

REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

ON

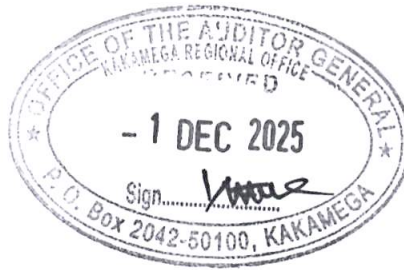
COUNTY EXECUTIVE OF BUNGOMA

FOR THE YEAR ENDED

30 JUNE, 2025

PAPERS LAID	
DATE	19/02/2026
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COMMITTEE	
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COUNTY GOVERNMENT OF BUNGOMA

BUNGOMA COUNTY EXECUTIVE

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2025

Transitional Financial Statements Prepared Under International Public Sector Accounting Standards
(IPSAS)

County Government of Bungoma
Bungoma County Executive
Annual Report and Financial Statements for the year ended June 30, 2025

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1. Acronyms, Abbreviations and Definition of Key Terms

A. Acronyms and Abbreviations

ADP	Annual Development Plan
AIE	Authority to Incur Expenditure
CA	County Assembly
CARA	County Allocation of Revenue Act
CBK	Central Bank of Kenya
CE	County Executive
CECM	County Executive Committee Member
CG	County Government
CIDP	County Integrated Development Plan
CO	Chief Officer
COG	Council of Governors
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CT	County Treasury
FY	Financial Year
IPSAS	International Public Sector Accounting Standards
KDSP	Kenya Devolution Support Programme
Kshs	Kenya Shillings
KUSP	Kenya Urban Support Programme
MCA	Member of County Assembly
MTP	Medium Term Plan
NT	National Treasury
OAG	Office of the Auditor General
OCOB	Office of the Controller of Budget
OSR	Own Source Revenue
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
SDGs	Sustainable Development Goals
WB	World Bank

B. Definition of Key Terms

Fiduciary Management: The key management personnel who had financial responsibility.

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2. Key Entity Information and Management

a) Background information

The County Executive is constituted as per article 176 of the Constitution of Kenya 2010. It is headed by the Governor, who is responsible for the general policy and strategic direction of the County. The County Executive is comprised of the following departments:

No.	Department	Major Responsibility
1.	Finance and Economic Planning	Management of County Treasury and Planning
2.	Agriculture, Livestock, Fisheries and Cooperative Development	Ensure sustainable development of agriculture for food security and economic development
3.	Education and Vocational Training	Provision of quality education and training in the County
4.	Tourism, Environment, Water and Natural Resources	Enhance sustainable management of environment, water and natural resources for sustainable development
5.	Health and Sanitation	Ensure responsive, equitable, affordable, accessible and sustainable health care system for all and proper sanitation management
6.	Roads and Public Works	To manage, develop, rehabilitate and maintain County roads
7.	Trade, Energy and Industrialization	Provide a conducive trading environment
8.	Lands, Urban, Physical Planning, Housing and Municipalities	Provide policy direction on matters related to land, housing and urban development
9.	Gender, Culture, Youth and Sports	Mainstreaming and implementing policies that respond to gender and cultural issues
10.	Public Service Management and Administration	Promote good governance and efficient service delivery through effective participation of communities in the development process
11.	County Public Service Board	Develop organizational structures for provision, management and development of competent human resource and promotion of good governance.

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b) Key Management team

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

No.	Designation	Name
1.	Governor	H.E. Kenneth Makelo Lusaka
2.	Deputy Governor	H.E. Janepher Chemtai Mbatiany
3.	County Secretary	Mr. William Makhanu Nasong'o
4.	CECM - Finance and Economic Planning	Ms. Carolynne Khalayi Makali
5.	CECM - Agriculture, Livestock, Fisheries and Cooperative Development	Eng. Herbert Kibunguchy
6.	CECM - Education and Vocational Training	Eng. Agnes Naliaka Wachie
7.	CECM - Tourism, Environment, Water and Natural Resources	Dr. Andrew Wekesa Wamalwa
8.	CECM - Health and Sanitation	CPA Chrispinus Barasa
9.	CECM - Roads and Public Works	Mr. Bonventure Chemaket
10.	CECM - Trade, Energy and Industrialization	Mr. Douglas Wekesa Sasita
11.	CECM - Lands, Urban, Physical Planning, Housing and Municipalities	Dr. Monicah Fedha
12.	CECM - Gender, Culture, Youth and Sports	Mr. Benedict Esiromo Emacar
13.	CECM - Public Service Management and Administration	Dr. David Wamamili Wanyonyi
14.	County Attorney	Mr. Amos Makokha

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2025 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Finance and Economic Planning	CPA Chrispinus Barasa
2.	Accounting Officer - Finance	Robert Simiyu
3.	Accounting Officer - Economic Planning	CPA Andrew Wamukoya
4.	Accounting Officer - Housing, Municipalities, and Urban Planning	Dr. Rashid Fwamba
5.	Accounting Officer - Health and Sanitation	Dr. Magrina Mayama
6.	Accounting Officer - Gender and Culture	David Maling'a

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No.	Designation	Name
7.	Accounting Officer - Youth and Sports	Timothy Wanjala
8.	Accounting Officer - Tourism & Environment	Nicholas Kiboi
9.	Accounting Officer - Water and Natural Resources	Stephen Makhanu
10.	Accounting Officer – Agriculture and Irrigation	Dinah Makokha
11.	Accounting Officer - Livestock and Fisheries	Andrew Musungu
12.	Accounting Officer - Cooperatives Development	Beatrice Nakhumicha
13.	Accounting Officer - Education & Vocational Training	Sam Nalwa
14.	Accounting Officer - County Secretary	Nelson Mukholi
15.	Accounting Officer – County Attorney	Purity Kafuna
16.	Accounting Officer - Roads and Public works	Edward Makhandia
17.	Accounting Officer - Public Service Management and Administration	Evelyn Wekesa
18.	Accounting Officer – Trade, Energy and Industrialization	Reuben Wambwa
19.	Accounting Officer – Lands, Urban and Physical Planning	George Kombo
20.	Accounting Officer - Governor's Office	Thomas Waraba
21.	Accounting Officer - County Public Service Board	Joseph Makata
22.	Director - Accounting services	CPA Ambrose Makokha
23.	Director - Supply chain management	Alex Odanga

d) Fiduciary Oversight Arrangements

The key fiduciary oversight bodies at the County for the period ended 30th June, 2025 were:

i. County Assembly of Bungoma

The responsibilities of the County Assembly of Bungoma were as follows:

- To vet and approve nominees for appointment to county public offices as may be provided for in the relevant laws;
- To perform the roles set out under Article 185 of the Constitution;
- To approve the budget and expenditure of the county government in accordance with Article 207 of the Constitution, and the legislation contemplated in Article 220(2) of the Constitution, guided by Articles 201 and 203 of the Constitution;
- To approve the borrowing by the county government in accordance with Article 212 of the Constitution;
- To approve county development planning; and
- To perform any other role as may be set out under the Constitution or legislation

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ii. Audit Committee

The functions and responsibilities of the audit committee were as follows:

- To obtain assurance from management that all financial and non-financial internal control and risk management functions are operating effectively and reliably.
- To provide an independent review of the County Executive's reporting functions to ensure the integrity of financial reports.
- To monitor the effectiveness of the County Executive's performance management and performance information.
- To provide strong and effective oversight of County Executive's internal audit function.
- To provide effective liaison and facilitate communication between management and external audit.
- To provide oversight of the implementation of accepted audit recommendations.
- To ensure that the County Executive effectively monitors compliance with legislative and regulatory requirements and promotes a culture committed to lawful and ethical behaviour.

iii. Public Accounts Committee

The main function of the Public Accounts Committee is to invite the County Executive's Accounting Officer to appear before it to adduce evidence on the reports of the Auditor-General.

iv. Budget and Appropriations Committee

Budget and Appropriations Committee approves expenditure budget of the County Executive for the execution of governance.

(a) County Executive of Bungoma Headquarters

P.O. Box 437-50200,
Former Municipal Buildings,
Moi Avenue Street
Bungoma, Kenya

(b) County Executive of Bungoma Contacts

Telephone: 055-30343
E-mail: info@bungoma.go.ke
Website: www.bungoma.go.ke

(c) County Executive of Bungoma Bankers

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



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2. Kenya Commercial Bank,
P.O. Box 201-50200
Bungoma.
3. Equity Bank Ltd,
P. O. Box 2450-50200,
Bungoma.
4. Co-operative Bank of Kenya Ltd,
P.O. Box 1964-50200,
Bungoma.
5. National Bank of Kenya,
P.O. Box 25-50200,
Bungoma.

(d) Independent Auditors
Auditor-General
Office of the Auditor-General
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

(e) Principal Legal Adviser
The County Attorney.
Bungoma Municipal Building.
P.O. Box 437 50200
Bungoma, Kenya.

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3. Governance Statement

Bungoma County is established as per Section 176 of the Constitution of Kenya, 2010. The County is headed by the Governor, who is responsible for the general policy and strategic direction of the County.

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

a) Membership of the cabinet/County Executive Governance Structures

H.E. Kenneth Makelo Lusaka - Governor



H.E. Kenneth Lusaka was sworn in as the third Governor of Bungoma County in August 2022. Previously, he served as the speaker of Senate (2017 -2022) and was the 1st Governor of Bungoma County. He served as a permanent secretary in the Ministry of Livestock. He also served as District Commissioner and as a District Officer.

H.E. Governor Lusaka holds a Bachelor of Arts degree in Government and History from University of Nairobi. He also holds MA in Public Policy and Administration from the Institute of Social Studies in the Netherlands.

H.E. Janepher Chemtai Mbatiany – Deputy Governor

H.E. Janepher Mbatiany was sworn in as the third deputy Governor of Bungoma County in August 2022. Prior to this engagement, she worked as a Gender advisor to the Governor in Bungoma County, administrative assistant in ActionAid Kenya, chairperson Maendeleo ya Wanawake and chairperson FPFK Peace and Rights Program.

She holds a bachelor of arts degree in Gender, Poverty, Women and Development from Egerton University. She also has a bachelor of Arts degree in Theology from Africa Theological Seminar. She has a diploma in Christian ministries from Jesus is Alive Ministries and a diploma in Biblical studies from Cross Connection International.

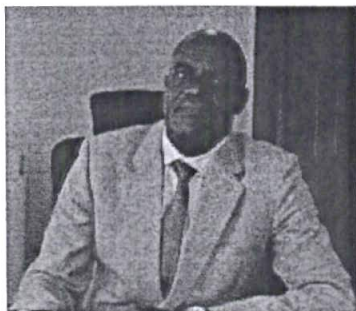


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Mr. William Makhanu Nasong'o – County Secretary



Mr. Nasong'o was employed as the County Secretary and head of Public Service in January 2024. Prior to his assignment as the County Secretary, he worked at the Cabinet Affairs office, at State House cabinet secretariat. He has also served as a District officer, assistant secretary in the ministry of defence headquarters and as Deputy County Commissioner. He holds a Bachelor of Arts degree in Anthropology and a master of Arts degree in Sociology, both from the University of Nairobi.

Mr. Nasong'o has a certificate in General Management programme for senior executives from Bella Vista in India; and a certificate in advanced ethics and good governance from Newport, RI, USA.

Ms. Carolyne Khalayi Makali - CECM, Finance and Economic Planning

Ms. Makali was appointed CECM, Finance and Economic Planning in July 2025. She served as CECM for Trade, Energy and Industrialization and Health and Sanitation for Bungoma County. She also served as a Records Management Officer and Accountant at National Government Constituency Development Fund- Kabuchai Constituency. She has also served as a Research Assistant for National Taxpayers' Association.

Ms. Makali holds a Bachelor of Commerce Degree (Accounting option) from Kibabii University. She also has a diploma in Business management (Finance option) and a diploma in supplies management. She is a Certified Public Accounting (CPA) finalist.



Dr. Monica Fedha – CECM, Lands, Urban, Physical Planning and Housing



Ms. Fedha was appointed the CECM for Lands, Urban, Physical Planning and Housing in July 2025. She also served as CECM for Agriculture and Trade. Prior to her appointment as the CECM, she worked as a chief officer – Bungoma County, both in Education and Agriculture departments, and sub county Agriculture officer. She holds a Bachelor of Science degree in Agriculture from Egerton University, a Master of Science degree in Food Science and Postharvest technology from JKUAT. She holds a PhD in Food Security and Sustainable Agriculture from Jaramogi Oginga Odinga University of Science and Technology.

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Dr. Andrew Wekesa Wamalwa - CECM, Tourism, Environment, Water and Natural Resources

Dr. Wamalwa was appointed the CECM, Tourism, Environment, Water and Natural Resources in June 2024. Prior to his appointment, Dr. Wamalwa worked as CECM for Health and Sanitation in Bungoma County. He also served as a Medical Officer in Bungoma County, as a District Medical officer, Medical Superintendent and as a Family Physician.

Dr. Wamalwa has a Masters of Medicine in Family medicine from University of Medical Sciences of Havana in Cuba, and Bachelor of Medicine and Surgery from the University of Nairobi. Currently, he is pursuing Masters of Science in Health Economics and Policy at the University of Nairobi.



Mr. Douglas Wekesa Sasita - CECM, Trade, Energy and Industrialization



Mr. Sasita was appointed CECM for Trade, Energy and Industrialization in July 2025. He served as CECM for lands from 2022 to 2025. Prior to his appointment, he was a director at Yellowline Group Limited, Senior Architect at Udesign Architects and Interior Designers and Graduate Architect at Studio Infinity Architects. He also served as Chair of Bungoma municipality Board.

Mr. Sasita has Bachelor of Architecture degree from the University of Nairobi and is a CPA finalist. He is a registered architect and a Corporate Member of Architectural Association

Ms. Agnes Naliaka Wachie – CECM, Education and Vocational Training

Ms. Wachie was appointed CECM for Education and Vocation Training in November 2024. Prior to her appointment, served as CECM for Gender, Culture, Youth and Sports and CECM for Public Service Management and Administration. She also served as Ag. Regional Manager - Central Region and Senior Surveillance Officer in Energy and Petroleum Regulatory Authority. She was the chair of the Kenya Engineering Registration Board. She also worked as Technician Engineer in Kenya Power and Lighting Co. Ltd.

Ms. Wachie holds a Bachelor degree in Technology Electrical Engineering from Technical University of Kenya, Higher National Diploma in Electrical Engineering, Diploma in Technical Education and Diploma in Electrical Engineering. She is a member of the Institution of Engineering Technologists and Technicians and also a member of the Association of Energy



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Dr. David Wamamili Wanyonyi - CECM, Public Service Management and Administration



Dr. Wanyonyi was appointed CECM for Public Service Management and Administration in June 2024. Prior to his appointment, Dr. Wanyonyi served as CECM for Education and Vocational Training. He also served as a Senior Lecturer at Moi University - Department of Instructional and Educational Media. He served as a Coordinator; Borderless Higher Education for Refugees- Collaboration between Moi University, University of British Colombia and York University. He also served as a head of department and Campus based coordinator at Moi university.

Dr. Wanyonyi has a PhD in Curriculum Instructional and Educational Media from Moi University, Master of Philosophy in Kiswahili at Moi University, Bachelor of Arts at Kenyatta University and Postgraduate Diploma in Education from Kenyatta University.

Mr. Benedict Esiromo Emacar – CECM, Gender, Culture, Youth and Sports

Mr. Emacar was appointed CECM for Gender, Culture, Youth and Sports in November 2024. Prior to his appointment, he served as CECM for Public Service Management and Administration. He has also served as Economic Advisor in Bungoma County and Constituency Development Fund Account Manager for Kimilili, Mt. Elgon and Butula. He also served as credit controller for Kenya Postel Directories Ltd and Nation Newspaper Ltd.

Mr. Emachar holds a bachelor of Commerce degree and CPA II qualification.



Mr. Herbert Kibunguchy – CECM, Agriculture, Livestock, Fisheries and Co-op Development



Mr. Kibunguchy was appointed CECM for Agriculture, Livestock, Fisheries and Cooperative Development in June 2024. Prior to his appointment, he served as CECM for Tourism, Environment, Water and Natural Resources. He has also served as Structural consulting engineer, where he supervised commercial, educational and residential structures. He served as chief officer for roads and public works directorate in Bungoma County, part time trainer for National Construction Authority and senior special funded projects engineer for California department of transportation.

Mr. Kibunguchy holds a bachelor's degree in Civil Engineering from California State University. He is a registered member of Engineers Board of Kenya.

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Mr. Bonventure Chengeck Chemaket- CECM, Roads Transport and Public Transport



Mr. Chemaket was appointed the CECM for Roads and Public works in November 2022. Prior to his appointment, he worked as program manager – Act Change Transform, Project Coordinator – PACT Kenya, and Project Officer - PACT Western Region.

Mr. Chemaket holds an MBA from Moi University, Bachelors of Arts in Development Studies from Makerere University, Post Graduate Diploma in Governance, Democratization & Public Policy from Erasmus University- Hague Netherlands, and Post Graduate Continuing Education from George Mason University-Washington DC, USA.

CPA Chrispinus Barasa - CECM, Health and Sanitation

CPA Barasa was appointed as the CECM, Health and Sanitation on July 2025. Prior to this, he was serving as CECM – Finance and Economic Planning. Before his appointment, he served as the Chief officer for Finance and Economic Planning in Bungoma County and Chief Executive Officer of Ng'arisha Sacco. He has also worked as finance manager at Lugulu Mission hospital. CPA Barasa has a Masters degree in Project Planning and Management (Project finance) from University of Nairobi. He also holds a Bachelor of Commerce degree from Kenyatta University. He is a CPA (K) and a member of ICPAK.



b) Stakeholder engagement

The County ensures members of the Community and other development partners are involved in the conceptualization, planning and execution of all development projects and programmes. This is actualized through public participation where all stakeholders are involved. Therefore, this encourages the ownership of the projects implemented by the County Government.

c) Safeguards against unethical conduct and corruption.

The County Government has put in place various measures to mitigate against unethical conduct and misuse of public resources. These include;

- Ad hoc committees for evaluation in tendering process, inspection of goods and projects.
- Internal audit conducts quarterly risk assessment and provides recommendations for implementation by the County Executive.

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- Timeliness on imprests surrender: strict adherence to timelines provided by the Public Finance Management Act 2012.
- Interrogation by the County Assembly committees: the County Assembly committees offer a platform to scrutinize County Executive operations and procedures.
- Professionalism through training: regular staff training to ensure adherence to required ethical conduct in discharge of their mandate.
- Signing of public service code of conduct: the code of conduct signed by all County Executive employees specifies ethical standards to be adhered to by officers.

d) Engagement with the County Assembly and the Senate

The County executive has interacted with the County Assembly through its committees. The committees have interrogated various proposals by the county executive, including annual development plans and budgets. In FY 2024/25, the County Assembly passed the Appropriation Act 2024, 1st supplementary Appropriation Act 2024, Finance Act 2024 and the Annual Development Plan FY 2025/26. The County executive also interacted with the Senate to answer audit issues raised on FY 2023/24 Financial statement.

e) Risk management

The County Government has put in place a robust Risk Management Policy Framework. The Policy Framework was approved in the year 2019. The Framework categorizes the risks into Strategic, Financial, Leadership, Compliance, Hazards, Reputation, Operational and External. Risks are rated using a 5 by 5 matrix and ranked as High, Significant, Moderate and Low so as to identify the required interventions. The risk management function continues to be pioneered by the Directorate of Internal Audit that has since developed a comprehensive risk register. The identified risks are then incorporated into the Risk-Based Annual Audit Plan. The function will be released to the Management once capacity gaps have been addressed so that the Directorate concentrates in providing assurance on risk management. The County Executive undertakes continuous capacity building of all the process owners so as to continuously monitor, update and maintain these registers.

Strategic risks are identified through planning documents such as County Integrated Development Plan and Sectoral/Departmental Strategic Plans. They are subsequently reassessed during the annual planning.

Several sectoral and functional policies and manuals have also been developed so as to address the internal control arrangements. These policies and manuals are supplemented by circulars issued by the respective authorized, accounting officers or public sector institutions. A number of policies and manuals continue to be developed and reviewed. The County

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Executive Committee is in continuous pursuit to ensure that all relevant policies and manuals are in place.

The County Executive uses a combined assurance model. This takes a three-pronged approach comprising a review by the management, supplemented by internal and external auditors. The County Internal Audit Committee reviews such engagement reports and makes appropriate recommendations while informing the County Executive on the adequacy of the risk management and internal controls. While reporting on the effectiveness of risk management and internal control, the Committee also reports on the significant risks during the period under review.

f) Audit committee

Establishment

To effectively execute its oversight role, the County Executive of Bungoma has established a County Internal Audit Committee. The Committee is appointed pursuant to Kenya Gazette Notice No. 2690 dated 15th April, 2016. The Committee is run with clearly articulated terms of reference as approved by the H.E The Governor and contained in the Individual Appointment Letters and the Audit Committee Charter. The Charter is reviewed whenever there is significant change in practice, County Executive Leadership or Audit Committee.

Functions of the Audit Committee

To fulfill its oversight responsibility, the committee receives reports from the internal auditor who also serves as the Secretary. The responsibilities and role of the Audit Committee broadly include:

- a) Oversight on the financial reporting process
- b) Monitoring Internal Controls
- c) Supervision of the Internal Audit Function
- d) Considering the reports by the Office of the Auditor General
- e) Oversighting Whistleblowing arrangements
- f) Monitoring Compliance to laws and regulations
- g) Other responsibilities as spelt out in the Audit Committee Charter

Membership

As at 30th June, 2025 the Committee consisted of three (3) non-executive members and two executive members. The Committee is chaired by a Non-Executive Member. Summary of membership and attendance was as follows;

No.	Name	Category	No. of meetings attended
1.	Ruth Wanyonyi	Non-Executive	8
2.	Simon Ndiwa	Non-Executive	8
3.	Alice Wafula	Non-Executive	8
4.	Murumba Njibwakale	Non-Executive	8

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No.	Name	Category	No. of meetings attended
5.	Everette Wafula	Executive	8
6.	CPA. Ambrose Makokha	Executive	8
7.	CPA. Mary Lullei	Executive	8

g) Compliance

The County Executive has adhered to timelines stipulated in PFM Act 2012 and PFM Regulations 2015. Quarterly and annual reporting requirement have been adequately complied with. The quarterly and annual financial statements have been submitted to the office of the Auditor General, Commission on Revenue Allocation, Controller of Budget and the County Assembly. Additionally, relevant planning and budget documents have been submitted to the County Assembly within the timelines stipulated by law.

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4. Foreword by CECM Finance and Economic Planning

The financial statements present the financial performance of the County Government for the year ended 30th June 2025. The promulgation of the Constitution of Kenya, 2010, under Chapter 11 ushered Kenya into a new system of governance, replacing the centralized system with a devolved system of governance. The devolved system of governance consists of the National Government and 47 County Governments. Devolved functions include Agriculture, health services, trade development and regulation, county planning and development, pre-primary education and village polytechnics, firefighting and disaster management among others.

Financing of the County Governments

Article 202 of the Constitution of Kenya provides that revenue raised nationally shall be shared equitably among the National Government and the County Governments. Each County Government's equitable share of revenue raised nationally, is determined yearly through the County Allocation of Revenue Act (CARA). The revenue sharing formula is developed by the Commission on Revenue Allocation and approved by Parliament in accordance with Article 217 of the Constitution.

The County also finances its operations through own generated revenues. These are revenues collected within the County. The key local revenue sources for Bungoma County included business permits, land rates, cesses, market fees, parking fees, administrative service fees, public health facilities' fees, among others.

Financial Performance

Revenue

In the period ended 30th June 2025, the County has projected revenues of Kshs. 16,705,464,800. After deduction of self-reporting entities, the balance for the County Executive is Kshs. 13,633,044,510.47. Below is the breakdown of revenues received in FY 2024/25. There was 82% revenue realization.

	Budget FY 2024/2025	Revenue FY2024/25	% Realization
Opening Balance (Non Refundable to special Purpose accounts)	327,150,873.97	327,150,873.97	100%
Transfers from CRF	13,092,893,636.47	10,577,522,098.30	81%
Other income	213,000,000.40	283,670,437.79	133%
Total revenues	13,633,044,510.84	11,188,343,410.06	82%

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A Graphical representation of the revenue actualization is shown in Figure 1.

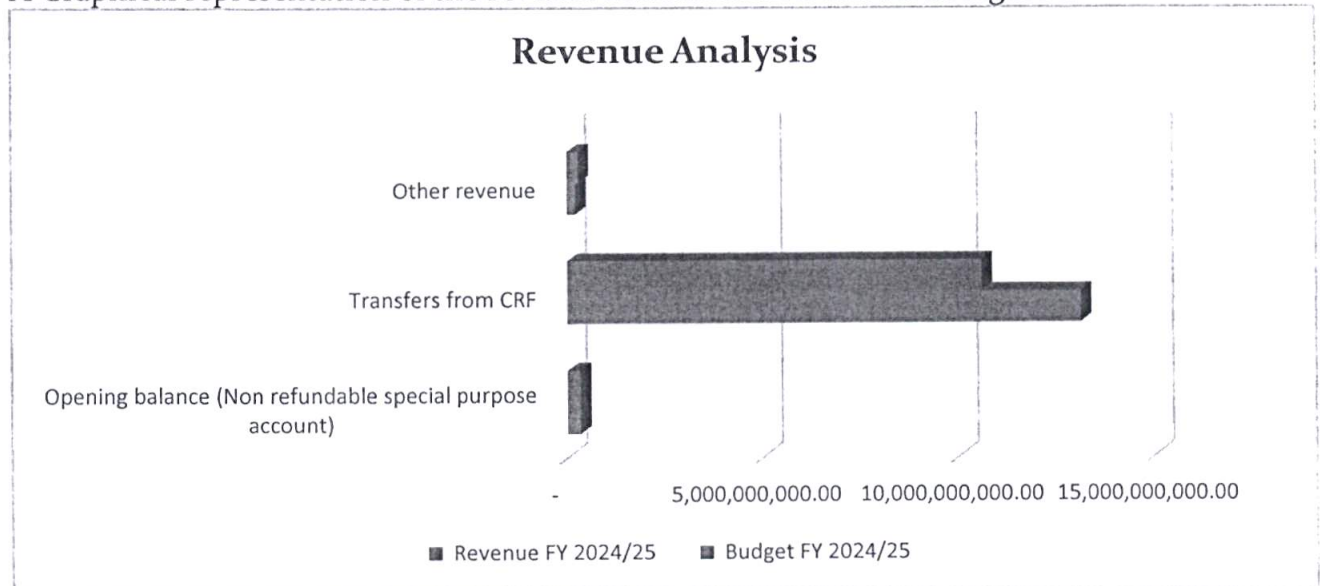


Figure 1: Revenue Analysis

Payments

The total expenditure budget for 2024/25 financial year was Kshs. Kshs. 13,633,044,510.47 and actual expended amounted to Kshs. 10,928,162,004 representing 83% budget absorption. Out of the total expenditure, Kshs. 1,322,101,084 was development expenditure while Kshs. 9,606,060,920 was recurrent expenditure. This represents 80% absorption.

Expenditure Classification	Budget FY 2024/2025	Expenditure FY2024/25	% Absorption
Recurrent	11,565,024,233	9,606,060,920	83%
Development	2,068,020,278	1,322,101,084	60%
Total	13,633,044,511	10,928,162,004	80%

A graphical analysis is as shown in figure 2.

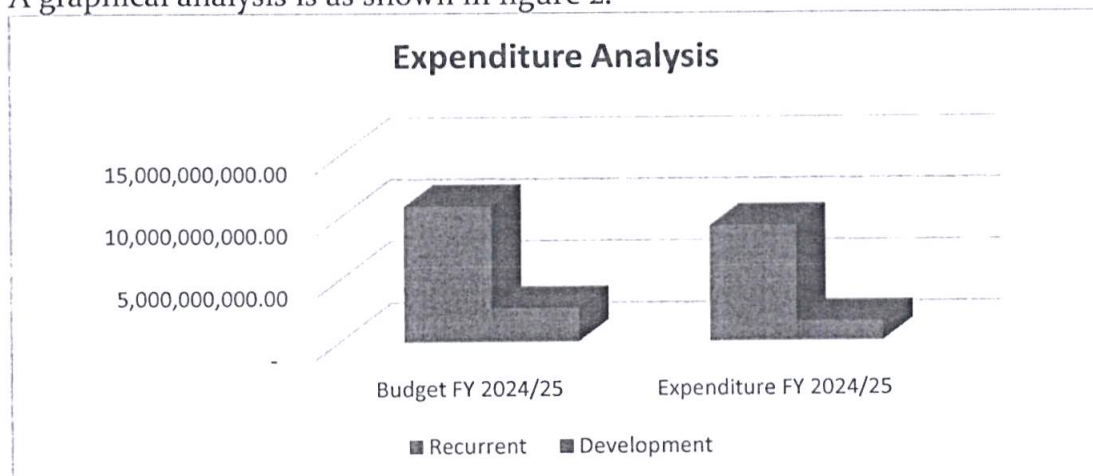


Figure 2: Expenditure Analysis

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The total expenditure of Kshs 10,928,162,004.19 has been summarized as shown:

Item	Amount (Kshs)
Employee costs	6,072,209,028.20
Use of goods and services	3,476,937,378.94
Transfers to other Government Entities	56,914,512.60
Acquisition of PPE	1,322,101,084.45
Total expenses	10,928,162,004.19

Progress since inception of Devolution

On education, the County has increased ECDE gross enrolment rate from 82.2 % to 89%. Teacher: Pupil ratio has improved from 1:50 to 1:40. These achievements were occasioned by the construction of 223 additional classrooms in 45 wards, provision of learning materials in 860 schools and employment of 2,044 teachers.

On Agriculture, the County managed to increase food crops yield by 21%. The increment was due to enhanced investment in the sector by training of 89,260 farmers, employment of 136 agriculture officers to enhance service provision, procurement of 9 tractors for tractor hire services and subsidizing of fertilizers and crop seeds by the county government.

There was a percentage increase in population with access to safe water in the county from 25.8% to 35%. The key outputs that attributed to this increase are: construction of 5 Large water scheme by the NG, construction of 5 medium water project across the county, construction of 181 small water projects, procurement of a drilling rig unit which sunk strategic boreholes across the county in water stressed areas and the 54% reduction in non-revenue water in the county's urban water scheme.

On health, the County has increased nurses' number per 100,000 population from 24.29 to 27, reduced the number of inpatients (admissions) Under 5 from 389,533 to 338,337, reduced maternal and child death rate by 0.07, reduced HIV prevalence from 3.2% in 2018, to 2.8% and reduced malaria prevalence from 27.2% in 2018 to 19%. These achievements were attributed to increased number of health personnel (172 health personnel employed), availability of essential supplies, increased investment in health infrastructure (6 health facilities operationalized and 20 health facilities equipped), mass mosquito net distribution to households and provision of specialized health services such as renal, dental, optical and X-ray at the Bungoma County Referral Hospital (BCRH).

On transport, the County has upgraded 6.5kms of urban road to dual carriageway. The expansion has significantly reduced traffic congestion, accidents and provided a seamless flow of storm water in Bungoma Town. Gravelling of 2,715kms of road and construction of 186 bridges and box culverts have significantly improved connectivity and reduced travel time.

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County Flagship Projects

Various flagship projects have been undertaken by the county. They include; Construction of bus park in Kanduyi, tarmacking of Misikhu – Brigadier Road, construction of modern market in Kamukuywa. Construction of modern office block (County headquarters) is underway.



Figure 1: Tarmacking of Misikhu – Brigadier road



Figure 2: Aerial view of modern market in Kamukuywa

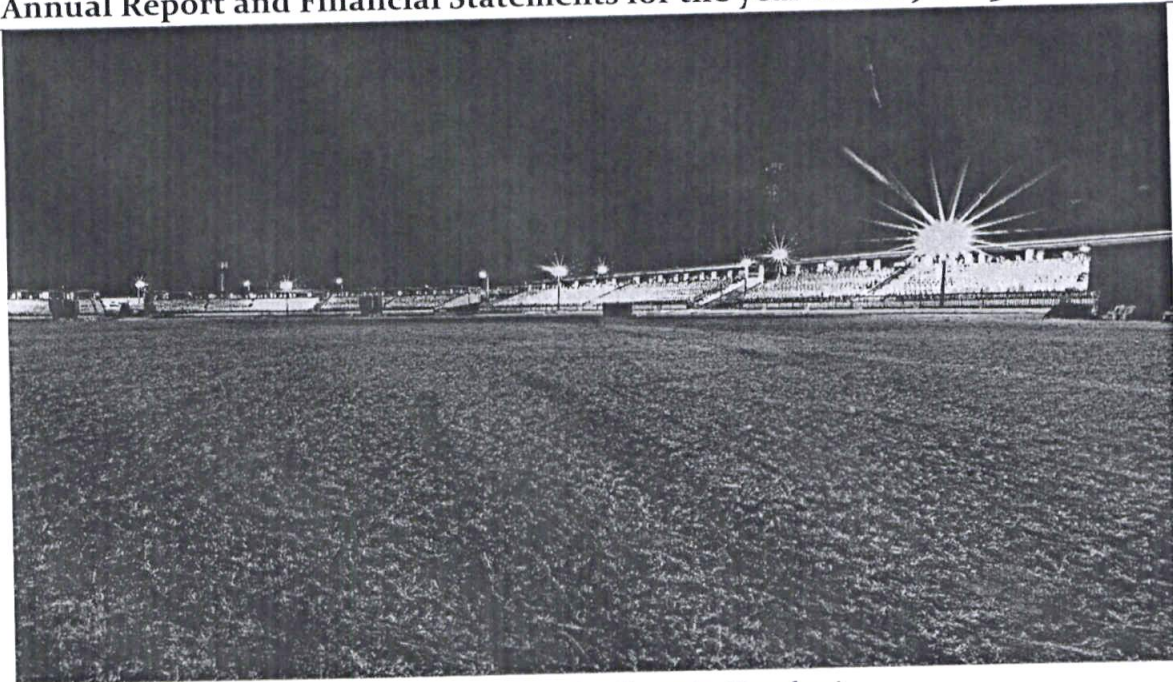


Figure 3: Upgrading of Masinde Muliro Stadium in Kanduyi



Figure 4: Modern bus park in Kanduyi



Figure 5: Subsidized farm inputs

Value-for-money achievements

The County Government considers cost effectiveness in tendering process. Firms that can deliver products of good quality at reasonable cost are considered. The County opted to purchase a drilling rig. This has reduced the cost of drilling boreholes and increased the number of boreholes drilled.

Challenges

Implementation challenges of strategic objectives for the County Government included the following: -inadequate and delayed funding to counties, high poverty level, political interference in project prioritization and implementation, inadequate capacity of contractors and delay of procurement process among other challenges.

Future Outlook

The budget intends to fund various projects, which include:

- Subsidized farm input support program – fertilizers and seeds
- Equipping 300 bed capacity Maternity wing at BCRH, 100 bed maternal wing at Sirisia and 100 bed capacity unit at Bumula hospital
- Ongoing construction of the Misikhu Brigadier Road and upgrading of rural and urban roads
- Trade, youth, women and disability loan funds
- Industrial park at Sang'alo
- Construction of County HQ office block
- Ongoing construction of Governor and Deputy Governor official residences

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Key risk management strategies.

The Management employs robust risk management strategies. While Risk Management has not matured in the County Government, the Management has developed the following structured approach in identifying and managing risks;

- a) Risk registers, based on a standardised methodology, are used to identify, assess and monitor the key risks (both financial and non-financial) faced by the County Government
- b) Risks are identified, assessed, evaluated, responded to depending on the risk ranking and monitored. Depending on the ranking of the risk, the management employs the following strategies as per the Approved Risk Management Policy Framework of the County;
 - i. Risks ranked as high – The event creating the risk is immediately stopped and a comprehensive action plan immediately prepared with appropriate risk responses that include transferring the risks, avoiding the risk or reducing the risk
 - ii. Risks ranked as significant – An action plan is developed and action taken within three months. The approved actions include transferring the risks, avoiding the risk or reducing the risk
 - iii. Risks ranked as moderate - An action plan is developed and action taken within six months. The approved actions include transferring the risks, avoiding the risk or reducing the risk. Where such risks are accepted, a contingency plan is immediately developed
 - iv. Risks ranked as low - An action plan is developed and action taken. The approved actions include reducing the risk or accepting the risks where it is deemed cost-effective. The risks ranked low are continuously monitored so as to assess the changed status
- c) We have continuously enhanced our internal systems to mitigate risks such as fraud, poor service delivery, failed targets among others and to improve efficiency and effectiveness.
- d) The MDAs have set up the PFM Standing Committees with added responsibilities in monitoring the identified risks in the Departments



Ms. Carolyn Makali
CECM Finance and Economic Planning
County Government of Bungoma

TStatement of Performance against Predetermined Objectives

Introduction

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

Strategic development objectives

The County's 2023-2027 CIDP has identified fourteen (14) key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's "Bottom-up agenda", SDGs and the MTP IV.

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

The key development objectives of the Bungoma County's 2023-2027 CIDP are to:

1. Improved social cohesion and economic growth
2. Increased access to universal health care
3. Improved land Access, Tenure and management
4. Enhanced sustainable urban development
5. Reduced prevalence of communicable and non-communicable ailments
6. Increased Access to affordable and clean Energy
7. Increased Trading Activities
8. Increased industrial development
9. Improved access to skill acquisition
10. Accelerated county economic growth
11. Enhanced prudence in management of county resources
12. Enhanced public service delivery
13. Enhanced Protection and Conservation of natural resources
14. Strengthened capacity for implementation of devolution and enhanced intergovernmental and public relations,

Below we present the progress made in attaining the objectives of the CIDP 2023-2027 for Bungoma County.

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S/No	Strategic Objective as per CIDP (present the objectives on a high and strategic level)	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP	Remarks (Explain the reasons underperformance/ Overperformance)
1.	Increased access to universal health care	100% of population covered by SHA	29% of population covered by SHA	Lack of sensitization, Identification Cards and political interference
2.	Improved land Access, Tenure and management	100% of population with title deeds	40 of population with title deeds	Court disputes and slow processing
3.	Enhanced sustainable urban development	70% of population access with to water	40% of population with access to water	Limited funding
4.	Reduced prevalence of communicable and non-communicable ailments	100% reduction in prevalence of communicable ailments	60% reduction in prevalence of communicable ailments	Limited funding
5.	Increased Access to affordable and clean Energy	70% of households connected to electricity	40% of households connected to electricity	Limited funding
6.	Increased Trading Activities	7.5% share of trade (Wholesale and Retail) contribution to GCP	N/A	No survey has been conducted
7.	Increased industrial development	5% share of manufacturing contribution to GCP	N/A	No survey has been conducted
8.	Improved access to skill acquisition	5,321 VTC enrolment	5,910 VTC enrolment	Increased sensitization and county capitation provision
9.	Accelerated county economic growth	10% Annual GCP growth rate	2.1 % annual GDP growth	This is a 2023 data provided by KNBS. No current data
10.	Enhanced prudence in management of county resources	10% of local revenue as a percentage of county revenue	4.03% of local revenue as a percentage of county revenue	Inadequate enforcement measures and legal framework
11.	Enhanced public service delivery	100% of clients satisfied with services offered	65% of clients satisfied with services offered	Highlighted areas of improvement are addressed

County Government of Bungoma**Bungoma County Executive****Annual Report and Financial Statements for the year ended June 30, 2025**

S/No	Strategic Objective as per CIDP (present the objectives on a high and strategic level)	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP	Remarks (Explain the reasons underperformance/ Overperformance)
12.	Enhanced Protection and Conservation of natural resources	14% of land area under forest cover	17% of land area under forest cover	Surpassed the target
13.	Improved social cohesion and economic growth	50 sports competitions hosted	-	Lack of funding
14.	Strengthened capacity for implementation of devolution and enhanced intergovernmental and public relations,	5 intergovernmental consultative sectoral forums operationalized	5 intergovernmental consultative sectoral forums operationalized	Achieved

Progress on Attainment of Development Objectives from Annual Development Plan for FY 2024/25.

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

Below we provide the progress on attaining the stated objectives:

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Table 1: Programme performance

Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY			Cumulative Achievement for the CIDP period			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
Urban development and management	To promote sustainable urban development	Enhanced sustainable urban development	Modern bus parks established	Number of Modern bus parks established	1	1	0	2	1	-1	Inadequate funding
			Modern market facilities established	Number of Modern market facilities established	0	1	1	0	1	1	Modern market built as an integrated facility with modern bus park
Programme: Preventive and Promotive Health Services	Objective: Halt and reverse communicable and non-communicable ailments	Outcome: Reduced prevalence of communicable and non-communicable ailments	HIV /Aids patients counselled	No. of people receiving counselling and testing for HIV	350,000	350,000	0	350,000	350,000	0	Fully funded USAID, NorthStar Alliance, KCCB ACTS
			Pregnant women counselled and tested for HIV	% Of Pregnant women counselled and tested for HIV	100	100	0	100	96	4	Fully funded USAID
			ARV's availed to HIV+ pregnant mothers	% of HIV+ pregnant mothers receiving preventive ARV's to reduce risk of mother to child transmission (PMTCT)	100	80	20	100	85	15	Fully funded USAID4TC

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Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY			Cumulative Achievement for the CIDP period			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
Early Childhood Development	Increased access to quality ECDE	Increased enrolment in ECD centres	ECDE facilities constructed	No. of ECDE classrooms constructed / completed	32	16	16	302	60	242	Inadequate budgetary allocation
			ECDE centres equipped with play equipment	% of ECDE centres equipped with play equipment	19	0	19	50	19	31	Inadequate budgetary allocation
Energy Development and Management	Increased Access to affordable and clean Energy	Enhanced access to affordable and clean energy	Mini Hydro-Electric power station established at Nzoia river	No. of Mini Hydro-Electric power station established at Nzoia river	1	0	1	1	0	1	Program not funded
Industrial Investment and Development	To promote industrial growth and development	Increased industrial development	Cottage industries equipped and operationalized	Number of cottage industries equipped and operationalized	5	0	5	25	0	25	Program not funded
			Modern market stalls developed	Number of modern market stalls developed	110	15	95	550	47	503	The program could benefit from more funding
			Existing Markets upgraded	Number of existing Markets upgraded	3	2	1	15	5	10	Project implementation is on track
Agricultural Institutions Development	To enhance effectiveness and efficiency	Enhanced effectiveness and efficiency	Farmer capacity building	Number of farmer capacity	196	2,050	1,854	392	2,050	1658	Supported by partners

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Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY			Cumulative Achievement for the CIDP period			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
nt and Management	in service delivery	in service delivery	activities on good agricultural practices held	building activities on good agricultural practices held							
Irrigation and Drainage Development and Management	To promote adoption of irrigation technologies for enhanced agricultural productivity	Enhanced adoption of irrigation and drainage technologies	Field days held to disseminate information on existing irrigation household technologies and drainage systems (Irrigation Department)	Number of Field days held to disseminate information on existing irrigation technologies and drainage systems	9	4	5	18	13	5	Inadequate budgetary allocation
Natural Resource protection and management	Enhanced Protection and Conservation of natural resources	Improved ecosystem services, sustainable livelihoods, and greater resilience to climate change	Increased forest cover	% of forest cover	5	4	1	14	17	3	Target surpassed

5. Environmental and Sustainability Reporting

The County Government of Bungoma exists to transform lives. This is our purpose; the driving force behind everything we do. It is what guides us to deliver our strategy, which is founded on four pillars: putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of our achievements:

i. Sustainability strategy and profile

The County's programmes are all based on a five-year County Integrated Development Plan as required by the Public Finance Management Act 2012. This ensure that only programmes that were planned and included in the CIDP are funded. This therefore, has created an optimum utilization of resources in the delivery of goods and services to the public. However, political transition has led to change in key priorities and resource allocations. Sometimes affecting service delivery.

ii. Environmental performance

The County has adopted the environmental sustainability measures through the SDGs. In effort to boost national target of achieving 10% forest cover, the County in conjunction with the World Bank's Climate Change programme, planted over 200,000 in FY 2023/24. This will go a long way in mitigating the effects of climate change.

iii. Employee welfare

The county has policy that guides recruitment and promotions. The County Public Service Board encourages diversity based on ethnicity and ensures that at least one third of either gender is recruited. Special consideration is given to vulnerable groups such as women and persons living with disabilities through affirmatives actions to ensure equity and fairness in resource distribution. Staff are encouraged to improve their skills through further studies and periodic trainings organised through the County Government. Appraisals and promotions are based on merit in line with the requirements of the Public Service Commission of Kenya.

iv. Market place practices

The County government of Bungoma Carries out its mandate as service provider to the public. It ensures that services reach to every citizen wherever they are in the County. It also promotes fair completion in the market through ensuring that everybody pays a fair share of revenue especially those in business.

The County maintains good business practices. It treats its suppliers responsibly by honouring contracts and paying them promptly. Tendering process is fair and the most competitive bidder carries the day. Also, delivered goods are inspected by professionals to make sure that they are of unquestionable quality.

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v. Community engagements

The County ensure members of the Community and other development partners are involved in the conceptualization, planning and execution of all development projects and programmes. This is actualized through public participation where all stakeholders are involved. Therefore, this encourages the ownership of the projects implemented. Such instances include;

- ✓ The Ministry of Lands Urban and urban planning conducted education barazas in line with the requirements in place before one start constructing a permanent building; this is in a quest to reduce the number of structures coming up illegally which have in the recent past raised concern after buildings have collapsed and led to loss of lives and to avoid construction on prohibited places.
- ✓ In the spirit of giving back to the Community, the Ministry of Lands, Urban and Physical Planning conducted land clinics through which the members of the public were enlightened about procedures involved when one wants to acquire land and the types of transfer of title that exist.
- ✓ While construction works of roads are being undertaken, the communities around have time and again suffered from unwanted relationships with engaged workers leading to pregnancies amongst school children and increased cases of HIV transmission. In a bid to curb this, the Ministry undertook trainings to create awareness about the same.
- ✓ Organising for medical camps where they invite specialist who provide specialist services to the residents of Bungoma County. So far, two medical camps have been held one in Webuye County Hospital and Chwele hospital where patients accessed specialized services.
- ✓ The department also supports the community health volunteers by paying them stipends to offer primary health services freely to people.
- ✓ The County Treasury has stakeholders' engagement for the County Annual Development Plan 2025/26 and the Annual budget estimates for FY 2025/26. The public gave their input on project prioritization by the County Government.

6. Management Discussion and Analysis

i. Key Programs/projects or investment decisions implemented or ongoing

The County's 2023-2027 CIDP has identified twelve (6) key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's "Bottom-up agenda", SDGs and the MTP IV.

The key development objectives of the Bungoma County's 2023-2027 CIDP are to:

1. Increase agricultural production and Productivity through Increased access to critical farm inputs, improved agricultural markets and value addition.
2. Develop adequate, reliable and efficient multi-modal transport network in the County.
3. Increase access to safe water supply in rural areas.
4. Achieve equitable access to relevant and quality education and training.
5. Increase conservation of natural and cultural heritage, expansion and modernization of sports facilities.
6. Renovate and consolidate the existing health infrastructure for effective service delivery, Procure, distribute and maintain appropriate medical equipment.

ii. Entity's compliance with statutory requirements.

Bungoma County Executive is committed to adhering to all statutory requirements and guidelines as stipulated in the Constitution of Kenya, 2010, and relevant national and county legislation. The County Government continuously strives to ensure good governance, transparency, and accountability in all its operations. Below is a summary of the County's compliance efforts:

Public Finance Management

The County is committed to compliance with the Public Finance Management Act, 2012. This involves proper budgeting, timely procurement processes, and the efficient use of public resources. The County Treasury prepares, submits, and publicly discloses financial reports, such as the County Fiscal Strategy Paper, Budget Estimates, and quarterly and annual financial statements, ensuring transparency and fiscal accountability.

Human Resource Management and Development

The County complies with the Human Resource Policies and Procedures Manual for the Public Service and adheres to the County Governments Act, 2012. This ensures the recruitment, development, and management of employees in accordance with merit and integrity. All

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employment practices are guided by principles of inclusivity, gender equality, and non-discrimination.

Public Participation and Access to Information

In compliance with Article 196 of the Constitution and the County Governments Act, 2012, Bungoma County actively engages the public in decision-making processes. Public participation forums are held during budget preparation and development planning to promote accountability and inclusivity. The county also maintains transparency through timely dissemination of relevant information, as per the Access to Information Act, 2016.

Revenue Collection and Compliance with Tax Laws

The County complies with all tax laws and regulations and has put mechanisms in place to ensure effective revenue collection. This includes digitized revenue systems.

Legal Compliance and Integrity Measures

The County Government complies with the Leadership and Integrity Act, 2012, to uphold ethical standards and minimize corruption and maladministration. Regular audits by the Auditor General and internal audit committees monitor and report on county affairs, with efforts made to promptly address any issues raised.

Compliance with Procurement Regulations

The County's procurement processes are guided by the Public Procurement and Asset Disposal Act, 2015. Bungoma County is dedicated to ensuring that all procurement activities are conducted transparently and fairly to achieve value for money and to prevent corruption.

Health and Safety Standards

The County adheres to health and safety regulations, particularly the Occupational Safety and Health Act, 2007, in its operations and service delivery. Measures are in place to ensure the safety and well-being of staff and residents during the execution of county projects and the provision of services.

iii. Major risks facing the organisation.

Bungoma County, like other county governments in Kenya, faces several financial management risks that could impact its service delivery, development goals, and overall efficiency. Some of the major risks include:

Revenue Collection Challenges

Inefficiencies in revenue collection, and cases of under-collection or leakages in county revenue streams pose a major risk.

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Bungoma County Executive

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Budget Deficits and Overdependence on Equitable Share

Bungoma County heavily relies on national government allocations (equitable share) and grants, leading to vulnerability in case of delayed or reduced disbursements. A lack of a diversified revenue base could create budgetary constraints and reduce the county's flexibility in financing development projects.

Delays in Procurement Processes

Non-compliance with the Public Procurement and Asset Disposal Act, 2015, and delays in the procurement process can hinder service delivery and the execution of projects. Bungoma County may face risks related to supply chain inefficiencies and contractor issues.

iv. Material arrears in statutory and other financial obligations.

There are material arrears in statutory and other financial obligations, highlighting concerns over financial management and compliance. These arrears include unremitted statutory deductions such as PAYE, NHIF, NSSF, and pension contributions, as well as pending bills owed to suppliers and service providers. As of the end of 2024/25 financial year, the county had pending bills 4 billion. The accumulation of such obligations—especially statutory deductions—poses significant legal and operational risks, potentially attracting penalties and affecting service delivery within the county. However, the Bungoma Executive has an action plan of clearing the pending bills.

v. Review of the economy and sector

Bungoma County's economy is largely driven by agriculture, which contributes significantly to employment, food security, and income generation. The County Government has initiated programs to improve agricultural productivity, enhance infrastructure, and encourage value addition. These initiatives have supported modest economic growth despite global and local challenges like inflation and fluctuating commodity prices.

Agriculture remains the backbone of Bungoma's economy, contributing over 70% to household incomes. The county is well-known for its production of sugarcane, maize, beans, and coffee. Recent County Government interventions have focused on promoting diversification into horticulture, dairy farming, and poultry production. Initiatives to support farmers through training, provision of subsidized farm inputs, and extension services have seen an improvement in yields.

The county's vibrant market centers such as Bungoma Town, Webuye, Kimilili, and Chwele serve as key trading hubs, attracting both local and cross-border traders. The County

County Government of Bungoma

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Government has invested in modernizing market infrastructure, establishing new markets, and supporting small and medium-sized enterprises (SMEs).

Bungoma County has made investments in improving road networks, electricity connectivity, and water supply to spur economic growth. Upgrading rural roads, expanding urban roads, and installing street lighting have enhanced accessibility and improved business environments.

The county has made efforts to invest in education as a key driver of long-term economic development. The County Government has expanded educational infrastructure, supported school feeding programs, and improved technical and vocational training to equip the youth with market-relevant skills.

The county has prioritized healthcare as a key enabler of economic growth. The county has improved healthcare infrastructure by upgrading hospitals, building new dispensaries, and enhancing access to maternal and child health services. Access to quality healthcare directly affects the productivity of the workforce and the overall economic potential of the county.

vi. Future developments

Looking ahead, Bungoma County is focused on diversifying its economic base and enhancing value addition in agriculture and industry. Strategic priorities include:

- Investing in agricultural value chains to increase productivity and promote agro-processing.
- Improving market infrastructure and connectivity to support trade.
- Expanding technical and vocational training to build a skilled workforce.
- Promoting public-private partnerships to boost industrial and infrastructural development.
- Strengthening healthcare systems to enhance workforce productivity.



.....
Ms. Carolyne Khalayi Makali

County Executive Committee Member – Finance and Economic Planning

County Government of Bungoma

Bungoma County Executive

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7. Statement of Management Responsibilities

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

The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2025. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive/assembly; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the county Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Accrual Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2025, and of its financial position as at that date.

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

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

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

Approval of the financial statements

The County entity's financial statements were approved and signed by the CEC member for Finance and Economic Planning on 30th August 2025.



.....
Ms. Carolyne Khalayi Makali

County Executive Committee Member – Finance and Economic Planning

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF BUNGOMA FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying transitional IPSAS financial statements of County Executive of Bungoma set out on pages 1 to 46, which comprise of the statement of financial position as at 30 June, 2025 and the statement of financial performance,

Report of the Auditor-General on County Executive of Bungoma for the year ended 30 June, 2025

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of County Executive of Bungoma as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted under IPSAS 33), and comply with the Public Finance Management Act, 2012, the County Governments Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

1. Unconfirmed Property, Plant and Equipment Opening Balance

The statement of financial position and as disclosed in Note 15 to the financial statements reflects opening balance as at 01 July, 2024 for property, plant and equipment of Kshs.509,803,798. The balance includes land balance of Kshs.6,064,000, motor vehicles of Kshs.15,987,626, equipment and other machinery of Kshs.7,003,250, furniture and fittings of Kshs.19,693,515, computers and ICT equipment of Kshs.13,973,860 and work-in-progress of Kshs.447,081,547. However, the balances were not supported by an updated non-current asset register.

In the circumstances, the accuracy and completeness of property, plant and equipment opening balance of Kshs.509,803,798 could not be confirmed.

2. Unconfirmed Trade and Other Payables Balance

The statement of financial position reflects trade and payables balance of Kshs.4,469,304,080 as at 30 June, 2025 and as disclosed in Note 16 to the financial statements. Included in the balance is trade payables balance of Kshs.2,386,947,335. However, supporting ledgers do not include details such as invoice dates and invoice numbers. Further, the balance includes an amount of Kshs.32,407,357 for Kenya Power and Lighting Company's electricity power bills which differ with an amount of Kshs.42,717,024 reflected in the records of Kenya Power and Lighting Company. The resultant variance of Kshs.10,309,667 has not been explained or reconciled.

In addition, the statement of financial position reflects an opening balance of Kshs.3,774,932,718 as at 01 July, 2024 for trade and other payables as disclosed in Note 16 to the financial statements. However, the circularization of suppliers, and a reconciliation of obtained statements to their records to ensure completeness was not provided for audit review.

In the circumstances, the accuracy and completeness of the trade and other payables balance of Kshs.4,469,304,080 as at 30 June, 2025 could not be confirmed.

3. Unsupported Staff Medical Insurance Costs

The statement of financial performance reflects use of goods and services expenditure amounting to Kshs.4,155,572,191 which, as disclosed in Note 9 to the financial statements includes insurance costs amount of Kshs.231,258,275. Verification of the contract document revealed that the County Executive engaged the insurance broker for provision of staff medical insurance cover for two years starting 16 February, 2023 at a contract sum of Kshs.599,721,288 with a premium amounting to Kshs.299,860,644 per year, for which amount of Kshs.200,000,000 was paid during the year under review. However, Management did not provide documents to show the full details of the policy including the list of names of employees covered and the dependents of each employee. In addition, Management did not provide evidence of the number and value of claims honoured or rejected by the insurance. Also, Management did not provide the details of the total payments paid in respect to this contract. Further, Management did not provide insurance cover for staff for a period from February to June, 2025 thereby exposing them to risk of not having medical attention by health facilities.

In the circumstances, the accuracy and completeness of the staff medical insurance costs amounting to Kshs.231,258,275 could not be confirmed.

4. Long Outstanding Imprests

The statement of financial position reflects an amount of Kshs.152,692,172 for receivables from exchange transactions as disclosed in Note 13 to the financial statements. Included in this amount is Kshs.25,332,790 for outstanding imprests balance. The Management has indicated that imprests amounting to Kshs.7,681,650 are currently under investigation by Ethics and Anti-Corruption Commission (EACC), Kshs.6,114,580 is held by Officers who exited the service and Kshs.12,173,160 was submitted for recovery. However, no explanation was provided for failure to comply Regulation 93(5) of the of the Public Finance Management (County Governments) Regulations, 2015 which provides that a holder of a temporary imprest shall account or surrender the imprest within seven (7) working days after returning to duty station.

In the circumstances, the accuracy and recoverability of the outstanding imprests amounting to Kshs.25,332,790 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects revenue final budget and actual on comparable basis amounts of Kshs.13,633,044,511 and Kshs.11,188,343,410 respectively resulting to an under-funding of Kshs.2,444,701,101 or 18% of the budget. Similarly, the County Executive expended Kshs.10,928,162,004 against expenditure budget of Kshs.13,633,044,511 resulting to under-expenditure of Kshs.2,704,882,507 or 20% of the budget.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the previous year audit, several issues were raised under Report on the Financial Statements, Report on Lawfulness and Effectiveness in the Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. The Management has indicated under implementation status of Auditor-General's recommendations section of the financial statements that several issues were either resolved, partially resolved or not resolved.

However, verification of the Management responses and supporting documents revealed that some were satisfactorily addressed while others were not satisfactorily addressed and therefore remain unresolved as detailed in **Appendix I**.

Other Information

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

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

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Excessive Wage Bill

The statement of financial performance and as disclosed in Note 8 to the financial statements reflects total expenditure of Kshs.5,983,157,896 in respect to employee costs which represents 53% of the total revenue for the year amounting to Kshs.11,383,133,843. This was contrary to Regulation 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015 which states that total expenditure on the wage bill for County Governments should not exceed thirty-five (35) percent of the County Government's total revenue.

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

2. Lack of Ethnic Diversity in Staff Establishment

Review of personnel records for newly employed staff revealed that out of six hundred and forty-two (642) employees employed during the financial year 2024/2025, five hundred and forty-four (544) or approximately 85% were from the dominant ethnic community. This was contrary to Section 65(1)(e) of the County Governments Act, 2012 which provides that in selecting candidates for appointment, the County Public Service Board shall consider the need to ensure that at least thirty per cent of the vacant posts at the entry level are filled by candidates who are not from the dominant ethnic community in the county.

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

3. Employees on Long-Term Probation

Review of Payroll Data for the month of June, 2025 indicated that there existed six hundred and ninety-four (694) employees serving on probation for long periods of up to 20 years. Management did not explain the reasons for not absorbing these staff to the Permanent and pensionable terms. This was contrary to Section 42 (2) of the Employment Act, 2007 which provides that a probationary period shall not be more than six months but it may be extended for a further period of not more than six months with the agreement of the employee

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

4. Recruitment Without Approved Staff Establishment

Verification of June, 2025 payroll revealed that the County Executive paid seven thousand and eighty-five (7,085) employees through the Human Resource Integrated System (HRIS). Out of this number, six hundred and forty-two (642) were recruited during the year under review. However, the recruitment was done without an approved staff establishment to guide the filling of the positions. Audit verification revealed that the Bungoma County Public Service Board staff establishment was developed and approved for implementation in May, 2025 by the County Public Service Board. However, the Staff Establishment provided had not been approved by the County Cabinet.

In addition, the County Executive did not have an approved staff establishment at the beginning of the financial the year under review and therefore the optimal staffing levels for all cadre of staff had not been established. Management did not explain the mechanism it relied upon to identify existence of the vacancies filled. This was contrary to Section 5 of the County Governments Act, 2012 which provides that a county government shall be responsible for (f) establishing and staffing its public service as contemplated under Article 235 of the Constitution.

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

5. Failure to Reserve Employment Positions for Persons Living with Disability

The staff register provided for audit review shows that the County Executive had a staff population of seven thousand, one hundred and sixteen (7,116) as at June, 2025. Out of this number, only ninety (90) employees representing 1.26% of the population are persons living with disability. The County Executive therefore failed to ensure that 5% of the positions are reserved for persons with disability. This was contrary to Section 21(2)(a) of Persons with Disabilities Act, 2025 which provides that every employer shall where an employer has at least twenty employees, reserve at least five per cent direct employment opportunities for persons with disabilities to secure employment.

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

6. Non-Adherence to the One Third Basic Pay Rule

Verification of the staff payroll revealed that some employees' salary deductions exceeded two-thirds (2/3) of their basic salary in eleven months. This was contrary to Section 19(3) of the Employment Act, 2007 which provides that without prejudice to any right of recovery of any debt due and notwithstanding the provisions of any other written law, the total amount of all deductions which may be made by an employer from the wages of his employee at any one time shall not exceed two thirds of such wages or such additional or other amount as may be prescribed by the Minister either generally or in relation to a specified employer or employee or class of employers or employees or any trade or industry.

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

7. Employment of Staff on Contract Without Gratuity Provision

The County Executive employed five hundred and sixty-six (566) employees and seventy (70) employees in the Departments of Health and Agriculture respectively. However, it was observed that the staff were engaged on contract without gratuity provision contrary to Paragraph D32(2) of the Bungoma County Human Resource Policy and procedures manual 2024 which provides that all officers who are on contract are eligible for gratuity.

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

8. Failure to Provide Monthly Progress Reports of all Procurement Contracts

Review of various project files of the County Executive sampled for audit revealed that important information was missing in the contracts signed which included commencement dates, completion dates, and duration of the contract. The project implementation team also failed to provide monthly progress reports of all the procurement contracts. This was contrary to Section 152 of the Public Procurement and Assets Disposal Act, 2015 and Regulation 140 (2) of the Public Procurement and Assets Disposal Regulations, 2020 which provides that the head of procurement function shall prepare a monthly progress report of all procurement contracts and submit the same to the accounting officer in accordance with section 152 of the Act, and the report referred to in paragraph (1) shall include— (a) contract description; (b) contract number; (c) value of contract; (d) commencement date; (e) current status; (f) the amount of money paid; and (g) the expected completion date.

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

9. Project Implementation Status Report

The County Executive did not provide a proper project implementation status report with details such as tender number, financial year of award of contract, name of contractor, project details, commencement date, proposed completion date, actual completion date, name of supervising Engineer, contract sum, total payments and percentage completion. Therefore, it was not possible to ascertain the number of projects approved for implementation, how many were completed, how many were in progress, how many had not started and how many had stalled.

In the circumstances, the effectiveness of the projects' implementation management could not be confirmed.

10. Payment for Subscriptions to Other Entities

The County Executive paid an amount of Kshs.3,500,000 to Lake Region Economic Bloc for subscriptions for the year under review. However, Management did not provide any document indicating that the entity is recognized by the law. Further, the agreement for Lake Region Economic Bloc provides that the financial statements will be audited by the Auditor General but the Economic Bloc has never submitted financial statements to the Office of the Auditor General.

In the circumstances, the regularity of the expenditure amounting to Kshs.3,500,000 could not be confirmed.

11. Unexplained Procurement and Distribution of Fertilizer

The County Executive awarded a contract to a local company on 17 December, 2024 at a sum of Kshs.50,452,200 for the supply of planting and top-dressing fertilizers to the 45 Wards and payment was made on 22 March, 2025 for Kshs.26,000,000. The fertilizer was delivered in the financial year 2024/2025. Additionally, the County Executive awarded a contract to a local firm on 18 February, 2025 at a sum of Kshs.56,250,000 for the supply of planting and top-dressing fertilizers for the 45 Wards. Review of Bungoma County Finance Act, 2023 indicated that the subsidized fertilizer was to be sold at Kshs.2,000 per bag for planting fertilizer and top-dressing fertilizer. However, no supporting documents were provided for audit to confirm that the fertilizer was sold at the recommended price of Kshs.2,000 per bag or distributed to the farmers free of charge.

In the circumstances, the County Executive may have lost public funds in respect of expected revenue from the sale of subsidized fertilizer.

12. Renovation of Cattle Dips for County Empowerment Fund (CEF) Projects

The County Executive awarded a contract to a local company at a contract sum of Kshs.2,915,954 for the renovation of two cattle dips at Maraka and Namweola Wards. However, the cattle dips were not functional for almost a year, the wood from the entry

point to exit point were worn out and the structures were not strong enough to handle the animals. Further, the surrounding fence was not existing, a possibility of vandalism of the wooden posts. Also, the cemented floors were cracked and grass had grown on it.

In the circumstances, value for money was not achieved on these projects.

13. Construction of Masinde Muliro Stadium

The County Executive awarded a contract for construction of Masinde Muliro Stadium to a local company on 26 April, 2019 at a contract sum of Kshs.679,386,376. This was later revised to Kshs.807,464,800. The initial completion date was 14 June, 2021 but was revised four times and the last revised completion date was 16 December, 2025. Review of payments records revealed that the Company was paid Kshs.39,711,882 as the final payment for Certificate Numbers 2,3,4,11,13 and 14 which had been partially paid. However, the current status of the project could not be established as Management did not provide information on site instructions, schedule of outstanding works, and the title deed for the land on which the stadium is built.

Audit inspection conducted on 23 July, 2025 revealed that the works had stalled for over a year and the contractor was not on site. The external fence that was built had structural defects. A section of the fence facing the VIP entrance was bending outwards thereby forming a huge crack on the floor between the fence and the adjacent ground. No explanation was given for this defect. Also, some offices had already moved in and occupied the office block even before completion of the project and hand over for occupation.

In the circumstances, value for money was not achieved on this project.

14. Proposed Construction of High-Altitude Training Centre

The County Executive awarded a contract for construction of High-Altitude Training Centre to a local company on 16 November, 2023 at a contract sum of Kshs.30,980,230. During the year under review, the company was paid Kshs.11,558,042 for certificate number 2. Although the project was completed and handed over to Management, the centre has not been opened for use. Further, the land ownership documents were not provided for audit review.

In the circumstances, the public did not receive value for money from the project.

15. Proposed Erection and Completion of Chwele Vocational Training Centre

The County Executive through Department of Education awarded a contract for erection and completion of Chwele Vocation Training Centre at a contract sum of Kshs.30,337,295 on 7 May, 2020 for a project duration of 26 weeks or 6 months. The commencement date was 14 May, 2020 and the completion date was 14 October, 2020. During the year under review, the County Executive paid Kshs.5,000,000 for certificate number 4. However, the

audit verification revealed that the project had stalled. Management did not provide measurement sheets to ascertain the value of works done.

In addition, information provided revealed that the contract was terminated on 26 September, 2023 after the contractor abandoned the site for over 9 months. There was no evidence that due process was followed in the termination process. This was contrary to Regulation 141 of the Public Procurement and Asset Disposal Regulations, 2020.

In the circumstances, the public did not receive value for money from the project.

16. Proposed Erection and Completion of Governor's Residence

The County Executive awarded a contract for construction of Governor's residence at a contract sum of Kshs.40,120,900 on 27 June, 2023. The contract period was fifty-two (52) weeks from 14 August, 2023 and expected completion date was 13 August, 2024. Payments amounting to Kshs.17,473,250 were paid during the year under review. However, audit inspection conducted on 15 July, 2025 revealed that the project was incomplete and the last project status report indicated 55% completion and minimal work was ongoing. However, the substructure and superstructure works, and formwork for a staircase and suspended floor slab had been done. Further, hoarding works were indicated to have been done but during the site visit only the front side of the site had a temporary fence. This may increase possibility of unauthorized access, as well as potential theft of site materials.

In addition, there was no evidence provided to confirm whether the contractor had sought for extension of the contract period or a default notice issued to the contractor by the county executive for failure to comply with the contract.

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

17. Stalled Construction of the Deputy Governor's Residence

The County Executive awarded a contract for the construction of the Deputy Governor's residence at a contract sum of Kshs.35,980,200. The contract was awarded on 27 June, 2023 for a contract period of fifty-two (52) weeks from 14 August, 2023 to 13 August, 2024. The contract period had since lapsed and no payment has been paid to date. Audit inspection was conducted on 15 July, 2025 revealed that only site clearance and excavation of foundation trenches and securing of the site through hoarding had been done. Also, no work was ongoing at the time of inspection and the contractor had abandoned the site.

Further, project implementation status report was not provided and there was no evidence provided to confirm whether the contractor had sought for extension of the contract period or a default notice issued to the contractor by the County Executive for breach of contract.

Additionally, the land ownership documents for the land housing the project were not provided for audit and therefore the ownership status of the land could not be confirmed.

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

18. Proposed Construction of County Aggregation and Industrial Park

The County Executive awarded a contract for the Proposed Construction of County Aggregation and Industrial Park at a contract sum of Kshs.474,153,714 on 28 August, 2023 for a period of 24 months with an expected completion date of 28 September, 2025. The scope of work included boundary fence, access road and parking, foot paths around the building, storm water drainage, septic tank, borehole, ablution block, power and pump houses, office block, warehouses, cold storage rooms, civil works, electrical and Mechanical works. The Contractor was paid Kshs.37,430,000 and Kshs.40,000,000 for Certificate No. 2 and 3 respectively. The cumulative payments to date are Kshs.168,448,114. However, the audit could not establish the current status of the project since the management did not provide information on the project status/contract data, schedule of outstanding works and title deed for the land.

Audit Inspection conducted on 2 July, 2025 revealed that the Contractor was not on site and no work was ongoing. Further, the works on the warehousing had been done up to basement level only and the walling of the Offices were done up to the first floor.

In the circumstances, the public did not realize value for money from the project.

19. Construction of Kanduyi - Sang'alo Junction to Dual Carriage

The County Executive entered into a contract for construction of Kanduyi - Sang'alo Junction Road to Dual Carriage (C33) on 27 December, 2018 at a contract sum of Kshs.1,382,442,975. The road has a length of 6.7 Kilometers. The contract period recorded was for 24 months and was expected to be completed on 22 October, 2021. The objective of the Contract was to construct and expand the road to Dual Carriage way. The scope of the works included preliminaries and general works, site clearance, earth works, excavation and filling of structures, culverts and drainage works, passage of traffic, natural material subbase and base, graded crushed – subbase and base, bituminous service treatment and surface dressings, bituminous mix bases, binder courses and wearing courses, concrete works (Box Culvert and closed lined drain), road furniture, sexually transmitted diseases and HIV/AIDS prevention, awareness and education and street lighting.

The contract was revised through an addendum dated 3 June, 2022 revising the contract sum by Kshs.191,285,204 raising the contract sum to Kshs.1,573,728,108. The revised completion date was 21 July, 2022 and there is no evidence of any further extension of the contract period. As at the time of audit in the month of July, 2025, the contractor had been paid a total of Kshs.1,371,481,891. The status report dated June, 2025 from the Resident Engineer showed the project was 94% percent complete. However, the following major works were noted to be outstanding; -

- i. Under Bill No. 16 – Bituminous mix bases, a 50mm Asphalt concrete wearing course had not been done.
- ii. Under Bill No. 17 – Concrete works, a Foot Bridge costing Kshs.50,000,000 had not been done.
- iii. Under Bill No. 20 - Road Furniture works are still outstanding; Road marking was done temporarily on incomplete road.
- iv. Bill No. 26 – Street lighting. This was done by another State Agency during the Madaraka Day celebrations on June, 2024. However, this item which had been planned to cost Kshs.24,286,000 has not been removed from the Bills of Quantities. Further, the street lighting done appear not to comply with the provisions of the BQ as the lighting was done using concrete posts instead of Steel Street lighting round posts as provided for in the Bills of Quantities.

Audit inspection conducted on 21 July, 2025 revealed the following:

- i. The road project was incomplete and no work was ongoing and the Contractor was not on site.
- ii. The road although incomplete was open to motorists and pedestrians which is a risk as it had no foot bridges.
- iii. The road was not properly drained. Some sections of the road were retaining flood water at the middle of the road which had already shortened the life of the road.
- iv. The road was not raised enough to properly drain storm/rain water to the drainage system.
- v. The exit roads at the town Centre were not served with drainage system linked to the existing culverts and were likely to empty all the water to the surface of the dual carriage way instead of the drainage system thereby increasing the damage to the road.

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

20. Rehabilitation of Sio/Mayanja/Sihilila and Nandingwa Rivers

The County Executive entered into a contract for rehabilitation of Sio/ Mayanja and Nandingwa Rivers in South Bukusu, Kimaeti and Bumula wards on 6 September, 2024 at a contract sum of Kshs.5,917,200. The rehabilitation involved the supply of indigenous tree seedlings, bamboo, grass planting, site preparation, protection and maintenance of the seedlings and was expected to be completed on 6 December, 2024. The Management paid a total of Kshs.2,957,944 on 14 March, 2025.

Audit inspection conducted on 8 July, 2025 revealed that there were incidences of sand harvesting which contributed to uprooting of the tree seedlings and extensive encroachment and cultivation of maize crop in the areas where tree seedlings had been planted hence damaging the trees. Further, there were cattle grazing along the rivers

which have contributed to reduced numbers of surviving seedlings. In addition, there was no proper maintenance of the surviving tree seedlings.

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

21. Proposed Erection and Completion of County Public Service Board Offices

Review of projects records revealed that Bungoma County Executive awarded a tender to a construction company for a proposed erection and completion of County Public Service Board Offices at a contract sum of Kshs.52,497,283 on 13 April, 2023 and was to be completed after 52 weeks on 12 April, 2024. However, a review of the project files revealed that the requisitioner of the proposed building, County Public Service Board had requested for a change of site for construction of the office from Ndengelewa Market to plots situated between Ngarisha Sacco and Bungoma Law Courts nine (9) months after the contract was signed.

As at the time of the audit, the contract had lapsed and there was no evidence of extension of the contract duration. Audit inspection conducted on 14 July, 2025 revealed that the office block was at first floor slab work, the site lacked enough space for storage of materials and the project implementation committee had not issued any monthly progress reports. This was contrary to Regulation 140 (1) of the Public Procurement and Asset Disposal Regulations, 2020 which requires the head of procurement function to prepare a monthly progress report of all procurement contracts and submit the same to the accounting officer in accordance with Section 152 of the Act.

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

22. Construction of One ECDE Classroom and Two Door Pit Latrines in 3 ECDE Centres

The County Executive through Department of Education awarded a contract for the construction of one Early Childhood Development Education (ECDE) classroom and two (2) door pit latrines at Lwanda Pefa, Luuya, Maanga and Kiboochi Primary Schools in Luuya Bwake Ward at a contact sum of Kshs.6,077,470 on 29 June, 2022. The project was to take twenty-four (24) weeks commencing on 30 June, 2022. Verification of documents provided for audit revealed that the contractor was paid Kshs.865,640 for certificate number 1. It was further observed that the contract was terminated on 15 December, 2023 for breach of contract after the contractor abandoned the site for one month without authority of the Project Manager. However, there was no evidence that due process was followed in the termination process as per the provisions of Regulation 141 of the Public Procurement and Asset Disposal Regulations, 2020.

Audit inspection conducted in the month of July, 2025 at Lwanda PEFA primary school revealed that no work was ongoing as the contractor had abandoned the site. The ECDE classroom construction had the sub-structure and walling done up to lintel level. However, the contractor did not construct a wall on the right side but relied on the existing wall of the adjacent classroom contrary to the drawing design where an independent classroom

and space exist between the old and new the classroom. The abandoned construction had caused accumulation of water that was flowing to the existing classroom. The walling thickness done was 150mm instead of 200mm specified in the bills of quantities. Further, construction of the 2-door pit latrine was not done, and no work had started in the other two ECDE Centres.

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

23. Erection and Completion of 1 No. ECDE Classroom and Two (2) Door Pit Latrine at Lukhome Baptist Primary School

The County Executive through Department of Education awarded a contract for erection and completion works for one ECDE classroom and two (2) door pit latrine at Lukhome Baptist Primary School for a contact sum of Kshs.1,495,570. The contractor was paid Kshs.1,238,404 for certificate number 1.

Audit inspection conducted in the month of July, 2025 revealed that the ECDE classroom was complete and in use. However, the floor was already peeling-off. Further, the pit latrine was abandoned after excavation was done. As a result, the excavated pit was filled with rain water and not properly covered thereby posing great danger to the pupils learning at the school. As a result of the stalled latrine construction, the population of about six hundred (600) pupils were greatly disadvantaged and forced to share the existing six (6) door pit latrine available which was in a deplorable state.

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

24. Lack of Ownership Documents for Construction of Vocational Training Centres

The Department of Education of Bungoma County Executive contracted a contractor for fencing and construction of one classroom at Ngoli Vocational Training Centre (Craft Centre) at West Bukusu for Kshs.1,774,200. However, Management did not provide ownership documents for the land for the Training Centre, including title deeds, leases, or Memorandum of Understanding for use of the parcel of land.

In the circumstances, the ownership status of the land where the Vocational Training Centre is situated could not be confirmed.

25. Failure to Transfer Funds to Kimilili and Bungoma Municipalities

The County Executive of Bungoma did not transfer funds that were budgeted for Bungoma and Kimilili Municipalities but the funds were spent by the County Executive on behalf of the two Municipalities. Further, the operations were carried out by the County Executive through the Departments of Lands, Housing, Urban Areas Development and Physical Planning, and Road and Public Works. This was contrary to Section 21(1)(a) of the Urban Areas and Cities Act, 2011 which gives Municipalities executive authority as delegated by County Executives.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Incomplete Fixed Assets Register

The statement of financial position reflects Property, Plant and equipment balance of Kshs.1,832,761,089 as disclosed in Note 15 to the financial statements. The amount relates to land, motor vehicles, equipment and other machinery, furniture and fittings, computers and ICT equipment and work in progress. However, Management did not maintain a proper fixed asset register showing the date of acquisition, name of supplier, details of the asset, cost/valuation amount, depreciation amount for the year, accumulated depreciation and net book value.

In the circumstances, the internal control over the management of assets was not effective and this may lead to misappropriation of assets.

2. Repairs and Maintenance of Server Room

The County Executive through the Department of Public Service Management, paid Kshs.620,000 for maintenance of server room and LAN at the headquarters. The payment was a pending bill for completed works of upgrading server room which was last done on 19 June, 2023. However, there were no BMS-Server Building Management system installed in the facility to warn on possible fire outbreak. In addition, the fire extinguishers in the building were last serviced in the year 2011.

In the circumstances, there are no proper risk management measures put in place to ensure safety of staff and property by the County Executive.

3. Lack of Departmental Training Committee and Training Needs Assessments

Audit review of the training documents provided revealed various Departments had not established departmental training committees to manage the training function through the County Public Service Board. Further, the County Executive had not designed a training needs assessment manual to help in training projections, needs and nomination of officers on areas of importance.

In the circumstances, the objective of achieving a competent work force could not be achieved.

4. Lack of County Human Resource Skills Inventory

The audit review revealed that the County Executive had not developed, implemented or maintained any skills inventory for officers. This was contrary to the Public Service Commission Human Resource Policy and Procedures, paragraph 12, Part H.14(1) which states that Authorized Officers are expected to develop, update and maintain a skills inventory for all officers in their respective Departments for purposes of identifying the available, and the required skills.

In the circumstances, the objective of achieving a competent work force could not be achieved.

5. Lack of Serviced Fire Equipment, Fire Assembly Points and Fire Safety Alarm System

Audit verification on 9 July, 2025 revealed that the firefighting equipment and facilities including fire extinguishers and fire hose pipe were not serviced, the assembly points had not been marked and a fire alarm safety system had not been installed. Further, the firefighting equipment were last serviced on 19 November, 2011 casting doubt whether the fire equipment was still effective.

In the circumstances, Management may not be able to mitigate risks including loss of financial records, and lives in case of fire outbreak.

6. Lack of an Approved Information Communication Technology (ICT) Policy, Business Continuity Plans and Disaster Recovery Plan

Review of Information Communication Technology (ICT) governance documents, field verifications and interviews with management revealed that the County Executive did not have an approved ICT policy. Whereas the draft policy document had been tabled before the County Executive Committee, Management did not provide timelines indicating the action plans which would lead to the approval of the ICT policy and subsequent submission to the County Assembly for approval. Further, ICT equipment were not tagged for identification. Additionally, the County Executive did not have business continuity plan and disaster recovery plans in place.

In the circumstances, the County Executive could lose vital data and information in case of occurrence of any disaster.

7. Failure to take Action on Issues Raised by the Internal and External Auditor by the Management

The Internal Audit Department of County Executive conducted audit assignments and reported on their findings. However, there was no evidence that the issues raised were acted upon by Management. Further, it was noted that a number of issues raised in the previous years' external audit remained unresolved.

In the circumstances, effectiveness in implementation of the internal and external audit recommendations was not achieved hence weak oversight in the operations of the county..

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of the Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

08 December, 2025

Appendix I : Unresolved Prior Year Matters

S/No.	Year	Title of Audit Issue
1	2023/2024	Unreconciled variance between financial statements and payroll records on compensation of employees
2	2023/2024	Unreconciled variances of transfers to other government entities
3	2023/2024	Unaccounted for other capital grants and transfers
4	2023/2024	Unsupported Outstanding Imprests and Advances
5	2023/2024	Unsupported Prior year Adjustments
6	2023/2024	Budgetary Control and Performance
7	2023/2024	Unexplained increase in pending accounts payable
8	2023/2024	Unreconciled electricity pending bills
9	2023/2024	Unreconciled lapfund pending bills
10	2023/2024	Non-adherence to one-third basic salary rule
11	2023/2024	Lack of ethnic diversity in new staff recruitments
12	2023/2024	Excessive wage bill
13	2023/2024	Engagement of temporary workers
14	2023/2024	Employees on long-term probation
15	2023/2024	Operating without approved staff establishment
16	2023/2024	Regularity of procurement and award of contracts
17	2023/2024	Failure to sell fertilizers at subsidized price
18	2023/2024	Construction of ward administrator offices at Misikhu and Bokoli
19	2023/2024	Construction of a metallic stand at Mbakalo stadium
20	2023/2024	Completion of Masinde Muliro Stadium
21	2023/2024	Construction of Kanduyi- Sang'alo junction to dual carriage
22	2023/2024	Construction of Misikhu – Naitiri – Brigedier road
23	2023/2024	Failure to transfer functions to Kimilili and Bungoma Municipalities
24	2023/2024	Lack of fraud prevention mechanisms
25	2023/2024	Weaknesses in information communication technology Internal Controls
26	2023/2024	Failure to provide project implementation status report
27	2023/2024	Lack of performance appraisal of the internal audit function
28	2023/2024	Failure by management to act on Internal Audit Reports

County Government of Bungoma

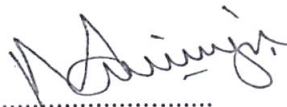
Bungoma County Executive

Annual Report and Financial Statements for the year ended June 30, 2025

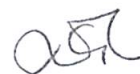
9. Statement of Financial Performance for the year ended 30th June 2025

		2024/2025
		Kshs
Revenue from non-exchange transactions		
Transfers from CRF	6	10,972,104,023
Revenue from exchange transactions		
Other income	7	411,029,820
Total revenue		11,383,133,843
Expenses		
Employee costs	8	5,983,157,896
Use of goods and services	9	4,155,572,191
Transfers to other Government Entities	10	56,914,513
Depreciation and amortization expense	11	21,559,397
Total expenses		10,217,203,997
Surplus/Deficit for the year		1,165,929,846
Net Surplus/Deficit		1,165,929,846

The Financial Statements set out on pages 1 to 131 were signed by:



Robert Simiyu
Chief Officer -Finance



CPA Ambrose Makokha
Head of Accounting Unit
ICPAK M/No. 7929

County Government of Bungoma

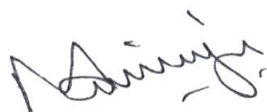
Bungoma County Executive

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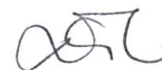
10. Statement of Financial Position as at 30th June 2025

		2024/2025	Opening Statement 1 st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash equivalents	12	339,367,575	327,702,965
Receivables from Exchange Transactions	13	152,692,172	21,594,790
Receivables from Non-Exchange Transactions	14	394,581,925	-
Total Current Assets		886,641,672	349,297,755
Non-Current Assets			
Property, Plant and Equipment	15	1,832,761,089	509,803,798
Total Non- Current Assets		1,832,761,089	509,803,798
Total Assets (A)		2,719,402,761	859,101,552
Liabilities			
Current Liabilities			
Trade and Other Payables	16	4,469,304,080	3,774,932,718
Total Current Liabilities		4,469,304,080	3,774,932,718
Total Liabilities (B)		4,469,304,080	3,774,932,718
Net Assets (A-B)		(1,749,901,319)	(2,915,831,166)
Represented by:			
Accumulated Surplus		(1,749,901,319)	(2,915,831,166)
Net Assets		(1,749,901,319)	(2,915,831,166)

The financial statements set out on pages 1 to 131 were signed by:



Robert Simiyu
Chief Officer -Finance



CPA Ambrose Makokha
Head of Accounting Unit
ICPAK M/No. 7929

County Government of Bungoma
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 Annual Report and Financial Statements for the year ended June 30, 2025

11. Statement of Changes in Net Assets for the year ended 30th June 2025

Description	Accumulated Surplus	Total
As at 30 th June 2024 (cash basis)	87,221,631	87,221,631
Adjustments: (to recognize assets and liabilities)		-
Recognition of assets	509,803,798	509,803,798
Recognition of liabilities(Employees dues)	(1,790,371,110)	(1,790,371,110)
Trade Payables	(1,682,158,919)	(1,682,158,919)
Retention amounts	(40,326,565)	(40,326,565)
As at July 1, 2024	(2,915,831,166)	(2,915,831,166)
Surplus/ deficit for the period	1,165,929,846	1,165,929,846
As at June 30, 2025	(1,749,901,319)	(1,749,901,319)

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12. Statement of Cash Flows for the year ended 30th June 2025

Description	Notes	2024/2025
		Kshs
Cash flows from operating activities		
Receipts		
Transfers from CRF		10,577,522,098
Other income		283,670,438
Total receipts		10,861,192,536
Payments		
Employee costs	8c	6,072,209,028
Use of goods and services	9b	3,476,937,379
Transfers to other Government Entities	10	56,914,513
Total payments		9,606,060,920
Net cash flows from/(used in) operating activities		1,255,131,616
Adjustment for		
Increase in Third Party Payments		78,634,078
Net cash flows from/(used in) operating activities	17a	1,333,765,695
Cash flows from investing activities		
Purchase of Property, Plant and Equipment	15b	(1,322,101,084)
Net cash flows from/(used in) investing activities		(1,322,101,084)
Net increase/(decrease) in cash & Cash equivalents		11,664,610
Cash and cash equivalents as at Period 1 st July 2024	12	327,702,965
Cash and cash equivalents as at Period 30th June 2025	12	339,367,575

The direct method is the prescribed by the PSASB board in the preparation of the Cashflow.

13. Statement of Comparison of Budget and Actual Amounts for the Year ended 30th June 2025

Recurrent and Development Budgets Combined

Receipts/Payments Item	Original budget	Adjustments	Final budget	Actual on comparable basis	Budget utilization difference	% of utilization
	A	B	C=(a+b)	D	E=(c-d)	F=d/c *100
Budget carry overs (Special Purpose A/c)		327,150,874	327,150,874	327,150,874	-	100%
Receipts						
Transfers from CRF	12,428,295,835	664,597,802	13,092,893,636	10,577,522,098	2,515,371,538	81%
Other income	212,999,988	12	213,000,000	283,670,438	(70,670,437)	133%
Total revenues	12,641,295,823	991,748,688	13,633,044,511	11,188,343,410	2,444,701,101	82%
Payments						
Employee costs	6,498,968,558	(187,604,532)	6,311,364,026	6,072,209,028	239,154,998	96%
Use of goods and services	3,933,142,064	358,894,132	4,292,036,196	3,476,937,379	815,098,817	81%
Transfers to other Government Entities	402,489,138	59,134,873	461,624,011	56,914,513	404,709,498	12%
Other Grants and Subsidies	500,000,000	-	500,000,000	-	500,000,000	0%
Total	11,334,599,760	230,424,473	11,565,024,233	9,606,060,920	1,958,963,313	83%
Capital items						
Acquisition of PPE	1,250,977,114	769,575,799	2,020,552,913	1,322,101,084	698,451,829	65%
Acquisition of Intangible assets	55,718,949	(8,251,584)	47,467,365	-	47,467,365	0%
Total Payments Development	1,306,696,063	761,324,215	2,068,020,278	1,322,101,084	745,919,194	64%
Total Payments.	12,641,295,823	991,748,688	13,633,044,511	10,928,162,004	2,704,882,507	80%
Surplus/ deficit	(o)	(o)	(o)	260,181,406	(260,181,406)	

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Reconciliation table

	Description of Particulars	Amount in Kshs
	Actual Surplus Amounts as per the statement of Budget	260,181,406
1	Transfers to CRF Account	552,090
2	Funds Held for third Party Retention Amount	78,634,078
	Closing Cash and Cash Equivalent as per the statement of Cash flows	339,367,574

Budget Notes

1. Payments of 83% fell short of the 100% target due to late exchequer receipt and Not receipt of Donor Funding.
2. The adjustment of Kshs. 991,748,688 was due to the supplementary budget.

14. Notes to the Financial Statements

1. General Information

Bungoma Executive is established by and derives its authority and accountability from The Constitution of Kenya 2010. The Entity is domiciled in Kenya and its principal activities are centred on the promotion of democratic governance and the delivery of services that address the unique needs of the county's residents.

2. Statement of Compliance and Basis of Preparation

Statement of compliance

Bungoma County Executive has taken advantage of the transitional provisions under IPSAS 33 and therefore these 1st year financial statements are transitional financial statements and the following elements of the financial statements have not been recognised as the entity has taken advantage of the transition provisions outlined in IPSAS 33. The County Executive has recognised all current liabilities and current assets. Recognition of Inventories is expected by 30th June, 2026 in compliance with IPSAS Accrual.

These financial statements were authorised for issue by the accounting officer on 29th August, 2025.

Basis of Preparation

These financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the period. These financial statements have been prepared on a Transitional accrual basis unless otherwise specified (for example, the Statement of Cash Flows). Under an accrual basis, revenues are recognised when rights to assets are earned or levied rather than when cash is received, and expenses are recognised when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the Entity. The accounting policies adopted have been consistently applied to all the years presented.

Reporting period

The reporting period for these financial statements is for the period ended 30th June, 2025.

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Bungoma County Executive
Annual Report and Financial Statements for the year ended June 30, 2025

Notes to the Financial Statements (Continued)

Critical accounting judgements

IPSAS requires accounting judgements to be made in determining accounting policies that impact the presentation of these financial statements. The most critical of these judgements, and their impact, are:

Recognition of revenue

Revenue is an increase in the net financial position, other than increases arising from ownership contributions. Revenue is required to be measured when the event occurs and when recognition criteria (probable inflow of resources and ability to reliably measure their value) are met. Judgment is required to determine if these criteria are met, particularly where limited evidence is available at the time the revenue is earned.

Recognition of non-exchange expenses and liabilities

A liability is a present obligation of an entity for an outflow of resources that results from a past event. Expenses (and other liabilities) are recognized when there is a present obligation (legal or constructive) as a result of a past event. An outflow of resources embodying economic benefits will probably be required to settle the obligation and a reliable estimate of the obligation can be made. Judgment is required in assessing each of these conditions, and therefore reporting if an expense and a present obligation should be reported.

The entity pursues a number of policy targets and outcomes. However, the commitment to these targets and outcomes, generally, do not of themselves constitute a present obligation unless the entity is clear on the cost it intends to incur, when payment will be made, and to whom and as a consequence has raised a valid expectation. As a consequence, liabilities are not reported for costs associated with the entity policy objectives and targets. Where a policy choice gives rise to an obligation that exists independently of the entity's future actions, expenses (and other related liabilities) are recognized for that policy.

Purpose and nature of financial instruments

Judgment is required in determining whether financial assets (including investment in securities and advances) and financial liabilities are held for trading or to provide a return through interest and principal transactions. Depending on that judgment, financial instruments will be reported at fair value or on an amortized cost basis.

Climate change obligations

Kenya's current National Determined Contribution (NDC) to deliver on the goals of the Paris Agreement sets a headline target of a 32 per cent emission reduction by 2030 relative to the business-as-usual scenario of 143 MtCO₂eq. Entities commitment to climate change action does not constitute a present obligation on the balance sheet but are disclosed separately.

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Annual Report and Financial Statements for the year ended June 30, 2025

Physical assets

An asset is a resource presently controlled by the entity as a result of a past event. The primary reason for holding property, plant and equipment and other assets is for their service potential rather than their ability to generate cash flows. Because of the types of services provided, a significant proportion of assets used by public sector entities including roads, national parks, heritage buildings etc are specialized in nature. There may be a limited market for such assets and so judgement is required on measurement. Judgment is also required whether assets are held for commercial purposes or public benefit purposes.

3. Adoption of New and Revised Standards

- i) New and amended standards and interpretations in issue effective in the year ended 30 June 2025.

Standard	Effective date and impact:
IPSAS 43	Applicable 1 st January 2025 The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	Applicable 1 st January 2025 The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.
IPSAS 45- Property Plant and Equipment	Applicable 1 st January 2025 The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.

County Government of Bungoma

Bungoma County Executive

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Standard	Effective date and impact:
IPSAS 46 Measurement	Applicable 1st January 2025 The objective of this standard was to improve measurement guidance across IPSAS by: - Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. - Clarifying transaction costs guidance to enhance consistency across IPSAS; - Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. The standard also introduces a public sector specific measurement bases called the current operational value.

- ii) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025

Standard	Effective date and impact:
IPSAS 47- Revenue	Applicable 1st January 2026 This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non-exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.
IPSAS 48- Transfer Expenses	Applicable 1st January 2026 The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.
IPSAS 49- Retirement Benefit Plans	Applicable 1st January 2026 The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.
IPSAS 50: Exploration For & Evaluation of Mineral Resources	Applicable 1st January 2027 The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires: Limited improvements to existing accounting practices for exploration and evaluation expenditures.

County Government of Bungoma

Bungoma County Executive

Annual Report and Financial Statements for the year ended June 30, 2025

Standard	Effective date and impact:
	ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.

iii) Early adoption of standards

The Entity did not early – adopt any new or amended standards in the financial year.

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the Entity and can be measured reliably. Recurrent grants are recognized in the statement of financial performance. Development/Capital grants are recognized in the statement of financial performance after meeting revenue recognition criteria. Conditional grants are recognized as revenue upon fulfilment of the set conditions.

ii) Revenue from exchange transactions

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

Dividends

Dividends or similar distributions must be recognized when the shareholder's or the Entity's right to receive payments is established.

Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

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Bungoma County Executive

Annual Report and Financial Statements for the year ended June 30, 2025

b) Budget information

The original budget for FY 2024/25 was approved by the County Assembly on June 2024. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the Entity upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Entity recorded additional appropriations of Kshs. 991,748,687.9 on the 2024/25 budget following the County Assembly's approval. The Entity's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements.

The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial cash flows has been presented under section 14 of these financial statements.

c) Investment property

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property. Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition. Transfers are made to or from investment property only when there is a change in use.

d) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is

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Bungoma County Executive

Annual Report and Financial Statements for the year ended June 30, 2025

performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

The entity has used straight-line method of depreciation as guided by the National Assets and Liabilities Management policy. The rates used are as follows:

Buildings:	2%/ 50 years
ICT equipment:	33.3%/ 3 years
Furniture and fittings:	12.5%/8 years
Motor vehicle:	16.67%/6 years
Machine and other equipment:	2%/ 50 years

e) Right of use asset

The right-of-use assets comprises the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day, less any lease incentives received and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses. Whenever the entity incurs an obligation for costs to dismantle and remove a leased asset, restore the site on which it is located or restore the underlying asset to the condition required by the terms and conditions of the lease, a provision is recognized and measured under IPSAS 21 or IPSAS 26. To the extent that the costs relate to a right-of-use asset, the costs are included in the related right-of-use asset, unless those costs are incurred to produce inventories. Right-of-use assets are depreciated over the shorter period of lease term and useful life of the underlying asset. If a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the entity expects to exercise a purchase option, the related right-of-use asset is depreciated over the useful life of the underlying asset. The depreciation starts at the commencement date of the lease. The right-of-use assets are presented as a separate line in the statement of financial position.

f) Tangible Natural Resources

The entity recognises a tangible natural resource recognized if, and only if: It is probable that service potential associated with the natural resource will flow to the entity; the entity controls the tangible natural resource as a result of past events; and The tangible natural resource can be measured reliably. Where this criterion is not met, the entity discloses the tangible natural resource in the notes to the financial statements. Where a tangible natural resource is recognized as an asset as the result of an event that is not a transaction in an orderly market, including non-exchange transactions, the asset shall be measured initially at its deemed cost. An entity shall apply IPSAS 46, Measurement, when measuring the deemed cost of such a recognized tangible natural resource. A recognized tangible natural resource acquired through an exchange transaction shall be measured at its cost.

Historical cost model is applied after initial recognition less any depreciation and impairment losses.

Leases

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the Entity. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The Entity also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Entity will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

g) Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite.

h) Research and development costs

The Entity expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the Entity can demonstrate:

- i) The technical feasibility of completing the asset so that the asset will be available for use or sale;
- ii) Its intention to complete and its ability to use or sell the asset;
- iii) How the asset will generate future economic benefits or service potential;
- iv) The availability of resources to complete the asset;
- v) The ability to measure reliably the expenditure during development.

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete, and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit.

i) Financial instruments

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. The entity does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements. (amend as appropriate). A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. At initial recognition, the entity measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

i. Financial assets

Classification of financial assets

The entity classifies its financial assets as subsequently measured at amortized cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the entity's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an entity has made irrevocable election at initial recognition for particular investments in equity instruments.

Subsequent measurement

Based on the business model and the cash flow characteristics, the entity classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

Amortized cost

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument

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that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

Fair value through net assets/ equity

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

Trade and other receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

Fair value through surplus or deficit

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where the entity manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

Impairment

The entity assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date.

ii. Financial liabilities

Classification

The entity classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through surplus or deficit.

j) Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition. Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- i) Raw materials: purchase cost using the weighted average cost method.
- ii) Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the Entity.

k) Provisions

Provisions are recognized when the Entity has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the Entity expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

l) Contingent liabilities

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

m) Contingent assets

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

n) Changes in accounting policies and estimates

The Entity recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

o) Employee benefits

Retirement benefit plans

The Entity provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an Entity pays fixed contributions into a separate Entity (a fund), and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

p) Borrowing costs

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment. Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

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Notes to the Financial Statements (Continued)

q) Related parties

The Entity regards a related party as a person or an Entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa. Members of key management are regarded as related parties and comprise the Governor, Deputy governor, County Secretary, County Executive Committee Members and Chief Officers, Directors and senior managers.

r) Service concession arrangements.

The Entity analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the Entity recognizes that asset when, and only when, it controls or regulates the services the operator must provide together with the asset, to whom it must provide them, and at what price. In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, the Entity also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

s) Cash and cash equivalents

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

t) Comparative figures

In preparing these financial statements the entity has elected to apply paragraph 79 of IPSAS 33, which allows for the election by an entity to present one statement of financial performance, one statement of cash flow, one statement of net assets and the statement of financial position and an opening statement of financial position as at the time of first-time adoption of the accrual basis of accounting.

u) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2025.

5. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the Entity's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods. State all judgements, estimates and assumptions made:

Estimates and assumptions.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity based its assumptions and estimates on parameters available when the financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur.

Useful lives and residual value

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- a) The condition of the asset based on the assessment of experts employed by the Entity.
- b) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- c) The nature of the processes in which the asset is deployed.
- d) Availability of funding to replace the asset.
- e) Changes in the market in relation to the asset

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note xx. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

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Notes to the Financial Statements (Continued)

6. Transfers from CRF

Nature of Transfer	Amount recognized to Statement of financial performance.	Amount deferred under deferred income.	Total transfers for 2024/2025
	Kshs	Kshs	Kshs
Recurrent	7,528,584,104		7,528,584,104
Development	3,166,079,820		3,166,079,820
Special purpose transfers			-
Industrial Park	227,500,000		227,500,000
Danida	44,940,099		44,940,099
Kenya devolution Support Programme 2	5,000,000		5,000,000
Total	10,972,104,023	-	10,972,104,023

7. Other Incomes

Description	2024/2025
	Kshs
Operations receipts in Nagrip	1,200
Public health Account	2,610,130
Sinoko Fees charged	3,871,352
Mabanga Atc and Amc charged Fees	23,061,455
SHA- primary Health Care Level 1-3	353,860,944
Other Income- Primary health Care	4,172,049
Vocational Training Charge Fees, Bursary	23,452,690
Total other income	411,029,820

8. (a) Employee Costs

Description	2024/2025
	Kshs
Basic salaries of permanent employees	5,656,135,067.57
Basic wages of temporary employees	263,049,437.00
Employer contributions to compulsory national social security schemes	63,973,391.49
Employee costs	5,983,157,896.06

Employee Contributions include staff pensions, Gratuity and all other compulsory employee charges

8 (b) IPPD and Total Employee Compensation Reconciliation

Ipp	Ksh.
Gross Compensation Paid	5,983,157,896.06
Less: Salaries Paid Outside IPPD	
Basic Wages - Temporary Employees	(263,049,437.00)
Employer Contributions to Compulsory National Social Security Schemes	(63,973,391.49)
Total IPPD Amounts	5,656,135,067.57

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Notes to the Financial Statements (Continued)

8 (c) Cash Flow Statement and Financial Performance Reconciliation of Employee Costs

Employee Costs	Ksh.
Amount as per Statement of Financial Performance	5,983,157,896.06
Add Payments of opening trade payables during the year	1,129,719,924.55
Less Accrued Employee costs during the year	(1,040,668,792.41)
Amount as per Statement of Cash Flows	6,072,209,028.20

9. (a) Use of Goods and Services

Description	2024/2025
	Kshs
Utilities, supplies and services	49,004,204
Communication, supplies and services	10,493,653
Domestic travel and subsistence	342,063,099
Foreign travel and subsistence	13,782,615
Printing, advertising, and information supplies & services	46,866,365
Rentals of produced assets	51,651,750
Training expenses	81,099,443
Hospitality supplies and services	269,894,789
Insurance costs	231,258,275
Specialized materials and services	221,961,411
Office and general supplies and services	75,020,594
Fuel Oil and Lubricants	86,119,933
Other operating expenses including bank Charges	788,542,199
Routine maintenance – vehicles and other transport equipment	61,483,933
Routine maintenance – other assets	1,538,922,528
Others- Research	6,042,152
Purchase of Certified Crop Seed and strategic stock	281,365,247
Total	4,155,572,191

9 (b) Cash Flow Statement and Financial Performance Reconciliation of Use of Goods and Services

Employee Costs	Ksh.
Amount as per Statement of Financial Performance	4,155,572,191
Add	
Unsurrendered Imprest issued during the year	7,184,900.00
Accrued Payments made during the year	412,279,951
Less	
Prior Year Imprest Surrendered	3,446,900.00
Accrued payments during the year	1,094,652,762
Amount as per Statement of Cash Flows	3,476,937,379

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10. Transfers to Other Government Entities

Description	2024/2025
	Kshs
Emergency Transfers	51,219,265
Transfers Agric Sector Devp Supp Prog 2 GOK	5,467
Transfers To KDSP 2- Kenya Devolution support Program	5,000,000
Covid Transfers	137,691
Transfers To CRF account	552,090
Total	56,914,513

11. Depreciation and Amortization Expense

Description	2024/2025
	Kshs
Property, plant and equipment	21,559,397
Total	21,559,397

12. Cash and Cash Equivalents

Description	2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Recurrent Account	260	456
Development Account	1,883,818	551,634
Deposits Account	121,930,018	109,799,056
Special Purpose Accounts	166,574,144	112,156,840
Other operating commercial accounts.	48,979,335	105,194,978
Total	339,367,575	327,702,965

12 Detailed Analysis of the Cash and Cash Equivalents

		2024/2025	Opening Statement 1 st July 2024
Financial Institution	Account number	Kshs	Kshs
Recurrent Accounts			
1. Central Bank of Kenya Account	No. 1000170006	260	456
Development Accounts			
2. Central Bank of Kenya Account	No. 1000170921	1,883,818	551,634
Deposits Accounts			
3. Central Bank of Kenya deposit		121,930,018	109,799,056
Special Purpose Accounts			
4. Bungoma County DANIDA Fund Account	1000342099	16,202,706	17,326,210
5. Bungoma County NARGIP Account	1000368446	0	0
6. Bungoma County RMLF Account	1000338784	8	8
7. Bungoma County Village Polytechnic Project	1000368489	280,646	280,646
8. Bungoma County Urban Support programme		1	1
9. Bungoma County Agric Sector Dev. Prog		0	0
10. Bungoma County Kenya dev support Programme	1000374616	55,137	6,753,137

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11. Bungoma County Kenya dev support Programme (II)	1000746459	0	
12. Bungoma county Aggreg and Industri-	1000723114	150,024,541	87,785,732
13. Bungoma county livestock commercial-kes	1000739126	0	0
14. Bungoma County Nat Agri Val Chain-	1000739118	0	0
15. Bungoma county Mabanga Atc Spec pu		11,106	11105.5
Other operating commercial accounts			
16. Bungoma HSSF(Consolidated)	Annex	44,920,321	5,166,797
17. Mabanga Agricultural Training Centre KCB		401,698	580,048
18. Bungoma County Agriculture Mechanization Centre Equity		19,565	29,747
19. Public Health Collection Account KCB	1156993393	121,158	78,444
20. Public Health Collection Account KCB	1225921872	84,300	3,212,234
21. Bungoma County Agric Sector Dev. Prog(operation Acount	1235859460	-	5,467
22. Bungoma county NAGRIP account(kcb operation) ACC NO:	1239468547	-	391,721
23. County Govt of Bungoma Covid 19 Fund-	1275126375	-	150,710
24. Bungoma Vocational Training(Consolidated)	Annex	2,706,525	2,544,601
25. Bungoma County Kisp II operational Account	0942945001	696,544	90,663,501
26. Bungoma County KISP II Operation Account Account	No. 0942945002	17,536	2,039,486
27. Sinoko Dispensary(kcb)	1235028240	2,978	332,223.15
28. Sinoko Dispensary	coop-01141011400100	8,710	
29. Bungoma County Kusp II- Operational	DTB. 0241067001	-	
Total		339,367,574.8	327,702,964.7

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 Notes to the Financial Statements (Continued)

13. Receivables from Exchange Transactions

Description	2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Total receivables		
Outstanding Imprests	25,332,790.00	21,594,790.00
SHA- Primary HealthCare Services	127,359,382.00	
a) Current receivables	152,692,172.00	21,594,790.00
b) Non-current receivables		
Total Receivables (a+b)	152,692,172.00	21,594,790.00

14. Receivables from Non-Exchange Transactions

Description	2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Industrial Aggregation	56,445,345	-
Kenya Urban Support Programmes - Recurrent	32,309,300	
Kenya Settlement Project- Development	292,128,530	
DANIDA Grant -Primary Health care	13,698,750	
Total receivables from non- exchange transactions	394,581,925	-

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Notes to the Financial Statements (Continued)

15. (a) Property, Plant and Equipment

	Land	Motor vehicles	Equipment & other Machinery	Furniture and fittings	Computers & ICT Equipment	Work in progress	Total
Depreciation Rate		16.67%	2%	12.50%	33.30%		
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1 st July 2024	6,064,000	15,987,626	7,003,250	19,693,515	13,973,860	447,081,547	509,803,798
Additions	106,793,000	19,879,156	58,247,372	14,378,143	16,105,525	1,129,113,493	1,344,516,688
As At June, 2025	112,857,000	35,866,781	65,250,622	34,071,658	30,079,385	1,576,195,040	1,854,320,486
Depreciation And Impairment							
Depreciation charge for the year	-	(5,978,992)	(1,305,012)	(4,258,957)	(10,016,435)	-	(21,559,397)
As At June, 2025	-	(5,978,992)	(1,305,012)	(4,258,957)	(10,016,435)	-	(21,559,397)
Net Book Values							
Opening Bal as 1 st July 2024	6,064,000	15,987,626	7,003,250	19,693,515	13,973,860	447,081,547	509,803,798
As At June, 2025	112,857,000	29,887,789	63,945,609	29,812,701	20,062,950	1,576,195,040	1,832,761,089

15 (b) Cash Flow Statement and Financial Position Reconciliation of Property, Plant and Equipment

Property, Plant and Equipment	Ksh.
Additions under Property, Plant and Equipment as per Statement of Financial Performance	1,344,516,688
Add Accrued Payment paid within the year from Prior year	277,340,764
Less Accrued Payments during the year	(299,756,368)
Amount as per Statement of Cash Flows	1,322,101,084

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15 (b). Property, Plant and Equipment at Cost

	Cost	Accumulated Depreciation	NBV
	Kshs	Kshs	Kshs
Land	112,857,000.00	-	112,857,000.00
Buildings	-	-	-
Plant And Machinery	65,250,621.66	(1,305,012.43)	63,945,609.23
Motor Vehicles, Including Motorcycles	35,866,781.48	(5,978,992.47)	29,887,789.01
Computers And Related Equipment	30,079,384.95	(10,016,435.19)	20,062,949.76
Office Equipment, Furniture, And Fittings	34,071,658.00	(4,258,957.25)	29,812,700.75
Total	278,125,446.09	(21,559,397.34)	256,566,048.75

The County Executive is yet to establish the components of Property, Plant and Equipment that are fully depreciated as at 30th June, 2025.

16. Trade and Other Payables

Description	2024/2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Trade payables	2,386,947,335		1,682,158,919	
Employee payables	1,701,319,978		1,790,371,110	
Third-party payments	381,036,767		302,402,689	
Total trade and other payables	4,469,304,080	-	3,774,932,718	
Ageing analysis: (Trade and other payables)		%	Opening balance	% of the Total
Under one year	2,678,937,631	60%	1,895,784,537	50%
1-2 years	734,165,661	16%	1,167,521,198	31%
2-3 years	353,387,631	8%	711,626,983	19%
Over 3 years	702,813,157	16%		0%
Total (tie to above total)	4,469,304,080	100%	3,774,932,718.1	100%

Summarised Analysis of the Third-Party Payments

Description	Ksh
Outstanding Retention 1 July 2024	262,076,124
Additions to be paid in Retention Account	40,326,565
Addition for July 2024- June 2025	243,859,708
Total balance	546,262,396
Less: Retention payments in July 2024-June-2025	(165,225,629)
Balance as at 30 June 2025	381,036,767

17. (a) Cash Generated from Operations

	2024/2025
	Kshs
Surplus for the year before tax	1,165,929,846.43
Adjusted for:	
Depreciation	21,559,397.34
Change in accrued assets	(22,415,604.00)
Working capital adjustments	

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Increase in receivables	(525,679,307.00)
Increase in payables	694,371,361.85
Net cash flow from operating activities	1,333,765,694.63

The Amount agrees with the amount Net cash flows from/(used in) operating activities

Change in accrued assets of Ksh. 22,415,604 relates to the difference of non-cash property, plant and equipment acquired during the year of Ksh. 299,756,368 and payments of opening accrued assets of Ksh. 277,340,764 as disclosed under note 15b.

18. Financial Risk Management

The Entity's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Entity's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The Entity does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history.

The Entity's financial risk management objectives and policies are detailed below:

i) Credit risk

The Entity has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the Entity's management based on prior experience and their assessment of the current economic environment.

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the Entity has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts.

ii) Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the Entity's directors, who have built an appropriate liquidity risk management framework for the management of the Entity's short, medium and long-term funding and liquidity management requirements. The Entity manages liquidity risk through continuous monitoring of forecasts and actual cash flows.

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The table below represents cash flows payable by the Entity under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

Notes to the Financial Statements (Continued)

iii) Market risk

The Entity has put in place an internal audit function to assist it in assessing the risk faced by the Entity on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls.

Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the Entity's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee. The Entity's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies. There has been no change to the Entity's exposure to market risks or the manner in which it manages and measures the risk.

a) Foreign currency risk

The Entity has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate. The Entity manages foreign exchange risk from future commercial transactions and recognised assets and liabilities by projecting for expected sales proceeds and matching the same with expected payments.

b) Interest rate risk

Interest rate risk is the risk that the Entity's financial condition may be adversely affected as a result of changes in interest rate levels. The Entity's interest rate risk arises from bank deposits. This exposes the Entity to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the Entity's deposits.

Fair value of financial assets and liabilities

a) Financial instruments measured at fair value.

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Determination of fair value and fair values hierarchy

IPSAS 30 specifies a hierarchy of valuation techniques based on whether the inputs to those valuation techniques are observable or unobservable. Observable inputs reflect market data obtained from independent sources; unobservable inputs reflect the Entity's market assumptions. These two types of inputs have created the following fair value hierarchy:

- Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities. This level includes listed equity securities and debt instruments on exchanges.
- Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices).
- Level 3 – inputs for the asset or liability that are not based on observable market data (unobservable inputs). This level includes equity investments and debt instruments with significant unobservable components. This hierarchy requires the use of observable market data when available. The Entity considers relevant and observable market prices in its valuations where possible.

iv) Capital Risk Management

The objective of the Entity's capital risk management is to safeguard the Entity's ability to continue as a going concern. The Entity capital structure comprises of the following funds:

19. Related Party Disclosures

Nature of related party relationships

Entities and other parties related to the Entity include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members.

Government of Kenya

The Government of Kenya is the principal shareholder of the Entity, holding 100% of the Entity's equity interest. The Government of Kenya has provided full guarantees to all long-term lenders of the Entity, both domestic and external.

Other related parties include:

- i) County Government Entities
- ii) National Government Entities
- iii) Key management.

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	2024-2025
	Kshs
a) purchases from related parties	
Purchases of electricity from KPLC	15,571,413.55
Purchase of water from govt service providers	1,016,110.00
Rent expenses paid to govt agencies	
Training and conference fees paid to govt. Agencies	4,935,287.85
Total	21,522,811.40
b) Grants /transfers from the government	
Grants from national govt	610,869,879.00
Total	610,869,879.00
c) Key management compensation	
Compensation to key management(Governors, Deputy Govenors, cecm and Co.s)	136,440,000.00
Total	136,440,000.00

20. Contingent Assets and Contingent Liabilities

Contingent Liabilities

	2024/2025
	Kshs
Contingent Liabilities	
Court Case 20 against the Entity	247,724,469.0
Total	247,724,469.0

21. Capital Commitments

Capital Commitments	2024/2025
	Kshs
Authorised for	-
Authorised and Contracted for	1,733,464,424
Total	1,733,464,424

22. Events after the Reporting Period

There were no material adjusting and non- adjusting events after the reporting period.

23. Ultimate And Holding Entity

The Entity ultimate parent is the Government of Kenya.

24. Currency

The financial statements are presented in Kenya Shillings (Kshs).

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15. Appendices

Appendix 1: Implementation Status of Auditor-General's Recommendations

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

RefNo.	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status (Resolved/Not Resolved)	Timeframe:
2023-2024 FINANCIAL YEAR.					
Bungoma County Executive - Auditor General Report for 2023/2024					
FINANCIAL STATEMENTS					
Basis of the qualified opinion					
1	Unreconciled Variance between Financial Statements and Payroll Records on Compensation of Employees Failure to reconcile compensation of employees amount of Kshs.4,859,170,763 in the financial statements with an amount of Kshs.5,452,051,258 in the supporting payrolls a variance of Kshs.592,880,495.	The variance of Kshs. 592,880,495 was caused by personnel related costs not processed through payroll (IPPD). These include basic wages of temporary staff and KRA tax liabilities and reconciliations done as follows: Unpaid IPPD salaries of Kshs. 881,691,254 less Basic wages for temporary employees of kshs.186,556,198 and Tax arrears paid to KRA of Kshs. 102,254,563	Director Accounting Services	Unresolved	3 Months
2	Unreconciled Variances of Transfers to Other Government Entities 1. Kimilili Municipality received Kshs.60,402,326 after a transfer of Kshs.20,754,740, resulting in a variance of Kshs.39,647,586. 2. Bungoma Municipality received Kshs. 80,665,133 with no transfer from the County Executive, leading to a variance of Kshs.80,665,133. 3. The Bungoma County Climate Change Fund received Kshs.422,612,194 after a transfer of Kshs.411,612,194, resulting in a variance of Kshs.11,000,000. 4. Scholarships and Other Educational Benefits received Kshs.165,000,000 after	a) Kimilili Municipality – Variance of Kshs. 39,647,586 The variance was composed of payments by the County Government on behalf of the Municipality recognized by the Municipality in its Financial Statements. Amount ksh. 1,194,560 - Transfers from Kimilili Municipality to Bungoma Municipality, not the County Executive. Amount ksh 79,470,574. Payments by the County Government on behalf of the Municipality recognized by the Municipality	Director Accounting Services	Partially resolved	3 Months

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RefNo.	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status (Resolved/Not Resolved)	Timeframe:
	a transfer of Kshs.195,000,000, leading to a variance of Kshs.30,000,000.	in its Financial Statements a) Bungoma County Climate Change Fund - Variance of Kshs. 11,000,000 The variance related to Kshs. 11,000,000 received into the County Revenue Fund Account on 4th July, 2024. The Fund reports on IPSAS Accrual basis of accounting while the County Executive reports on IPSAS Cash basis of accounting. The County Executive had not transferred the amount to the Fund as at the closure of the year. Therefore, the amount was not recognized as part transfers. In contrast, the Fund recognized Kshs. 11,000,000 as revenue receivable as it reports on the basis of IPSAS Accrual, hence the variance. a) Scholarships and Other Educational Benefits - Variance of Kshs. 30,000,000 The Fund reports on IPSAS Accrual basis of accounting while the County Executive reports on cash basis			
3	Issue No. 3; Unaccounted for Other Capital Grants and Transfers Failure to properly support an amount of Kshs.681,048,669 for other grants and transfers.	Management has provided the supporting documents for audit review.	Director Accounting Services	Resolved	
4	Budgetary Control and Performance The County Executive had not received funds amounting to	The underfunding of Ksh.2,175,224,708 was caused by: 1. Late disbursement of June Exchequer of	Respective accounting Officers	Un Resolved	1 Year

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RefNo.	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status (Resolved/Not Resolved)	Timeframe:
	Kshs.2,175,224,708 from the budgeted funds of Kshs.12,948,647,400 which is 17% of the budget. Only Kshs.10,773,422,692 was received and total expenditure was Kshs.10,451,325,600.	Ksh. 888,900,000. It was disbursed on 26th July 2024, 2. Unremitted grants and donor funds – Ksh. 682,867,886 Shortfalls in own source revenue collection during the year – 603,456,823			
5.	Pending Accounts Payable Issue No. 2.1; Unexplained Increase in Pending Accounts Payable 1. The pending accounts payable increased by Kshs.2,094,647,077 from an amount of Kshs.1,244,506,681 reported in the previous year's financial statements which results in 168% increase. 2. The dates invoiced/contracted, original amounts or contract sum, and balance at the beginning of the financial year were not stated for several outstanding pending bills. 3. The Controller of Budget indicates in County Government Budget Implementation Review Report for the financial year 2023/2024 that the county executive had a high level of pending bills, which amounted to Kshs.3,506,516,486 as of 30 June, 2024 since the county Treasury did not adhere to the payment plan for the pending bills.	Management agrees with the audit observation. The major contributing component was outstanding salary for May and June 2024 of Ksh. 881,691,254. There was also supply of farm inputs of Ksh. 116,452,200 which was an addition during the year. The National Treasury did not release June Exchequer at the end of the Financial Year. Pending bills amounting to Ksh. 1,204,422,752 have been cleared as at 28th February 2025. The County Government has developed a pending bill payment plan that has since been approved by the County Executive Committee.	Respective Accounting Officers	Partially Resolved	2 Years
6.	Issue No. 2.2 - Unreconciled Electricity Pending Bills	Management is committed to timely payment of power utility bills. To facilitate this payment, the County Government has written to Kenya Power	Chief Officer Trade, Energy	Not resolved	6 Months

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RefNo.	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status (Resolved/Not Resolved)	Timeframe:
	The County Executive reflected pending electricity bills amounting to Kshs.10,335,677 owed to Kenya Power and Lighting Company when the Kenya Power and Lighting Company confirmation document indicated that the County Executive owed Kshs.22,530,940, which included street lighting and facilities of Kshs.21,210,345, devolved services of Kshs.708,937 and public health facilities of Kshs.611,657 which results in an unreconciled variance of Kshs.12,195,263.	to provide a list of specific power utility bills together with current balances to enable reconciliation. Management is awaiting feedback from Kenya Power Company.	and Industrialization		
7.	Issue No. 2.3; Unreconciled Lapfund Pending Bills The County Executive reflected pending Lapfund pension deductions amounting to Kshs.566,828,951 for principal and accrued interests when third party confirmation by Local Authorities Provident Fund (LAPFUND) revealed that the County Executive owed Lapfund a total of Kshs.31,354,376 as at 30 June, 2024 which results in an unreconciled variance of Kshs.535,474,575.	The County Government and Lapfund team on 19 th March 2024 jointly reconciled the outstanding pending bill for employer pension contribution. The amounts arrived at was 579,234,617. Management has contacted LAPFUND to provide current statement to facilitate further reconciliation to establish the correct position. Meanwhile, payment of Ksh. 43,230,249.25 has been remitted to LAPFUND on in the current Financial Year 2024/2025.	Chief Officer Finance	Not Resolved	3 Months
8	Unresolved Prior Year Matters The Management has not been able to resolve prior year audit issues and has not provided satisfactory reasons for the delay in resolving the issues.	Management is committed to resolving all prior year audit matters as detailed in the Financial Statements of the County Executive for the year ended 30 th June, 2024. The summary is as follows, a total of 31 issues were identified for the year 2022/2023. Out of these, 12 issues were addressed, with 9 addressed in the current year and 3 in the previous year (2021/2022). Additionally, 26 issues were partially	Respective Accounting Officers	Partially Resolved	2 Years

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RefNo.	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status (Resolved/Not Resolved)	Timeframe:
		addressed, comprising 12 in the current year and 14 in the previous year. Furthermore, 18 issues remain not addressed, with 10 from the current year and 8 from the previous year. Overall, there were 56 issues raised across both years.			
Report on Lawfulness and Effectiveness in the Use of Public Resources					
9.	1.0 Regularity of Human Resource Management Practices Issue No. 1.1; Non-Adherence to One-third Basic Salary Rule The Payroll and Personnel Database (IPPD) revealed that an average of 886 employees were earning net salaries that were less than one-third of their basic salaries per month during the year under review. This was contrary to Section 19(3) of the Employment Act, 2007 which states that total deductions from salaries of employees shall not exceed two-thirds of the respective basic salaries.	The non - compliance was occasioned by introduction of new levies when the officers had already committed their salaries on third party deductions; a) Housing Levy b) NSSF HELB Loans Management has written to the affected officers to scale down commitments to respective institutions to ensure compliance to one third basic Pay Rule.	Director Human Resource Management	Not Resolved	3 years
10	Issue No. 1.2; Lack of Ethnic Diversity in New Staff Recruitments The County Executive recruited three hundred and twenty-eight (328) new employees. Out of this number, two hundred and sixty-five (265) employees or 81% were from the dominant ethnic community in the County. This is contrary to Section 65(1)(e) of the County Governments Act, 2012 which states	Management agrees with the observation that 81% of the two hundred and sixty-five (265) employees were from the dominant ethnic community in the County. In the job advertisement, the Board had added a clause in the adverts encouraging applicants from the minority ethnic communities and persons living with disabilities to apply. In most cases, applications from this affirmative group are not received as expected. Management has however	Secretary County Public Service Board	Not Resolved	1 year

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RefNo.	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status (Resolved/Not Resolved)	Timeframe:
	that in selecting candidates for appointment, the County Public Service Board shall consider that at least thirty (30) percent of the vacant posts are not from the dominant ethnic community in the County.	noted this gap and will endeavor to comply with section 65(i)(e) of the county Government Act. 2012			
11	Issue No. 1.3; Excessive Wage Bill Non-Compliance with fiscal responsibility principles whereby expenditure of Kshs.4,859,170,763 was incurred in respect of compensation of employees which represents 47% of the total receipts for the year of Kshs.10,375,865,875 against the allowed thirty (35) percent.	The high wage bill has been occasioned by a number of factors below: 1. Annual salary increments as per the employee job scales; 2. Implementation of the Collective Bargaining Agreement for the health workers in the year 2017/2018; 3. Conversion of the terms of employment of the ECDE teachers from contractual to permanent in the year 2018; 4. Conversion of the terms of employment of the casual employees to permanent in the year 2017/2018; 5. Phased Implementation of Salary Increments for the staff of the County Executive as per the various SRC Circulars. 6. Absorption of officers of the defunct local authorities; Implementation of the Civil Servants Superannuation Scheme from the year 2020.	County Secretary	Resolved	
12.	Issue No. 1.4; Engagement of Temporary Workers Review of the casuals' payroll revealed that six hundred and seventy (670) casual staff were engaged for more than three (3) continuous months without a provision of 31% gratuity on their salary and wages. This	i) Health Management acknowledges the audit observations. The employees have been serving on renewable three months. Due to budgetary constraints, the casuals could not be absorbed or employed on Permanent and Pensionable terms.	Secretary County Public Service Board	Resolved	

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RefNo.	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status (Resolved/Not Resolved)	Timeframe:
	was contrary to Section 37(1)(a) and (b) of Employment Act, 2007.	The County Public Service Board has however regularized the terms of five hundred sixty six (566) from temporary engagement to permanent and pensionable terms. The County Government has a Policy on the engagement of employees on Short- Term Contracts.			
13.	Issue No. 1.5; Employees on Long-Term Probation The payroll data revealed that six hundred and seventy-two (672) employees were serving on probation periods of up to sixteen (16) years. The Management did not explain the reasons for failing to confirm the employees to permanent and pensionable terms in accordance with Section 42(2) of the Employment Act, 2007 which states that a probationary period shall not be more than six months but it may be extended for a further period of not more than six months with the agreement of the employee.	The County Public Service Board is progressively converting the terms of employees on probation to permanent terms.	Secretary County Public Service Board	Resolved	
14	Issue No. 1.6; Operating Without Approved Staff Establishment The County Executive did not have an approved staff establishment and therefore the optimal staffing levels for all cadre of staff had not been established in accordance with Section 5(f) of the County Governments Act, 2012 which states that a county government shall be responsible for establishing and staffing its public service as contemplated under Article 235 of the Constitution.	The County has developed and approved a Staff Establishment.	Secretary County Public Service Board	Resolved	

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RefNo.	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status (Resolved/Not Resolved)	Timeframe:
15	Issue No. 2; Regularity of Procurement and Award of Contracts The project files lack key information including the contract dates, commencement dates, current status, expected completion dates and revised completion dates. Further, Management did not provide monthly progress reports of all the procurement contracts. The project implementation team also failed to provide the updated records relating to each contract in accordance with Regulation 140 (1) of the Public Procurement and Asset Disposal Regulations, 2020 which states that the head of procurement function shall prepare a monthly progress report of all procurement contracts and submit the same to the accounting officer in accordance with Section 152 of the Act and Regulation 140(2) which provides that the report referred to in paragraph (1) shall include— (a) contract description; (b) contract number; (c) value of contract; (d) commencement date; (e) current status; (f) the amount of money paid; and (g) the expected completion date.	The Management agrees that the project files in the Departments may lack the indicated key information. However, the files maintained at the County Supply Chain Management office had captured the indicated information and are available for audit verification	Director Supply Chain Management.	Not Resolved	3 months
16.	Issue No. 4; Construction of Ward Administrator Offices at Misikhu and Bokoli Wards Kshs.1,834,683 paid on 5 March, 2024 for proposed erection and completion of ward administrators' offices at Misikhu and Bokoli wards which were started in the	The Management has provided the procurement file, contract documents, extension of the contract duration documents and the current status of the project.	Chief Officer Public Administration	Resolved	

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RefNo.	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status (Resolved/Not Resolved)	Timeframe:
	financial year 2014/2015 at a contract sum of Kshs.17,921,926. Interim certificate No.5 showed a revised contract sum of Kshs.21,362,240 and the works done were 85% complete. The procurement file, contract documents, extension of the contract duration documents and the current status of the project were not provided for audit review.				
17.	Issue No. 6; Completion of Masinde Muliro Stadium Construction of Phase 1 of Masinde Muliro Stadium at Kanduyi at a contract sum of Kshs.679,386,379 for a twenty-four (24) months contract period from 14 June, 2019 with an end date of 31 January, 2021. During the year under review, the scope of works was expanded to include construction of office block, arena stand, perimeter wall, renovation of football pitch, external works and civil works, mechanical and electrical works amounting to Kshs.128,078,424 which led to a revised contract sum of Kshs.807,464,803 and an end date of 15 June, 2024 as approved by the contract implementation team. The contract period was extended without renewal of liability insurance cover and performance security bond. As at 30 June, 2024, the works were approximately 90% complete and contractor had been paid an amount of Kshs.746,164,872 which is approximately 92% of the contract sum. However, the	A steering committee has been established to ensure full implementation of Project Management and Monitoring System developed by the National Treasury.	Chief Officer Roads	Partially Resolved	1 Year

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RefNo.	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status (Resolved/Not Resolved)	Timeframe:
	schedule of remaining works from project manager was not provided for audit review. During an audit inspection conducted on 25 September, 2024, it was observed that the works had stalled and the contractor had abandoned site. Also, the title deed for the land on which the stadium is built was not provided for audit review.				
18.	Issue No. 7; Construction of Kanduyi-Sang'alo Junction to Dual Carriage Two payments totaling Kshs.102,500,000 were paid for construction of 6.7 Kilometers Kanduyi- Sang'alo Junction Road (C33) to dual carriage way. The contractor had received cumulative payments amounting to Kshs.1,341,481,891 as at 30 June, 2024 following award of contract and addendum for construction of the road on 27 December, 2018 at a contract sum of Kshs.1,573,728,108 ending on 21 July, 2022. The project's resident engineer issued a status report on 14 November, 2023 indicating that the road was 98 percent complete. However, audit verification of the project established that bituminous mix bases - a 50mm asphalt concrete wearing course, concrete works, a foot bridge costing Kshs.50,000,000, road furniture, and round posts street lights of Kshs.24,286,000 had not been done. However, the round posts street lights were not installed since the National Government installed in their place	A public investment management unit has been established to ensure full implementation of Project Management and Monitoring System developed by the National Treasury	Chief officer Roads	Partially Resolved	6 Months

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RefNo.	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status (Resolved/Not Resolved)	Timeframe:
	concrete posts streetlights during Madaraka day celebrations of 2024 in Bungoma county. An audit inspection done on 27 September, 2024 revealed that the road was one carriageway, 1.7 metres wide shoulders was not marked/identified for use by pedestrians on both sides, and poor drainage observed in middle sections of the road which retained flood water. Further, the road was being used by motorists and pedestrians and the contractor was not on site thereby posing a great danger.				
19.	Issue No. 8; Construction of Misikhu – Naitiri – Brigadier Road Construction/upgrading of 39 kilometers Misikhu -Naitiri- Brigadier Road to Bituminous standards. The contract was issued on 21 November, 2016 at a contract sum of Kshs.1,115,939,198 with a completion date of 17 June, 2024. During the year under review, the contractor was paid a total of Kshs.169,002,876 which results in total payments amounting to Kshs.928,007,956 or 83% of the contract sum. The status report dated 31 March, 2024 indicates the overall works were at 76% and that the contractor was overpaid by Kshs.91,053,557 which was attributed to interests on late payments. After the award and commencement of the project, 19 Kilometres section of Misikhu to Naitiri road was taken over by the National	Management has provided contract closure documents.	Chief Officer Roads	Partially Resolved	1 Month

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RefNo.	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status (Resolved/Not Resolved)	Timeframe:
	Government leaving 20 Kilometres from Naitiri to Brigadier Road under the County Government of Bungoma. As a result, the County Executive re-advertised and awarded the construction to completion, contract for 20 Kilometres Naitiri to Brigadier Road to the same contractor at a contract sum of Kshs.525,999,390 on 8 April, 2024. The county has not provided any documentary evidence demonstrating how the former contract was closed and transfer of two 4WD 2800cc motor vehicles estimated at Kshs.16,500,000 which were to revert back to the employer (County Executive of Bungoma) at the close of the project. In addition, there did not appear indications that 10No. publicity sign boards costing Kshs.750,000 were erected as provided in the contract. Audit inspection done on 7 October, 2024 revealed that the roadworks had stalled and contractor was not on site. Construction of National Government Road had not started.				
20.	Issue No. 9; Failure to Transfer Functions to Kimilili and Bungoma Municipalities The County Executive made payments amounting to Kshs.320,560,000 for garbage collections which is a function of Bungoma and Kimilili Municipalities as required by Urban Areas and Cities Act, 2011 (Amended in 2019) and charters for the two municipalities.	A request to open Special Purpose Accounts for Bungoma and Kimilili Municipalities has been made. County Executive will transfer funds once the Accounts are opened.	CECM Finance/CECM Lands, Housing and Municipalities	Not Resolved	3 Months

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RefNo.	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status (Resolved/Not Resolved)	Timeframe:
	The financial statements of Kimilili and Bungoma Municipalities shows that the County Executive procured and made payments totaling Kshs.39,647,586 and Kshs.79,470,574 respectively on their behalf. No satisfactory explanation was provided for the failure by County Executive Management to give the two Municipalities operational autonomy.				
Report on Effectiveness of Internal Controls, Risk Management and Governance					
21.	Issue No. 1; Lack of Fraud Prevention Mechanisms The County Executive had not developed a fraud risk management policy and risk assessments were not conducted in the financial year under review.	Management has provided the Risk Management Policy and the Risk Register and commits to carry out risk assessments in the Financial Year 2025/2026.	CECM Finance and Economic Planning	Not Resolved	6 Months
22.	Issue No. 2; Weaknesses in Information Communication Technology (ICT) Internal Controls The Management had prepared a draft ICT policy but it had not been approved for operation. As a result, disaster management and recovery policy, business and ICT continuity plan, ICT strategy committee and ICT steering committee had not been formulated.	Management has provided the ICT Policy and IT strategy and established ICT Steering Committee.	Chief Officer Public Administration	Resolved	
23.	Issue No. 3; Failure to Provide Project Implementation Status Report The County Executive did not provide for audit review the project implementation status report as at 30 June, 2024. Therefore, it was not possible to ascertain the number	Management has provided the Project Implementation Status Report A Public Investment Management unit has been established to ensure full implementation of Project Management and Monitoring System developed by the National Treasury.	Respective Accounting Officers	Not Resolved	3 Months

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RefNo.	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status (Resolved/Not Resolved)	Timeframe:
	of projects approved for implementation, how many were completed, how many were in progress, how many had not started and how many had stalled.				
24.	Issue No. 4; Internal Audit Function Issue No. 4.1; Lack of Performance Appraisal of the Internal Audit Function The Audit Committee did not carry out annual review of the independence, performance and competency of the internal audit unit and comment on their effectiveness in the annual report. The internal audit unit did not go through a professional assessment on its effectiveness done by a professional body or recognized institution which should be done once every three (3) years but not more than five (5) years. This was contrary to Regulation 159(1)(2) and (3) of the Public Finance Management (County Governments) Regulations, 2015.	The County Internal Audit Committee has been requested to conduct the annual review of the internal audit unit and its effectiveness. A professional assessment is planned to be conducted in the Financial Year 2025/2026.	Director Internal Audit	Partially Resolved	6 Months

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RefNo.	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status (Resolved/Not Resolved)	Timeframe:
25.	Issue No. 4.2; Failure by Management to Act on Internal Audit Reports The internal audit unit of the County Executive conducted audit assignments and reported on their findings. There was no evidence that the issues raised were acted upon by the Management in accordance with Regulation 165 (1) of the Public Finance Management (County Governments) Regulations, 2015 which requires that the accounting officer of the concerned entity shall be responsible for the implementation of the recommendations made in the audit reports and shall develop responses and action plan which they shall submit to the chairperson of the audit committee within fourteen days.	All accounting officers have been directed to comply with Paragraph 165(1) of the Public Finance Management (County Government) Regulations, 2015	Respective Accounting Officers	Partially Resolved	6 Months



Accounting officer, Bungoma County Executive

Date: 20/8/2025

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Appendix II: Projects implemented by Bungoma Executive
Status of Projects completion

S/No.	Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Sources of funds
	Roads and Public Works						
1.	Periodic maintenance of ACK church -Tom sabani road Kibisi	2,917,811.00		100	2,917,811.00	2,917,811.00	CGB
2.	Periodic maintenance of SDA-Factory Road	2,238,543.00		100	2,238,543.00	2,238,543.00	CGB
3.	Periodic maintenance Kapiri-Elija Nameme -Friends church road	3,514,694.00		100	3,514,694.00	3,514,694.00	CGB
4.	Periodic maintenance Sinoko-Narodi-Elija Mayeku Road	3,494,678.00		100	3,494,678.00	3,494,678.00	CGB
5.	Periodic maintenance of Mabwi-Khachonge-Misri-Sichei Road	4,541,602		60	4,541,602	4,541,602	CGB
6.	Periodic maintenance of Nangili-Sikenga-Bwake primary-Sichei river Road	5,379,373.00		100	5,379,373.00	5,379,373.00	CGB
7.	Periodic maintenance of Mikayu-Lurende-Kibooch-Sichei River Road	4,681,226		60	4,681,226	4,681,226	CGB
8.	periodic maintenance of Siilila box culvert	7,843,538		60	7,843,538	7,843,538	CGB
9.	Periodic maintenance of Nangalama-Misimo road	3,168,330		0	3,168,330	3,168,330	CGB
10.	Construction of Makayaka -kati-Nyaranga road	3,203,813		100	3,203,813	3,203,813	CGB
11.	Periodic maintenance of mihuu-ndukuyu-mikwa road	2,890,426		100	2,890,426	2,890,426	CGB

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S/No.	Project	Total project Cost	Total expended to date	Completion to date %	Budget	Actual	Sources of funds
12.	Periodic Maintenance of Siundu-Wangila- Satelite to DCCS Office Road	2,971,187		70	2,971,187	2,971,187	CGB
13.	Periodic maintenance of Malomonyan-Nalianya Lutacho 0.9km rd	3,052,179.00		70	3,052,179.00	3,052,179.00	CGB
14.	Periodic maintenance of Mwiruti -Silungai- Sinoko- Marinda-Sinoko-Sitabicha 3km.	5,657,624.00		0	5,657,624.00	5,657,624.00	CGB
15.	Periodic maintenance of Chepyuk Kibumet- Soet road	9,985,625		60	9,985,625	9,985,625	CGB
16.	Periodic maintenance of Kibuk-Chepkuy Road	6,710,000		100	6,710,000	6,710,000	CGB
17.	Periodic maintenance of chepkube coffee factory- chebwke coffee factory road	8,795,437		100	8,795,437	8,795,437	CGB
18.	Periodic maintenance of miti mbili-kabukwo market road	4,025,080		100	4,025,080	4,025,080	CGB
19.	Periodic maintenance of kongoli catholic church to mwalimu pius masinde to manyasi road.	7,101,490		100	7,101,490	7,101,490	CGB
20.	Periodic Maintenance of Mufuti- Mbutu-Nambilo 2km road	6,037,290		100	6,037,290	6,037,290	CGB
21.	Periodic Maintenance of Nalutiri catholic church approximately 1.8 km road	3,541,382		100	3,541,382	3,541,382	CGB
22.	Periodic Maintenance of Bramwel Muyayi road approximately 800 metres	2,262,007		70	2,262,007	2,262,007	CGB

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S/No.	Project	Total project Cost	Total expended to date	Completion to date %	Budget	Actual	Sources of funds
23.	Periodic Maintenance of busiraka nalutiri wangamati road approximately 1.8 km	1,897,090		100	1,897,090	1,897,090	CGB
24.	Periodic maintenance of Cocacola-Boyifacio- Chwele River Road	1,795,108		100	1,795,108	1,795,108	CGB
25.	Periodic Maintenance af Marumbu- kisulani- marauni sikwate road approximately 1.5 km	1,827,472		100	1,827,472	1,827,472	CGB
26.	Periodic maintenance of Chepkechir -Toroso mixed Secondary school-Tekwei home home road	2,152,445		100	2,152,445	2,152,445	CGB
27.	Periodic maintenance of Kimama FCS-Chesiywo- Chemondi Primary -Tuikong' Road	2,187,255.00		100	2,187,255.00	2,187,255.00	CGB
28.	Grading and gravelling of Sudi market-Bukembe VTC - Machinjoni RD	4,447,613		100	4,447,613	4,447,613	CGB
29.	Periodic maintenance of Chepkurkur-Kamabus Road	3,927,615		100	3,927,615	3,927,615	CGB
30.	Periodic Maintenance of sawali road approximately 1.8 km	4,272,476		100	4,272,476	4,272,476	CGB
31.	Periodic Maintenance of mkikuyu 2 km road	2,451,815.00		100	2,451,815.00	2,451,815.00	CGB
32.	periodic maintenance of Shadrack Juma Sitawa ECDE- Highway Road	1,399,379		100	1,399,379	1,399,379	CGB

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S/No.	Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Sources of funds
33.	Periodic maintenance of Nang'oto-Sinoko Pefa - Timona Koayabe Muji River	2,128,194		0	2,128,194	2,128,194	CGB
34.	Periodic Maintenance of silungai-wabomba Aggrey Wamukota road	1,123,390.00		100	1,123,390.00	1,123,390.00	CGB
35.	Periodic Maintenance of Catholic Church - Compel-Pempere - Woodhill-Muji River road	2,643,852.92		0	2,643,852.92	2,643,852.92	CGB
36.	Periodic Maintenance of Sikolia-karunya road	1,500,000		100	1,500,000	1,500,000	CGB
37.	Periodic Maintenance of Mukhuyu-Webuye Stream market	1,500,000		100	1,500,000	1,500,000	CGB
38.	Periodic Maintenance of Hongera-ikojoo-kitui-webuye stream road	1,561,603		60	1,561,603	1,561,603	CGB
39.	Opening Juma Namesake - Cattle dip/ Bulosi road	599,000		100	599,000	599,000	CGB
40.	openning of Mukoya forest-Namachanja road	599,000		100	599,000	599,000	CGB
41.	Opening Opicho-Tela Road	2,885,402		100	2,885,402	2,885,402	CGB
42.	Opening Chief Nyongesa - Lumboka Road	2,885,402		100	2,885,402	2,885,402	CGB
43.	Openning Wangila Lupao/Sio River Road	2,885,402		100	2,885,402	2,885,402	CGB
44.	Opening Burangasi VTC-Kimatuni road-Mambo Road	2,968,170		100	2,968,170	2,968,170	CGB
45.	Opening Mwalimu Muchukhuli/Musumba Road	2,968,170		100	2,968,170	2,968,170	CGB

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S/No.	Project	Total project Cost	Total expended to date	Completion to date %	Budget	Actual	Sources of funds
46.	Openning Sifuniame/Mutunyi Wasulo Road and Francis Nicodemus -Nakholo Pri Sch Road	3,716,594		60	3,716,594	3,716,594	CGB
47.	Periodic maintenance of Kachu-Sokomoko-Thomas Road	1,990,536		100	1,990,536	1,990,536	CGB
48.	Periodic maintenance of Masafu-Mwiteme-Kisiwa road	1,990,536		100	1,990,536	1,990,536	CGB
49.	Periodic maintenance of Sirare-Marobo road	1,990,536		100	1,990,536	1,990,536	CGB
50.	Periodic maintenance of Nangwe-Kere road	1,990,536		100	1,990,536	1,990,536	CGB
51.	Periodic maintenance of Mukhuyu-Matumbai Primary-Nambuya -Luyekhe Road	6,991,370		100	6,991,370	6,991,370	CGB
52.	Periodic maintenance of Wamono- Mayekwe- Bondeni-Lwandanyi Road	6,991,370		100	6,991,370	6,991,370	CGB
53.	Periodic maintenance of Mwalimu Nato- Pambala Road	7,108,291		100	7,108,291	7,108,291	CGB
54.	Periodic maintenance of Wanjusi-Namubila	2,746,543		100	2,746,543	2,746,543	CGB
55.	Periodic maintenance of Njombusi-Matumbai	4,947,840		100	4,947,840	4,947,840	CGB
56.	Periodic maintenace of Chebukuyi -Kakeriauti-Kimaluli Road	4,947,840		100	4,947,840	4,947,840	CGB
57.	Periodic maintenance of Mukhuyu-Matumbai Primary-Nambuya -Luyekhe Road	4,947,840		100	4,947,840	4,947,840	CGB

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S/No.	Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Sources of funds
58.	Periodic maintenance of D.O Residence-Sirisia factory-Yabeko road 1.5km	1,477,096		100	1,477,096	1,477,096	CGB
59.	Periodic maintenance of Bisunu cattle dip - chebukutumi- Butonge road 2.5km (Butonge-Chebukutomi)	1,000,000		100	1,000,000	1,000,000	CGB
60.	Periodic maintenance of Chenjeni Junction Nabuloli Road 3km (Chengoi/Chebukutumi)	2,466,899		100	2,466,899	2,466,899	CGB
61.	Periodic maintenance of Sibanga primary -yabeko primary road 3km	8,009,534.00		100	8,009,534.00	8,009,534.00	CGB
62.	Construction of Kamuneru main road to Chemositet primary(Kamuneru village)	1,500,000.00		100	1,500,000.00	1,500,000.00	CGB
63.	Grading and gravelling of kewabrang- kongit road	1,959,300.32		100	1,959,300.32	1,959,300.32	CGB
64.	Grading and gravelling of Kaptiroko -Sosio road	5,449,994.00		100	5,449,994.00	5,449,994.00	CGB
65.	Grading and gravelling of Chesinende-kapchebon road	3,000,920.00		80	3,000,920.00	3,000,920.00	CGB
66.	Periodic maintenance of Kakimanyi - Mama Catherine primary road	12,811,165.00		100	12,811,165.00	12,811,165.00	CGB
67.	Periodic maintenance of Kiviki road	3,553,565.00		100	3,553,565.00	3,553,565.00	CGB
68.	Periodic maintenance of Okiya Nalua spring road	6,478,222.00		100	6,478,222.00	6,478,222.00	CGB

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S/No.	Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Sources of funds
69.	Periodic maintenance of Khalala market - Mukite-Nambindo road	3,454,007.00		100	3,454,007.00	3,454,007.00	CGB
70.	Periodic maintenance of Njinjusi road	3,141,062.00		100	3,141,062.00	3,141,062.00	CGB
71.	Upgrading of Mahanga - Siriwa - Sichei river road	1,761,136.00		100	1,761,136.00	1,761,136.00	CGB
72.	Periodic maintenance of Miendo - Namawanga road	963,916.85		100	963,916.85	963,916.85	CGB
73.	Periodic maintenance of Muchocho road - Bokoli river - Temba Road	5,613,763.00		100	5,613,763.00	5,613,763.00	CGB
74.	Upgrading of the Webala - Bruno-Kuywa River Road	4,993,799.70		100	4,993,799.70	4,993,799.70	CGB
75.	Periodic maintenance of the Waudu-Tweki-Kitui dispensary (new) 1.5km	4,497,896.70		100	4,497,896.70	4,497,896.70	CGB
76.	Periodic maintenance of Dick - Mukimwei junction road 2.5km(new)	2,000,000.00		100	2,000,000.00	2,000,000.00	CGB
77.	Periodic maintenance of Nalyanya-Chepsitati-Chepkongoi-Namarare	2,962,060.00		100	2,962,060.00	2,962,060.00	CGB
78.	Periodic maintenance of Sisenda - Raymond - Mutaki roads	2,957,171.20		100	2,957,171.20	2,957,171.20	CGB
79.	Periodic maintenance of Hon.Wetangula -Sango pri.Road	2,957,171.20		100	2,957,171.20	2,957,171.20	CGB
80.	Periodic maintenance of iconic - Chimbwa - Karani - Wanjala Pepela - Khaemba -	3,000,000.00		100	3,000,000.00	3,000,000.00	CGB

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S/No.	Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Sources of funds
	Neleka - Kanga - Namusimbi S.A School - Isiahmamela - Butasi - Chuma Manyo - Sengeteti - Toloso main road						
81.	Periodic maintenance of Walukaya sign post (on Musese Malinda) road - Walukaya S.A primary school - Kokonyao - Cheron - Jitham walabengo - Namilam	3,998,000.00		100	3,998,000.00	3,998,000.00	CGB
82.	Periodic maintenance of Cardinal Otunga- Osyanju Road	3,782,544.42		100	3,782,544.42	3,782,544.42	CGB
83.	Periodic Maintenance of kayala to Khalaba River Road.	3,944,255.00		100	3,944,255.00	3,944,255.00	CGB
84.	Periodic Maintenance of Marakuru Market to Khalaba river	1,799,699.75		100	1,799,699.75	1,799,699.75	CGB
85.	Periodic Maintenance of Salvation Army to Wangila Tabani Road.	1,540,942.14		100	1,540,942.14	1,540,942.14	CGB
86.	Periodic maintenance of Makutano Junction-Chemiati Road	3,990,958.93		100	3,990,958.93	3,990,958.93	CGB
87.	Periodic maintenance of Namwela market -Menu	2,495,000.00		100	2,495,000.00	2,495,000.00	CGB
88.	Periodic maintenance of Kolani -Namulala-Nanjikobe rd	2,495,000.00		100	2,495,000.00	2,495,000.00	CGB
89.	Construction of a Bridge on Baraza -Tomas/Manyaki road	2,802,187.00		100	2,802,187.00	2,802,187.00	CGB

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S/No.	Project	Total project Cost	Total expended to date	Completion to date %	Budget	Actual	Sources of funds
90.	Construction of Footbridge on Mulembe Maria-Kamau road	1,500,000.00		100	1,500,000.00	1,500,000.00	CGB
91.	Periodic maintenance of Agoia- Tabani secondary - Kamaub footbridge road	3,994,410		100	3,994,410	3,994,410	CGB
92.	Periodic maintenance of Lukwaya- Namasaka-Andete road	4,077,956.00		100	4,077,956.00	4,077,956.00	CGB
93.	Periodic maintenance of Kapchonge police- Mbago road-Kiminini Jun Wanja RD	2,000,000.00		100	2,000,000.00	2,000,000.00	CGB
94.	Periodic maintenance of Orienyu - river Khalaba road	3,696,239.00		100	3,696,239.00	3,696,239.00	CGB
95.	Periodic maintenance of King Jesus church road	3,356,460.00		100	3,356,460.00	3,356,460.00	CGB
96.	Periodic maintenance of the Shirejii - river Khalaba road	986,736.97		60	986,736.97	986,736.97	CGB
97.	Periodic maintenance of Marell road - Clement friends church sarasa road	2,277,763.00		60	2,277,763.00	2,277,763.00	CGB
98.	Periodic maintenance of Dual - Kanduyi DEB primary road IGC church- Lusaka Road and friends church - Tenstar road	2,277,763.00		100	2,277,763.00	2,277,763.00	CGB
99.	Periodic maintenance of Dual Mukhaweli primary road	2,594,149.00		0	2,594,149.00	2,594,149.00	CGB
100.	Periodic maintenance of Behind mushroom hotel - Engineer pork butchery road	2,201,180.00		100	2,201,180.00	2,201,180.00	CGB
101.	Periodic maintenance of Cereals Deliverance church - River Khalaba Road	2,201,180.00		60	2,201,180.00	2,201,180.00	CGB

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S/No.	Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Sources of funds
102.	Periodic maintenance of Wandiaaka road - St John Paul II Wandiaaka road - Royal Mackle Wandiaaka	2,254,136.00		60	2,254,136.00	2,254,136.00	CGB
103.	Periodic maintenance of Mechimeru - Mutoto - Sikalame road	4,291,387.05		100	4,291,387.05	4,291,387.05	CGB
104.	Periodic maintenance of St. Martin-Kimugui Road	986,736.97		100	986,736.97	986,736.97	CGB
105.	Periodic maintenance of Sichei Junction-Tominiko Road	2,044,448.00		100	2,044,448.00	2,044,448.00	CGB
106.	Periodic maintenance of Wanjuku-River Chwele Road	3,326,580.00		100	3,326,580.00	3,326,580.00	CGB
107.	Periodic maintenance of Mufule youth polytechnic - Mufule primary - Nabutola primary road	4,824,505.00		100	4,824,505.00	4,824,505.00	CGB
108.	Periodic maintenance of the Daraja Mzungu Namanga primary school road	1,500,000.00		100	1,500,000.00	1,500,000.00	CGB
109.	Periodic maintenance of Mulupi - Namwacha primary professor road 2.3km	90,000,000.00		100	90,000,000.00	90,000,000.00	CGB
110.	Periodic maintenance of Malinda - Samichi River Road approx 0.8km	0.00		100	0.00	0.00	CGB
111.	Opening of Musombi -Nawate road	0.00		100	0.00	0.00	CGB
112.	Opening, grading and gravelling of Bukhumama - Bukumuma road-Watoya rd	3,990,000.00		100	3,990,000.00	3,990,000.00	CGB

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S/No.	Project	Total project Cost	Total expended to date	Completion to date %	Budget	Actual	Sources of funds
113.	Periodic maintenance of Nambafu -Mukuyuni - Bumula Syekumulo- Wekelekha - Nangatii road	3,929,099.80		100	3,929,099.80	3,929,099.80	CGB
114.	Periodic maintenance of Wamuteke-Musia Primary box culvert on River Khayo	10,045,712		0	10,045,712	10,045,712	CGB
115.	Periodic maintenace of Juma Lukhaba - Masikini CRS - Makikha-X-Chief - Buyofu maranatha junction - Makikha Mundaa roads	1,000,000.00		100	1,000,000.00	1,000,000.00	CGB
116.	Construction of Sango junction Bwaliro (2*4) box culvert on river Namusasi	961,698.00		100	961,698.00	961,698.00	CGB
117.	Periodic maintenance of Miluki junction - Kabubero - Mukwa road	481,086.22		100	481,086.22	481,086.22	CGB
118.	Periodic maintenance of Siboti - Sirende - Sango Mosque Road IKM	987,800.90		100	987,800.90	987,800.90	CGB
119.	Periodic Maintenance of Bisuche Lukhuna Road	7,425,682.00		100	7,425,682.00	7,425,682.00	CGB
120.	Construction of Misikhu Brigadier Road	25,500,000.00		70	25,500,000.00	25,500,000.00	CGB
121.	Periodic maintenance of Sibembe - Lavin - C33 - African Devine church road	70,000,000.00		100	70,000,000.00	70,000,000.00	CGB
122.	Periodic maintenance of Namaelo - Railway maina road 900 meters	1,186,912.00		100	1,186,912.00	1,186,912.00	CGB

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S/No.	Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Sources of funds
123.	Periodic maintenance of the Teresa Hotel - Swahili Junction 600meters	1,186,912.00		100	1,186,912.00	1,186,912.00	CGB
124.	Periodic maintenance of Munada ,Nabongo TTC, Father Walstra Musikoma - Police post - Musikoma Bekary 2.5km	1,186,912.00		100	1,186,912.00	1,186,912.00	CGB
125.	Periodic maintenance of the Muslim chief's office Njenga-Weka Nyorita Road 1km	1,186,912.00		100	1,186,912.00	1,186,912.00	CGB
126.	Periodic maintenance of the Discipline Church - Alber - Khisa Junction	1,186,912.00		0	1,186,912.00	1,186,912.00	CGB
127.	Improvement of Nyangali market - Javan termarc - Luketelo - Mwomo Junction Road	20,980,900.00		100	20,980,900.00	20,980,900.00	CGB
128.	Periodic maintenance of Ngoli - Junction - Ngoli market - Musekese Road	2,000,000.00		60	2,000,000.00	2,000,000.00	CGB
129.	Periodic maintenance of Matabuku - Kaleke -Askin road	2,000,000.00		100	2,000,000.00	2,000,000.00	CGB
130.	Periodic maintenance of Kimwanga -Tabala bridge - Mayanja Masielo to Watanya and Myanga market and Myanga to Apokot 7km rd	4,000,000.00		100	4,000,000.00	4,000,000.00	CGB
131.	Periodic maintenance of Tunduli - Syombe - Muyenga - Railways 3km	1,875,324.44		100	1,875,324.44	1,875,324.44	CGB

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S/No.	Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Sources of funds
132.	Periodic maintenance of Pwani market, Wandabwe - Kutete - Kawa Road (Approx 1.5km)	1,000,000		100	1,000,000	1,000,000	CGB
133.	Periodic maintenance of the Bridge - Mama Joanes-Karima ACK Road	957,305.52		100	957,305.52	957,305.52	CGB
134.	Periodic maintenance of Catholic - Musembe sec - Okonya Spring Road	1,500.00		100	1,500.00	1,500.00	CGB
135.	Construction of Kibisi Catholic Church -Bilongo-Marangachi bridge	3,945,832.00		100	3,945,832.00	3,945,832.00	CGB
136.	Periodic maintenance of Christopher -Kamuria -John Aneset Road	1,380,000.00		100	1,380,000.00	1,380,000.00	CGB
137.	Periodic maintenance of Munialo - Mbanga road (1.5km)	7,411,723		100	7,411,723	7,411,723	CGB
138.	Periodic maintenance of DEB SEC - Samland - Grace way road	280,000.00		100	280,000.00	280,000.00	CGB
139.	Periodic maintenance of Machakha - Mulimani - Mamali - Korokocho - Jeremiah - Binyenya Dam Road (2.7km)	4,235,038.00		100	4,235,038.00	4,235,038.00	CGB
140.	Periodic maintenance of Tongaren VTC - Katimba - Sango mkt - Makhonge - Zachariah road -Kakamwe -	4,235,038.00		100	4,235,038.00	4,235,038.00	CGB

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	Mitoto - Sango Catholic road (4.0km)						
141.	Gravelling and Murraming of Line Moja - Bernard Nyukuri - Mukunga - Kwena road	7,896,200.00		100	7,896,200.00	7,896,200.00	CGB
142.	Gravelling and Murraming of Bishop Mwandia Kitakicha Nabing'eng'e Dam road	3,100,000.00		100	3,100,000.00	3,100,000.00	CGB
143.	Periodic maintenance of Paspalam -Kambini road	4,122,716.00		60	4,122,716.00	4,122,716.00	CGB
144.	Maintenance of 1. Catholic Wandili road-Township village road 2.Chwele home-Mango inn -Kapsokwony road , 3.poster Boaster, 4.Faithchurch- Catholic road Cocktail-Khamulati hospital,5. Bituyu-sitabicha Road, 6.pickup-former Nzowasco - Kapsokwony Rd 7.KAG -Syria Rd- Kibisi spring, 8. Murram road-Lwanda 9. Luanda-Punda Road	4,862,000.00		100	4,862,000.00	4,862,000.00	CGB
145.	1.Misikhu main primary_Chelekei Secondary road,	3,533,580.00		60	3,533,580.00	3,533,580.00	CGB
146.	Periodic maintenance of Naporora- Lutaso -Siuna road	2,312,702.67		100	2,312,702.67	2,312,702.67	CGB
147.	Periodic maintenance of Kipetro- Koffi Anan-Friends Church Road	4,357,227.80			4,357,227.80	4,357,227.80	CGB

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148.	Periodic maintenance of Faith home-Pius Mukhebi Road	2,462,258.00		100	2,462,258.00	2,462,258.00	CGB
149.	Opening of Nambale- Milimo-Muricho road	2,894,000.00		100	2,894,000.00	2,894,000.00	CGB
150.	Grading, gravelling and culvert installation of Mutongwe-Lutaso Water Spring-Mukopi bridge	2,000,000.00		100	2,000,000.00	2,000,000.00	CGB
151.	Grading, gravelling and culvert installation of Agape Mzee Bakari-Friends Church Sosio River	2,356,348.56		0	2,356,348.56	2,356,348.56	CGB
152.	Grading, gravelling and culvert installation of Cheselemi-Kamukuywa River Road	4,341,442.00		0	4,341,442.00	4,341,442.00	CGB
153.	Periodic maintenance of Sirimo_Moses_Jeremiah chebosi river road	4,183,750.00		100	4,183,750.00	4,183,750.00	CGB
154.	periodic maintenance of KMTTC _sweet waters- Dina Road	5,607,221.00		100	5,607,221.00	5,607,221.00	CGB
155.	periodic maintenance of Malaha-Mukombosi Road	5,065,540.00		100	5,065,540.00	5,065,540.00	CGB
	Agriculture						
1.	Construction of Machinery Shed for AMC - Mabanga	3,256,400.00		100	3,256,400.00	3,256,400.00	CGB
2.	Purchase of young dairy animals in Mihuu Ward	2,600,000.00		100	2,600,000.00	2,600,000.00	CGB
3.	Purchase of dairy animals (Cheywa Self Help Group)	2,600,000.00		100	2,600,000.00	2,600,000.00	CGB

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S/No.	Project	Total project Cost	Total expended to date	Completion to date %	Budget	Actual	Sources of funds
4.	Purchase of dairy animals (Khabilisha women Group)	2,600,000.00		100	2,600,000.00	2,600,000.00	CGB
5.	Purchase of dairy animals (Sipala Future Hope Widows)	2,600,000.00		100	2,600,000.00	2,600,000.00	CGB
6.	Purchase of dairy animals (Eshenyu ni Shenyu Self-help Group)	2,600,000.00		100	2,600,000.00	2,600,000.00	CGB
7.	Purchase of dairy animals (Satellite Self Help Group)	2,600,000.00		100	2,600,000.00	2,600,000.00	CGB
8.	Purchase of young dairy cows and goats in Bukembe East Ward	2,500,000.00		100	2,500,000.00	2,500,000.00	CGB
9.	Supply and distribution of fruit tree seedlings	4,888,840.00		100	4,888,840.00	4,888,840.00	CGB
10.	Renovation and fencing of Kakimanyi cattle Dip	2,915,954.00		100	2,915,954.00	2,915,954.00	CGB
11.	Renovation and fencing of Nang'eni cattle dip	2,915,954.00		100	2,915,954.00	2,915,954.00	CGB
12.	Supply of fruit tree seedlings in Misikhu ward Institutions	4,888,840.00		100	4,888,840.00	4,888,840.00	CGB
13.	Desiltation of Ponds and flood control at CFF	2,500,000.00		100	2,500,000.00	2,500,000.00	CGB
14.	Supply of fish breeding stock at CFF	2,500,000.00		100	2,500,000.00	2,500,000.00	CGB
15.	Supply of fish feeds at CFF	3,000,000.00		100	3,000,000.00	3,000,000.00	CGB
16.	Renovation and fencing of Nanjikobe cattle dip	2,495,000.00		100	2,495,000.00	2,495,000.00	CGB
17.	Renovation of Butunde Cattle dip and fencing	2,495,000.00		100	2,495,000.00	2,495,000.00	CGB
18.	Purchase of 25 solar powered incubators, 500 eggs, 300 eggs and 3 months old chicks	3,500,000.00		0	3,500,000.00	3,500,000.00	CGB

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19.	Renovation of Kanduyi fisheries office	2,500,000.00		0	2,500,000.00	2,500,000.00	CGB
20.	Establishment of an agricultural information and resource centre -HQ	6,000,000.00		0	6,000,000.00	6,000,000.00	CGB
21.	Purchase of dairy goats and cows for groups (KISIOYI UNITED SELF HELP GROUP)	2,000,000.00		100	2,000,000.00	2,000,000.00	CGB
22.	Purchase of dairy goats and cows for groups (Chapakazi Women Group)	2,000,000.00		100	2,000,000.00	2,000,000.00	CGB
23.	Purchase of dairy goats and cows for group (Kibuke Location Village Elders Group)	2,000,000.00		100	2,000,000.00	2,000,000.00	CGB
24.	Purchase of dairy goats and cows for group (Yikulayo Widows Kibuke 'B' Ngoli Sub - Location)	2,000,000.00		100	2,000,000.00	2,000,000.00	CGB
25.	Avocado seedling and distribution to farmers	4,862,000.00		100	4,862,000.00	4,862,000.00	CGB
26.	Renovation of Kimilili fish intergrated cooperative society & purchase of raw materials for processing animals feeds	1,345,200.00		100	1,345,200.00	1,345,200.00	CGB
27.	Construction of an office, construction of Jerry hoper & construction of fermentation room/ electricity connection at Daraja Mungu cooperative society	2,477,960.00		100	2,477,960.00	2,477,960.00	CGB

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28.	Purchase of coffee drying metal beds for Kaptola coffee factory	948,500.00		100	948,500.00	948,500.00	CGB
29.	Construction of sorting house at Chebich factory, Sinoko village	1,968,200.00		50	1,968,200.00	1,968,200.00	CGB
30.	Purchase and distribution of pulping machines to farmers in Kaptama Ward	1,995,000.00		100	1,995,000.00	1,995,000.00	CGB
	Education						
1.	Construction of Bunana ECDE classroom	1,499,500.00		50	1,499,500.00	1,499,500.00	CGB
2.	Construction of ECDE classroom at Kimingichi primary	1,453,385.00		60	1,453,385.00	1,453,385.00	CGB
3.	Construction of an ECDE at Matunda primary	3,615,712.00		70	3,615,712.00	3,615,712.00	CGB
4.	Construction of an ECDE at marobo primary	3,615,712.00		100	3,615,712.00	3,615,712.00	CGB
5.	Construction of ECDE at Sipala primary school	1,861,642.00		60	1,861,642.00	1,861,642.00	CGB
6.	Construction of an ECDE classroom at Makuselwa Primary School	6,449,532.00		60	6,449,532.00	6,449,532.00	CGB
7.	Construction of an ECDE classroom at Misemwa primary, Sinoko PCU primary and Silungai ECDE primary	6,449,532.00		50	6,449,532.00	6,449,532.00	CGB
8.	Construction of ECDE classrooms at Kubra primary and kopsiro primary	3,650,574.00		0	3,650,574.00	3,650,574.00	CGB

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9.	Construction of komosong model ECDE centre	4,688,716.00		40	4,688,716.00	4,688,716.00	CGB
10.	Construction of ECDE at chomokoro	2,998,450.00		100	2,998,450.00	2,998,450.00	CGB
11.	Construction of ECDE at komorong ECDE	2,998,450.00		100	2,998,450.00	2,998,450.00	CGB
12.	construction of an ECDE classroom at sitila primary	1,498,209.00		0	1,498,209.00	1,498,209.00	CGB
13.	Construction of an ECDE classroom at Misiri primary School	3,615,712.00		0	3,615,712.00	3,615,712.00	CGB
14.	Construction of Namawanga ECDE	1,299,000.00		60	1,299,000.00	1,299,000.00	CGB
15.	Construction of 1 NO ECDE classroom at Kituni primary	1,968,000.00		40	1,968,000.00	1,968,000.00	CGB
16.	Construction of workshop at St. Joseph Manani VTC	4,497,896.70		60	4,497,896.70	4,497,896.70	CGB
17.	Construction of 1NO ECDE classroom at Teremi primary school	2,957,171.20		50	2,957,171.20	2,957,171.20	CGB
18.	Construction of 1NO ECDE classroom at Baraki primary school	2,957,171.20		60	2,957,171.20	2,957,171.20	CGB
19.	Construction of ECDE classroom at Wanjoya Primary school	3,000,000.00		100	3,000,000.00	3,000,000.00	CGB
20.	Construction of 2NO ECDE classrooms at Kewa Primary school	2,802,187.00		100	2,802,187.00	2,802,187.00	CGB
21.	Renovation of ECDE classroom at Mukhaweli Primary	991,747.00		60	991,747.00	991,747.00	CGB

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S/No.	Project	Total project Cost	Total expended to date	Completion to date %	Budget	Actual	Sources of funds
22.	Renovation of ECDE classroom at Kanduyi DEB primary	991,747.00		0	991,747.00	991,747.00	CGB
23.	Construction of 1 NO Classroom and 2 Doors latrine at Sikalame primary	2,499,909.00		70	2,499,909.00	2,499,909.00	CGB
24.	Construction of a tailoring workshop at Mufule Youth Polytechnic and toilets	4,493,133.00		100	4,493,133.00	4,493,133.00	CGB
25.	Industrial Development and Management Co-Funding	90,000,000.00		60	90,000,000.00	90,000,000.00	CGB
26.	Construction of 3 doors classrooms at Wamunyiri VTC	4,991,747.08		100	4,991,747.08	4,991,747.08	CGB
27.	Construction of 2 No ECDE classroom at Namasanda and Sifuniame primary school	3,000,000.00		0	3,000,000.00	3,000,000.00	CGB
28.	Construction of 1 NO ECDE classroom and 2 door pit latrine at Musakasa primary	4,069,261.71		100	4,069,261.71	4,069,261.71	CGB
29.	Construction of 1 NO ECDE classroom and 2 door pit latrine at Netima primary school	4,069,261.71		100	4,069,261.71	4,069,261.71	CGB
30.	Education project (Equipping of 5 NO ECDE Centres)-	2,791,798.00		100	2,791,798.00	2,791,798.00	CGB
31.	Construction of ECDE classroom, offices, and modern toilets at Bungoma DEB primary	2,991,050.00		100	2,991,050.00	2,991,050.00	CGB
32.	Renovation of ECDE Classroom at Samoya primary	244,900.00		100	244,900.00	244,900.00	CGB

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33.	Repair of Lwanja VTC Borehole	7,167,469.60		100	7,167,469.60	7,167,469.60	CGB
34.	Fencing and construction of 1 no Classroom at Ng'oli craft centre	1,688,416.00		70	1,688,416.00	1,688,416.00	CGB
35.	Construction of Kisache ECDE	1,688,416.00		60	1,688,416.00	1,688,416.00	CGB
36.	Construction of Libolina School for Disable	2,991,492.48		100	2,991,492.48	2,991,492.48	CGB
37.	Fixing of floor tiles for ECDE classrooms at Kitingia Primary School.	4,929,065.00		100	4,929,065.00	4,929,065.00	CGB
38.	Fixing of floor tiles for ECDE Classroom at Mwiye primary school	4,929,065.00		100	4,929,065.00	4,929,065.00	CGB
39.	Fixing of floor tiles for ECDE Classroom at Silila primary school	4,929,065.00		100	4,929,065.00	4,929,065.00	CGB
40.	Fixing of floor tiles for ECDE Classroom at Bitobo Primary School	4,929,065.00		100	4,929,065.00	4,929,065.00	CGB
41.	Fixing of floor tiles for ECDE Classroom at Siloba Primary School	4,929,065.00		100	4,929,065.00	4,929,065.00	CGB
42.	Fixing of floor tiles for ECDE Classroom at Kitabisi Primary School	4,929,065.00		100	4,929,065.00	4,929,065.00	CGB
43.	Fixing of floor tiles for ECDE Classroom at Mukhekhe Primary School	4,929,065.00		100	4,929,065.00	4,929,065.00	CGB
44.	Fixing of floor tiles for ECDE Classroom at Napara Primary School	4,929,065.00		100	4,929,065.00	4,929,065.00	CGB

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45.	Fixing of floor tiles for ECDE Classroom at Khasolo Primary School	4,929,065.00		100	4,929,065.00	4,929,065.00	CGB
46.	Fixing of floor tiles for ECDE Classroom at Nakalila Primary School	4,929,065.00		100	4,929,065.00	4,929,065.00	CGB
47.	Construction of twin Workshop centre in Sirakaru VTC	4,165,000.00		100	4,165,000.00	4,165,000.00	CGB
48.	Purchase of land for Paspalam ECDE centre at matili village.	3,000,000.00		100	3,000,000.00	3,000,000.00	CGB
49.	Construction of 6NO. Door modern pit latrines at RC Girls ECDE Centre	976,316.81		100	976,316.81	976,316.81	CGB
50.	Construction of 2 no of ECDE classrooms at Sesik and changeywo	3,487,971.00		100	3,487,971.00	3,487,971.00	CGB
51.	Construction of an ECDE Classrooms at Chesinende ,Kongit, Kaborom ACK & Tomoi	5,449,994.00		0	5,449,994.00	5,449,994.00	CGB
	Health and Sanitation						CGB
1.	Construction of Dispensary at Nameme	2,959,450.15		80	2,959,450.15	2,959,450.15	CGB
2.	Construction of modern incinerator at Bungoma county referral hospital	8,460,702.00		0	8,460,702.00	8,460,702.00	CGB
3.	Equipment of 300 bed capacity maternal unit at Bungoma county referral hospital	15,325,681.00		70	15,325,681.00	15,325,681.00	CGB

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4.	Construction of maternity ward at matulo dispensary	3,307,540.00		60	3,307,540.00	3,307,540.00	CGB
5.	Renovation of chesikaki dispensary	2,488,768.00		100	2,488,768.00	2,488,768.00	CGB
6.	Renovation of kapkota dispensary	2,488,768.00		70	2,488,768.00	2,488,768.00	CGB
7.	Construction of public toilet at Kapsokwony town and 100 person septic tank	4,000,000.00		100	4,000,000.00	4,000,000.00	CGB
8.	purchase of medical equipments and furniture at Chepyuk health centre	1,700,000.00		100	1,700,000.00	1,700,000.00	CGB
9.	Construction of Muchi dispensary	1,994,162.00		100	1,994,162.00	1,994,162.00	CGB
10.	Mounting of mobile clinic	1,994,162.00		100	1,994,162.00	1,994,162.00	CGB
11.	Construction of 4 door pit latrine at Sango market	1,000,000.00		0	1,000,000.00	1,000,000.00	CGB
12.	Equipping of maternity wing at Machakha dispensary	490,000.00		0	490,000.00	490,000.00	CGB
13.	Equipping of maternity wing at Tulienge dispensary	490,000.00		0	490,000.00	490,000.00	CGB
14.	Construction of Sanitation Block within Municipality Block	4,500,000.00		60	4,500,000.00	4,500,000.00	CGB
15.	Equipping of maternal unit at Sirisia Sub County hospital	12,811,165.15		50	12,811,165.15	12,811,165.15	CGB
16.	Completion of Milani dispensary and installation of power	905,046.51		100	905,046.51	905,046.51	CGB
17.	Construction of Bunjosi dispensary	1,899,837.78		50	1,899,837.78	1,899,837.78	CGB

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18.	Equipping of Mayanja dispensary	1,540,942.14		100	1,540,942.14	1,540,942.14	CGB
19.	Construction of a dispensary at Namikelo village unit (Bukananachi)	3,906,876.00		100	3,906,876.00	3,906,876.00	CGB
20.	Purchase of land for Namikelo dispensary Village unit(Bukananachi)	2,000,000.00		100	2,000,000.00	2,000,000.00	CGB
21.	Construction of a dispensary at Kimukungi village	3,990,958.93		100	3,990,958.93	3,990,958.93	CGB
22.	Construction of the Maternity ward unit at Ranje Dispensary	9,139,121.00		70	9,139,121.00	9,139,121.00	CGB
23.	Solar system Back up for Bulondo Dispensary	5,928,920.00		0	5,928,920.00	5,928,920.00	CGB
24.	Construction of a Special Isolation Unit (TB) at Bulondo	3,590,696.89		0	3,590,696.89	3,590,696.89	CGB
25.	Equipping of 100 bed capacity at Bumula sub-county hospital	10,000,000.00		0	10,000,000.00	10,000,000.00	CGB
26.	Construction of maternity wing at Mungore health centre	3,990,958.93		0	3,990,958.93	3,990,958.93	CGB
27.	Fencing of Kisawayi dispensary	481,086.22		100	481,086.22	481,086.22	CGB
28.	Proposed construction of 6 NO door pit latrine at Sango market	987,800.90		50	987,800.90	987,800.90	CGB
29.	Construction of 4 NO of pit latrine at Lurare ECDE Centre	4,069,261.71		100	4,069,261.71	4,069,261.71	CGB
30.	Construction of Kitabisi maternity wing	2,991,492.48		100	2,991,492.48	2,991,492.48	CGB

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S/No.	Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Sources of funds
31.	Purchase of maternity equipment at Mukuyuni dispensary	3,100,000.00		100	3,100,000.00	3,100,000.00	CGB
32.	Completion of Kibingei dispensary maternity units	2,312,702.67		60	2,312,702.67	2,312,702.67	CGB
33.	Erection of dispensary at Masaek	3,990,958.93		50	3,990,958.93	3,990,958.93	CGB
34.	Construction of 2NO. Door modern pit latrines at Kapchoywa, Chemositet, Cheptonon and Chepchabai ECDE centres	1,959,300.32		60	1,959,300.32	1,959,300.32	CGB
	Lands and Housing						CGB
1.	Acquisition of land for expansion for matulo airstrip	80,000,000.00		50	80,000,000.00	80,000,000.00	CGB
2.	Purchase of two acres of land for a sports academy at Natundwe area	3,000,000.00		100	3,000,000.00	3,000,000.00	CGB
3.	Purchase of one acre of land in masindet	1,500,000.00		100	1,500,000.00	1,500,000.00	CGB
4.	Purchase of land for Burangasi VTC and St. Joseph Muanda V.T.C.	3,117,855.00		100	3,117,855.00	3,117,855.00	CGB
5.	Purchase of land for a dispensary at Kimukungi Village unit.	2,000,000.00		100	2,000,000.00	2,000,000.00	CGB
6.	Purchase of 1 acre of land for Misanga VTC	1,500,000.00		70	1,500,000.00	1,500,000.00	CGB
7.	Purchase of 1 acre of land for Bondeni ECDE	3,300,000.00		60	3,300,000.00	3,300,000.00	CGB

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S/No.	Project	Total project Cost	Total expended to date	Completion to date %	Budget	Actual	Sources of funds
8.	Purchase of 1 acre parcel of land for Mandaa primary ECDE	3,000,000.00		100	3,000,000.00	3,000,000.00	CGB
9.	Preparation of intergated physical development plan	2,269,231.00		0	2,269,231.00	2,269,231.00	CGB
10.	Construction of modern market stalls and bus pack at Kanduyi in Bungoma municipality	25,500.00		60	25,500.00	25,500.00	CGB
11.	Acquisition of land (Bumula - Muanda)	1,500,000.00		100	1,500,000.00	1,500,000.00	CGB
12.	Completion of Kamukuywa market	70,000,000.00		70	70,000,000.00	70,000,000.00	CGB
13.	Purchase of one acre of land for Nasianda dispensary	1,000,000.00		100	1,000,000.00	1,000,000.00	CGB
14.	Purchase of one and a quarter acre for Mitua ECDE Centre	1,600,000.00		100	1,600,000.00	1,600,000.00	CGB
15.	Purchase of land for Mukomari dispensary	2,000,000.00		100	2,000,000.00	2,000,000.00	CGB
16.	Purchase of land for show map at Chebukwabi market	1,000,000.00		100	1,000,000.00	1,000,000.00	CGB
17.	Purchase of 1 acre land for Chesito V.T.C	1,000,000.00		100	1,000,000.00	1,000,000.00	CGB
18.	Completion of staff quarters at Kaptanai dispensary	1,999,747.20		100	1,999,747.20	1,999,747.20	CGB
19.	Renovation and completion of Kolani staff quarters	2,495,000.00		80	2,495,000.00	2,495,000.00	CGB
20.	Construction of governor's residence	30,120,200.00		50	30,120,200.00	30,120,200.00	CGB
21.	Construction of county office block	78,798,211.00		0	78,798,211.00	78,798,211.00	CGB

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S/No.	Project	Total project Cost	Total expended to date	Completion to date %	Budget	Actual	Sources of funds
22.	Construction of the Deputy Governor's residence	20,980,900.00		0	20,980,900.00	20,980,900.00	CGB
	Trade						CGB
1.	Installation of street lights of Nasaka market	1,800,000.00		100	1,800,000.00	1,800,000.00	CGB
2.	Installation of street lights at Iwanda market	1,800,000.00		100	1,800,000.00	1,800,000.00	CGB
3.	Construction of Bukembe auction ring	2,500,000.00		0	2,500,000.00	2,500,000.00	CGB
4.	Installation of street lights in Chesikaki ward	5,398,000.00		100	5,398,000.00	5,398,000.00	CGB
5.	Installation of grid power at Kapusei & Korugotuny market	3,650,574.00		100	3,650,574.00	3,650,574.00	CGB
6.	Installation of grid power at Makutano market	3,650,574.00		100	3,650,574.00	3,650,574.00	CGB
7.	Power connection and wiring at catholic market	1,458,000.00		100	1,458,000.00	1,458,000.00	CGB
8.	Power connection at Nang'eni school	1,994,162.00		0	1,994,162.00	1,994,162.00	CGB
9.	Installation of high mast flood light at Musokho market	8,902,981.90		100	8,902,981.90	8,902,981.90	CGB
10.	Installation of street lights at Tuliengo market	6,991,370.00		100	6,991,370.00	6,991,370.00	CGB
11.	Installation of street light at namwesi market	1,123,390.00		100	1,123,390.00	1,123,390.00	CGB
12.	Installation of Market lights at wamono market	6,991,370.00		100	6,991,370.00	6,991,370.00	CGB
13.	Proposed installation and commissioning of 1no 15m high solar powered floodlight at sibanga market	1,477,096.00		100	1,477,096.00	1,477,096.00	CGB

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S/No.	Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Sources of funds
14.	Installation of electric flood light at Sikusi and Mukhweya markets	3,998,000.00		100	3,998,000.00	3,998,000.00	CGB
15.	Installation of street light at Masaba market	2,495,000.00		100	2,495,000.00	2,495,000.00	CGB
16.	construction of Boda boda sheds at Wapukha and Kikai market	1,422,160.00		100	1,422,160.00	1,422,160.00	CGB
17.	Installation of street lights at Wapukha market	2,495,000.00		100	2,495,000.00	2,495,000.00	CGB
18.	Installation of flood lights changed to street(light) at Kolani market	2,495,000.00		100	2,495,000.00	2,495,000.00	CGB
19.	Installation of street light at Butunde (Muande market)	2,495,000.00		0	2,495,000.00	2,495,000.00	CGB
20.	Installation of security lights at dual, sunrise,marell road streetlights	3,356,460.00		100	3,356,460.00	3,356,460.00	CGB
21.	Repair of 12 NO high-mast	5,928,920.00		0	5,928,920.00	5,928,920.00	CGB
22.	Installation of 2 High masts with floodlights at Wamunyiri and Sioya market	3,990,000.00		100	3,990,000.00	3,990,000.00	CGB
23.	Repair and maintenance of high mast light at Chepkube market and installation and repair of lights from blue waves to Pombo tano, shell-Pombo tano,Oldrex, six estate, Shell to church to Pombo Mbili	3,213,200.00		0	3,213,200.00	3,213,200.00	CGB

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S/No.	Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Sources of funds
24.	Installation of High-mast security light 15m at Sio primary	3,998,200.00		100	3,998,200.00	3,998,200.00	CGB
25.	Construction of Bodaboda shed at Musikoma junction	1,186,912.00		100	1,186,912.00	1,186,912.00	CGB
26.	Construction of Bodaboda shed at Munyali centre	1,186,912.00		100	1,186,912.00	1,186,912.00	CGB
27.	Construction of the Bodaboda shed at Sibembe centre	1,186,912.00		100	1,186,912.00	1,186,912.00	CGB
28.	Construction of the Bodaboda shed at Samoya centre	1,186,912.00		100	1,186,912.00	1,186,912.00	CGB
29.	Installation of street lights 20 no,1500 watts in-built Solar (integrated) (Lukhuna)	1,850,371.02		100	1,850,371.02	1,850,371.02	CGB
30.	Installation of street lights 20 no,1500 watts in-built Solar (integrated) (Sikulu Market)	1,500,000.00		100	1,500,000.00	1,500,000.00	CGB
31.	Purchase of and distribution of car wash machines 20NO to boda boda and mama mboga	495,000.00		100	495,000.00	495,000.00	CGB
32.	Installation of solar-powered street light at Mukuyuni market, Mombasa Ndogo market ,Namboko primary	7,896,200.00		100	7,896,200.00	7,896,200.00	CGB
33.	Boda boda shed at Masaek	491,840.00		100	491,840.00	491,840.00	CGB
34.	Erection of Grid street lights for Bondeni market,Sacharan market and Chepsoigei markets	2,000,000.00		100	2,000,000.00	2,000,000.00	CGB
	Water						CGB

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S/No.	Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Sources of funds
1.	Drilling and upgrading of borehole at youth empowerment centre at maeni ward	4,075,293.00		100	4,075,293.00	4,075,293.00	CGB
2.	Upgrading of kamasielo VTC borehole and pipelaying in maeni ward	3,698,503.00		100	3,698,503.00	3,698,503.00	CGB
3.	Construction and protection of Kurenchi water spring	924,010.00		100	924,010.00	924,010.00	CGB
4.	Construction and protection of Mayende water spring	924,010.00		100	924,010.00	924,010.00	CGB
5.	Upgrading of borehole at Chekulo Friends High School	1,973,671.92		100	1,973,671.92	1,973,671.92	CGB
6.	Upgrading of Namarambi water spring	3,818,090.93		100	3,818,090.93	3,818,090.93	CGB
7.	Construction and protection of Makuselwa water spring	1,000,000.00		100	1,000,000.00	1,000,000.00	CGB
8.	Construction and protection of malaria water spring	1,000,000.00		100	1,000,000.00	1,000,000.00	CGB
9.	Upgrading of Misemwa borehole and Pipelaying	3,818,090.93		100	3,818,090.93	3,818,090.93	CGB
10.	Extension of water pipeline at Matumbufu water project	980,362.43		100	980,362.43	980,362.43	CGB
11.	Drilling and upgrading of Bukembe dispensary borehole	3,882,293.80		100	3,882,293.80	3,882,293.80	CGB
12.	Chebwek kimaswa water project	9,985,624.79		100	9,985,624.79	9,985,624.79	CGB
13.	Drilling and upgrading of Kisuluni secondary borehole	6,710,000.00		50	6,710,000.00	6,710,000.00	CGB
14.	Construction and protection of Omari water spring	1,123,390.00		100	1,123,390.00	1,123,390.00	CGB

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S/No.	Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Sources of funds
15.	Construction and protection of Kakimanyi water spring	1,123,390.00		100	1,123,390.00	1,123,390.00	CGB
16.	Drilling and upgrading of borehole at catholic market	2,605,380.88		100	2,605,380.88	2,605,380.88	CGB
17.	Construction and protection of walucho water spring	599,000.00		100	599,000.00	599,000.00	CGB
18.	Construction and protection of nalwakho water spring	599,000.00		100	599,000.00	599,000.00	CGB
19.	Construction and protection of Nakewa water spring	599,000.00		100	599,000.00	599,000.00	CGB
20.	Protection of Gabriel Makunda water spring	1,990,536.00		100	1,990,536.00	1,990,536.00	CGB
21.	protection of Kwaleo water spring	1,990,536.00		100	1,990,536.00	1,990,536.00	CGB
22.	Protection of Makokha Wacha spring	1,990,536.00		100	1,990,536.00	1,990,536.00	CGB
23.	Protection of James Wasike water spring	1,990,536.00		100	1,990,536.00	1,990,536.00	CGB
24.	Protection of macheso water spring	1,990,536.00		100	1,990,536.00	1,990,536.00	CGB
25.	Protection of David Khaoya water spring	1,990,536.00		100	1,990,536.00	1,990,536.00	CGB
26.	Protection of Masita water spring	1,990,536.00		100	1,990,536.00	1,990,536.00	CGB
27.	Protection of Mang'eni water spring	1,990,536.00		100	1,990,536.00	1,990,536.00	CGB
28.	Protection of Mwembeni water spring	1,123,390.00		0	1,123,390.00	1,123,390.00	CGB
29.	Equiping of kakala hundpump in Iwandanyi ward	465,200.00		100	465,200.00	465,200.00	CGB
30.	upgrading of Bisunu borehole	3,279,734.00		100	3,279,734.00	3,279,734.00	CGB

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S/No.	Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Sources of funds
31.	Rehabilitation of Geoff Brown borehole	1,477,096.21		100	1,477,096.21	1,477,096.21	CGB
32.	Rehabilitation of Bukokholo market borehole	1,477,096.21		100	1,477,096.21	1,477,096.21	CGB
33.	rehabilitation of musieba borehole	1,477,096.21		100	1,477,096.21	1,477,096.21	CGB
34.	Protection of Kiviki water spring	905,046.51		100	905,046.51	905,046.51	CGB
35.	Protecion of Mulukhu water spring	905,046.51		100	905,046.51	905,046.51	CGB
36.	Protection of Ben Wamocho water spring	905,046.51		100	905,046.51	905,046.51	CGB
37.	Protection of Wambani water spring	905,046.51		100	905,046.51	905,046.51	CGB
38.	Protection of Luombo water spring	905,046.51		100	905,046.51	905,046.51	CGB
39.	Upgrading of the Chebini market borehole in Bokoli Ward	1,761,136.00		100	1,761,136.00	1,761,136.00	CGB
40.	Upgrading of Nambami primary borehole	2,962,060.00		100	2,962,060.00	2,962,060.00	CGB
41.	Pipelines extension in Chwele Kabuchai ward	3,782,544.42		100	3,782,544.42	3,782,544.42	CGB
42.	Pipeline extension for KOICA II water project In Tuuti Marakaru ward	3,906,876.00		100	3,906,876.00	3,906,876.00	CGB
43.	Extension of water pipeline	2,495,000.00		100	2,495,000.00	2,495,000.00	CGB
44.	Brigadier water project phase 1	14,721,550.72		100	14,721,550.72	14,721,550.72	CGB
45.	Upgrading of Kiminini primary borehole	3,696,239.00		100	3,696,239.00	3,696,239.00	CGB
46.	Protection of Kiberenge water spring	991,747.00		100	991,747.00	991,747.00	CGB

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S/No.	Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Sources of funds
47.	Protection of Sibulo water spring	986,736.97		100	986,736.97	986,736.97	CGB
48.	Protection of Namukhamba water spring	2,254,136.00		100	2,254,136.00	2,254,136.00	CGB
49.	Protection of Chetambe water spring	986,736.97		100	986,736.97	986,736.97	CGB
50.	Drilling and Upgrading of Watoya market borehole in Kabula ward	2,925,357.60		100	2,925,357.60	2,925,357.60	CGB
51.	Drilling and upgrading of Lurare primary borehole in Bumula ward	2,482,516.00		100	2,482,516.00	2,482,516.00	CGB
52.	Extension of Namatotoa water project in Khasoko ward	961,698.00		100	961,698.00	961,698.00	CGB
53.	Drilling and upgrading of Sinoko primary Borehole in Township ward	5,237,960.00		100	5,237,960.00	5,237,960.00	CGB
54.	Drilling and upgrading of full gospel borehole and installation of water tank in Township ward	6,182,798.00		100	6,182,798.00	6,182,798.00	CGB
55.	Protection of 6 NO Springs and rehabilitation of Muteremko shallow well in Musikoma ward	1,186,912.00		100	1,186,912.00	1,186,912.00	CGB
56.	Extension of Koica pipelines, construction of water kiosks, and repair of Lwanja VTC Borehole in West Bukusu Ward	3,401,842.00		50	3,401,842.00	3,401,842.00	CGB

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S/No.	Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Sources of funds
57.	Upgrading of Kimwanga primary Borehole in Kimaeti Ward	1,875,324.44		100	1,875,324.44	1,875,324.44	CGB
58.	Construction and protection of 5no. Water spring (Sirakaru water spring)	957,305.52		100	957,305.52	957,305.52	CGB
59.	Extension of the water pipeline in Makunga	1,380,000.00		100	1,380,000.00	1,380,000.00	CGB
60.	Rehabilitation of Karima and Kapanga water project	1,380,000.00		100	1,380,000.00	1,380,000.00	CGB
61.	Rehabilitation of Lukhuna market water project and drilling a borehole at Lukhuna in Tongaren ward	1,850,371.02		100	1,850,371.02	1,850,371.02	CGB
62.	Upgrading of the Sokomoko borehole in Tongaren Ward	3,295,658.00		100	3,295,658.00	3,295,658.00	CGB
63.	Upgrading of the Kikwameti borehole in Tongaren Ward	3,295,658.00		100	3,295,658.00	3,295,658.00	CGB
64.	Borehole Drilling At Kimilili Fym Primary And Pipeline Extension From Miruri Primary To Kimilili Fym In Kibingei Ward	4,357,227.80		100	4,357,227.80	4,357,227.80	CGB
65.	Construction And Protection Of 10no. Water Springs In Kamukuywa Ward	2,356,348.56		100	2,356,348.56	2,356,348.56	CGB
66.	Pipeline Extension, Construction Of Water Kiosk	2,950,000.00		100	2,950,000.00	2,950,000.00	CGB
67.	Rehabilitation Of Chesinende Spring In Kaptama Ward	2,984,680.00		100	2,984,680.00	2,984,680.00	CGB

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Appendix III: Transfers from Other Government Entities

Name of the MDA/Donor Transferring the funds	Date received as per bank statement	Nature: Recurrent/Development/Others	Total Amount - KES	Statement of Financial Performance	Where Recorded/recognized		Total Transfers during the Year
					Receivables	Others - must be specific	
Industrial Park and Aggregation Project Grant	20-Sep-24	Development - Industry	52,631,579	52,631,579			
Industrial Park and Aggregation Project Grant	11-Feb-25	Development - Industry	41,500,000	41,500,000			
Industrial Park and Aggregation Project Grant	13-Jun-25	Development - Industry	76,923,076	76,923,076			
Industrial Park and Aggregation Project Grant	14-Jul-25	Development - Industry	56,445,345	56,445,345	56,445,345		
DANIDA - Universal Healthcare in Devolved Units Programme	23-May-25	Recurrent- danida	15,174,000	15,174,000			
DANIDA - Universal Healthcare in Devolved Units Programme	30-Jun-25	Recurrent- danida	16,067,349	16,067,349			
DANIDA - Universal Healthcare in Devolved Units Programme	30-Jun-25	Recurrent -danida	13,698,750	13,698,750	13,698,750		
Kenya Devolution Support Programme II	28-May-25	Recurrent -Kdsp	5,000,000	5,000,000			
Kenya Informal Settlement (KISIP II)	30-Jun-25	Development	128,128,530	128,128,530	128,128,530		
Kenya Informal Settlement (KISIP II)	30-Jun-25	Development	164,000,000	164,000,000	164,000,000		
Kenya Urban Support Programme(KUSP II)	30-Jun-25	Recurrent	32,309,300	32,309,300	32,309,300		
County Revenue Fund	2024-2025	Recurrent	7,496,274,804	7,496,274,804			
County Revenue Fund	2024-2026	Development	2,873,951,291	2,873,951,291		Emergency Fund	51,219,265.00
			10,972,104,024	10,972,104,024	394,581,925	-	51,219,265

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Appendix IV: Reporting of Climate Relevant Expenditures

Climate Change remains a threat to the sustainable development of Bungoma County. The impacts of Climate Change in the County have been manifested in erratic rainfall, delayed onset of rains, increasing temperatures and prolonged dry spells. This has affected key livelihood activities such as agriculture, which is the major economic activity in the County

The County Executive has established a Climate Fund under Bungoma Climate Change Fund Act, 2022. The objective of the fund is to facilitate and coordinate County Climate Change mitigation and adaptation programmes and for connected purposes. A Steering Committee headed by H.E. The Governor has been put in place. Fund has receipted Kshs. 99,340,368.

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		
		To facilitate and coordinate county Climate change mitigation and adaptation programmes	Initiating and coordinating financing of climate change adaption and Mitigation projects at community level.					World Bank & counterpart Funding	County Government

The expenditure for the fund during the year was reported on the Climate Change Fund Financial Statement for Financial Year 2024/2025.

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Appendix V: Disaster Expenditure Reporting Template

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments
Disaster management and coordination	Disaster management	Natural	Proposed construction of Kimabole Kapkoto bridge	2810205	16,932,350	Completed
			Proposed construction of Cllr. Pius Mukhebi Sitsbicha box culvert	2810205	16,065,540	Completed
			Proposed construction of Milele Kitanda bridge	2810205	8,615,630	Completed
			Proposed construction of Kibochi-Nasaka box culvert	2810205	9,605,760	Completed
			Construction of Musembe box culvert	2810205	2,653,910	Completed
			Construction of Kapkota Kimabole bridge	2810205	7,410,780	Completed
			Construction of Milele Kitinda bridge	2810205	16,435,190	Completed
			Construction of Matifali box culvert	2810205	8,309,250	Completed
			Renovation of classroom at st. John Nakholo	2810205	948,290	Completed

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Appendix VI: Fixed Asset Register

Asset class	Historical Cost b/f	Additions during the year	Historical Cost c/f
	(Kshs)	(Kshs)	(Kshs)
	Previous Year		Current Year
Land	11,798,645,015.00	112,857,000.00	11,911,502,015.00
Buildings And Structures	969,886,224.92		969,886,224.92
Transport Equipment	655,280,464.90	35,866,781.48	691,147,246.38
Office Equipment, Furniture And Fittings	472,038,856.08	34,071,658.00	506,110,514.08
ICT Equipment	230,121,099.17	30,079,384.95	260,200,484.12
Machinery And Equipment	734,611,306.22	65,250,621.66	799,861,927.88
Heritage And Cultural Assets	-		-
Biological Assets	55,827,366.00	-	55,827,366.00
Intangible Assets	809,594,369.80		809,594,369.80
Infrastructure Assets- Roads, Rails	10,955,227,457.05		10,955,227,457.05
Work In Progress	-	1,576,195,040.02	1,576,195,040.02
others	469,804,623.70		469,804,623.70
Total	27,151,036,782.85	1,854,320,486.11	29,005,357,268.96

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Appendix VII: Primary HealthCare (Level 1, 2 & 3) Hospitals Bank Balances

	FACILITY	Bank account number	Bank	2024-2025	2023-2024
1	Luuya Dispensary	01134049437000	COOP	1,078.50	952.35
2	Lukhome Dispensary	01134290483900	COOP	1,870.41	1,268.66
3	Ngalasia Dispensary	01141049728500	COOP	498,855.30	6,684.30
4	Mahanga Dispensary	01141409223200	COOP	142,946.25	54.70
5	Kibisi Dispensary	01141050017200	COOP	142.39	40,219.99
6	LUNGAI DISPENSARY	01141269553600	COOP	442,437.95	379.90
7	Pwani dispensary	01141435786400	COOP	277,659.55	6,733.50
8	Tamlega Dispensary	01141049074300	COOP	170,813.05	78,224.75
9	Kaptanai Dispensary	01141049045200	COOP	61,129.20	545,831.50
10	Kapkateny Dispensary	01141050438401	COOP	113,604.90	2,663.80
11	Chesikaki Dispensary	01141049332100	COOP	112,436.67	17,818.37
12	Kapsambu Dispensary	01141050577300	COOP	42,683.60	791.50
13	Tuikut Dispensary	01141049712500	COOP	32,198.07	1,594.27
14	Kang'anga Dispensary	01141049982500	COOP	39,394.99	3,230.14
15	Kamuneru Dispensary	01134290031700	COOP	733,149.80	5,656.45
16	Kaborom Dispensary	01141096819500	COOP	134,324.80	109,650.95
17	Sango Naitiri Dispensary	1141096544700	COOP	1,025.40	1,016.00
18	Sango Naitiri Dispensary	1141688382400	COOP	1,058.35	402.35
19	Sirakaru Dispensary	01141085193000	COOP	26,030.60	16,614.70
20	Lukhuna Dispensary	01141085068000	COOP	682,370.05	1,263.80
21	Mihuu Dispensary	01141130928500	COOP	534,890.85	266.55
22	Makhanga Dispensary	01141269615300	COOP	394,498.05	481.80
23	Kaboywo Dispensary	0330295464204	EQUITY	225,729.75	86,571.00
24	Kabula Dispensary	1126756431	KCB	1,122,730.05	155,526.45
25	Kibuke Dispensary	1126756016	KCB	161,699.85	532.55
26	Miluki Dispensary	1126756245	KCB	2,146,906.85	2,204.10
27	Nasianda Dispensary	1126756350	KCB	186,738.60	754.55
28	Siboti Dispensary	1126756512	KCB	883,998.40	42,241.25
29	Lwanda Dispensary	1121484921	KCB	105,701.90	986.80
30	Nalondo Model Health centre	1119245664	KCB	813,888.60	35,515.30
31	Sikulu dispensary	1121429734	KCB	3,839.55	2,364.85
32	Bukembe Dispensary	1126755885	KCB	1,245,774.65	143,518.00
33	Bulondo Dispensary	1126756172	KCB	525,480.45	4,775.25
34	EKITALE DISPENSARY	112675539	KCB	849,547.50	7,978.45
35	Mayanja Dispensary	1126756121	KCB	459,719.05	4,546.40
36	Mechimeru Model HC	1126756075	KCB	110,900.75	758.65
37	Mumbule Dispensary	1126756288	KCB	120,302.95	47,284.95
38	Korosiandet Dispensary	1133480020	KCB	876,143.65	31,508.85
39	Lwandanyi Dispensary	1133456782	KCB	211,205.70	55.30
40	Chepkube Dispensary	1126467936	KCB	544,997.30	1,760.70
41	Karima Dispensary	1135318239	KCB	464,771.25	1,908.65
42	Kopsiro Dispensary	1121202845	KCB	770,773.20	5,076.45
43	Bahai Dispensary	1119946247	KCB	517,596.60	16,668.90
44	Bituyu Dispensary	1129369609	KCB	168,456.95	2,601.10
45	Kibingei Dispensary	1112690573	KCB	234,982.05	12,798.70
46	Maeni Dispensary	1119084148	KCB	2,237.50	393.85
47	Nasusi Dispensary	1124755470	KCB	440,427.10	1,876.00
48	Kamenjo Dispensary	1135202273	KCB	116,576.65	9,624.25
49	Kaptalelio Dispensary	1139490230	KCB	115,685.65	104,749.70
50	Sacha Dispensary	1126740012	KCB	192,212.30	789.45

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51	Makutano Dispensary	1133593828	KCB	400,512.10	130,177.60
52	Khaoya Dispensary	1135328056	KCB	82,659.45	3,828.10
53	Lurare Dispensary	1126598348	KCB	677,138.60	284.30
54	Miendo Dispensary	1126000426	KCB	670,459.85	105,860.90
55	Mukhe Dispensary	1134526148	KCB	396,285.45	34,370.50
56	Kayaya Dispensary	01141435270700	COOP	136,502.70	74.75
57	Ranje Health Centre	011414253616600	COOP	174,820.45	113,518.00
58	Kongoli Dispensary	1221419838	COOP		587.25
59	Kongoli Dispensary	01100290180700	KCB	106,915.60	4,062.15
60	Ndegelwa Dispensary	01134425359400	COOP	234,121.30	65,380.15
61	Musikoma Dispensary	01134050187400	COOP	122,999.65	42,991.70
62	Kapkota community Dispensary	0480294087914	EQUITY BANK	592,239.55	788.25
63	Ruanda Dispensary	01141426784100	COOP	76,608.95	1,840.15
64	Kubura Dispensary	01134011620700	COOP	79,240.70	1,209.35
65	Wasio Dispensary	01141536910000	COOP	428,125.55	181.55
66	Chesinende Dispensary	01141470169600	COOP	330,475.25	95,466.85
67	Chemworemo Dispensary	01141470036300	COOP	102,988.54	344.54
68	Chemses Dispensary	01141687687000	COOP	30,383.05	836.50
69	Koshok Dispensary	01141470070200	COOP	136,764.55	32,710.00
70	Kolani Dispensary	01141668658900	COOP	263,515.64	3,545.39
71	Machakha Dispensary	1209161346	KCB	85,545.55	2,355.95
72	Chebukutumi Dispensary	1207987336	KCB	1,521,835.20	39,290.05
73	Muanda Dispensary	1202843387	KCB	252,138.85	345.30
74	Mukwa Dispensary	1202886205	KCB	103,417.60	69,005.60
75	Talitia Dispensary	012561127373500	NATIONAL BANK	2,042.00	3,141.25
76	Kitabisi Dispensary	01256127428800	NATIONAL BANK	6,657.35	1,474.80
77	Kambini community Dispensary	01141469899800	COOP	78,184.80	2,066.90
78	Kamasielo Dispensary	1168162181	KCB	149,258.65	1,047.85
79	Sulwe Dispensary	1153820064	KCB	67,360.80	1,005.70
80	Chebukwabi Dispensary	01141469972500	COOP	5,926.75	1,858.75
81	Sango Kabuyefwe Dispensary	01141470741000	COOP	86,392.80	1,224.80
82	Mwikhupo Dispensary	01141695042900	COOP	214,356.80	78,881.55
83	Lukhokwe Dispensary	1202679234	KCB	127,020.75	27,266.25
84	Tabani Dispensary	01141687129700	COOP	2,298.55	2,027.55
85	Nabiswa Dispensary				
86	Makololwe Dispensary	01141695043000	COOP	97,335.15	5,092.00
87	Chemwa Bridge Dispensary	01141535789700	COOP	590,578.80	98,113.15
88	Luucho Dispensary	1111283303	COOP	276,165.70	11,789.25
89	Sikusi Dispensary	1144360072	KCB	8,144.85	423.60
90	Makhonge dispensary	1183733992	KCB	2,311,524.65	26,321.10
91	Mulachi Dispensary	01141744346500	COOP	302,891.80	19,598.10
92	NAMARAMBI DISPENSARY	1233792512	KCB	95,410.45	165,786.50
93	Namarambi Dispensary	1122173369	KCB	83,093.50	374.25
94	Lukusi Dispensary	1141273926	KCB	172,117.59	1,975.99
95	Misikhu Dispensary	1121572766	KCB	105,508.60	13,749.25
96	Matulo Dispensary	01141411179000	COOP	342,788.30	5,137.20
97	Khalumuli Dispensary	1134108605	KCB	2,509.50	5,658.20
98	Kamukuywa Dispensary	1134427409	KCB	60,327.55	981.50
99	Khalala Dispensary	01141411854800	COOP	102,997.10	3,685.65
100	LUNAKWE Dispensary	01141409553801	COOP	334,202.85	5,211.50
101	Kakimanyi(webuye West)	01141744614800	COOP	226,273.15	187,619.05

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102	KITUNI DISPENSARY	1216095639	KCB	590,177.60	4,688.25
103	MARIGO DISPENSARY	01141669793600	COOP	288,024.80	6,985.65
104	Namang'ofulo Dispensary	1223274977	KCB	239,152.35	30,606.60
105	MATISI DISPENSARY	01141610194300	COOP	376,516.80	248.25
106	SITIKHO DISPENSARY	1134634846	KCB	603,167.35	5,449.85
107	MWOMO DISPENSARY	1224313038	KCB	132,400.85	5,002.95
108	CHEPKERER DISPENSARY	01141687659500	COOP	78,794.20	20,707.85
109	LWAKHAKHA DISPENSARY	1215747039	KCB	34,633.06	0.00
110	KAMUSINDE DISPENSARY	1254388427	KCB	173,271.95	1,682.65
111	GK PRISON DISPENSARY	01071204600100	NATIONAL BANK	146,929.20	4,165.20
112	CHEMOGE DISPENSARY	1223047083	KCB	12,229.80	445.85
113	NAMWATIKHO DISPENSARY	1220172251	KCB	744,635.95	241,260.05
114	NASAKA DISPENSARY	01141290153701	COOP	61.00	817.00
115	KONGIT DISPENSARY	1222956810	KCB	3,459.70	1,113.70
116	KAPCHEBON DISPENSARY	01141469394900	COOP	75,148.60	2,684.60
117	MWAIMWAI DISPENSARY	1222987937	KCB	51,936.50	1,689.00
118	BUTIELI DISPENSARY	01141782045000	COOP	397,906.75	16,915.40
119	BUKOKHOLO DISPENSARY	1223084612	KCB	506,713.90	4,553.45
120	Nalondo Dispensary	1260357740	KCB	83,676.35	595.85
121	TULIENG DISPENSARY	1238380069	KCB	183,531.95	188,894.40
122	BISUNU DISPENSARY	125449256	KCB	11,704.70	1,221.45
123	SIRITANY DISPENSARY	1271283549	KCB	92,201.45	33,167.20
124	NAMIREMBE DISPENSARY	1277093946	KCB	111,048.45	35,889.60
125	KAPTAMA HC	01141689015200	COOP	72,022.90	1,941.05
126	MUNGORE DISP	1284205037	KCB	19,361.80	28,736.55
127	NGOLI DISP	1240583524	KCB	84,524.95	3,088.95
128	CHEPKITALE DISP	1274140617	KCB	67,596.40	433.90
129	KHACHONGE DISP	1253001987	KCB	640,426.15	-
130	MISEMWA DISP	1281171026	KCB	208,129.40	4.20
131	LUKHOBBA DISP	1282381016	KCB	2,140.35	1,851.85
132	MILO HEALTH CENTRE	1119113954	KCB	2,093,578.05	140,719.45
133	MALAKISI HEALTH CENTRE	01134011578100	COOP	341,285.00	1,088,540.60
134	WEBUYE HEALTH CENTRE	01134340000200	COOP	212,296.80	1,572.05
135	KIMAETI HEALTH CENTRE	1125431814	KCB	485,166.70	2,242.75
136	TONGAREN HEALTH CENTRE	1125057971	KCB	1,178,701.90	152,099.45
137	NDALU HEALTH CENTRE	01141268589000	COOP	1,407,231.55	77,426.45
138	MAKHONGE HEALTH CENTRE	1106942612	KCB	153,693.80	1,006.25
139	KIMALEWA HEALTH CENTRE	1126227307	KCB	528,682.94	871.99
140	KABUCHAI HEALTH CENTRE	1119257611	KCB	648,565.60	773.05
141	DARAJA MUNGU DISPENSARY	1309416958	KCB	1,951.40	874.00
142	SAMOYA DISPENSARY	1292630868	KCB	60,319.25	3,082.00
143	MYANGA DISPENSARY	1320506879	KCB	58,067.25	255.25
144	NABUKHISA DISPENSARY	1290244898	KCB	66,825.50	58710.25
145	MUKUYUNI DISPENSARY	01141644177300	COOP	2,326.55	1,923.00
146	ELUUYA DISPENSARY	01141644179900	COOP	20,597.05	4,122.00
147	CHEPKURKUR DISPENSARY	01100691579001	COOP	12,003.35	-
148	KISAWAYI DISPENSARY	01020264608100	NATIONAL BANK	(4,414.99)	-
149	FUCHANI DISPENSARY			2,076.75	
150	KIMOBO DISPENSARY			337,149.70	
151	KAIMUGUL DISPENSARY	1338653474	KCB	-	
152	SOYSAMBU DISPENSARY			362,005.15	
	TOTALS			44,920,320.96	5,166,797.19

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Appendix VIII: Vocational Training Centres Bank Balances

S.NO	Entity	Account NO.	Account Name	2024-2025	2023-2024
1	Bakisa Vocational Training Centre	1238749372	KCB	1,187.70	2,045.20
2	Bakisa Vocational Training Centre	1182051731	KCB	309.25	7,264.75
3	Bitobo Youth Polytechnic	1238506763	KCB	23,354.50	13,218.50
4	Bitobo Youth Polytechnic	01134050221700	CO-OP	127.50	727.50
5	Bukembe VTC	1209158884	KCB	(994.25)	972.75
6	Bukembe VTC Grant	1240564988	KCB	19.25	1.25
7	Bulondo Youth Polytechnic	1132798558	KCB	1,108.25	10,672.00
8	Bungoma Township VTC	1178544850	KCB	1,065.75	3,644.50
9	Burangasi Youth Polytechnic Aia	1238623174	KCB	332.50	826.00
10	Burangasi Youth Polytechnic Aia	1154302423	KCB	102.00	1,214.50
11	Bwake Vocational Training Centre	01141669815300	CO-OP	786.00	1,411.00
12	Chebukwabi Youth Polytechnic	11544222772	KCB	9,612.50	49,395.50
13	Chebukwabi Youth Polytechnic	1238515452	KCB	2,075.75	1,248.50
14	Cheptais VTC -Grant	1273333225	KCB	211,187.75	212,018.00
15	Cheptais VTC Operation	1225515637	KCB	425.75	345.60
16	Cheptais VTC Devt	1225515424	KCB	74.60	1,055.75
17	Chepkurkur Youth Polytechnic	1239168942	KCB	666,086.00	676,894.00
18	Chwele Youth Polytechnic	1178913791	KCB	214.00	513.00
19	Chwele Youth Polytechnic	1112555498	KCB	(2,939.40)	139.10
20	Chwele Youth Polytechnic	1273381718	KCB	107.00	107.00
21	Friends Sengeli Youth Polytechnic	01139687409700	CO-OP	9,406.00	28,816.00
22	Friends Voc Training C. Mihuu	1238849687	KCB	145.10	774.85
23	Friends Voc Training C. Mihuu	1151320587	KCB	278.50	1,018.25
24	Kamasielo Youth Polytechnic Sv	1238516750	KCB	314,334.00	908.50
25	Kamasielo Youth Polytechnic Sv	1154221334	KCB	1,874.80	17,509.55
26	Khasoko Youth Polytechnic	1153505193	KCB	3,095.50	56,247.50
27	Khelela VTC	1238525067	KCB	397.00	809.50
28	Khelela VTC	1179340663	KCB	54.00	57,575.30
29	Kibabii Youth Polytechnic	1238082971	KCB	4,220.25	630.25
30	Kibabii Youth Polytechnic Aia	1153543931	KCB	150.50	14,887.25
31	Kibingei VTC	1197818952	KCB	4,205.50	8,595.25
32	Kiboochi Youth Polytechnic	1134049748400	CO-OP.	473.00	12,023.00
33	Kikwechi Youth Polytechnic Aia	1154425827	KCB	629.00	35.75
34	Kimabole Youth Polytechnic	1164941372	KCB	769.25	3,424.75
35	Kipsikirok Vocational Training Centre	1178453359	KCB	7,502.75	(40.75)
36	Kiptiroko Youth Polytechnic	1178014185	KCB	778.00	2,534.00
37	Kiptiroko Youth Polytechnic	01141085246500	CO-OP	1,671.95	2,391.95
38	Kisiwa Youth Polytechnic	1238474284	KCB	24.00	-
39	Kisiwa Youth Polytechnic	1106221699	KCB	71,763.25	97,863.75
40	Kisongo Youth Polytechnic	1238468012	KCB	606.50	15.25
41	Kisongo Youth Polytechnic	1112870954	KCB	322.00	105.65
42	Kongoli Youth Polytechnic	1153300486	KCB	326.00	694.00
43	Kony Youth Polytechnic	1209755939	KCB	693.50	10,877.25
44	Lukhokhwe Vocational Training Centre	1183224176	KCB	195,176.00	1,115.00
45	Lukhokhwe Vocational Training Centre	1177430266	KCB	7,808.00	21,722.50
46	Lunao Youth Polytechnic	0480262212016	EQUITY BANK	242.00	242.00
47	Lwanda Vocational Training Centre	1238586929	KCB	469.00	900.00
48	Lwanda Youth Polytechnic	1118973461	KCB	596.00	-
49	Lwanda Youth Polytechnic AIA	1154204359	KCB	1,355.45	1,355.45
50	Lwandanyi Youth Polytechnic	1238473504	KCB	2,096.75	394.50

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51	Lwandanyi Youth Polytechnic	111255528	KCB	1,372.20	(2,623.80)
52	Lwanja Vocational Training Centre	1179105567	KCB	619.00	378.75
53	Machakha Vocational Training	1238830641	KCB	638.00	-
54	Machakha Vocational Training	1154287890	KCB	3,721.90	6,642.90
55	Machakha Vocational Training	1106428781	KCB	113.05	113.05
56	Machwele Youth Polytechnic	1207085987	KCB	1,107.25	1,233.25
57	Magemo Vocational Training Centre	1238171427	KCB	460.75	166.50
58	Magemo Vocational Training Centre	1178588270	KCB	348.60	1,912.35
59	Malaha Vocational Training Centre	01141744001700	CO-OP	1,378.60	818.60
60	Malakisi Youth Polytechnic	1238534023	KCB	839.50	1,113.50
61	Malakisi Youth Polytechnic	1166509168	KCB	961.00	166.50
62	Masaek Youth Polytechnic	1178133877	KCB	832.50	1,446.25
63	Masuno Vocational Training Centre	1167838033	KCB	0.75	424.50
64	Matulo Vocational Training Centre	1238362249	KCB	336.50	626.25
65	Matulo Youth Polytechnic	01139435775401	CO-OP	96.00	436.00
66	Milimani VTC	1181783674	KCB	2,657.75	2,246.50
67	Milo Vocation Training Centre	1210448459	KCB	71,369.50	9,673.25
68	Muchi Youth Polythnic.	1155054644	KCB	248.25	16,768.00
69	Muchi Youth Polythnic.	01129609212800	CO-OP	70,682.17	77,926.17
70	Mufule Youth Polytechnic	1238275699	KCB	862.50	85.50
71	Mufule Youth Polytechnic Rev	1153028751	KCB	2,950.25	4,629.00
72	Mukwa Vocational Training Cen	1238312586	KCB	123.20	404.20
73	Mukwa Youth Polytechnic	01129536539100	CO-OP	4.84	(1,194.31)
74	Muliro Youth Polytechnic	1182964680	KCB	3,218.00	2,467.00
75	Mungore AIA	1153316366	KCB	1,422.85	12,973.85
76	Mungore VTC	1238506690	KCB	1,097.75	14,425.75
77	Musembe Vocational Training C	01141610901000	CO-OP	807.75	5,267.75
78	Muteremuko VTC	1238473288	KCB	5,997.00	127.00
79	MuteremukoVTC	1254144951	KCB	2,646.00	4,455.00
80	Muteremuko AIA	1153581612	KCB	6,539.05	13,105.55
81	Mwiyenga Vocational Training C	0480266530830	EQUITY	5,150.50	1,898.00
82	Nabulooli Youth Polytechnic	1167793048	KCB	808.75	59.75
83	NAITIRI Vocational Training	1154213706	KCB	26,957.05	37,396.95
84	Namboani Friends	1167671260	KCB	1,169.75	28,985.50
85	Namboani Voc Training Ctr Gran	1238533876	KCB	5,678.75	584.50
86	Namirembe VTC	1238094325	KCB	1,230.00	451.00
87	NamirembeVTC	1178632342	KCB	1,237.50	693.50
88	Namubila Youth Polytechnic	1112684360	KCB	2,476.00	2,275.00
89	Namuningie Youth Polytechnic	1167472152	KCB	3,024.00	2,469.75
90	Namwela Youth Polytechnic	1131338707	KCB	493.25	1,480.00
91	Sango Youth Polytechnic Aia	1153509431	KCB	4,045.75	4,717.50
92	Sawa VTC	1168216818	KCB	817.50	97.25
93	Sibakala VTC	01141687517100	CO-OP	545.70	1,525.50
94	Sichei VTC	01129668835600	CO-OP	8,720.51	3,281.74
95	Sikulu VTC	01141470179700	CO-OP	3,572.30	932.30
96	Sinoko AIA Collection	1154108074	KCB	4,541.00	8,090.50
97	Sirare Youth Polytechnic AIA	1153765616	KCB	119.75	744.50
98	Sirisia Vocational Training Centr	1181756626	KCB	17,370.75	98,838.00
99	Sirisia Bok Vocational Training C	1133551327	KCB	118,503.50	24,182.25
100	Sirisia Bok Vocational Training C	1285855639	KCB	41.75	133.50

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101	Sitabicha VTC Revenue Acc	1154288722	KCB	589.25	735.00
102	Sitikho Vocational Training Cent	1238837026	KCB	1,728.75	189.75
103	Sitikho Youth Polytechnic-AIA	1171224575	KCB	914.75	18,236.75
104	Sosio VTC	1238368077	KCB	13,160.90	2,608.65
105	Sosio VTC	1132641764	KCB	127.15	17,188.90
106	Sosio VTC	1178014223	KCB	174.75	1,231.50
107	St Cosmos Matili Vocational	1210091135	KCB	9,392.25	8,738.00
108	St Joseph Sudi Vocational Tc	1274560217	KCB	875.25	879.25
109	St. Teresa's Kabula VTC	1238623026	KCB	18,750.75	1,770.50
110	St. Teresa's Kabula VTC	1154305597	KCB	8,625.75	107,045.50
111	Sudi Youth Polytechnic	1177985896	KCB	139.75	2,314.75
112	Sulwe Vocational Training Cent	1181755557	KCB	1,138.25	914.00
113	Tabani Youth Polytechnic	1158341210	KCB	120,588.00	6,648.00
114	Toloso VTC	1158804806	KCB	10,469.00	-
115	Tongaren Vocational Training Ce	1238457657	KCB	114,208.00	143,477.00
116	Tongaren Vocational Training Ce	1318655196	KCB	35,597.75	80.75
117	Toroso Youth Polytechnic	1154363988	KCB	22,138.50	4,581.50
118	Wabukhonyi Vocational Training	01139502142600	CO-OP	661.00	661.00
119	Wamunyi Youth Polythenic	1170122078	KCB	430.25	244.25
120	Wekelekha AIA	1153882817	KCB	20,660.80	9,174.55
121	Wekelekha VTC	1238306063	KCB	30,320.00	129.70
122	Wekelekha VTC	1254137416	KCB	547.05	2,110.80
123	Wekelekha VTC	1112555390	KCB	453.25	2,017.00
124	ST Joseph Manani VTC	1208603922	KCB	69.75	203.50
125	SOYSAMBU VTC	01141668607800	CO-OP	932.50	2,112.50
126	Sirisia Vocational Training Cent	1238527876	KCB	28,438.25	1,301.00
127	SITABICHA VTC	1238524966	KCB	4,413.00	1,365.25
128	Namubila Youth Polytechnic	1166260577	KCB	8,650.00	8,650.00
129	SIRAKARU VTC	01141687190800	CO-OP	13,477.50	737.50
130	NAITIRI VTC	1238837719	KCB	354.25	-
131	MUYAYI VTC	1176765337	KCB	45,987.75	11,697.25
132	MUSEMBE VTC	1277634866	KCB	20,074.75	468.50
133	MUKUYUNI YOUTH POLYTECH	01141050951801	CO-OP	1,414.87	3,844.87
134	Misanga VOCATIONAL TRAININ	1178083934	KCB	35,326.00	46,263.75
135	MACHWELE VCT	1238312322	KCB	223.60	(119.85)
136	Khasoko Youth Polytechnic	1112740031	KCB	163.80	278,853.55
137	Khasoko Youth Polytechnic	1238017908	KCB	2,132.50	2,046.75
138	Sirare AIA	1238524923	KCB	60.00	8.75
139	Sinoko Vocational Training Cent	1238301649	KCB	2,339.75	879.25
140	Wabukhonyi Vocational Training	1240567316	KCB	120,321.25	(500.15)
141	Sirakaru Vocational Training Ce	1178134032	KCB	2,257.50	2,257.50
142	Muliro Youth Polytechnic	1274160669	KCB	3,781.00	497.00
143	Baraki Youth Polytechnic	1166271749	KCB	1,767.75	9,448.50
144	Chwele Youth Polytechnic	1153313197	KCB	(633.50)	1,800.25
145	Musembe VTC	1274361605	KCB	-	256.00
146	Tongaren Vocational Training Ce	1141470857000	co-op	457.50	697.50
147	Mitua Vocational Training Cent	1141687167500	CO-OP	11,628.34	57,368.34
148	Bulondo Vocational Training Ce	1286889928	KCB	1,521.25	800.00
149	Chebwek Vocational Training Ce	1198831952	KCB	50,562.25	61,489.25
150	Wabukhonyi Vocational Training	1324615834	KCB	3,450.00	(995.75)
	Grant total			2,706,525.23	2,544,600.56

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Appendix IX: Receivables imprests

DATE PAID	DEPARTMENT	WARRANT NO	PAYEE	PERSONAL NUMBER	REASON FOR IMPREST	AMOUNT
7/1/2025	Lands & Housing	3987215	Ann ngano	20150017833	Facilitation for senior management course training at ksg	27,400.00
7/4/2025	Finance & E. Planning	5530730	Elizabeth achupa	20150019953	Facilitation for senior management course at ksg-baringo	28,400.00
12/2/2024	Gender & youth	5192360	Emmanuel mang'ara	20150030390	Facilitation for training of circumcisors	1,080,000.00
4/28/2025	County Secretary	5110685	Cynthia nanyokia	20170104748	Facilitation to attend training on public policy formulation at ksg	73,200.00
3/11/2025	County Secretary	5110686	Linnet angunzah	1999006823	Facilitation for senior management course at ksg	101,200.00
2/12/2025	Governors Office	5135461	Caren wanyonyi	20200040434	Facilitation for standing imprest	300,000.00
3/11/2025	Lands & Housing	4266356	Vincent ngeywo	20060001274	Facilitation for icpak training in mombasa	108,000.00
12/18/2024	Governors Office	5135499	Jesse wafula	20170068354	Facilitation for sensitization of boda boda operators on road safety	2,560,000.00
12/3/2024	Governors Office	2364157	Caren wanyonyi	20200040434	Facilitation for phase iii wheelchair outreach	2,906,700.00
12/29/2022	County Secretary	4611331	Joseph wambati	20190025560	Facilitation for travel to kampala for msme expo	308,880
6/5/2020	County Secretary	3200446	Bonface wayne nyongesa	20180095050	Facilitation for media engagement	1,552,500
13/12/2018	Finance & E. Planning	3551971	Ann ngano	20150017833	Cef project status	1,214,900
5/10/2018	Finance & E. Planning	3150746	Eldah muthila nancy sikhila	20150029351	M & e activities	3,011,000
22/10/2018	Finance & E. Planning	3170909	Augustine kipsang'	2007004013	Cef project status	3,455,750
22/10/2018	Finance & E. Planning	3150748	Dunstone wafula		Kdsp activities	3,801,000
20/11/2023	Governors Office	3177701	Mathews kibindio	20220295287	Facilitation for functioning of kanduyi and stage screens	61,699
8/3/2022	Governors Office	4320526	Amos makanda	20170095039	Facilitation for small scale traders meeting	564,200
9/9/2019	Public administration	3551609	Francis tome		Facilitation for christmas tree celebration	3,689,000
7/5/2023	Roads & Public works	3882865	Moses wamalwa		Facilitation for lake region economic block meeting	488,961
				Grand Total		25,332,790.00

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Appendix X: Trade Payables

S/No.	Supplier Of Goods or Services	Department	Supplier/Contractor Invoice date	Payment Description	Balance at the beginning of the year (July 2024)	Addition During the year	Amount paid During the year 2024/2025	Outstanding Balance June 2025
1	Bungoma county salary	Agriculture, livestock and coop	11/1/2024	Casuals Nov.2024		50,650		50,650
2	Gratuity for benedict watitwa	Finance & Economic Planning	5/19/2025	Gratuity		662,817		662,817
3	Gratuity for justus emukule	Finance & Economic Planning	5/15/2025	Gratuity		4,428,230		4,428,230
4	Laptrust	Governor	2023-2025	Gratuity Contracted Employees from	35,547,358	46,152,642		81,700,000
5	Kenya Commercial Bank	Health & Sanitation	2023-2024	Wages	81,751,013		81,751,013	-
6	Kenya Commercial Bank	Finance & Economic Planning	2023-2024	Salaries to Permanent Staff	907,574,860	-	907,574,860	0
7	Kenya Commercial Bank	County Secretary	2024-2025	Salary overdraft - KCB		466,986,212		466,986,212
8	Kenya Commercial Bank	County Secretary	2024-2025	Salary overdraft - KCB		473,858,539		473,858,539
9	HOUSING LEVY	County Secretary	2024-2025	Outstanding employers deductions for July 2024		12,729,703		12,729,703
10	Community Health Vovunteers	Health & Sanitation	2024-2025	Payment to CHVs	53,700,000	35,800,000	53,700,000	35,800,000
11	Laptrust contribution	Finance & Economic Planning	2019-2022	Pension dues & interest	125,585,472	-	-	125,585,472
12	Lapfund Contribution	Finance & Economic Planning	2019-2022	Pension dues & interest	566,828,951	-	86,694,052	480,134,898
13	Gok pss scheme	Finance & Economic Planning	2019-2022	Pension dues	19,212,561	-	-	19,212,561
14	Bungoma county salary	Agriculture, livestock and coop	1/1/2024	Casuals January2024	87,298	-	-	87,298
15	Bungoma county salary	Agriculture, livestock and coop	12/9/2024	Casuals Dec.2023	83,599	-	-	83,599
				Compensation of employee	1,790,371,110	1,040,668,792	1,129,719,925	1,701,319,978
16	Kplc	Agriculture, livestock and coop	8/4/2025	Electricity Bills		78,891		78,891
17	Icpak	Agriculture, livestock and coop	20/6/2025	Training Fees 19211		10,000		10,000
18	Kenya Power and Lightning Co.	Health & Sanitation	2023-2024	Electricity bills	231,000		231,000	-
19	Kenya Power and Lightning Co.	Health & Sanitation	2023-2024	Electricity bills	48,677			48,677
20	Kenya Power and Lighting Co. Ltd	Housing	2023-2024	Electricity Bill	25,000		25,000	-
21	Kenya Power & Co. Ltd	Lands	2023-2024	Electricity Bill	31,000		31,000	-
22	Nzowasco	Finance & Economic Planning	2023-2024	Water Bill For Bungoma Municipal	21,443		21,443	-
23	Kplc	Health & Sanitation	21/2/2025	Power installation at mukhweya dispensary		30,407		30,407
24	Kplc Ltd	Health & Sanitation	21/2/2025	Electricity bill		786,885		786,885
25	BWASCO	Roads & Public works	15/5/2025	Water bill		45,404.00		45,404
26	Kenya Power	Roads & Public works	Jun-25	Payment of electricity bill		211,725.00		211,725
27	Kenya Power	Trade, Energy and Industrilization	2023-2024	Electricity Bills	10,000,000		10,000,000	-
28	Fantastic smart ltd	Gender and sports	5/18/2020	Supply and delivery of cleaning mat	103,795			103,795
29	Prudential West Insurance Agencies	Public Administration	5/23/2025	Insurance Services		93,280		93,280
30	Kenya Power and Lighting Company	Trade, Energy and Industrilization	Jun-25	Power Supply		30,000,000		30,000,000
31	Bwasco ltd	Agriculture, livestock and coop	6/3/2025	Water Bill		120,700		120,700
32	Bwasco water	Finance & Economic Planning	5/19/2025	Waterbill		227,268		227,268
33	Bwasco	Housing	14/03/2025	Water supply		35,000		35,000
34	Safaricom Ltd	CPSB	1/15/2025	Purchase of office bundles		191,000		191,000
35	Safaricom limited	Finance & Economic Planning	2/4/2025	Airtime		199,000		199,000
36	Safaricom Ltd	Governors	26/9/24	supply of staff airtime		250,000		250,000
37	African Touch Safaris Limited	Housing	27/11/2024	Airline services		219,870		219,870
38	Safaricpm PLC	Housing	9/1/2025	Airtime		63,000		63,000
39	Postal Corporation of Kenya	Trade, Energy and Industrilization	Notices	Postal Services	60,720			60,720
40	Safaricom k ltd	Health & Sanitation	11/11/2024	Supply of bundles		380,000		380,000

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41	Safaricom k ltd	Health & Sanitation	11/12/2024	Supply of airtime		160,000		160,000
42	Postal Corporation of Kenya	Health & Sanitation		Payment for postal services	2,200			2,200
43	Postal Corporation	Public Administration	11/1/2023	Payment Of Postal Charges	560,000			560,000
44	Postal corporation of kenya	Trade, Energy and Industrilization	12/4/2023	Parcels despatched	51,270			51,270
45	Safaricpm PLC	Lands	4/9/2024	supply and delivery of office airtime and bundles		158,000		158,000
46	Safaricpm PLC	Lands	10/2/2025	supply and delivery of office airtime and bundles		158,000		158,000
47	Postal corporation	Finance & Economic Planning	5/22/2025	Postage services		400		400
48	Postal Corporation	Trade, Energy and Industrilization	6/12/2023	Rental Services		70,900		70,900
49	Postal corporation of kenya postal ren	Water & Toursim	12/6/2025	Postal fees		198,450.00		198,450
50	African touch safari lmt	Education and VTC	45110	Air ticketing	267,150		267,150	-
51	African Touch Safaris	Finance & Economic Planning		Air Trave Lcosts	768,110			768,110
52	African Touch Safaris	Finance & Economic Planning		Air Trave Lcosts	728,505			728,505
53	African touch safaris ltd	Gender and sports		Payment of air ticket		156,355		156,355
54	Bluechip aviation safaris	Gender and sports		Payment of air ticket		193,175		193,175
55	African touch safaris	Health & Sanitation	15/4/2025	Airtickets		467,391		467,391
56	African touch safaris	Health & Sanitation	15/4/2025	Air ticket		153,100		153,100
57	Economic Society of Kenya	Roads & Public works		Capacity Building workshop		99,000.00		99,000
58	African Touch Safaris ltd	Roads & Public works		Air Ticket		330,230.00		330,230
59	African Touch Safaris ltd	Roads & Public works		Air Ticket		303,595.00		303,595
60	African Touch Safaris ltd	Roads & Public works		Air Ticket		670,395.00		670,395
61	African Touch	Agriculture, livestock and coop		Provision of airline services		108,660		108,660
62	African touch safaris	Agriculture, livestock and coop	18/11/2024	Air Tickets for Officers		235,070		235,070
63	African Touch Safaris	CPSB	2024	Provision of airtickets	415,140		415,140	-
64	African touch safaris	County Secreatary	2022/2023	Provision of air tickets and traveling	346,407			346,407
65	African touch safaris	Housing	2022/23	Air travel services	143,491			143,491
66	African Touch	Housing		Air travel services	178,510			178,510
67	African touch safaris ltd	Lands	2022/23	Air travel services	12,581			12,581
68	African Touch Safaris Ltd	Lands		Air travel Services	228,590		193,549	35,041
69	African touch safaris ltd p.o box 931-00	Trade, Energy and Industrilization	6/10/2023	Florien travell to morocco	360,000		360,000	-
70	African Touch Safaris	Finance & Economic Planning	*	Provision of air ticketing services		43,360		43,360
71	African Touch Safaris	Finance & Economic Planning	*	Provision of air ticketing services		13,100		13,100
72	African Touch Safaris	Finance & Economic Planning		Provision of air ticketing services		49,490		49,490
73	African Touch Safaris	Finance & Economic Planning		Provision of air ticketing services		2,500		2,500
74	African Touch Safaris	Finance & Economic Planning		Provision of air ticketing services		12,000		12,000
75	African Touch Safaris	Finance & Economic Planning		Provision of air ticketing services		13,300		13,300
76	African Touch Safaris	Finance & Economic Planning		Provision of air ticketing services		21,245		21,245
77	African Touch Safaris	Finance & Economic Planning		Provision of air ticketing services		17,070		17,070
78	African Touch Safaris	Finance & Economic Planning		Provision of air ticketing services		16,570		16,570
79	African Touch Safaris	Finance & Economic Planning		Provision of air ticketing services		12,300		12,300
80	African Touch Safaris	Finance & Economic Planning		Provision of air ticketing services		19,665		19,665
81	African Touch Safaris	Finance & Economic Planning		Provision of air ticketing services		20,315		20,315
82	African Touch Safaris	Finance & Economic Planning		Provision of air ticketing services		15,800		15,800
83	African Touch Safaris	Finance & Economic Planning		Provision of air ticketing services		16,300		16,300
84	African Touch Safaris	Finance & Economic Planning		Provision of air ticketing services		22,500		22,500
85	African Touch Safaris	Finance & Economic Planning		Provision of air ticketing services		16,115		16,115

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86	African Touch Safaris	Finance & Economic Planning		Provision of air ticketing services		20,025		20,025
87	African Touch Safaris	Finance & Economic Planning		Provision of air ticketing services		28,600		28,600
88	African Touch Safaris	Finance & Economic Planning		Provision of air ticketing services		32,470		32,470
89	African Touch Safaris	Finance & Economic Planning		Provision of air ticketing services		18,965		18,965
90	African Touch Safaris	Finance & Economic Planning		Provision of air ticketing services		12,960		12,960
91	African Touch Safaris	Finance & Economic Planning		Provision of air ticketing services		31,235		31,235
92	African Touch Safaris	Finance & Economic Planning		Provision of air ticketing services		14,800		14,800
93	African Touch Safaris	Finance & Economic Planning		Provision of air ticketing services		14,300		14,300
94	African Touch Safaris	Finance & Economic Planning		Provision of air ticketing services		29,000		29,000
95	African Touch Safaris	Finance & Economic Planning		Provision of air ticketing services		34,820		34,820
96	African Touch Safaris	Finance & Economic Planning		Provision of air ticketing services		15,800		15,800
97	African Touch Safaris	Finance & Economic Planning		Provision of air ticketing services		28,415		28,415
98	African Touch Safaris	Finance & Economic Planning		Provision of air ticketing services		2,970		2,970
99	African Touch Safaris	Finance & Economic Planning		Provision of air ticketing services		20,015		20,015
100	African Touch Safaris	Finance & Economic Planning		Provision of air ticketing services		16,800		16,800
101	African Touch Safaris	Finance & Economic Planning		Provision of air ticketing services		3,970		3,970
102	African Touch Safaris	Finance & Economic Planning		Provision of air ticketing services		17,300		17,300
103	African Touch Safaris	Finance & Economic Planning		Provision of air ticketing services		23,500		23,500
104	African Touch Safaris	Finance & Economic Planning		Provision of air ticketing services		17,800		17,800
105	African Touch Safaris	Finance & Economic Planning		Provision of air ticketing services		16,300		16,300
106	African Touch Safaris	Finance & Economic Planning		Provision of air ticketing services		16,770		16,770
107	African Touch Safaris	Finance & Economic Planning		Provision of air ticketing services		15,440		15,440
108	African Touch Safaris	Finance & Economic Planning		Provision of air ticketing services		14,800		14,800
109	African Touch Safaris	Finance & Economic Planning		Provision of air ticketing services		27,415		27,415
110	African Touch Safaris	Finance & Economic Planning		Provision of air ticketing services		16,300		16,300
111	African Touch Safaris	Finance & Economic Planning		Provision of air ticketing services		16,300		16,300
112	African Touch Safaris	Finance & Economic Planning		Provision of air ticketing services		16,300		16,300
113	African Touch Safaris	Finance & Economic Planning		Provision of air ticketing services		22,500		22,500
114	African Touch Safaris	Finance & Economic Planning		Provision of air ticketing services		17,300		17,300
115	African Touch Safaris	Finance & Economic Planning		Provision of air ticketing services		43,770		43,770
116	African Touch Safaris	Finance & Economic Planning		Provision of air ticketing services		24,800		24,800
117	African Touch Safaris	Finance & Economic Planning		Provision of air ticketing services		28,415		28,415
118	African Touch Safaris	Finance & Economic Planning		Provision of air ticketing services		29,500		29,500
119	African Touch Safaris	Finance & Economic Planning		Provision of air ticketing services		18,300		18,300
120	African Touch Safaris	Finance & Economic Planning		Provision of air ticketing services		18,176		18,176
121	African Touch Safaris	Finance & Economic Planning		Provision of air ticketing services		23,915		23,915
122	African Touch Safaris	Finance & Economic Planning		Provision of air ticketing services		16,300		16,300
123	African Touch Safaris	Finance & Economic Planning		Provision of air ticketing services		16,800		16,800
124	African Touch Safaris	Finance & Economic Planning		Provision of air ticketing services		22,500		22,500
125	Africa touch safaris	Finance & Economic Planning	1/16/2025	Provision of air ticketing services		1,113,166		1,113,166

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126	Africa touch safaris	Finance & Economic Planning	9/25/2024			399,460		399,460
127	African Touch Safaris Ltd	Gender and sports	3/25/2024	Payment of Air Ticket		78,300		78,300
128	Bluechip Aviation Safaris	Gender and sports	5/9/2025	Payment of Air Ticket		228,000		228,000
129	African Touch Safaris	Governors	1/1/2025-22/05/20	Payment of Airtickets		4,813,334		4,813,334
130	BlueChip Aviation &Sasaris LTD	Governors	1/1/2025-18/5/20	Payment of Airtickets		1,217,385		1,217,385
131	African Touch Safaris Ltd	Lands	12/2023, 29/11/24	Air travel Services		69,450		69,450
132	African Touch Safaris	Public Administration	7/8/2024	Provision of Airticket		210,730		210,730
133	African Touch Safaris Ltd.	Trade, Energy and Industrilization	04/2025, 14/06/2	Air Travel		47,200		47,200
134	African Touch Safaris	Water & Toursim	11/12/2023	Air Tickets		28,400.00		28,400
135	African Touch Safaris	Water & Toursim	8/2/2024	Air Tickets		25,950.00		25,950
136	African Touch Safaris	Water & Toursim	12/2/2024	Air Tickets		23,800.00		23,800
137	African Touch Safaris	Water & Toursim	9/4/2024	Air Tickets		13,200.00		13,200
138	African Touch Safaris	Water & Toursim	8/9/2024	KIBU/HERBERT -CHAGE FEE		5,970.00		5,970
139	African Touch Safaris	Water & Toursim	8/5/2024	Stephen Makhanu KIS/MBA/KIS 08/09/24 RTN 14/09/24		31,100.00		31,100
140	African Touch Safaris	Water & Toursim	29/09/2024	Stephen Makhanu KIS/MBA/KIS 29/09/24 RTN 05/10/24		34,100.00		34,100
141	African Touch Safaris	Water & Toursim	26/10/2024	Stephen Makhanu KIS/MBA/KIS 26/10/24 RTN 27/10/24		35,525.00		35,525
142	FISP Ward Vetting Committees	Agriculture, livestock and coop		Facilitation for FISP Beneficiaries Ve	4,500,000		4,500,000	-
143	African touch safaris	Agriculture, livestock and coop		Air Travel		123,850		123,850
144	Kenya school of government	Finance & Economic Planning	5/27/2025	Training		197,618		197,618
145	Benard namukhaywa	Agriculture, livestock and coop	2/21/2025	Reimbersement/Claim lcpak Nrb		98,400		98,400
146	Nation Media	Agriculture, livestock and coop		Provision of advertising services for	183,280		183,280	-
147	Standard media	Agriculture, livestock and coop		Newspaper advertising,awareness a	5,367,915			5,367,915
148	Sesa Elimu	Agriculture, livestock and coop		Supply and Delivery of Newspapers	143,780			143,780
149	The Standard Group	County Secreatary	2023/2024	Advertisement	900,000			900,000
150	Nation Media Group	County Secreatary	2023/2024	Advertisement	900,000			900,000
151	The star publication	County Secreatary	2019/2020	Provision for advertisement service	600,000			600,000
152	The standard group	County Secreatary	2019/2020	Provision for advertisement service	500,000			500,000
153	The nation media	County Secreatary	2019/2020	Provision for advertisement service	400,800			400,800
154	Nation Media Group	CPSB	8/16/2024	Provision of advertising services		110,200		110,200
155	Nation Media Group	CPSB	16-Apr-25	Provision of advertising services		91,640		91,640
156	Nation Media Group Plc	CPSB	16-May-24	Placement of an advert on the posi	183,280			183,280
157	Standard Group Ltd	CPSB	19-Apr-24	Provision of advertising services	216,920			216,920
158	Standard Group Ltd	CPSB	4-May-24	Provision of advertising services	216,920			216,920
159	Standard Group Ltd	CPSB	8-Dec-23	Provision of advertising services	216,920			216,920
160	Standard Group Ltd	CPSB	16-Aug-24	Provision of advertising services		109,620		109,620
161	Standard Group Ltd	CPSB	15-Apr-25	Provision of advertising services		88,160		88,160
162	Geokid general enterprises ltd	Education and VTC	9/1/2024	Supply and Delivery of printing item	1,143,000			1,143,000
163	Banak Construction Limited	Education and VTC	20/5/2025	Printing of pp1 and pp2 curriculum designs		1,993,750		1,993,750
164	Banak Construction Limited	Education and VTC	26/2/2025	Printing of pp1 and pp2 curriculum designs		498,800		498,800
165	Standard Media group	Finance & Economic Planning		Advertisement services		216,920		216,920

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166	Nation Media Group	Finance & Economic Planning		Advertisement services		183,280		183,280
167	Pentamo enterprises limited	Finance & Economic Planning	4/25/2023	Supply and delivery of media items	424,000			424,000
168	Namu & Ibreeas Investment Ltd	Finance & Economic Planning	344, 2023-2024	Repair And Maintenance Of Printer	251,030			251,030
169	Jentachi Investment	Finance & Economic Planning		Printing Services		1,410,500		1,410,500
170	Standard Group PLC	Gender and sports	10/9/2023	Advertisement of High altitude training centre		177,480		177,480
171	Standard group advert-documentary	Gender and sports	31.03.2019	Advertising, awareness, and public	550,000			550,000
172	Std media	Gender and sports		Advertisement of Sangalo multipur	216,920	-		216,920
173	Sesa elimu centre	Gender and sports	12/3/2021	Supply and delivery of newspapers	54,000			54,000
174	Tipius enterprise ltd	Governor		media publicity	4,000,000			4,000,000
175	Nation media group	Governors	10/4/2022	Advertisement	356,120			356,120
176	Nation media group	Governors	9/8/2022	Advertisement	356,120			356,120
177	Nation media group	Governors	3/3/2023	Advertisement	238,960			238,960
178	Standard group	Governors	9/9/2022	Advertisement	236,640			236,640
179	The Standard newspaper	Governors		Advertising services		406,000		406,000
180	The Standard newspaper	Governors	3/10/2022	Advertising services		336,400		336,400
181	The Standard newspaper	Governors	22/5/2024	media publicity and adverts	3,880,000			3,880,000
182	Nation media	Governors	22/5/2024	media publicity and adverts	3,880,000			3,880,000
183	Standard group ltd	Health & Sanitation	20/2/2023	Advertisement service for health at	406,000			406,000
184	Kivuli kanduyi resort limited	Health & Sanitation		Payment for lunches as attached	6,000			6,000
185	Latex Ltd	Health & Sanitation		Payment for supply and delivery of	747,000			747,000
186	Sesa Elimu Center	Health & Sanitation	12/2/2025	Payment for the supply of news pap	30,800			30,800
187	Sesa Elimu Center	Health & Sanitation	4/8/2024	supply of news paper	29,260			29,260
188	HQ printers INTL LTD	Health & Sanitation	8/6/2024	Photographing of 40,000 pages of B	200,000			200,000
189	HQ printers INTL LTD	Health & Sanitation	4/11/2024	Purchase of identification cards for	6,000			6,000
190	Hq printers design	Health & Sanitation	10/9/2023	Printing services	18,000			18,000
191	Sesa elimu centre	Health & Sanitation	12/1/2025	Supply of newspapers		29,750		29,750
192	Waiwand general solution	Health & Sanitation		Printing and publishing		300,000		300,000
193	Waywand gen solutions	Health & Sanitation		Provision of printing services		300,000		300,000
194	Nation group	Housing	1/26/2023	Advertisement		183,280		183,280
195	Nation media group	Lands	14/1/2025	Advertisement for land rates waiver		158,280		158,280
196	Standard media group	Public administration	12/7/2023	Payment for advert services-cleanin	88,160			88,160
197	Western Television Co Ltd	Public Administration	5/29/2024	Payment For Adverticement	696,000			696,000
198	West Fm	Public Administration	5/31/2024	Payment For Adverticement	317,000			317,000
199	Nyota F.M	Public Administration	5/30/2024	Payment For Adverticement	116,000			116,000
200	Robertech Communication	Public Administration	5/30/2024	Payment For Adverticement	100,000			100,000
201	Terrano Holdings	Public Administration	5/28/2024	Payment For Posters And Fliers	2,500,000			2,500,000
202	Jentachi Investment	Public Administration	5/27/2024	Payment Of Flags	2,797,500			2,797,500
203	Nation Media Group	Public Administration	9/8/2023	Advertisement - Space Order		183,280		183,280
204	Nation Media Group	Public Administration	10/27/2023	Advertisement - Space Order		216,920		216,920
205	Nation Media Group	Public Administration	10/25/2023	Advertisement - Space Order		183,280		183,280

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206	Standard Group	Public Administration	9/8/2023	Advertisement - Space Order		177,480		177,480
207	Standard Group	Public Administration	10/27/2023	Advertisement - Space Order		216,920		216,920
208	Sarufi Book Centre	Roads & Public works	5/1/2025	Purchase of office tonners and printing papaers		968,000.00		968,000
209	WestDrop	Trade, Energy and Industrilization	21/11/2024	Supply of branded material		50,000		50,000
210	Nation media group plc	Trade, Energy and Industrilization	2/14/2023	Advertisement publication for tend	320,508			320,508
211	The standard group plc p.o.box 30080	Trade, Energy and Industrilization	12/5/2022	Advertisement publication for tend	88,160			88,160
212	Standard Media Group	Trade, Energy and Industrilization	17/05/2023	Advertisement	513,880	0		513,880
213	Flash Brands and Design Limited	Water & Toursim		Supply And Delivery Of Success Car	100,000			100,000
214	Ngarisha sacco	Finance & Economic Planning	5/6/2025	Rent for ng'arisha sacco		1,873,797		1,873,797
215	Eusebius J.Mukhwana	Gender and sports	14/7/2025	Rent for Ajiri Centre		2,900,552		2,900,552
216	knight Frank garden properties	Governors	12/7/2021	Rent - Liaison office		4,578,126		4,578,126
217	Asha Hearsi Moghe	Governors	29/1/25	Rent - First lady office		5,280,000		5,280,000
218	Nassir Namachu Nyongesa	Public Administration	4/11/2024	Rent For Kamukuywa Ward Office Fy2024/25		144,000		144,000
219	Andrew Mulati	Public Administration	2/5/2025	Webuye West S.C Rent		336,000		336,000
220	Andrew Wanyonyi Juma	Public Administration	10/24/2024	Sitikho Ward Office Rent		144,000		144,000
221	Benard Juma	Public Administration	9/30/2024	Lwandanyi Ward Office Rent		144,000		144,000
222	Bible Translation Litarcy	Public Administration	3/1/2024	Chepyuk Ward Office Rent		288,000		288,000
223	Bonventure Waswa	Public Administration	2/26/2025	Milima Ward Office Rent		144,000		144,000
224	Constine Kundu	Public Administration	1/11/2024	West Nalondo Ward Office Rent		288,000		288,000
225	Daudi Walusuna Wepukhule	Public Administration	9/30/2024	Misikhu Ward Office Rent		360,000		360,000
226	Diphas Wafula	Public Administration	10/24/2024	Siboti Ward Office Rent		288,000		288,000
227	Dorine Khatete	Public Administration	3/1/2024	Bukembe West Ward Office Rent		144,000		144,000
228	Edwin Mulusa Elavisa	Public Administration	10/24/2024	Ndalu Ward Office Rent		144,000		144,000
229	Emilyne Mukwanja	Public Administration	1/11/2023	Matulo Ward Office Rent		144,000		144,000
230	Fidelis Wamwana	Public Administration	7/5/2024	Sang'alo West Ward Office Rent		144,000		144,000
231	Firmus Realters Limited	Public Administration	10/24/2024	Musikoma Ward Office Rent		456,000		456,000
232	Francis Juma	Public Administration	5/7/2025	Mihuu Ward Office Rent		360,000		360,000
233	Gabriel Wakasiaka	Public Administration	8/29/2024	Kabuchai Sub County, Chwele And Kabuchai Ward Office		288,000		288,000
234	George Simiyu Musioki	Public Administration	10/24/2024	Mbakalo Ward Office Rent		72,000		72,000
235	James Chemiati	Public Administration	10/24/2024	Namwela Ward Office Rent		144,000		144,000
236	James Wekesa	Public Administration	9/30/2024	Mukuyuni Ward Office Rent		72,000		72,000
237	Jentrix Naliaka Wanyama	Public Administration	10/24/2024	Sang'alo East Ward Office Rent		168,000		168,000
238	Joice Mmulundu	Public Administration	3/1/2024	Kanduyi Sub County Office Rent		480,000		480,000
239	Jonston Mutsotso	Public Administration	12/18/2024	Khasoko Ward Office Rent		120,000		120,000
240	Margaret Nafula Mayeku	Public Administration	1/11/2023	Bokoli Ward Office Rent		144,000		144,000
241	Moses Tabuche	Public Administration	12/1/2024	Naitiri Ward Office Rent		144,000		144,000
242	Nassir Nyongesa	Public Administration	10/24/2024	Kamukuywa Ward Office Rent		288,000		288,000
243	Philip Asira	Public Administration	3/1/2024	Soysambu Ward Office Rent		144,000		144,000
244	Raymond Munyao Mwinzi	Public Administration	7/8/2024	Kapkateny Ward Office Rent		360,000		360,000
245	Simon W.Makhanu	Public Administration	1/11/2023	South Bukusu Ward Office Rent		168,000		168,000

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246	Eric Sifuna Siundu	Public Administration	10/24/2024	Tuuti/Marakaru Ward Office Rent		188,000		188,000
247	Theresa Nafula Simiyu	Public Administration	10/24/2024	Kabula Ward Office Rent		144,000		144,000
248	Tobias Nyongesa	Public Administration	7/8/2024	Kimaeti Ward Office Rent		360,000		360,000
249	William Khakina Cheloti	Public Administration	1/11/2023	W. Bukusu Ward Office Rent		144,000		144,000
250	Dancun Lumbasi	Public Administration	10/24/2024	Cheskaki Ward Office Rent		144,000		144,000
251	Ngarisha sacco ltd	Finance & Economic Planning	6/7/2023	Office rent	537,429			537,429
252	Philip asira	Public administration	6/10/2022	Rent for mitua soysambu ward fy20	72,000		72,000	-
253	Andrew juma	Public Administration	1/9/2020	Rent for ward admin	72,000		72,000	-
254	Mbig	Public Administration		Rent For Blackhouse	4,704,368		4,152,821	551,547
255	Lionel general office stationary	Gender and sports	20/5/2025	Supply And Delivery of Kicosca Unif	690,000			690,000
256	Mohamed Otelo Okulu	Public Administration	9/30/2024	Khasoko Ward Office Rent		188,000		188,000
257	Mbig	Public Administration	8/4/2023	Rent For Black House	7,203,960			7,203,960
258	Mbig Limited	Public Administration	12/19/2022	Rent for black house	3,000,000			3,000,000
259	Kenya School Of Government	County Secretary	2024/2025	Payment for training fees for Senior management cou		92,800		92,800
260	Kenya School Of Government	County Secretary	2024/2025	Payment for training fees for supervisory skills develop		113,666		113,666
261	Kenya School Of Government	County Secretary	2024/2025	Payment for training fees for supervisory skills develop		60,649		60,649
262	IEK	Trade, Energy and Industrilization	23/09/2024	Tuition Fee		255,000		255,000
263	Mabanga atc	Agriculture, livestock and coop	22/2/2022	Staff Training		1,030,500		1,030,500
264	Kenya Institute Of Supplies Managem	Agriculture, livestock and coop		Kenya institute of supplies manage	3,315,830			3,315,830
265	Gpa	Agriculture, livestock and coop		The global procurement academy t	780,000			780,000
266	Cooperative Alliance of Kenya	Agriculture, livestock and coop	05.05.2020	Training Fees		608,000		608,000
267	ICPAK	Agriculture, livestock and coop	19.05.2025	Tuition fee/membership		131,200		131,200
268	KISM	Agriculture, livestock and coop	12.01.2025	Tuition fee/membership		208,800		208,800
269	Kenya Institute of Supplies Managem	Finance & Economic Planning	*	Training services(3rd National Dialogue)		69,600		69,600
270	Kenya Institute of Supplies Managem	Finance & Economic Planning		Training services(3rd National Dialogue)		69,600		69,600
271	Kenya Institute of Supplies Managem	Finance & Economic Planning		Training services(3rd National Dialogue)		69,600		69,600
272	Kenya Institute of Supplies Managem	Finance & Economic Planning		Training services(Preparation of tender documents)		487,200		487,200
273	Kenya Institute of Supplies Managem	Finance & Economic Planning		Training services(1st National Dialogue)		46,400		46,400
274	Kenya Institute of Supplies Managem	Finance & Economic Planning		Training services(Procurement documentation manag		34,800		34,800
275	Kenya Institute of Supplies Managem	Finance & Economic Planning		Training services(Developing specifications and evaluat		348,000		348,000
276	Kenya Institute of Supplies Managem	Finance & Economic Planning		Training services(1st National Dialogue)		278,400		278,400
277	Kenya Institute of Supplies Managem	Finance & Economic Planning		Training services(Procurement Planning & Budgeting)		250,560		250,560
278	Kenya Institute of Supplies Managem	Finance & Economic Planning		Training services(Inventory warehousing & Asset Dispo		208,800		208,800
279	Kenya Institute of Supplies Managem	Finance & Economic Planning		Training services(Practical training on standard bidding		66,500		66,500
280	Kenya Institute of Supplies Managem	Finance & Economic Planning		Training services(2nd Women in Procurement & Supply		69,600		69,600
281	Kenya Institute of Supplies Managem	Finance & Economic Planning		Training services(2nd Women in Procurement & Supply		69,600		69,600
282	Kenya Institute of Supplies Managem	Finance & Economic Planning		Training services(2nd Women in Procurement & Supply		69,600		69,600
283	Icpak	Finance & Economic Planning	11/24/2023	40th annual seminar edition 2		123,000		123,000
284	Icpak	Finance & Economic Planning	12/13/2024	Internal audit, fraud and risk management		59,000		59,000
285	Icpak	Finance & Economic Planning	12/13/2024	Internal audit, fraud and risk management		64,000		64,000
286	Icpak	Finance & Economic Planning	12/13/2024	Internal audit, fraud and risk management		64,000		64,000
287	Icpak	Finance & Economic Planning	12/13/2024	Internal audit, fraud and risk management		64,000		64,000
288	Administrative professional of kenya	Finance & Economic Planning	3/10/2025	Training		56,782		56,782
289	Computer society of kenya	Finance & Economic Planning	4/23/2025	Ict training		100,000		100,000
290	Kenya school of government	Finance & Economic Planning	3/28/2025	Training		77,236		77,236

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291	Institute of human resource management	Health & Sanitation	11/2/2025	Registration fee		75,400		75,400
292	Jasmab agencies	Health & Sanitation	25/6/2024	Printing services		390,000		390,000
293	Kenya school aof government	Health & Sanitation	10/11/2025	Tuition fees		266,815		266,815
294	Ksg - lower kabete	Health & Sanitation	11/3/2025	Tuition fee for cecm carolyne makali		266,815		266,815
295	Icpak	Health & Sanitation	14/2/2025	Scientific conference		64,000		64,000
296	Career Boost Dynamic Ltd	Roads & Public works	7/3/2025	Training fee		100,000.00		100,000
297	ICPAK	Education and VTC	14/7/2023	Training of Staff on Financial Management for Non Pro		448,000		448,000
298	KISM	Education and VTC	31/3/2025	Women in Procurement Training-Sharifa Shabram		69,600		69,600
299	KISM	Education and VTC	15/12/2021	1st Annual National Dialogue on Procurement-Silali Cyr		46,400		46,400
300	KISM	Education and VTC	8/11/2023	2nd National Dialogue		284,200		284,200
301	KISM	Education and VTC	22/11/2021	1st National Dialogue		232,000		232,000
302	Kism	Finance & Economic Planning		Women In Procurement And Suppl	167,040			167,040
303	Icpak	Finance & Economic Planning	12/1/2023	Interna Audit,Risk & Forensic Confe	177,000			177,000
304	Kenya School Of Renue Administratio	Finance & Economic Planning		Kesra Revenue Forecasting Training	185,600			185,600
305	Institute Of Hrm	Finance & Economic Planning	B10132	Workplace Policies And Procedures	71,920			71,920
306	Kenya institute of supply management	Gender and sports	31/3/2025	Tuition fee		75,400		75,400
307	Kenya school of government	CPSB	6/6/2024	Tution fees corporate governance	44,774			44,774
308	Kenya school of government- momba	Housing	2022/23	Tuition fee	120,650			120,650
309	Gpa	Public Administration	12/2/2022	Procurement Training Fee	904,800			904,800
310	Kism	Public Administration		Procurement Training Fee	550,000			550,000
311	Ksg	Roads & Public works	1/28/1900	Ksg baringo campus	345,000			345,000
312	Icpak	Roads & Public works	5/2/2023	Icpak seminar tuition fee	241,000			241,000
313	Kism p.o .box 30400-00100 nairobi	Trade, Energy and Industrilization	11/18/2022	Training services	214,600			214,600
314	Administrative professional of kenya	Finance & Economic Planning	2/18/2025	Training		56,782		56,782
315	Aa mobility\$road safety	Finance & Economic Planning	2/27/2025	Training		55,000		55,000
316	Administrative professional of kenya	Finance & Economic Planning	3/17/2025	Training		56,782		56,782
317	Icpak	Finance & Economic Planning	5/20/2025	Training		207,000		207,000
318	Ksg baringo	Finance & Economic Planning	11/30/2018	Training		152,000		152,000
319	Kenya institute of highway and buildin	Finance & Economic Planning	3/24/2025	Training		43,500		43,500
320	Kenya Institute of supply Managemen	Gender and sports	3/31/2025	Training fee		220,400		220,400
321	Kenya Institute of supply Managemen	Gender and sports	11/30/2021	Training fee		92,800		92,800
322	KISM	Governors	31/3/25	payment of training fee		162,400		162,400
323	IHRM	Governors	28/3/25	payment of training fee		69,600		69,600
324	Kenya Institute of Highways and Build	Governors	14/8/24	payment of training fee		187,500		187,500
325	Kenya school of government	Housing	28/10/2021	Tuition fee		60,320		60,320
326	Kenya institute of supplies manageme	Housing	8/11/2024	Tuition fee		46,000		46,000
327	Kenya institute of supplies manageme	Housing	29/11/2024	Tuition fee		75,400		75,400
328	ICPAK	Housing	23/11/2024	Annual Seminar		64,000		64,000
329	KISM	Lands	11/29/2024	3RD National dialogue held from 25th-29th november 2		75,400		75,400
330	KISM	Lands	11/8/2023	2nd National dialogue held from 13-17th-December 20		46,400		46,400
331	KISM	Lands	11/16/2021	1ST National dialogue held from 13-17th-December 202		46,400		46,400
332	ICPAK	Lands	29/08/2024	Training fee		59,000		59,000
333	Kism	Public Administration	3/31/2025	Procurement Training Fee		211,200		211,200
334	Icpak p.o. Box 59963-00200 nairobi	Trade, Energy and Industrilization	11/4/2022	Training services	123,000			123,000
335	Association of government librarian	Finance & Economic Planning	10/28/2022	Tuition fee	77,000			77,000

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336	Kism	Finance & Economic Planning		Tuition fees for kism	433,840		433,840
337	KISM	Trade, Energy and Industrilization	11/18/2022	Tuition Fee		208,800	208,800
338	IEK	Trade, Energy and Industrilization	29/10/2024	Tuition Fee		50,000	50,000
339	Institute Of Human Resource Mngt	CPSB	2024/2025	Training fee for david butaki		75,400	75,400
340	Ciala resort	Agriculture, livestock and coop	8/2/2025	Hotel Services		611,700	611,700
341	430 Resort- Mabanga	Agriculture, livestock and coop		Provision of catering services	24,500		24,500
342	Ndupawa Holdings	Agriculture, livestock and coop		Provision of catering services	350,000	350,000	-
343	Makololwe general agencies ltd	Agriculture, livestock and coop	4/28/2022	Supply and delivery of office catter	395,200	395,200	-
344	Ndupawa Holdings	Agriculture, livestock and coop		Provision of catering services	162,000	162,000	-
345	Sawan Hotel	Agriculture, livestock and coop		Provision of catering services durin	480,000	480,000	-
346	The perch hotel	Agriculture, livestock and coop	1/11/2019	Provision of catering services	700,000	700,000	-
347	Willard Guest House Hotel	Agriculture, livestock and coop		Provision of catering services	140,000	140,000	-
348	Willard Guest House Hotel	Agriculture, livestock and coop		Provision of catering services	29,350	29,350	-
349	Nawee enterprises	Agriculture, livestock and coop	22/2/2022	Supply and delivery of assorted cata	631,400		631,400
350	Devine Homes	Agriculture, livestock and coop	16.05.2025	catering and conference services		2,000,000	2,000,000
351	lional general office stationers	Agriculture, livestock and coop	14.02.2025	supply of catering items		300,000	300,000
352	Divine Homes	Agriculture, livestock and coop	11.11.2024	catering and conference services		400,000	400,000
353	County green hotel	Agriculture, livestock and coop		Provision of conference service during KAMIS training		178,000	178,000
354	Victoria comfort inn	Agriculture, livestock and coop	19/6/2021	Provision of Conference and catering services		1,494,000	1,494,000
355	County Green Hotel	Agriculture, livestock and coop		Provision of conference service dur	65,000	-	65,000
356	County Green Hotel	Agriculture, livestock and coop		Provision of conference service dur	306,000		306,000
357	Itoya Hotel	Agriculture, livestock and coop		Provision of Conference service for	140,000		140,000
358	M/S Willard Guest House	Agriculture, livestock and coop		Provision of Catering Services Durin	100,000	100,000	-
359	Milimani Gardens Hotel	Agriculture, livestock and coop		Provision of catering services	100,000	100,000	-
360	Ms Kika Hotel	Agriculture, livestock and coop		Provision of Conference and caterin	465,000	465,000	-
361	Ms Kika Hotel	Agriculture, livestock and coop		Provision of Conference and caterin	265,000	265,000	-
362	Ms Kika Hotel	Agriculture, livestock and coop		Provision of Conference and caterin	212,500	212,500	-
363	Ms Kika Hotel	Agriculture, livestock and coop		Provision of Conference and caterin	130,000	130,000	-
364	Victoria comfort inn	Agriculture, livestock and coop	6/19/2021	Conference facilities	819,000		819,000
365	Victoria comfort inn	Agriculture, livestock and coop	6/12/2021	Day conference	675,000		675,000
366	Mabanga ATC	Agriculture, livestock and coop		Assorted meetings and events		568,800	568,800
367	Jadelica services	Agriculture, livestock and coop	6/12/2024	Hotel Services		149,000	149,000
368	Milimani Gardens Hotel	County Attorney	13/5/2025	Provision of catering services and conference facility		15,000	15,000
369	Clanex General Contractors Limited	County Attorney	9/30/2024	Procurement of catering items		1,887,860	1,887,860
370	Milimani Gardens Hotel	County Attorney	26/5/2025	Provision of catering services and conference facility		92,400	92,400
371	Phinerock Ventures	County Attorney	30/04/2025	Supply and delivery of catering items		170,000	170,000
372	Kika hotel	County Secreatary		Catering services	226,155		226,155
373	Kika Hotel	County Secreatary	2019/2020	Provision for catering services and c	85,500		85,500
374	Minata hotels	County Secreatary	2018/2019	Provision for catering services and c	117,000	117,000	-
375	Kisam Enterprises Limited	County Secretary	2024/2025	Supply and delivery of catering items		572,000	572,000
376	Divine Homes Resort	County Secretary	2024/2025	Provision of full day conference hall and catering for 12		105,000	105,000
377	Mabanga Atc	County Secretary	2017/2018	Provision of conference services during ICT training		172,500	172,500
378	Mabanga Atc	County Secretary	2019/2020	Provision of conference services during County consult		268,800	268,800
379	Mabanga Atc	County Secretary	2019/2020	Provision of conference services during NCKK County d		168,000	168,000
380	Mabanga Atc	County Secretary	2022/2023	Provision of conference services during staff training		844,000	844,000
381	Mabanga Atc	CPSB	10/29/2024	Provision of catering and conference services		300,000	300,000
382	Mabanga Atc	CPSB	6/30/2025	Provision of catering and conference services		945,000	945,000
383	Mabanga Atc	CPSB	10/24/2024	Provision of catering and conference services		729,000	729,000
384	Milimani Gardens Hotel Ltd	CPSB	4/2024, 05/06/2	Provision of catering and conference services		164,000	164,000
385	Milimani Gardens Hotel Ltd	CPSB	12/6/2024	Provision of catering and conference services		22,800	22,800

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386	Mlimani Gardens Hotel Ltd	CPSB	6/10/2025	Provision of catering and conference services	14,400		14,400
387	Sarahjay Investments	CPSB	5/23/2025	Supply and delivery of drinking water	49,550		49,550
388	Joventure Hotel	CPSB	2/23/2024	Provision of catering and conference services	90,000		90,000
389	Kika Hotel	CPSB	2/19/2024	Provision of catering and conference services	25,000		25,000
390	Joventure hotel	CPSB	27/02/2024	Provision of catering and conference services	210,000	210,000	-
391	Joventure hotel	CPSB	12/03/2021	Provision of catering services	900,000		900,000
392	Kika hotel	CPSB	23/12/2022	Provision of catering and conference services	75,000		75,000
393	Kika hotel	CPSB	20/12/2023	Provision of catering services	250,000	250,000	-
394	Mabanga atc	CPSB	ST MARCH 202	Provision of catering and conference services	2,175,600	1,462,500	713,100
395	Millsview hotel ltd	CPSB	29/06/2023	Provision of catering and conference services	55,200	55,200	-
396	Mlimani gardens hotel ltd	CPSB	12/2022/13/6/202	Provision of catering and conference services	35,850	35,850	-
397	Vittoria suites	CPSB	03/05/2021	Provision of catering services	220,000		220,000
398	Iconic Gardens	Education and VTC	14/2/2-23	Catering services	510,000		510,000
399	Prinias Hotel	Education and VTC	10/7/2024	Provision of catering services-evaluation exercise	227,500		227,500
400	Tanga Kona Royal Green Hotel	Education and VTC	10/8/2024	Provision of catering services-bqpreparation exercise	237,500	-	237,500
401	Hillview Hotel	Education and VTC	24/11/2023	Provision of catering services-evaluation exercise-202	133,000		133,000
402	Hillview Hotel	Education and VTC	26/4/2024	Provision of catering services-evaluation exercise-202	200,000		200,000
403	Mlimani Gardens Hotel	Education and VTC	29/4/2024	Provision of catering services-meeting with korea visit	43,200		43,200
404	Elegant Hotel	Education and VTC	26/1/2024	Provision of catering services-meeting with eidu visitor	21,000		21,000
405	Elegant Hotel	Education and VTC	20/6/2024	Provision of catering services-evaluation exercise	99,000		99,000
406	Divine Homes Resort	Education and VTC	27/11/2024	Provision of catering services-evaluation exercise	220,000		220,000
407	Zion Resort	Education and VTC	2/2/2025	Provision of catering services-evaluation exercise	224,000		224,000
408	Zion Resort	Education and VTC	6/11/2024	Provision of catering services-evaluation exercise	196,000		196,000
409	Mlimani Gardens Hotel	Education and VTC	17/3/2025	Provision of catering services-breakfast meeting	7,200		7,200
410	Sea Cliff Agency Company Limited	Education and VTC	30/5/2025	Feeding programme	7,722,000		7,722,000
411	Dokuj Enterprises Limited	Education and VTC	17/1/2025	Food and beverage, masonry and plumbing	1,089,000		1,089,000
412	Mlimani Gardens Hotel	Education and VTC	12/2/2025	Provision of catering services-breakfast meeting	72,000		72,000
413	Iconic gardens	Education and VTC		Catering services	580,000		580,000
414	Zion resort bungoma	Education and VTC	29/3/2023	Catering services	184,000		184,000
415	Prinias Hotel	Education and VTC	99085-2023-202	Provision of catering services-Prepa	227,500		227,500
416	Afrique hotel ltd	Finance & Economic Planning	5/29/2019	Conference facilities while training	264,000		264,000
417	Bonito hotels	Finance & Economic Planning		Provision of conference facility	850,000		850,000
418	Bungoma country side inn	Finance & Economic Planning		Provision of catering service	300,000		300,000
419	The Breez Hotel	Finance & Economic Planning		Provision of catering services-SPCU Directorate	292,500		292,500
420	The Breez Hotel	Finance & Economic Planning		Provision of catering services-Budget Directorate	172,500		172,500
421	Aturkan Hotel	Finance & Economic Planning		Provision of catering services-Statistics Directorate	345,000		345,000
422	Joventure Hotel Ltd	Finance & Economic Planning		Provision of catering services-Budget Directorate	345,000		345,000
423	Joventure Hotel Ltd	Finance & Economic Planning		Provision of catering services Compilation of program	222,500		222,500
424	Divine Homes	Finance & Economic Planning		Provision of catering services planning directorate	143,000		143,000
425	Divine Homes	Finance & Economic Planning		Provision of catering services reports office	99,000		99,000
426	Victoria Comfort Inn	Finance & Economic Planning		Provision of catering services	420,000		420,000
427	Divine Homes	Finance & Economic Planning		Provision of catering services Compilation of 1st Supple	427,500		427,500
428	Prinias Hotel	Finance & Economic Planning		Provision of catering services	392,000		392,000
429	Prinias Hotel	Finance & Economic Planning		Provision of catering services	271,500		271,500
430	Divine Homes Resort	Finance & Economic Planning		Provision of catering services	135,000		135,000

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431	Divine Homes Resort	Finance & Economic Planning		Provision of catering services		140,000		140,000
432	Divine Homes Resort	Finance & Economic Planning		Provision of catering services		150,000		150,000
433	Divine Homes Resort	Finance & Economic Planning		Provision of catering services		427,500		427,500
434	Kika Hotel	Finance & Economic Planning	*	Provision of catering services(Audit Directorate)		540,000		540,000
435	Divine homes resort	Finance & Economic Planning	2/28/2025	Catering services		150,000		150,000
436	Divine homes resort	Finance & Economic Planning	2/10/2025	Catering services		140,000		140,000
437	Sesa elimu centre	Gender and sports	12/1/2025	Payment for assorted catering aiter	249,000			249,000
438	Millview hotel limited	Gender and sports	20/05/2021	Catering services-bonding	614,100			614,100
439	Millview hotel limited	Gender and sports	4.5.2021	Catering services-training by intern	172,500			172,500
440	Minata hotel	Gender and sports	4/2/2025	Provision of conference facility for evaluation of tender		498,000		498,000
441	Sangoti enterprises limited	Gender and sports	3/3/2023	Supply and delivery of catering items		1,306,430		1,306,430
442	Agybig company ltd	Gender and sports	9/11/2024	Supply and delivery of catering items		498,850		498,850
443	Sesa elimu centre	Gender and sports	25/09/2023	Payment for supply of assorted item	499,560			499,560
444	Abriic Hardware and Sanitary Limited	Gender and sports	1/22/2025	Supply and Delivery of Catering Items		450,000		450,000
445	Prinias Hotel	Gender and sports	6/2/2025	Provision of Conference Facility for Evaluation of Tender		255,000		255,000
446	Hunters paradise	Governor		Catering services	675,000			675,000
447	Kika hotel	Governor		Catering services	1,450,734		757,500	693,234
448	M/S Pro and Resolutions limited	Governor		Catering services	506,250			506,250
449	Siritamu	Governor	20/2/2024	Catering services	705,000			705,000
450	Kika hotel	Governors	21/1/2021	Provision of Catering services		851,234		851,234
451	Kika hotel	Governors	7/6/2021	Provision of Catering services		187,500		187,500
452	Buk and Sons Company Limited	Governors	20/4/2023	Supply and delivery of food stuff for muslim youth group		1,239,000		1,239,000
453	Divine homes hotel	Governors	1/4/2025 20/11/2	payment for Catering services		954,000		954,000
454	Wigot gardens	Governors	27/6/2025	Payment for Catering services		900,000		900,000
455	Millimani gardens	Governors	28/3/25	catering services		262,500		262,500
456	Prinius Hotel	Governors	6/1/2025	Catering services		1,050,000		1,050,000
457	Abriic hardware sanitary ltd	Governors	22/5/2025	supply and delivery catering items		895,400		895,400
458	Kika hotel	Governors	9/21/2022	Catering services	307,000		307,000	-
459	Aminata hotel	Health & Sanitation	7/10/1905	provision of hotel services	63,000			63,000
460	Aturkan hotel	Health & Sanitation	1/11/2024	Hotel services and conference		210,000		210,000
461	Aturkan hotel	Health & Sanitation		Conference services		60,000		60,000
462	Aturkan hotel	Health & Sanitation		Conference services		320,000		320,000
463	County comfort hotel	Health & Sanitation	16/8/2024	Conference services	13,500			13,500
464	County comfort hotel	Health & Sanitation		Conference services	16,000			16,000
465	County comfort hotel	Health & Sanitation		Conference services	25,000			25,000
466	County comfort hotel	Health & Sanitation		Conference services	50,000			50,000
467	Devine homes	Health & Sanitation		Conference services		340,000		340,000
468	Devine homes	Health & Sanitation		Conference services		340,000		340,000
469	Devine homes	Health & Sanitation		Conference services		166,500		166,500
470	Devine homes	Health & Sanitation		Conference services		246,400		246,400
471	Devine homes	Health & Sanitation		Conference services		252,000		252,000
472	Divine homes resort	Health & Sanitation	12/10/2024	Conference services		720,000		720,000
473	Divine homes resort	Health & Sanitation		Conference and hotel services		252,000		252,000
474	Divine homes resort	Health & Sanitation	12/8/2023	Provision of catering for CEF projec	928,000			928,000
475	Divine homes resort	Health & Sanitation		Provision of catering for CEF projec	112,500		112,500	-
476	Divine homes resort	Health & Sanitation		provision of catering services for bu	445,000		445,000	-
477	Divine homes resort	Health & Sanitation	18/12/2023	CEF PROJECTS evaluation	750,000			750,000
478	Elegant hotel	Health & Sanitation	10/11/2019	Conference services		102,000		102,000
479	Hillviee ecosystem	Health & Sanitation		Conference services		25,000		25,000
480	Hillview ecosystem	Health & Sanitation		Conference and hotel services		56,000		56,000

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481	Hillview Eco-Tourism hotel	Health & Sanitation	10/11/2023	Provision of cartering service while	120,000			120,000
482	HOTEL ATURKAN	Health & Sanitation		provision of catering srrvice for 30	680,000			680,000
483	Hotel satelite	Health & Sanitation	3/6/2024	Hotel services		243,000		243,000
484	HOTEL SATELITE VIEW	Health & Sanitation	11/12/2023	provision for catering services for fi	215,000			215,000
485	Joventure	Health & Sanitation	3/4/2024	provision of hotel services	1,500,000			1,500,000
486	Joventure hotel ltd	Health & Sanitation	6/12/2023	Hotel services and conference		1,250,000		1,250,000
487	Joventure hotel ltd	Health & Sanitation		Conference services		225,000		225,000
488	Joventure hotel ltd	Health & Sanitation		Conference services		77,500		77,500
489	Joventure hotel ltd	Health & Sanitation		Conference services		500,000		500,000
490	Joventure hotel ltd	Health & Sanitation		Conference services		450,000		450,000
491	Joventure hotel ltd	Health & Sanitation		Conference services		1,245,000		1,245,000
492	Joventure hotel ltd	Health & Sanitation		Conference services	850,000			850,000
493	Kabula pastrol	Health & Sanitation		Conference services		495,500		495,500
494	Kika hotel	Health & Sanitation	15/9/2023	Conference services		294,000		294,000
495	Kika hotel	Health & Sanitation	22/8/2024	Conference services		294,000		294,000
496	Kika hotel	Health & Sanitation		Conference services		420,000		420,000
497	Kika hotel	Health & Sanitation		Conference services		587,500		587,500
498	Kika hotel	Health & Sanitation		Conference services		225,000		225,000
499	Kika Hotel	Health & Sanitation		Evaluation and report writing of pro	670,000			670,000
500	Kika Hotel	Health & Sanitation		Provision of catering Evaluation of	250,000			250,000
501	Kika Hotel	Health & Sanitation		plan preparation	350,000			350,000
502	Kital Hotel	Health & Sanitation	7/20/2023	Consolidation of procurement plan	587,500			587,500
503	Milimani gardens	Health & Sanitation	8/11/2024	Hotel accommodation and conference		486,000		486,000
504	Millview hotel ltd	Health & Sanitation	15/06/2022	Catering services for promotions	333,500			333,500
505	Minata hotels	Health & Sanitation	17/9/2024	Conference services		630,000		630,000
506	Minata hotels	Health & Sanitation	19/7/2024	Conference services		21,000		21,000
507	Minata hotels	Health & Sanitation	12/8/2024	Conference services		42,000		42,000
508	Mliman Garden hotel	Health & Sanitation		provision of catering service for de	160,000			160,000
509	Mliman Gardens	Health & Sanitation	11/10/2023	provision of catering service for de	135,000			135,000
510	Mliman Gardens	Health & Sanitation	9/10/2023	provision of catering services for bu	142,000			142,000
511	Mlimani Garden hotel	Health & Sanitation	9/15/2023	provision of catering services for T	30,000			30,000
512	Mlimani Gardens	Health & Sanitation	28/04/2024	provision of catering services for bu	420,000			420,000
513	Mlimani gardens	Health & Sanitation		provision of catering services for bu	48,000		48,000	-
514	Mlimani Gardens hotel	Health & Sanitation		provision of catering service for de	140,000		140,000	-
515	Mlimani Gardens hotel	Health & Sanitation	6/2/2025	provision of catering services for bu	185,000			185,000
516	Mlimani gardens hotel ltd	Health & Sanitation	9/10/2023	Conference services		48,000		48,000
517	Mlimani gardens hotel ltd	Health & Sanitation	19/09/2023	Conference services		123,500		123,500
518	Mlimani gardens hotel ltd	Health & Sanitation	16/9/2024	Conference services for reports compilation		64,000		64,000
519	Mlimani gardens hotel ltd	Health & Sanitation	7/8/2023	Conference services		31,250		31,250
520	Mlimani gardens hotel ltd	Health & Sanitation	15/9/2023	Conference services		1,750		1,750
521	Mlimani gardens hotel ltd	Health & Sanitation	15/9/2023	Conference services		18,000		18,000
522	Mlimani gardens hotel ltd	Health & Sanitation	15/9/2023	Conference services		45,000		45,000
523	Mlimani gardens hotel ltd	Health & Sanitation	21/11/2023	Conference services		360,000		360,000
524	Mlimani gardens hotel ltd	Health & Sanitation	30/11/2023	Conference services		48,000		48,000
525	Mlimani Gardens limited	Health & Sanitation		provision of catering services for pl	123,000		123,000	-

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526	Mlimani hotel limited	Health & Sanitation		provision of catering service for de	22,000		22,000	-
527	Mlimani hotel limited	Health & Sanitation		provision of catering service for de	28,000		28,000	-
528	Moscar auto	Health & Sanitation	10/12/2024	Conference services		48,000		48,000
529	Ms moscar auto	Health & Sanitation		Provision of motor vehicle maintainance and repair serv		603,000		603,000
530	Sawan Hotel	Health & Sanitation		provision of catering service for de	37,800			37,800
531	Skyz hotel	Health & Sanitation	10/9/2023	Hotel services and conference		168,000		168,000
532	The county comfort	Health & Sanitation		conference servise provision for Pro	91,000		91,000	-
533	The county comfort	Health & Sanitation		provision of catering services for T	12,000			12,000
534	The county comfort hotel limited	Health & Sanitation		provision of catering services for T	22,500			22,500
535	The county comfort hotel limited	Health & Sanitation	25/01/2025	provision of catering services for T	16,500			16,500
536	Victoria comfort inn ltd	Health & Sanitation	06/10/2024	Catering servicesfor procurement p	605,150			605,150
537	Victoria comfort inn ltd.	Health & Sanitation	10/6/2024	Preparation of facilities procurement plan 2024/2025		840,000		840,000
538	Wanangali	Health & Sanitation	24/2/2024	Provision of calory services		189,000		189,000
539	West drop soln ent	Health & Sanitation	24/3/2022	Supply of food staffs to webuye cnt	656,200			656,200
540	West drop soln ent	Health & Sanitation	20/7/2021	Food stuff supply to Webuye count	685,900			685,900
541	Zabibu Restaurant Limited	Health & Sanitation	2/4/2024	Meeting on medical and allied servi	12,500			12,500
542	Zabibu Restaurant limited	Health & Sanitation	17/11/2023	County secretary boardroom meeti	16,000			16,000
543	Wandindi limited	Housing	3/3/2025	Supply and delivery of catering items		727,900		727,900
544	Itoya Hotel	Housing	9/11/2023	Catering Services	127,000			127,000
545	Hotel Itoya	Housing	1986951	Conference services	139,600			139,600
546	Ashleys Suits	Lands	9/22/2023	Conference services	516,825			516,825
547	Hotel Itoya	Lands	1986951	Conference services	226,000			226,000
548	Kika Hotel	Lands	4/23/2024	Conference services	75,000			75,000
549	Prinias Hotel	Lands		Conference facilities	211,600		211,600	-
550	Victoria Comfort Inn	Lands	1/30/2024	Conference services	137,500			137,500
551	Brima operations company	Lands	6/3/2025	Supply of branding and Printing works services		486,000		486,000
552	Bleiden Enterprises	Mabanga ATC	24/11/2023	Supply of assorted catering items		1,199,989		1,199,989
553	Diana nyongesa	Mabanga ATC	7/7/2024	Supply and delivery of Chicken – 33 Birds during FAO II		33,000		33,000
554	Kevin Mwalimu	Mabanga ATC	7/7/2024	Supply of stationary during FAO II Programme		50,000		50,000
555	Elizabeth Katamio	Mabanga ATC		Supply and delivery of Firewood – 5 trips during FAO II		6,000		6,000
556	Elizabeth Katamio	Mabanga ATC	7/7/2024	Supply and delivery of S/Banana/Mbogoya during FAO I		15,200		15,200
557	Elizabeth Katamio	Mabanga ATC	7/7/2024	Supply and delivery of Fruits, Sweet potatoes, cooking		32,450		32,450
558	Kennedy Nalyanya	Mabanga ATC	7/7/2024	Supply and delivery of 130 kgs of Beef during FAO II Pr		70,000		70,000
559	Kennedy Nalyanya	Mabanga ATC	7/7/2024	Supply and delivery of 10kg of Minced Beef during FAO		8,000		8,000
560	Fredrick Simiyu	Mabanga ATC	7/7/2024	Supply and delivery of Groundnuts – 10 goros during FA		6,000		6,000
561	Elizabeth Katami	Mabanga ATC	7/7/2024	Supply and delivery of Wimbi flour during FAO II Progr		30,000		30,000
562	Elizabeth Katami	Mabanga ATC	7/7/2024	Supply and delivery of Vegetables, Tomatoes, Hd		44,600		44,600
563	Fednant Wanyama	Mabanga ATC	7/7/2024	Supply and delivery of Charcoal – 10bags during FAO II		13,000		13,000
564	Beatrice Wanyonyi	Mabanga ATC	7/7/2024	Supply and delivery of Chicken -33 birds during FAO II F		33,000		33,000
565	Edwin Satia	Mabanga ATC	7/7/2024	Supply and delivery of Birds – 33 Kukus during FAO II P		33,000		33,000
566	Clareon Co. Ltd	Mabanga ATC	7/7/2024	Supply of non-Perishables during FAO II Programme		767,720		767,720
567	Lillian Lutta	Mabanga ATC	10/6/2024	Supply of Chicken - 30 Birds during NYS programme		30,000		30,000
568	Fednant Wanyama	Mabanga ATC	10/6/2024	Supply of 5kgs of Charcoal during NYS programme		6,500		6,500
569	Kennedy Nalyanya	Mabanga ATC	10/6/2024	Supply of 66kg of Beef during NYS programme		30,240		30,240
570	Colleta naswa wamalwa	Mabanga ATC	8/8/2023	Supply of Chicken 89 Birds during Bungoma Revenue D		89,000		89,000

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571	Lillian Lutta	Mabanga ATC	4/3/2023	Supply of Chicken - 40 birds during PULA	40,000		40,000
572	Kutalangi Supplies	Mabanga ATC	10/6/2024	Supply of non-Perishables during NYS & MESPT	318,000		318,000
573	Phillips Shop Supplies	Mabanga ATC	10/6/2024	Supply of Serviettes, tooth picks, eggs, water, and bread	99,850		99,850
574	Linnet Soda	Mabanga ATC	8/6/2024	Supply of 20 crates of Soda during MESPT	17,000		17,000
575	Fernand Wanyama	Mabanga ATC	10/7/2024	Charcoal – 6 bags MESPT	9,800		9,800
576	J.D Computers	Mabanga ATC	5/11/2022	Supply and delivery of tonners and repair of computers	470,000		470,000
577	Elizabeth Katami	Mabanga ATC	10/6/2024	Supply of Firewood 5 trips during NYS & MESPT	10,000		10,000
578	Elizabeth Katami	Mabanga ATC	10/6/2024	Supply of Vegetables during NYS & MESPT	25,800		25,800
579	Elizabeth Katami	Mabanga ATC	10/6/2024	Supply of Fruits during NYS & MESPT	9,500		9,500
580	Tobias wafula	Mabanga ATC	11/6/2024	Supply of non-perishables during	150,000		150,000
581	Colleta naswa wamalwa	Mabanga ATC	5/2/2019	Supply of Chicken – 50 Birds during development of Ag	50,000		50,000
582	Pauline Barasa	Mabanga ATC	5/2/2019	Supply of Chicken - 22 Birds during development of agr	22,000		22,000
583	Linnet Soda	Mabanga ATC	5/2/2019	Supply of 20 crates of Soda during development of agr	17,000		17,000
584	Colleta naswa wamalwa	Mabanga ATC	5/2/2019	Supply of Chicken -110 Birds during Staff Promotions	110,000		110,000
585	Colleta naswa wamalwa	Mabanga ATC	5/2/2018	Supply of Chicken -55 Birds during CPSB- Staff Promotio	55,000		55,000
586	Colleta naswa wamalwa	Mabanga ATC	5/2/2018	Supply and deliver of Chicken – 100 Birds during induct	100,000		100,000
587	Kennedy Nalyanya	Mabanga ATC	5/2/2018	Supply and delivery of Beef mixed 120kg during induct	70,000		70,000
588	Elizabeth Katami	Mabanga ATC	10/6/2020	Supply of Firewood 3 tons during induction of new staf	19,000		19,000
589	Beatrice Wanyonyi	Mabanga ATC	10/6/2019	Supply of Chicken 30 Birds during issuance of appoint	24,000		24,000
590	Colleta naswa wamalwa	Mabanga ATC	5/2/2018	Supply of Chicken - 98 Birds during Issuance of appoi	98,000		98,000
591	Colleta naswa wamalwa	Mabanga ATC	5/2/2018	Supply of Chicken -60 Birds during Contractors' meetin	60,000		60,000
592	kelly khisa	Mabanga ATC	5/2/2018	Supply of non-perishables during NCKK- County Dialogu	231,450		231,450
593	Colleta naswa wamalwa	Mabanga ATC	5/2/2018	Supply of Chicken -100 Birds during NCKK- County Dialo	100,000		100,000
594	Tobias wafula	Mabanga ATC	5/2/2018	Supply of non-perishables during County Consultative N	150,600		150,600
595	Colleta naswa wamalwa	Mabanga ATC	5/2/2018	Supply of Chicken - 80 Birds during County Consultative	80,000		80,000
596	Colleta naswa wamalwa	Mabanga ATC	5/2/2018	Supply of Chicken - 50 Birds during Maize crisis meetin	50,000		50,000
597	Colleta naswa wamalwa	Mabanga ATC	5/5/2018	Supply of Chicken -150 Birds during Ushirika Day Celebr	150,000		150,000
598	Sharny catering services	Public administration	12/16/2022	Catering during 2022 jamuhuri day	630,000		630,000
599	Ndupawa Holdings	Public Administration	6/4/2025	Conference Facilities	310,000		310,000
600	Willard Guest House	Public Administration	5/27/2025	Catering Services	1,200,000		1,200,000
601	Medhi Enterprises	Public Administration	1/31/2025	Catering Services	104,820		104,820
602	Kisam Enterprises	Public Administration	5/27/2025	Catering Services	800,000		800,000
603	Mlimani Gardens	Public Administration	5/2/2025	Conference Facilities	1,348,600		1,348,600
604	Elegant Hotel	Public Administration	5/2/2025	Conference Facilities	525,800		525,800
605	Mlimani Gardens	Public Administration	2/26/2025	Conference Facilities	420,200		420,200
606	Millview Hotel	Public Administration	11/8/2023	Conference Services	563,500		563,500
607	Divine Homes Resort	Public Administration	11/8/2023	Conference Services	294,000		294,000
608	Vesabina Entreprises	Public Administration	1/8/2025	Catering Services	143,750		143,750
609	Prinius Hotel Limited	Public Administration	3/7/2024	Provision of conference services	125,000		125,000
610	Noble Hotel Eldoret	Public Administration	6/30/2025	Provision of conference services	440,000		440,000
611	Ciala Resorts	Public Administration	3/8/2023	Consultative Meeting With Mcas	650,000		650,000
612	Divine Homes Resort	Public Administration	11/14/2023	Evaluation Of Medical Cover	270,000		270,000
613	Divine Homes Resort	Public Administration	1/30/2023	Consultative Meetings With Mcas	550,000		550,000
614	Joventure	Public Administration	7/6/2021	Evaluation Of Cleaning Services	360,000		360,000
615	Joventure	Public Administration	9/21/2022	Evaluation Of Cleaning Services	230,000		230,000

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616	Millview	Public Administration	9/5/2023	Consultative Meeting With Mcas	400,000			400,000
617	Victoria Comfort Inn	Public Administration	10/5/2023	Evaluation Of Security Services	332,500			332,500
618	Prinias Hotel	Roads & Public works	5/11/2023	full board and conferences		1,050,000.00		1,050,000
619	Devine Homes Resort	Roads & Public works	17/3/25	Provision of Hotel and Conference Services		2,240,000.00		2,240,000
620	Devine Homes Resort	Roads & Public works	30/1/25	Provision of Hotel and Conference Services		2,112,000.00		2,112,000
621	Devine Homes Resort	Roads & Public works	25/2/25	Provision of Hotel and Conference Services		1,680,000.00		1,680,000
622	Divine Homes Resort	Roads & public works		Conference fee and accomodation	2,902,500			2,902,500
623	Divine Homes Resort	Roads & public works		Provision for conference	540,000			540,000
624	Hill View Hotel	Roads & public works	2023-2024	Catering services	112,000			112,000
625	County Green Hotel	Trade, Energy and Industrilization	22/02/2024	Conference Services		56,000		56,000
626	Olukulu Resort	Trade, Energy and Industrilization	11/11/2024	Catering Services		135,000		135,000
627	Royal Suites	Trade, Energy and Industrilization		Catering Services		46,000		46,000
628	Smart Lilies Limited	Trade, Energy and Industrilization	21/01/2025	Catering Services		701,657.32		701,657
629	Jadelica Hotel kanduyi	Trade, Energy and Industrilization	8/24/2024	Hospitality Services		161,820		161,820
630	Mabanga ATC	Trade, Energy and Industrilization	12/2/1901	Hospitality Services		160,000		160,000
631	Divine home resort	Trade, Energy and Industrilization	13/12/2021	Provision for full board conference	363,000			363,000
632	Medhi investment	Water & Toursim	16/11/2023	Supply and delivery of catering item	396,400			396,400
633	Mlimani Gardens	Water & Toursim	6/5/2025	Hotel and conference serices		48,000.00		48,000
634	Prinias Hotel	Water & Toursim	15/09/2024	Hotel and conference serices		125,000.00		125,000
635	Wigot Gardens	Water & Toursim	10/10/2023	Hotel and conference serices	92,500	-		92,500
636	Divine Homes Resort Ltd.	Water & Toursim	22/2/2023	Provision of Full Board & Conferenc	1,330,000			1,330,000
637	Prinias Hotel	Water & Toursim	30/11/2023	Provision of Full Board & Conferenc	600,000			600,000
638	Prinias Hotel	Water & Toursim	18/12/2023	Provision of Full Board & Conferenc	240,000			240,000
639	Prudential west Agency	Agriculture, livestock and coop	13.05.2024	Insurance services		298,000		298,000
640	Trunex ltd	Agriculture, livestock and coop	7/2/2025	Ict Accessories		448,000		448,000
641	Betterline insurance	Finance & Economic Planning	6/11/2025	Insurance for motorvehicles		2,220,000		2,220,000
642	Betterline insurance Agency	Governors	22/04/2025	supply and delivery of insurance for motor vehicle GVN		905,340		905,340
643	phenat ventures	Governors	17/4/2025	supply and delivery of insurance for motor vehicle GVN		1,093,000		1,093,000
644	Life west Link Insurance Agency Ltd	Education and VTC	11/24/2023	Supply and delivery of car insurance	458,000			458,000
645	Prudential west insurance	Gender and sports	14/4/2024	Provision of M/V Insurance Cover	199,300			199,300
646	Prudential west insurance	Gender and sports	4/4/2025	Provision of insurance cover for motor vehicles		200,000		200,000
647	Ndetrop insurance agency	Health & Sanitation	3/6/2025	Provision of insurance covers for motorvehicles kcg 65		1,032,330		1,032,330
648	Prudential west insurance agency	County Secreatary	2022/2023	Provision for motor vehicle insuran	595,000			595,000
649	MS Prudential West insurance	Health & Sanitation		Payment for motor vehicle insuran	2,100,000		2,100,000	-
650	Wape Garage and Gen supplies	Health & Sanitation		Payment for motor vehicle insuran	21,000		21,000	-
651	Prudential West insurance	Mabanga ATC	2144377	provision of insurance services	880,000		679,344	200,656
652	Corporate Insurance Co. Ltd	Finance & Economic Planning	1233490	Motorbike And Motorvehicle Insur	204,020			204,020
653	Alpine Insurance	Finance & Economic Planning		Provision of comprehensive insurance for 33 motor bik		743,153		743,153
654	PrudentialInsurance West Agency	Finance & Economic Planning		Provision of comprehensive insurance for motor vehicles and motor bikes				-
655	Johncele Insurance Brokers Limited	County Secretary	2016/2017	Provision of motorvehicle insurance cover		1,687,500		1,687,500
656	Johncele Insurance Brokers Limited	County Secretary	2016/2017	Provision of motorvehicle insurance cover		122,541		122,541
657	Johncele Insurance Brokers Limited	County Secretary	2016/2017	Provision of motorvehicle insurance cover		364,000		364,000
658	Johncele Insurance Brokers Limited	County Secretary	2017/2018	Provision of motorvehicle insurance cover		1,050,000		1,050,000
659	Biju Insurance Company	Water & Toursim		Supply And Delivery Of Car Insuran	738,530			738,530
660	Betterline insurance agency	Health & Sanitation	2/10/2024	Comprehensive insurance cover		2,080,000		2,080,000

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661	Prudential west agency	Health & Sanitation	11/10/2023	Provision of insurance services		1,022,800		1,022,800
662	Prudential west agency	Health & Sanitation	15/10/2023	Supply of motor vehicle insurance		2,959,980		2,959,980
663	Biju insurance	Health & Sanitation	15/10/2024	Supply of motor vehicle insurance		1,275,912		1,275,912
664	Betterline insurance agency	Health & Sanitation	10/11/2024	Supply of motor vehicle insurance		2,850,660		2,850,660
665	Betterline insurance Agency	Governors	22/04/2025	supply and delivery of insurance for motor vehicle(DG)		500,000		500,000
666	Betterline insurance Agency	Governors	22/4/25	supply of motor vehicle insurance		862,550		862,550
667	Alpine insurance brokers	Housing	6/2/2025	Comprehensive insurance for 39CG044a		113,583		113,583
668	Prudential West Insurance Agency	Lands	1/19/2024	Motor Vehicle Insurance Cover		450,000		450,000
669	Betterline Insurance Agency	Lands	2/4/2025	Insurance for Mortor Vehicles,KCA 899F,KCD 127GAND		449,670		449,670
670	Prudential West Insurance Agencies	Public Administration	1/3/2024	Insurance For Kby 871C		340,931		340,931
671	Karen Direct Insurance Brokers	Public Administration	2/16/2023	Provision of staff medical cover	50,814,192	50,721,288	50,814,192	50,721,288
672	Betterline Insurance Agency	CPSB	7/26/2024	Supply of insurance services		398,532		398,532
673	KSPCA	Agriculture, livestock and coop	19/10/2023	22 Rounds Blank Ammo		120,000		120,000
674	Fantastic smart Ltd	Gender and sports	18/05/2020	Supply and delivery of cleaning materials		103,795		103,795
675	Avata ventures ltd	Health & Sanitation	2/9/2024	Purchase and delivery of tshirts and reflector jackets		1,300,000		1,300,000
676	Biotech laboratories kenya ltd	Health & Sanitation	2/2/2025	Supply and delivery of laboratory reagents		4,474,200		4,474,200
677	Bungoma wema center ltd	Health & Sanitation	14/3/2025	Supply and delivery of non-pharmaceutical material		1,987,000		1,987,000
678	Cheram suppliers	Health & Sanitation	10/4/2024	Supply of lab reagents		609,000		609,000
679	Farahchemm limited	Health & Sanitation	15/1/2025	Supply of x-ray materials		1,704,820		1,704,820
680	Hedka agencies	Health & Sanitation	1/11/2023	Purchase of neglected tropical disease chemicals		947,250		947,250
681	Kemsa	Health & Sanitation	1/3/2025	Purchase of pharmaceuticals		7,167,850		7,167,850
682	Kemsa	Health & Sanitation	10/12/2024	Purchase of pharmaceuticals		3,329,150		3,329,150
683	Kemsa	Health & Sanitation	10/12/2024	Lab reagents		1,430,000		1,430,000
684	M/s Jentachi	Health & Sanitation	1/8/2025	Supply of t- shirts		426,300		426,300
685	Myjam enterprise ltd	Health & Sanitation	15/12/2025	Purchase of non - pharms		2,288,300		2,288,300
686	Phinerock ventures	Health & Sanitation	7/9/2024	Fumigation services		420,000		420,000
687	Ms maasuswa chemist	Health & Sanitation		Supply and delivery of pharmaceuticals		11,800,000		11,800,000
688	Jahjav co. Ltd	Health & Sanitation	6/4/2025	Supply and delivery of drugs		1,273,120		1,273,120
689	Kiteki inv. Ltd	Health & Sanitation	12/4/2025	Supply and delivery of non-pharmaceuticals		1,515,000		1,515,000
690	Dovas pharmacy	Health & Sanitation	11/8/2023	Supply of collar t-shirts		255,000		255,000
691	Greseaoldings	Health & Sanitation	27/5/2024	Supply and delivery of non-pharmaceutical material		2,177,500		2,177,500
692	Pamu business enterprises	Education and VTC	45104	Supply and delivery of staff uniform	199,100		199,100	-
693	Demutut dominion limited	Education and VTC	856330-2023-202	Supply and Delivery of learning mat	872,716		872,716	-
694	Puritec Logistics	Finance & Economic Planning	*	Supply of uniforms		1,811,000		1,811,000
695	Kerphine solutions	CPSB	21/06/2023	Supply of corporate uniforms	287,650			287,650
696	Phinerock Ventures	County Secreatary	2023/2024	Supply and delivery of carpet and c	500,000			500,000
697	Ben Wax Ltd	County Secreatary	2023/2024	Supply and delivery of Catering ite	499,400			499,400
698	Anweks ventures ltd	Governor		Supply And Delivery Of Catering lte	796,750		796,750	-
699	Sently solutions	Health & Sanitation		Request for purchase of medical ec	943,100		943,100	-
700	Sealton Co .Ltd	Health & Sanitation	27/8/2024	Request for signage services as per	1,806,000		1,054,714	751,286
701	Trinaup agencies	Health & Sanitation	45000	Supply and delivery of oxagel	95,000			95,000
702	Lionel general office stationary	Health & Sanitation	8/7/2019	Supply of cleaning materials	140,000			140,000
703	Lionel general office stationary	Health & Sanitation	29/6/2020	Supply of cleaning materials	137,750			137,750
704	Lionel general office stationary	Health & Sanitation	4/2/2019	Supply of cleaning materials	100,000			100,000
705	Medhi investments	Health & Sanitation	44324	Supply of cleaning materials	46,560			46,560

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706	Kemsa	Health & Sanitation	20/3/2023	Supply of drugs	1,678,198		1,678,198	-
707	Amylin chemist	Health & Sanitation	7/8/2019	Supply of drugs	468,045		468,045	-
708	Meds	Health & Sanitation	45012	Supply of drugs at kimilili sch	868,029			868,029
709	Erascom Enterprise Ltd	Health & Sanitation		Supply of medical equipment for N	1,904,200		1,904,200	-
710	Brookhart health care	Health & Sanitation	21/06/2022	Supply of non pharms	10,948,930			10,948,930
711	Glamax enterprises	Health & Sanitation	44827	Supply of non pharms	338,000			338,000
712	Redhart supplies and construction ltd	Health & Sanitation	16/2/2023	Supply of nonpharms	269,000			269,000
713	Lionel general office stationary	Health & Sanitation	8/7/2014	Supply and delivery of non pharms t	150,000			150,000
714	Ranvel Services Ltd	Health & Sanitation	5/29/2023	Procurement OF Chemicals for diisi	2,067,500		2,067,500	-
715	Evadhi Enterprise	Health & Sanitation	8/4/2024	Procurement of uniform for the de	208,000			208,000
716	MS Gresea Holding Ltd	Health & Sanitation	11/27/2023	Purchase of non- pharmaceuticals	2,984,750			2,984,750
717	M/S Hedka Agencies Ltd	Health & Sanitation	7/11/2023	Purchase of neglected tropical disea	990,510			990,510
718	M/s Sinawa Enterprises LTD	Health & Sanitation	21/2/2024	Purchase of non-pharmaceuticals	2,981,250			2,981,250
719	M/s Mijam Enterprises Ltd	Health & Sanitation	27/11/2023	Purchase of non-pharmaceuticals	2,734,000			2,734,000
720	M/s Donama Altimate Ltd	Health & Sanitation	29/4/2024	Purchase of non-pharmaceuticals	1,489,000			1,489,000
721	M/s Schenker General Merchandise and	Health & Sanitation	10/20/2023	Purchase of non-pharmaceuticals	405,000			405,000
722	Deprine Holding Limited	Health & Sanitation	1/8/2024	Purchase of patient bed linen bedd	5,669,500			5,669,500
723	Kemsa	Health & Sanitation	12th Apr 2024	Purchase of pharmaceuticals	10,497,000		10,497,000	-
724	Dovas Pharmacy	Health & Sanitation	2/9/2024	Purchase of pharmaceuticals	6,265,000		-	6,265,000
725	Hillview Eco-Tourism	Health & Sanitation		Report writing for framework cont	160,000			160,000
726	westdrop solutions ltd	Health & Sanitation	2022, 29/04/202	supply and delivery Food and ration	2,800,000			2,800,000
727	Dovas pharmacy	Health & Sanitation		Supply and delivery of collar T-shirt	285,000			285,000
728	Dovas pharmacy	Health & Sanitation	2/2/2024	Supply and delivery of drugs	8,177,050		8,177,050	-
729	M/s Felters investment	Health & Sanitation		Supply and delivery of food stuffs	1,418,560			1,418,560
730	M/S Kotch Laboratory Solution	Health & Sanitation		Supply and delivery of medical equi	1,890,125		1,890,125	-
731	Wanyalipopo Enterprises	Health & Sanitation	4/5/2019	Supply and delivery of medical equi	1,200,000			1,200,000
732	M/s Rinamu chemisity	Health & Sanitation		Supply and delivery of non- pharmad	2,950,000			2,950,000
733	M/s Blacktimber Ltd	Health & Sanitation	3/4/2024	Supply and delivery of non pharmad	2,918,500		2,918,500	-
734	Tribesh enterprise ltd	Health & Sanitation	11/23/2023	Supply of computer accessories	239,660			239,660
735	AVATA Ventures Ltd	Health & Sanitation		Supply of Lab reagents	650,000			650,000
736	Sunbleen General Suppliers	Health & Sanitation	09/05/2022 and	Supply of Non pharms webuye Host	4,250,000			4,250,000
737	Subleen general supplies	Health & Sanitation		Food and ration	1,266,000			1,266,000
738	M/s Dayton Pest control	Health & Sanitation	2/12/2020	Fumigation services at Millo health	1,500,000			1,500,000
739	touch Bee Solutions Ltd	Health & Sanitation	06/05/2022 and	Supply of Non pharms webuye Host	1,550,000			1,550,000
740	Touch Bee Solutions Ltd	Health & Sanitation		supply of pharms webuye	800,000			800,000
741	Naotrac Enterprises	Health & Sanitation	4/6/2019	supply of mamapacks	3,886,288			3,886,288
742	Kemsa	Health & Sanitation		Payment for Purchase of Supplies o	16,985,360		16,985,360	-
743	Roseda General Traders	Lands	8/7/164-2023/202	Supply and delivery of catering item	456,700			456,700
744	Sently solutions	Governors	29/4/25	supply and delivery beddings		3,150,000		3,150,000
745	Lamnas Investors	Mabanga ATC	2/2/2024	supply and delivery of animal feeds	1,500,000			1,500,000
746	Emat Enterprises	Mabanga ATC	3/4/2024	supply of beddings and linen	2,998,500			2,998,500
747	Edga Security Systems	Public Administration	9/20/2016	Security Service	2,850,000			2,850,000
748	Sinawa enterprises limited	Trade, Energy and Industrilization	5-Jul-22	Other capital grants and trans	179,652			179,652
749	Terrenova	Trade, Energy and Industrilization	2022/2023	Servicing of department vehicles	294,131			294,131
750	Westlink Electrical and Hardware Ltd	Trade, Energy and Industrilization		Supply and Delivery of Electrical Ma	3,874,000			3,874,000

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751	Markrim Ltd	Agriculture, livestock and coop	8/6/2023	Uniform For Devolution		49,000		49,000
752	Farmat systems	Governors	6/3/2023	Supply and delivery of Branded T-shirts for fire services		636,000		636,000
753	Yazeem Limited	Trade, Energy and Industrilization	8/11/2023	Supply of General Office Stationary		525,100		525,100
754	M/S Lasaha enterprises	Trade, Energy and Industrilization	10/3/2025	Supply of General Office Stationary		290,870		290,870
755	Demix Enterprises	Agriculture, livestock and coop	23.05.2025	Supply and Delivery of office supplies		2,000,000		2,000,000
756	AandN Wavelink logistics Ltd	Agriculture, livestock and coop	11.02.2025	supply of office stationery		846,625		846,625
757	Bleiden enterprises	Agriculture, livestock and coop	19/11/2024	Supply and Delivery of Assorted Items		1,199,989		1,199,989
758	Caltonmusa Enterprises	CPSB	2/19/2025	Supply of office stationery		593,125		593,125
759	Wasser E.A Systems Ltd	County Attorney	24/2/2025	Supply and delivery of printing papers & tonners		165,000		165,000
760	Newark Holdings Limited	Gender and sports	1/24/2025	Supply and Delivery of Office Statio	200,000			200,000
761	Jentachi Investments	Education and VTC	1/3/2024	Supply and delivery of Stationery	499,375			499,375
762	Tajway Ventures	Education and VTC	20/5/2025	Supply and delivery of tonners		1,996,400		1,996,400
763	Cetritech Supplies	Education and VTC	22/11/2024	Supply and delivery of office stationery -ecde		483,490		483,490
764	Sealton Company	Education and VTC	4/3/2025	Supply and delivery of office stationery -ecde		201,600		201,600
765	Sealton Company	Education and VTC	4/3/2025	Supply and delivery of office stationery-vtc		73,800		73,800
766	Rogeda General Supplies	Education and VTC	1/4/2025	Supply and delivery of sanitary items-ecde		49,210		49,210
767	Rogeda General Supplies	Education and VTC	1/4/2025	Supply and delivery of sanitary items-vtc		23,310		23,310
768	Abri Hardware And Sanitation	Education and VTC	4/3/2025	Supply and delivery of catering items ecde		550,020		550,020
769	Tajway Ventures	Education and VTC	4/3/2025	Supply and delivery of tonners		427,000		427,000
770	Tajway ventures	Finance & Economic Planning		Supply and delivery of assorted toners		2,025,100		2,025,100
771	Webar enterprises	Gender and sports	17/12/2024	Supply And Delivery of Tonners	279,700			279,700
772	Sialo one general supplies	Gender and sports	20/5/2024	Purchase of stationery	242,665			242,665
773	Elmewa joint enterprises	Gender and sports	3/3/2023	Supply and delivery of office station	298,000			298,000
774	Madividi	Gender and sports	3/3/2023	Supply and delivery of office tonner	298,000			298,000
775	Wasser e.a systems ltd	Gender and sports	9/11/2024	Supply and delivery of tonners		200,000		200,000
776	Geineosis	Gender and sports	9/11/2024	Supply and delivery of office stationery		200,000		200,000
777	Markram Ltd	Agriculture, livestock and coop		Supply and delivery of Uniforms	49,000		49,000	-
778	Calvick Company Ltd	Agriculture, livestock and coop	29/09/2023	Office supplies	49,700			49,700
779	Tigris Investments	Agriculture, livestock and coop		General office supplies	380,000			380,000
780	Lunexa Enterprises	Agriculture, livestock and coop		Supply and Delivery of office supplie	263,000			263,000
781	A&N wavelink logistics ltd	Health & Sanitation	10/2/2025	Supply of stationery		179,990		179,990
782	Ashance enterprises	Health & Sanitation	14/3/2025	Office accessories and computers		237,940		237,940
783	Tabkure ent. Ltd	Health & Sanitation	6/6/2024	Supply and delivery of office stationery		499,630		499,630
784	Wasser E.A Systems	Roads & Public works	22/8/2023	Supply and delivery of printing pap	996,750			996,750
785	Wasser E.A Systems	Roads & Public works	10/3/2025	Supply and delivery of assorted stationery		582,860.00		582,860
786	Rodhamin Enterprises	Water & Toursim		Supply And Delivery Of Kitchen Ite	199,900			199,900
787	Phinerock Ventures	County Secretary	2023/2024	Supply and delivery of office Sundry items		143,000		143,000
788	Muhasa Construction Limited	County Secretary	2024/25	Supply and delivery of office stationery		1,327,750		1,327,750
789	Webmac General Constructors Limite	County Secretary	2024/2025	Procurement of sanitary and cleaning materials		958,243		958,243
790	Geineosis Limited	County Secretary	2024/2025	Supply of office stationery		100,000		100,000
791	Geineosis Limited	County Secretary	2024/2025	Supply of office stationery		450,000		450,000
792	Wasser E.A. Systems LTD	CPSB	14/3/2024	Supply of office stationery	574,100			574,100
793	Emat enterprise limited	County Secreatary	2022/2023	Supply and delivery of tonners	800,000			800,000
794	Wivermal construction company llimi	Agriculture, livestock and coop	27/5/2025	Supply and Delivery of Stationery		785,000		785,000
795	Luneka enterprises	Agriculture, livestock and coop	15.04.2022	Supply and delivery of office genera	399,576			399,576

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796	sethswan limited	Governors	17/4/25	Supply and delivery of tonners		915,700		915,700
797	Gg steal co. Limited	County Secretary	2019/2020	Supply and delivery of tonners	406,000			406,000
798	Glamax Enterprises	County Secretary	2023/2024	Supply and delivery of Tonners (LEO	288,000			288,000
799	Puritec logistics	Governor		Supply Of Sanitary Materials	793,500		793,500	-
800	Piusrobby enterprises	Governor		Supply Of Stationary	449,000		449,000	-
801	Deprine holdings Ltd	Governor	14/06/2024	Supply Of Protocol Item	744,684			744,684
802	Fantastic smart enterprise	Governor		Supply Of Office Stationary	2,963,200		2,963,200	-
803	Lionel general office stationary	Health & Sanitation	7/4/2020	Supply of stationary	684,000			684,000
804	Lionel general office stationary	Health & Sanitation	12/10/2019	Supply of stationary	103,550			103,550
805	Lionel general office stationary	Health & Sanitation	18/7/2019	General office supplies	45,080			45,080
806	Tabkures Enterprises Ltd	Health & Sanitation	9/17/2023	Supply and delivery of stationary in	499,960			499,960
807	M/s Ngurika holding Ltd	Health & Sanitation	31/1/2023	Supply and delivery of office stastio	519,800			519,800
808	Jentachi Investments	Lands	4/4/2024	Supply and delivery of stationary	221,000			221,000
809	Bleiden Enterprises	Mabanga ATC	1358895	supply of perishables	837,400			837,400
810	Roseda General Traders	Mabanga ATC	13/3/2024	supply and delivery of toiletries	272,820			272,820
811	Care Services Consultancy	Public Administration	12/1/2023	Supply Of Uniforms	3,999,000			3,999,000
812	Sarufi book center enterprises	Agriculture, livestock and coop	1/19/2022	Supply and delivery of assorted gen	608,490			608,490
813	Sesa elimu centre	Agriculture, livestock and coop	6/15/2022	Supply and delivery of cleaning mat	293,200			293,200
814	Kiboch ventures	Agriculture, livestock and coop	103301-2021/202	Supply and delivery of sanitary and	390,000		390,000	-
815	Geineosis limited	Governors	13/3/25	supply and delivery of stationery		1,192,500		1,192,500
816	vanilla quality construction and gener	Governors	26/03/2025	supply and delivery of stationery(SP)		445,450		445,450
817	Newark holdings	Governors	11/3/2025	supply and delivery of stationery(DG)		499,995		499,995
818	cetritech suppliers & distributors	Lands	11/4/2024	supply and delivery of stationary		98,080		98,080
819	Lasaha general supplies	Water & Toursim	24/01/2025	office supplies		459,600.00		459,600
820	AandN Wavelink logistics Ltd	Agriculture, livestock and coop	14.02.2025	supply of office tonners		451,050		451,050
821	Tajway ventures	Agriculture, livestock and coop	27/3/2025	Supply and Delivery of Tonners for computers		615,500		615,500
822	Wasser ea systems ltd	Housing	2/5/2025	Supply and delivery of tonners		178,888		178,888
823	Makram limited	Lands	4/11/2024	supply and delivery of tonners and catridges		174,500		174,500
824	Ziggie mo enterprises	Agriculture, livestock and coop		Supply of Cleaning Materials		392,115		392,115
825	Webmac General Contractors Limited	County Attorney	9/19/2024	Procurement of sanitary and cleaning materials		1,858,243		1,858,243
826	Medhi Enterprises	Public Administration	1/31/2025	Supply of Cleaning Items		199,700		199,700
827	Shreeji service station	Agriculture, livestock and coop	4.04.2025	Supply of Refined fuel		90,000		90,000
828	Webmar Investments	Agriculture, livestock and coop	23.05.2025	Refined fuel supply		860,000		860,000
829	Webmar investment limited	Agriculture, livestock and coop	14/5/2025	Supply of refined fuel and lubricants		4,000,000		4,000,000
830	Webmer investment ltd	Agriculture, livestock and coop		Fuel And Oil Lubricants		870,000		870,000
831	Webmar	Gender and sports		Payment For Supply Of Fuel	350,000		350,000	-
832	Webmar ltd	Gender and sports		Payment for supply of fuel	262,000		262,000	-
833	Webmar	Gender and sports		Purchase of fuel and lubricants		742,507		742,507
834	Webmar Investments Limited	Roads & Public works		Payment of fuel		946,308.00		946,308
835	Shreeji services	Education and VTC		Supply and delivery of fuel	1,000,000			1,000,000
836	Shreeji service station	Education and VTC		Supply of Fuel		138,000		138,000
837	Webmar Investments Ltd	Public Administration	1/28/2025	Fuel Services		750,000		750,000
838	Webmar investment	Education and VTC	30/5/2025	Supply of Fuel		2,039,906		2,039,906
839	Webmar investment	Health & Sanitation		Supply of fuel		2,000,000		2,000,000
840	Webmer investment	Health & Sanitation		Supply refined fuels		1,000,000		1,000,000

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841	Webmar investment	Health & Sanitation		Purchase of fuel		3,000,000		3,000,000
842	Webmar Investment	Agriculture, livestock and coop		Supply of fuel and lubricants	200,000		200,000	-
843	Webmar Investment	Agriculture, livestock and coop		Supply of fuel and lubricants	180,000		180,000	-
844	Webmar investmet ltd	Health & Sanitation	45113	Supply of fuel	1,000,000		1,000,000	-
845	Webmar Investment	Mabanga ATC	3163373	supply of fuels	720,000		720,000	-
846	Webmar investment ltd	Finance & Economic Planning	5/28/2025	Fuel		1,000,000		1,000,000
847	Moscar auto	Finance & Economic Planning	12/13/2023	Repairs of motor vehicles		2,600,000		2,600,000
848	Webmar Limited	Gender and sports	8/4/2025	Payment for Supply of Fuel		774,822		774,822
849	Shreeji oil limited	Housing	5/22/2025	Provision of fuel oils and lubricants		900,000		900,000
850	Shreeji Service	Public Administration	8/29/2024	Provision of Fuel Services		750,000		750,000
851	Clanex General Contractors Limited	County Secretary		Provision of consultancy services for preparation of Str		2,997,593		2,997,593
852	Ap Welfare- April, May And June 2020	Public Administration		Ap Welfare	2,744,000			2,744,000
853	Ap Welfare-Fy2023/2024	Public Administration		Ap Welfare- Entire Fy 2021/22	2,198,000			2,198,000
854	Ap Welfare- Entire Fy 2022/23	Public Administration		Ap Welfare- Entire Fy 2022/23	2,198,000			2,198,000
855	Ap Welfare Bungoma	Public Administration	N/A	Security Services For 9months		2,038,500		2,038,500
856	IEK	Trade, Energy and Industrilization	5/9/2024	Membership Subscription		10,500		10,500
857	Wape security	Agriculture, livestock and coop	5/5/2018	Security Services Offered		193,000		193,000
858	Trunex Ltd	Trade, Energy and Industrilization	5/15/2025	Provision of consultancy services		2,840,000		2,840,000
859	Infinity Index Ltd	Trade, Energy and Industrilization	12/5/2025	Provision of consultancy services		3,978,800		3,978,800
860	Amani wekesa & associates advocates	CPSB	17/04/2023	Provision of legal services	469,522		469,522	-
861	Ocharo kebira and co. Advocates	County Secreatary	2022/2023	Provision for legal services	1,060,365			1,060,365
862	Kital Hotel	Health & Sanitation		Preparation of IFMIS Annual procur	420,000			420,000
863	Webmac General Contractors Ltd	Lands	6/26/2023/2024	Preparation of Draft County Lands F	2,094,012		2,094,012	-
864	Planmaps Innovative Limited	Lands	9/13/2024	Preparation of Local Physical Land U	4,758,900			4,758,900
865	M/s Elena Consultants	Lands	5/7/2025	Preparation of Local physical land u	3,243,000			3,243,000
866	Real Appraisal	Lands	11/28/2019	Preparation of valuation roll for kim	180,316			180,316
867	M/s Krenshaw Limited	Lands	10/23/2023	Supply Installation Testion and Com	2,975,500			2,975,500
868	Wekesa and Simiyu Advocates	Lands	SPMCC No. 32	This is a land ownership dispute inv	593,600			593,600
869	BS Advocates LLP	Public Administration	milili SPMC CR	The applicant seeks the court to iss	1,861,800			1,861,800
870	Kims kiska multi suppliers	Public Administration	5/20/2021	Cleaning services at bungoma ref. H	8,957,245			8,957,245
871	Wape Security Services	Public Administration		Provision Of Security Services	11,514,200			11,514,200
872	Pride Kings Services	Public Administration	6/28/2016	Provision Of Security Services	1,287,000			1,287,000
873	Crown Force Security Services	Public Administration	3/2/2022	Provision Of Security Services	700,891			700,891
874	Annet Mulasasi and Co. Advocates	Public Administration	IC Pet. No. Eoo	The petitioners are sought for inter	2,900,000			2,900,000
875	Brightshine Enterprises	Public Administration	2/10/2014	Provision Of Cleaning Services	3,637,760			3,637,760
876	Reinos Cleaning Services	Public Administration	8/3/2020	Provision Of Cleaning Services	1,427,400			1,427,400
877	Olando, Okello & Luseneke Advocates	Public Administration	RC CON. PET. N	The petitioner is a Trade Union. The	4,005,875			4,005,875
878	Wape security service ltd	Agriculture, livestock and coop	5/5/2018	Provision of security services	192,660			192,660
879	Annex Mumalasi and Co. Advocates	Agriculture, livestock and coop	IC Petition No. 6	The Petitioner is seeking for orders	3,480,000			3,480,000
880	Phinerock Ventures	County Secretary	2023/2024	Supply and delivery of carpet and curtains		356,700		356,700
881	Kenya revenue authority	Finance & Economic Planning	5/31/2023	Kra Penalties and costs	319,127			319,127
882	Administration Police Service	Finance & Economic Planning		Security Services Offered At Gover	760,000			760,000
883	Azma soft consulting Limited	Finance & Economic Planning		Renewal of audit system		1,873,954		1,873,954
884	Legal costs	Health & Sanitation		Legall costs		320,839		320,839
885	Snipper Security Ltd	Public Administration	10/27/2024	Security Services For 5 Months		10,926,000		10,926,000

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886	Saharry Logistics Ltd	Public Administration	10/27/2024	Cleaning Services 5 Months		4,999,905	4,999,905
887	Lunam Security	Public Administration	10/27/2024	Security Service For 6months		5,726,700	5,726,700
888	Lesrence Security Ltd	Public Administration	10/27/2024	Security Service For 6months		8,880,300	8,880,300
889	Newnham Services Int.	Public Administration	5/3/2023	Security Services		2,444,000	2,444,000
890	Evalbe Limited	Water & Toursim	1/6/2025	Garbage collection		3,116,583.50	3,116,584
891	Evalbe Limited	Water & Toursim	30/6/2025	Garbage collection		33,116,583.50	33,116,584
892	Icpak	CPSB	2024/2025	Annual subscription renewal fee for mary mafunga		11,200	11,200
893	Institute of internal auditors	Finance & Economic Planning	3/31/2025	Subscription for internal auditors		60,000	60,000
894	kism	Water & Toursim	11/19/2024	training		69,900.00	69,900
895	Makokha, Wattang & Luyali Associates	CPSB	6/2/2025	Court case fee for petition no. 1 of 2019 and case no. E		1,740,000	1,740,000
896	Makokha Wattanga & Luyala Co. Adv	County Attorney	6/2/2025	Payment for legal fee case no. 9 of	2,000,000		2,000,000
897	Omagwa Angima & Co. Advocates	County Attorney	*	Payment for legal fee case no. 352 c	1,516,542		1,516,542
898	Annet Mumalasi & Co. Advocates	County Attorney		Payment for legal fee case no. 47 of	1,053,791		1,053,791
899	J.O Makali & Co. Advocates	County Attorney		Payment for legal fee case no. 105 c	2,000,000		2,000,000
900	A.S Kituyi & Co. Advocates	County Attorney		Payment for legal fee	700,000		700,000
901	Wekesa Simiyu & Co. Advocates	County Attorney		Payment for legal fee case no. 79 of	1,071,200		1,071,200
902	Omagwa Angima & Co. Advocates	County Attorney		Payment for legal fee case no. 603 c	500,000		500,000
903	Nandwa & Co. Advocates	County Attorney		Payment for legal fee case no. E006	1,213,593		1,213,593
904	Samba & Co. Advocates	County Attorney		Provision of legal services	1,305,551		1,305,551
905	Leonard Wafula Barasa	County Attorney		Court award on case webuye cmcc	652,643		652,643
906	Kenya Institute Of Supplies Managem	CPSB	2025/2026	Annual subscription fee for hussein wamalwa		10,000	10,000
907	Bantu space investment limited	Lands	24/1/2025	Preparation of land use development plan misikhu mar		907,692	907,692
908	Bantu space investment limited	Lands	5/3/2025	Preparation of land use development plan misikhu mar		1,361,539	1,361,539
909	Milimani hotels ltd	Agriculture, livestock and coop	30/10/2024	Hotel Services		195,027	195,027
910	Sundry payee	Agriculture, livestock and coop	2/13/2024	Projects Follow-Up In Sub Counties		316,050	316,050
911	Makram limited	Lands	24/1/2025	supply and delivery of a laptop		75,000	75,000
912	Makram limited	Lands	4/11/2024	supply and delivery of a laptop		75,000	75,000
913	Clanex General contractors ltd	Governors	27/3/2025	Preparation of special program strategic plan(SP)		4,497,959	4,497,959
914	Ndengelwa Garage	Trade, Energy and Industrilization	26/02/2025	Repair and servicing of vehicle KBY 366C		229,100	229,100
915	Engo garage	Agriculture, livestock and coop	16/2/2024	Maintenance of MV	70,000		70,000
916	Fmd	Agriculture, livestock and coop		Major service and repair for tractor	115,050		115,050
917	Namz Auto Garage	Agriculture, livestock and coop	11.03.2025	Motor vehicle repairs		29,812	29,812
918	Namz Auto Garage	Agriculture, livestock and coop	23.01.2025	Motor vehicle repairs		40,600	40,600
919	Auto Works International	Agriculture, livestock and coop	25.04.2025	Motor vehicle repairs		29,900	29,900
920	Terranova Auto Spares	Agriculture, livestock and coop	11.01.2025	Motor vehicle repairs		16,000	16,000
921	Terranova autospares limited	Agriculture, livestock and coop	14/5/2025	Supply and Delivery of Motor Vehicle Batteries for 39C		31,999	31,999
922	The namz autocare ltd	Agriculture, livestock and coop	45575	Normal Service for Motor Vehicle KBY364C		37,294	37,294
923	The namz autocare td	Agriculture, livestock and coop	45566	Maintenance of Motor Vehicle 39CG254A		33,600	33,600
924	M/s shandori ventures	Agriculture, livestock and coop	45629	Supply and Delivery of Motor Vehicle Tyres		616,000	616,000
925	Auto Works	Agriculture, livestock and coop	45964	Maintence of MV 39CG254A		28,450	28,450
926	Wape Garage	Public Administration	6/28/2024	Vehicle Maintenance		713,000	713,000
927	The namz autocare ltd	Agriculture, livestock and coop	45931	Supply of tyres		203,000	203,000
928	Auto works international	Agriculture, livestock and coop	25/3/2025	Idx324a Repair		29,600	29,600
929	The namz auto care ltd	Agriculture, livestock and coop	16/12/2024	Repair Of 39cg027a		29,812	29,812
930	Auto works international	Agriculture, livestock and coop	22/11/2024	Repair Of Kby 364C		29,600	29,600
931	The namz auto care ltd	Agriculture, livestock and coop	16/12/2024	Repair Gk A309s		19,198	19,198
932	Wasser E.A Systems Ltd	County Attorney	13/12/2024	Supply and delivery of tonners		84,000	84,000
933	Mali Safi Garage	County Attorney		Provision of maintenance of motor vehicles		215,690	215,690
934	Mali Safi Garage	Finance & Economic Planning		Repair of motor vehicles KAN 005P, KBJ 778U, KAW 64		1,087,040	1,087,040
935	Moscar Auto	Finance & Economic Planning		Repair of Motor vehicles		2,600,000	2,600,000

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936	Mali Safi Garage	Finance & Economic Planning		Major Service for Motor vehicles KBG 290C	412,840		412,840
937	Mali Safi Garage	Finance & Economic Planning		Repair & Maintenance OF 39CG 051A & 056 A	75,640		75,640
938	Mali Safi Garage	Finance & Economic Planning		Major Service for Motor vehicles 39CG 054A	465,000		465,000
939	Mali safi carriage	Finance & Economic Planning	5/3/2025	Repairs of motor vehicles	170,700		170,700
940	Ndengelwa garage	Finance & Economic Planning	21/11/2024	Maintenance of motor vehicle	413,000		413,000
941	Mali Safi	Governors	26/9/24 8/9/24	Maintenance expenses- Motor vehicle	1,762,200		1,762,200
942	Terranova Autospare	Governors	18/8/2025	motor vehicle maintenance	884,691		884,691
943	Mali Safi	Governors	5/4/2025	Maintenance expenses- Motor vehicle	1,517,335		1,517,335
944	Saxton autogarage	Governors	15/4/25 05/5/25	motor vehicle maintenance	1,074,972		1,074,972
945	Moscar Auto	Governors	10/6/2025	Maintenance of motor vehicle repair	370,000		370,000
946	Moscar Auto	Governors	10/2/2025 28/5/2	Maintenance of motor vehicle repair	1,507,380		1,507,380
947	Saxton autogarage	Governors	22/11/2024	Motor vehicle maintenance	4,060,767		4,060,767
948	Alnato Enterprise	Governors	5/3/2025	supply and delivery of tyres(DG)	484,000		484,000
949	central farmers garage limited	Governors	19/5/2025	motor vehicle maintenance(DG)	340,269		340,269
950	central farmers garage limited	Governors	20/03/2025	motor vehicle maintenance(DG)	114,175		114,175
951	Mali safi garage	Housing	30/01/2025	Major repair and maintenance of motor vehicle	107,000		107,000
952	Terranova auto spares limited	Housing	29/05/02025	Repair and maintenance of motor vehicle	57,468		57,468
953	Myz enterprises	Housing	4/6/2025	Supply and delivery of motor vehicle tubes tyres	353,600		353,600
954	Romimwa Investment	Lands	20/2/2025	Supply and delivery of tyres	80,000		80,000
955	Mali Safi Garage	Lands	6/13/2024	Motor Vehicle Repair and Maintenance	636,760		636,760
956	Ndengelwa Garage	Public Administration	6/17/2024	Maintenance of Motor Vehicle	108,000		108,000
957	Moscar Auto	Public Administration	11/8/2023	Motor Vehicle Maintenance	387,000		387,000
958	Wape Garage	Public Administration		Vehicle Maintenance	262,680		262,680
959	Engo Garage	Public Administration	6/7/2024	Vehicle Maintenance	126,150		126,150
960	Moscar auto	Education and VTC	58864-2-2023-20	Repair and Maintenance of Motorv	570,000		570,000
961	Alnato Company	Education and VTC	13/3/2025	Supply and delivery of motor vehicle tyres	512,000		512,000
962	Mali Safi Garage	Education and VTC	20/2/2025	Repair and maintenance of motorvehicle	250,000		250,000
963	Ndengelwa Grage	Education and VTC	3/7/2025	Repair and maintenance of motorvehicle	175,000		175,000
964	Moscar Auto	Education and VTC	12/6/2025	Repair and maintenance of motorvehicle	58,500		58,500
965	Moscar Auto	Education and VTC	4/4/2025	Repair and maintenance of motorvehicle	390,000		390,000
966	Mlimani Gardens Hotel	Education and VTC	20/6/2025	Provision of catering services-meeting for vtc	470,000		470,000
967	Moscar Auto	Education and VTC	8/8/2024	Repair and maintenance of motorvehicle	49,000		49,000
968	Moscar Auto	Education and VTC	8/8/2024	Repair and maintenance of motorvehicle	60,000		60,000
969	Moscar Auto	Education and VTC	28/8/2024	Repair and maintenance of motorvehicle	45,000		45,000
970	Moscar Auto	Education and VTC	14/6/2024	Repair and maintenance of motorvehicle	40,000		40,000
971	Moscar Auto	Education and VTC	10/4/2024	Repair and maintenance of motorvehicle	36,000		36,000
972	Moscar Auto	Education and VTC	10/4/2024	Repair and maintenance of motorvehicle	33,000		33,000
973	Mali Safi Garage	Education and VTC	20/1/2024	Repair and maintenance of motorvehicle	22,600		22,600
974	Mali Safi Garage	Education and VTC	20/2/2025	Repair and maintenance of motorvehicle	50,500		50,500
975	Wape garage	Gender and sports	14/2/2025	Service of motor vehicle	150,000		150,000
976	Engo Garage	Agriculture, livestock and coop		Repair of MV 39CG013A	100,000		100,000
977	Terranova	Agriculture, livestock and coop		Maintenance of MV	330,000	330,000	-
978	Terranova	Agriculture, livestock and coop		Maintenance of MV	272,394		272,394
979	Dawana Motors	Agriculture, livestock and coop		Maintenance of MV	110,400		110,400
980	Madara Motor Service	Agriculture, livestock and coop		Maintenance of MV -GKA 428K	272,394		272,394

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981	Precision performance	Water & Toursim	6/20/2023	Motor vehicle servicing	415,373		415,373
982	Mali Safi Garage Ltd	Trade, Energy and Industrilization	2023/2024	Repair of 39CG057A	90,000		90,000
983	Phica Lubes Auto Garage	Roads & Public works		Repair of Grader GKA554R Komatsu		3,181,074.00	3,181,074
984	Hanal Investment Ltd	Roads & Public works	21/1/2024	Repair & Servicing Toyota D cabin 39CG009A		550,000.00	550,000
985	Hanal Investment Ltd	Roads & Public works	5/12/2023	Repair & Servicing KCD 728G New Holland Grader		1,410,000.00	1,410,000
986	Hanal Investment Ltd	Roads & Public works	26/4/2025	Request for repair of 39CG 009A		25,900.00	25,900
987	Hanal Investment Ltd	Roads & Public works	11/12/2024	Procure cutting blades for KCA 349F		74,000.00	74,000
988	Hanal Investment Ltd	Roads & Public works	16/12/24	Repair and maintenance of KCX 131K		41,000.00	41,000
989	Hanal Investment Ltd	Roads & Public works	27/1/2025	Request for repair of 39CG 009A		23,750.00	23,750
990	Hanal Investment Ltd	Roads & Public works	30/4/25	Repair and maintenance of KCX 131K		52,200.00	52,200
991	Hanal Investment Ltd	Roads & Public works	5/13/2024	Repair of GKA 554R		75,000.00	75,000
992	Hanal Investment Ltd	Roads & Public works	5/18/2024	Repair of 39CG009A		162,000.00	162,000
993	Hanal Investment Ltd	Roads & Public works	12/16/2024	Repair of KCX 131K		41,000.00	41,000
994	Hanal Investment Ltd	Roads & Public works	1/29/2025	Repair of 39CG009A		28,650.00	28,650
995	Hanal Investment Ltd	Roads & Public works	1/27/2025	Repair of KCX 131K		23,750.00	23,750
996	Hanal Investment Ltd	Roads & Public works	3/10/2025	Repair of KCX 131K		41,600.00	41,600
997	Hanal Investment Ltd	Roads & Public works	1/13/2025	Repair of 39CG042		21,300.00	21,300
998	Hanal Investment Ltd	Roads & Public works	8/3/2024	Repair of 39CG042		40,200.00	40,200
999	Hanal Investment Ltd	Roads & Public works	7/10/2024	Repair of KCX 131K		33,000.00	33,000
1000	Hanal Investment Ltd	Roads & Public works	11/5/2024	Repair of KCA 976F		1,006,000.00	1,006,000
1001	Hanal Investment Ltd	Roads & Public works	7/22/2024	Repair of KCX 131K		48,000.00	48,000
1002	Hanal Investment Ltd	Roads & Public works	11/13/2024	Repair of KCA 349F		150,000.00	150,000
1003	Hanal Investment Ltd	Roads & Public works	12/11/2024	Repair of KCA 349F		74,000.00	74,000
1004	Hanal Investment Ltd	Roads & Public works	11/25/2023	Repair of 39CG041A		13,000.00	13,000
1005	Hanal Investment Ltd	Roads & Public works	2/25/2025	Repair of 39CG009A		7,000.00	7,000
1006	Hanal Investment Ltd	Roads & Public works	6/19/2024	Repair of 39CG042A		5,500.00	5,500
1007	Hanal Investment Ltd	Roads & Public works	6/11/2024	Repair of GKA 554R		54,000.00	54,000
1008	Hanal Investment Ltd	Roads & Public works	6/1/2023	Repair of KCX 165K		186,006.00	186,006
1009	Hanal Investment Ltd	Roads & Public works	4/25/2024	Repair of KCX 131K		50,660.00	50,660
1010	Hanal Investment Ltd	Roads & Public works	12/21/2023	Repair of KCX 131K		24,900.00	24,900
1011	Hanal Investment Ltd	Roads & Public works	11/24/2023	Repair of KCX 131K		62,250.00	62,250
1012	Hanal Investment Ltd	Roads & Public works	11/24/2023	Repair of KBW 323V		8,100.00	8,100
1013	Hanal Investment Ltd	Roads & Public works	5/13/2024	Repair of KCX 131K		19,400.00	19,400
1014	Hanal Investment Ltd	Roads & Public works	4/20/2023	Repair of KCX 131K		82,035.00	82,035
1015	Hanal Investment Ltd	Roads & Public works	7/19/2023	Repair of 39CG009A		94,424.00	94,424
1016	Hanal Investment Ltd	Roads & Public works	8/6/2023	Repair of GKA 554R		623,000.00	623,000
1017	Hanal Investment Ltd	Roads & Public works	8/9/2023	Repair of KCA 349F		576,000.00	576,000
1018	Hanal Investment Ltd	Roads & Public works	8/15/2023	Repair of KCX 137K		227,300.00	227,300
1019	MYZ Entreprises	Roads & Public works	27/5/2025	Purchase of tyres for 39CG009A, 39CG042A, KAW323V		644,000.00	644,000
1020	Mechanical and Transport Fud	Roads & Public works	19/6/25	Being Payment due to the above firm for fire engine n		5,394.00	5,394
1021	JN Networks	Roads & Public works	22/1/25	Supply and delivery of motor vehicle tubes, tyres and b		1,776,000.00	1,776,000
1022	Mali Safi Garage	County Secreatary	2023/2024	Provision Of Maintanance Of Motor	46,000		46,000
1023	Mali Safi	Governor		Maintenance expenses- Motor vehi	1,700,520	1,700,520	-
1024	Wape Garage and General supplies ltd	Governor		Maintenance expenses- Motor vehi	707,800		707,800
1025	CFAO	Governor		Maintenance expenses- Motor vehi	314,205		314,205

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1026	Terranova autospare Ltd	Governor	8/12/2018	Mentenance expenses- motor vehi	495,928			495,928
1027	Moscar Auto	Governor		Motor vehicle maintenance	1,550,000		1,550,000	-
1028	H/Q printers	Governor		Supply Of Tyres	387,500			387,500
1029	Wape garage	Governors	3/1/2022	Repair services	630,000			630,000
1030	Precision performance center ltd	Health & Sanitation	44963	Repair and service of motor vehicle	1,578,717			1,578,717
1031	Precision performance center	Health & Sanitation		Repair and maintainance of motor v	1,872,200			1,872,200
1032	Ndengelwa Garage	Health & Sanitation	4/4/2024	Motor vehicle repair	29,000		29,000	-
1033	Wape Garage and Gen supplies	Health & Sanitation	5/24/2024	Normal routine service for vehicles	28,000		28,000	-
1034	Ndengelwa Garage	Health & Sanitation	5/23/2024	Motor vehicle repair and mainten	28,000			28,000
1035	Mali Safi Garage	Housing	09/02/7340	Motor vehicle maintenance	188,000			188,000
1036	Mali Safi Garage	Lands	148159-2023/202	Motor Vehicle Repair and Maintena	638,780			638,780
1037	Sinani Auto Garage	Lands	66079-2023/202	Motor Vehicle Repair and Maintena	225,000			225,000
1038	Prudential West Insurance Agency	Lands	89692-2023/202	Motor Vevicle Insurance Cover	539,816			539,816
1039	White calves	Public administration		Supply of tyres for public adminstra	419,950			419,950
1040	Hanal Investment LTD	Roads & public works	2023-2024	Repair & servicing 39CG008A	1,344,300			1,344,300
1041	Hanal Investment LTD	Roads & public works	2023-2024	Repair & servicing Land cruiser PRA	385,120			385,120
1042	Hanal Investment LTD	Roads & public works	2023-2024	Repair & servicing New holand grad	900,000			900,000
1043	Hanal Investment LTD	Roads & public works	2023-2024	Repair & servicing Toyota D cabin 3	570,000			570,000
1044	Hanal Investment LTD	Roads & public works	6/1/2023	Repair & servicing Toyota D cabin K	64,148			64,148
1045	Hanal Investment LTD	Roads & public works	10/19/2023	Repair & servicing Toyota D cabin K	11,800			11,800
1046	Hanal Investment LTD	Roads & public works	10/26/2023	Repair & servicing Toyota D cabin K	8,000			8,000
1047	Hanal Investment LTD	Roads & public works	2023-2024	Repair & servicing Toyota D cabin K	975,500			975,500
1048	Hanal Investment LTD	Roads & public works	12/20/2023	Repair & servicing Toyota Prado KC	73,000			73,000
1049	Hanal Investment LTD	Roads & public works	2023-2024	Repair & servicing Toyota Prado KC	28,100			28,100
1050	Mbamu General Contractors Ltd	Roads & public works		Supply of tyres	948,000			948,000
1051	Phica Lubes Auto Garage	Roads & public works	2023-2024	REPAIR OF GRADER-KBJ 7300 KOM	3,391,840			3,391,840
1052	Hanal Investment LTD	Roads & public works	2023-2024	Delivery of sprokat KCA976F	93,000			93,000
1053	M/s dessimu company ltd	Finance & Economic Planning		Mortor vehicle tyres	1,810,080			1,810,080
1054	Margomim	Finance & Economic Planning		Supply of tyres		1,008,000		1,008,000
1055	Alnato enterprises	Health & Sanitation	1/4/2025	Purchase of rims,tubes and battery		819,350		819,350
1056	Kithan autocare ltd	Health & Sanitation	2/3/2025	Major service of motorvehicle		130,236		130,236
1057	Mali safi garage	Health & Sanitation	2/3/2024	Mechanical repair		458,000		458,000
1058	Moscar auto	Health & Sanitation	10/2/2024	Repair and maintenance of vehicle		145,000		145,000
1059	Moscar auto	Health & Sanitation	10/12/2024	Repair and maintenance of vehicle		96,000		96,000
1060	Ndengelwa garage	Health & Sanitation	12/2/2025	Repair and maintenance of vehicle		72,300		72,300
1061	Ndengelwa garage	Health & Sanitation	5/4/2025	Normal routine service		150,000		150,000
1062	Wape garage	Health & Sanitation		M.vehicle service 39cg 036a		29,330		29,330
1063	Wape garage	Health & Sanitation		M.vehicle maintenance		26,000		26,000
1064	Wape garage	Health & Sanitation		Normal vehicle services		20,330		20,330
1065	Mali safi garage	Health & Sanitation		Repair of mv		30,640		30,640
1066	Wape garage and general supplies	Health & Sanitation		Mechanical inspection for vehicle 39cg202a		202,000		202,000
1067	Ms mali safi	Health & Sanitation		Mechanical inspection for vehicle 39cg023a		458,000		458,000
1068	Wape garage & gen. Supplies ltd	Health & Sanitation	24/02/2024	Normal routine service for vehicles		8,450		8,450
1069	Terrenova Autospare Ltd	Trade, Energy and Industrilization	S.O No.153176	Repair of 39CG057A	108,041			108,041
1070	Mali safi Garage	Water & Toursim	26/02/2025	Repairs and manitenance of MV		248,100.00		248,100

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1071	Mali safi Garage	Water & Toursim	7/5/2025	Repairs and manitenance of MV		32,600.00		32,600
1072	Mali safi Garage	Water & Toursim	14/05/2025	Repairs and manitenance of MV		79,640.00		79,640
1073	Mali safi Garage	Water & Toursim	2/3/2025	Repairs and manitenance of MV		76,140.00		76,140
1074	Moscar Garage	Water & Toursim	2/10/2024	Repairs and manitenance of MV		170,000.00		170,000
1075	Azmasoft consulting limited	Finance & Economic Planning	10/23/2024	System maintenance		1,980,690		1,980,690
1076	Ambassador Industrial Supplies Ltd	Roads & Public works	20/12/2024	Periodic Maintenance of Musikiti - L	10,141,068	-		10,141,068
1077	Before Seven Consulting Co.Ltd	Roads & Public works	6/17/2025	Routine Maintenance of Shell - Pombo Tano road		1,876,300.00		1,876,300
1078	Before Seven Consulting Co.Ltd	Roads & Public works	6/11/2025	Repair of Manholes on dual carriageway road		1,961,500.00		1,961,500
1079	Before Seven Consulting Co.Ltd.	Roads & Public works	6/12/2025	Routine maintenance of Myanga - Bukirimo Primary R		7,730,240.00		7,730,240
1080	Before Seven Consulting Co.Ltd.	Roads & Public works	14/4/2025	Periodic maintenance of Sudi MKT Bukembe VTC-Sudi		4,262,970.00		4,262,970
1081	Belitra enterprises ltd	Roads & Public works	6/30/2023	Periodic maintenance of roads in bd	3,051,951			3,051,951
1082	Best-wits company limited	Roads & Public works	4/20/2022	Periodic maintenance of roads in ch	8,009,640			8,009,640
1083	Best-wits company limited	Roads & Public works	4/20/2022	Periodic maintenance of roads in ch	13,037,240			13,037,240
1084	Beteva Enterprises	Roads & Public works		Spot Improvement of Lumoro - Sichekereni Road		9,072,423.80		9,072,424
1085	Black Timber Co. Ltd.	Roads & Public works	6/12/2025	Routine Maintenance of Mukuyuni - Utubora - Bondeni		6,275,600.00		6,275,600
1086	Black Timber Co. Ltd.	Roads & Public works	6/19/2025	Routine Maintenance of Ng'aramuk - Kapsokom Primar		6,245,440.00		6,245,440
1087	Black Timber Co. Ltd.	Roads & Public works	6/16/2025	Routine Maintenance of Chepsagat - R.Kamukuywa Ro		3,056,600.00		3,056,600
1088	Black Timber Co.Ltd	Roads & Public works	3/25/2025	Completion Works on Sosapel Box Culvert		5,767,960.00		5,767,960
1089	Black Timber Co.Ltd	Roads & Public works	4/9/2025	Periodic Maintenance of Terem Primary - Murwani Pri		5,946,740.00		5,946,740
1090	Civilmar Ltd	Roads & Public works		Routine Maintenance of Muji Secondary - Pharis Maiku		6,099,825.20		6,099,825
1091	Clanex General Contractors Limited	Roads & Public works	1/16/2025	Periodic maintenance of Makuselwa Khaoya Silungai rd		4,281,560.00		4,281,560
1092	Coltech investments limited	Roads & Public works	6/23/2022	Spot improvement of chebukaka - k	4,518,432			4,518,432
1093	Croyant technologies	Roads & Public works	6/17/2022	Periodic maintenance of roads in el	10,596,020		10,596,020	-
1094	croyant technologies limited	Roads & Public works	29/4/25	periodic Maintenance of Bramwel Muyayi road		1,795,108.00		1,795,108
1095	Dbc Engineering Limited	Roads & Public works	14/3/25	Periodic maintenance of Nambale - Milimo Muricho Ro		3,957,920.00		3,957,920
1096	Dennix limited	Roads & Public works	5/17/2022	Routine maintenance of kulisiru - k	4,402,420			4,402,420
1097	Devbees solutions	Roads & Public works	6/23/2022	Routine maintenance of moi girls -	3,489,974		1,000,000	2,489,974
1098	Dynacorp Logistics Ltd	Roads & Public works	9/30/2022	Periodic Maintenance of Roads in Chepyuk Ward		12,754,896.00		12,754,896
1099	Ednew contractors limited	Roads & Public works	21/4/2022	Routine maintenance of kapsesoi - k	2,390,528			2,390,528
1100	Edomaris company limited	Roads & Public works	8/6/2022	Periodic maintenance of roads in w	9,527,550	6,161,812.50		15,689,363
1101	EM G Mondli Ltd	Roads & Public works	8/6/2022	Periodic Maintenance of Roads in Ndalul - Tabani Ward		10,384,811.20		10,384,811
1102	Emg mondi Ltd.	Roads & Public works	6/13/2022	Periodic maintenance of roads in ne	10,069,868		-	10,069,868
1103	Emricon Limited	Roads & Public works	19/04/2022	Periodic Maintenance Of Roads in N	9,953,617			9,953,617
1104	Emricon limited	Roads & Public works	4/25/2022	Periodic maintenance of roads in tu	10,124,480			10,124,480
1105	Experts General Merchants Ltd	Roads & Public works	5/26/2025	Routine Maintenance of Chepsitati Primary - Lukhome		6,945,152.00		6,945,152
1106	Experts General Merchants Ltd.	Roads & Public works	11/20/2024	Construction of 2No. Box culverts and installation of cu		17,853,560.00		17,853,560
1107	Experts General Merchants Ltd.	Roads & Public works	14/4/2025	Routine Maintenance of St.Paul Namudi - Katome Jun		12,074,440.00		12,074,440
1108	Flagship	Roads & Public works	5/4/2022	Routine maintenance of land b - ch	7,831,926			7,831,926
1109	Flow Fam Ltd	Roads & Public works	10/6/2023	Framework Contracting for Maintenance of Cheptorok		4,025,432.00		4,025,432
1110	Focus Point Systems Ltd	Roads & Public works		Proposed Rehabilitation works for f	16,362,251		16,362,251	-
1111	Focus Point Systems Ltd	Roads & Public works	12/6/2025	Proposed Rehabilitation Works for Kanduyi Fire Stator		4,708,928.53		4,708,929
1112	Frame Park	Roads & Public works		Routine maintenance of Bitobo-im	7,500,560		1,896,600	5,603,960
1113	Framepack Co. Ltd.	Roads & Public works	4/29/2025	Periodic Maintenance of Soet - Toywondet Road		6,492,520.00		6,492,520
1114	Framepack Co. Ltd.	Roads & Public works	4/9/2025	Routine Maintenance of Chemche - Kuyuni Road		7,159,080		7,159,080
1115	Framepack Co.Ltd	Roads & Public works	6/17/2025	Routine Maintenance of Jadelica Road		1,113,136.00		1,113,136

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1116	Hanal Investments	Roads & Public works	6/6/2024	Routine maintenance of roads in ki	11,936,400		5,394,000	6,542,400
1117	Hanal Investments Ltd	Roads & Public works	6/11/2025	Routine Maintenance of Namaraya - Chwala bridge roa	5,997,200.00			5,997,200
1118	Hanal Investments Ltd.	Roads & Public works	9/15/2024	Periodic Maintenance of Maliki Junt - Maliki Catholic Ch	11,356,400.00			11,356,400
1119	Inter Regional Company Limited	Roads & Public works	18/05/2022	Periodic Maintenance Of Roads in K	5,108,824			5,108,824
1120	Janventures company limited	Roads & Public works	4-Jul-22	General withholding tax	431,080			431,080
1121	Jehry Company Limited	Roads & Public works	23/4/25	Periodic Maintenance Of IGC - Marel Road - Lusaka Roa	2,201,180.00			2,201,180
1122	Jessisham enterprises limited	Roads & Public works	4-Jul-22	Other infrastructure and civil works	331,984			331,984
1123	Jessisham Enterprises Limited	Roads & Public works	9/30/2022	Periodic Maintenance Of Roads in N	3,350,550			3,350,550
1124	Jessisham Enterprises Ltd	Roads & Public works	22/4/2022	Periodic Maintenance of Roads in Bokoli Ward	3,736,012.00			3,736,012
1125	Jewana Company Limited	Roads & Public works	20/2/25	Periodic maintenance of Kaju-Sokomoko-Thomas - Whi	8,902,981.90			8,902,982
1126	Jometa Ventures Limited	Roads & Public works	16/5/25	Periodic maintanance of Tunduli-Syombe- MWIYENGA-	3,896,448.00			3,896,448
1127	Kamatolindo construction ltd	Roads & Public works	6/22/2023	Periodic maintenance of sinoko pri	2,811,787			2,811,787
1128	Kanduyi construction	Roads & Public works	6/7/2022	Routine maintenance of mulembe -	5,046,152			5,046,152
1129	Kanduyi Construction	Roads & Public works	6/21/2022	Routine Maintenance of Mulembe - Mbakalo - Karima F	5,800,200.00			5,800,200
1130	Kanduyi stores	Roads & Public works	5/4/2022	Periodic maintenance of roads in ea	3,666,412			3,666,412
1131	Kedge Group Holdings Limited	Roads & Public works	9/6/2025	Periodic Mantainance of kayala to Khalaba River Road.	1,799,699.75			1,799,700
1132	Kevleah agencies limited	Roads & Public works	21/06/2022	Periodic maintenance of roads in m	7,690,336		7,690,336	-
1133	Kevleah Agencies Ltd	Roads & Public works	12/23/2020	Periodic Maintenance of Roads in Kapkateny Mpakani v	18,757,200.00			18,757,200
1134	Kevleah Agencies Ltd	Roads & Public works	12/21/2020	Periodic Maintenance of Kona Tatu Kongit Road in Kap	16,458,903.60			16,458,904
1135	Kevleah Agencies Ltd	Roads & Public works	12/6/2020	Periodic Maintenance of Land B Bibumet Road in Chep	16,010,478.00			16,010,478
1136	Kevleah Agencies Ltd	Roads & Public works	12/23/2020	Periodic Maintenance of Sichei - Wabombe - Samita F	5,989,021.00			5,989,021
1137	Khatiri Enterprises Ltd	Roads & Public works	6/6/2025	Routine Maintenance of Kuafu - Chongoi Road	1,995,200.00			1,995,200
1138	Kokoyo limited	Roads & Public works	6/17/2022	Periodic maintenance of roads in m	3,496,576			3,496,576
1139	Laverda company limited	Roads & Public works	25/02/2022	Routine maintenance of maliki p.a.g	5,024,018.00			5,024,018
1140	Lessken Investment Limited	Roads & Public works	9/6/2025	Periodic Maintenance Of Kamasielo Ack - Tom Sabari- K	2,917,811.00			2,917,811
1141	M/S Avalanche Investments Limited	Roads & Public works	17/3/2023	Spot Improvement Of Kona Tatu - K	6,729,452			6,729,452
1142	M/S Brb Engineering Limited	Roads & Public works		Periodic Maintenance Of Chenjen -	3,733,170		3,711,721	21,449
1143	M/s brb engineering limited	Roads & Public works	5/30/2022	Periodic maintenance of roads in bu	6,189,488			6,189,488
1144	M/s cheluna enterprise	Roads & Public works	16/6/2022	Periodic maintenance of roads in ka	1,657,896			1,657,896
1145	M/S Edicons Kenya Limited	Roads & Public works	27/1/2023	Consultancy services for road inven	1,759,488			1,759,488
1146	M/S Kokoyo Limited	Roads & Public works	12/4/2022	Periodic maintenance of Roads in M	3,165,151			3,165,151
1147	M/S Limassol Ltd	Roads & Public works	*	Periodic Maintenance of Roads in S	4,146,014			4,146,014
1148	Mafigah east africa limited	Roads & Public works	28/03/2022	Periodic maintenance of roads in ch	14,208,680			14,208,680
1149	Marrydam Supplies Ltd	Roads & Public works	28/5/25	Periodic maintenance of Chesinende kapchebon road	4,224,488.00			4,224,488
1150	Mautuma Stores	Roads & Public works	4/22/2022	Routine Maintenance Of Mabanga f	4,604,750			4,604,750
1151	Megawide Buiding And Civil Engineer	Roads & Public works	6/11/2024	Periodic Maintenance of Oluti Nasia	6,137,850		4,225,798	1,912,052
1152	Mid firm enterprises limited	Roads & Public works	5-Jul-22	Vat withholding	627,804			627,804
1153	Midfirm Enterprises	Roads & Public works		Periodic Maintenance Of Roads in N	6,577,065			6,577,065
1154	Midfirm Entreprises	Roads & Public works	20/5/2022	Proposed completion works at Fire Station-Kanduyi in	8,045,747.20			8,045,747
1155	Midland Emporium Kakamega Limited	Roads & Public works	11/4/2025	Construction of Sango Junction -Bwaliro(2*4)Box culve	6,572,652.00			6,572,652
1156	Namwaya construction company limit	Roads & Public works	4-Jul-22	Other infrastructure and civil works	842,118			842,118
1157	Boku construction limited	Roads & Public works	5/12/2022	Periodic maintenance of roads in m	5,487,989	4,920,308		10,408,297
1158	BRB Engineering Ltd	Roads & Public works	24/5/2022	Periodic Maintenance of Roads in Bukembe West Ward	6,292,542.40			6,292,542
1159	Brima operations company limited	Roads & Public works	4/25/2022	Periodic maintenance of roads in td	1,024,464			1,024,464
1160	Cardslogic Enterprises Ltd	Roads & Public works	4/16/2025	Routine Maintenance of Wekelekha Junt - Samoya Cath	6,703,408.00			6,703,408

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1161	Cardslogic Enterprises Ltd	Roads & Public works	6/11/2025	Routine Maintenance of ACK Siritanyi - Namisi - A8 Road	1,946,480.00		1,946,480
1162	Cardslogic Enterprises Ltd	Roads & Public works	6/11/2025	Routine Maintenance of Butieli Secondary - Wamunyi	8,697,216		8,697,216
1163	Cardslogic Enterprises Ltd	Roads & Public works	6/11/2025	Routine Maintenance of Michael Siundu - Namasa Road	1,977,800.00		1,977,800
1164	Nekom Investment Limited	Roads & Public works	22/09/2023	Periodic Maintenance of Salvation A	2,297,757		2,297,757
1165	Nyamata Enterprises Ltd	Roads & Public works	4/6/2025	Routine Maintenance of Chekulo Junt - Luuya Catholic	5,721,584.00		5,721,584
1166	Nyamata Enterprises Ltd	Roads & Public works	5/26/2025	Routine Maintenance of Khalaba - Kabuchai Road	4,569,820.00		4,569,820
1167	Ocean-Drop Ventures Limited	Roads & Public works	4/4/2025	Periodic maintenance of Chelekei Secondary Road	2,645,593.00		2,645,593
1168	Open Yard Developers (K) Limited	Roads & Public works	8/3/2025	Spot Improvement Of Tuikut-Kaptoboi-Kamarang' Road	7,063,038.00		7,063,038
1169	Pedagogue Incorporated Limited	Roads & Public works	29/6/25	maintenance of Nang'oto-Sinoko Pefa -Timona Koayabo	2,890,426.00		2,890,426
1170	Phelamix investments limited	Roads & Public works	5/5/2022	Routine maintenance of chepkube	1,562,520		1,562,520
1171	Phelamix Investments Ltd	Roads & Public works	29/03/2022	Routine Maintenance of Makutano	1,165,448	-	1,165,448
1172	Precision construction and general su	Roads & Public works	5/23/2022	Routine maintenance of bruno - na	5,611,848		5,611,848
1173	Richdada Investments Limited	Roads & Public works	17/4/25	Periodic maintenance of Mabwi-Khachonge-Misri- Sich	4,541,602.00		4,541,602
1174	Saferio investors company limited	Roads & Public works	5-Jul-22	General withholding tax	312,156		312,156
1175	Shabsal Company Ltd	Roads & Public works	16/3/25	Periodic maintenance of mechimeru - Mutoto - Sikalar	2,044,448.00		2,044,448
1176	Shado Contractors Ltd	Roads & Public works	3/5/2023	Construction of Kubura - Kuruma Saria Box Culvert	999,920.00		999,920
1177	Sinawa Enterprises	Roads & Public works	24/05/2022	Spot Improvement of St. Paul Narati Bridge Rehabilita	4,198,649.00		4,198,649
1178	Sinawa Enterprises Limited	Roads & Public works	11/3/2025	Periodic maintenance of Namwela Market- menu rd	4,083,424.00		4,083,424
1179	Sinawa Enterprises Ltd	Roads & Public works	25/3/25	Construction of Chiliba Pr. School Box Culvert	745,684.58		745,685
1180	Sisey Construction	Roads & Public works	17/2/25	Periodic Maintenance Of Masafu-Mutiemo-Kisiwa Road	5,775,652.00		5,775,652
1181	Sla Company Limited	Roads & Public works	6/5/2023	Periodic Maintenance of Cocktail - S	3,674,035		3,674,035
1182	Stapex Contractors Limited	Roads & Public works	18/3/25	Periodic maintenance of Chebkube Coffee factory- Che	7,101,490.00		7,101,490
1183	Sultan Mega Company Ltd	Roads & Public works	4/24/2025	Routine Maintenance of Kiptii Junt - Chebukok Road	3,259,600.00		3,259,600
1184	Sultan Mega Company Ltd	Roads & Public works	6/19/2025	Periodic maintenance of Sultan Junction -Maroon Mark	2,507,340.00		2,507,340
1185	Sunkung Logistics	Roads & Public works		Periodic Maintenance of pongola ct	3,152,880	3,152,880	-
1186	Super Struct Co Limited	Roads & Public works	19/3/25	Periodic mantainance of D.O Residence-Sirisia factory Y	2,466,899.00		2,466,899
1187	TAJ Logistics	Roads & Public works	5/6/2024	Routine Maintenance of roads in Kimilili and Tongaren	1,006,662.00		1,006,662
1188	Taj Logistics Ltd	Roads & Public works	4/24/2025	Routine Maintenance of Booster - Aliata Road	4,350,000.00		4,350,000
1189	Tamati Micro Business Limited	Roads & Public works	16/4/25	Periodic Maintenance of Miluki Junction-Kabubero- Mu	5,540,282.00		5,540,282
1190	Unipol (E.A) L Limited	Roads & Public works	7/4/2025	Periodic maintenance of Kibuk-Chepkuy Road	4,025,080.00		4,025,080
1191	Utumishi Ventures Limited	Roads & Public works	30/6/2025	Periodic maintenace of Nangalama - misimo road	3,168,330.00		3,168,330
1192	Vertali General Contractors Limited	Roads & Public works	20/5/2022	Periodic Maintenance Of Roads in V	10,921,465	5,000,000	5,921,465
1193	Vertali general contractors ltd	Roads & Public works	4/13/2022	Routine maintenance of nambuya -	2,193,589		2,193,589
1194	Vicpat company limited	Roads & Public works	4/20/2022	Periodic maintenance of roads in sd	2,326,489		2,326,489
1195	Vivarose Merchant Limited	Roads & Public works	15/5/25	Periodic Maintanance Of Mukhaweli,Brebman -Mushro	2,254,136.00		2,254,136
1196	Wasser E.A Systems	Roads & Public works		Routine Maintenance Of Misimo Se	5,109,006	4,906,800	202,206
1197	Webmac General Contractors Limited	Roads & Public works	2/8/2025	Periodic maintenance of Wangila Lupao - Sio river road	2,967,280.00		2,967,280
1198	Wesstan Enterprises Limited	Roads & Public works	18/3/2025	Periodic maintenance of Malinda -Namutokholo rd	3,141,526.00		3,141,526
1199	White jewel	Roads & Public works	19/3/25	periodic Maintenance of Mukikuyu road	1,830,194.00		1,830,194
1200	Yamha Investmet Ltd	Roads & Public works	14/5/2024	Periodic maintanance of Kaimagul k	6,148,000	2,000,000	4,148,000
1201	Yasba Enterprise Ltd	Roads & Public works	17/3/25	Periodic maintenace of CocaCola-Boyifacio- Chwele F	2,152,445.00		2,152,445
1202	Superior Products Africa Limited	Roads & Public works	23/4/25	Periodic maintenance of Daraja Mzungu Namanga Pri	9,139,121.00		9,139,121
1203	Sweetwell Solution Limited	Roads & Public works	8/1/2025	Periodic Maintenance of Omindo - Mwangi Minyali - Go	8,239,770.00		8,239,770
1204	Cheluna enterprise	Roads & Public works	4-Jul-22	General withholding tax	785,347		785,347
1205	Cheluna Enterprises	Roads & Public works	7/3/2023	Periodic Maintenance Of Roads in N	1,506,561		1,506,561

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1206	Chemamul Investment	Roads & Public works		Periodic mantanance of Chemwesi	5,065,024		5,065,024	-
1207	Chlovan Building and Construction Ltd	Roads & Public works	29/4/25	Periodic maintenance of Mihuu Mosque Sango Road	9,890,160.00			9,890,160
1208	Chlovan Building Co.Ltd	Roads & Public works	30/5/2024	Periodic mantanance of SA.Mwaliu	4,387,120		4,387,120	-
1209	Civcon Engineering Limited	Roads & Public works	10/4/2025	Periodic mantanance of Bisunu cattle dip - chebukutur	2,855,848.50			2,855,849
1210	Lamnas Investors	Housing	5/4/2025	Maintanance of computers	420,750			420,750
1211	Chalen Ventures	Public Administration	2/2/2024	Supply And Delivery of Computer Accessory	873,600			873,600
1212	Pluton ICT LTD	Public Administration	12/23/2014	Wide Area Network Configuration	728,473			728,473
1213	Gresea Holdings Ltd	Education and VTC	8/1/2024	Supply and delivery of furniture	1,500,000			1,500,000
1214	Jelee Etechnics Limited	Education and VTC	19/5/2025	Supply of chairs	5,469,364			5,469,364
1215	Phelamix Investments Limited	Education and VTC	3/2/2025	Purchase and supply of furniture for ecde centres acro	999,804			999,804
1216	Banak Construction Company Limited	Finance & Economic Planning	*	Supply and delivery of Office furniture & Equipment fo	705,000			705,000
1217	Sobremax supplies ltd	Health & Sanitation	2/2/2025	Supply of office furniture	680,450			680,450
1218	Sobremax supplies ltd	Health & Sanitation	15/3/2025	Supply of office furniture	900,000			900,000
1219	Chivas Enterprise Ltd	Governors	23/5/2024	Supply And Delivery Furniture	12,510,000			12,510,000
1220	Lunexa media agency enterprises	Agriculture, livestock and coop	5/10/2022	Supply and delivery of office furnitu	265,000		265,000	-
1221	Wasser E.A Systems	County Secretary	2024/2025	Supply and delivery of office furniture	370,000			370,000
1222	Laxet Limited	County Secretary	2024/2025	Supply and delivery of office furniture for the boardro	742,125			742,125
1223	Cafrable Enterprises	Public Administration	3/14/2025	Supply of Furniture Ltd	1,698,500			1,698,500
1224	M/s aderema enterprises	CPSB	30/06/2023	Supply of office furniture	556,950		556,950	-
1225	Fair deal	County Secreatary	2017/2018	Supply and delivery of office furnitu	876,415			876,415
1226	Hanal	Governor		Supply Of Furniture	2,000,000		2,000,000	-
1227	Toben solutions ltd	Governor		supply of furniture	299,700		299,700	-
1228	Sobremax Supplies Ltd	Health & Sanitation		Purchase of office furnitures	1,580,450			1,580,450
1229	Rodgab Africa Ltd	Housing	06/03/2024	Supply of furniture	105,000			105,000
1230	Hati limited	Trade, Energy and Industrilization	11/8/2023	Supply of Furniture	648,000			648,000
1231	Golden edils ltd	Agriculture, livestock and coop	6/10/2022	Supply and delivery of hp laptop	148,000			148,000
1232	Fraste General Supplies	Agriculture, livestock and coop	15.12.2023	Supply of computers	170,000			170,000
1233	Ashance Ent. Limited	County Attorney	17/01/2025	Supply and delivery of computer and ict equipment	190,000			190,000
1234	Phinerock Ventures	CPSB	4/12/2024	Supply of office photocopier	440,000			440,000
1235	Lasaha General Ent	Public Administration	12/18/2024	Supply of Laptops And Printers	2,000,000			2,000,000
1236	Mid firm enterprises limited	Agriculture, livestock and coop	04291-2021/202	Supply and delivery of computer ac	316,580			316,580
1237	Min Harleen Limited	Education and VTC	15/12/2023	Supply and Delivery of computers a	2,484,500			2,484,500
1238	Naotrack Enterprises	Education and VTC	25/3/2025	Supply and delivery of ict equipment(laptops)	477,000			477,000
1239	Naotrack Enterprises	Education and VTC	25/3/2025	Supply and delivery of ict equipment(laptops)	2,110,701			2,110,701
1240	Evacameline company	Finance & Economic Planning	5/8/2023	Supply and delivery of ict items for	2,583,500			2,583,500
1241	Evacameline company	Finance & Economic Planning	4/19/2023	Purchase of ict items-audit departn	370,000			370,000
1242	Pentamo Enterprise Limited	Finance & Economic Planning	*	Supply of ICT items	367,000			367,000
1243	Ashance Ent. Limited	County Secretary	2024/2025	Supply and delivery of computer and ICT equipment	640,000			640,000
1244	Ashance Ent. Limited	County Secretary	2024/2025	Supply and delivery of computer and ICT equipment	620,000			620,000
1245	Wasser E.A Systems	County Secretary	2024/2025	Supply and delivery of Toners	196,500			196,500
1246	Phinerock Ventures	CPSB	13/03/2024	Supply of office photocopier	690,000		250,000	440,000
1247	Evadhi Enterprises	County Secreatary	2022/23	supply and delivery of ICT equipme	870,000			870,000
1248	Mid firm enterprises	County Secreatary	2018/2019	Purchase of ict equipment's	13,000			13,000
1249	Slvion investment compan	Governors	3/18/2021	Purchase of computers	949,500			949,500
1250	Augumarry enterprises	Health & Sanitation	30/5/2022	Supply and delivery of accessories f	212,000			212,000

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1251	Mankos agencies ltd	Health & Sanitation	45048	Office accessories and printer	234,900			234,900
1252	Subleen general supplies	Health & Sanitation		Computer accessories	2,000,000			2,000,000
1253	Fantastic Smart Enterprises	Health & Sanitation	9/11/2023	Supply and delivery of Laptops, Des	967,380			967,380
1254	M/s Pensa Enterprises ltd	Health & Sanitation		Supply and delivery of computers a	319,500			319,500
1255	Wasser E.A System	Public Administration	11/28/2023	Supply And Delivery Of Computer	580,000			580,000
1256	Geokid General Enterprise Limited	Public Administration		Supply And Delivery Of Computer	498,000			498,000
1257	Qualtech Diverse Investments Ltd	Education and VTC	15/12/2023	Supply and Delivery of computers a	737,000			737,000
1258	Lasaha general enterprises	Finance & Economic Planning	6/13/2025	Supply of ict items		1,109,900		1,109,900
1259	Chalen ventures Limited	Governors	7/3/2025	Supply and delivery of computers (SP)		840,000		840,000
1260	Makram limited	Governors	24/02/2025	supply and delivery of ICT equipments(DG)		500,000		500,000
1261	Havicon limited	Governors	17/03/2025	Supply and delivery of computers (SP)		2,124,500		2,124,500
1262	Wasser ea systems ltd	Housing	2/5/2025	Supply and delivery of computers		210,000		210,000
1263	Junazi Enterprises	Agriculture, livestock and coop	27.06.2024	Supply and Delivery of Coffee Seedlings		1,039,000		1,039,000
1264	Geineosis Limited	Agriculture, livestock and coop		Supply and Delivery of Coffee Seed	1,996,000		1,996,000	-
1265	M/s kenya seed company limited	Agriculture, livestock and coop	2018/2019	Supply and delivery of certified mai	31,200,000		31,200,000	-
1266	Midland Emporium Ltd	Agriculture, livestock and coop	4/5/2024	Supply and delivery of Certified Fer	116,452,200		76,452,200	40,000,000
1267	Shiffa Enterprises	Agriculture, livestock and coop		Supply and delivery of 2-month old	3,740,980		2,100,000	1,640,980
1268	Geineosis Limited	Agriculture, livestock and coop	15.05.2025	Supply and Delivery of Coffee Seedlings		935,000		935,000
1269	Wiwama Investments	Lands		Purchase of land for Burandasi VTC	1,200,000		1,200,000	-
1270	Mariko Enterprises	Lands		Purchase of land for Mukuyuni ward	1,440,000		1,440,000	-
1271	Joseph okumu were	Lands		Purchase of 0.44HA land for marava ECDE		1,000,000		1,000,000
1272	Wamundarebecca enterprises	Lands	5/6/2025	purchase of land		6,500,000		6,500,000
1273	Chemu systems Iwandanyi	Lands	14/5/2025	purchase of land		900,000		900,000
1274	Stephen psenjen investment.	Lands	29/7/25	purchase of land		10,000,000		10,000,000
1275	Macheri investment	Lands	5/14/2025	Purchase of 1 acre of land for construction of Cheptais		6,800,000		6,800,000
1276	Rutimoss enterprise	Lands	12/4/2023	Purchase of 2Acres of land for construction of Namwe		2,500,000		2,500,000
1277	Benson barasa makokha	Lands	7/11/2024	Purchase of 1acre of land for Sifuniame ECDE in Bumula		700,000		700,000
1278	Simiyuben enterprises	Lands	7/15/2024	Purchase of 2.33Ha for Lukhuna dispensary in Maeni wa		863,000		863,000
1279	Shining star women group	Lands	5/25/2025	Purchase of 2 Acres of land for Sports academy at Natu		2,300,000		2,300,000
1280	Riwalunga enterprise	Lands	6/10/2025	Purchase of 1 Acres of land for Mukomari dispensary in		1,780,000		1,780,000
1281	Patrick barasa sirengo	Lands	5/22/2025	Purchase of land for Nasianda dispensary in Naitiri/Kab		2,540,000		2,540,000
1282	Omache agencies	Lands	12/5/2018	Purchase of land for show map at Chebukwabi market		1,000,000		1,000,000
1283	Prowamu enterprises	Lands	6/13/2025	Purchase 1 Acre of land for ECDE in Khalaba ward.		9,800,000		9,800,000
1284	Sabejo supplies	Lands	6/13/2025	Purchase of 1 Acre land for Bunana E.C.D.E		9,800,000		9,800,000
1285	Nandolia novel enterprises	Lands	5/14/2025	Purchase of 1 Acre land for Kongoli V.T.C		2,400,000		2,400,000
1286	Joseph osinyo firm	Lands	5/14/2025	Purchase of 1 Acre land for Sukura E.C.D.E		1,150,000		1,150,000
1287	Sakval enterprises	Lands	6/9/2025	Purchase of 1 Acre land for Kiptichor E.C.D.E		1,450,000		1,450,000
1288	Ngilandala enterprises	Lands	5/22/2025	Purchase of 1 acre land for Siumbwa Dispensary		1,860,000		1,860,000
1289	Kenribo enterprise	Lands	6/13/2025	Purchase of 1 acre land for Land B Market		2,050,000		2,050,000
1290	Juwawa ventures	Lands	5/25/2025	Purchase of 1 Acre for Binyenya E.C.D.E.		1,875,000		1,875,000
1291	Takhataha Enterprises	Lands		Purchase of land for syombe ECDE	1,924,000		1,924,000	-
1292	Maroro Entreprises	Lands		Purchase of 1/2 an Acre for St. Jose	1,500,000		1,500,000	-
1293	White calves limited	Health & Sanitation	12/2/2025	Purchase of medical equipments		1,700,000		1,700,000
1294	Tenancity Co.ltd	Health & Sanitation		Purchase of medical equipment in	706,880		706,880	-
1295	White Jewel Co ventures ltd	Health & Sanitation		Purchase of medical equipment in	1,485,230		1,485,230	-

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1296	Swanstorm international limited	Health & Sanitation		Purchase of medical equipment at	1,893,850		1,893,850
1297	Laxet Limited	Health & Sanitation		Purchase of medical equipment for	1,017,100	1,017,100	-
1298	Waiwand General Solutions	Health & Sanitation		Purchase of medical equipment in	941,150	941,150	-
1299	White Calves Ltd	Health & Sanitation	16/8/2024	Supply of medical equipment in mukuyuni ward	4,934,400		4,934,400
1300	Villa Surgicals Ltd	Health & Sanitation	27/4/2025	Supply of medical equipment at mayanja dispensary	906,510		906,510
1301	Cheram Suppliers	Health & Sanitation	2/8/2024	Purchase and delivery of medical equipment-maternity	14,266,000		14,266,000
1302	Besimu general supplies	Gender and sports	2022/23	Purchase of tailoring machines	959,040		959,040
1303	Kibo African Limited	Finance & Economic Planning	31/21862	Supply Of Motorbikes	15,987,626	15,987,626	-
1304	Cfao Mobilitykenya Ltd	Health & Sanitation	30/4/2023	Purchase of ambulance	6,445,078		6,445,078
1305	Cfao Mobilitykenya Ltd	Health & Sanitation	5/10/2023	Final payment of proposal to purchase ambulance	6,445,078		6,445,078
1306	Bretal Limited	Agriculture, livestock and coop	15-05-2025	Renovation of Kimilili Fish Integrated Cooperative soci	1,345,200		1,345,200
1307	Getrans Solutions Limited	Agriculture, livestock and coop	31/1/2020	Proposed construction and Comple	11,637,890	1,700,000	9,937,890
1308	Inter-Regional Company	Agriculture, livestock and coop	26.06.2024	Erection of Chainlink Fence and gat	3,199,686		3,199,686
1309	Jeraso Enterprises	Agriculture, livestock and coop	15-05-2025	Completion of Sorting house at chebichi cooperative s	300,000		300,000
1310	Likifa(k)ltd.	Agriculture, livestock and coop	27/5/21	Renovation of conference hall and e	2,424,980		2,424,980
1311	M/S Evadhi Enterprises	Agriculture, livestock and coop	08.04.2024	Construction Of Gate And Fencing o	549,160		549,160
1312	M/S Likifa(K)Ltd	Agriculture, livestock and coop	02.10.2018	Construction of Bumula DFCS Milk C	4,390,580		4,390,580
1313	M/s meresi engineering works	Agriculture, livestock and coop	7/22/2022	Renovation of mbakalo coffee ware	2,017,500		2,017,500
1314	M/S Nawate Holding Limited	Agriculture, livestock and coop	18.05.2025	Construction Of Namwela Coffee W	2,049,950		2,049,950
1315	Nabwaya contractors	Agriculture, livestock and coop	6/21/2021	Proposed renovation works	2,424,980		2,424,980
1316	Pekals Limited	Agriculture, livestock and coop	05.06.2025	Construction of coffee beans store and fencing	7,914,900		7,914,900
1317	Pisonaz international limited	Agriculture, livestock and coop	20/3/2025	Proposed Renovation of Magemo Dam	12,468,715		12,468,715
1318	Prikalama Agencies Ltd	Agriculture, livestock and coop	15.05.2025	Construction of ablution block, fence and gate at Bum	700,000		700,000
1319	Ramagon construction co Ltd	Agriculture, livestock and coop	2021/23	Dairy Commercialization Network I	2,500,000		2,500,000
1320	Sinawa	Agriculture, livestock and coop	2023/24	Renovation And Fencing Of The Dip	2,499,000		2,499,000
1321	Talex Enterprises Limited	Agriculture, livestock and coop	15-05-2025	Construction of office, Cherry hoper, fermentation ro	2,477,960		2,477,960
1322	Tesibu investments	Agriculture, livestock and coop	4/1/2025	Distillation&Flood Control	2,494,200		2,494,200
1323	Antiques Creative Limited	County Attorney	5/15/2025	Office partitioning, carpeting and furniture fabrication	2,950,237		2,950,237
1324	Welldan Contractors Limited	County Secreatary	23-Dec-21	General withholding tax	166,279		166,279
1325	M/s Gaspas Engineering works	CPSB	13/4/2023	Constrauction of office block	11,756,148	11,756,148	-
1326	Bamuchi Data Solutions	Education and VTC	18/10/2022	Proposed Construction Of 1No Ecde	180,361		180,361
1327	Barbola Company Limited	Education and VTC		Proposed Erection And Completion	2,223,890	2,223,890	-
1328	Benwax	Education and VTC		Proposed Completion Of No 1 Ecde	905,496	905,496	-
1329	Berret Enterprises Limited	Education and VTC	9/6/2025	Construction of 1 no. ecde classroom at chemeker and	2,870,141		2,870,141
1330	Bethmafra	Education and VTC	12/5/2025	Construction of 1 no. ecde classroom at kongoli primar	1,443,968		1,443,968
1331	Calemart International Company Limit	Education and VTC	12/10/2023	Proposed Erection And Completion	1,253,800		1,253,800
1332	Calvick Company Limited P.O Box 319	Education and VTC	7/11/2024	Proposed erection and completion works of 1 no ecde	1,492,710		1,492,710
1333	Chwele Namisi Contractors	Education and VTC	30/6/2025	Proposed Construction of Komosong Model ECDE in Ch	2,242,112		2,242,112
1334	Daytime Renovators	Education and VTC		Proposed Erection And Completion	400,000		400,000
1335	Dot Engineering Construction	Education and VTC		Proposed Erection And Completion	1,450,000	1,450,000	-
1336	Ecorics Enterprises Limited	Education and VTC	9/6/2025	Construction of 1 no. ecde classroom at kimingich prim	1,453,386		1,453,386
1337	Frageo Machinery Co Ltd	Education and VTC	15/10/2024	Proposed erection and completion of 1 no ecde classro	1,004,040		1,004,040
1338	Frankism General Contractors	Education and VTC	8/7/2024	Proposed Erection And Completion	1,632,200		1,632,200
1339	Gabverox General Agencies Limited	Education and VTC	3/4/2025	Construction of a twin workshop centre at sirakaru vtc	4,165,000		4,165,000
1340	Gabverox General Agencies Limited	Education and VTC	11/6/2024	Construction of 1 no. ecde classroom, and 2no door pit	2,507,286		2,507,286

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1341	Gabverox General Agencies Limited	Education and VTC	26/6/2023	Proposed Erection And Completion	876,204		876,204
1342	Gabverox General Agencies Ltd	Education and VTC	29/6/2023	Proposed Erection And Completion	3,383,490		3,383,490
1343	Henford Limited	Education and VTC		Proposed Erection And Completion	620,530	620,530	-
1344	Hertz Investments Ltd	Education and VTC	15/6/2023	Proposed Erection And Completion	1,506,181		1,506,181
1345	Inter Regional Company Ltd	Education and VTC	19/02/2024	Proposed Erection And Completion	523,554		523,554
1346	Joraki Ventures	Education and VTC	28/3/2025	Electricals, welding and metal works		3,997,810	3,997,810
1347	Khatiri Enterprise	Education and VTC		Proposed Construction Of 1 No Ecd	2,451,510	2,451,510	-
1348	Lussio Construction Company Limited	Education and VTC	9/6/2025	Renovation of ecde classroom at mukhaweli and kandu		1,050,315	1,050,315
1349	M/s Aderema Enterprises	Education and VTC	10/9/2024	Proposed erection and completion of works for 1 no. E	653,240		653,240
1350	M/s Calemart International Co. Ltd	Education and VTC	21/6/2023	Proposed erection and completion	1,476,200	-	1,476,200
1351	M/S Devbees Solutions Company Limi	Education and VTC	15/5/2025	Proposed Erection And Completion Works Of 1no. Ecde	1,409,690		1,409,690
1352	M/s Dot Engineering Construction	Education and VTC	1/1/2024	Proposed erection and completion	702,680	-	702,680
1353	M/s Easterly Winds Ltd	Education and VTC	14/3/2024	Proposed erection and completion of 1no. ecde classro	631,288		631,288
1354	M/s Kimama Contractors	Education and VTC	8/10/2024	Proposed completion works ofworkshop at masae voc	1,021,937		1,021,937
1355	M/s Uticon Construction and Utility w	Education and VTC	15/10/2024	Proposed ertion and completion of 1no.ecde classroom	3,514,560		3,514,560
1356	M/s Whitmala Enterprise	Education and VTC	25/11/2024	Proposed erection and completion of 1 no. Classroom a	321,380		321,380
1357	Madini Extra	Education and VTC	26/6/2024	Proposed Erection And Completion	684,300		684,300
1358	Madini Extra	Education and VTC	26/6/2024	Proposed Erection And Completion	650,680		650,680
1359	Makhocas Builders Limited	Education and VTC	9/5/2025	Construction and reovation of 1 no. ecde classroom at r	1,084,855		1,084,855
1360	Makhocas Builders Ltd	Education and VTC		Proposed Erection And Completion	217,900		217,900
1361	Makololwe General Agencies	Education and VTC	4/4/2024	Proposed Erection And Completion	518,660		518,660
1362	Mau Co Ltd	Education and VTC	25/4/2025	Proposed Erection And Completion	3,212,760		3,212,760
1363	Megawide Building and Civil Engineer	Education and VTC	23/04/2025	Construction of 1 no. ecde classroom, office and moder	2,940,000		2,940,000
1364	Mifa Agencies	Education and VTC		Proposed Erection And Completion	33,380		33,380
1365	Mosaic Oomph	Education and VTC		Proposed Erection And Completion	141,813		141,813
1366	Nasombi Company Limited	Education and VTC	8/5/2025	Proposed erection and completion works for 1 no ecde	325,373		325,373
1367	Ndombisa General Supplies	Education and VTC		Proposed Erection And Completion	1,487,620	1,074,480	413,140
1368	Ndombisa General Supplies	Education and VTC		Proposed Erection And Completion	1,096,760	1,096,760	-
1369	Neshapark International Company Lim	Education and VTC	4/2/2025	Equipping of 5 ecde centres across the ward.	2,791,798		2,791,798
1370	Olichem enterprises	Education and VTC	2-Jul-22	Other infrastructure and civil works	94,820		94,820
1371	Olichem Enterprises	Education and VTC		Proposed Constructionof 1No.Ecde C	278,581	278,581	-
1372	Ommuma Ventures Ltd	Education and VTC		Proposed Erection And Completion	2,948,160		2,948,160
1373	Pasisi Enterprise Limited	Education and VTC		Proposed Erection And Completion	1,400,190	1,400,190	-
1374	Pemasi Kenya Limited	Education and VTC	5/6/2025	Construction of 1 no. ecde classroom at terem and bar	2,431,669		2,431,669
1375	Piusrobi Investments	Education and VTC	16/6/2024	Proposed Erection And Completion	1,506,575		1,506,575
1376	Remval enterprises limited	Education and VTC	15-Jun-22	Vat withholding	178,820		178,820
1377	Revovis Enterprises	Education and VTC		Proposed Erection And Completion	1,600,000		1,600,000
1378	Revovis Enterprises Limited	Education and VTC	8/5/2025	Proposed erection and completion works for 2 no ecde	1,473,572		1,473,572
1379	Robamach Company Ltd	Education and VTC	29/6/2023	Proposed Erection And Completion	1,284,727		1,284,727
1380	Rova Capital Ltd	Education and VTC		Proposed Erection And Completion	1,348,892	1,348,892	-
1381	San Six Sigma	Education and VTC	9/6/2025	Construction of 1 no. ecde classroom and 2 no.door pit	2,849,334		2,849,334
1382	Shirsamo Agencies	Education and VTC	18/10/2022	Proposed Construction Of 1No Ecde	237,247		237,247
1383	Sinawa Enterprises Ltd	Education and VTC		Proposed Erection And Completion	664,848		664,848
1384	Sobremax Supplies Ltd	Education and VTC	14/6/2024	Proposed Erection And Completion	1,371,140		1,371,140
1385	Squina Investments and Supplier Limi	Education and VTC	5/6/2025	Construction of 3 no. classrooms at wamunyiri vtc.	3,920,176		3,920,176

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1386	Sunkyung Logistics Limited	Education and VTC	27/6/2024	Proposed Erection And Completion	1,399,800			1,399,800
1387	Swalibora And And Mwasame K Ltd	Education and VTC		Proposed Erection And Completion	865,640			865,640
1388	Sylon supplies and consultancy limited	Education and VTC	15-Jun-22	Vat withholding	111,909			111,909
1389	Tenestone Ltd	Education and VTC		Proposed Erection And Completion	10,428,907		5,000,000	5,428,907
1390	Tuscany Company	Education and VTC		Proposed Erection And Completion	1,450,000		1,450,000	-
1391	Vertali General Contractors Limited P	Education and VTC	15/5/2025	Construction of 1 no. classroom at st Josephs sudi vtc.		1,354,940		1,354,940
1392	Wellaro Ltd	Education and VTC	12/10/2023	The Proposed Erection And Comple	1,391,492			1,391,492
1393	Whitmala Enterprise	Education and VTC	27/6/2024	Proposed Erection And Completion	2,584,140			2,584,140
1394	Glamax Enterprise Limited	Finance & Economic Planning		Sacho water project		4,241,337		4,241,337
1395	Godspark Ventures Limited	Finance & Economic Planning		Spot improvement of Land B-Kopsiro healthCentre Ch		2,202,120		2,202,120
1396	Jabezpry Limited	Finance & Economic Planning	*	Spot improvement of Kapkurungo-Kiptega Chepkwend		11,276,360		11,276,360
1397	Mikima Enterprise Limited	Finance & Economic Planning	*	Construction of Makutano-Kabukwo box culvert		10,340,878		10,340,878
1398	Muliro Engineering And Co. Ltd	Finance & Economic Planning	CNTY/CEF/85/2	Installation Of Culvert At Wekuke V	249,874			249,874
1399	Nalbar Company Limited	Finance & Economic Planning		Sambocho water project		9,474,907		9,474,907
1400	Skytones investment co. Ltd	Finance & Economic Planning		Erection and completion of classro	1,333,732			1,333,732
1401	Thecalebro investments Limited	Finance & Economic Planning		The proposed construction of wards and Laboratory of		9,936,434		9,936,434
1402	Ayoti contractors	Gender and sports		Completion of high altitude training	30,980,230		30,980,230	-
1403	Focus Point Systems Ltd	Gender and sports	6/23/2025	The Proposed Drilling, Equipping and Commissioning o		6,364,819		6,364,819
1404	Glare technology	Gender and sports	2015/16	Supply, installationa and commissio	2,436,568			2,436,568
1405	Jodebo enterprises ltd	Gender and sports	2022/23	Erection and completion of youth e	2,497,148	140,680		2,637,828
1406	Kongasis investment limited	Gender and sports	4/6/2020	Fencing of sang'alo	2,109,705			2,109,705
1407	Lunao entepises	Gender and sports		Proposed erection and completion	96,353,827		63,098,270	33,255,557
1408	Lusal general supply limited	Gender and sports	2020/21	Construction of sangalo multipurpo	849,845			849,845
1409	M/s gaspas engineering works	Gender and sports	2022/23	Erection and completion of metalli	4,456,985		1,830,268	2,626,717
1410	M/S Superserv ltd	Gender and sports	11/6/2025	Proposed construction of a toilet and renovation of Ad		2,950,170		2,950,170
1411	M/s value partners consulting ltd	Gender and sports	9/5/2025	Development of departmental polic	4,851,197			4,851,197
1412	Pasisi enterprises ltd	Gender and sports	9/6/2025	Completion of sangalo mutipurpose	15,395,126		11,000,000	4,395,126
1413	Pedagogue icorporated ltd	Gender and sports	6/13/2024	Proposed construction of maraka st	3,800,800			3,800,800
1414	Saharry Logistics Limited	Gender and sports	6/23/2025	The Proposed Completion of a Hostel Block at High Alt		12,960,190		12,960,190
1415	Snowpeak ltd	Gender and sports	2015/16	Supply, installationa and commissio	496,674			496,674
1416	Two calves ltd	Gender and sports	2020/2021	Construction of nalondo stadium	1,515,241			1,515,241
1417	Stephen Wangusi Fedha	Governors	22/11/24	Renovation of rental unit webuye (SP)		4,847,000		4,847,000
1418	Sinawa dispensary limite	Health & Sanitation		Proposed erection and completion	289,215			289,215
1419	Vicpat Coltd	Health & Sanitation	23/10/2024	Proposed construction of 5 no doors pit latrines at mabu		274,826		274,826
1420	Aeropar Solutions Co Ltd	Health & Sanitation	16/5/2024	Proposed construction of 4no doors pit latrines at khach		935,401		935,401
1421	Aeropar Solutions limited	Health & Sanitation		Construction of 4NO. Doors pit latr	800,477		-	800,477
1422	Albywood Agencies	Health & Sanitation	5/27/2025	Proposed construction of bokoli theatre		1,200,000		1,200,000
1423	Avinco Avalanche Inv.	Health & Sanitation	24/4/2025	Erection and copletion of maternity at butieli disp.		1,576,997		1,576,997
1424	Bargitoch Limited	Health & Sanitation	18/3/2025	Construction of 3door pitlatrine- tunya dispensary west		480,540		480,540
1425	Befra Ventures Ltd.	Health & Sanitation		Proposed erection and completion	1,842,209		1,842,209	-
1426	Befra Ventures	Health & Sanitation	19/5/2025	Conatruction works of 2no doors pit latrine with urinal		495,820		495,820
1427	Besimu ent. ltd	Health & Sanitation	19/5/2025	Proposed construction of 4No.Door	316,761			316,761
1428	Bluebaerg Construction Co.	Health & Sanitation	12/5/2025	Errection and completion of maternity wing at machak		1,040,743		1,040,743
1429	Bluestream Builders Ltd	Health & Sanitation	12/5/2025	Construction works of maternity ward		2,991,492		2,991,492
1430	Brimate Technology Ltd.	Health & Sanitation	18/3/2025	Erection and completion works of modern dispensary		492,495		492,495

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1431	Burest general agencies co.Ltd	Health & Sanitation		Proposed erection and completion	1,671,526		1,671,526	-
1432	Cafrable Enterprises	Health & Sanitation	5/3/2025	Construction of sewerline at Webu	26,359,200	4,817,955	26,359,200	4,817,955
1433	Charang'anyi Hills Ltd	Health & Sanitation		Construction of 4no door pit latrine and fencing and ga		1,895,410		1,895,410
1434	Cheska Proprietors	Health & Sanitation	8/1/2025	Completion of maternity wing		383,664		383,664
1435	Davvalyn ventures Ltd	Health & Sanitation	17/1/2025	Propiosed completion works for sta	762,865			762,865
1436	Devbees Ent.Solution	Health & Sanitation	11/6/2024	Renovation of staff quarters outpatient block and mate	4,457,567			4,457,567
1437	Dot Engineering construction	Health & Sanitation	11/12/2023	Proposed construction of 4No pit la	588,816			588,816
1438	Ereack group Ltd	Health & Sanitation	27/6/2023	Construction of ablution block and	1,900,625			1,900,625
1439	Evadhi ent.	Health & Sanitation	11/6/2024	Proposed construction of fence and	1,676,780			1,676,780
1440	Felyni Construction Ltd	Health & Sanitation	16/12/2024	Construction worksof outpatient wing		1,296,590		1,296,590
1441	Filtego Group Ltd	Health & Sanitation		Proposed construction of maternity	943,672		943,672	-
1442	Frageo Machinery	Health & Sanitation	27/2/2025	Completion works of dispensary		794,641		794,641
1443	Gashame solution enterprises	Health & Sanitation		Proposed renovation works for Lwa	807,965		807,965	-
1444	Glamax Enterprises	Health & Sanitation		Proposed Completion of martentiy	1,218,800		1,218,800	-
1445	Grifon Nest Contractors Ltd	Health & Sanitation		Erection and completion works of r	1,581,700		1,581,700	-
1446	Grifon Nest Contractors Ltd	Health & Sanitation		Erection and completion works of r	1,854,805		1,854,805	-
1447	Hedka agencies	Health & Sanitation	30/4/2024	Construction of male and female w	2,211,314			2,211,314
1448	Hedka Agencies Ltd	Health & Sanitation		Proposed erection and completion	1,334,663			1,334,663
1449	Hedkha Agencies	Health & Sanitation		Construction ofmaternity ward at kamusinde dispensar		324,485		324,485
1450	Insantii Engineering Ltd	Health & Sanitation	24/4/2025	Proposed construction works for kimukungi dispensary	3,948,316			3,948,316
1451	Interlect Contractors Ltd	Health & Sanitation	8/6/2024	Erection and completion of maternal/child ward block	15,905,090			15,905,090
1452	Jade Construction Ltd	Health & Sanitation	1/8/2024	Proposed renovation works of ng'oli disp. In west buku	822,574			822,574
1453	Jadefrost Construction Ltd	Health & Sanitation		Proposed renovation works of ngoli	423,614		423,614	-
1454	Jeraso Ent. Ltd	Health & Sanitation		Proposed construction of 4no. Door	673,483		673,483	-
1455	Jonevix Contractors Limited	Health & Sanitation	24/4/2025	Completion of Commodity store at	6,011,600		6,011,600	-
1456	Jonevix Contractors Ltd	Health & Sanitation	5/10/2023	Completion works for accomodity store at bcrh		1,338,850		1,338,850
1457	Kaulila Enterprises	Health & Sanitation	17/4/2023	renovation at Chwele Subcounty H	2,510,986			2,510,986
1458	Kedge Group	Health & Sanitation	9/12/2024	Proposed erection and completion works for martenit		2,194,320		2,194,320
1459	Kemasha Inv.	Health & Sanitation	8/6/2024	Erection and completion of outpatient and maternity v		5,276,631		5,276,631
1460	Kemasha Investment Co .Ltd	Health & Sanitation		Proposed erection and completion	3,033,918			3,033,918
1461	Kemasha Investment Co .Ltd	Health & Sanitation		Proposed erection and completion	4,661,605			4,661,605
1462	Kemasha Investment Co. Ltd	Health & Sanitation		Erection and completion of outpati	-	3,544,568		3,544,568
1463	Keyeno Business Co Ltd	Health & Sanitation	23/10/2024	Proposed construction works for matulo maternity wir		1,061,071		1,061,071
1464	Keyeno Business Company Ltd	Health & Sanitation	25/2/2025	Completion works and installation of power		830,962		830,962
1465	Kimama Contractors Company Ltd	Health & Sanitation	21/3/2025	Construction works for 4no.pitlatrine and urinal at kap		1,809,334		1,809,334
1466	Kimama Contractors Ltd	Health & Sanitation		Proposed completion works for Kip	1,460,452		1,460,452	-
1467	Lionel General office stationers	Health & Sanitation	14/5/2025	proposed construction of 6 No door pit latrine at Sang	987,800			987,800
1468	Lojac Contractors Limited	Health & Sanitation	27/2/2025	Proposed erection and completion works of kambini di		546,919		546,919
1469	Lussio Construction Ltd	Health & Sanitation		Proposed construction of 4NO door	697,150		697,150	-
1470	Lussio Construction Ltd	Health & Sanitation	5/28/2024	Proposed erection and completion	1,199,650			1,199,650
1471	Lweya K Company	Health & Sanitation	18/10/2024	Erection and completion of misemwa and namarambi d	3,253,034			3,253,034
1472	Makhaneider Co Ld	Health & Sanitation	15/11/2024	Erection of male female and children ward at milani di	2,234,044			2,234,044
1473	Makololwe Agencies	Health & Sanitation	23/10/2024	Proposed erection and completion	2,745,555			2,745,555
1474	Makololwe Gen Agencies	Health & Sanitation	19/6/2024	Construction of dispensary at Misar	821,150			821,150
1475	Makololwe general agencies	Health & Sanitation	23/10/2024	Proposed construction of dispensar	855,030			855,030

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1476	Marforce Trading Co	Health & Sanitation	8/6/2024	Construction of maternity ward -		404,100		404,100
1477	Marforce trading company	Health & Sanitation		Proposed construction of maternity	346,019			346,019
1478	Mica Construction Company	Health & Sanitation	6/5/2025	Proposed erection and completion of bunjosi dispensary		1,095,450		1,095,450
1479	Muhaso Construction Limited	Health & Sanitation	19/6/2024	Proposed construction of 4 no door pit latrine at mung		354,902		354,902
1480	Mujana Link Investments Ltd	Health & Sanitation	11/6/2024	Proposed completion of maternity	1,724,800			1,724,800
1481	Mukhaso construction ltd	Health & Sanitation		Proposed construction of 4No.Door	303,800			303,800
1482	Muliro Engeneering & Constr. Co.	Health & Sanitation	24/4/2025	Supply & delivery of beds at miluki dispensary		700,000		700,000
1483	Nabuyama General Constructors	Health & Sanitation	24/6/2024	Proposed construction of ngwelo dispensary -sitikho w		1,350,370		1,350,370
1484	Nabuyama General contractors limite	Health & Sanitation		Proposed construction of Ngwelo d	1,109,026			1,109,026
1485	Nabwaya contactors co. ltd	Health & Sanitation	6/5/2025	Proposed erection and completion	2,620,010			2,620,010
1486	Nabwaya Contractors	Health & Sanitation	11/6/2024	proposed erection and completion	1,179,520			1,179,520
1487	Nabwaya contractors co. ltd	Health & Sanitation		Proposed erection and completion	1,005,846			1,005,846
1488	Nabwaya contractors company Ltd	Health & Sanitation	24/6/2024	Proposed erection and completion	2,708,510			2,708,510
1489	Naltek Building and Civil Engineering	Health & Sanitation		Proposed Completion of Maternity	978,409			978,409
1490	Namwaya construction co.Ltd	Health & Sanitation	13/6/2024	Proposed erection and completion	1,474,801			1,474,801
1491	Namwaya construction company limit	Health & Sanitation	12.05-2020	Male ward at kamasielo dispensary	412,909			412,909
1492	Namwaya Enterprises Ltd	Health & Sanitation	12/5/2025	Renovation works for dispensary		1,824,790		1,824,790
1493	Nawawa Construction Ltd.	Health & Sanitation	19/5/2025	Construction of male and female w	350,645			350,645
1494	Neshapark International Co Ltd	Health & Sanitation	2/8/2024	Construction of 4no door pit latrin with urinal at macha		830,711		830,711
1495	Nyathikis Ventures Ltd	Health & Sanitation	6/5/2025	Construction works of dispensary		1,987,482		1,987,482
1496	Ocean Drop ltd	Health & Sanitation		Proposed construction of fence, ga	1,428,864			1,428,864
1497	Omuuma ventures ltd	Health & Sanitation	27/6/2023	Proposed construction of out-patie	2,272,509			2,272,509
1498	Overhaul Company Ltd	Health & Sanitation	19/5/2025	Construction and renovation of 3door pit latrines		831,041		831,041
1499	Pekals Ltd.	Health & Sanitation	12/5/2025	Construction of maternity at sinoko	1,907,120			1,907,120
1500	Phelamix Investment Ltd	Health & Sanitation		Completion stalled room at sirakaru	132,356			132,356
1501	Purham Enterprise limited	Health & Sanitation		Proposed erection and completion	493,217			493,217
1502	Qualtech Diverse Investment Ltd	Health & Sanitation	8/3/2023	Proposed erection and completion	1,498,703			1,498,703
1503	Redhut Supplies And Construction	Health & Sanitation	17/1/2025	Purchase and supply of medical equipment		3,278,013		3,278,013
1504	Sealton Co. Ltd	Health & Sanitation	11/6/2024	Signage services		1,806,000		1,806,000
1505	Seth swan enterprises	Health & Sanitation	25/2/2025	Proposed erection and completion	1,107,418			1,107,418
1506	Sharkels Construction Ltd	Health & Sanitation	19/2/2024	Erection and completion works for	3,156,552			3,156,552
1507	Shirnnny general contractors bulding a	Health & Sanitation		Proposed erection and competion	1,214,416			1,214,416
1508	Snamujorce link investment	Health & Sanitation	44303	Construction dispensary at malinda	680,691			680,691
1509	Sobremax Supply Ltd.	Health & Sanitation		Fencing works at bitobo dispensary in kimaeti ward		972,312		972,312
1510	Sobremax Supply Ltd.	Health & Sanitation		proposed construction works for masindet dispensay		4,330,831		4,330,831
1511	Vertali Gen Constructors	Health & Sanitation	12/5/2025	Erection and completion for modern maternity wing a		1,290,674		1,290,674
1512	Vimat enterprises limited	Health & Sanitation	18/3/2025	Proposed construction of 4 No pit l	499,334			499,334
1513	Wanana Estate Agencies	Health & Sanitation	5/5/2025	Construction works for masaeki disp. In kapkakeny war		3,010,790		3,010,790
1514	Wivermal Construction	Health & Sanitation	22/11/2024	Completion works of outpatient wing at kimama dispe		100,000		100,000
1515	Zamzushi Investment Ltd	Health & Sanitation		Construction of sentry and gate for webuye health cer		691,430		691,430
1516	Zhehnite Co Ltd	Health & Sanitation	25/6/2024	Proposed erection and completion	3,085,983			3,085,983
1517	M/s telexas company ltd	Housing	27/1/22	Renovation and refurbishment of 6	550,992			550,992
1518	Wilkori Building and Civil Engineering	Housing		Proposed Construction of Governor	12,913,200		12,913,200	
1519	Clarks & colman engineering & supplie	Lands	21/01/2016	Installation of lighting systems at va	16,826,827			16,826,827
1520	Dataloop Limited	Lands	9/10/2024	Review of Local Physical Land Use	2,053,664			2,053,664

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1521	Glamax Enterprise	Public Administration	*	Construction of ward offices	9,485,500		3,735,240	5,750,260
1522	M/S Moditec Group Ltd	Public Administration	*	Construction of ward offices	8,960,963			8,960,963
1523	M/S Welldan Construction Ltd	Public Administration		Construction of ward offices	862,887			862,887
1524	Sahary Logistic Limited	Public Administration		Construction of ward offices	3,578,344		3,578,344	-
1525	Wanalul Enterprise	Public Administration	5/14/2024	Construction of ward offices	251,041			251,041
1526	Dynacorp Logistics	Roads & Public works		Upgrading of A1 Salmond Khalaba R	5,491,183		5,491,183	-
1527	Dynacorp Logistics Ltd	Roads & Public works	6/30/2022	Construction of Sosap - Plel Box Culvert in Chepyuk Wa	7,950,988.00			7,950,988
1528	Concord Air Limited	Roads & Public works	9/6/2025	opening,grading,gravelling and culvert installation of J	2,890,658.00			2,890,658
1529	Civilmar Limited	Roads & Public works	*	Supply and delivery of assorted materials	2,100,000.00			2,100,000
1530	Namwaya Construction Ltd	Roads & Public works		Proposed construction of box culve	9,481,840		9,481,840	-
1531	Sweetwells Solution Limited	Roads & Public works	12/3/2025	Opening Burangasi VTC - Kimatuni Mambo & Mzee ma	3,716,594.00			3,716,594
1532	Alpheus Ltd	Trade, Energy and Industrilization	5/4/2025	Proposed repair and maintenance of 1 No high mast lig	3,186,100			3,186,100
1533	Aquascope Services Ltd	Trade, Energy and Industrilization	4/1/2022	Proposed Installation of 3No.Solar P	970,000			970,000
1534	Bramford Enterprise Limited	Trade, Energy and Industrilization	3/1/2025	Supply of car wash machines	495,000			495,000
1535	Calemart Company Limited	Trade, Energy and Industrilization	16/3/2023	Proposed installation of 1No. solar p	970,000			970,000
1536	Crowada contractors and general sup	Trade, Energy and Industrilization	5-Jul-22	Vat withholding	171,774			171,774
1537	Delle International Ltd	Trade, Energy and Industrilization	1477172/2023-24	Proposed Laying of Cabros and drain	14,501,350		11,297,857	3,203,493
1538	Eagle power services limited	Trade, Energy and Industrilization	05/10/2022	Installation of streetlights at kwa ar	786,000		786,000	-
1539	Eagle power services limited	Trade, Energy and Industrilization	2021/22	Installation of streetlights at kwa ar	967,800		967,800	-
1540	Gerrick Tech & Hygiene	Trade, Energy and Industrilization	3/1/2025	Proposed installation and Commissioning of Solar back	5,928,920			5,928,920
1541	eagle power services ltd p.o box 8746	Trade, Energy and Industrilization	1/3/2022	Installation of 2 no.solar powered fl	786,500			786,500
1542	Emricon Limited	Trade, Energy and Industrilization	4/1/2022	Proposed installation of 2 No. solar powered highmast	1,900,000			1,900,000
1543	gaussian solutions ltd	Trade, Energy and Industrilization	1/4/2022	Installation of 4 no.solar powered s	1,353,000		1,067,366	285,634
1544	integrated services delivery isd logisti	Trade, Energy and Industrilization	1/18/2023	Proposed supply installation and co	13,809,926		3,067,120	10,742,806
1545	multiple dimensions ltd p.o box 35313	Trade, Energy and Industrilization	2/10/2021	Installation of 2no. Solar powered s	928,000		-	928,000
1546	paed hope enterprises p.o. Box 487-3	Trade, Energy and Industrilization	3/16/2023	Installation of 3no. Solar floodlights	2,820,000			2,820,000
1547	jono logistics p.o.box 1707-50200 bung	Trade, Energy and Industrilization	3/16/2023	Installation of 3no. Solar floodlights	2,827,500			2,827,500
1548	Mankos Agencies	Trade, Energy and Industrilization	3/1/2025	Proposed installation and Commissioning of 10M high p	5,303,850			5,303,850
1549	Multiple Dimensions Ltd	Trade, Energy and Industrilization		Proposed installation of 2No. solar p	923,360		923,360	-
1550	Mungo Company Ltd	Trade, Energy and Industrilization	3/1/2025	Proposed Construction and Commissioning of 4No. Bod	1,182,000			1,182,000
1551	Oceandrope	Trade, Energy and Industrilization	3/1/2025	Proposed installation and Commissioning of 1No. Bodab	486,040			486,040
1552	Philafe Engineering	Trade, Energy and Industrilization	3/1/2025	Proposed installation and Commissioning of 20M high 1	3,806,123			3,806,123
1553	Philafe Engineering	Trade, Energy and Industrilization	3/1/2025	Proposed installation and Commissioning of 15M high 1	3,747,225			3,747,225
1554	Pizonaz Int'l Ltd	Trade, Energy and Industrilization	3/1/2025	Proposed installation and Commissioning of 8M solar p	7,606,200			7,606,200
1555	Pizonaz Int'l Ltd	Trade, Energy and Industrilization	3/1/2025	Proposed installation and Commissioning of 8M High p	5,487,000			5,487,000
1556	Pizonaz Int'l Ltd	Trade, Energy and Industrilization	3/1/2025	Proposed installation and Commissioning of 12M 4No s	6,795,000			6,795,000
1557	Renzlew Co. Ltd	Trade, Energy and Industrilization	21/3/2024	Installation of 3 No. Container Stalls	219,000		219,000	-
1558	Ryagle Enterprises Ltd	Trade, Energy and Industrilization	7/2/2022	Proposed installation of solar power	970,000			970,000
1559	Sinawa Entreprises	Trade, Energy and Industrilization	29/5/2025	Proposed installation and Commissioning of 20M high	3,877,500			3,877,500
1560	Tyra Ventures	Trade, Energy and Industrilization	29/4/2025	Proposed construction of 3No bodaboda sheds	944,646			944,646
1561	Tyra Ventures	Trade, Energy and Industrilization	29/4/2025	Proposed construction of 1No bodaboda shed	268,888			268,888
1562	Wells Trading Co. Ltd	Trade, Energy and Industrilization	28-May-24	Construction of Modern Stalls and S	44,326,424		44,326,424	-
1563	Westlink Electrical and Hardware Ltd	Trade, Energy and Industrilization	23/3/2023	Proposed installation of 3 no.solar p	893,600			893,600
1564	Westlink Electrical and Hardware Ltd	Trade, Energy and Industrilization	8/12/2025	Proposed installation of 5 no.solar p	1,506,000			1,506,000
1565	Westlink Electrical and Hardware Ltd	Trade, Energy and Industrilization	23/6/2023	Proposed installation of Solar Powe	31,947,500			31,947,500

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1566	Westlink Electrical and Hardware Ltd	Trade, Energy and Industrilization	3/1/2025	Proposed installation and Commissioning of electrical v	1,385,150		1,385,150
1567	Westlink Electrical and Hardware Ltd	Trade, Energy and Industrilization	3/1/2025	Proposed installation and Commissioning of 10M grid p	2,495,000		2,495,000
1568	Westlink Electrical and Hardware Ltd	Trade, Energy and Industrilization	3/1/2025	Proposed repair of grid powered streetlight	450,938		450,938
1569	Westlink Electrical and Hardware Ltd	Trade, Energy and Industrilization	3/12/2024	Proposed repair of grid powered streetlights	3,515,558		3,515,558
1570	Yazeem Limited	Trade, Energy and Industrilization	8/12/2023	Proposed installation of 3 no.solar p	908,350		908,350
1571	Ahqab company limited	Water & Toursim	6/6/2023	Drilling and upgrading of nanfata pr	6,863,904	6,863,904	-
1572	Bargitoch limited	Water & Toursim	4/2/2025	Purchase of Rig Materials	3,000,000.00		3,000,000
1573	Cedar and barrel company limited	Water & Toursim	20/05/2025	Rehabilitation and Protection of 13No. Water Springs (	2,960,163.80		2,960,164
1574	Dawson company limited	Water & Toursim	6/14/2023	Upgrading of kisawayi and musakas	4,077,480		4,077,480
1575	Earster E.A Limited	Water & Toursim	9/2/2024	Pipeline extension in Chepyuk ward	897,840		897,840
1576	Gaussian Solutions Ltd	Water & Toursim	20/06/2022	Lutaso Water Project	2,899,159		2,899,159
1577	Integrated service delivery	Water & Toursim	4/2/2025	Purchase of Rig Materials	4,050,000.00		4,050,000
1578	Integrated Services Delivery Isd Logis	Water & Toursim	24-Jun-22	Other Infrastructure And Civil Work	478,964		478,964
1579	Intercity Construction Limited	Water & Toursim		Rehabilitation And Augmentation C	6,846,642		6,846,642
1580	Intergrated Services	Water & Toursim	6/30/2024	supply and delivery of drilling rig m	569,508		569,508
1581	Jerich Co. Ltd	Water & Toursim	6/30/2024	supply and delivery of drilling rig m	2,352,000	2,352,000	-
1582	M/s a and m digital solutions limited	Water & Toursim	20/05/2025	Pipe Laying and Construction of Communal Water Poin	3,906,876.00		3,906,876
1583	M/S Bargitoch Limited	Water & Toursim	4/6/2025	Upgrading of borehole at Kulisiru p	3,685,740		3,685,740
1584	M/S Befra Ventures Limited	Water & Toursim	5/5/2025	Upgrading and Extension of Napony	5,390,520		5,390,520
1585	M/S Besimu Enterprises Limited	Water & Toursim		Drilling and Upgrading of Misikhu M	5,762,208	5,762,208	-
1586	M/S Brimar Holdings Company Limited	Water & Toursim	3/2/2025	Drilling and Equipping of Sirende Be	3,429,416		3,429,416
1587	M/S Chelawa Agencies	Water & Toursim			448,980		448,980
1588	M/S Damza Limited	Water & Toursim	1/12/2024	Upgrading and Extension of Mukwa	5,661,612		5,661,612
1589	M/s dancolin contractors company lim	Water & Toursim	8/4/2025	Construction and Protection of 10No. Water Springs(N	2,356,384.56		2,356,385
1590	M/s deijo enterprises limited	Water & Toursim	7/7/2025	Borehole Drilling, Erection of Elevated Pressed Steel ta	6,710,000.00		6,710,000
1591	M/S Dynacorp Logistics Limited	Water & Toursim	12/2/2025	Drilling and Equipping of Walala and	4,473,600		4,473,600
1592	M/S East Africa Aquatech Drilling Limi	Water & Toursim		Drilling and Upgrading of Mteremk	2,951,736	2,951,736	-
1593	M/S Emricon Limited	Water & Toursim	1/2/2023	Nabikoto Project(rehabilitation,pip	4,362,760		4,362,760
1594	M/S Gaussian Solution Limited	Water & Toursim	1/2/2023	Lutaso water project (extension of	3,392,188		3,392,188
1595	M/S Glowan Limited	Water & Toursim		Protection of 4 NO water springs in	938,068	938,068	-
1596	M/S Jaro Contractors	Water & Toursim		Piping of chabwe water to comm	271,600		271,600
1597	M/S Kanze Solutions	Water & Toursim		Rehabilitation And Extension Of W	244,108		244,108
1598	M/S Matui Contractors Limited	Water & Toursim		Kongit Water project	3,974,856	3,974,856	-
1599	M/S Mc Kellpats Capital (K) Limited	Water & Toursim	3/5/2024	Upgrading of Malinda Market Bore	1,773,600		1,773,600
1600	M/S Multi Gibbs Enterprises Limited	Water & Toursim		Bugaa water project in Elgon Ward	5,869,774	5,869,774	-
1601	M/S Neotrac Enterprises	Water & Toursim			192,862		192,862
1602	M/S Revovis Enterprises Limited	Water & Toursim	5/26/2024	Construction and Protection of 8no	1,997,010	986,737	1,010,273
1603	M/S Sinawa Enterprises Limited	Water & Toursim		Drilling of borehole at matunda ma	728,182	728,182	-
1604	M/S Sobremax Supplies Limited	Water & Toursim		Drilling and Equipping of Webuye S	2,297,624	2,297,624	-
1605	M/S Tongsoy Company Limited	Water & Toursim	2/4/2025	Muliro Water Project In Ndalul Taba	4,270,585		4,270,585
1606	M/s triacle solutions limited	Water & Toursim	16/05/2025	Rehabilitation of Lukhuna Market Water Project and B	1,850,371.02		1,850,371
1607	M/S Trusima Ventures Limited	Water & Toursim		Purchase and installation of pressed	1,454,500	957,870	496,630
1608	M/S Whitmala Enterprise Company Lir	Water & Toursim	25/11/2024	Upgrading Kimatuni S.A Borehole i	4,762,702	4,762,702	-
1609	M/S Zabeka Enterprises Limited	Water & Toursim		Drilling Of Namatondoi Primary Bo	357,976		357,976
1610	M/s. Baruktech solutions co. Limited	Water & Toursim	14/07/2025	Borehole Drilling, Erection of Elevated Stand and Moun	6,182,798.00		6,182,798

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1611	M/s. Murmo company limited	Water & Toursim	28/05/2025	Construction and Protection of 5No. Water Springs(Mu	957,305.52		957,306
1612	M/s. Pedagogue incorporated limited	Water & Toursim	16/05/2025	Construction and Protection of Chebukora in Namaram	921,858.00		921,858
1613	M/s. Twinval enterprises limited	Water & Toursim	28/04/2025	Solarisation of Chekulo BH, Pipelaying and instation of v	1,973,671.92		1,973,672
1614	M/s.kocal engineering limited	Water & Toursim	29/04/2025	Pipe Laying and Construction of Communal Water Poin	992,056.50		992,057
1615	Mackmi enterprises	Water & Toursim	3023/2024		209,870		209,870
1616	Majimbo Contractors Company Ltd	Water & Toursim	*	Kaberwa-Kapsowony-Chesamisi-Ma	23,417,402		23,417,402
1617	Meresi Building&Construction Ltd	Water & Toursim	7/9/2023	Rehabilitation Of Chekondi Chepch	3,393,519		3,393,519
1618	Mica construction co. Limited	Water & Toursim	12/6/2025	Construction, Protection and Rehabilitation of 3No. Wa	1,123,390.00		1,123,390
1619	Mudami logistic limited	Water & Toursim	12/2/2024	Extension of kibomet pipe water and kimurio in chepy	630,000.00		630,000
1620	Multi Gibbs Enterprises	Water & Toursim	25/06/2023	Rehabilitation And Extension Of Ch	9,559,922		9,559,922
1621	Naotrac Enterprises	Water & Toursim	25/3/2025	Drilling And Upgrading Of Misanga	2,365,542	2,365,542	0.10
1622	Ngachi Multipurpose Ltd	Water & Toursim		Drilling And Equiping Of 4 No. Of Bd	2,938,741	2,938,741	-
1623	Pisonaz international limited	Water & Toursim	26/02/2025	Upgrading of Kiminini Friends Primary School borehole	3,696,239.00		3,696,239
1624	Qualmax Property Investment	Water & Toursim	*	Rehabilitation Of Sirare Water Proj	534,352		534,352
1625	Reyna Solutions Limited	Water & Toursim	6/24/2022	Construction and protection of 6no	1,160,160		1,160,160
1626	Sinawa Enterprises Ltd	Water & Toursim	5/9/2024	Rehabilitation of 3nr Boreholes and	4,856,920		4,856,920
1627	Squina investments and suppliers limi	Water & Toursim	31/03/2025	Replacing of Hand pumps	1,477,096.21		1,477,096
1628	Tanel investments limited	Water & Toursim	4/3/2025	Protection of 5no. Springs namely Wambani, Sitai, Ben	905,046.51		905,047
1629	Wa & Wa Limited	Water & Toursim	30/06/2020	Kibabii-Sasuri Water Project Phase	5,513,168		5,513,168
1630	Wasser E.A Systems	Water & Toursim	4-May-22	Vat withholding	65,491		65,491
1631	Wilkori Building And Civil Engineering	Water & Toursim	*		19,798,571		19,798,571
1632	Wimex Commodities Co. Ltd	Water & Toursim	6/14/2023	Construction of nandika water proje	4,042,280		4,042,280
				Trade Payables	1,682,158,919	1,394,409,131	2,386,947,335
				Gross Total	3,472,530,029	2,435,077,923	4,088,267,313

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Appendix XI: Reconciliation of Statement of Performance and Statement of Cashflow.

Reconciliation of Statement of Performance & Cashflow	Employee costs	Use of goods and services	Purchase of PPE
	Ksh		
Statement of Performance	5,983,157,896.06	4,159,662,691	1,344,516,688.43
Less: Accrued Expenses within the year	(1,040,668,792.41)	(1,094,652,762)	(299,756,368.29)
Add: Prior year Expenses Paid during the year	1,129,719,924.55	412,279,951	277,340,764.31
Add: Current Imprest Paid within the year		7,821,500.00	
Less: Prior year Imprest surrendered within the year		(3,446,900.00)	
Increase/Decrease in Changes in Third Party Payments			(78,634,078.30)
Net Amount In the cashflow	6,072,209,028.20	3,481,664,478.94	1,243,467,006.15

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Appendix XII: Bank Reconciliations

			FO.30
COUNTY GOVERNMENT OF BUNGOMA			
BANK RECONCILIATION STATEMENT AS AT 30th June, 2025			
ACCOUNT NAME: BUNGOMA COUNTY DEVELOPMENT, CENTRAL BANK OF KENYA			
BANK ACCOUNT NO: 1000170921			
	Balance as per cashbook on 30.6.2025		1,883,818
Add	Payments in the cashbook not in the bank statement		698,071,012
			699,954,830
Less:	Receipts in the cashbook not in the bank statement		597,133,199
	Balance as per bank statement on 30.6.2025		102,821,631
I certify that I have verified the bank balances in the cashbook and the bank balance and confirm the above reconciliation is correct.			
Prepared by			
Signature		Designation	Date
Approved by			
Signature		Designation	Date

			FO.30
COUNTY GOVERNMENT OF BUNGOMA			
BANK RECONCILIATION STATEMENT AS AT 30th June 2025			
ACCOUNT NAME: BUNGOMA COUNTY RECURRENT, CENTRAL BANK OF KENYA			
BANK ACCOUNT NO: 1000171006			
	Balance as per cashbook on 30.6.2025		259.95
Add	Payments in the cashbook not in the bank statement		160,700,716.75
			160,700,976.70
Less:	Receipts in the cashbook not in the bank statement		152,228,711.00
	Balance as per bank statement on 30.6.2025		8,472,265.70
I certify that I have verified the bank balances in the cashbook and the bank balance and confirm the above reconciliation is correct.			
Prepared by			
Signature		Designation	Date
Approved by			
Signature		Designation	Date

County Government of Bungoma
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		FO.30
COUNTY GOVERNMENT OF BUNGOMA		
BANK RECONCILIATION STATEMENT AS AT 30TH JUNE, 2025		
ACCOUNT NAME: BUNGOMA COUNTY AGGREG AND INDUSTRI-KES		
BANK ACCOUNT NO: 1000723114		
	Balance as per cashbook on 30.06.2025	150,024,541.00
Add	Payments in the cashbook not in the bankstatement	155,000.00
		150,179,541.00
Less:	Receipts in the cashbook not in the bank statement	
	Balance as per bank statement on 30.06.2025	150,179,541.00
I certify that I have verified the bank balances in the cashbook and the bank balance and confirm the above reconciliation is correct.		
Prepared by		30/6/2025
Signature	Designation	Date
Approved by		30/6/25
Signature	Designation	Date

		FO.30
COUNTY GOVERNMENT OF BUNGOMA		
BANK RECONCILIATION STATEMENT AS AT 30TH JUNE, 2025.		
ACCOUNT NAME: BUNGOMA COUNTY DEPOSIT ACCOUNT		
BANK ACCOUNT NO: 1000248416		
	Balance as per cashbook on 30.06.2025	121,930,018
Add	Payments in the cashbook not in the bankstatement	18,030,406
		139,960,424
Less:	Receipts in the cashbook not in the bank statement	124,735,420
	Balance as per bank statement on 30.06.2025	15,225,005
I certify that I have verified the bank balances in the cashbook and the bank balance and confirm the above reconciliation is correct.		
Prepared by		30/6/2025
Signature	Designation	Date
Approved by		30/6/25
Signature	Designation	Date