

REPUBLIC OF KENYA



COUNTY GOVERNMENT OF NYAMIRA

COUNTY TREASURY

MEDIUM TERM

DEBT MANAGEMENT STRATEGY PAPER

FEBRUARY 2025

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FOREWORD

The budget proposals contained in the Nyamira County Fiscal Strategy Paper 2025 is balanced with the resource envelop of the county and as such the County Government of Nyamira has no plans for deficit financing in the financial year 2025/2026 However, it is worth noting that the government debt management objective remains two-fold:

- To raise resources through borrowing to meet County government budgetary requirements for Development at a minimum cost and prudent level of risk
- To promote and encourage the development of domestic debt markets.

The Public Finance Management Act 2012 section 123 (1), Provides that the County Treasury shall submit to the County Assembly a statement setting out the Debt Management Strategy of the County Government over the medium term clearly showing its actual liability in respect of loans and its plan for dealing with those liabilities.

The strategy outlines priorities that will assist in the financial risk reduction. It is for this reason that the Nyamira County Government recognizes the need for prudence in debt management so as to avoid unwarranted financial risks that emanates from poor debt management strategies. The County is employing significant efforts and resources to ensure improvement in the debt management as well as enhancing capacity of assessing risks.

The Nyamira County Government's debt will only realize sustainability if a prudent debt management and borrowing policy is adopted by the County Government.

MR JONES MOKO OMWWENGA

COUNTY EXECUTIVE COMMITTEE MEMBER

DEPARTMENT OF FINANCE, ECONOMIC PLANNING & RESOURCE MOBILIZATION

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The development of this Debt Management Strategy Paper 2025 was coordinated by a technical team of county drawn from various Economic Planning and budgeting Directorate critical to planning and budgeting process. The invaluable input and contribution of the following officers is highly appreciated: Mr. Nicodemus Mutinda, Mr. Teddy Kiage, Mr. Hesbone Oichoe, Mr. Denis Ayuka, Ms. Esther Muia, Ms. Joyce Nyanumba, Ms. Nova Mokua, Ms. Vane Nyasimi, Ms. Valentine, Ms. Cecilia Mokeira, Ms. Cecilia Mairura, Ms. Maureen Moraa and Ms. Gladys Nyanchama.

Their unwavering commitment and team work is duly acknowledged.

Similarly, and with equal measure, I also express my appreciation to the entire Departmental staff for their dedication, contributions and support that they provided during the preparation of this document.

We are particularly grateful to H.E the Governor, Deputy Governor, the County Executive Committee Member for Finance and Economic Planning for their role, direction and guidance in developing this document.

Finally, it is our sincere conviction that this 2025 Medium Term Debt Management paper will provide the debt management strategy for the Nyamira County Government.

HON RICHARD ONYINKWA

**COUNTY CHIEF OFFICER
ECONOMIC PLANNING AND RESOURCE MOBILIZATION**

LIST OF ABBREVIATION

ALGA	Association of Local Government Auditors
ALGAE	Association of Local Government Authority Employers
ALGAK	Association of Local Government Authorities of Kenya
CIDP	County Integrated Development Plan
CT	County Treasury
DMS	Debt Management Strategy
ECM	Executive Committee Member
FDLFA	Final Draft Loan Financing Agreement
FSP	Fiscal Strategy Paper
FY	Financial Year
GDP	Gross Domestic Product
IDLA	Initial Draft Loan Agreement
IFMIS	Integrated Financial Management Information System
KENAO	Kenya National Auditor Office
KHS	Kenya Shillings
KRA	Kenya Revenue Authority
LAPFUND	Local Authorities Provident Fund
LAPTRUST	Local Authority Pension Trust Fund
LGLA	Local Government Loaning Agency
MTDS	Medium Term Debt Strategy
NCG	Nyamira County Government
NHIF	National Housing Insurance Fund
NSSF	National Social Security Fund
PAYE	Pay As You Earn
PFM	Public Finance Management
PPP	Public Private Partnership

EXECUTIVE SUMMARY

The 2025 Nyamira County Government Debt Management Strategy is the eleventh to be prepared by the County Treasury. This is in line with section 123 of the Public Finance Management Act 2012 which stipulates that on or before 28th February of each year, the County Treasury shall submit to the County Assembly a statement setting out the Debt Management Strategy of the county government over the medium term.

This Debt Management Strategy is structured in four chapters: Chapter one provides an overview of the Debt Management Strategy and outline of the paper. The chapter further provides the legal basis for the preparation of the Debt Management Strategy Paper.

Chapter two discusses the objectives, goals and principles of debt management and the need for the County Government to develop the same.

Chapter three discusses macroeconomic framework underpinning the 2025 Debt Management Strategy as stipulated in the Fiscal Strategy Paper February 2025. Some of the macroeconomic indicators highlighted in this chapter include; GDP growth rate, interest rates and remittances from the Diasporas. The chapter has also analyzed potential financing sources for the County Government.

Chapter four provides the characteristics of Nyamira County Government public debt with emphasis on specific strategies the County Government intends to employ in dealing with debts.

CHAPTER ONE

1.0 OVERVIEW OF DEBT MANAGEMENT STRATEGY

Debt Management Strategy Paper guides the County government to ensure that its debt levels stay affordable and sustainable and that any borrowing will only finance development expenditures.

Inability to repay debts can lead the County economy to debt distress. A county can be said to be in this situation when one or more of the following conditions hold:

- The sum of interest arrears is large relative to the outstanding stock of debt;
- A county receives debt relief in the form of rescheduling and or debt reduction from the creditors, and;
- The county receives substantial budget support from the national government through the conditional grants.

The medium-term debt management strategy is prepared and executed by the County Treasury on behalf of the County Executive Committee and is formulated annually on a three-year rolling basis and becomes effective only with the approval of the County Assembly. The strategy must take into account:

- The borrowing needs of the County Government;
- Fiscal responsibility principles set out in section 107 of the Act and regulation 25 of these regulations;
- Prevailing macro-economic conditions;
- Prevailing conditions of the financial markets;
- Measures to minimize borrowing costs with a prudent degree of risk;
-

1.1 Outline of the 2025 Debt Management Strategy Paper

This Debt Management Strategy paper is made up of four chapters. Chapter one provides an overview of the Debt Management Strategy and outline of the paper. The chapter further provides the legal basis for the preparation of the Debt Management Strategy Paper.

Chapter two discusses the objectives, goals and principles of debt management and the need for the County Government to develop the same.

Chapter three discusses macroeconomic framework underpinning the 2025 Debt Management Strategy as stipulated in the Fiscal Strategy Paper February 2025. Some of the macroeconomic indicators highlighted in this chapter include; GDP growth rate, interest rates and remittances from the Diasporas. The chapter has also analyzed Potential financing sources for the County Government.

Chapter four provides the characteristics of Nyamira County Government public debt with emphasis on specific strategies the County Government intends to employ in dealing with debts.

1.2 Legal Basis for the Publication of the Debt Management Strategy

The Debt Management Strategy is published in accordance with section 123 of the Public Finance Management Act, 2012. The Law states that:

- (1) On or before the 28th February in each year, the County Treasury shall submit to the county assembly a statement setting out the Debt Management Strategy of the County Government over the medium term with regard to its actual liability and potential liability in respect of loans and its plans for dealing with those liabilities.*
- (2) The County Treasury shall include the following information in the statement-*
 - a) The total stock of debt as at the date of the statement;*
 - b) The sources of loans made to the county government;*
 - c) The principal risks associated with those loans;*
 - d) The assumption underlying the debt management strategy; and*
 - e) An analysis of the sustainability of the amount of debt, both actual and potential.*
- (3) As soon as practicable after the statement has been submitted to the county assembly under this section, the County Executive Committee Member for Finance shall publish and publicize the statement and submit a copy to the Commission on Revenue Allocation and the Intergovernmental Budget and Economic Council.*

CHAPTER TWO

2.0 OBJECTIVES OF DEBT MANAGEMENT STRATEGY

The main objective of Nyamira County Debt Management Strategy is to ensure that the Nyamira County Government meets its financing needs and its payment obligations are met at the lowest possible cost over the medium to long term, consistent with a prudent degree of risk.

Specifically, the strategy aims at:

- Covering financing needs and payment obligations, while minimizing medium- and long-term costs;
- Limiting risk in the public debt portfolio.

The strategy aims at providing a general policy direction that will facilitate County's access to financial markets as well as supporting future development of a well-functioning vibrant debt policy. This first formal and explicit strategy is an important step forward in enhancing transparency of the County's debt management decisions.

The 2025 DMSP will cover for the County debt management operations within the period. The document is expected to guide in making decisions on debt management and demonstrate sound financial management practices, in the interest of Nyamira citizenry, credit institutions, investors and other stakeholders.

In accordance to the PFM Act section 123(3), the statement shall be published and publicized; *“As soon as practicable after the statement has been submitted to the county assembly under this section, the County Executive Committee Member for Finance shall publish and publicize the statement and submit a copy to the Commission on Revenue Allocation and the Intergovernmental Budget and Economic Council”*.

2.1 GOALS FOR THE DEBT MANAGEMENT STRATEGY

The Debt Management Strategy spells out the Government's debt financing plans for 2025/2026 Financial Year. In addition, the strategy provides policy framework for liability management and thus enable the county government to meet both recurrent and capital financing needs as well as financing statutory obligations.

The 2025 Debt Management Strategy is also expected to provide debt ceilings for the county government. The limit must:

- Not exceed the nominal value of the total public debt that is determined in accordance with fiscal responsibility principles.

- Be specified annually in the county fiscal strategy paper and the medium-term debt management strategy
- Guide the level of new annual government debt to ensure it is consistent with that limit.
- Guide the amount of county government debt(s) that are not denominated in shillings after they are recalculated at the prevailing exchange rate of the Central Bank of Kenya for the purposes of monitoring compliance with debt limits.

2.2 DEBT MANAGEMENT STRATEGY FINANCING PRINCIPLES

The debt management strategy will address the County government's financing requirements at the lowest cost and a prudent degree of risk by adhering to the following principles:

- (a) Financing must be taken up in a balanced way to ensure debt sustainability over long term.
- (b) Prudence must be observed when contracting debt while taking into account the cost and risk implications.
- (c) Debt must be contracted to support expenditure in the identified County priority areas that are geared towards poverty reduction and promotion of overall County development.
- (d) Debt must be guaranteed.
- (e) The debt must be for capital projects.

2.2.1 Framework for approving loan guarantee to County governments

In line with part (d) above, the County government must meet the following requirements before seeking loan guarantees from the national government:

- i. Prior to commencing negotiations with any lender, The County Treasury shall on behalf of the County Government - submit to the Cabinet Secretary for Finance a capital project financing proposal for review and advice. This advice shall be communicated back to the county government within two weeks from the date of submission;
- ii. If approved by the Cabinet Secretary for Finance, the County Treasury must make the necessary adjustments suggested by the Cabinet Secretary and thereafter proceed to begin negotiations with possible lenders. It must then prepare an Initial Draft Loan Agreement (IDLA) which shall spell out the terms and conditions of the loan;
- iii. This Initial Draft Loan Agreement must be submitted to the Cabinet Secretary for review and advice on the terms and

conditions of the IDLA. A response shall be issued within two weeks from the date of submitting the IDLA;

- iv. If approved by the Cabinet Secretary, the County Treasury and the lender will make the necessary amendments suggested by the Cabinet Secretary and submit a final draft loan financing agreement (FDLFA) to the Cabinet Secretary;
- v. The Cabinet Secretary shall review this final draft loan financing agreement and submit it to the Attorney General for legal opinion which shall itself be provided within two weeks after the date of submission by the Cabinet Secretary;
- vi. The Cabinet Secretary shall send the final loan financing agreement to the county government with the opinion of the Attorney General and the Cabinet Secretary's opinion for the necessary final adjustments, if any, before formalizing the loan financing agreement.

After taking into account the legal opinion of the Attorney General and that of the Cabinet Secretary, The CEC Member for Finance with the help of the County Treasury, must:

- (a) Submit the loan agreement to the County Executive Committee for approval of the borrowing including its terms and conditions; and
- (b) After approval by the County Executive Committee, submit the loan agreement to the County Assembly for approval of the borrowing including its terms and condition.

After obtaining the County Assembly's approval, the County Executive Committee Member for Finance should submit the final draft loan financing agreement and the approval of the County Assembly to the Cabinet Secretary with an accompanying letter requesting for a national Government guarantee of the final loan financing agreement.

After receiving the request for a guarantee, the Cabinet Secretary will seek the recommendations of the Intergovernmental Budget and Economic Council as required under section 58 of the PFM Act. These recommendations shall be given not later than 30th November each year.

The Cabinet Secretary shall take into account the recommendations of the Intergovernmental Budget and Economic Council before seeking approval of the loan guarantee from Cabinet and Parliament respectively. This approval shall be given by 31st January each year.

The Cabinet Secretary shall communicate the decision of Parliament on the draft loan guarantee by 15th February each year to the respective County Executive Committee Member.

After receiving the communication of the decision of Parliament on the draft loan guarantee, the county Executive Committee member shall report to the County Assembly of the decision

CHAPTER THREE

RECENT ECONOMIC DEVELOPMENTS AND MEDIUM-TERM OUTLOOK

3.0 Introduction

This chapter presents an overview of recent economic developments at the global, regional, and county levels, highlighting fiscal performance, economic projections, key risks, and emerging trends.

3.1 Overview of the Recent Economic Developments and Outlook

3.1.1. Global Economic Conditions

The IMF World Economic Outlook (WEO) April 2024 update indicates that global economic growth is projected at 3.2 percent in 2024 and 3.2 percent in 2025. The 2024 projection is an upward revision of 0.1 percentage point relative to the January 2024 WEO. The positive revision is on account of greater than expected resilience in the United States and several emerging markets and developing economies. Growth in the advanced economies is projected to rise from 1.6 percent in 2023 to 1.7 percent in 2024 and further to 1.8 percent in 2025. In the emerging market and developing economies, growth is expected to moderate slightly to 4.2 percent in 2024 and 2025.

The global economic landscape has experienced significant shifts over the past year, influenced by a combination of geopolitical tensions, inflationary pressures, and monetary policy adjustments. Major economies have navigated a period of high inflation, prompting central banks to maintain restrictive monetary policies to curb price increases. The U.S. Federal Reserve, the European Central Bank, and other key financial institutions have largely held interest rates at elevated levels, seeking to balance inflation control with economic growth.

In emerging markets, economic performance has been mixed. While some economies have shown resilience due to strong domestic demand and structural reforms, others have struggled with external debt vulnerabilities and currency depreciation. Commodity-exporting nations have benefited from elevated global prices, while net importers have faced cost pressures due to a strong U.S. dollar and increased borrowing costs.

In Sub-Saharan Africa, growth has been hindered by a combination of high debt levels, constrained fiscal space, and climate-related shocks. The region's economic activity remains subdued due to sluggish private sector investment and supply chain disruptions. However, countries with diversified economic structures, particularly those investing in digitalization and renewable energy, have demonstrated greater resilience.

The sub-Saharan Africa (SSA) growth is projected at 3.8 percent in 2024 and 4.1 percent in 2025

from an estimated 3.3 percent in 2023. This is on account of improved weather conditions and easing of supply-related issues (Table 3.1).

Table 3.1: World Economic Outlook Projections

Country/Region	Estimate		Projections	
	2022	2023	2024	2025
World Output	3.5	3.2	3.2	3.2
Advanced Economies	2.6	1.6	1.7	1.8
United States	2.1	2.5	2.7	1.9
Euro Area	3.3	0.4	0.8	1.5
Germany	-7.0	5.2	1.2	1.4
France	-7.2	4.5	1.3	1.3
Italy	-9.1	4.8	0.5	0.8
Spain	-8.0	4.3	1.8	1.7
Japan	1.0	1.9	0.9	1.0
United Kingdom	4.1	-0.2	1.5	1.3
Emerging Market and Developing Economies	4.1	4.3	4.2	4.2
Emerging Market and Developing Asia	4.5	5.6	5.2	4.9
China	3.0	5.2	4.6	4.1
India	7.2	7.8	6.8	6.5
Emerging Market and Developing Europe	0.8	3.2	3.1	2.8
Russia	-2.1	3.6	3.2	1.8
Latin America and the Caribbean	4.1	2.3	2.0	2.5
Brazil	2.9	2.9	2.2	2.1
Sub-Saharan Africa	4.0	3.4	3.8	4.0
Nigeria	3.3	2.9	3.3	3.0
South Africa	1.9	0.6	0.9	1.2

Source: IMF, *World Economic Outlook, April 2025 update*

3.1.2 The Regional Economy

The sub-Saharan Africa (SSA) growth is projected at 3.8 percent in 2024 and 4.1 percent in 2025 from an estimated 3.3 percent in 2023. This is on account of improved weather conditions and easing of supply-related issues (Table 2.2).

Table 2.2: World Economic Outlook Projections

Country/Region	Estimate		Projections	
	2022	2023	2024	2025
World Output	3.5	3.2	3.2	3.2
Advanced Economies	2.6	1.6	1.7	1.8
United States	2.1	2.5	2.7	1.9
Euro Area	3.3	0.4	0.8	1.5
Germany	-7.0	5.2	1.2	1.4
France	-7.2	4.5	1.3	1.3

Italy	-9.1	4.8	0.5	0.8
Spain	-8.0	4.3	1.8	1.7
Japan	1.0	1.9	0.9	1.0
United Kingdom	4.1	-0.2	1.5	1.3
Emerging Market and Developing Economies	4.1	4.3	4.2	4.2
Emerging Market and Developing Asia	4.5	5.6	5.2	4.9
China	3.0	5.2	4.6	4.1
India	7.2	7.8	6.8	6.5
Emerging Market and Developing Europe	0.8	3.2	3.1	2.8
Russia	-2.1	3.6	3.2	1.8
Latin America and the Caribbean	4.1	2.3	2.0	2.5
Brazil	2.9	2.9	2.2	2.1
Sub-Saharan Africa	4.0	3.4	3.8	4.0
Nigeria	3.3	2.9	3.3	3.0
South Africa	1.9	0.6	0.9	1.2

Source: IMF, World Economic Outlook, April 2024 update

3.2 The Domestic Economic Developments

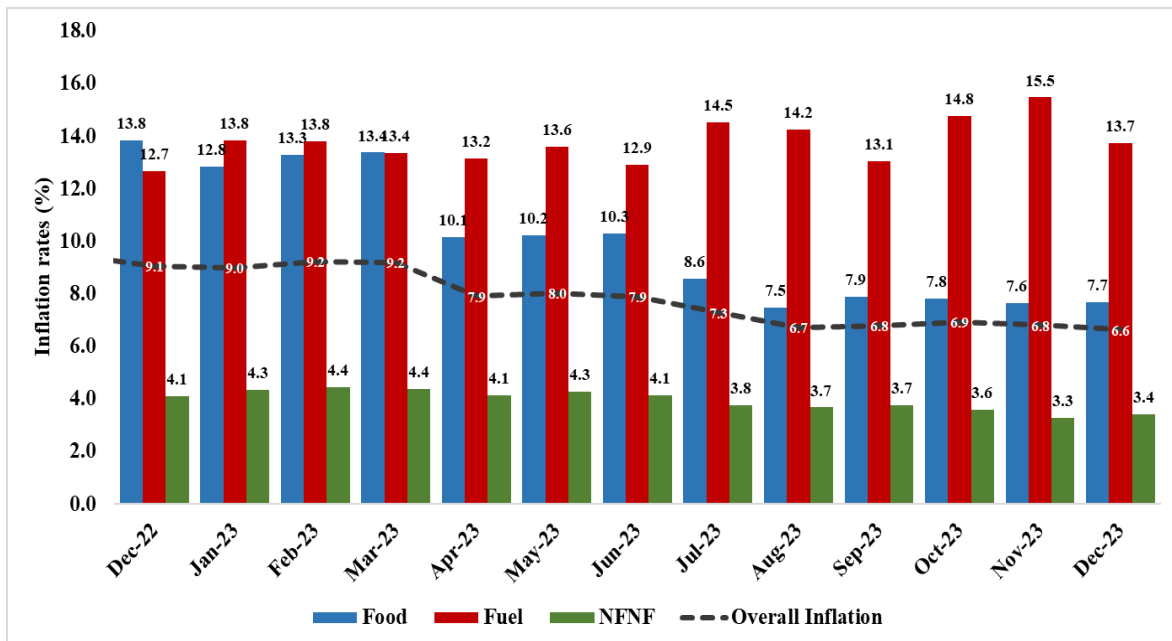
The Kenyan economy recorded strong performance in 2023, driven by robust growth of the agriculture and service sectors. Real GDP grew by 5.6 percent compared to a revised growth of 4.9 percent in 2022. The agriculture sector recorded a strong rebound and grew by 6.5 percent compared to a contraction of 1.5 percent in 2022, attributed to favorable weather conditions and Government measures to improve access to quality and affordable fertilizer. Service sectors maintained a strong growth momentum and grew by 7.0 percent in 2022 and 2023. This was reflected in robust performance of finance and insurance, transport and storage, real estate, information and communication, and accommodation and food services sectors. On the other hand, industrial activity was subdued. Growth of the sector decelerated to 1.9 percent from 3.9 percent in 2022, reflecting rising costs of production and the spillover effects of increased international oil prices

3.2.1 Inflation

Overall inflation remained elevated in the first half of 2023 on account of supply side factors, reflecting developments in domestic and international food and energy prices. However, it reverted to medium term target band in the second half of 2023, declining to 6.9 percent from 8.5 percent in the first half of 2023. Food inflation remained elevated due to unfavorable weather conditions and sticky prices of key imported food commodities in the first half of 2023. It however, declined in the second half, reflecting easing food prices due to improved weather conditions and Government interventions to increase supply of key staple food. It declined to 7.8 percent in the second half from

11.7 percent in the first half of 2023. Fuel inflation remained elevated during the year in line with trends in international oil prices and exchange rate pass through to domestic prices, reflected in higher energy and transport costs. It increased to 13.7 percent in December 2023 from 12.7 percent in December 2022. Non-Food-Non-Fuel (NFNF) inflation remained low and stable, reflecting muted demand pressures and the impact of monetary policy decisions. It declined gradually to 3.4 percent in December 2023 from 4.1 in December 2022.

Chart 1: Developments in Inflation



Source: Kenya National Bureau of Statistics and Central Bank of Kenya

Modernization of Monetary Policy Implementation Framework: In line with the reforms outlined in the White Paper on Modernization of the Monetary Policy Framework and Operations, the Monetary Policy Committee (MPC) Meeting held on August 9, 2023, approved a new monetary policy implementation framework designed to enhance monetary policy transmission. The new framework is based on inflation targeting and introduces an interest rate corridor around the Central Bank Rate (CBR) set at ± 250 basis points. Consequently, monetary policy operations are aimed at ensuring the interbank rate, as an operating target, closely tracks the CBR. Additionally, to improve access to the Discount Window, which serves as a backup source of liquidity for the banking system, the MPC reduced the applicable interest rate from 600 basis points above the CBR to 400 basis points above the CBR

3.2.2 Exchange Rates

The Kenya Shilling exchange rate weakened against major international currencies largely attributed to effects of a stronger U.S. Dollar and geopolitical tensions in the Middle East. It exchanged at an average of KSh.139.7 in 2023, against the US dollar, from an average of KSh.117.9 in 2022 (Table 2.4).

Table 14: Exchange rate

	USD Dollar	Sterling Pound	EURO	SA RAND	USHS	TSHS	RWF	BIF
2017	103.4	133.1	116.7	7.8	34.9	21.6	8.1	16.7
2018	101.3	135.3	119.7	7.7	36.8	22.5	8.6	17.5
2019	102.0	130.1	114.2	7.1	36.3	22.6	8.9	18.0
2020	106.5	136.8	121.7	6.5	34.9	21.8	9.0	18.0
2021	109.6	150.9	129.8	7.4	32.7	21.1	9.2	18.0
2022	117.9	145.8	124.2	7.2	31.3	19.7	8.8	17.4
2023	139.7	174.2	151.3	7.6	26.8	17.4	8.2	18.3

3.2.3 Interest Rates

Interest rates increased in 2023, reflecting tightening of the monetary policy stance and liquidity conditions in the market. The Monetary Policy Committee (MPC) sustained the tight monetary stance to anchor inflation expectations. It cumulatively raised the Central Bank Rate (CBR) by 375 basis points in 2023 to 12.5 percent. The MPC raised the CBR from 8.50 percent to 9.50 percent in March 2023, and the most decisive actions being the 100 basis points and 200 basis points increases in the CBR in June and December 2023, respectively. While headline inflation in this period was largely driven by supply-side factors, MPC actions were aimed at addressing the pressures in the exchange rate, mitigating the second-round effects, and ensuring inflation expectations are well anchored, and inflation declines towards the 5.0 percent midpoint of the target range

3.2.4 Balance of Payments

The current account deficit is estimated at 3.9 percent of GDP in 2023 from 5.0 percent of GDP in 2022, on account of lower imports of energy and non-energy goods as well as stable performance of remittances. Imports declined by 11 percent in 2023 compared with an increase of 7.3 percent in 2022, reflecting a decline in all major imports, except food and crude materials

3.2.2 Fiscal Developments

Total government revenues and grants amounted to Ksh.1,275.6 billion in the first half of the FY

2023/24. This represented a 14.9 percent increase, from Ksh.1,110.7 billion collected in a similar period in 2022/23 (Table 15). Tax revenues were below the set target. Total expenditure and net lending increased by 9.3 percent during the first half of FY 2023/24 to Ksh.1,464.3 billion from Ksh.1,340.3 billion for a similar period in FY 2022/23, largely on account of increases in recurrent expenditure. Total expenditure and net lending were also below target reflecting underperformance in both recurrent and development spending, as well as County transfers. Consequently, Government budgetary operations resulted in a lower deficit of Ksh.188.6 billion (1.2 percent of GDP) on a cash basis compared to a deficit of Ksh.229.6 billion (1.6 percent of GDP) incurred over the same period in FY 2022/23. The deficit remained below the target of 2.3 percent of GDP

3.3 Domestic Revenue Performance

Budget execution for the FY 2023/24 was hampered by challenges in revenue mobilization. By the end of June 2024, total revenue collected including A-I-A amounted to Ksh2,702.7 billion (16.8 percent of GDP) against a target of Ksh2,907.5 billion (18.0 percent of GDP). The shortfall of Ksh204.9 billion was on account of below target ordinary revenue collection by Ksh172.1 billion while the collection of the ministerial A-I-A was also below target by Ksh32.8 billion.

Revenue mobilization for the financial year 2023/2024 grew by a notable 11.1% up from 6.4 % in the previous financial year, after KRA collected Kshs.2.407 trillion compared to Kshs.2.166 trillion in the previous financial year. This translates to a performance rate of 95.5% against the target. The year under review was characterized by multiple economic shocks that included depreciation of the Kenya Shilling against the US Dollar, rising bank lending rates and international conflicts that disrupted supply chains, among others. These factors affected revenue mobilization efforts.

The Exchequer revenue grew by 9.5% after KRA collected Kshs.2.223 trillion compared to Kshs.2.030 trillion collected in the previous financial year. This translates to a performance rate of 95.8%. Additionally, KRA collects revenue on behalf of other government agencies, mainly at the ports of entry. These include Road Maintenance Levy, Air Passenger Service Charge, Aviation Revenue, Petroleum Development Fund, Petroleum Regulatory Levy, Housing Levy, amongst others. During the financial year ending 30th June, 2024, KRA collected agency revenues amounting to Kshs.184.036 billion, reflecting a growth of 34.9% compared to the last financial year.

Economic Environment

The revenue performance reflects the prevailing economic indicators, especially the GDP growth of 5.6% in 2023 calendar year (Economic Survey 2024), compared to a growth of 4.9% in 2022. The overall inflation rate averaged at 6.86% in the first half of FY 2023/24, mainly driven by elevated

prices of commodities due to high fuel and energy prices. However, inflation eased to an average of 6.29% in the third quarter and further down to 4.87% in the fourth quarter of FY 2023/2024. This was attributed to the monetary policy deployed by the Central Bank of Kenya. In summary, inflation averaged at 6.22% in FY 2023/24, compared to an average of 8.78% in FY 2022/2023.

Customs and Domestic Taxes Performance

During the financial year, Domestic Taxes registered a revenue growth of 14.4% after collecting Kshs.1.611 trillion against a target of Kshs.1.677 trillion. This translates to a performance rate of 96.1%. Customs Revenue recorded a performance rate of 94.6% with a collection of Kshs.791.368 billion. This translates to a revenue growth of 4.9%, compared to the same period in FY 2022/2023. Despite overall import values increasing by 11.7%, oil and non-oil taxes performance were in part affected by growth in exemption and remissions, which grew by 23.8%, driven by special exemptions accorded to some food commodities. These products account for 40.8% of exemptions accorded in the FY 2022/2023. The special exemptions were part of the government's strategies to mitigate against adverse effects of drought and reduce the cost of living. Further, there was low consumption of petroleum products in the country, especially diesel and petrol, which was in part exacerbated by high retail prices for the better part of the year in focus.

Performance of Key Tax Heads

Domestic VAT: Domestic VAT collection stood at Kshs.314.157 billion against a target of Kshs.307.823 billion, reflecting a growth of 15.3% compared to the previous year. Domestic VAT collections surpassed target by Kshs.6.334 billion. The growth is attributed to the implementation of the Electronic Tax Invoice Management System (eTIMS), which has enhanced compliance among VAT-registered taxpayers. It is important to note that Domestic VAT average monthly collection growth scaled up to 17.5% in the year under review. The monthly average collection stood at Kshs. 26.250 billion in the second half of FY 2022/23, after introduction of eTIMS, against the monthly average collection of Kshs.23.599 billion collected in the first half of FY 2022/23, before rollout of eTIMS. Currently, monthly average Domestic VAT collections stand at Kshs.28.680 billion in FY 2023/24.

- Capital Gains Tax: Capital Gains Tax registered a 49.5% growth after collecting Kshs. 8.381 billion against a target of Kshs.7.710 billion. This signifies a performance rate of 108.7%, after collecting a surplus of Kshs.671 million.
- Corporation Tax: Corporation tax performed at 93.4% with a collection of Kshs. 278.156 Billion. This is a growth of 4.9% over the last financial year. This performance was driven by increased remittances from sectors like: Wholesale & Retail Trade (10.0%); Electricity, Oil, & Gas (11.0%);

Transport & Storage (118.5%); Accommodation & Food Service (96.6%); Education (29.5%); among others. These sectors contributed 20.5% of the Corporation taxes. On the downside key sectors like Finance & Insurance, Information & Communication, and Manufacturing experienced declines in instalment remittances of 2.4%, 12.3%, and 13.0% respectively. This is attributed to reduced profitability reported by taxpayers across these sectors, explained by: Increase in provisioning for non-performing loans in the banking sector that spiked as a result of high default rates. Forex losses arising from a depreciated exchange rate especially in the first half of FY 2023/24. Weak demand for manufactured goods affected by high retail prices that was a result of high cost of inputs (mainly import driven), high energy costs, etc. Pay As You Earn (P.A.YE): P.A.Y.E registered a growth of 9.7% after collecting Kshs.543.186 billion. The performance was mainly driven by remittances from private firms and public sector, which grew by 13.4% and 3.7% respectively.

- Domestic Excise: The tax head recorded a growth of 8.1% in FY 2023/24, with a collection of Kshs.73.624 billion, which translates to a performance rate of 99.6%. The performance is attributed to the growth in revenue from: manufacturers of; soft drinks (12.2%); bottled Water (9.7%); beer (16.2%); and Tobacco (1.9%). KRA continues to enhance surveillance in the sector to ensure compliance. Customs Revenue: Non-Oil taxes recorded a growth of 1.9% after collecting Kshs.490.60 billion. On the other hand, Oil taxes grew by 10.3% after collecting Kshs.300.77 billion.

Key Revenue Drivers

The revenue growth is attributed to implementation of key strategies as enshrined in KRA's 8th Corporate Plan. Some of these strategies include:

Technology: KRA has continued to leverage disruptive technology to deliver tools that enable market customized solutions. These solutions have highly simplified tax processes, facilitated trade and enhanced voluntary compliance.

Going into the future, KRA projects to design and deploy new technology architecture that will create market customized solutions by enabling other stakeholders to integrate with KRA systems. KRA will increasingly rely on data analytics, Artificial Intelligence (AI), Machine Learning (ML) and Application Programming Interface (API).

These technologies will reshape how KRA approaches compliance by modernizing tax processes. The technologies will help improve customer experience, service quality, identify potential tax evasion schemes, and help KRA make informed decisions and formulate data-driven policies.

- **Tax Base Expansion:** This aims to on-board taxpayers previously not paying taxes. The program enabled KRA to collect Kshs. 24.62 billion in revenue. Some of the initiatives under the TBE include recruitment of landlords under the Monthly Rental Income (MRI) programme through a taxpayer mapping process (Block Management System - BMS). Through the programme, KRA recruited 1,247,543 additional active taxpayers in the period under review.
- **Tax at Source:** Through this programme, KRA was able to integrate with other systems, allowing for an almost real-time collection of information and revenue directly at the source. Some of the initiatives under this programme that KRA has implemented include:
 - **Electronic Tax Invoice Management System (eTIMS)** which has minimised VAT fraud and increased tax revenue. A total of 280,663 VAT-registered taxpayers onboarded, which led to remittances of 314.157 billion.
 - **Integration of Betting and Gaming Companies into KRA tax system.** The integration has given KRA real-time access to companies in the gaming and betting sector. The sector registered a growth rate of 2% after KRA collected Kshs. 24.269 billion in FY 2023/24 compared to Kshs. 19.224 billion in the previous year from Excise on Betting Services, Withholding tax on winnings from betting and gaming, and Betting tax. The collections were from 111 taxpayers that have been on-boarded. The performance is attributed to the integration of the betting companies into the KRA tax system, which has streamlined tax remittances.
 - **Debt Collection Initiatives:** KRA enhanced collection from debt programmes on non-compliant taxpayers, collecting a total of Kshs. 103.390 billion in FY 2023/2024. This performance is attributable to follow-ups on demand notices and the debt instalment plans agreed upon with taxpayers.
 - **Tax Amnesty:** The programme collected Kshs.43.9 billion after 2,617,111 taxpayers were granted amnesty in the Financial Year 2023/2024.
 - **Trade Facilitation:** Customs achieved a 40.55% uptake on pre-arrival processing, surpassing the 40% target. This achievement underscores KRA's commitment to efficiency and effectiveness in service delivery. Additionally, the formulation of joint Service Level Agreement (SLAs) for sea clearance cargo among Partner Government Agencies (PGAs) promises to streamline clearance processes, eliminating bottlenecks and enhancing trade facilitation.
 - **Dispute Resolution Framework:** The framework enhanced revenue collection from Alternative Dispute Resolution (ADR), which facilitated the release of Kshs.21.9 billion for

collection from 1,184 concluded cases.¹

- **Anti-Corruption Measures:** KRA has implemented an anonymous whistle-blowing mechanism through which the public and staff can report tax malpractices. For the period under review, 883 cases were reported through the iWhistle system. This led to recovery of Kshs. 4.22 Billion. During the same period, 255 staff were investigated, 41 lifestyle audits conducted and 2,100 background checks completed.
- **Customer Support Programmes:** These programmes aim to create a customer-centric tax environment to enhance voluntary compliance and improve revenue collection. In FY 2023/24, KRA held 107 sensitizations, 33 engagements with different sectors and eight (8) roundtables. KRA also partnered with Kenya Institute of Curriculum Development (KICD) to incorporate tax content in the Curriculum for pupils in grade four (4) to nine (9). KRA also collaborated with AKILI Kids to launch an animated television series on taxation.

To enhance revenue mobilization and improve efficiency, KRA will implement the 9th Corporate Plan following the end of the 8th Corporate Plan cycle on 30th June, 2024. As opposed to the previous Corporate Plans whose life cycle was three years, the 9th Corporate Plan will be implemented over a period of five years. Over this period, KRA will focus on enhancing tax and Customs compliance through simplification of processes; tax base expansion; scaling up infrastructure to meet business demands; enhancing data management maturity; optimizing human resource capacity and capability, among others. KRA is also implementing the National Tax Policy and the Medium-Term Revenue Strategy (MTRS) for the period FY 2024/25 - 2026/27. KRA's role is to collect, assess, and account for all revenues on behalf of the national government, as well as administering tax and Customs laws.

Despite the challenging economic environment, taxpayers exhibited resilience and voluntarily paid their taxes to support the country's economic transformation. As at 30th June, 2024, a total of 8,046,029 tax returns were filed, against a target of 7,187,932. This represents a growth of 26% compared to 6,385,523 tax returns filed last year. Revenue collection to October 2023 recorded a slightly higher growth of 13.0 percent compared to a growth of 11.9 percent in October 2022. This revenue performance is partly explained by rising cost of living which has negatively affected the business environment. As at end October 2023, the cumulative total revenue inclusive of Ministerial Appropriation in Aid (A-i-A) was Ksh 826.7 billion against a target of Ksh 874.3 billion recording a shortfall of Ksh 47.6 billion. Ordinary revenue for the period to October, 2023 was Ksh 713.9 billion

¹

against a target of Ksh 773.0 billion translating into a shortfall of Ksh 59.1 billion despite recording a growth of 12.3 percent. All broad tax categories of ordinary revenue save for Value Added Tax (VAT) fell short of the respective targets during the review period. Income tax recorded a shortfall of Ksh 48.8 billion, Excise taxes of Ksh 12.7 billion and Import duty of Ksh 9.7 billion. Value Added Tax (VAT) met the October 2023 target while other revenue was above target by Ksh 12.0 billion. Ministerial A-i-A inclusive of the Railway Development Levy amounted to Ksh 112.8 billion in October 2023 against a target of Ksh 101.3 billion recording a surplus of Ksh 11.5 billion. (Table 2.4a)

National Expenditure Performance

Budget execution for the FY 2023/24 was hampered by challenges in revenue mobilization. By the end of June 2024, total revenue collected including A-I-A amounted to Ksh 2,702.7 billion (16.8 percent of GDP) against a target of Ksh 2,907.5 billion (18.0 percent of GDP). The shortfall of Ksh 204.9 billion was on account of below target ordinary revenue collection by Ksh 172.1 billion while the collection of the ministerial A-I-A was also below target by Ksh 32.8 billion

The total expenditure for Ministries, Departments and Agencies (MDAs) including A.I.A was Ksh 2,033.5 billion against a target of Ksh 2,437.6 billion. Recurrent expenditure was Ksh 1,493.1 billion against a target of Ksh 1,731.4 billion, while development expenditure amounted to Ksh 540.4 billion against a target of Ksh 708.8 billion. The percentage of total expenditures to the target was 83.4 percent with recurrent and development as a percent of the target at 86.2 percent and 76.2 percent respectively. The discrepancy between actual and target expenditures is partly due to the non-capture of the parastatals and MDAs expenditures. 14. As at the period ending 30th June, 2024, recurrent expenditures by the State Department for Basic Education, Higher Education and Research; Teachers Service Commission; Vocational and Technical Training; Public Health and Professional Standards; labour and Skills Development; correctional service; Youth Affairs and Arts; and Sports; Social Protection and Senior Citizens; Immigration and Citizen Services and Medical Services (Social Sector) accounted for 47.9 percent of total recurrent expenditure. In addition, the security sector accounted for 13.8 percent of total recurrent expenditure. 15. Analysis of development outlay indicates that the State Department for Roads accounted for the largest share of the total development expenditure (16.2 percent), followed by the State Department for Economic Planning (8.5 percent) and the State Department for Transport (7.8 percent). The expenditures by large Ministries/State Departments were below target because of under reporting of expenditure from the sub-national, parastatals and some donor funded projects.

The fiscal deficit in FY 2023/24 was financed through net domestic financing of Ksh 595.6 billion which was below target by Ksh 70.1 billion attributed to liquidity challenges in the domestic securities market. Net external financing amounted to Ksh 222.7 billion (1.4 percent of GDP). Total disbursements (inflows) including Appropriations-in-Aid amounted to Ksh 760.5 billion for the period ending 30th June, 2024 against a target of Ksh 815.8 billion. The total disbursement included Ksh 68.3 billion Project Loans A.I.A; Ksh 317.8 billion program loans; and Ksh87.4 billion Project Loans-Cash. The external repayments (outflows) of principal debt amounted to Ksh 537.8 billion. The amount comprised of principal repayments due to commercial institutions; bilateral sources; and multilateral sources

CHAPTER FOUR

4.0 Analysis of the Nyamira County Government situation

As at 30th June 2024, Nyamira County Government's pending bills stood at Kshs. **776,679,157.12** out of which Ksh. **433,411,368.53** were recurrent and Ksh. **343,267,788.59** were development. The table below gives a summary of the pending bills. The county intends to service the debts with the financial year's budgetary allocations.

PENDING BILLS AS AT 30TH JUNE 2024 (COUNTY TREASURY)

Department	Pending Bills - Recurrent	Pending Bills Development	Total Pending Bills
Governor's Office	37,684,365	-	37,684,365
County Attorney	136,715,342	-	136,715,342
Finance and planning	35,973,270.24	22,228,764	58,202,034.24
Agriculture, Livestock and Fisheries	1,100,646.00	4,347,000.00	5,447,646.00
Environment, Water, Energy & Natural Resources	6,463,873	54,965,863.5	61,429,736.50
Education & Vocational Training	3,075,577.86	35,037,336.00	38,112,913.86
Health Services	173,544,482.12	40,299,491.34	213,843,973.46
Land, Physical Planning, Housing and Urban Development	4,863,402	52,610,395.62	57,473,796.62
Transport & Public Works,	6,621,507	100,679,395	107,300,902
Trade, Tourism and Co-operatives Development	2,562,288	11,299,499.25	13,861,787.25
Youth, Gender, Culture and Social services	7,945,888	16,801,047.93	24,746,935.93
County Public Service Board	2,677,835	0	2,677,835
Public Service Management	5,505,549	0	5,505,549
Nyamira Municipality	8,777,343.40	4,998,997	13,776,340.40
Total	433,411,368.53	343,267,788.59	776,679,157.12

4.1 Strategies to deal with the County debts in 2025/26 F/Y

- The balance in recurrent debt shall be paid in the current budget and the next provision on opening balances for pending bills Obligations 2025/2026
- To accommodate other pending bills which arose after verification of the pending bills as a result of accumulating obligations the next budget 2025/2026 has taken into consideration to pay all the debts in development as indicated in the CFSP 2025.
- Inspection and acceptance exercise to be carried out on all completed works before payments are done.
- Stalled projects to be inspected before they are re-budgeted.
- Contract management should be conducted in adherence to all statutory requirements
- Strengthen county audit and legal offices
- Verification of suppliers in the county
- Strengthen procurement processes

4.2 Debt reduction strategies

The county will apply the following strategies towards the reduction of its debts: -

- Adherence to the budgetary ceiling
- Only borrow to for developmental initiatives as stipulated by the PFM Act 2012.
- Embrace saving culture as well as revenue generation by departments
- Only engage in debt whose interest rates are sustainable to the county
- Conduct assets and liabilities assessment on quarterly basis

4.3 Recommendation and way forward

There is need for constant monitoring and review of performance and progress made on the medium term debt strategy. The quarterly County debt report and the annual review of performance of the previous quarter which will reveal possible risks and recommend measures to mitigate in the subsequent quarter.

County debt information should be published more regularly to enhance transparency on debt management in accordance with best international practices.

ANNEX 1 –COUNTY DEBT STATUSES June 2024

**1) DEPARTMENT OF AGRICULTURE, LIVESTOCK, AND FISHERIES
DEVELOPMENT a) Recurrent**

1. DEPARTMENT OF FINANCE , BUDGET & ECONOMIC PLANNING PENDING BILLS 2023/2024 RECURRENT						
No	Supplier	Item	Lpo/Ls o	Invoice	Amount	year
	Nuclear vision	Supply of office Furniture	97	136	599,700.00	5/4/2024
	Nestlabs limited	Supply of Tools and Equipments	228	114	807,701.04	11/4/2024
	Doth Engineering	Supply of toners	2114329	30	910,000.00	3/4/2024
	Samonya international limited	Supply of computer and labtops	94	1	790,000.00	6/3/2024
	national bank	commision for services	95	340036001	807,405.00	22/03/2024
	national bank	Management fee	96	340035001	797,423.00	2/4/2024
	nation Media	Advertisement	51	86079	216,920.00	19/01/2024
	florida garage	Maintanance of 46CG015A	72	363	32,732.00	6/2/2024
	florida garage	Maintanance of 46CG015A	1471	144	49,648.00	8/3/2024
	Edigate enterprises ltd	Supply of office stationery	1483	6	625,000.00	29/02/2024
	gekomu general suppliers	motorvehicle maintanance	112	e tims	52,084.00	3/6/2024
	national bank	workshop management	103	24475A	6,024,999.40	10/1/2024
	rabuta general supplies limited	supply of cleaning materials	3897881	4	1,500,160.00	5/12/2022
	Safaricom	internet connectivity	no lpo	2108120011 / 20110953493	208,800.00	1/12/2023
	Icpak	icpak arears			1,423,868.80	19/06/2023
	helsinki hotel	catering services	no lpo	213	90,000.00	9/8/2023
	gekomu general suppliers	motorvehicle maintanance KAR 103L	no lso	115	51,088.00	8/4/2024
	florida garage	Maintanance of 46CG020A	no lso	222	103,457.00	15/05/2023

	florida garage	Maintanance of 46CG022A	115	375	95,236.00	23/24
	florida garage	Maintanance of 46CG022A	74	340	52,300.00	6/2/2024
	helsinki hotel	catering services	no lpo	308	137,500.00	4/3/2024
	campridge resort hotel	catering services	no lpo	7574/ 7857/ 2057/ 2459	83,400.00	30/4/2024
	campridge resort hotel	catering services	no lpo	4578	108,000.00	15/5/2024
	logne limited	supply of printers	124	7	400,000.00	21/06/2024
	florida garage	motorvehicle maintainance KAR 103L	71	514	58,348.00	6/2/2024
	florida garage	motorvehicle maintainance 46CG015 A		1	33,524.00	1/2/2024
	standard group	advertisement of public participation	1404693	100126714	177,480.00	22/4/2024
	helsinki hotel	catering services	no lpo	311	160,000.00	11/3/2024
	standard group	advertisement of public participation	1504041	80129325	177,480.00	22/08/2023
	standard group	advertisement of public participation	91		177,480.00	28/02/2024
	standard group	advertisement of public participation	1404781	80129973	177,480.00	15/09/2023
	florida garage	Maintanance of 46CG022A	no lso	231	52,664.00	16/01/2023
	gekomu general suppliers	Maintanance of 46CG016A	no lso	109/110	181,800.00	11/4/2024
	famagez enterprises limited	supply of stationery	3697878	1	1,613,400.00	13/12/2022
	janyamosi general supplies	supply of cleaning materials	3897889	99	2,150,000.00	3/4/2023
	Standard group	Advertisement	1118	80097026	88,160.00	15/03/2023
	Helsinki Hotel	Conference facilities	1239	251	219,600.00	15/06/2023
	Rangi Mbili Auto Spares	Motor vehicle Repair 46 CG 054A	1172	89684	10,150.00	26/04/2023
	Safaricom limited	internet connection	57	profoma	1,750,000.00	1/2/2024
	Cambridge Resort	Catering Services			347,400.00	28/06/2024
	Cambridge Resort	Catering Services		1454	90,000.00	31/05/2024

	Ecocapp capital limited	consultancy services	101	e tims	2,978,880.00	12/4/2024
	Florida Garage	Motor vehicle Repair 46 CG 024A	1177	160	91,176.00	8/5/2023
	Borabu Inn	Conference facilities	1246	73133	189,000.00	22/06/2023
	Borabu Inn	Conference facilities	1245	73132	295,200.00	22/06/2023
	Standard group	Advertisement	13198	80107342	272,320.00	11/3/2022
	Benoa Motor Repairs	Motor vehicle Repair 46CG054A	14282	1190	30,530.00	28/04/2023
	Benoa Motor Repairs	Motor vehicle Repair 46CG054A		1013	35,380.00	9/8/2023
	Benoa Motor Repairs	Motor vehicle Repair 46CG054A	14295	1746	36,850.00	13/06/2023
	Helsinki Hotel	Conference facilities	1032	101	9,900.00	21/22
	The Guardian Hotel	Conference facilities	1240	570	280,000.00	16/06/2023
	The Guardian Hotel	Conference facilities	1232	563	60,000.00	6/6/2023
	Ciala Resort	Conference facilities	3897995	CGN051222	480,000.00	17/10/2022
	MFI DOCUMENTS	Supply of Toners	3897983	IN-005104	34,800.00	26/09/2022
	Gekomu Garage	Motor vehicle Repair 46CG022A	11	162	135,604.00	24/06/2024
	Borabu Inn	Conference facilities	2866346	PTI-62428	94,750.00	10/12/2020
	Gekomu Garage	Motor vehicle Repair 46CG018A	7	158	56,492.00	26/04/2024
	Dropworks Holdings Limited	supply of stationery	134		1,000,000.00	28/06/2024
	FREISA RESORT HOTEL	Catering Services		202	19,000.00	28/09/2020
	EVASO GENERAL AGENCIES	Printing and publishing	1061	028 & 029	1,990,000.00	28/11/2022
	Gateland Enterprises	Printing and publishing	1058	13	1,995,000.00	28/11/2022
	Mogecan International Limited	Printing and publishing	1059	20 & 35	1,997,250.00	28/11/2022
	kingsway Tyres limited	Supply of tyres	155	2020747	458,750.00	23/03/2020
	TOTAL				35,973,270.24	

DEPARTMENT OF FINANCE , BUDGET & ECONOMIC PLANNING PENDING BILL - DEVELOPMENT						
No.	Supplier	Item	Lpo/Lso	Invoice	Amount	
	risarik construction limited	construction & completion of revenue infrastructure and department of finance	106	158	2,905,278.00	2/5/2024
	intellspark limited	supply and installation of ict hub networking	82	NY1289087	2,551,946.00	13/02/2024
	gladohn company limited	supply of desktops	99	e tims	1,996,500.00	12/4/2024
	Riverbank powering transactions	Revenue automation sytems purchase	720984	NYA25112021B	8,750,000.00	28/05/2019
	National bank	upgrading of revenue collection systems	103		6,025,040.00	22/04/2024
	TOTALS				22,228,764.00	

DEPARTMENT OF FINANCE , BUDGET & ECONOMIC PLANNING PENDING OBLIGATIONS						
No .	Supplier	Item	Lpo/Ls o	Invoice	Amount	
	Jaja young contractors limited	supply of co-operate uniforms	100		244,000.00	23/24
	Axel construction limited	supply and installation of revenue boots			1,999,900.00	23/24
	Florida garage	repair of motor vehicle reg no KAR 103L Pick up			332,500.00	23/24
	Helsinki Hotel	Conference facilities	1239	350	100,000.00	1/8/2023
	Benoa motor repairs	Service (Motor Vehicle 46CG054A		1013	35,380.00	23/24
	Florida garage	Service (Motor Vehicle KBY 599C		49	22,800.00	28/11/2023
	Benoa motor repairs	Service (Motor Vehicle 46CG015A		1022	37,880.00	30/6/2023
	Florida garage	Service (Motor Vehicle 46CG015A		309	31,204.00	23/24
	Nation media	tender advertisement notice	1383071	287514	91,640.00	28/7/2023

	Nation media	advertisement of various vacancies	1504045	302706	149,083.20	31/10/2023
	Helsinki Hotel	catering	no lpo	325	97,500.00	22/04/2024
	Safaricom limited	construction of data centre	69		3,000,000	2023/2024
	TOTALS				6,141,887.20	

2. COUNTY ANTONNEY

Case No & Parties	Law Firm	Pending Bill Amount In Kshs	Nature Of The Bill
Kisii Hccc No. 9 Of 2014 Naomi B. Amenya	Keengwe & Co. Advocates	605, 103/=	Advocates' Fees
Civil Suit Of 254 Of 2014 Hosea Nyandika & 2 Others	Ochwang'i & Co. Advocates	1, 335, 000/=	Decretal Sum
Kericho Elrc 155 Of 2015 Mary Rioba	Hezron Getuma Onsongo T/A Auctioneers	172, 305.67/=	Auctioneer's Fees
Kisii Cmcc No. 181 Of 2017 Gladys Kemunto Aunga	J. M. Nyangwecha & Co. Advocates	390,000/=	Decretal Sum.
Kisii Elc No. 70 Of 2017 Nyamira Elc No. 37 Of 2021 Johnstone Bosire	Ochoki & Co. Advocates	217, 930/=	Plaintiff's Bill Of Costs
Ksm C. Appl. No. 34 Of 2018 Nyamira County Government –Vs- Justus A.M Sigah	J. O. Soire & Co. Advocates	134,494.50/=	Respondent Costs Awarded By The Court.
Kisii Elc No. 16 Of 2018 Nyamira Elc 58 Of 2021 Enock Ogechi Aboki	C. A. Okenye & Co. Advocates	11, 393, 943/=	Decretal Sum
Ksm Elrc No. 23 Of 2019 Andrew Ochengo Osumo & Others	Ochoki & Co. Advocates	1, 762, 050/=	Decretal Sum
Nyamira Elc No 79 Of 2021 Alloys Nyaanga Nyakwara	Oguttu, Mboya, Ochwal & Partners Advocates	383, 670/=	Bill Of Costs
Nyamira Cmc Misc Appl No E009 /2020 Patrick Barongo Omare	Mochiemo, Gichana & Co. Advocates	62, 810.00/=	Costs Awarded
Kisii Elc No 45/2020 Samwel Nyamao	Oguttu, Mboya, Ochwal & Partners Advocates	4, 400, 001/=	Decretal Sum Awarded To The Plaintiff
Nyamira Const Ptn No 1 /2021 Patrick Atambo	Eno & Associates Advocates	391, 267/=	Advocate's Fees
Kericho Elc No E002 Of 2021	Ligunya Sande & Co. Advocates	39, 175, 025.30/=	Decretal Sum Awarded

Tonny Birongo Oira & Others			
Nyamira Hcc No. E001 Of 2022	Now Advocates Llp	1,601,178.20/=	Advocate's Fees
Burhani Engineers Limited-Vs- County Government Of Nyamira & Prime Bank Limited.			
Kisumu Elrc No E031/2021	Eno & Associates Advocates	496, 444/=	Advocate's Fees
Geoffery Opanga Mogambi & Others			
Nyamira Cmcc No 1/2021	Eno & Associates Advocates	826, 507.24/=	Advocate's Fees
Fane Binsali Nyamwaro			
Now Nyamira Elrc No. E003/2021	Bitok & Co. Advocates	2,004,400/=	Advocate's Fee And
Bob Moseti			Decretal Sum Awarded
Kisumu Elrc No. E047 Of 2021	Eno & Associates Advocates	575,534.80/=	Advocate's Fees
Geoffrey Kiriago & Another			
Kisumu Elrc No. E051 Of 2021	Eno & Associates Advocates	1, 017, 319/=	Advocate's Fees
Shem Obworo Nyangau			
Kisumu Elrc No. E013 Of 2022	Hassan Mutembei & Co. Advocates	1, 624, 000/=	Advocate's Fees
Vincent Omao			
Kisumu Court Of Appeal No. E045 Of 2022	Eno & Associates Advocates	757,040/=	Advocate's Fees
Vincent Omao Mariita			
Nyamira Elc No. 2 Of 2021 James Onyango	Plaintiff	1,250,000/=	Decretal Sum
Nyamira Elc No. 76 Of 2021	Omwenga & Co. Advocates	1, 539, 460 / =	Advocate's Fees
Agnes Moraa Nyariki			
Nyamira Elc No. 43 Of 2020	Omwenga & Co. Advocates	378, 375/=	Advocate's Fees
Charles Ombati Mogaka			
Nyamira Elc No. 43 Of 2020	Omwenga & Co. Advocates	599, 175/=	Advocate's Fees
Evans Anyona Mogaka			
Keroka Elc No. 15/2019	Omwenga & Co. Advocates	593, 975/=	Advocate's Fees
Stephen Ombati & Another			
Kisumu Elrc Pt. No. 40 Of 2022	Omwenga & Co. Advocates	1, 763, 375/=	Advocate's Fees
Gilbert Atei & Another			
Kisumu Elrc No. E042 Of 2022 Vincent Mariita Omao	Omwenga & Co. Advocates	3, 126, 030/=	Advocate's Fees
Kericho Elrc No. E009 Of 2021	Omwenga & Co. Advocates	1, 833, 670/=	Advocate's Fees
Thomson Kerongo & Others			
Kisii Elc No 16 Of 2021	Omwenga & Co. Advocates	11, 210, 701/=	Advocate's Fees
Justus Achinga Kebari& Others			
Nyamira Elc No. 73 Of 2021	Omwenga & Co. Advocates	1, 749, 015/=	Advocate's Fees
Yunes Moraa Kimanga			
Nyamira Elc No. 71 Of 2021	Omwenga & Co. Advocates	1, 319, 015/=	Advocate's Fees
Joseph Atandi Sato& Christopher Onchwari			
Kisii Elc No 11 Of 2020	Omwenga & Co.	786, 060/=	Advocate's Fees

Kebirigo General Stores	Advocates		
Nyamira Elc No 39 Of 2020	Omwenga & Co. Advocates	387,350/=	Advocate's Fees
Kennedy Mong'are Mogaka & Another			
Nyamira Elc No 40 Of 2020	Omwenga & Co. Advocates	375,300/=	Advocate's Fees
Kennedy Mong'are Mogaka			
Nyamira Elc No 41 Of 2020	Omwenga & Co. Advocates	375,300/=	Advocate's Fees
Stephen Musyoki Mogaka & Elikanah Musyoki Mogaka			
Nyamira Elc No 42 Of 2020	Omwenga & Co. Advocates	375,300/=	Advocate's Fees
Danstan Omari Mogaka			
Kisumu Elrc Ptn No E008 Of 2021	Omwenga & Co. Advocates	660,465/=	Advocate's Fees
Duncan Ouma & Anor			
Kericho Elrc No. 30 Of 2019	Omwenga & Co. Advocates	404,350/=	Advocate's Fees
Timothy Mokuu			
Nyamira Elc No. E075 Of 2021	Omwenga & Co. Advocates	509,010/=	Advocate's Fees
Florence Moraa Manduku			
Nyamira Elc No. 3 Of 2020	Omwenga & Co. Advocates	1,840,805/=	Advocate's Fees
Evans Erastus Orina Menge			
Msc. App No. 18 Of 2014	Nyachiro Nyagaka & Co. Advocates	460,000	Advocate's Fees
Republic			
Kisii Elc No. 23 Of 2021/697 Of 2016/ Nyamira Elc No 45 Of 2021 Nelson Anyoka Nyaema	Nyachiro Nyagak & Co. Advocates	460,000	Advocate's Fees
Pt No.37 Of 2014 Peter Nyakundi & Others	Nyachiro Nyagak & Co. Advocates	2,342,842.50/=	Advocate's Fees
Kisii Pt. No.2 Of 2015	Nyachiro Nyagak & Co. Advocates	6,519,200/=	Advocate's Fees
Gurdian Complex Ltd			
Ksm Elrc No. 14 Of 2019 Republic Ex-Parte Shem Nyangau, Lewis Nyaribo & Others	Nyachiro Nyagak & Co. Advocates	1,068,437.49/=	Advocate's Fees
Nyamira Hc Ptn No.3 Of 2019 Caleb Gichana	Nyachiro Nyagak & Co. Advocates	1,526,737.50/=	Advocate's Fees
Nyamira Civil Suit No.23 Of 2020 Faith Wanjovi Ndigwa & Another	Nyachiro Nyagak & Co. Advocates	440,200	Interim Fee Note (Awaiting Final Fee Note)
Ksm Elrc Petn No. 22 Of 2020 Vincent Omas	Nyachiro Nyagak & Co. Advocates	1,031,575.50/=	Advocate's Fees
Nyamira Elc No,79 Of 2021 Alloys Nyaanga Nyakwara	Nyachiro Nyagak & Co. Advocates	1,800,000/=	Advocate's Fees & Bill Of Costs
		Bill Of Costs 383,670/=	
Kisumu Elrc No.35 Of 2020 Kmpdu	Nyachiro Nyagak & Co. Advocates	2,422,222.50/=	Advocate's Fees
Nyamira Emc Misc Appl No. E009 Of 2020	Mochiemo & Co. Advocates	62,810.00/=	Advocate's Fees
Kisii Elc No.45 Of 2020 Samwel Nyamao	Samwel Nyamao	Decretal Sum	Decretal Sum Awarded

		4,400,001/=	To The Plaintiff
Kericho Elrc No.E008 Of 2021 Vincent Omao Mariita	Ligunya Sande Associates	300,000/=	Advocate's Fees
Ksm Elrc No. E047 Of 2021 Geoffreg Kirago & Another	Eno& Associates Advocates	575,534.80/=	Advocate's Fees
Kisumu Elrc No.Elrc No.E051 Of 2021 Shem Ombworo Nyangau	Eno& Associates Advocates	1,017,319/=	Advocate's Fees
Ksm Elrc No.E013 Of 2022 Vincent Mariita Omao	Hassan Mutembei & Co. Advocates	1,624,000/=	Advocate's Fees
Nyamira C. Suit No.E129 Of 2022 Joa Mobile Studio	County Law Office	6,000/=	Costs
Ksm Elrc Ptn No. 40 Of 2022 Glibert Atei & Another	Omwenga & Co. Advocates	1,763,373/=	Advocate's Fees
Ksm Elrc No. E042 Of 2022 Vincent Omao	Omwenga & Co. Advocates	3,126,030/=	Advocate's Fees
Nyamira Elc No.E001 Of 2023 Nyambega Gisesa	Omesa Mogeni & Co. Advocates	1,234,679/=	Advocate's Fees
Nyamira Elc No.63 Of 2021 Isaac Bogonko Nyakundi	County Law	97,000/=	Decretal Sum
Keroka Elc No. 15 Of 2019 Stephen Ombati & Another	Omwenga & Co. Advocates	593,975/=	Advocate's Fees
Nyamira Elc No. 43 Of 2020 Evans Anyona Mogaka	Omwenga & Co. Advocates	599,175/=	Advocate's Fees
Nyamira Elc No. 43 Of 2020 Charles Ombati Mogaka	Omwenga & Co. Advocates	378,373/=	Advocate's Fees
Nyamira Elc No. 76 Of 2021 Agnes Moraa Nyariki	Omwenga & Co. Advocates	1,539,460/=	Advocate's Fees
Total		136,715,342	

3. DEPARTMENT OF HEALTH SERVICES

DEPARTMENT OF HEALTH SERVICES PENDING BILLS FOR F/Y 2023/2024 - RECURRENT								
S/ No	SUPPLIER	ITEM	LPO/LS O NO	INVOICE NO	Contract Amount	Amount Paid	Outstanding Amount	YEAR
1	Kemsa	Supply of drugs	1246	various	3,490,602	-	3,490,602.00	26/04/2024
2	Ezakarina company limited	Supply of non pharms	1256	44	612,000	-	612,000.00	14/05/2024
3	Easton petroleum limited	Supply of fuel	10	203	233,895	-	233,895.00	20/02/2024
4	Prikong Enterprises	Supply of lab reagents	1258	60	1,487,500	-	1,487,500.00	14/05/2024
5	Motking Limited	Supply of hospital Refrigerators	1259	110	500,000	-	500,000.00	15/05/2024
6	Kemsa	Supply of drugs	1235	various	10,833,982	-	10,833,982.00	18/01/2024

7	Kemsa	Supply of drugs	1236	various	3,579,522	-	3,579,522.00	18/01/2024
8	Kemsa	Supply of drugs	1237	various	3,368,794	-	3,368,794.00	18/01/2024
9	Kemsa	Supply of drugs	1238	various	3,920,189	-	3,920,189.00	18/01/2024
10	KEMSA	Supply of Pharmaceuticals & Non pharms	Not attached	13678	2,855,469	-	2,855,469.00	2023/2024
11	KEMSA	Supply of Pharmaceuticals & Non pharms	1837329	13692	995,948	-	995,948.00	28/05/2024
12	KEMSA	Supply of Pharmaceuticals & Non pharms	Not attached	13924	632,231	-	632,231.00	28/05/2024
13	KEMSA	Supply of drugs to hospitals	Not attached	1034791	8,925,207	-	8,925,207.00	15/5/2024
14	Kenya Medical Supplies Authority	supply of medical commodities to hospitals	3997747	1030803	5,000,000	-	5,000,000.00	18/7/2023
15	Meo pharmaceuticals	Supply of non pharms	1254	166	2,872,500	-	2,872,500.00	14/05/2024
16	Hardnocks holdings limited	Supply of non pharms	1257	206	2,822,000	-	2,822,000.00	14/05/2024
17	Uzi Tamu limited	Supply of non pharms	1261	7872/3	2,408,250	-	2,408,250.00	28/05/2024
18	Casual labours of CHP	Wages of CHP			3,168,000	-	3,168,000.00	9/4/2024
14	Casual labours of CHP	Wages of CHP			3,168,000	-	3,168,000.00	9/4/2024
15	NHIF - CHP	Deduction and county contribution of CHP			216,000	-	216,000.00	9/4/2024
16	NSSF - CHP	Deduction and county contribution of CHP			432,000	-	432,000.00	9/4/2024
17	NHIF - CHP	Deduction and county contribution of CHP			216,000	-	216,000.00	9/4/2024
18	NSSF - CHP	Deduction and county contribution of CHP		various	432,000	-	432,000.00	9/4/2024
19	Casual labours of	Wages of CHP			216,000	-	216,000.00	9/4/2024

	CHP							
21	Easton Petroleum Ltd	Supply of fuel	11	53626/2	100,000	-	100,000.00	27/03/2024
22	Gihopen Kenya Ltd	Supply of pharmaceuticals	1255	32	2,031,000	-	2,031,000.00	14/05/2024
23	Masterpiece Investment Ltd	Supply of fuel & Lubricants	9	254	516,960	-	516,960.00	20/02/2024
24	KEMSA	Supply of Medical drugs	1239	81665	4,766,981	-	4,766,981.00	18/01/2024
25	KEMSA	Supply Pharmaceuticals to Manga Sub-County Hospitals	1248	81885	2,207,822	-	2,207,822.00	26/04/2024
26	KEMSA	Supply of pharmaceuticals to Masaba Sub-County Hospitals	1244	81882	3,043,546	-	3,043,546.00	24/04/2024
27	KEMSA	Supply of Pharmaceuticals to Nyamira North Sub-County Hospital	1247	81881	3,222,308	-	3,222,308.00	26/04/2024
28	KEMSA	Supply of Pharmaceuticals to Nyamira South Sub-County Hospital	1245	81884	5,985,763	-	5,985,763.00	26/04/2024
29	Kenya Power	Electricity bills		14-1	200,337	-	200,337.00	28/08/2023
29	Kenya Power	Electricity bills		R*1-9	300,000	-	300,000.00	2/8/2023
30	KPLC	Electricity bills		575-R	101,574	-	101,574.00	28/07/2023
31	Kenya Power	Electricity bills		237-9	18,927	-	18,927.00	28/07/2023
32	Gusii water & sanitation Co.	Payment for water bills		6191	16,243	-	16,243.00	28/2/2024
33	KPLC	Supply of electricity bills		34412	8,544,560	-	8,544,560.00	1/6/2024
34	Gusii Water & sanitation Co.	Supply of water		6084	915,916	-	915,916.00	26/6/2024
35	KEMSA	Supply of Pharmaceuticals & Non pharms	4471584	AR21717-23/24	8,357,642	-	8,357,642.00	28/05/2024

36	Jackline Kemunto	Rent Areas		9	464,000	-	464,000.00	10/12/2021
37	Jackline Kemunto	Rent/maintenance			489,856	-	489,856.40	9/4/2024
38	Kenya Power	Electricity bills	9		77,012	-	77,012.00	31/01/2023
39	Casual labours of CHP	Wages of CHP			14,735,900	-	14,735,900.00	30/06/2024
40	Casual labours of CHP	Wages of CHP			21,600,000	-	21,600,000.00	30/06/2024
41	KEMSA	Supply of Pharmaceuticals & Non pharms	Not attached	13766	1,534,302	-	1,534,302.00	29/5/2024
41	FLORIDA GARAGE	MOTOR VEHICLE SERVICE 46CG060A	1170	204	30,100.00	30,100.00	30,100.00	28/03/2023
	FLORIDA GARAGE	MOTOR VEHICLE SERVICE GK A348N		1	94,046.00	94,046.00	94,046.00	15/4/2020
2	FLORIDA GARAGE	MOTOR VEHICLE SERVICE GKA379M	1169	955	27,376.00	27,376.00	27,376.00	28/03/2023
3	FLORIDA GARAGE	MOTOR VEHICLE SERVICE GKA549L	1038	21	33,292.00	33,292.00	33,292.00	27/04/2022
4	FLORIDA GARAGE	MOTOR VEHICLE SERVICE 46CG025A	1053	214	32,828.00	32,828.00	32,828.00	27/04/2022
	Benoa Motor REPAIR	MOTOR VEHICLE SERVICE 46CG037A			496,248.00	496,248.00	496,248.00	21/06/2023
	Benoa Motor REPAIR	MOTOR VEHICLE SERVICE GK B069A			74,940.00	74,940.00	74,940.00	27/01/2023
5	EGESIERI BUILDING COMPANY	SUPPLY OF FOOD STUFFS	26	376	611,520.00	611,520.00	611,520.00	25/03/2021
6	BONYTEX HOLDING LIMITED	SUPPLY OF MEDICAL DRUGS	1216	603	2,735,000.00	2,735,000.00	2,735,000.00	14/06/2023
7	CHEMOQUIP LIMITED	SUPPLY OF LAB-REAGENTS	2834904	123264	904,299.00	904,299.00	904,299.00	22/02/2018
8	RONIAN INVESTMENT	SUPPLY OF FOOD STUFFS	1526980	103	190,122.00	190,122.00	190,122.00	2016/2017
9	Kemmy Enterprises	SUPPLY OF FOOD & RATIONS	3328389	612	419,384	219,004.00	219,004.00	11/7/2016
10	Nyamira General	SUPPLY OF FOOD AND RATIONS	782	30	609,700.	609,700.00	609,700.00	21/06/2021

	Supplies				00	0		
11	FARAM EAST LTD	SUPPLY OF LAB EQUIPMENTS	2834911	26605	2,020,720.00	2,020,720.00	2,020,720.00	10/6/2016
12	Alice Nyanchama Grocery	SUPPLY OF FOOD & RATIONS	2539428	63	434,000	234,000.00	234,000.00	12/1/2016
13	Urimo Grocery	SUPPLY OF FOOD & RATIONS	2708813	539	426,410	226,000.00	226,000.00	18/01/2017
14	BUSMAN AGENCIES	SUPPLY OF HOSPITAL LINEN	1217	32	2,585,000.00	2,585,000.00	2,585,000.00	2/6/2023
15	AFRINET WORKS ROADS INTERNATIONAL LTD	SUPPLY OF FOOD & RATIONS	714	85	147,021.00	147,021.00	147,021.00	27/05/2021
16	Deubo General Merchant	SUPPLY OF FOOD & RATIONS	2708807	99	85,743	15,743.00	15,743.00	27/04/2015
17	FAMPE HERITAGE SOLUTIONS LIMITED	SUPPLY OF SOFT DRINKS	1198	56	449,100.00	449,100.00	449,100.00	9/5/2023
18	NYAGI ENERGY	SUPPLY OF FUEL	1201	9639	499,860.00	499,860.00	499,860.00	18/05/2023
19	FLORIDA GARAGE	MOTOR VEHICLE SERVICE 46CG025A	1168	9561	34,916.00	34,916.00	34,916.00	28/03/2023
20	FAMONYA ENTERPRISES	SUPPLY OF FUNGICIDES	1218	4	1,990,000.00	1,990,000.00	1,990,000.00	2/6/2023
21	BENOA MOTOR REPAIR	MOTOR VEHICLE MAINTENANCE 46CG058A	1163	1662	34,200.00	34,200.00	34,200.00	28//03/2023
22	THE MATRIC MANAGEMENT CONSULTANTS	SUPPLY OF CLEANING MATERIALS	1196	108	230,900.00	230,900.00	230,900.00	9/5/2023
23	BENOA MOTORS REPAIR	MOTOR VEHICLE SERVICE 46CG012A	1156	372	130,400.00	130,400.00	130,400.00	8/3/2023
24	RUGAL INNOVATIONS LIMITED	SUPPLY SOFT DRINKS	1199	837	568,500.00	568,500.00	568,500.00	19/04/2023
25	MVULI CHACHA AGENCIES	MOTOR VEHICLE SERVICE 46CG037A	1165	142	27,840.00	27,840.00	27,840.00	28/03/2023

26	MVULI CHACHA AGENCIES	MOTOR VEHICLE SERVICE KBY418K	1167	138	31,204.00	31,204.00	31,204.00	28/03/2023
27	MVULI CHACHA AGENCIES	MOTORVEHICLE SERVICE GKB O45Z	1178	133	33,292.00	33,292.00	33,292.00	31/03/2023
28	BENOA MOTORS REPAIR	MOTOR VEHICLE SERVICE GKA 379A	1164	1664	35,350.00	35,350.00	35,350.00	28/03/2023
29	Kenya Power	Electricity bills			77,012.00	77,012.00	77,012.00	2022/2023
30	Group Delta Ltd	Provision of Security Services	Lso not attached	2708/	346,500.00	346,500.00	346,500.00	2021/2022
31	Kemmy Enterprises	supply of food food staff keroka		603/605	415,600.00	415,600.00	415,600.00	2018/2019
32	FIORIDA GARAGE	MOTOR VEHICLE SERVICE GKA B O45Z		207	37,004.00	37,004.00	37,004.00	2021/2022
33	FIORIDA GARAGE	MOTOR VEHICLE SERVICE 46CG 058A		211	38,164.00	38,164.00	38,164.00	2021/2022
34	FIORIDA GARAGE	MOTOR VEHICLE SERVICE KCB553M		213	95,120.00	95,120.00	95,120.00	2021/2022
35	MVULI CHACHA AGENCIES	MOTORVEHICLE SERVICE KBY 420K	1166	43	36,402.00	36,402.00	36,402.00	2022/2023
36	FIORIDA GARAGE	MOTOR VEHICLE SERVICE GKA379M		212	64,844.00	64,844.00	64,844.00	2021/2022
37	FIORIDA GARAGE	MOTOR VEHICLE SERVICE GKA 635M		163	68,556.00	68,556.00	68,556.00	2021/2022
38	FIORIDA GARAGE	MOTOR VEHICLE SERVICE 46Cg 059A		159	32,248.00	32,248.00	32,248.00	2021/2022
39	FIORIDA GARAGE	MOTOR VEHICLE SERVICE GKBZ		259	47,908.00	47,908.00	47,908.00	2021/2022
40	FIORIDA GARAGE	MOTOR VEHICLE SERVICE 46CG 060A		143	24,128.00	24,128.00	24,128.00	2021/2022
41	FIORIDA GARAGE	MOTOR VEHICLE SERVICE GKB 069 A		144	30,624.00	30,624.00	30,624.00	2021/2022
42	FIORIDA GARAGE	MOTOR VEHICLE SERVICE KBY418K		172	46,284.00	46,284.00	46,284.00	2021/2022
43	FIORIDA GARAGE	MOTOR VEHICLE SERVICE 46CG 025A		162	49,416.00	49,416.00	49,416.00	2021/2022

44	FLORIDA GARAGE	MOTOR VEHICLE SERVICE KCB553M		220	36,308.00	36,308.00	36,308.00	2022/2023
45	FLORIDA GARAGE	MOTOR VEHICLE SERVICE GKB 045Z		232	33,698.00	33,698.00	33,698.00	2022/2023
46	The Standard Group	Advert	1404858	940	216,920.00	216,920.00	216,920.00	3/2/2022
47	MVULI CHACHA AGENCIES	MOTORVEHICLE SERVICE KBY 420K		141	33,176.00	33,176.00	33,176.00	2022/2023
48	MVULI CHACHA AGENCIES	MOTORVEHICLE SERVICE KBY 334K		126	39,730.00	39,730.00	39,730.00	2021/2022
49	FLORIDA GARAGE	MOTOR VEHICLE SERVICE 46Cg 059A		278	54,173.00	54,173.00	54,173.00	2022/2023
50	BENOA MOTORS REPAIR	MOTOR VEHICLE SERVICE GKB 069A		1663	74,940.00	74,940.00	74,940.00	2022/2023
51	FLORIDA GARAGE	MOTOR VEHICLE SERVICE GKA687L		224	19,952.00	19,952.00	19,952.00	2022/2021
52	BENOA MOTORS REPAIR	MOTOR VEHICLE SERVICE GKA456L		1685 and 1686	184,450.00	184,450.00	184,450.00	30/12/2023
53	BENOA MOTORS REPAIR	MOTOR VEHICLE SERVICE 46 CG 025A		1628	29,490.00	29,490.00	29,490.00	26/11/2020
54	BENOA MOTORS REPAIR	MOTOR VEHICLE SERVICE KBY420K		1617	49,680.00	49,680.00	49,680.00	2020/2021
55	Leek Steward Garage	MOTOR VEHICLE SERVICE GKB 928H		128	25,000.00	25,000.00	25,000.00	8/6/2021
56	Rangi Mbili Autospare	MOTOR VEHICLE SERVICE GKA 549L		89851	111,476.00	111,476.00	111,476.00	5/5/2022
57	FLORIDA GARAGE	MOTOR VEHICLE SERVICE GKA 348N		153	161,588.00	161,588.00	161,588.00	10/1/2022
58	Botabori General Suppliers	Supply of Curtains for Inpatient wards at Kiangoso & Amaterio Health Center	1115	15	150,000.00	150,000.00	150,000.00	16/06/2022
59	Leek Steward Garage	MOTOR VEHICLE SERVICE GKA 379M		131	42,500.00	42,500.00	42,500.00	8/6/2021
60	FLORIDA GARAGE	MOTOR VEHICLE SERVICE GKB 045Z		959	23,744.00	23,744.00	23,744.00	2021/2022

	MVULI CHACHA AGENCIES	MOTOR VEHICLE SERVICE KBY420K	1166	34	36,424.00	36,424.00	36,424.00	28/03/2023
61	FLORIDA GARAGE	MOTOR VEHICLE SERVICE 46 CG 058A		944	36,424.00	36,424.00	36,424.00	23/3/2022
62	Nyamira elnino	FOOD AND RATIONS	3328232	48	252,070.00	252,070.00	252,070.00	2018/19
62	FLORIDA GARAGE	MOTOR VEHICLE SERVICE 046CG 012A	878	104	33,292.00	33,292.00	33,292.00	18/11/2021
63	Rangi Mbili Autospare s	MOTOR VEHICLE SERVICE 046CG 037A	944	89709	29,580.00	29,580.00	29,580.00	12/1/2022
63	FLORIDA GARAGE	MOTOR VEHICLE SERVICE GKB 069 A	862	172	28,700.00	28,700.00	28,700.00	18/11/2021
64	Kenya Power	Electricity Supply			4,353,380.00	4,353,380.00	4,353,380.00	25/02/2022
64	FLORIDA GARAGE	MOTOR VEHICLE SERVICE 046CG 036A	858	102	22,700.00	22,700.00	22,700.00	18/11/2021
65	Gekomu General Suppliers	Motor vehicle service 046CG 037A	935	91	28,200.00	28,200.00	28,200.00	12/1/2022
65	David Monda Mosaisi	salary arrears	no lpo		270,639.00	270,639.00	270,639.00	12/1/2021
66	Rangi Mbili Autospare s	Motor vehicle service KBY 334K	942	89738	23,548.00	23,548.00	23,548.00	12/1/2022
66	James Gichana Migiro	salary arrears	no lpo		74,000.00	74,000.00	74,000.00	12/1/2021
67	Rangi Mbili Autospare s	Motor vehicle service KCP 553P	949	89731	55,622.00	55,622.00	55,622.00	12/1/2022
67	Dammao Construction Company	SUPPLY OF FOOD STUFFS	966	35	100,320.00	100,320.00	100,320.00	14/01/2022
68	Valebera Enterprises	SUPPLY OF FOOD STUFFS	958	25	196,820.00	196,820.00	196,820.00	14/01/2022
68	Kemmy Enterprises	SUPPLY OF FOOD STUFFS	993	507 & 508	197,429.00	197,429.00	197,429.00	9/2/2022
69	Bogemo Contractors	SUPPLY OF FOOD STUFFS	956	4	55,419.00	55,419.00	55,419.00	14/01/2022
69	Straight Edge Constructi	SUPPLY OF FOOD STUFFS	964	1	164,700.00	164,700.00	164,700.00	14/01/2022

	on Ltd							
70	Gekomu General Suppliers	Motor vehicle service GKA 379M	866	40	40,500.00	40,500.00	40,500.00	18/11/2021
70	MVULI CHACHA AGENCIES	Motor vehicle service KBY 420K	976	130	89,320.00	89,320.00	89,320.00	9/2/2022
71	Kenya Power	Power supply			5,706,152.72	5,706,152.72	5,706,152.72	13/05/2022
71	Nyamira elnino	SUPPLY OF FOOD STUFFS	1025	507	384,300.00	384,300.00	384,300.00	22/04/2022
72	Vincent Ondari	Re-imbursements			57,400.00	57,400.00	57,400.00	23/03/2022
72	Urimo Grocery	SUPPLY OF FOOD STUFFS	995	09 & 010	131,368.00	131,368.00	131,368.00	9/2/2022
73	James Kerandi	Payment of Arrears			232,400.00	232,400.00	232,400.00	5/1/2022
73	Gekomu General Suppliers	MOTOR VEHICLE SERVICE 046CG 012A	939	73	29,800.00	29,800.00	29,800.00	8/1/2022
74	Gekomu General Suppliers	MOTOR VEHICLE SERVICE 046CG 036A	863	54	38,355.00	38,355.00	38,355.00	18/11/2021
74	Carmax Communication and Construction Company Ltd	SUPPLY OF FOOD STUFFS	959	252	460,200.00	460,200.00	460,200.00	14/01/2022
75	Gekomu General Suppliers	Motor vehicle service KBY 334K	937	82	47,200.00	47,200.00	47,200.00	12/1/2022
75	Kesimo General Contractors	SUPPLY OF FOOD STUFFS	968	56	233,250.00	233,250.00	233,250.00	14/01/2022
76	Nicodemus Omagwe	Re-imbursements			92,400.00	92,400.00	92,400.00	15/01/2021
	Rangi Mbili Autospares	Motor vehicle maintenance for GKA 323P	943	89682	16,675.00	16675	16,675.00	12/1/2022
76	Helsinki Nyamira	catering services	1202	170	360,000.00	360,000.00	360,000.00	25/5/2023
		Sub-Total					173,544,482.12	

DERPARTMENT OF HEALTH SERVICES PENDING BILLS - DEVELOPMENT							
Supplier	Item	Lpo/Ls o No	Invoice No	Original Amount	Amount Paid	Outstanding Amount	Year
DHAMF ON Enterprise	Construction and completion at Riongige Health Facility	22	772	1,269,306.30	-	1,269,306.30	5/9/2023
Maki & Sons Const. Company	Construction & Completion of Twin Staff House Nyanchonori Health Centre	23	7	1,556,597.64	-	1,556,597.64	9/2/2022
Kimoko Investmen ts ltd	completion of Isicha staff house	14	46247/7	2,499,815.00	-	2,499,815.00	15/04/20 24
Gesure building contractor s	Retetion refund of Magwagwa health centre					400,701.00	2016/201 7
Manmich Contracto rs Ltd	Completion of Rigoko Health Centre			3,864,255.00	3,000,229. 80	864,025.20	
Mickyoun g Investmen t Limited	Construction & Completion of Etono Maternity Wards	15	49	2,502,530.00	0	2,502,530.00	28/06/20 24
Ytterbiuu m enterprise s ltd	completion of rigoma siara dispensary	13		3,449,946.00	0	3,449,946.00	15/04/20 24
chamn limited	renovation of Nyabonge health centre	20	60570/1	4,999,999.00	0	4,999,999.00	15/05/20 24
Seaman Contracto rs	Doctors plaza			164,985,141	142,228,57 0.00	22,756,571.2 0	2015/201 6
Sub-Totals						40,299,491.3 4	

DEPARTMENT OF HEALTH SERVICES PENDING OBLIGATIONS FOR F/Y 2023/2024 - DEVELOPMENT								
S/N o	SUPPLIER	ITEM	LPO/LS O NO	INVOICE NO	Original Amount	Amoun t Paid	Outstanding Amount	YEAR
1	Apic Contrators	Construction & Completion of Outpatient	17	Not attached	4,992,900	0	4,992,900.00	2023/20 24

	Limited	block at Sakwa Health Facility			.00			
2	Fampe Heritage solution Ltd	Construction & Completion of Outpatient block at Nyangoso Health Facility	18	Not attached	4,221,850.00	0	4,221,850.00	2023/2024
3	Jakawi Suppliers Ltd	Proposed External works Chain-Link Fencing, gate, Furniture & Fittings and installation of solar system at Sironga industrial Park OPD	19	Not attached	2,999,999.60	0	2,999,999.60	2023/2024
4	Lega Group Ltd	Construction of 4-Door Toilet block at Rikenye	16	Not attached	465,350.00	0	465,350.00	2023/2024
5	D & O Solutions Ltd	Construction & Completion of OPD block at Biticha Morera Dispensary	12	Not attached	3,189,680.00	0	3,189,680.00	2023/2024
6	Mickyong Investment Limited	Construction & Completion of Etono Maternity Wards	15			0	2,387,750.00	2023/2024
Totals							18,257,529.60	

4. DEPARTMENT OF AGRICULTURE, LIVESTOCK & FISHERIES

DEPARTMENT OF AGRICULTURE, LIVESTOCK & FISHERIES PENDING BILLS 2023/2024 DEVELOPMENT								
No.	Supplier	Item	Lpo/Lso	Invoice	Original Amount	Amount Paid	Out-standing Amount	year
1	Shandormma Enterprises	Supply of soil scanners	173	12	1,997,000	0	1,997,000.00	29/03/2024
2	Mogeck Enterprises Ltd	Supply of Furniture and fittings	20	101	350,000	0	350,000.00	27/03/2024
3	CFAO Motors Kenya Ltd	Supply of Motorcycles 125cc	19		2,000,000	0	2,000,000.00	25/03/2024
							4,347,000.00	

DEPARTMENT OF AGRICULTURE, LIVESTOCK & FISHERIES PENDING BILLS 2023/2024 RECURRENT								
No.	Supplier	Item	Lpo/Lso	Invoice	Original Amount	Amount Paid	Oustanding Amount	year
1	touch point investments limited	supply and delivery of stationery	18	11	592,000	0	592,000.00	29/02/2024
2	kenya power	kenya power bill		15556226	17,363	0	17,363.00	30/04/2024

3	kenya power	kenya power bill		37859040	13,755	0	13,755.00	17/04/2024
8	Mvuli chacha Agencies	Motor vehicle maintenance GKB 355H	161	76	90,000	0	90,000.00	18/05/2023
9	Yapharick General supplies Ltd	Purchase of Motorcycle	164	3707	315,000	0	315,000.00	2/6/2023
10	Florida Garage	Motor vehicle maintenance 046CG 029A	158	255	72,528	0	72,528.00	15/05/2023
TOTAL RECURRENT							1,100,646.00	

DEPARTMENT OF AGRICULTURE, LIVESTOCK & FISHERIES PENDING OBLIGATIONS 2023/2024 RECURRENT								
	Supplier	Item	Lpo/Lso	Invoice	Original Amount	Amount Paid	Out-standing Amount	Year
1	Deepest investments limited	maintanance of vehicle	177		680,000	0	680,000.00	23/24
2	Deepest investments limited	maintanance of vehicle	29		483,000	0	483,000.00	23/24
3	Deepest investments limited	maintanance of vehicle	28		515,000	0	515,000.00	23/24
4	Benoa motors	Motor vehicle maintenance 46CG029A & GK684R	160	1204 & 1208	750,000	0	750,000.00	16/05/2023
4	Touch point investments limited	supply of delivery of cleaning materials	178	13-Dec	1,996,300	0	1,996,300.00	23/24
5	Doth engineering limited	supply of soft drinks	28144456	203	1,990,000	0	1,990,000.00	23/24
6	Joa mobile studio services	supply of rubberstamps		42	50,000	0	50,000.00	23/24
7	Sigakem enterprises limited	purchase of computers	21	11	999,000	0	999,000.00	23/24
Sub-Totals							7,463,300.00	

5. DEPARTMENT OF LANDS, HOUSING & URBAN DEVELOPMENT

DEPARTMENT OF LANDS , HOUSING & URBAN DEVELOPMENT PENDING BILLS 2023/2024- RECCURENT								
No.	Supplier	Item	Lpo/Lso	Invoice	Original Amount	Amount Paid	Out-standing Amount	year
	Florida Garage	Motor vehicle maintenance 046CG24A	410	218	41,412	-	41,412	29/02/2024
	Gekomu General suppliers	Motor vehicle maintenance 046CG24A		326	45,472	-	45,472	9/6/2023
	Florida Garage	Motor vehicle maintenance 046CG099A	410	1	41,412	-	41,412	24/05/2022
	Florida Garage	Motor vehicle maintenance 046CG024A	419	1	56,260	-	56,260	16/5/2023
	mwageza ventures limited	supply of fuel	465		1,000,000	-	1,000,000	15/02/2024
	mwageza ventures limited	supply of fuel	463		1,000,000	-	1,000,000	15/02/2024
	sata energy	supply of fuel	477	84	929,130	-	929,130	6/3/2024
	nyagi energy	supply of fuel	445	9993	929,000	-	929,000	31/10/2023
1	Nation Media Group	Advert	NO LPO	275246	91,640	0	91,640.00	13/05/2023
	Channel Square	Rent arrears	398	68,59,69	240,000	0	240,000.00	7/3/2023
	Benoa Motors	Motor vehicle maintenance 046CG24A	431	789	57,190	0	57,190.00	15/06/2023
	Florida Garage	Motor vehicle maintenance 046CG24A	410	218	105,675	0	105,675.00	18/04/2023
	Benoa Motors	Major service for 46CG02A	54650	411	54,650	0	54,650.00	20/04/2023
	Benoa Motors	Motor vehicle maintenance 46CG024A	405	1661	58,180	0	58,180.00	16/03/2023
	Florida Garage	Motor vehicle maintenance	406	174	36,377	0	36,377.00	16/03/2023
	Florida Garage	Motor vehicle maintenance	408	171	84,900	0	84,900.00	21/03/2023
	Florida Garage	Motor Vehicle Maintenance 024A	418	240		0	92,104.00	16/05/2023

	Sub-Total						4,863,402.00	
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DEPARTMENT OF LANDS , HOUSING & URBAN DEVELOPMENT PENDING BILLS - DEVELOPMENT

No.	Supplier	Item	Lpo/Lso	Invoice	Original Amount	Amount Paid	Out-standing Amount	Year
1	throughway ventures limited	opening of backstreet in cheplat town	487	etms	4,985,709	-	4,985,709	18/03/2024
2	ombany international limited	repair and maintainance of gachuba market backstreet	491	500	1,946,016	-	1,946,016	19/03/2024
3	rahnwaves limited	construction of bodaboda shade within kemera ward	488	etms	553,760	-	553,760	18/03/2024
4	outwood edge limited	construction of bodaboda shade within township ward	493	1	599,980	-	599,980	20/03/2024
5	rahooy building construction limited	construction of bodaboda shade within rigoma ward	489	etms	1,095,040	-	1,095,040	19/03/2024
6	lindau traders ltd	repair of upperhill sda church jctn-riensune prI school	492		2,924,692	-	2,924,692	19/03/2024
7	Ogoa Internationa l limited	Repair & Maintenance of backstreet in Rigoma ward	490		2,100,760	-	2,100,760	19/03/2024
8	damo contractors limited	Repair & Maintenance of backstreet in magwagwa ward	486		4,806,019	-	4,806,019	18/03/2024
9	Cofferdam Investment Limited	Improvement of backstreets in Nyamiaya Ward	433	5	1,898,427	-	1,898,427	20/06/2023
10	Renaissance Planning Ltd	Preparation of Nyamira County Spatial Plan	161		9,200,000	-	9,200,000	30/06/2020
11	Renaissance Planning Ltd	Preparation of Nyamira County Spatial Plan	161	4	14,500,000	-	14,500,000	30/06/2020
12	Renaissance Planning Ltd	Preparation of Nyamira County Spatial Plan	161	5	7,999,991	-	7,999,991	30/06/2020
TOTALS							52,610,394.62	

DEPARTMENT OF LANDS , HOUSING & URBAN DEVELOPMENT PENDING OBLIGATIONS - DEVELOPMENT								
No.	Supplier	Item	Lpo/Lso	Invoice	Original Amount	Amount Paid	Out-standing Amount	Year
1	Digital Construction solution Ltd	construction of Motorcycle shade nyaikuro stage	125507	258			189,787.60	13/09/2016
2	parkeng agencies	construction of Motorcycle shade nyaikuro stage	1255501	101			187,061.00	13/09/2016
							376,848.60	

DEPARTMENT OF LANDS , HOUSING & URBAN DEVELOPMENT PENDING OBLIGATIONS 2023/2024- RECURRENT								
No.	Supplier	Item	Lpo/Lso	Invoice	Original Amount	Amount Paid	Out-standing Amount	Year
1	steigen limited	supply of tyres	509	no invoice			360,000.00	24/05/2024
	TOTALS						360,000.00	

6. COUNTY PUBLIC SERVICE BOARD

PUBLIC SERVICE BOARD PENDING BILLS 2023/2024 - RECURRENT							
No.	Supplier	Item	Lpo/Lso	Invoice	Amount	year	
1	Frorida garage	,	310	339	32,384.00	27/02/2024	
2	Gideon mecha	office rent	318		749,940.00	3/4/2024	
3	Tonmat engineering supplies ltd	supply of office furniture	319	no invoice	125,400.00	28/5/2024	
4	Jojam motorvehicle garage	Motor vehicle maintainance 046C G 055A	1383091	e tims	75,400.00	18/4/2024	
5	Gideon mecha	office rent	1383090	29/27/26/28	417,600.00	30/4/2024	
6	BEST WESTERN	CONFERENCE FACILITIES	1404501	18660	60,000.00	19/09/2022	
7	MFI DOCUMENT SOLUTION LTD	SERVICE AND MAINTENANCE KYOCERA COPIES	1404545	4210	69,243.00	3/8/2020	
8	ICPSK	Tuition Fee		LETTER	420,000.00	22/23	

9	Gedion Mecha Auma	Rent	298	122	122,880.00	5/6/2023
10	Florida Garage	Motor vehicle maintainancve 046C G 052A	280	237	38,788.00	17/01/2023
11	KSG - Mombasa	Training fees	No Iso	73820	371,200.00	17/03/2022
12	Nina tours and travel limited	Air ticket to washington	301	193	195,000.00	22/06/2023
TOTAL					2,677,835.00	

7. DEPARTMENT OF GENDER, YOUTH , SPORTS, CULTURE & SOCIAL SERVICES

DEPARTMENT OF GENDER, YOUTH ,SPORTS, CULTURE & SOCIAL SERVICES PENDING BILLS 2023/2024 - RECURRENT								
No	Supplier	Item	Lpo/Lso	Invoice	Original Amount	Amount Paid	Outstanding Amount	year
1	jojam motor vehicle garage	Vehicle maintainance 46CG032A	246	4	26,500	0	26,500.00	20/06/2024
2	Elizan Auto Investment	Rent	225	69	226,500	0	226,500.00	20/02/2024
3	Mwageza Ventures Limited	Supply and delivery of assorted Uniforms and playing kits	231	151	1,499,000	0	1,499,000.00	2/4/2024
4	helsinki Hotel nyamira	catering services	250	e tims	151,500	0	151,500.00	20/06/2024
5	Gideon mecha	Office rent	241	617	247,080	0	247,080.00	21/05/2024
6	Tononta enterprises	Supply and delivery of misical instruments	236	120	200,000	0	200,000.00	19/04/2024
7	hemoot construction company ltd	supply & delivery of sports kits	229	127	1,500,000	0	1,500,000.00	28/03/2024
8	Elizan Auto Investment	Rent	14610	468,469,470,471,472,	1,350,000	0	1,350,000.00	14/06/2023
9	Gideon Mecha	Rent	No Lpo	Attach ed with no Invoice Nos	989,400	0	989,400.00	3/12/2020
10	Florida Garage	Motorvehicle repair 046CG 032A	163	166	52,548	0	52,548.00	8/3/2023
11	Benoa Motor Repairs	Motorvehicle repair 046CG 032A	14609	1205	51,080	0	51,080.00	30/06/2023
12	Benoa Motor Repairs	Motorvehicle repair 046CG 032A	188	786	33,940	0	33,940.00	15/05/2023
13	Florida Garage	Motorvehicle repair	164	105	116,300	0	116,300.00	8/3/2023

		046CG 028A						
14	Cypob General Company Ltd	Supply of Music Equipments	187	11	639,850	0	639,850.00	11/5/2023
15	Gideon Mecha Auma	office Rent	166		142,950	0	142,950.00	8/3/2023
16	Benoa Motor Repairs	Motorvehicle repair 046CG 032A	162	2	219,240	0	219,240.00	8/3/2023
17	masterpiece	supply of fuel	161	1215	500,000	0	500,000.00	8/3/2023
	SUB- TOTALS				7,945,888		7,945,888.00	

DEPARTMENT OF GENDER, YOUTH ,SPORTS, CULTURE & SOCIAL SERVICES PENDING BILLS 2023/2024 - DEVELOPMENT								
No .	Supplier	Item	Lpo/Ls o	Invoice	Original Amount	Amount Paid	Outstanding Amount	year
1	GIANCHE INVESTMENT S LTD	OMOKIRONDO TALENT ACADEMY	211	214	3,721,001.60	0	3,721,001.60	10/7/2023
2	Ms Halton Enterprises ltd	Renovation and Rehabilitation pavilion and football pitch of nyamaiya stadium	191	e tims	2,880,860.00	0	2,880,860.00	26/05/2023
3	Abisar international limited	construction and completion of ablution block at nyamaiya stadium	190	e tims	3,917,516.33	0	3,917,516.33	26/05/2023
4	enermax limited	Rehabilitation and renovation of Manga resource museum	230	15	4,884,110.00	0	4,884,110.00	2/4/2024
5	evena general agencies limited	proposed leveling of kiamogake school play ground	226	e tims	399,260.00	0	399,260.00	20/03/2024
6	mankone construction company ltd	proposed leveling of nyachogochogo school play ground	227	305	998,300.00	0	998,300.00	20/03/2024
	SUB- TOTALS						16,801,047.93	

DEPARTMENT OF GENDER, YOUTH ,SPORTS, CULTURE & SOCIAL SERVICES PENDING OBLIGATIONS2023/2024 - RECURRENT								
No .	Supplier	Item	Lpo/Ls o	Invoice	Original Amount	Amount Paid	Outstanding Amount	year

1	Vemac investments ltd	supply & delivery of sports uniforms	233		498,000.00		498,000.00	2/4/2024
2	Daphtech enterprises	supply & delivery of sports uniforms	237		800,000.00		800,000.00	19/04/2024
3	MEDIAMAX NETWORKS	ADVERTISEMENTS	NO LPO	37159	319,000.00		319,000.00	23/01/2017
SUB- TOTALS							1,617,000.00	

8. MUNICIPALITY

DEPARTMENT OF MUNICIPALITY PENDING BILLS - RECURRENT								
N o.	Supplier	Item	Lpo/L so	Invoice	Original Amount	Amount Paid	Outstanding Amount	year
1	Dot Engineering limited	Supply of tonners	187	28	170,000	0	170,000	24/01/2023
2	wise general supplies	supply of stationery	210		600,000	0	600,000	23/24
3	Nyagi Energy	supply of fuel	206		2,000,000	0	2,000,000	25/01/2024
4	Mwageza Ventures Ltd	supply of fuel	216	2	1,478,000	0	1,478,000	14/02/2024
5	Florida Garage	Vehicle maintenance KAN059T	219	245	47,904	0	47,904	23/24
6	Touch point Investments Ltd	supply of stationery	182	2	600,000	0	600,000	6/10/2023
7	nyamorenda company limited	purchase of sanitary and cleaning materials	211	206	1,200,000	0	1,200,000	9/2/2024
8	daphtech enterprises	supply and delivery of safety gears	227		496,499	0	496,499	11/4/2024
9	west mugirango NGCDF	office rent	no lso		396,000	0	396,000	16/10/2023
10	steigen suppliers	purchase of tyres	209	12	1,200,000	0	1,200,000	8/2/2024
1	M/s MFI Document solutions Ltd	Office Equipment maintenance	160	13	39,134	0	39,134	3/4/2023
2	Menes Systems	Supply of Protective clothing	177	69	149,750	0	149,750	18/06/2023
3	Kimoko Investments	Safety Gears	178	22	149,000	0	149,000	22/23
4	Florida Garage	Motor Vehicle Maintenance KCK572U		213	72,152	0	72,152	25/04/2023
5	Helnsiki Hotel	Conference facilities	13819	310	54,000	0	54,000	4/4/2023
	Florida Garage	Motor Vehicle Maintenance KAM 059T	219	245	97,904	0	97,904	14/03/2024
6	Helnsiki Hotel	Conference facilities	13817	309	27,000	0	27,000	29/03/2023
TOTAL							8,777,343.40	

DEPARTMENT OF MUNICIPALITY PENDING BILLS 2023/2024 - DEVELOPMENT							
No.	Supplier	Item	Lpo/Lso	Invoice			Amount
	Mashua engineering company limited	Installation and commissioning 6 no 7 m led street lights at nyamira headquarters	188	3	4,998,996.80	0	4,998,996.80
TOTAL							4,998,996.80

DEPARTMENT OF MUNICIPALITY PENDING OBLIGATIONS 2023/2024 - DEVELOPMENT							
	bonyaga ventures limited	routine maintenance of egesicri-kemasare road	226	no invoice			2,496,574.04
DEPARTMENT OF MUNICIPALITY PENDING OBLIGATIONS RECURRENT							
	Helsinki Hotel	conference			301		50,000.00
	Helsinki Hotel	conference			322		40,000.00
	Helsinki Hotel	conference			335		22,500.00
	Helsinki Hotel	conference			321		40,000.00
	Helsinki Hotel	conference			292		40,000.00
	Helsinki Hotel	conference			333		15,000.00
	Helsinki Hotel	Conference			328		20,000.00
							232,500.00

9. DEPARTMENT OF TRANSPORT, ROADS & PUBLIC WORKS

DEPARTMENT OF TRANSPORT, ROADS & PUBLIC WORKS PENDING BILLS 2023/24 RECURENT								
No.	Supplier	Item	Lpo/Lso	Invoice	Original Amount	Amount Paid	Oustanding Amount	year
1	crown motors group	Maintance of motorvehicle 46 cg047A	998		54,987.85	0	54,987.85	15/06/2024
2	easton petroleum limited	supply of fuel	986	e tims	550,000.00	0	550,000.00	9/4/2024
3	Nyagi Energy	supply of fuel	987	10014	550,000.00	0	550,000.00	9/4/2024
4	total kenya	supply of fuel	840	48	200,000.00	0	200,000.00	8/3/2023
5	Ogandes	Supply of of tonners	902	13	569,400.00	0	569,400.00	5/6/2023

	Compan y Limited							
6	Fampe Heritage Buildin g	Catering	899	59	440,000.00	0	440,000.00	5/6/202 3
7	Niki Venture s	Supply of cleaning materials	906	26	425,800.00	0	425,800.00	5/6/202 3
8	Grack Co. limited	Supply of of stationery	901	3648	748,100.00	0	748,100.00	5/6/202 3
9	Florida Garage	Motor Vehicle maintena nce 046CG 011A	864	925	35,612.00	0	35,612.00	27/03/2 023
10	Panafric Equipm ent	Servicing of plant equipment	723	2760(s)	1,152,124.00	0	1,152,124.00	30/06/2 021
11	Gekomu General Supplies	Motor Vehicle maintenan ce 046CG 003A	889	1244	61,944.00	0	61,944.00	26/06/2 023
12	Florida Garage	Motor Vehicle maintenan ce 046CG 010A	896	318	60,000.00	0	60,000.00	26/06/2 023
13	Florida Garage	Motor Vehicle maintenan ce 046CG 030A	847	183	76,038.00	0	76,038.00	13/03/2 023
14	Florida Garage	Motor Vehicle maintenan ce GKA 102M	848	250	52,664.00	0	52,664.00	13/03/2 023
15	Gekomu General Supplies	Motor Vehicle maintenan ce GRDE 168Q	891	351	250,792.00	0	250,792.00	26/06/2 023
16	Kingswa y Motors	Supply of Tyres	852	KCQ2023 104	565,740.00	0	565,740.00	13/03/2 023
17	Florida Garage	Motor Vehicle maintenan ce ROLLER KDZ 904D	897	428	342,432.00	0	342,432.00	26/06/2 023

18	Florida Garage	Motor Vehicle maintenance GK A 102M	887	177	48,836.00	0	48,836.00	22/06/2023
19	Mvuli Chacha Garage	Motor Vehicle maintenance KCD 759GV	854	139	38,300.00	0	38,300.00	22/23
20	Mvuli Chacha Garage	Motor vehicle maintenance for 046CG 011A	858	85	53,998.00	0	53,998.00	16/03/2023
21	Mvuli Chacha Garage	Motor vehicle maintenance for 046CG 030A	856	95	34,800.00	0	34,800.00	16/03/2023
22	Mvuli Chacha Garage	Motor vehicle maintenance for 046CG 003A	855	140/137	50,800.00	0	50,800.00	16/03/2023
23	Mvuli Chacha Garage	Motor vehicle maintenance for KBW 875V	857	13	64,496.00	0	64,496.00	16/03/2023
24	MFI	Servicing of office equipment	503	004623	194,643.00	0	194,643.00	21/22
TOTAL							6,621,506.85	

DEPARTMENT OF TRANSPORT, ROADS & PUBLIC WORKS PENDING BILLS 2023/2024 DEVELOPMENT							
Supplier	Item	Lpo/Lso	Invoice	Original Amount	Amount Paid	Out-standing Amount	
Matric management consultants co ltd	construction of county service workshop	985	18	4,999,265.00	0	4,999,265.00	8/4/2024
drop works holdings limited	maintanance of Nyangoso kioge road	927	138	2,964,252.40	0	2,964,252.40	11/1/2023

kaka international limited	maintanance of gekano primary junction st thomas gekano riogeto junction road.	934	19	4,008,780.20	0	4,008,780.20	11/1/2024
stealth contracting company limited	Nyamatoki ,Nyamasebe, Nyaramba,Nyaisa road	948	1	3,071,680.00	0	3,071,680.00	15/01/2024
manga rocks construction	Maintanance of nyaibasa moturumesi (okerero) road	940	1	2,007,250.00	0	2,007,250.00	12/1/2024
Gianche investments limited	Maintanance of outrich church riokerio riamogero mogumo bwonchuru road	1000	216	3,862,742.00	0	3,862,742.00	18/06/2024
vamalu mbe international limited	Maintanance of Riomare junction,Riontita Junction Ribate Tbc Kenyerere road	983	306	3,478,178.80	0	3,478,178.80	2/4/2024
Tum centre of technology limited	Maintanance of Omogwa,Omosocho ,Riamaranga gesonso FCs-Riamaranga bridge st marys ekerubo road	962	11	2,991,465.00	0	2,991,465.00	12/2/2024
Raboki Holdings limited	Maintanance of sengereri junction Nyamasebe Tbc Nyamasebe Junction road	933	48	3,506,800.00	0	3,506,800.00	11/1/2024
Bevina Investments limited	Maintanance of Bonyunyu junction Mkt Matorora Jnct-keburunga -china jnctn road	979	181	3,239,021.60	0	3,239,021.60	1/4/2024
manga rocks construction	Maintanance of Matangi-Erora-Riomanga tonga-Rikenye Dip-Riyabe road	932	10	2,711,848.00	0	2,711,848.00	11/1/2024
Janyamosy General supplies	Maintanance of Nyamatimbo-Egetare-kiamogake road	925	115	4,111,478.02	0	4,111,478.02	11/1/2024

Horane iv core compa ny ltd	Maintanance of kenyerere South sda jctn-Riyabe tbc- Abisai jctn- kenyerere tbc siara disp road	924	108	4,397,212.00	0	4,397,212.00	11/1/2024
Fambe heritag e buildin g	Maintanance of Nyaboraire jctn- Nyaboraire sda church Nyaboraire dip road	923	113	4,950,880.00	0	4,950,880.00	11/1/2024
Denvin solutio ns & investi ments limited	Maintanance of Sokobe Kiamitenyi jctn karantini jctn- matunwa road	922	163	3,548,532.80	0	3,548,532.80	11/1/2024
Getese investi ments limited	Maintanance of Bisembe- Nyakenyomisias road	982	31	2,225,344.00	0	2,225,344.00	1/4/2024
Vinnog et kenya limited	Maintanance of Tonga DEB pry- Omonuri river Tonga omonuri river monga road	935	1	2,642,103.00	0	2,642,103.00	11/1/2024
Divalin ks Holdin gs Compa ny limited	Maintanance of Riamaseru omokonge Bridge- Nyamusis road	971	148	3,744,037.00	0	3,744,037.00	13/02/2024
Rexim o Kenya Limite d	Maintanance of Mobamba pri jctn- Nyamongo Nyakemincha tbc road	980	2	3,284,403.12	0	3,284,403.12	1/4/2024
jutwine auto agencie s limited	Maintanance of Gesura tbc-Ensoko tbc-Maranatha road	943	624	2,199,915.41	0	2,199,915.41	12/1/2024
Lindao traders limited	Maintanance of B3 ikobe gesicha road	963		2,565,544.00	0	2,565,544.00	12/2/2024
lyca women enterpri ses	Maintanance of enkinda catholic riamurubi- getengereiri road	1001		3,531,156.00	0	3,531,156.00	18/06/2024
Geosph ere systems limited	Maintanance of riaboki- nyamotenerio- mosobeti road	1004		3,370,496.00	0	3,370,496.00	28/06/2024

caroma ventures limited	Maintanance of bwombuya jent-kisii university-borabuo-ombane-nyansanda road	988	534	3,542,964.00	0	3,542,964.00	8/4/2024
transfix construction	Maintanance of siringa stg-kebacharamba tbc road	921	12	2,126,117.60	0	2,126,117.60	11/1/2024
chancy international limited	Maintanance of ack samaritan-kisumu ndogo-misambi sda misambi jctn nyambambo road	966	11	4,902,044.00	0	4,902,044.00	13/02/2024
manga enterprises limited	Maintanance of gachuba-kenani-bochoroke-omoenga-keboba tbc riamosigisi jctn road	965	11	4,939,570.00	0	4,939,570.00	13/02/2024
digitex investments ltd	Maintanance of onseka jctn-eturangi tctn-amakura prikitaru aic jctn-omonayio jctn road	464	41	3,770,664.00	0	3,770,664.00	6/4/2021
Yatch Innovations Limited	Keranda – Endiba – Nyabioto	866	20	3,058,653.20	0	3,058,653.20	16/05/2023
Transmara Co. Limited	Construction & Completion of prevarbs	868	42	926,998.00	0	926,998.00	17/05/2018
TOTAL				100,679,395.15		100,679,395.15	

DEPARTMENT OF TRANSPORT, ROADS & PUBLIC WORKS PENDING OBLIGATIONS 2023/2024 DEVELOPMENT								
	Supplier	Item	Lpo/Lso	Invoice	Original Amount	Amount Paid	Oustanding Amount	
1	Adif Company limited	Construction of culvates at keginga and mecheo	828	50	1,275,975.35	0	1,275,975.35	28/11/2020
2	Bedesa Enterprises limited	Maintanance of nyaronde jctn-bwabicha-hon-kegore-nyamira/bomet boarder road	no lpo	105	3,699,634.40	0	3,699,634.40	20/06/2024
3	Gwasmo limited	Maintanance of Nyaramba jctn-kebabe girls-ikonge bwarani jctn road	no lpo	6	4,955,299.50	0	4,955,299.50	21/06/2024

4	beuem systems & General merchants limited	Maintanance of (R31) riechieri-nyabigena-bogusero bisembe road	1010	e-tims	4,072,713.60	0	4,072,713.60	28/06/2024
5	bonfa holdings limited	Maintanance of matongo deb-nyakaranga tbc-nyakaranga pry road	945	5	3,237,966.00	0	3,237,966.00	15/01/2024
6	wilsa general supply printing and construction	Maintanance of Kenyambi opb rianyatigo road	1009	e-tims	2,999,992.40	0	2,999,992.40	28/06/2024
7	winteam international limited	Maintanance of nyamiacho-omokonge primary schl road	1003	e-tims	2,993,438.00	0	2,993,438.00	25/06/2024
8	offspace construction co.ltd	Maintanance of Sanganyi tea factory-enkinda pri-nasari polytechnic-riamumbi jctn road	1008		4,049,328.00	0	4,049,328.00	28/06/2024
9	Kiomatonga Holdings Ltd	Maintanance of gesero-sirateroad	1007	11	4,587,913.00	0	4,587,913.00	28/06/2024
TOTAL							31,872,260.25	

10. GOVERNORS OFFICE

GOVERNORS OFFICE PENDING BILLS - RECURRENT								
N o.	Supplier	Item	Lpo/Lso	Invoice	Original Amount	Amount Paid	Oustanding Amount	YEAR
1	Kimoko Investments Limited	supply of Cabinets	1271	133	598,000.00	0	598,000.00	29/06/2023
2	Florida Garage	Motor vehicle repair 046CG020A	1259	16	36,308.00	0	36,308.00	8/10/2023
3	Newbridge Networks Ltd	Supply of laptops and Ipads	1252	2065	1,583,000.00	0	1,583,000.00	13/06/2023
4	Benoa Motors Repairs	Motor vehicle repair 046CG 0159A	1148	1650	33,500.00	0	33,500.00	2/5/2023
5	Benoa Motors Repairs	Motor vehicle repair 046CG 059A	13253	375	35,300.00	0	35,300.00	15/06/2023
6	CIFA0 Motors	Motor vehicle repair 046CG 064A,51A,63A,53A,	1207	30001300322	447,370.00	0	447,370.00	18/05/2023

7	Florida Garage	Motor vehicle repair 046CG031A	LSO not attached	146	37,352.00	0	37,352.00	12/6/2 022
8	Mvuli Chacha	Motor vehicle repair 046CG 059A	LSO not attached	26	32,364.00	0	32,364.00	2021/2 022
9	Mvuli Chacha	Motor vehicle repair 046CH 018A	1086	38	93,844.00	0	93,844.00	15/12/ 2022
10	Next swich limited	supply of cleaning materials	2114315	149	850,000.0 0	0	850,000.00	16/10/ 2023
11	Nenogram limiterd	supply of Stationery	2114314	38	898,000.0 0	0	898,000.00	26/10/ 2023
12	Kingsway Tyres Ltd	supply of tyres	1333	KCQUOT2 024245	1,273,274. 66	0	1,273,274.6 6	15/04/ 2024
13	Safaricom Limited	supply of credit cards	1334	INV/2024/ 2604/1	800,000.0 0	0	800,000.00	17/04/ 2024
14	KSG - Baringo	Training fees	No Iso	5INV4744	152,000.0 0	0	152,000.00	5/9/20 19
15	Jojam motor vehicles	Motor vehicle repair GVN 046B	1385	590041/19	162,500.0 0	0	162,500.00	21/06/ 2024
16	Bernadette farms investments	Motor vehicle repair 046 GC 064A	1329	121	69,227.65	0	69,227.65	2/4/20 24
17	CFAO motors kenya	Motor vehicle repair 046 GC 063A	1381	3001433321	164,806.9 0	0	164,806.90	15/06/ 2024
18	CFAO motors kenya	Purchase of Motor vehicle	1370	pro inv	23,590,00 0.00	0	23,590,000. 00	30/05/ 2024
19	Ikobex company limited	Supply of corporate diaries	1369	22	1,302,000 .00	0	1,302,000.0 0	2023/2 024
20	Nyagi Energy	Supply of fuel	1383	10015	850,000.0 0	0	850,000.00	2023/2 024
21	Easton petrol limited	Supply of fuel	1382	Invoice not attached	900,000.0 0	0	900,000.00	2023/2 024
22	Transgenic solutions limited	supply of communication equipments	1302	NCG/002	1,350,450 .00	0	1,350,450.0 0	15/02/ 2024
23	Rengimo enterprise limited	Provision of tents, chairs and PAS	1377	402	375,000.0 0	0	375,000.00	15/06/ 2024
24	The standard group	Advert services	1378	100127783	177,480.0 0	0	177,480.00	2023/2 024
25	Salvador Ceaton Kenya Ltd	Motor Vehicle Maintenance 46CG064A	1348		37,024.81	0	37,024.81	2023/2 024
26	Jojam motor vehicles	Motor vehicle repair GVN 046 63A	1356	2	95,800.00	0	95,800.00	21/05/ 2024
27	Jojam motor vehicles	Motor vehicle repair GVN 046 63B	1355	3	185,000.0 0	0	185,000.00	21/05/ 2024

28	Jojam motor vehicles	Motor vehicle repair GKB 057 T	1366	5	164,800.00	0	164,800.00	28/05/2024
29	Vibanto Kenya Limited	Maintenance of washrooms Opposite Deputy Gov's office	1371	20	1,349,479.04	0	1,349,479.04	2023/2024
30	Florida Garage	Motor Vehicle Maintenance 46CG059A	1361	158	40484	0	40484	2023/2024
SUB - TOTALS							37,684,365.06	

11. DEPARTMENT OF TRADE, INDUSTRIALIZATION AND CO-OPERATIVES

DEPARTMENT OF TRADE, INDUSTRIALIZATION AND CO-OPERATIVES PENDING RECURRENT								
No.	Supplier	Item	Lpo/Lso	Invoice	Original Amount	Amount Paid	Out-standing Amount	YEAR
1	Pebo Kenya limited	Supply of fuel	162	611	720000	0	720,000.00	22/03/2024
2	Keroka farmers cooperative society limited	Office Rent	160	70	504000	0	504,000.00	5/3/2024
3	Gekomu Garage	Motor vehicle maintenace 46CG035A	177	394	84332	0	84,332.00	28/05/2024
4	Total Kenya Plc	Supply of fuel	158	285	432000	0	432,000.00	20/02/2024
	Helsinki Hotel	Conference facility	1404695	291	27500	0	27,500.00	26/01/2024
1	Florida Garage	Motor Vehicle Maintenance 46CG035A		223	117,856.00	0	117,856.00	30/03/2023
2	Florida Garage	Motor Vehicle Maintenance 46CG035A		240	199,288.00	0	199,288.00	6/1/2023
3	Florida Garage	Motor Vehicle Maintenance 46CG035A		335	27,500.00	0	27,500.00	12/5/2023
4	Florida Garage	Motor Vehicle Maintenance 46CG035A		401	75,500.00	0	75,500.00	13/03/2023
5	Mvuli Chacha Agencies	GKA113X	135 & 140	080 & 86	330,000.00	0	330,000.00	23/05/2023 & 08/06/2023

6	Florida Garage	Motor vehicle maintenace 46CG016A	129	123	44,312.00	0	44,312.00	3/4/2023
Sub-totals							2,562,288.00	

DEPARTMENT OF TRADE, INDUSTRIALIZATION AND CO-OPERATIVES PENDING 2023 - 2024 DEVELOPMENT								
No .	Supplier	Item	Lpo/Ls o	Invoice	Original Amount	Amount Paid	Oustanding Amount	
1	Kimoko Investment	Construction of Mama Mboga Shed Kembra market	169	6247/8	1,998,840.00	0	1,998,840.00	18/04/2024
2	Ikobex Company LTD	Construction & Completion of Nyamira Bus Park modern Ablution block	184	7203/1	4,828,446.00	0	4,828,446.00	30/05/2023
3	Nekimo General Sales & Supplies	Completion of Bonyunyu Market Shed	171	877/4	1,500,000.00	0	1,500,000.00	29/04/2024
4	Wilsa General Supply & Printing	Construction of Nyabite Market	174	107/3	1,975,773.25	0	1,975,773.25	16/05/2024
5	Longrun Investment s ltd	Repair/maintenanc e of milk cooler at Kineni coop society Esise ward	164	3768/2	996,440.00	0	996,440.00	28/03/2024
							13,298,949	

DEPARTMENT OF TRADE, INDUSTRIALIZATION AND CO-OPERATIVES - OBLIGATIONS DEVELOPMENT								
No .	Supplier	Item	Lpo/Ls o	Invoice	Contract Amount	Amount Paid	Oustanding Amount	YEAR
1	Vakacheh Co. Limited	Indistrial Park	1504449		498,545,945	50,459,524.77	448,086,420.23	25/07/2023
2	Jemmocom General Company Ltd	Constructio n of Toilet block and chain link fencing at Kanani Market in Nyamaiya Ward	1404694		1,999,450	0	1,999,450	2023/2024

SUB-TOTALS			450,085,870.23
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12. DEPARTMENT OF EDUCATION & VOCATIONAL TRAINING

DEPARTMENT OF EDUCATION & VOCATIONAL TRAINING PENDING BILLS FOR THE F/Y 2023/2024 YEAR - RECURRENT								
N o.	Supplier	Item	Lpo/Lso	Invoice	Original Amount	Amount Paid	Oustanding Amount	Year
1	Total Kenya plc	supply of fuel	977	510	200,000	0	200,000.00	8/5/2024
2	wilsa general supply	supply of office stationery	966	47107/1	270,000	0	270,000.00	14/03/2024
3	Enyamasi Technologies Ltd	Supply & delivery of playing for ECDE learners	982	32	460,000	0	460,000.00	13/06/2024
4	Florida Garage	Motor vehicle maintenance 46CG017A	Lso not attached	4386/2	99,668	0	99,668.00	8/1/2024
5	Jawewi Investment	Supply of ECDE Teaching Textbooks & Assorted Writing Materials	964	49108/7	815,350	0	815,350.00	12/3/2024
6	Mvuli Chacha Agencies	motor vehicle maintenance KBW 877V	890	51	36,424	0	36,424.00	31/03/2023
7	Benoa Motors	Motor vehicle repairs & maintenance 46CG027A	LSO not attached	790	324,450	0	324,450.00	7/6/2023
8	Benoa Motors	Motor vehicle repairs & maintenance 46CG027A	14343	1184	37,550	0	37,550.00	8/5/2023
9	Faithful Capital Ventures	Supply of laptops			200,000	0	200,000.00	
10	Subaru Kenya	Motor vehicle maintenance KBW 880V	1285615	10525	52,932	0	52,932.00	11/7/2016
11	Florida Garage	Motor vehicle maintenance Reg. 46CG027A	Lso not attached	164	31,784	0	31,784.00	19/05/2022
12	Benoa Motors	Motor vehicle repairs & maintenance 46CG017A	Lso not attached	1186	37,800	0	37,800.00	8/5/2023
13	Rangi Mbili Auto Spares	Motor vehicle Maintenance reg. 46CG017A	LSO not attached	89759	26,680	0	26,680.00	21/12/2021
14	Gesonso Waterback Resort	Provision of conference facilities	14356	6220	474,500	0	474,500.00	2/5/2019

15	Kenya Power	Electricity Bill		202209DC0 01776361	8439.86	0	8,439.86	17/09/ 2022
		Sub-Total					3,075,57 7.86	

DEPARTMENT OF EDUCATION & VOCATIONAL TRAINING PENDING BILLS - DEVELOPMENT								
N o.	Supplier	Item	Lpo/ Lso	invo ice	Original Amount	Amo unt Paid	Outstan ding Amount	Year
1	Ceva Enterprises	Construction and completion of two no ecde classroom,2 pit latrine and installation of 500 litres water tank at Kiononso primary school in Gachuba ward	907	601	3,199,690 .00	0	3,199,69 0.00	31/05/ 2023
2	Anya General Company Limited	Renovation & rehabilitation of Biticha VTC in Rigoma ward	907	224	992,797.6 0	0	992,797. 60	28/06/ 2023
3	M/s Darsfon Builders & Suppliers Limited	Construction & completion of Iranya ECDE Centre	798	15	3,400,540 .00	0	3,400,54 0.00	30/06/ 2021
4	M/s Noa Investment	Construction & completion of ECDE classrooms at Geke Pr. Sch	789	1472 8	1,208,055 .90	0	1,208,05 5.90	24/06/ 2021
5	Kimoko Investments Limited	Construction & Completion of 2 Door ECDE Classroom, 3 Door Pit Latrine & 5000 Ltrs Water Tank at Kiendege Primary Sch in Kembra Ward	952	9	3,495,225 .00	0	3,495,22 5.00	23/02/ 2024
6	Jaja Young Contractors	Construction & Completion of ECDE Classrooms at Omogombo Pri School	985	41	3,308,934 .80	0	3,308,93 4.80	2021
7	Bonyaga ventures ltd	Construction & Completion of 2 ECDE Classrooms and 2 Pit Latrine at Botana Pri School	974	57	254,329.7 0	0	254,329. 70	30/05/ 2023
8	Samor Care Company Limited	Renovation & rehabilitation of Nyaigesa VTC	910	216	1,095,939 .00	0	1,095,93 9.00	28/06/ 2023
9	Nekimo General Sales	Renovation & Rehabilitation of classroom at Ibucha VTC	913	5687 7/10	970,595. 20	0	970,595 .20	28/06/ 2023

10	Strategy Engineering Ltd	Construction and completion of two no ecde classroom,2 pit latrine and installation of 500 litres water tank at Getengereiri primary school in Itibo ward	901	4	3,199,655.00	0	3,199,655.00	30/05/2023
11	Firmrise company limited	Construction and completion of 2No. ECDE classroom, 2No. pit latrine and installation of 500 litres water tank at Eronge primary school in bomwagamo ward	899	4	3,199,911.00	0	3,199,911.00	30/05/2023
12	Wilstre Holdings ltd	Completion of one number classroom and pit latrine at riamanoti youth poly	1255 576	1309 0/1	1,351,839.40	0	1,351,839.40	27/05/2016
13	Craftsmind (K) Ltd	Supply of training VTC instructional materials	970	5	2,177,820.00	0	2,177,820.00	25/04/2024
14	Safcom Technologies	Construction & Completion of 2 door ECDE Classroom, 3 Door Pit latrine and 5000L water Tank instalation in Township ward	951	3956 /20	3,182,325.00	0	3,182,325.00	22/02/2024
15	Nymic Construction Limited	Construction & Completion of 2 door ECDE Classroom, 3 Door Pit latrine and 5000L water Tank installation in Bonyamatuta ward	958	57	3,499,998.40	0	3,499,998.40	27/02/2024
16	Evena General Agencies Ltd	Renovation of Pit Latrine at Bigege Vocational Center Bosamaro Ward	984	4697/ 2	499,680.00	0	499,680.00	13/06/2024
TOTALS							35,037,336.00	

13. DEPARTMENT OF PUBLIC SERVICE MANAGEMENT

DEPARTMENT OF PUBLIC SERVICE MANAGEMENT PENDING BILLS 2023/2024 - RECURRENT								
N o.	Supplier	Item	Lpo/ Lso	Invoi ce	Original Amount	Amo unt Paid	Oustandin g Amount	YEAR
1	Cambridge Resort Hotel	Catering services	566	2799	32,400.00	-	32,400.00	13/05/2024
2	Cambridge Resort Hotel	Catering services	567	3890	52,500.00	-	52,500.00	13/05/2024
3	Basicare Technologies	supply of security uniforms	561	4016	699,660.00	-	699,660.00	16/04/2024
4	Nyagi energy	supply of fuel	555	9999	75,000.00	-	75,000.00	5/3/2024
5	Cambridge Resort Hotel	Catering services	568	2478	36,800.00	-	36,800.00	24/05/2024
6	Cambridge Resort Hotel	Catering services	573	2799	38,400.00	-	38,400.00	19/06/2024
7	Kenya National Examination	Verification of academic certificates		EDU /53	1,086,920.00	-	1,086,920.00	5/1/2024

	Council				0		0	
8	Nekimo General sales	Supply stationery	522	127	165,300.00	-	165,300.00	6/6/2023
9	Nekimo General sales	Purchase of Toners	523	120	262,000.00	-	262,000.00	6/6/2023
10	Nekimo General sales	Supply of stationery	526	128	4,000.00	-	4,000.00	6/6/2023
11	Nekimo General sales	Supply of stationery	525	135	69,000.00	-	69,000.00	6/6/2023
12	Gekomu General Suppliers	Motor vehicle maintenance 46CG013A	517	322	15,000.00	-	15,000.00	19/05/2023
13	Allbright Limited	Supply of stationery	499	403	449,960.00	-	449,960.00	25/04/2023
14	Tonmat Engineering and supply ltd	Supply of Desktop	516	26	100,000.00	-	100,000.00	16/05/2023
15	Hegeosns Auctioners	Auctioneers fee	155/2015	case	152,429.00	-	152,429.00	17/03/2023
16	Basicare Technologies	supply of uniforms for enforcement officers	515	4005	1,975,000.00	-	1,975,000.00	16/05/2023
17	Le Savanna County Lodge Hotel	Conference facility	527	4480A	250,000.00	-	250,000.00	6/6/2023
18	Florida Garage	Motor vehicle maintenance 46CG020A	498	260	41,180.00	-	41,180.00	17/04/2023
		Sub-Total			5,505,549.00	-	5,505,549.00	

14. DEPARTMENT OF ENVIRONMENT, ENERGY, MINING & NATURAL RESOURCES

DEPARTMENT OF ENVIRONMENT, ENERGY, MINING & NATURAL RESOURCES PENDING BILLS 2023/2024 RECURRENT								
No.	Supplier	Item	Lpo/Lso	Invoice	Original Amount	Amount Paid	Oustanding Amount	Date of Invoice
1	Beyond Basics Construction and supply	solar street lighting spare parts	499	2024/00105	799,530.00	0	799,530.00	9/6/2024
2	Nyagi Energy	supply of fuel	495	9632	1,500,000.00	0	1,500,000.00	7/4/2024
3	Keguru Enterprise limited	solar street lighting spare parts	500	12459/2	2,000,120.00	0	2,000,120.00	17/04/2024
4	Kenya Power	Electricity bills			176,000.00	0	176,000.00	11/4/2024

1	Kikomo Investment Ltd	Supply of office Furniture	473	23	497,000.00	0	497,000.00	26/6/2023
2	Florida Garage	Motor vehicle maintenace 46CG002A	439	181	88,276.00	0	88,276.00	28/10/2022
3	Florida Garage	Motor vehicle maintenace KBW876V	429	261	152,424.00	0	152,424.00	22/2/2023
4	Florida Garage	Motor vehicle maintenace 046CG02A	418	184	32,364.00	0	32,364.00	28/8/2022
5	Florida Garage	Motor vehicle maintenace 46CG023A	428	241	103,042.00	0	103,042.00	6/2/2023
6	Benoa Motors	Maintenance of Vehicles KBW 876V	13940	1740	148,180.00	0	148,180.00	8/6/2023
7	Benoa Motors	Maintenance of Vehicles 046CG002A	13941	1142	90,880.00	0	90,880.00	25/5/2023
8	Benoa Motors	Maintenance of Vehicles 046CG002A	13944	1768	250,500.00	0	250,500.00	29/6/2023
9	The Standard group Limited	Advertsisement	442	80092842	177,480.00	0	177,480.00	10/3/2021
10	MFI Document solutions	Maintenance for office machines	441	4190	70,000.00	0	70,000.00	24/7/2020
11	Yapharick General Supplies	Supply of tyres	430	3455	277,088.00	0	277,088.00	6/4/2023
12	Florida Garage	Motor vehicle maintenace kar590l	512	26	100,989.00	0	100,989.00	24/5/2024
Sub-Total							6,463,873.00	

DEPARTMENT OF ENVIRONMENT, ENERGY, MINING & NATURAL RESOURCES PENDING BILLS DEVELOPMENT								Year
No.	Supplier	Particulars	Lp o/L so	In vo ice	Origin al Amou nt	Am ou nt Pai d	Outstandi ng Amount	

2	Mwabo Electrical Contractors	Equiping Gesure bor hole	481	3	2,999,9 92.00	0	2,999,992.00	7/3/2 024
3	Yorjo tech limited	Drilling of tonga omonuri bore hole	504	50	2,929,3 48.00	0	2,929,348.00	4/6/2 024
4	Allbright limited	Rehabilitation and distribution of bogwendo borehole	479	15 2	1,995,0 26.00	0	1,995,026. 00	27/5/ 2024
5	Abima fire and disaster	Drilling of Nyankono bore hole	491	1	2,999,9 63.00	0	2,999,963. 00	14/2/ 2024
6	Sadelyx Supplies Ltd	Construction of Water spring for Bokeira Ward	484	16 8	1,599,9 64.50	0	1,599,964. 50	2/5/2 024
7	Sampac General Traders	Construction Water Project at Etanda Kembra	483	8	3,000,0 50.00	0	3,000,050. 00	24/4/ 2024
8	Nyagi Mother General Services	Repair and Extension of Nyamwanga - Nyamanagu borehole water supply	480	12 7	1,999,8 40.00	0	1,999,840. 00	3/4/2 024
9	Metasphere Engineering	Drilling & Casting of Kiamogake Borehole	509	2	2,999,9 92.00	0	2,999,992. 00	24/4/ 2024
1 0	Bedesa Enterprises Ltd	Installation of solar Street light Bokeira Ward	506	10 7	1,199,9 79.00	0	1,199,979. 00	19/4/ 2024
1 1	Almarth Enterprise	Installation of solar lights in Magwagwa, Itibo & Gesima wards	50 7	1	,	0	2,990,10 0.00	19/04 /202 4
1 2	Cejo Enterprise Limited	Installation of Solar lights in Kembra ward	50 3	15 5	989,20 0	0	989,200. 00	17/04 /202 4
1 3	Bonyaga Investment Ltd	Equiping & distribution of Sengera borehole	49 3	65	4,999, 600	0	4,999,60 0.00	18/01 /202 4
1 4	Julimo Limited	Construction & Protection of Water Springs	9	49 2	1,749,9 81	0	1,749,981. 00	18/01 /202 4
1 5	Rahatax Enterprises	Piping Extension from Marara to mangongo Nyamaiya ward	48 2	3	998,76 0	0	998,760. 00	17/01 /202 4
1 6	Abisar International Ltd	Equiping of Isoge borehole in Esise ward	46 3	32 2	2,848, 960	0	2,848,96 0.00	26/05 /202 3
1 7	Bull Null Limited	Protection of Springs in Mekenene Ward	52 1	10 0	3,499, 720.0 0	0	3,499,72 0.00	24/6/ 2024
1 8	Temure General Enterprise	Repair & Pipeline extension of Ramba borehole phase ii in Bogichora Ward		81	2,997, 788	0	2,997,78 8.00	4/4/2 024
1	M/s Yorkgate Construction Co. Ltd	Equipping of Sere borehole in Ekerenyo Ward	517	37	2,999,7 60	0	2,999,760. 00	26/0 5/20 23

2	Beyond basics construction and supply	supply and delivery of spare parts of solar street lights for manga and Masaba	468	10 01	1,450,0 76	0	1,450,076. 00	2/6/2 023
3	M/s Yalin and Subra Holding Ltd	Equipping of Nyagwacha water Supply	371	18 3	999,92 0	0	999,920.0 0	25/0 3/20 22
4	Cypob General Comapany	Supply of street lights tools	462	12	699,24 2	0	699,242.0 0	26/0 5/20 23
5	Scale Ventures Limited	Equiping of Gesore borehole in Township ward	456	13	2,847,8 00	0	2,847,800. 00	26/0 5/20 23
6	YorkgateConst ruction	Nyansiongo Gekonge Water	369	45	321,03 0	0	321,030.0 0	25/0 3/20 22
7	Strategy Engineering Co. Ltd	Equiping & Distribution of Kiangombe borehole in Itibo Ward	465	23	2,849,7 72	0	2,849,772. 00	2/6/2 023
TOTALS							54,965,8 63.50	

DEPARTMENT OF ENVIRONMENT, ENERGY, MINING & NATURAL RESOURCES PENDING OBLIGATION 2023/2024 DEVELOPMENT								
No .	Suppl ier	Particulars	Lpo /Ls o	Inv oic e	Original Amount	Am oun t Pai d	Outstanding Amount	Year
1	Sajjoria Africa Ltd	Distribution of water from Matunwa Dam Esise Ward	502		4,895,200. 00		4,895,200. 00	2024
2	Desike Enterprises Ltd	Installation of 15 poles of solar street lights within Bogichora, magombo, Rigoma, Esise, Nyansiongo & Mekenene wards	505		2,990,325. 00		2,990,325. 00	2024
3	Obo mo Enterprises Limited	Supply of Solar Street lights & accessories in Nyamira South & north Sub counties	502		1,969,471. 00		1,969,471. 00	17/04 /202 4
4	Jawe Investments	Construction of water Kiosks and Pipeline extension from Ramba borehole Phase 3 in Bogichora ward	508		2,989,969. 60		2,989,969. 60	2024
5	Longrun	Rehabilitation of Nyariacho Borehole	489		997,600.0		997,600.0	2024

	Inves tment s Ltd	in Gachuba Ward			0		0	
7	Vaka ceh Co. Ltd	Rehabilitation of Rirumi-Nyageita Water project Bonyamatuta Ward	487		3,199,709. 20		3,199,709. 20	2024
		TOTAL					17,042,27 4.80	