamega Sports Club	27/06/2023	Legal Fees	5,020,000		5,020,000		5,020,000	At IB
Omondi Abande & Co. Advocates	09/01/2023	Legal Fees For Kakamega Cmc Civil No.273 Of 2018	11,151,850		11,151,850		11,151,850	
Cyelda Motors	25/04/2024	Maint Of Motor Vehicles	223,300		223,300		223,300	At IB
Cyelda Motors	25/04/2024	Maint Of Motor Vehicles	394,000		394,000		394,000	At IB
Cyelda Motors	25/04/2024	Maint Of Motor Vehicles	301,600		301,600		301,600	At IB
Makumi Agencies	01/08/2024	Maintenance Of Motor Vehicle	16,500		16,500		16,500	At IB
Mungulu Co. Ltd	27/02/2024	Maintenance Of Motor Vehicle	38,686		38,686		38,686	At IB
Automed Garage & Parts Ltd	11/11/2022	Maintenance Of Motor Vehicle	171,300	171,300			171,300	At IB
D4d Garage	04/04/2024	Maintenance Of Motor Vehicle	42,200		42,200		42,200	At IB
D4d Garage	02/06/2024	Maintenance Of Motor Vehicle	38,628		38,628		38,628	At IB
Kingsway Tyres Ltd	31/05/2023	Maintenance Of Motor Vehicle	307,376		307,376		307,376	At IB
Makumi Agencies	17/01/2024	Maintenance Of Motor Vehicle	41,750		41,750		41,750	At IB
Makumi Agencies	15/12/2023	Maintenance Of Motor Vehicle	18,500		18,500		18,500	At IB
Makumi Agencies	07/06/2023	Maintenance Of Motor Vehicle	15,000		15,000		15,000	At IB
Makumi Agencies	06/08/2023	Maintenance Of Motor Vehicle	94,500		94,500		94,500	At IB
D4d Garage Ltd	05/08/2024	Maintenance Of Motor Vehicle	25,000		25,000		25,000	At IB
Makumi Agencies	09/06/2023	Maintenance Of Motor Vehicle	25,000		25,000		25,000	At IB
Terranova Autospares Ltd	02/08/2024	Maintenance Of Motor Vehicle	103,039		103,039		103,039	At IB
Terranova Autospares Ltd	29/06/2023	Maintenance Of Motor Vehicle	18,939		18,939		18,939	At IB
Terranova Autospares Ltd	06/09/2023	Maintenance Of Motor Vehicle	131,730		131,730		131,730	At IB
Terranova Autospares Ltd	10/02/2023	Maintenance Of Motor Vehicle	172,275		172,275		172,275	At IB
Terranova Autospares Ltd	09/06/2023	Maintenance Of Motor Vehicle	71,493		71,493		71,493	At IB

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Terranova Autospare Ltd	01/11/2024	Maintenance Of Motor Vehicle	99,170		99,170		99,170	At IB
Terranova Autospare	27/02/2024	Maintenance Of Motor Vehicle	186,028		186,028		186,028	At IB
Terranova Autospare	27/02/2024	Maintenance Of Motor Vehicle	186,028		186,028		186,028	At IB
Terranova Autospare Ltd	12/07/2023	Maintenance Of Motor Vehicle	51,048		51,048		51,048	At IB
Crown Motors Group Ltd	12/07/2023	Maintenance Of Motor Vehicle	34,754		34,754		34,754	At IB
Crown Motors Group Ltd	27/02/2024	Maintenance Of Motor Vehicle	10,320		10,320		10,320	At IB
Terranova Autospare	29/02/2024	Maintenance Of Motor Vehicle	20,450		20,450		20,450	At IB
Makumi Agencies	01/10/2024	Maintenance Of Motor Vehicle	160,000		160,000		160,000	At IB
D4d Garage	09/12/2023	Maintenance Of Motor Vehicle	12,180		12,180		12,180	At IB
D4d Garage	27/02/2024	Maintenance Of Motor Vehicle	43,500		43,500		43,500	At IB
Mungulu Company Limited	03/06/2023	Maintenance Of Motor Vehicle	48,100	48,100			48,100	At IB
Terranova Autospare	22/04/2024	Maintenance Of Motor Vehicle	67,080		67,080		67,080	At IB
Automed Garage & Parts Ltd	09/02/2021	Maintenance Of Motor Vehicle Reg No.37cg063a	54,950		54,950		54,950	At IB
Makumi Agencies	11/06/2023	Maintenance Of Motor Vehicle Reg No.37cg210a	28,450		28,450		28,450	At IB
Mwangaza Electroworks Co.Ltd	21/09/2023	Maintenance Services For Highmast Floodlights	319,000		319,000		319,000	At IB
Mungulu Co. Ltd	02/08/2024	Major Repair Of Tractor 37cg2271	690,000		690,000		690,000	At IB
D4d Garage Ltd	31/07/2023	Motorvehicle Repair And Maintance For Vehicle No.37cg081	193,720		193,720		193,720	At IB
Midland Properties Investment Ltd	06/07/2024	Office Rent	5,850,000		5,850,000		5,850,000	At IB

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Midland Properties Investment Ltd	30/05/2024	Office Rent	6,259,754		6,259,754		6,259,754	At IB
Midland Properties Investment Ltd	30/05/2024	Office Rent	1,890,000		1,890,000		1,890,000	At IB
Midland Properties Investment Ltd	06/10/2023	Office Rent	1,890,000		1,890,000		1,890,000	At IB
Midland Properties Investment Ltd	30/05/2024	Office Rent	5,850,000		5,850,000		5,850,000	At IB
Kra		Outstanding Principle Tax Liability	17,477,713		17,477,713		17,477,713	At IB
Kra		Outstanding Principle Tax Liability	17,477,713		17,477,713		17,477,713	At IB
Baaz Hotel	17/11/2023	Pa System,Banners & Catering	841,000		841,000		841,000	At IB
Tarian Ventures	19/04/2023	Printing Of Health Data Management Tools	1,711,500		1,711,500		1,711,500	At IB
Kenya Institute Of Human Resource Management	07/11/2023	Pro Vision Of Training Services	69,600		69,600		69,600	At IB
Nation Media Group Plc	17/12/2023	Procurement Of Space Order For Advertisement	183,280		183,280		183,280	At IB
Swynnerton Enterprises	13/04/2023	Procurement Services For Forest Restoration Programme-Lugari	2,062,170	2,062,170			2,062,170	At IB
D4d Garage Ltd	02/05/2024	Provision For Srevice And Repair Of Vehicle Reg No.37cgo63a	246,400		246,400		246,400	At IB
Rightway Driving Services Ltd	11/06/2023	Provision Of Advanced Fleet Management Course	103,689		103,689		103,689	At IB
Kenya Redcross Society	06/12/2023	Provision Of Ambulanace Services	7,306,399		7,306,399		7,306,399	At IB
Institute Of Certified Secretaries	02/08/2024	Provision Of Annual Subscription Fees For Mikangi Wafula	12,500		12,500		12,500	At IB
Institute Of Human Resource Management	05/09/2023	Provision Of Annual Subscription For County Staff	97,000		97,000		97,000	At IB
Gillano Creative	16/01/2024	Provision Of Banner	70,000		70,000		70,000	At IB
Branding Design	23/05/2024	Provision Of Banner	145,000		145,000		145,000	At IB
Baaz Hotel	17/11/2023	Provision Of Banners,Chairs,Lunch	1,542,000		1,542,000		1,542,000	At IB

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Golf Hotel Ltd	01/11/2024	Provision Of Catering Services	424,800		424,800		424,800	At IB
Baaz Hotel Ltd	15/05/2024	Provision Of Catering Services	28,000		28,000		28,000	At IB
Diamond Rock Resort	13/03/2024	Provision Of Catering Services	28,000		28,000		28,000	At IB
Icpak	09/08/2023	Provision Of Catering Services	300,000		300,000		300,000	At IB
Diamond Rock Resort	21/02/2023	Provision Of Catering Services	140,000		140,000		140,000	At IB
Baaz Hotel	26/03/2024	Provision Of Catering Services	52,500		52,500		52,500	At IB
Diamond Rock Resort	29/11/2023	Provision Of Catering Services	50,000		50,000		50,000	At IB
Baaz Hotel	14/08/2023	Provision Of Catering Services	315,000		315,000		315,000	At IB
Baaz Hotel	17/04/2024	Provision Of Catering Services	260,000		260,000		260,000	At IB
Diamond Rock Resort	16/10/2023	Provision Of Catering Services	512,000		512,000		512,000	At IB
Diamond Rock Resort	11/02/2023	Provision Of Catering Services	56,000		56,000		56,000	At IB
Diamond Rock Resort	22/08/2023	Provision Of Catering Services	20,000		20,000		20,000	At IB
Diamond Rock Resort	21/09/2023	Provision Of Catering Services	56,000		56,000		56,000	At IB
Diamond Rock Resort	28/09/2023	Provision Of Catering Services	40,000		40,000		40,000	At IB
Baaz Hotel	30/01/2024	Provision Of Catering Services	120,000		120,000		120,000	At IB
Diamond Rock Resort	30/10/2023	Provision Of Catering Services	10,000		10,000		10,000	At IB
Diamond Rock Resort	04/04/2024	Provision Of Catering Services	12,000		12,000		12,000	At IB
Diamond Rock Resort	05/03/82024	Provision Of Catering Services	10,000		10,000		10,000	At IB
Diamond Rock Resort	16/02/2024	Provision Of Catering Services	75,000		75,000		75,000	At IB
Diamond Rock Resort	05/03/2024	Provision Of Catering Services	20,000		20,000		20,000	At IB
Diamond Rock Resort	25/04/2024	Provision Of Catering Services	16,000		16,000		16,000	At IB
Diamond Rock Resort	22/05/2024	Provision Of Catering Services	16,400		16,400		16,400	At IB
Diamond Rock Resort	29/01/2024	Provision Of Catering Services	28,000		28,000		28,000	At IB
Museno Caterers Ltd	27/02/2023	Provision Of Catering Services	82,500		82,500		82,500	At IB
Diamond Rock Resort	12/01/2023	Provision Of Catering Services	75,000		75,000		75,000	At IB
Roddy Eco Cover Ltd	28/02/2024	Provision Of Catering Services	300,000		300,000		300,000	At IB
Baaz Hotel	10/11/2023	Provision Of Catering Services	150,000		150,000		150,000	At IB
Diamond Rock Resort	03/11/2024	Provision Of Catering Services	37,500		37,500		37,500	At IB
Baaz Hotel	22/09/2023	Provision Of Catering Services	75,000		75,000		75,000	At IB
Diamond Rock Resort	03/11/2024	Provision Of Catering Services	30,000		30,000		30,000	At IB
Diamond Rock Resort	20/02/2024	Provision Of Catering Services	60,000		60,000		60,000	At IB

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Diamond Rock Resort	27/02/2024	Provision Of Catering Services	60,000		60,000		60,000	At IB
Diamond Rock Resort	07/05/2023	Provision Of Catering Services	60,000		60,000		60,000	At IB
Diamond Rock Resort	12/01/2023	Provision Of Catering Services	120,000		120,000		120,000	At IB
Diamond Rock Resort	14/01/2024	Provision Of Catering Services	235,000		235,000		235,000	At IB
Golf Hotel	25/03/2024	Provision Of Catering Services	300,000		300,000		300,000	At IB
Golf Hotel	31/05/2024	Provision Of Catering Services	28,500		28,500		28,500	At IB
Golf Hotel	06/05/2024	Provision Of Catering Services	148,000		148,000		148,000	At IB
Golf Hotel	31/05/2024	Provision Of Catering Services	230,000		230,000		230,000	At IB
Golf Hotel	23/02/2024	Provision Of Catering Services	390,000		390,000		390,000	At IB
Golf Hotel	06/05/2024	Provision Of Catering Services	37,500		37,500		37,500	At IB
M/S Golf Hotel	27/05/2024	Provision Of Catering Services	37,500		37,500		37,500	At IB
Baaz Hotel	14/06/2024	Provision Of Catering Services	20,000		20,000		20,000	At IB
Baaz Hotel	14/06/2024	Provision Of Catering Services	20,000		20,000		20,000	At IB
Baaz Hotel	13/05/2024	Provision Of Catering Services	30,000		30,000		30,000	At IB
Golf Hotel	14/09/2023	Provision Of Catering Services	790,000		790,000		790,000	At IB
Diamond Rock Resort	05/06/2024	Provision Of Catering Services	30,000		30,000		30,000	At IB
Baaz Hotel	05/02/2024	Provision Of Catering Services	25,000		25,000		25,000	At IB
Kakamega County Polytechnic	14/06/2024	Provision Of Catering Services	6,750		6,750		6,750	At IB
Baaz Hotel	05/02/2024	Provision Of Catering Services	10,000		10,000		10,000	At IB
Kakamega County Polytechnic	06/11/2024	Provision Of Catering Services	13,000		13,000		13,000	At IB
Diamond Rock Resort	31/10/2023	Provision Of Catering Services	320,000		320,000		320,000	At IB
Kakamega County Polytechnic	22/04/2024	Provision Of Catering Services	20,000		20,000		20,000	At IB
Kakamega County Polytechnic	05/09/2024	Provision Of Catering Services	12,000		12,000		12,000	At IB
Kakamega County Polytechnic	04/08/2024	Provision Of Catering Services	8,000		8,000		8,000	At IB
Kakamega County Polytechnic	29/01/2024	Provision Of Catering Services	39,500		39,500		39,500	At IB
Diamond Rock Resort	24/10/2023	Provision Of Catering Services	8,000		8,000		8,000	At IB
Baaz Hotel	26/03/2024	Provision Of Catering Services	420,000		420,000		420,000	At IB

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Uptime Ltd	20/05/2024	Provision Of Cleaning And Maintenance Services	1,380,922		1,380,922		1,380,922	At IB
Jeffster Kenya Ltd	05/06/2024	Provision Of Cleaning Services	1,978,967		1,978,967		1,978,967	At IB
Jeffster Kenya Ltd		Provision Of Cleaning Services	1,978,967		1,978,967		1,978,967	At IB
Poljos General Suppliers	16/05/2023	Provision Of Cleaning Services	1,507,333		1,507,333		1,507,333	At IB
Baaz Hotel	12/04/2023	Provision Of Conference Facilities	420,000		420,000		420,000	At IB
Institute Of Engineers Of Kenya	17/10/2023	Provision Of Conference Facilities	90,000		90,000		90,000	At IB
Ciala Resort	15/11/2023	Provision Of Conference Facility	252,000		252,000		252,000	At IB
Ciala Resort	15/11/2023	Provision Of Conference Facility	252,000		252,000		252,000	At IB
Baaz Hotel	24/10/2023	Provision Of Conference Facility	306,800		306,800		306,800	At IB
Diamond Rock Resort	28/02/2024	Provision Of Conference Facility	105,000		105,000		105,000	At IB
Diamond Rock Resort	18/01/2024	Provision Of Conference Facility	50,000		50,000		50,000	At IB
Baaz Hotel	24/07/2023	Provision Of Conference Facility	353,600		353,600		353,600	At IB
Pinecone Hotel	19/10/2023	Provision Of Conference Facility	165,000		165,000		165,000	At IB
Baaz Hotel	25/01/2024	Provision Of Conference Facility	481,000		481,000		481,000	At IB
Baaz Hotel	31/10/2023	Provision Of Conference Facility	758,100		758,100		758,100	At IB
Diamond Rock Resort	15/01/2024	Provision Of Conference Facility	122,500		122,500		122,500	At IB
Mlimani Gardens Hotel Ltd	26/02/2024	Provision Of Conference Facility	130,000		130,000		130,000	At IB
Mlimani Gardens Hotel Ltd	12/05/2023	Provision Of Conference Facility	170,000		170,000		170,000	At IB
Diamond Rock Resort	28/02/2024	Provision Of Conference Facility	63,000		63,000		63,000	At IB
Snack Stop Café	05/06/2023	Provision Of Conference Facility	9,000		9,000		9,000	At IB
Diamond Rock Resort	19/12/2023	Provision Of Conference Facility	102,500		102,500		102,500	At IB
Pinecone Hotel	27/01/2023	Provision Of Conference Facility	225,000		225,000		225,000	At IB
Icpak	31/10/2023	Provision Of Conference Facility	236,000		236,000		236,000	At IB
Icpak	09/06/2023	Provision Of Conference Facility	82,200		82,200		82,200	At IB
Institute Of Engineers	30/10/2023	Provision Of Conference Facility	45,000		45,000		45,000	At IB
Icpak	17/05/2024	Provision Of Conference Facility	59,000		59,000		59,000	At IB
M/S Golf Hotel	05/03/2024	Provision Of Conference Facility	300,000		300,000		300,000	At IB

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Administrative Professionals Of Kenya	05/04/2023	Provision Of Conference Facility	48,950		48,950		48,950	At IB
Administrative Professionals Of Kenya	05/04/2023	Provision Of Conference Facility	48,950		48,950		48,950	At IB
Administrative Professionals Of Kenya	05/04/2023	Provision Of Conference Facility	48,950		48,950		48,950	At IB
Association Of Computing Practitioners Of Kenya	01/11/2023	Provision Of Conference Facility	344,000		344,000		344,000	At IB
Baaz Hotel	04/04/2024	Provision Of Conference Facility	143,000		143,000		143,000	At IB
Diamond Rock Resort	17/06/2024	Provision Of Conference Facility	50,000		50,000		50,000	At IB
Diamond Rock Resort	27/02/2024	Provision Of Conference Services	135,000		135,000		135,000	At IB
Administrative Professionals Of Kenya	18/05/2023	Provision Of Conference Services	244,750		244,750		244,750	At IB
Kenya Library Of Kenya	04/06/2023	Provision Of Conference Services	225,000		225,000		225,000	At IB
Institute Of Engineers Of Kenya	11/06/2023	Provision Of Conference Services	45,000		45,000		45,000	At IB
Caremore Ltd	27/03/2024	Provision Of Consultancy Services	947,140		947,140		947,140	At IB
Elroyy Entreprises	01/05/2024	Provision Of Event Management Services	621,000		621,000		621,000	At IB
Diamond Rock Resort	12/08/2023	Provision Of Fullday Conference	117,500		117,500		117,500	At IB
Ciala Resort	14/09/2023	Provision Of Fullday Conference Facility	288,000		288,000		288,000	At IB
M/S Golf Hotel	22/04/2024	Provision Of Hiring Services	40,000		40,000		40,000	At IB
Institute Of Human Resource Management	18/10/2023	Provision Of Hr Conference	301,600		301,600		301,600	At IB
M/S Council Of Governors	23/05/2024	Provision Of Intergovernmental Relation	3,000,000		3,000,000		3,000,000	At IB

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Baaz Hotel	14/06/2024	Provision Of Lunch	20,000		20,000		20,000	At IB
Baaz Hotel Ltd	16/05/2024	Provision Of Lunch	16,000		16,000		16,000	At IB
M/S D4d Garage Ltd	24/05/2024	Provision Of Major Service And Repair For Vehicle Reg No.37cg006a	351,500		351,500		351,500	At IB
M/S D4d Garage Ltd	24/05/2024	Provision Of Major Service And Repair For Vehicle Reg No.37cg205a	483,400		483,400		483,400	At IB
D4d Garage Ltd	01/11/2024	Provision Of Major Service And Repair Of Vehicle Reg No.37cg084a	219,100		219,100		219,100	At IB
Icpak	24/01/2024	Provision Of Membership Subscription Fees	10,000		10,000		10,000	At IB
Jabbria Motors	11/10/2023	Provision Of Motor Vehicle Services Reg No.579s	477,989		477,989		477,989	At IB
Khetias Drapers Ltd	30/08/2023	Provision Of Newspapers	291,600		291,600		291,600	At IB
Fairdeal Furniture Limited	31/03/2023	Provision Of Office Furniture	256,940	256,940			256,940	At IB
Code Three Sixty Ltd	20/04/2023	Provision Of Printing Services	3,915,000		3,915,000		3,915,000	At IB
Global Digital Centre	25/01/2023	Provision Of Printing Services	3,810,000		3,810,000		3,810,000	At IB
Papaton Security Services	27/05/2024	Provision Of Security Guarding Services	16,664,133		16,664,133		16,664,133	At IB
Papaton Security Services Ltd	05/06/2024	Provision Of Security Guarding Services	16,664,133		16,664,133		16,664,133	At IB
Papaton Security Services	16/11/2023	Provision Of Security Guarding Services	8,000,000		8,000,000		8,000,000	At IB
Icpak	16/11/2023	Provision Of Seminar Facility	177,000		177,000		177,000	At IB
Institute Of Human Resource Management	09/08/2022	Provision Of Seminar Services	69,600		69,600		69,600	At IB
Namatsi Co. Advpcates	01/05/2024	Provision Of Service Elc No.199 Of 2020	726,000		726,000		726,000	At IB

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Jabbria Motors	20/12/2023	Provision Of Service To Motor Vehicle Reg No.37cg270a	75,536		75,536		75,536	At IB
Jabbria Motors	13/02/2024	Provision Of Services To Vehicle Reg No.Cg37081a	50,518		50,518		50,518	At IB
Makumi Agencies Ltd	23/02/2024	Provision Of Sound Speaker Repair	18,000		18,000		18,000	At IB
Baaz Hotel Ltd	05/10/2024	Provision Of Tea And Snacks	12,000		12,000		12,000	At IB
The Emmanuel Event Organizers	30/08/2023	Provision Of Tents	124,500		124,500		124,500	At IB
Icpak	17/05/2024	Provision Of Training Services	236,000		236,000		236,000	At IB
Records And Information Management East Africa	20/11/2023	Provision Of Training Services	233,160		233,160		233,160	At IB
Icpak	18/10/2023	Provision Of Training Services	246,000		246,000		246,000	At IB
Icpak	09/08/2023	Provision Of Training Services	364,000		364,000		364,000	At IB
Icpak	07/09/2023	Provision Of Training Services	477,000		477,000		477,000	At IB
Icpak	18/10/2023	Provision Of Training Services	170,000		170,000		170,000	At IB
Karma	27/02/2023	Provision Of Training Services	67,280		67,280		67,280	At IB
Kenya Institute Of Supplies Management	05/04/2023	Provision Of Training Services	55,680		55,680		55,680	At IB
Kenya Institute Of Supplies Management	16/11/2023	Provision Of Training Services	69,600		69,600		69,600	At IB
Kenya Institute Of Supplies Management	11/03/2023	Provision Of Training Services	69,600		69,600		69,600	At IB
Kenya Institute Of Supplies Management	18/08/2023	Provision Of Training Services	69,600		69,600		69,600	At IB
Association Of Women Accounting Of Kenya	19/10/2023	Provision Of Training Services	385,000		385,000		385,000	At IB

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Association Of Women Accounting Of Kenya	28/02/2023	Provision Of Training Services	65,000		65,000		65,000	At IB
Administrative Professionals Of Kenya	05/09/2023	Provision Of Training Services	48,950		48,950		48,950	At IB
Kenya Institute Of Suppliers Management	11/08/2022	Provision Of Training Services	69,000		69,000		69,000	At IB
Institute Of Internal Auditors	18/05/2023	Provision Of Training Services	56,840		56,840		56,840	At IB
Institute Of Human Resource Management	14/11/2023	Provision Of Training Services	71,920		71,920		71,920	At IB
Icpak	17/11/2023	Provision Of Training Services	123,000		123,000		123,000	At IB
Bridge Capacity And Governance Dev Ltd	30/03/2022	Provision Of Training Services	278,400		278,400		278,400	At IB
Icpak	10/11/2023	Provision Of Training Services	100,000		100,000		100,000	At IB
Institute Of Human Resource Management	20/06/2023	Provision Of Training Services	100,000		100,000		100,000	At IB
Institute Of Human Resource Management	19/06/2023	Provision Of Training Services	226,200		226,200		226,200	At IB
Knsa	27/11/2023	Provision Of Training Services	100,000		100,000		100,000	At IB
Knsa	19/09/2023	Provision Of Training Services	75,000		75,000		75,000	At IB
Kenya Institute Of Highways & Building Tech	24/05/2023	Provision Of Training Services	58,240		58,240		58,240	At IB
Institute Of Human Resource	09/08/2023	Provision Of Training Services	75,400		75,400		75,400	At IB
Association Of Women Accounting Of Kenya	11/02/2023	Provision Of Training Services	110,000		110,000		110,000	At IB

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Kenya Institute Of Supplies Management	17/05/2022	Provision Of Training Services	58,000		58,000		58,000	At IB
Institute Of Human Resource	20/09/2022	Provision Of Training Services	69,600		69,600		69,600	At IB
M/S Institute Of Internal Audit	03/07/2023	Provision Of Workshop Services	49,000		49,000		49,000	At IB
Institute Of Human Resource Management	15/05/2023	Provision Of Workshop Services	324,800	324,800			324,800	At IB
Agricultural Society Of Kenya	14/06/2023	Provision Of Ask Show	58,000		58,000		58,000	At IB
Gillano Creative	18/01/2024	Publicity	60,000		60,000		60,000	At IB
Institute Of Internal Auditors	02/06/2024	Renewal Of Membership -2023	115,000		115,000		115,000	At IB
Kenya Institute Of Supplies Management	20/05/2024	Renewal Of Membership And Subscription	225,000		225,000		225,000	At IB
Midland Properties Investment Ltd	23/01/2024	Rental Charges	6,259,753		6,259,753		6,259,753	At IB
Kusi Healthcare Systems	20/11/2023	Service Of Renal Machines	708,000		708,000		708,000	At IB
Bwongo Engineering Solution	06/06/2024	Solarization Of Bululwe Borehole	1,183,699		1,183,699		1,183,699	At IB
Institute Of Certified Secretaries	18/10/2023	Subscription Fees For Mikangi Wafula	12,500		12,500		12,500	At IB
Kenya School Of Government	25/08/2022	Training	700,000		700,000		700,000	At IB
Icpak	31/08/2023	Training Fees	55,000		55,000		55,000	At IB
Sybyl Kenya Limited		Implementation Of Cashless Revenue Collection System	3,190,000		3,190,000		3,190,000	At IB
Kddc	29/06/2023	Request Of Funds	14,098,000	14,098,000	-	14,098,000		Paid
Kddc	29/06/2023	Transfer Of Asdsp Ii County Allocation To Kcb Account	5,500,000	5,500,000	-	5,500,000		Paid
Makumi Agencies	29/06/2023	Provision Of Services For For Vehicle Reg No. 37cg O6a	22,650	22,650	-	22,650		Paid

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Golf Hotel Limited	29/06/2023	Provision Of Lunch For During Cecem Meetinf With Stakeholders	292,500	292,500	-	292,500	Paid
African Touch Safaris	29/06/2023	Air Ticketing Services	23,200	23,200	-	23,200	Paid
Shelta Cost Solutions Ltd	01/08/2019	Consultancy Services For Contruction Of Bukhungu Stadium	4,371,921	4,371,921	-	4,371,921	Paid
Teranova Autospares Limited	12/06/2021	Provision Of Services Of Vehicle No.37cg038a	81,768	81,768	-	81,768	Paid
Kamadep Hotel	04/07/2021	Provision Of Full Day Conference Facility	90,000	90,000	-	90,000	Paid
Nation Media	03/10/2021	Advertisement Services	91,640	91,640	-	91,640	Paid
Nation Media Group	03/01/2022	Advertisement	769,080	769,080	-	769,080	Paid
Terranova Autospares	09/01/2022	Maintenance Of Motorvehicle	36,297	36,297	-	36,297	Paid
Snack Stop	12/01/2022	Provision Of Catering Sevices.	70,000	70,000	-	70,000	Paid
Rikam Company Ltd	12/01/2022	Provision Of Event Management Services	1,176,426	1,176,426	-	1,176,426	Paid
Longrock Tours & Travel Ltd	06/02/2022	Provision Of Travel Services	25,300	25,300	-	25,300	Paid
Harmony Motors Ltd	11/02/2022	Provision Of Services For Motor Vehicles No 37cg062a	144,900	144,900	-	144,900	Paid
Kenya Institute Of Supplies Management	11/03/2022	Training Fees	69,600	69,600	-	69,600	Paid
Outdays Tours And Travel	02/04/2022	Flight Services	186,420	186,420	-	186,420	Paid
D4d Auto Garage	02/06/2022	Provision Of Normal Services For Vehicle Reg No.37cg097a	38,628	38,628	-	38,628	Paid
Pine Cone	06/06/2022	Conference Registration Fee	178,000	178,000	-	178,000	Paid
Golf Hotel Limited	11/06/2022	Provision Of Executive Launch	54,000	54,000	-	54,000	Paid
Nation Media	23/06/2022	Advertisement Services	110,200	110,200	-	110,200	Paid
Makumi Agencies Ltd	30/06/2022	Service For Mv No. 37cg089a	13,050	13,050	-	13,050	Paid
Institute Of Surveyors	11/08/2022	Conference Registration Fee	100,000	100,000	-	100,000	Paid
Makumi Agencies	12/08/2022	Repair For Vehicle No Gkb 780f	210,800	210,800	-	210,800	Paid
Makumi Agencies	12/08/2022	Repair For Vehicle No 37cg297a	255,600	255,600	-	255,600	Paid
Pewin Motors Ltd	04/10/2022	Service For Mv No. 37cg006a	102,715	102,715	-	102,715	Paid
Westfield Motors Ltd	24/10/2022	Service For Mv No.37cg090a	122,501	122,501	-	122,501	Paid
Snack Stop Café	01/11/2022	Catering Services	6,600	6,600	-	6,600	Paid

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Bellarose Investment	03/11/2022	Provision Of Various Services During The Launch Of Affordable Housing	199,000	199,000	-	199,000	Paid
Kenya Institute Of Supplies Management	08/11/2022	Training For Practical Application Of New Standards Tender Documents For Insurance Services	69,600	69,600	-	69,600	Paid
Nhif	11/11/2022	Remittance For Security Guards For Oct 2022	267,200	267,200	-	267,200	Paid
Snack Stop Café	14/11/2022	Provision Of Catering Services	652,500	652,500	-	652,500	Paid
Makumi Agencies	17/11/2022	Motor Vehicle Servicing	120,500	120,500	-	120,500	Paid
Automted Garage And Parts Ltd	28/11/2022	Service Of Mv No. 37cg063a	54,951	54,951	-	54,951	Paid
Golf Hotel	06/12/2022	Provision Of Lunch During Swearing In Of Ceem, Cs And Chief Officers	1,080,000	1,080,000	-	1,080,000	Paid
Unomatt Holdings	09/12/2022	Supply Of Vaccines	2,800,200	2,800,200	-	2,800,200	Paid
Diamond Rock Resort And Hotel	09/12/2022	Provision Of Catering Services	50,400	50,400	-	50,400	Paid
Turaco Intercountry Resort	12/12/2022	Provision Of Conference Services	300,000	300,000	-	300,000	Paid
Key Logic Agencies Limited	12/12/2022	Public Camapign And Sensitization Of Gbv In Likuyani	2,917,510	2,917,510	-	2,917,510	Paid
Nation Media Group	20/12/2022	Advertisement Services For Procurement Of Enforcement Uniforms	91,640	91,640	-	91,640	Paid
Raphemi Cleaning Services	01/01/2023	Cleaning Services For June 2023	561,000	561,000	-	561,000	Paid
Uptime Limited	01/01/2023	Cleaning Services For June 2023	1,380,922	1,380,922	-	1,380,922	Paid
Western Cross Express Company	01/01/2023	Cleaning Services For March 2023 In Zone A	1,767,376	1,767,376	-	1,767,376	Paid
Western Cross Express Company	01/01/2023	Cleaning Services For June 2023 In Zone A	1,767,376	1,767,376	-	1,767,376	Paid
Western Cross Express Company	01/01/2023	Cleaning For March 2023 In Zone B	1,512,106	1,512,106	-	1,512,106	Paid
Western Cross Express Company	01/01/2023	Cleaning For June 2023 In Zone B	1,512,106	1,512,106	-	1,512,106	Paid
Hill Holdings Construction Ltd	02/01/2023	Cleaning For June 2023	1,649,612	1,649,612	-	1,649,612	Paid
Hill Holdings Construction Ltd	02/01/2023	Cleaning For May 2023	1,649,612	1,649,612	-	1,649,612	Paid
Golf Hotel Limited	12/01/2023	Provision Of Lunch	180,000	180,000	-	180,000	Paid

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Grand Royal Swiss Hotel	16/01/2023	Facilitation Of A Full Day Conference For Two Days	200,000	200,000	-	200,000	Paid
Sacco Remittance	20/01/2023	Sacco Remittance For January 2023	39,080,537	39,080,537	-	39,080,537	Paid
Snack Stop Café	25/01/2023	Catering Services For Admins	7,700	7,700	-	7,700	Paid
Sosa Cottages Limited	25/01/2023	Provision Of Conference Facilities	300,000	300,000	-	300,000	Paid
Snack Stop Café	31/01/2023	Provision Of Tea And Snacks	19,500	19,500	-	19,500	Paid
Kenya School Of Government	02/02/2023	Attend Public Relations Training	37,700	37,700	-	37,700	Paid
Nation Media Group	02/02/2023	Advertisement For Documentary 100 Days	183,280	183,280	-	183,280	Paid
Sosa Cottages Ltd	02/02/2023	Conference Facility[26pax] For Economic Planners And Ict Officers For 3rd And 4th Feb 2023	130,000	130,000	-	130,000	Paid
Winlink Enterprises Ltd	03/02/2023	Isechero - Virembe	1,241,200	1,241,200	-	1,241,200	Paid
Golf Hotel Ltd	03/02/2023	Provision Of Conference Facility	600,000	600,000	-	600,000	Paid
Makumi Agencies Ltd	05/02/2023	Provision Of Vehicle Services For Vehicle No. 37cg063a	36,800	36,800	-	36,800	Paid
Raphemi Cleaning Services	06/02/2023	Cleaning Services For May 2023	561,000	561,000	-	561,000	Paid
Glarusa Ventures Ltd	09/02/2023	Air Ticketing Services	28,500	28,500	-	28,500	Paid
Nation Media Group	20/02/2023	The 3rd Edition Of Nation Digital Summit	406,000	406,000	-	406,000	Paid
Glarusa Ventures Ltd	21/02/2023	Air Ticketing Services	28,500	28,500	-	28,500	Paid
Snack Stop Café	22/02/2023	Provision Of Breakfast	18,750	18,750	-	18,750	Paid
Snack Stop Café	22/02/2023	1576968	50,000	50,000	-	50,000	Paid
Omondi Abande &Company Advocates	22/02/2023	Settlement Fee For Case No 273 Of 2018	11,157,850	11,157,850	-	11,157,850	Paid
Marende And Nyaundi Advocates	22/02/2023	Fee Note For Case No.561 Of 2015	8,700,000	8,700,000	-	8,700,000	Paid
Marende And Nyaundi Advocates	22/02/2023	Fee Note For Case No.335 Of 2016	11,600,000	11,600,000	-	11,600,000	Paid
Marende And Nyaundi Advocates	22/02/2023	Fee Note For Appeal No.22 Of 2018	8,700,000	8,700,000	-	8,700,000	Paid
Kakamega Sports Club	23/02/2023	Provision Of Conference Facilities	81,000	81,000	-	81,000	Paid
Viviann Mmbaka	23/02/2023	Chrmac Sitting Allowance	20,000	20,000	-	20,000	Paid
Khetia Drapers Ltd	23/02/2023	Supply Of Cleaning Materials To Psa	29,206	29,206	-	29,206	Paid

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Bishop Nicolas Stiam Pastoral Centre	23/02/2023	Full Conference Services To Chrmac Disciplinary Committee	180,000	180,000	-	180,000	Paid
Skyfly Tours And Travel	28/02/2023	Air Ticketing Services	20,600	20,600	-	20,600	Paid
Glarusha Ventures Ltd	28/02/2023	Provision Of Air Ticket	52,000	52,000	-	52,000	Paid
Villa Martis Hotel	02/03/2023	Provision Of Conference Services	80,000	80,000	-	80,000	Paid
Glarusha Ventures	02/03/2023	Provision Of Air Ticket Services For Ms. Vivien Ayuma	28,500	28,500	-	28,500	Paid
Redcross	03/03/2023	Ambulance Services	7,286,941	7,286,941	-	7,286,941	Paid
Redcross	03/03/2023	Supply Of Ambulance Services	7,306,398	7,306,398	-	7,306,398	Paid
Pal Marine	03/03/2023	Supply Of Office Curtains , Fixtures And Fittings	774,750	774,750	-	774,750	Paid
Ikoshe Cleaning Agencies	04/03/2023	Cleaning Services For June 2023	1,352,148	1,352,148	-	1,352,148	Paid
Ikoshe Cleaning Agencies	04/03/2023	Cleaning For February 2023	1,189,522	1,189,522	-	1,189,522	Paid
Golf Hotel Kakamega	05/03/2023	Provision Of Catering Services For Half Day Conference	1,000,000	1,000,000	-	1,000,000	Paid
Diamond Rock Resort	05/03/2023	Provision Of Catering Services	10,000	10,000	-	10,000	Paid
Sabena Coast Limited	05/03/2023	Provision Of Event Management Services	2,760,300	2,760,300	-	2,760,300	Paid
Institute Of Certified Accounting	07/03/2023	Provision Of 40th Seminars Icpak Edition 1 For As From 22nd To 26 May	123,000	123,000	-	123,000	Paid
Standard Group Media	08/03/2023	Provision Of Documentary Airing 13mins Ktm News	522,000	522,000	-	522,000	Paid
West Fm	08/03/2023	Provision To Air Tv For County Government	174,000	174,000	-	174,000	Paid
Le Deux Republic Company Ltd	08/03/2023	Feature Program	116,000	116,000	-	116,000	Paid
Standard Group Plc	08/03/2023	Governer's Dream Showcase Across County	1,508,000	1,508,000	-	1,508,000	Paid
Grand Royal Hotel	14/03/2023	Provision Of Conference Facility	250,000	250,000	-	250,000	Paid
Grand Royal Hotel	15/03/2023	Conferencing Facilities For 75x	643,500	643,500	-	643,500	Paid
Villa Martis Hotel	21/03/2023	Provision Of Conference Services	152,000	152,000	-	152,000	Paid
Kakamega Sports Club	22/03/2023	Provision Of Lunch	170,000	170,000	-	170,000	Paid
Kakamega Sports Club	24/03/2023	Provision Of Catering Services	56,700	56,700	-	56,700	Paid
Pal Marine	29/03/2023	Provision Of Rubber Stamps	55,000	55,000	-	55,000	Paid

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Nssf	31/03/2023	Remittance For Casuals For March 2023	5,600	5,600	-	5,600	5,600	Paid
Glarusha Ventures Ltd	31/03/2023	Airtickets For Budget Coordinator	4,000	4,000	-	4,000	4,000	Paid
Grand Royal Hotel	04/04/2023	Conferencing Facilities For 52x	219,000	219,000	-	219,000	219,000	Paid
Snack Stop Café	05/04/2023	Provision Of Tea And Snacks	18,000	18,000	-	18,000	18,000	Paid
Baaz Hotel	11/04/2023	Provision Of Conference Facilities	156,000	156,000	-	156,000	156,000	Paid
M/S Emmanuel's Event Organizers	12/04/2023	Hire Of Tents And Chairs	259,600	259,600	-	259,600	259,600	Paid
M/S Emmanuel's Event Organizers	12/04/2023	Hire Of Tents And Chairs	268,600	268,600	-	268,600	268,600	Paid
The Grand Royal Swiss	12/04/2023	Provision Of Conference Facilities	360,000	360,000	-	360,000	360,000	Paid
Shitsama And Company Advocates	24/04/2023	Fee Note For Petition No.E036 Of 2022	11,253,200	11,253,200	-	11,253,200	11,253,200	Paid
Diamond Rock Resort	24/04/2023	Provision Of Lunch	25,000	25,000	-	25,000	25,000	Paid
Phoebe Munihi Muleshe & Co.Advocates	27/04/2023	Settlement Fee For Case No 106 Of 2016	5,695,600	5,695,600	-	5,695,600	5,695,600	Paid
Baaz Hotel	27/04/2023	Exercise On Response To Audit Query	260,500	260,500	-	260,500	260,500	Paid
Everlyne Bwononi Tisi	30/04/2023	Court Attachment For The Month Of April 2023	3,000	3,000	-	3,000	3,000	Paid
Colleta Mwereme Khayati	30/04/2023	Court Attachment For The Month Of April 2023	10,000	10,000	-	10,000	10,000	Paid
Damaris Atieno Mutuli	30/04/2023	Court Attachment For The Month Of April 2023	12,200	12,200	-	12,200	12,200	Paid
Grand Royal Hotel	03/05/2023	Conferencing Facilities For 75x	447,000	447,000	-	447,000	447,000	Paid
Keen Developers K.Limited	04/05/2023	Solarization And Installation Of 20m3 Storage Tank At Khwisero Girl's	656,530	656,530	-	656,530	656,530	Paid
Ack Mumias Guest Hotel	04/05/2023	Provision Of Conference Facilities	165,000	165,000	-	165,000	165,000	Paid
Snack Stop Café	06/05/2023	Supply Of Tea And Snacks	9,000	9,000	-	9,000	9,000	Paid
Britam	09/05/2023	Renewal Of Vehicle Insurance Covers	296,408	296,408	-	296,408	296,408	Paid
Mfi Documents Solutions	10/05/2023	Kyocera Ecosys P3145dn Printer	1,083,440	1,083,440	-	1,083,440	1,083,440	Paid
Nixon Teka	11/05/2023	Rent Bill For 4th Quarter 2022/2023	30,000	30,000	-	30,000	30,000	Paid
Ernest Jomo Khamuga	11/05/2023	Rent Bill For 4th Quarter 2022/2023	21,000	21,000	-	21,000	21,000	Paid

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Rapred Multipurpose Cooperative Society	11/05/2023	Rent Bill For 4th Quarter 2022/2023	48,150	48,150	-	48,150	48,150	Paid
Patrick Mutebi	11/05/2023	Rent Bill For 4th Quarter 2022/2023	12,120	12,120	-	12,120	12,120	Paid
Nanguri Enterprises	11/05/2023	Rent Bill For 4th Quarter 2022/2023	30,000	30,000	-	30,000	30,000	Paid
Andrew Musungu Asira	11/05/2023	Rent Bill For 4th Quarter 2022/2023	240,000	240,000	-	240,000	240,000	Paid
West Kenya Enterprises	11/05/2023	Rent Bill For 4th Quarter 2022/2023	60,000	60,000	-	60,000	60,000	Paid
Francis Makokha	11/05/2023	Rent Bill For 4th Quarter 2022/2023	60,000	60,000	-	60,000	60,000	Paid
Duncan Juma	11/05/2023	Rent Bill For 4th Quarter 2022/2023	45,000	45,000	-	45,000	45,000	Paid
Choice For Life Network	11/05/2023	Rent Bill For 4th Quarter 2022/2023	21,000	21,000	-	21,000	21,000	Paid
Isaac Khalisia Buburu	11/05/2023	Rent Bill For 4th Quarter 2022/2023	285,000	285,000	-	285,000	285,000	Paid
Doreen Musimbi	11/05/2023	Rent Bill For 4th Quarter 2022/2023	18,000	18,000	-	18,000	18,000	Paid
Joel Mukhanji	11/05/2023	Rent Bill For 4th Quarter 2022/2023	93,000	93,000	-	93,000	93,000	Paid
Shimwenyi Wangolo	11/05/2023	Rent Bill For 4th Quarter 2022/2023	24,900	24,900	-	24,900	24,900	Paid
Andrew Mudambi Muniolo	11/05/2023	Rent Bill For 4th Quarter 2022/2023	26,100	26,100	-	26,100	26,100	Paid
Filis Yaya Namukuru	11/05/2023	Rent Bill For 4th Quarter 2022/2023	30,000	30,000	-	30,000	30,000	Paid
Ezakiel Shitanda	11/05/2023	Rent Bill For 4th Quarter 2022/2023	15,000	15,000	-	15,000	15,000	Paid
Mwalati Kalawanga	11/05/2023	Rent Bill For 4th Quarter 2022/2023	22,500	22,500	-	22,500	22,500	Paid
Mumias Outgrowers Co. Ltd	11/05/2023	Rent Bill For 4th Quarter 2022/2023	60,000	60,000	-	60,000	60,000	Paid
Francis Makokha	11/05/2023	Rent Bill For 1st , 2nd And 3rd Quarter	116,524	116,524	-	116,524	116,524	Paid
Diamond Rock Hotel	15/05/2023	Provision Of Tea And Snacks	11,250	11,250	-	11,250	11,250	Paid
Kenya School Of Government	16/05/2023	County Climate Change Capacity Building	931,200	931,200	-	931,200	931,200	Paid
Kenya School Of Government	16/05/2023	County Climate Change Capacity Building	574,400	574,400	-	574,400	574,400	Paid
Kenya School Of Government	16/05/2023	County Climate Change Capacity Building	613,600	613,600	-	613,600	613,600	Paid
Makumi Agencies	18/05/2023	Motor Vehicle Servicing	25,950	25,950	-	25,950	25,950	Paid
Institute Of Human Resource Management	26/05/2023	Annual Subscription For County Staff	97,000	97,000	-	97,000	97,000	Paid
David Aliliah	29/05/2023	Chrmac Sitting Allowance	4,000	4,000	-	4,000	4,000	Paid
Jescah Wesonga	29/05/2023	Chrmac Sitting Allowance	4,000	4,000	-	4,000	4,000	Paid

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Everlyne Bwononi Tisi	31/05/2023	Court Attachment For The Month Of May 2023	3,000	3,000	-	3,000	3,000	Paid
Colleta Mwereme Khayati	31/05/2023	Court Attachment For The Month Of May 2023	10,000	10,000	-	10,000	10,000	Paid
Damaris Atieno Mutuli	31/05/2023	Court Attachment For The Month Of May 2023	12,200	12,200	-	12,200	12,200	Paid
Kakamega County Polytechnic	02/06/2023	Provision Of Lunch	25,000	25,000	-	25,000	25,000	Paid
The Standard Group	02/06/2023	Provision Of Advertisement Services	88,160	88,160	-	88,160	88,160	Paid
Kenya Library Association(Kla)	04/06/2023	Provision Of Services For Members Attending Workshop	225,000	225,000	-	225,000	225,000	Paid
Justin Mutobera	05/06/2023	Chrmac Sitting Allowance	4,000	4,000	-	4,000	4,000	Paid
Saxon Kweyu	05/06/2023	Chrmac Sitting Allowance	4,000	4,000	-	4,000	4,000	Paid
Vivian Ayuma	05/06/2023	Chrmac Sitting Allowance	4,000	4,000	-	4,000	4,000	Paid
Emmanuel Kariuki	05/06/2023	Chrmac Sitting Allowance	4,000	4,000	-	4,000	4,000	Paid
Bonface Okoth	05/06/2023	Sitting Allowance -Consultative Meeting Between Chief Officers & Cs	5,000	5,000	-	5,000	5,000	Paid
George Mukodo	05/06/2023	Sitting Allowance -Consultative Meeting Between Chief Officers & Cs	4,000	4,000	-	4,000	4,000	Paid
Adan Ahmed Mohamed	05/06/2023	Sitting Allowance -Consultative Meeting Between Chief Officers & Cs	4,000	4,000	-	4,000	4,000	Paid
Jessicah Wesonga	05/06/2023	Sitting Allowance -Consultative Meeting Between Chief Officers & Cs	4,000	4,000	-	4,000	4,000	Paid
Emmanuel Kariuki	05/06/2023	Sitting Allowance -Consultative Meeting Between Chief Officers & Cs	4,000	4,000	-	4,000	4,000	Paid
David Alilah	05/06/2023	Sitting Allowance -Consultative Meeting Between Chief Officers & Cs	4,000	4,000	-	4,000	4,000	Paid
Mariam Were	05/06/2023	Sitting Allowance -Consultative Meeting Between Chief Officers & Cs	4,000	4,000	-	4,000	4,000	Paid
Diamond Rock Hotel	12/06/2023	Provision Of Conference Facilities	50,000	50,000	-	50,000	50,000	Paid
Diamond Rock Hotel	12/06/2023	Provision Of Tea And Snacks	11,250	11,250	-	11,250	11,250	Paid
Diamond Rock Hotel	12/06/2023	Provision Of Lunch	15,000	15,000	-	15,000	15,000	Paid

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Agricultural Society Of Kenya	14/06/2023	Provision Of Membership Badges For Kakamega Show	70,500	70,500	-	70,500	Paid
Golf Hotel Limited	19/06/2023	Provision Of Catering Services During The 3rd National Cultural Tourism And Food Expo	738,600	738,600	-	738,600	Paid
Institute Of Human Resource Management	19/06/2023	Training Services For County Human Resource Officers	226,200	226,200	-	226,200	Paid
Rimea	20/06/2023	Training Services For Records Management Staff	504,600	504,600	-	504,600	Paid
Diamond Rock Hotel	21/06/2023	Provision Of Conference Facilities	50,000	50,000	-	50,000	Paid
Diamond Rock Hotel	21/06/2023	Provision Of Lunch	15,000	15,000	-	15,000	Paid
Jane Wangui	22/06/2023	Claim For Attending Src Meeting In Nairobi	32,400	32,400	-	32,400	Paid
Midland Emporium Ltd	26/06/2023	Painting Works At County Hq	2,506,412	2,506,412	-	2,506,412	Paid
Pinecone Hotel	26/06/2023	Provision Of Conference Facilities	187,500	187,500	-	187,500	Paid
Pinecone Hotel	26/06/2023	Provision Of Conference Facilities	168,000	168,000	-	168,000	Paid
Pinecone Hotel	26/06/2023	Provision Of Conference Facilities	102,000	102,000	-	102,000	Paid
Jeffster Kenya Limited	27/06/2023	Solarization Of Mungakha Water Project In Navakholo Sub County	2,379,160	2,379,160	-	2,379,160	Paid
Icpak	27/06/2023	Training Services To Cpa Ramadhan Wekhuyi	59,000	59,000	-	59,000	Paid
Everlyne Bwononi Tisi	30/06/2023	Court Attachment For The Month Of June 2023	3,000	3,000	-	3,000	Paid
Colleta Mwereme Khayati	30/06/2023	Court Attachment For The Month Of June 2023	10,000	10,000	-	10,000	Paid
Damaris Atieno Mutuli	30/06/2023	Court Attachment For The Month Of June 2023	12,200	12,200	-	12,200	Paid
Telkom Kenya Ltd	30/06/2023	Internet Services	376,387	376,387	-	376,387	Paid
Nation Media Group	03/07/2023	Focus On Governor's Dream	1,740,000	1,740,000	-	1,740,000	Paid
Nation Media Group	03/07/2023	Provision Of Supplement In Two Papers	1,508,000	1,508,000	-	1,508,000	Paid
Nation Media	06/07/2023	Advertisement Services	183,280	183,280	-	183,280	Paid
Lakers Consultancy Limited	24/07/2023	Provision Of Development Services	2,250,000	2,250,000	-	2,250,000	Paid
Nabcos Company Limited	24/07/2023	Provision Of Development Services	2,930,496	2,930,496	-	2,930,496	Paid
D4d Auto Garage	03/08/2023	Service For Mv 37cg097a	85,956	85,956	-	85,956	Paid

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Diamond Rock Resort	03/08/2023	Provision Of Catering And Conference Services	6,000	6,000	-	6,000		Paid
Kakamega County Polytechnic	03/08/2023	Provision Of Catering Services During The Kenya Film Commission	55,000	55,000	-	55,000		Paid
Nyota Fm	03/08/2023	Provision Of Radio Featurs 7pm And 9pm	348,000	348,000	-	348,000		Paid
Icpak	03/08/2023	Provision For Membership Fees On Training Seminar.	370,000	370,000	-	370,000		Paid
Hellenis Guest House	05/08/2023	Conference Facility	18,000	18,000	-	18,000		Paid
Hellenis Guest House	05/08/2023	Conference Facility	72,000	72,000	-	72,000		Paid
Institute Of Auditors	05/08/2023	Conference Registreation Fee	56,840	56,840	-	56,840		Paid
Pinecone	06/08/2023	Provision Of Conference Services	528,000	528,000	-	528,000		Paid
Sabena Coast Limited	06/08/2023	Public Campaign And Sensitization On Drug Abuse	2,800,000	2,800,000	-	2,800,000		Paid
The Lake Region Economic Bloc	03/09/2023	Facilitation	10,000	10,000	-	10,000		Paid
Administrative Professional Of Kenya	05/09/2023	Provision Of Training Fees	48,950	48,950	-	48,950		Paid
Butere County Polytechnic	01/10/2023	Provision For Bus Hire For Kicosca Games	70,000	70,000	-	70,000		Paid
Nation Media Group Plc	03/10/2023	Provision Of Advertisement Services For Provision Of Office Space	73,080	73,080	-	73,080		Paid
Grand Royal Swiss Hotel	05/10/2023	Provision Of Full Day Conference	360,000	360,000	-	360,000		Paid
Diamond Rock Resort& Guest House Ltd	05/10/2023	Provision Of Half Day Conference For Drivers Training	272,000	272,000	-	272,000		Paid
Association Of Computing Practitioners	01/11/2023	Training Fees	344,000	344,000	-	344,000		Paid
D4d Auto Garage	04/12/2023	Service For Mv 37cg012a	106,082	106,082	-	106,082		Paid
Diamond Rock Resort	04/12/2023	Provision Of Catering And Conference Services	22,500	22,500	-	22,500		Paid
Diamond Rock Resort	05/12/2023	Provision Of Catering Services	24,000	24,000	-	24,000		Paid
Diamond Rock Resort	05/12/2023	Provision Of Catering Services	28,000	28,000	-	28,000		Paid
Baaz Hotel	06/12/2023	Provision Of Catering Services	39,000	39,000	-	39,000		Paid
Nation Media Group Plc	05/04/5023	Provision Of Advertisement Services	91,640	91,640	-	91,640		Paid
Administrative Professionals Of Kenya	04.05.2023	Provision Of Conference Facility	48,950	48,950	-	48,950	48,950	IB

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Administrative Professionals Of Kenya	04.05.2023	Provision Of Conference Facility	48,950	48,950	-	48,950	Paid
Administrative Professionals Of Kenya	04.05.2023	Provision Of Conference Facility	48,950	48,950	-	48,950	Paid
Administrative Professionals Of Kenya	04.05.2023	Provision Of Conference Facility	48,950	48,950	-	48,950	Paid
Administrative Professionals Of Kenya	04.05.2023	Provision Of Conference Facility	48,950	48,950	-	48,950	Paid
National Council For Law Reporting	05.12.2022	Development Of A Bill Tracking System	3,944,000	3,944,000	-	3,944,000	Paid
Golf Hotel	07.06.2023	Provision Of Catering Services	55,000	55,000	-	55,000	Paid
Shimasy Travel Co.	09.05.2023	Provision Of Airticket Services	255,700	255,700	-	255,700	Paid
Shimasy Travel Co.	09.05.2023	Provision Of Airticket Services	394,000	394,000	-	394,000	Paid
Emmanuel's Event Organizers	13/02/2023	Provision Of Services :Chairs, Water Pcs,Soda Pcs,P.A System And Generator	84,000	84,000	-	84,000	Paid
Diamond Rock Resort& Guest House Ltd	13/03/2023	Provision Of Catering Services	28,000	28,000	-	28,000	Paid
Institute Of Certified Accounting Of Kenya	13/04/2023	Training Services For C.P.A Ramadhan Wekhuyi	59,000	59,000	-	59,000	Paid
Terranova Autospares	14.04.2023	M/V Service 37cg085a	285,988	285,988	-	285,988	Paid
Tina Victoria	14/04/2023	Hire Of Tents And Chairs	250,000	250,000	-	250,000	Paid
Leistan Agencies Limited	14/04/2023	Public Campaign And Sensitization On Gbv-Lugari Sub County	1,890,400	1,890,400	-	1,890,400	Paid
Golf Hotel Limited	14/04/2023	Provision Of Catering Services	22,500	22,500	-	22,500	Paid
Golf Hotel Limited	14/04/2023	Provision Of Catering Services Lunch While Attending Women's Day	22,500	22,500	-	22,500	Paid
Diamond Rock Resort	14/04/2023	Provision Of Catering Services	16,000	16,000	-	16,000	Paid
Teranova Autospares Limited	14/06/2023	Provision Of Services For Vehicle No.37cg090a	151,698	151,698	-	151,698	Paid
D4d Auto Garage	14/06/2023	Provision Of Services For Vehicle No.37cgo38a	33,000	33,000	-	33,000	Paid
Teranova Autospares Limited	14/06/2023	Provision Of Service For Vehicle No.37cg087a	42,751	42,751	-	42,751	Paid
Teranova Autospares Limited	14/06/2023	Provision Of Service Of Vehicle No.37cg006a	40,273	40,273	-	40,273	Paid
Teranova Autospares Limited	14/06/2023	Provision Of Service :Consumables ,Labour, Fittings Parts	36,105	36,105	-	36,105	Paid

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D 4 D Auto Garage	14/06/2023	Provision Of Services For Vehicle	42,456	42,456	-	42,456	Paid
Teranova Autospares Limited	14/06/2023	Provision Of Service Of Vehicle No.37cg087a	76,060	76,060	-	76,060	Paid
D 4 D Auto Garage	14/06/2023	Provision Of Service Of Vehicles No.37cg006a	74,936	74,936	-	74,936	Paid
Teranova Autospares Limited	14/06/2023	Provision Of Services Of Vehicle No.37cg006a	39,888	39,888	-	39,888	Paid
Teranova Autospares Limited	14/06/2023	Provision Of Services Of Vehicles No.37cg208a	60,076	60,076	-	60,076	Paid
Longrock Tours & Travel	15.06.2022	Provision Of Air Ticket Services	259,600	259,600	-	259,600	Paid
The Standard Group	15.6.2022	Provision Of Advertising Space Order	295,800	295,800	-	295,800	Paid
Museno Caterers Ltd	15/10/2021	Catering Services	100,500	100,500	-	100,500	Paid
Makumi Agencies	15/02/2023	Motor Vehicle Servicing	19,000	19,000	-	19,000	Paid
Terranova Auto Spares Limited	15/02/2023	Service Of Motor Vehicle.	41,972	41,972	-	41,972	Paid
Diamond Rock Resort	15/05/2023	Provision Of Catering Services	40,000	40,000	-	40,000	Paid
Diamond Rock Resort	15/06/2023	Provision Of Catering Services	14,000	14,000	-	14,000	Paid
Shimasy Travel Co.	16.06.2023	Provision Of Airticket Services	338,000	338,000	-	338,000	Paid
Snack - Stop Café	16/03/2023	Catering Services	216,000	216,000	-	216,000	Paid
Terranova Autospare Limited	16/11/2022	Provision Of Motor Vehicle Service	40,847	40,847	-	40,847	Paid
The Standard Group	16/02/2022	Provision Of Tender Notice Advertisement Of Cleaning Services	336,168	336,168	-	336,168	Paid
Kakamega County Polytechnic	16/05/2023	Lunch For Fkf Caf Course Trainees	26,250	26,250	-	26,250	Paid
Poljos General Supplies	16/05/2023	Cleaning Services For June 2023	1,507,333	1,507,333	-	1,507,333	Paid
M/S Tina Victoria Fish Centre	17.06.2022	Provision Of Conference Facilities	225,000	225,000	-	225,000	Paid
Nation Media Group	17/03/2023	Advertisement	294,547	294,547	-	294,547	Paid
Deux Ltd	17/03/2021	Provision Of Platform Stage	261,000	261,000	-	261,000	Paid
The Lake Region Economic Bloc	18/11/2022	Facilitation	10,000	10,000	-	10,000	Paid
Terranova	18/02/2022	Repair Of Fisheries Directorate Motor Cycles	120,000	120,000	-	120,000	Paid
Administrative Professionals Of Kenya	18/05/2023	Provision Of Conference Services	244,750	244,750	-	244,750	Paid

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Golf Hotel	19.06.2023	Provision Of Catering Services	33,500	33,500	-	33,500	Paid
Golf Hotel	19.06.2023	Provision Of Catering Services	99,000	99,000	-	99,000	Paid
Golf Hotel	19.06.2023	Provision Of Catering Services	46,000	46,000	-	46,000	Paid
Golf Hotel Limited	19/01/2023	Provision Of Conference Facility	12,000	12,000	-	12,000	Paid
Baaz Hotel	19/04/2023	Provision Of Meals	52,500	52,500	-	52,500	Paid
Grand Royal Swiss Hotel	19/04/2023	Provision Of Full Day Conference	126,000	126,000	-	126,000	Paid
Bwibs Company Limited	19/05/2023	Provision Of Lunch For Tour By Cec	10,000	10,000	-	10,000	Paid
Institute Of Certified Public Accountant Of Ke	19/05/2023	Provision Of Seminar Fees	118,000	118,000	-	118,000	Paid
Joventure Hotel Limited	19/06/2023	Provision Of Conference Facility	360,000	360,000	-	360,000	Paid
Institute Of Human Resource Management	19/06/2023	Provision Of Training Services For Certified Employee Relations Professionals Course	226,200	226,200	-	226,200	Paid
D 4 D Auto Garage	19/06/2023	Provision Of Services Of Vehicle No.37cg087a	48,952	48,952	-	48,952	Paid
D 4 D Auto Garage	19/06/2023	Provision Of Services Of Vehicle No.37cg090a	77,140	77,140	-	77,140	Paid
Mfi Document Solutions Limited	19/06/2023	Climatechange	29,777	29,777	-	29,777	Paid
Trendz And Future Ventures	19/06/2023	Forest Restoration Of Kakamega Forest	3,460,100	3,460,100	-	3,460,100	Paid
Chevron Africa Limited	19/06/2023	Climatechange Training Communities	2,949,648	2,949,648	-	2,949,648	Paid
Khaemba And Associates	19/06/2023	Forest Restoration Of Malava Forest	2,862,180	2,862,180	-	2,862,180	Paid
Wiselead Consultants Limited	19/06/2023	Climatechange Training Communities	1,820,000	1,820,000	-	1,820,000	Paid
Mwalie Logistics Limited	19/06/2023	Climatechange Training Communities	2,850,000	2,850,000	-	2,850,000	Paid
Navola Green Consultancy Limited	19/06/2023	Climatechange Training Communities	2,110,000	2,110,000	-	2,110,000	Paid
Mukisu And Co.Advocates	2.06.2023	Provision Of Legal Services	1,007,405	1,007,405	-	1,007,405	Paid
Diamond Rock Resort	20/12/2022	Approval Of Tea And Snacks	14,000	14,000	-	14,000	Paid

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Grand Royal Swiss	20/02/2023	Facilitation For Performance Contracting Workshop For 2 Days 20th And 21st	120,000	120,000	-	120,000	Paid
Stetalia General Supplies	20/03/2023	Provision Of Management Services During Bodaboda Launch	317,250	317,250	-	317,250	Paid
Museno Caterers Ltd	20/03/2023	Conference Facilities	98,000	98,000	-	98,000	Paid
Institute Of Certified Public Accountants	20/03/2023	Conference Registration Fee	55,000	55,000	-	55,000	Paid
Association Of Computing Practitioners	20/03/2023	Conference Registration Fee	50,000	50,000	-	50,000	Paid
Britam	20/04/2022	Provision Of Motor Vehicle Insurance	70,395	70,395	-	70,395	Paid
Mfi Document Solutions	20/04/2023	Renewal Of Service Contract Kyocera Mono	114,840	114,840	-	114,840	Paid
Standard Group Plc	20/06/2023	Provision Of Advertising Space For County Ombudsman Vacancy	285,940	285,940	-	285,940	Paid
Diamond Rock Resort & Guesprot House Ltd	20/06/2023	Provision Of Catering Services	28,000	28,000	-	28,000	Paid
Institute Of Human Resource Management	20/06/2023	Provision Of Training Services On Annual Nyanza/Western Hr Convention	100,000	100,000	-	100,000	Paid
Tolinas Limited	2022/2023	Forest Restoration Of Kakamega Forest	2,250,000	2,250,000	-	2,250,000	Paid
Diafrica Events	21.06.2023	Provision Of Catering Services	399,000	399,000	-	399,000	Paid
Bishop Stiam	21/01/2022	Accommodation Services During Soya Awards	238,200	238,200	-	238,200	Paid
D 4 D Auto Garage	21/06/2023	Provision Of Service For Vehicle No.37cg098a	62,176	62,176	-	62,176	Paid
D 4 D Auto Garage	21/06/2023	Provision Of Services For Vehicle No. 37cg085a	48,836	48,836	-	48,836	Paid
D 4 D Auto Garage	21/06/2023	Provision Of Repair Of Repair Service For Vehicle No.37cg087a	41,760	41,760	-	41,760	Paid
D 4 D Auto Garage	21/06/2023	Provision Of Service Of Vehicle No.37cg208a	47,444	47,444	-	47,444	Paid
Mfi Document Solution Ltd	22.02.2023	Renewal Maintenance Agreement For Ta 8000i Copier	76,560	76,560	-	76,560	Paid
West Field Motors Ltd	22/03/2023	Motor-Vehicle Servicing	22,800	22,800	-	22,800	Paid
The Standard Group	22/05/2023	Provision Of Advertisement Services	177,480	177,480	-	177,480	Paid
Golf Hotel	22/06/2022	Provision Of Catering Services	28,000	28,000	-	28,000	Paid
Diamond Rock Resort	22/10/2022	Provision Of Catering Services	12,000	12,000	-	12,000	Paid

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Ciala Resort	22/11/2022	Full Day Conference	300,000	300,000	-	300,000	Paid
Broadpark Hotels	22/06/2023	Provision Of Full Day Conference	555,000	555,000	-	555,000	Paid
Bluechip Aviation	23.01.2023	Provision Of Airticket Services	39,375	39,375	-	39,375	Paid
Standard Group Plc	23/01/2023	Provision Of Advertisement	88,160	88,160	-	88,160	Paid
Kakamega County Polytechnic	23/10/2022	Provision Of Printing Certificates And Banners	80,500	80,500	-	80,500	Paid
Bwibs Company	23/12/2022	Provision Of Catering Services	100,000	100,000	-	100,000	Paid
Kakamega County Polytechnic	23/02/2023	Supply Of Breakfast And Lunch	15,000	15,000	-	15,000	Paid
Computer Society	23/02/2023	Facilitation Fee	75,400	75,400	-	75,400	Paid
Golf Hotel Limited	23/03/2023	Provision Of Conference Facility	48,000	48,000	-	48,000	Paid
Nation Media Group Ltd	24.02.2023	Provision Of Advertising Space Order	91,640	91,640	-	91,640	Paid
Orijo Enterprises	24/01/2022	Provision Of Catering Services	15,750	15,750	-	15,750	Paid
Kamadep Hotel	24/01/2022	Conference Facility	36,000	36,000	-	36,000	Paid
Institution Of Engineers	24/10/2022	Conference Registration Fee	40,000	40,000	-	40,000	Paid
Ciala Resort Kisumu	24/11/2022	Provision Of Conference Services.	390,000	390,000	-	390,000	Paid
Snack Stop Cafe	24/02/2023	Provision Of Catering Services.	70,000	70,000	-	70,000	Paid
Nation Media Group Plc	24/05/2023	Provision Of Advertisement Services	183,280	183,280	-	183,280	Paid
Joventure Hotel Limited	24/05/2023	Provision Of Conference Facility	405,000	405,000	-	405,000	Paid
Kenya Institute And Building Technology	24/05/2023	Provision Of Training Services For Refresher Course For Mp.Francis Eitemesi	58,240	58,240	-	58,240	Paid
Rickens Technology And Solutions	25.04.2023	Supply And Delivery Of Stationeries	123,880	123,880	-	123,880	Paid
Diamond Rock Resort	25/01/2023	Provision Of Meals	25,000	25,000	-	25,000	Paid
Joventure Hotel Ltd	25/10/2022	Provision Of Conference Services	292,500	292,500	-	292,500	Paid
Kakamega Ict	25/11/2022	Computer Repair And Maintenance	48,000	48,000	-	48,000	Paid
Pinecone Hotel	25/04/2023	Provision Of Conference Services	240,000	240,000	-	240,000	Paid
Joventure Hotel Limited	25/05/2023	Provision Of Conference Facility	62,500	62,500	-	62,500	Paid
Kenya School Of Government	26/04/2023	Provision Of Training Services For Mr.Alexander Simiyu	140,360	140,360	-	140,360	Paid

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Diamond Rock Hotel	26/05/2023	Provision Of Tea And Snacks	9,000	9,000	-	9,000	Paid
Bwibs Company Limited	26/12/2023	Provision Of Catering Services During Governor's Cup	35,000	35,000	-	35,000	Paid
Sky Fly Tours And Travel Agencies Limited	26/02/2023	Provision Of Air Ticket	22,000	22,000	-	22,000	Paid
Salenion Limited	26/02/2023	Provision Of Event Management Services	2,860,800	2,860,800	-	2,860,800	Paid
Sosa Cottages	26/04/2022	Provision Of Conference Services	144,000	144,000	-	144,000	Paid
Digireg Kenya Limited	26/04/2023	Consultancy Services For Preparation Of County Housing Policy	2,900,000	2,900,000	-	2,900,000	Paid
Ripple Planning Associates	26/04/2023	Consultancy Services For Preparation Of County Estate Management Regulation	1,900,000	1,900,000	-	1,900,000	Paid
Seven Degrees North	26/04/2023	Preparation Of County Valuation Roll	15,000,000	15,000,000	-	15,000,000	Paid
Geoplan Consultancy Limited	26/04/2023	Consultancy Services For Matunda Spatial Plan	4,860,000	4,860,000	-	4,860,000	Paid
D4d Auto Garage	26/04/2023	Provision Of Motor Vehicle Service Reg No Gkb 780f	31,900	31,900	-	31,900	Paid
Diamond Rock Resort	26/05/2023	Provision Of Catering Services	60,000	60,000	-	60,000	Paid
Terranova Autospares Limited	26/05/2023	Motor Vehicle Service	18,370	18,370	-	18,370	Paid
Grand Royal Swiss	26/06/2023	Provision Of Conference Services.	375,000	375,000	-	375,000	Paid
Diamond Rock Resort	27/03/2023	Provision Of Catering Services	36,000	36,000	-	36,000	Paid
Kakamega Sports Club	27/04/2023	Membership Subscription	15,000	15,000	-	15,000	Paid
Pine Cone	27/01/2023	Provision Of Conference Facility	225,000	225,000	-	225,000	Paid
Diamond Rock Resort	27/12/2022	Lunch For Departmental Management Meeting	27,400	27,400	-	27,400	Paid
Nation Media	27/02/2023	Advertisement Services	91,640	91,640	-	91,640	Paid
Association Of Women Accountant Of Kenya	27/02/2023	Provision Of Conference Services	65,000	65,000	-	65,000	Paid
Grand Royal Swiss	27/03/2023	Conference Facility	337,500	337,500	-	337,500	Paid
Jabbrias Motors	27/04/2023	Service Of Motor Vehicle	30,000	30,000	-	30,000	Paid
Kenya School Of Government	27/04/2023	Provision Of Training Services In Productivity	220,000	220,000	-	220,000	Paid
Kenya School Of Government	27/04/2023	Provision Of Training Services	140,360	140,360	-	140,360	Paid

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Kakamega Sports Club	28/04/2023	Membership Subscription	15,000	15,000	-	15,000	Paid
Baaz Hotel	28/06/2023	Provision Of Catering Services	25,000	25,000	-	25,000	Paid
Baaz Hotel	28/06/2023	Provision Of Catering Services	30,000	30,000	-	30,000	Paid
Grand Royal Swiss Hotel	28/10/2022	Provision Of Conference Services While Reviewing Children Policy	75,000	75,000	-	75,000	Paid
Rigteam	28/03/2023	Cleaning Services For June 2023	934,809	934,809	-	934,809	Paid
D4d Auto Garage	28/04/2022	Provision Of Repair Of Fire Engine Reg No. 37cg218a	35,960	35,960	-	35,960	Paid
Kenya School Of Government	28/04/2023	Provision Of Training Services In Senior Management Course	140,360	140,360	-	140,360	Paid
Baaz Hotel	28/06/2023	Provision Of Lunch During The Governor's Cup Implementation	25,000	25,000	-	25,000	Paid
Syntax Agencies	28/08/2022	Supply And Delivery Of Pens, Spring Files & Box Files	688,000	688,000	-	688,000	Paid
Golf Hotel	29/05/2023	Provision Of Conference Facility	120,000	120,000	-	120,000	Paid
Baaz Hotel	29/05/2023	Full Day Conference	351,000	351,000	-	351,000	Paid
Teranova Autospare Limited	29/06/2022	Service Of 37cg088a	18,939	18,939	-	18,939	Paid
D4d Auto Garage	29/06/2023	Service Of Motor Vehicle Reg. No. 37cg0116a	206,016	206,016	-	206,016	Paid
Ict Authority	29/03/2023	Facilitation Fee	370,000	370,000	-	370,000	Paid
Keikei	29/05/2023	Provision Of Conference Facility	100,000	100,000	-	100,000	Paid
Diamond Rock Resort	29/05/2023	Conference Registration Fee	28,000	28,000	-	28,000	Paid
D4d Garage Limited	29/06/2023	Provision Of Motor Vehicle Service For Vehicle 37cg097a	29,600	29,600	-	29,600	Paid
Diamond Rock Resort	29/06/2023	Provision Of Catering Services	42,500	42,500	-	42,500	Paid
D 4 D Auto Garage	30/06/2023	Provision Of Servicefor Vehicle No.37cg038a	28,362	28,362	-	28,362	Paid
Standard Media	31/01/2023	Advertising Services	295,800	295,800	-	295,800	Paid
Diamond Rock Resort	31/03/2023	Provision Of Conference Facility	16,000	16,000	-	16,000	Paid
Nation Media Group Plc	31/03/2023	Provision Of Space Order Advert	91,640	91,640	-	91,640	Paid
Kenya Library Association(Kla)	06/04/2023	Provision Of Services For Members Attending Workshop In Mombasa	225,000	225,000	-	225,000	Paid
Jabbria Motors	29/06/2023	Provision Of Services For Repair Of Motor Vehicle Gkb357h	133,249	133,249	-	133,249	Paid

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Makumi Agencies	29/06/2023	Provision Of Services For Repair Of Motor Vehicle Gkb357h	126,000	126,000	-	126,000	Paid
Grand Royal Hotel	29/06/2023	Provision Of Services For Full Day Conference For 35 Pax	210,000	210,000	-	210,000	Paid
Soy Highway Motel	29/06/2023	Provision Of Services For Two Days Conference Meeting	115,200	115,200	-	115,200	Paid
Central Farmers	29/06/2023	Provision Of Services And Repair Of Motor Vehicle Gka O51b	249,964	249,964	-	249,964	Paid
African Touch Safaris	29/06/2023	Provision For Air Travel Services	88,100	88,100	-	88,100	Paid
Icpak	29/06/2023	Provision For Training For Cpa Laudo Vitalis	55,000	55,000	-	55,000	Paid
Icpak	29/06/2023	Provision For Training For Chief Officer Cpa Bill Graham Silingi	59,000	59,000	-	59,000	Paid
Sosa Cottages Limited	29/06/2023	Provision For Two Days Conference For 32 Pax	165,000	165,000	-	165,000	Paid
Golf Hotel	29/06/2023	Provision For Lunch Services	340,800	340,800	-	340,800	Paid
Shimasy Travel Limited	29/06/2023	Provision For Travel	100,000	100,000	-	100,000	Paid
Soy Resort Inn	29/06/2023	Provision For Lunch Services For 13 Pax	16,900	16,900	-	16,900	Paid
Villagio Travel Limited	29/06/2023	Provision For Air Travel Services	31,000	31,000	-	31,000	Paid
Harmony Motors Limited	29/06/2023	Provision For Normal Services	57,500	57,500	-	57,500	Paid
Kakamega County Polytechnic	29/06/2023	Provision For Breakfast And Lunch Services	23,200	23,200	-	23,200	Paid
Automed Garage	29/06/2023	Provision For Vehicle Repair Services	35,600	35,600	-	35,600	Paid
Harmony Motors Limited	29/06/2023	Provision For Normal Services	45,500	45,500	-	45,500	Paid
Automed Garage	29/06/2023	Provision For Vehicle Repair Services	41,600	41,600	-	41,600	Paid
Institute Of Internal Auditors	29/06/2023	Provision For Training Services For Kenned Kulova	49,000	49,000	-	49,000	Paid
Villagio Travel Limited	29/06/2023	Provision For Air Travel Services For Mariam Nyongesa	35,550	35,550	-	35,550	Paid
Icpak	29/06/2023	Provision For Training Services For Cpa Harrison Okima	59,000	59,000	-	59,000	Paid
Mungulu Company Limited	29/06/2023	Provision For Major Services For Vehicle Reg No.37cg059a	298,863	298,863	-	298,863	Paid
Institute Of Certified Public	29/06/2023	Provision To Attend A Five Days Icpak Conference	59,000	59,000	-	59,000	Paid

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Bukura Agricultural Training Centre	29/06/2023	Provisionfor Catering Services	43,400	43,400	-	43,400	Paid
Nation Media Group	29/06/2023	Provision For Advertisement Services	110,200	110,200	-	110,200	Paid
Standard Group	29/06/2023	Provisionfor Catering Services	290,928	290,928	-	290,928	Paid
Nation Media Group	29/06/2023	Provision For Advertisement Services	180,120	180,120	-	180,120	Paid
Kakamega County Polytechnic	29/06/2023	Provision For Tea And Snacks	305,000	305,000	-	305,000	Paid
Sosa Cottages Limited	29/06/2023	Provision For Full Day Conference Srevivces	25,000	25,000	-	25,000	Paid
Sosa Cottages Limited	29/06/2023	Provision For Full Day Conference Srevivces 46 Pax	282,500	282,500	-	282,500	Paid
Matunda Tabasamu Hotel	29/06/2023	Provision For Breakfst And Lunch Services	111,600	111,600	-	111,600	Paid
Matunda Tabasamu Hotel	29/06/2023	Provision For Conference Breakfast And Lunch Srevivces	120,300	120,300	-	120,300	Paid
Snack Stop Café	29/06/2023	Provisionfor Catering Services For Lunch For 10 Pax	15,000	15,000	-	15,000	Paid
Icpak	29/06/2023	Training Services For Bill Graham	59,000	59,000	-	59,000	Paid
Snack Stop Café	29/06/2023	Provision For Catering Services For Tea And Lunch	31,250	31,250	-	31,250	Paid
Snack Stop Café	29/06/2023	Catering Services For Tea And Snacks	4,500	4,500	-	4,500	Paid
Snack Stop Café	29/06/2023	Provision For Catering Services For Tea And Lunch	31,250	31,250	-	31,250	Paid
Snack Stop Café	29/06/2023	Provision For Catering Services For Tea And Lunch	31,250	31,250	-	31,250	Paid
Golf Hotel	29/06/2023	Provision Of Lunch Services	340,000	340,000	-	340,000	Paid
The Emmanuels Event	29/06/2023	Provision For Hire Of Tents, Chairs, Carpets And Toilets	290,000	290,000	-	290,000	Paid
Villagio Travel Limited	29/06/2023	Provision For Air Travel Services For Bill Graham	23,800	23,800	-	23,800	Paid
Villagio Travel Limited	29/06/2023	Provision For Air Travel Services For George Mbakaya	23,800	23,800	-	23,800	Paid
Villagio Travel Limited	29/06/2023	Provision For Air Travel Services For Emmanuel Njenga Kariuki	23,800	23,800	-	23,800	Paid
Chem Lab Ltd	29/06/2023	Repair Of Medical Equipment	332,465	332,465	-	332,465	Paid
Nation Media Group	29/06/2023	Advertisement Services	91,640	91,640	-	91,640	Paid
Nation Media Group	29/06/2023	Advertisement Services	84,309	84,309	-	84,309	Paid
Diamond Rock	29/06/2023	Catering Services	70,000	70,000	-	70,000	Paid

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Diamond Rock	29/06/2023	Catering Services	50,400	50,400	-	50,400	Paid
Standard Group	29/06/2023	Advertisement Services	357,048	357,048	-	357,048	Paid
Tarian Venture Ltd	29/06/2023	Provision Of Printing Of Health Data	1,711,500	1,711,500	-	1,711,500	Paid
Nation Media Group	29/06/2023	Advertisement Services	91,640	91,640	-	91,640	Paid
Diamond Rock	29/06/2023	Catering Services	125,000	125,000	-	125,000	Paid
Ats Travel	29/06/2023	Provision Of Air Travel	110,000	110,000	-	110,000	Paid
Golf Hotel Limited	29/06/2023	Provision Of Catering Services	255,000	255,000	-	255,000	Paid
Kakamega County Polytechnic	29/06/2023	Provision Of Catering Services	216,000	216,000	-	216,000	Paid
Kakamega County Polytechnic	29/06/2023	Provision Of Catering Services	250,000	250,000	-	250,000	Paid
Kakamega County Polytechnic	29/06/2023	Provision Of Conference Services	617,000	617,000	-	617,000	Paid
Outdays Tours And Travel	29/06/2023	Provision Of Air Ticket Services	25,100	25,100	-	25,100	Paid
Salenion Limited	29/06/2023	Payment Of Service During Resettlement Action Plan For Turbo Market	2,832,884	2,832,884	-	2,832,884	Paid
Kenya Institute Of Mgt Supplies	29/06/2023	Workshop Fee	58,000	58,000	-	58,000	Paid
Institute Of Human Resource Mgt	29/06/2023	Provision Of Training For Jackline Othieno	69,600	69,600	-	69,600	Paid
Longrock Tours& Travel Ltd	29/06/2023	Provision Of Travel Services	402,210	402,210	-	402,210	Paid
Begin Enterprises Co. Ltd	29/06/2023	Provision Of Rehabilitation At Junction Buyundu Primary School	126,100	126,100	-	126,100	Paid
Ciala Resort	29/06/2023	Provision Of Full Day Conference	490,500	490,500	-	490,500	Paid
Grand Royal Swiss Hotel	29/06/2023	Provision Of Full Day Conference	242,500	242,500	-	242,500	Paid
Nation Media Group Plc	29/06/2023	Provision Of Advertisement	320,508	320,508	-	320,508	Paid
Tina Victoria Fish Centre	29/06/2023	Provision Of Tea And Snacks During Madaraka	60,000	60,000	-	60,000	Paid
Tina Victoria Fish Centre	29/06/2023	Provision Of Services During Madaraka Day	508,500	508,500	-	508,500	Paid
Primarks Contractors Limited	29/06/2023	Supply And Delivery Of National Flags	495,000	495,000	-	495,000	Paid
Golf Hotel Limited	29/06/2023	Provision Of Catering Services	1,250,000	1,250,000	-	1,250,000	Paid

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Golf Hotel Limited	29/06/2023	Provision Of Catering Services	62,500	62,500	-	62,500		Paid
Rentokil Initial Kenya Ltd	29/06/2023	Provision Of Cleaning And Pest Control Services	450,720	450,720	-	450,720		Paid
Three And Four Barrels Restaurant	29/06/2023	Provision Of Full Day Conference	1,960,000	1,960,000	-	1,960,000		Paid
Kenya Power And Lighting Co.	29/06/2023	Provision Of Electricity	123,541	123,541	-	123,541		Paid
TOTAL		Sub Total	614,384,049	300,822,650	313,561,399	295,840,915	318,592,084	
GRAND TOTAL		TOTAL	3,111,081,392	1,505,298,681	1,605,782,711	1,402,184,450	1,708,945,892	

Annex 5 –Analysis Of imprests and Advances

(a)Government Imprest

Name Of Officer Or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance as at FY 2023/2024 June
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
S.Nechesa	21/11/2019	108,000		108,000
Godfrey Mbandu	01/08/2020	354,800		354,800
Kennedy Khaemba	15/01/2020	521,000		521,000
Kennedy Khaemba	22/01/2020	388,000		388,000
Abigael Agufa	16/01/2020	369,400		369,400
Howard Lidala	20/02/2020	336,770		336,770
David Simiyu	21/02/2020	211,600		211,600
Kehodo Akoto	24/02/2020	263,500		263,500
Kennedy Khaemba	28/02/2020	388,000		388,000
Stephen Okonya	28/02/2020	197,400		197,400
John Simiyu	13/03/2020	166,470		166,470
Kehodo Akoto	13/03/2020	470,415		470,415

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Geofrey Mbandu	16/3/2020	900,000		900,000
Geoffrey Nyandoro	28/02/2020	396,000		396,000
G.Nyandoro	21/11/2019	154,400		154,400
Geoffrey Nyandoro	16/03/2020	465,000		465,000
Geoffrey Nyandoro	21/11/2019	164,400		164,400
Jensen Iravonga	03/12/2019	383,000		383,000
Jensen Iravonga	06/01/2020	394,800		394,800
Patrick Kehodo	04/08/2020	353,000		353,000
Benard Macodero	23/12/2019	521,100		521,100
Vinicent Ouma	23/12/2019	396,150		396,150
Kenedy Lumbe	20/12/2019	371,400		371,400
Jensen Iravonga	03/12/2019	383,000		383,000
Jensen Iravonga	06/01/2020	394,800		394,800
Robert Sumbi	11/04/2019	622,000		622,000
David Simiyu	11/07/2019	150,000		150,000
Godfrey Mbandu	08/02/2019	400,000		400,000
Jensen Iravonga	26/08/2019	519,200		519,200
Jensen Iravonga	09/04/2019	697,000		697,000
Godfrey Mbandu	09/04/2019	220,000		220,000
David Simiyu	10/04/2019	228,610		228,610
Jensen Iravonga	10/11/2019	422,000		422,000
David Simiyu	11/05/2019	353,600		353,600
Howard Lidala	08/11/2019	150,000		150,000
David Simiyu	14/11/2019	198,000		198,000
Jensen Iravonga	06/12/2019	238,000		238,000

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David Simiyu	11/12/2019	106,130		106,130
Howard Lidala	12/12/2019	120,000		120,000
Jensen Iravonga	18/12/2019	318,000		318,000
Geoffrey Nyandoro	18/12/2019	564,000		564,000
Geoffrey Nyandoro	23/12/2019	214,000		214,000
Howard Lidala	26/12/2019	175,000		175,000
Howard Lidala	21/01/2020	130,000		130,000
Robert Sumbi	24/01/2020	105,000		105,000
Howard Lidala	02/03/2020	120,000		120,000
David Simiyu	23/03/2020	441,600		441,600
Godfrey Mbandu	23/03/2020	436,500		436,500
David Simiyu	24/03/2020	544,000		544,000
E Litindo	02/12/2016	1,800,000		1,800,000
TOTAL		18,325,045	-	18,325,045

Annex 6 – Summary of Non-Current Asset Register

Asset Class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 20xx
Land	116,599,852	33,000,000	0	0	149,599,852
Buildings And Structures	8,889,152,775	543,386,949	0	0	9,432,539,724
Transport Equipment	529,534,553	0	0	0	529,534,553
Office Equipment, Furniture And Fittings	263,413,042	5,254,448	0	0	268,667,490
ICT Equipment	247,697,341	32,393,212	0	0	280,090,553

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Asset Class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 20xx
Machinery And Equipment	423,342,875	102,628,969	0	0	525,971,844
Heritage And Cultural Assets	0	0	0	0	0
Biological Assets	1,081,932,899	29,321,056	0	0	1,111,253,955
Intangible Assets	397,376,525	70,856,714	0	0	468,233,239
Infrastructure Assets- Roads, Rails	11,174,335,643	1,353,682,948	0	0	12,528,018,591
Total	23,123,385,505	2,170,524,296	0	0	25,293,909,801

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Executive. Additions

During the year should tie to **note 9** on acquisition of assets during the year.

Complete fixed asset register is separately prepared in line with guidelines from The National Treasury.

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Annex 7 – Inter-Entity Transfers

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred. KShs	Amount Confirmed as received. KShs	difference	explanation
1.	Kakamega County Investment and Development Agency	10,750,000	4,500,000	25,250,000	7,400,000	47,900,000	47,900,000	0	No Variance
2.	Kakamega County Microfinance	3,000,000	0	0	4,500,000	7,500,000	7,500,000	0	No Variance
3.	Kakamega Dairy Development Corporation	3,000,000	18,323,194	10,000,000	34,900,000	66,223,194	66,223,194	0	No Variance
4.	Kakamega Municipality	3,194,559	2,000,000	2,000,000	27,000,000	34,194,559	34,194,559	0	No Variance
5.	Mumias Municipality	2,694,559	1,500,000	3,000,000	5,942,300	13,136,859	13,136,859	0	No Variance
6.	Facility Improvement Fund (FIF)					0	0	0	No Variance
7.	KCRA Operational A/C	18,000,000	18,000,000	18,000,000	14,964,020	68,964,020	68,964,020	0	No Variance
8.	Ward Busary Fund					240,000,000	240,000,000	0	No Variance
9.	Imarisha Afya Mama Na Mtoto	0	0	0	20,000,000	20,000,000	20,000,000	0	No Variance
10	Kakamega County Emergency Fund	0	0	0	50,000,000	50,000,000	50,000,000	0	No Variance
11	Kakamega County Water, Sewerage	0	0	10,000,000	10,000,000	20,000,000	20,000,000	0	No Variance

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Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred. KShs	Amount Confirmed as received. KShs	difference	explanation
	company Limited								
12	Kakamega County Health services Fund	0	0	0	0	19,399,594	19,399,594	0	No Variance
13	Kakamega County General Hospital	0	14,000,000	14,000,000	0	28,000,000	28,000,000	0	No Variance
14	Ikolomani Sub county Hospitals	0	950,000	1,950,875	0	2,900,875	2,900,875	0	No Variance
15	Butere Sub county Hospitals	0	2,350,000	2,350,000	0	4,700,000	4,700,000	0	No Variance
16	Malava Sub County Hospitals	0		1,400,000	0	1,400,000	1,400,000	0	No Variance
17	Munmisa East Sub county Hospitals	0	2,000,000	2,000,000	0	4,000,000	4,000,000	0	No Variance
18	Mumias West Sub county Hospitals	0	0	1,100,000	0	1,100,000	1,100,000	0	No Variance
19	Navakholo Sub county Hospitals	0	1,100,000	1,100,000	0	2,200,000	2,200,000	0	No Variance
20	Likuyani Sub county Hospitals	0	1,350,000	1,350,000	0	2,700,000.	2,700,000.	0	No Variance
21	Lugari Sub county Hospitals	0	3,000,000	3,000,000	0	6,000,000	6,000,000	0	No Variance
22	Khwisero sub county Hospitals	0	1,000,000	1,000,000	0	2,000,000	2,000,000	0	No Variance
23	Matungu Sub county Hospitals	0	1,200,000	1,200,000	0	2,400,000	2,400,000	0	No Variance

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Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred. KShs	Amount Confirmed as received. KShs	difference	explanation
24	CRF	1,505,733	0	5,521,901	178,060	7,205,694	7,205,694	0	No variance
25	Transfers to FFLOCA	0	0	0	303,132,837	303,132,837	303,132,837	0	No Variance
26	Total	52,144,851	71,273,194	103,488,721	793,517,217	955,057,632	955,057,632	0	

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Director of Finance
County Executive

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

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Annex: 9 Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		

Annex 10 Reporting on Disaster Expenditure

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments