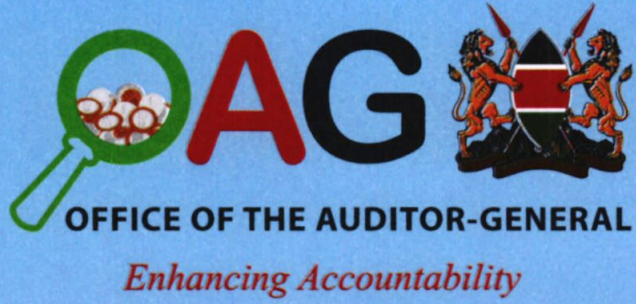
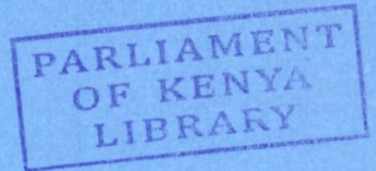


REPUBLIC OF KENYA



**REPORT**

**OF**



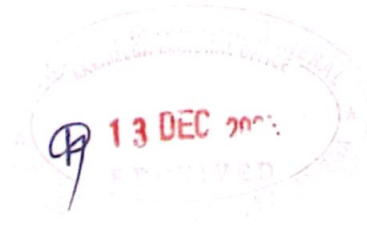
**THE AUDITOR-GENERAL**

**ON**

DATE	26.02.2025
TABLED BY	MAJORITY LEADER
COMMITTEE	
CLERK AT THE TABLE	BELINDA

**COUNTY EXECUTIVE OF BUNGOMA**

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



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**COUNTY GOVERNMENT OF BUNGOMA**  
**EXECUTIVE**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2024**

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

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

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**1. Acronyms and Glossary of Terms**

**a) Acronyms**

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

**b) Glossary of Terms**

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

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

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**2. Key Entity Information And Management**

**a) Background information**

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

No.	Department	Major Responsibility
1.	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.

**County Government of Bungoma**  
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**Annual Report and Financial Statements for the year ended June 30, 2024**

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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	CPA Chrispinus Barasa
5.	CECM - Agriculture, Livestock, Fisheries and Cooperative Development	Eng. Herbert Kibunguchy
6.	CECM - Education and Vocational Training	Mr. Benedict Esiromo Emacar
7.	CECM - Tourism, Environment, Water and Natural Resources	Dr. Andrew Wekesa Wamalwa
8.	CECM - Health and Sanitation	Ms. Carolyne Khalayi Makali
9.	CECM - Roads and Public Works	Mr. Bonventure Chengeck Chemaket
10.	CECM - Trade, Energy and Industrialization	Dr. David Wamamili Wanyonyi
11.	CECM - Lands, Urban, Physical Planning, Housing and Municipalities	Mr. Douglas Wekesa Sasita
12.	CECM - Gender, Culture, Youth and Sports	Ms. Carolyne Khalayi Makali
13.	CECM - Public Service Management and Administration	Eng. Agnes Naliaka Wachie
14.	County Attorney	Mr. Amos Makokha

**c) Fiduciary Management**

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

No.	Designation	Name
1.	CECM Finance and Economic Planning	CPA Chrispinus Barasa
2.	Accounting Officer - Finance and Economic Planning	Robert Simiyu
3.	Accounting Officer - Health and Sanitation	Dr. Magrina Mayama

**County Government of Bungoma**  
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**Annual Report and Financial Statements for the year ended June 30, 2024**

No.	Designation	Name
4.	Accounting Officer - Gender and Culture	Denson Barasa
5.	Accounting Officer - Youth and Sports	Denson Barasa
6.	Accounting Officer - Tourisms & Environment	Stephen Makhanu
7.	Accounting Officer - Water and Natural Resources	Stephen Makhanu
8.	Accounting Officer - Agriculture and Irrigation	Dinah Makokha
9.	Accounting Officer - Livestock and Fisheries	Edward Makhandia
10.	Accounting Officer - Cooperatives & Development	Beatrice Nakhumicha
11.	Accounting Officer - Education & Vocational Training	Nicholas Kiboi
12.	Accounting Officer - County Secretary	Joseph Kisindai
13.	Accounting Officer - Roads and Public works	Evelyn Wekesa
14.	Accounting Officer - Public Service Management and Administration	Evelyn Wekesa
15.	Accounting Officer - Trade, Energy and Industrialization	Reuben Wambwa
16.	Accounting Officer - Lands, Urban, Physical Planning and Housing	George Kombo
17.	Accounting Officer - Governor's Office	CPA Ambrose Makokha
18.	Accounting Officer - County Public Service Board	Joseph Makata
19.	Director Accounting services	CPA Ambrose Makokha

**d) Fiduciary Oversight Arrangements**

The key fiduciary oversight bodies at the County for the year ended 30<sup>th</sup> June 2024 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

During FY 2023/24, the County Assembly vetted and approved nominees for chief officers'

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

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positions, approved ADP FY 2024/25 and two supplementary budgets for FY 2023/24.

**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.

In FY 2023/24, the audit committee ensured implementation of audit recommendation in county MDAs. It effectively provided oversight of the internal audit function.

**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. In FY 2023/24, the committee deliberated on the quarterly financial reports from the County Executive.

**iv. Budget and Appropriations Committee**

Budget and Appropriations Committee approves expenditure budget of the County Executive for the execution of governance. During FY 2023/24, the committee deliberated on the 1st supplementary and 2nd supplementary budget and provided recommendations to the County Assembly for approval.

**e) County Executive of Bungoma Headquarters**

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

**f) County Executive of Bungoma Contacts**

Telephone: 055-30343

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

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E-mail: [info@bungoma.go.ke](mailto:info@bungoma.go.ke)  
Website: [www.bungoma.go.ke](http://www.bungoma.go.ke)

**g) County Executive of Bungoma Bankers**

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

**h) Independent Auditors**

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

**i) Principal Legal Adviser**

The County Attorney.  
Bungoma Municipal Building.  
P.O. Box 437 50200  
Bungoma, Kenya.

**County Government of Bungoma**

**Bungoma County Executive**

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

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**3. Governance Statement**

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

The County is made up of a County Assembly, County Executive and 17 County Government Entities. The County Executive is structured in terms of departments, headed by a County Executive Committee Member (CECMs). The CECMs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in the Constitution. The County Secretary heads county public service and is responsible for arranging the business of county executive committee.

**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 1<sup>st</sup> 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.

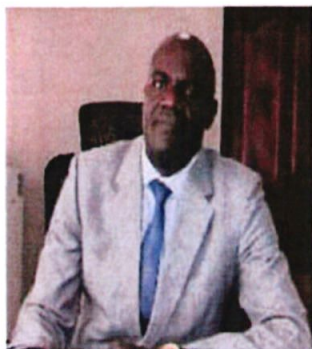
**H.E. Janepher Chemtai Mbatiany – Deputy Governor**

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



**Mr. William Makhanu Nasong'o – County Secretary**

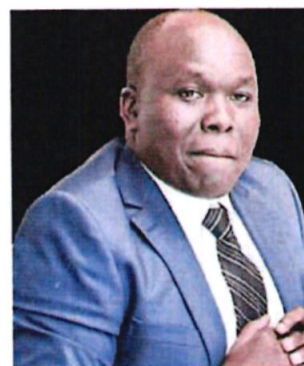


Mr. Nasong'o was employed as the County Secretary and head of Public Service in January 2024. Prior to his assignment as the County Secretary, he worked at the Cabinet Affairs office, at State House cabinet secretariat. He has also served as a District officer, assistant secretary in the ministry of 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.

**CPA Chrispinus Barasa - CECM, Finance and Economic Planning**

CPA Barasa was appointed as the CECM, Finance and Economic Planning on November 2022. He has since been in the same role and has been driving the Financial Management Agenda in the County. 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.



**Ms. Carlyne Khalayi Makali - CECM, Health and Sanitation**



Ms. Makali was appointed CECM, Health and Sanitation in June 2024. Prior to her appointment, Ms. Makali was the CECM for Trade, Energy and Industrialization 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 at advanced level in Certified Public

**County Government of Bungoma**

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

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

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, Lands, Urban, Physical Planning and Housing**



Mr. Sasita was appointed CECM for Lands, Urban and Physical planning in in November 2022. 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 of Kenya.

**Mr. Benedict Esiromo Emacar – CECM, Education and Vocation Training**

Mr. Emacar was appointed CECM for Educational AND Vocational Training in June 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.



**Dr. David Wamamili Wanyonyi - CECM, Trade, Energy and Industrialization**



Dr. Wanyonyi was appointed CECM for Trade, Energy and Industrialization 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 Columbia 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

**Ms. Agnes Naliaka Wachie - CECM, Public Service Management and**

Ms. Wachie was appointed CECM for Public Service Management and Administration in June 2024. Prior to her appointment, served as CECM for Gender, Culture, Youth and Sports. 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 Professionals.



**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.

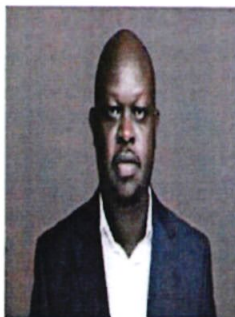
**Ms. Carlyne Khalayi Makali – Ag. CECM, Gender, Culture, Youth and Sports**

Ms. Makali was appointed Ag. CECM, Gender, Culture, Youth and Sports in June 2024. She is the substantive CECM for Health and Sanitation. Prior to her appointment, Ms. Makali was the CECM for Trade, Energy and Industrialization 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 at advanced level in Certified Public Accounting (CPA) examination.



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



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.

**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.
- 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 offers 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 2023/24, the County Assembly passed the Appropriation Act 2023, 1<sup>st</sup> supplementary Appropriation Act 2023, 2<sup>nd</sup> Supplementary Appropriation Act 2024, Finance Act 2023 and the Annual Development Plan FY 2024/25. The County executive also interacted with the Senate to answer audit issues raised on FY 2021/22 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,

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

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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 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.

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

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**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 30<sup>th</sup> June, 2024 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.	CPA Gladys Muyundo	Non-Executive	6
2.	CPA Moses Khamala	Non-Executive	6
3.	CPA Juvenile Mabele	Non-Executive	6
4.	CPA Andrew Wamukoya	Executive	6
5.	CPA Bernard Muchanga	Executive	6

- ✓ The Committee lacked one Non-Executive Member.
- ✓ The Management is in the process of appointing new Non-Executive Member.

**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.

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

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**4. Foreword by the CECM Finance and Economic Planning**

The financial statements present the financial performance of the County Government for the year ended 30th June 2024. 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 year ended 30th June 2024, the County had planned to raise Kshs. 15,243,651,077 consisting of balances brought forward of Kshs. 638,374,245; Kshs. 2,030,272,854 (local Revenue Kshs. 868,201,471 & AIA of Kshs. 1,162,071,383) from own sources and Kshs. 12,575,003,978 from National Government and Development Partners through CARA. Of the target revenue of Kshs. 15,243,651,077, only Kshs. 12,948,647,400 was expected for Bungoma County Executive. This excludes allocation for the County Assembly and the self-reporting health facilities.

Out of the projected revenue of Ksh 12,948,647,400, below is the break down and revenues received within the year:

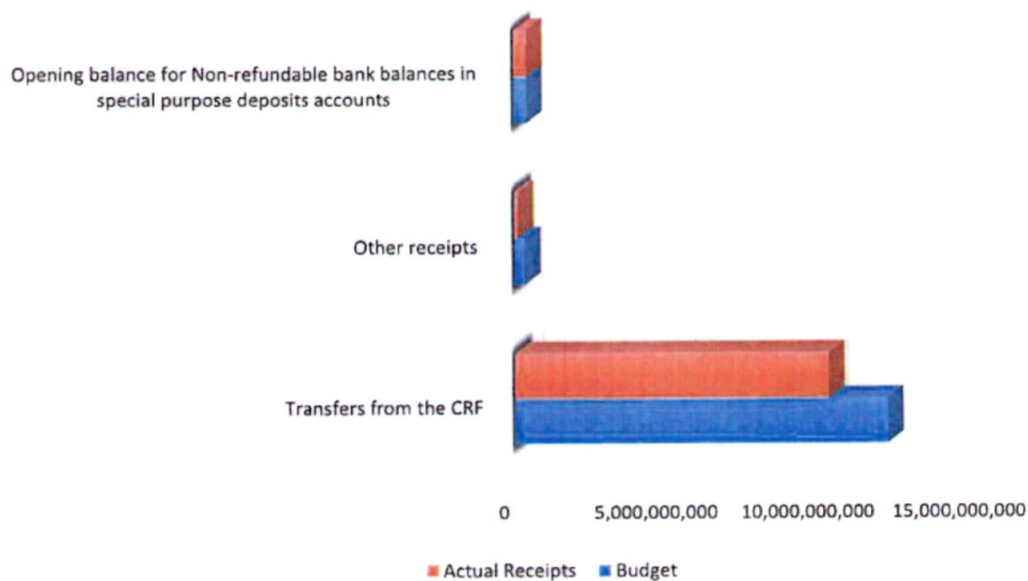
Revenue classification	Budgeted Amount	Receipts During the year	% realization
Transfers from the CRF	12,214,591,630	10,275,595,855	84%

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Revenue classification	Budgeted Amount	Receipts During the year	% realization
Other receipts	336,498,953	100,237,410	30%
Opening balance for Non-refundable bank balances in special purpose deposits accounts	397,556,817	397,556,817	100%
<b>Total</b>	<b>12,948,647,400</b>	<b>10,773,390,082</b>	<b>83%</b>

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

**Budget Analysis**



*Figure 1: Revenue Analysis*

- Exchequer issues continue to form the largest part of our revenue budget, contributing 94% towards our budget.
- Out of the projected revenue, the County achieved Kshs. 10,773,390,082. This translated to 83% realization.

**Payments**

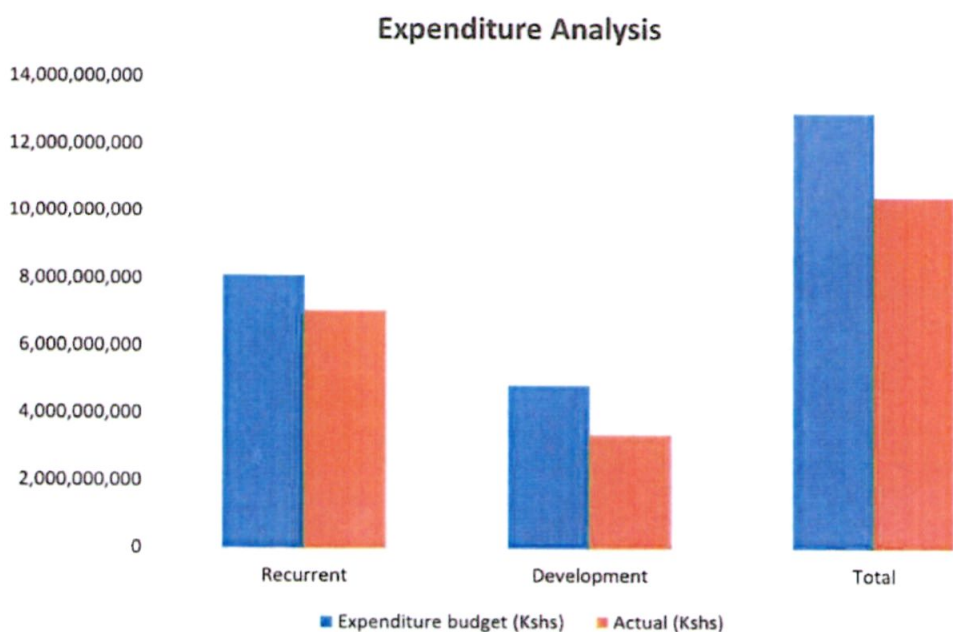
The total expenditure budget for Bungoma County Executive for the financial year was Kshs 12,948,647,400 and total actual expenditure amounted to Kshs 10,451,325,600

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representing 81% budget absorption. Out of the total expenditure, Kshs. 3,384,194,416 was development expenditure while Kshs 7,067,131,184 was recurrent expenditure.

Expenditure Classification	Expenditure budget (Kshs)	Actual (Kshs)	Realization (%)
Recurrent	8,107,958,197	7,067,131,184	87%
Development	4,840,689,203	3,384,194,416	70%
<b>Total</b>	<b>12,948,647,400</b>	<b>10,451,325,600</b>	<b>81%</b>

A graphical analysis is as shown in figure 2.



**Figure 2: Expenditure Analysis**

The total Expenditure of Ksh 10,450,722,544 spread per item expenditure in comparison with previous financial years as follows:

Description	Actual payments		
	2023/24	2022/23	2021/22
Compensation of employees	4,859,170,763	5,149,895,102	4,842,460,885
Use of goods and services	2,135,127,355	2,476,788,733	2,037,798,793
Transfer to other government entities	647,969,990	3,534,475	962,742,192
Other grants and transfers	681,048,669	993,311,070	1,304,180,080
Social security benefits	36,915,614	46,456,661	44,019,521

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Description	Actual payments		
	2023/24	2022/23	2021/22
Acquisition of assets	2,083,889,103	2,175,898,237	1,609,935,883
Other payments	7,204,107	111,129,903	167,875,698
<b>Total</b>	<b>10,451,325,600</b>	<b>10,957,014,181</b>	<b>10,969,013,053</b>

**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 2,192.6kms of road and construction of 142 bridges and box culverts have significantly improved connectivity and reduced travel time.

**County Flagship Projects**

Various flagship projects have been undertaken by the county. They include; 6.5km Dual carriageway along Mumias-Bungoma Road from Sangalo Junction – Kanduyi; Modernization of Masinde Muliro Stadium in Kanduyi; 300 bed capacity mother and child wing at Bungoma County Referral Hospital; milk processing plant in Webuye; and subsidized farm inputs.



**Figure 1: Mother and Baby wing at Bungoma County Referral**



**Figure 2: Milk Processing Plant in Webuye**



**Figure 3: Upgrading of Masinde Muliro Stadium in Kanduyi**



**Figure 4: 6.5km Sangalo Junction – Kanduyi Dual carriageway**



**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**

In the financial year 2024/2025, the County Government has a total budget of Kshs. 15,589,447,702 of which, recurrent is Kshs. 10,621,087,033 and development is Kshs. 4,968,360,669. The budget intends to fund various project, 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 development and management
- Construction of County HQ office block
- Ongoing construction of Governor and Deputy Governor official residences
- Completion of high-altitude training center

### **Key risk management strategies.**

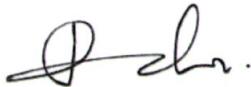
The Management employs robust risk management strategies. While Risk Management has not matured in the County Government, the Management has developed the following structured approach in identifying and managing risks;

- 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

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- 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



**CPA Chrispinus Barasa**  
**ICPAK NO. 19812**  
**CECM Finance and Economic Planning**  
**County Government of Bungoma**

## **5. Statement of Performance against County 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 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 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. 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.

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

<i>Ref</i>	<i>Objective as per CIDP</i>	<i>Performance/Progress made up since 2018 up to date</i>	<i>Remarks (Explain the reasons underperformance/ Over performance)</i>
4.2 Page57	Increase agricultural production and Productivity through Increased access to critical farm inputs, improved agricultural markets and value	75%	Budgetary constraints

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Ref	Objective as per CIDP	Performance/Progress made up since 2018 up to date	Remarks (Explain the reasons underperformance/ Over performance)
	addition.		
4.2 Page 61	Develop adequate, reliable and efficient multi-modal transport network in the County	60%	Budgetary Constrains/poor political goodwill and bad weather.
4.2 Page 69	Increase access to safe water supply in rural areas.	50%	Budgetary constraints
4.2 Page 65	Achieve equitable access to relevant and quality education and training	55%	Budgetary constraints
4.2 Page 68	Increase conservation of natural and cultural heritage, expansion and modernization of sports facilities.	60%	Budgetary constraints
4.2 Page67	Renovate and consolidate the existing health infrastructure for effective service delivery, Procure, distribute and maintain appropriate medical equipment.	55%	Budgetary constraints

**Progress on Attainment of Development Objectives from Annual Development Plan.**

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:

Department	Objective	Outcome	Indicator	Performance
Agriculture, Rural and Urban Development	To enhance crop production and productivity	Improved food security, incomes and livelihoods	Number of beneficiaries of farm input support programme	22,500 beneficiaries of farm input support programme
			Tonnes of maize seed distributed	160 tonnes of Maize seeds supplied to farmers
Energy, Roads and ICT	To promote Energy access, Industrialization and Investments	Enhanced connectivity of affordable Energy and Industrialization	Number of Educational institutions, markets and health centres connected to power	248-grid energy installed across all the 45 wards. Awaiting metering
			No. of flood-mast lights installed	7 flood lights installed, 8 more under installation
	Develop a	Efficient	No. of Kilometres	177.30Km of Kilometres

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Department	Objective	Outcome	Indicator	Performance
	motorable, safe and secure road network	transport network	Maintained (RMLF)	Maintained (RMLF), passed targeted 100Km
			No. of Km of Ward roads opened and maintained	386.80Km Km of Ward roads opened and maintained
Health and Sanitation		Improved County Population Health and well-being.	Construction of Comprehensive Teaching and referral hospital	300 bed Child block 90% complete
			100 bed maternal & child block at Sirisia Sub-County	80% complete
			Number of casualty department equipped at Bungoma county Referral Hospital	one casualty department was equipped at 100% complete
Education	To enhance the capacity of the department to provide effective and efficient delivery service	quality early childhood education enhanced	No of children enrolment	145,937 children enrolled
	To offer support to primary, secondary and tertiary education institutions.	A holistic education system sustained.	% of children enrolled in pre-primary schools immunized	Achieved 100%
			Amount disbursed to needy students and various institutions	191 million disbursed
Gender and Youth	To promote sports and recreational services in the County.	To develop Facilities for Recreation	Masinde Muliro Stadium renovated/modernized	Construction of pavilion 90% complete

## **6. 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.

**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 starts 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 2024/25 and the Annual budget estimates for FY 2024/25. The public gave their input on project prioritization by the County Government.

## **7. Statement of Management Responsibilities**

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

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2024. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the county Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2024, and of its financial position as at that date.

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

The CEC member for finance confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that 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 Executive's financial statements were approved and signed by the CEC member for finance on 29/9/ 2024.

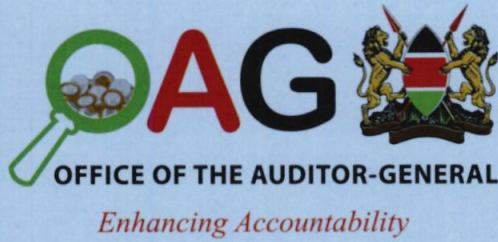


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**ICPAK NO. 19812**

**County Executive Committee Member - Finance and Economic Planning**

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

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### 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.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

## REPORT ON THE FINANCIAL STATEMENTS

### Qualified Opinion

I have audited the accompanying financial statements of County Executive of Bungoma set out on pages 1 to 46, which comprise the statement of assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

### Basis for Qualified Opinion

#### 1. Unreconciled Variance between Financial Statements and Payroll Records on Compensation of Employees

The statement of receipts and payments reflects compensation of employees' payments amounting to Kshs.4,859,170,763 and as disclosed in Note 3 to the financial statements. However, the supporting payrolls revealed expenditure amounting to Kshs.5,452,051,258 resulting to unreconciled and unexplained variance of Kshs.592,880,495.

In the circumstances, the accuracy and completeness of compensation of employees amounting to Kshs.4,859,170,763 could not be confirmed.

#### 2. Unreconciled Variances Transfers to Other Government Entities

The statement of receipts and payments reflects transfers to other government entities amounting to Kshs.647,969,990 and as disclosed in Note 5 to the financial statements. However, comparison of the amounts reported in the financial statements of the entities shown in the table below revealed that the amount received was different from the amount indicated as transferred by the County Executive. These variances were not explained or reconciled;

No.	Details	Amount Transferred by County Executive (Kshs)	Amount Received by Entity - (Kshs)	Variance Amount (Kshs)
1	Kimilili Municipality	20,754,740	60,402,326	39,647,586
2	Bungoma Municipality	0	80,665,133	80,665,133

No.	Details	Amount Transferred by County Executive (Kshs)	Amount Received by Entity - (Kshs)	Variance Amount (Kshs)
3	Bungoma County Climate Change Fund	411,612,194	422,612,194	11,000,000
4	Scholarships and Other Educational Benefits	195,000,000	165,000,000	30,000,000

In the circumstances, the accuracy and completeness of transfers to other government entities amounting to Kshs.647,969,990 could not be confirmed.

### 3. Unaccounted for Other Capital Grants and Transfers

The statement of receipts and payments reflects other grants and transfers amounting to Kshs.681,048,669 and as disclosed in Note 6 to the financial statements. However, the supporting documents for the payments were not provided for audit.

In the circumstances, the accuracy, completeness and propriety of other grants and transfers amounting to Kshs.681,048,669 could not be confirmed.

### 4. Unsupported Outstanding Imprests and Advances

The statement of assets and liabilities and as disclosed in Note 11 to the financial statements reflects outstanding imprests and advances amounting to Kshs.21,594,790. The imprests include old imprests dating as far back as 2016 which had no supporting documentation to 30 June, 2024. The Management did not provide reasons for non-accounting for imprests in accordance with Regulation 93(5) of the of the Public Finance Management (County Governments) Regulations, 2015 which states 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, validity and completeness of the outstanding imprests of Kshs.21,594,790 could not be confirmed.

### 5. Unsupported Prior Year Adjustments

The statement of assets and liabilities reflects prior year adjustments amounting to Kshs.1,555,811 and as disclosed in Note 14 to the financial statements, which in turn comprises of increase in bank accounts balances by Kshs.11,304,631 and reductions of outstanding imprests and advances by Kshs.9,748,820. However, the schedules supporting the transactions, journal entries, cash books, banks statements, certificates of bank balances and bank reconciliation statements for the adjustments were not provided for audit.

In the circumstances, the accuracy and completeness of prior year adjustments balance of Kshs.1,555,811 could not be confirmed.

The audit was conducted in accordance with International Standards for 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**

### **1. Budgetary Control and Performance**

The statement of comparison of budget and actual amounts (recurrent and development combined) reflects receipts budget and actual on comparable basis amounting to Kshs.12,948,647,400 and Kshs.10,773,422,692 respectively, resulting in under-funding of Kshs.2,175,224,708 or 17% of the budget. Similarly, the County Executive spent Kshs.10,451,325,600 against an approved budget of Kshs.12,948,647,400 resulting in under-expenditure of Kshs.2,497,321,800 or 19% of the budget.

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

### **2. Pending Accounts Payable**

#### **2.1 Unexplained Increase in Pending Accounts Payable**

Note 17.1 under other important disclosures and as disclosed in Annex 2 to the financial statements reflects pending accounts payable totaling Kshs.3,339,153,758. However, 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. In addition, 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. Further, 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.

#### **2.2 Unreconciled Electricity Pending Bills**

Included in Annex 2 to the financial statements are pending electricity bills amounting to Kshs.10,335,677 owed to Kenya Power Company. However, third party confirmation by Kenya Power revealed that the County Executive had accumulated debts amounting to Kshs.22,530,940, which includes 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.

In the circumstances, the accuracy and completeness electricity pending bills amounting to Kshs.10,335,677 could not be confirmed.

## **2.3 Unreconciled Lapfund Pending Bills**

Included in Annex 2 to the financial statements are Lapfund pension deductions amounting to Kshs.566,828,951 for principal and accrued interests. However, 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.

In the circumstances, the accuracy and completeness Lapfund pending bills amounting to Kshs.566,828,951 could not be confirmed.

My opinion is not modified in respect of these matters.

### **Key Audit Matters**

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

### **Other Matter**

#### **Unresolved Prior Year Matters**

As disclosed under the progress on follow up of auditor's recommendations section of the financial statements, some of the prior year audit issues remained unresolved as at 30 June, 2024. Management has not provided satisfactory reasons for the delay in resolving the issues.

### **Other Information**

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

In connection with my audit on the County Executive of Bungoma 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. Regularity of Human Resource Management Practices**

#### **1.1 Non-Adherence to One-third Basic Salary Rule**

The statement of receipts and payments reflects an amount of Kshs.4,859,170,763 in respect of compensation of employees which, as disclosed in Note 3 to the financial statements, includes Kshs.4,446,516,807 relating to basic salaries of permanent employees. However, review of the Integrated Payroll and Personnel Database (IPPD) as at 30 June, 2024 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.

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

#### **1.2 Lack of Ethnic Diversity in New Staff Recruitments**

Records provided for audit review including the payroll indicate that during the year under review, the County Executive recruited three hundred and twenty-eight (328) new employees. However, out of this number, two hundred and sixty-five (265) employees or 81% were from the dominant ethnic community in the County. This was contrary to Section 65(1)(e) of the County Governments Act, 2012 which states 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.

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

#### **1.3 Excessive Wage Bill**

The statement of receipts and payments reflects total expenditure of Kshs.4,859,170,763 in respect of compensation of employees which represents 47% of the total receipts for the year of Kshs.10,375,865,875, contrary to Regulation 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015 which states that the 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.

#### **1.4 Engagement of Temporary Workers**

The statement of receipts and payments reflects an amount of Kshs.4,859,170,763 in respect of compensation of employees which, as disclosed in Note 3 to the financial statements, includes Kshs.186,556,197 relating to basic salaries of temporary employees.

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 was contrary to Section 37(1)(a) and (b) of Employment Act, 2007 which requires that where a casual employee works for a number of working days amounting in the aggregate to the equivalent of three months or more, the contract of service of the casual employee shall be deemed to be one where wages are paid monthly.

Further, employment of casual employees was done at departmental level without a written authority by the County Public Service Board. In addition, there did not exist a policy document to guide on the selection criteria, terms of engagement, and remuneration of casuals. Also, the employment files for casuals engaged during the year under audit review were not provided for audit review.

In the circumstances, Management was in breach of law.

#### **1.5 Employees on Long-Term Probation**

Verification of the payroll data for the month of June, 2024 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.

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

#### **1.6 Operating Without Approved Staff Establishment**

Review of June, 2024 payrolls revealed that the County Executive paid 6,383 employees through the Integrated Payroll and Personnel Database (IPPD) payroll. Out of this number, one hundred and ninety-nine (199) staff were promoted while 328 were recruited during the year. However, during the year under review, 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 Management did not explain or specify the mechanisms it relied upon to identify existence of vacancies that were filled.

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

## **2. Regularity of Procurement and Award of Contracts**

Verification of several project files of the County Executive revealed that key information was lacking including the contract dates, commencement dates, current status, expected completion dates and revised completion dates. Further, the 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.

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

## **3. Failure to Sell Fertilizers at Subsidized Price**

Note 6 to the financial statements in respect to other grants and transfers amount of Kshs.681,048,669 includes payments amounting to Kshs.181,247,340 which were made to local suppliers for purchase of fertilizers for sale to farmers at subsidized prices in accordance with the Bungoma County Finance Act, 2023, which indicates the set subsidized price of Kshs.3,500 per bag. However, the fertilizers were issued free of charge to farmers and not sold as planned thus causing loss of budgeted revenue to the County Government.

In the circumstances, the value for money for fertilizers payments amounting to Kshs.181,247,340 could not be confirmed.

## **4. Construction of Ward Administrator Offices at Misikhu and Bokoli Wards**

A local contractor was paid Kshs.1,834,683 on 5 March, 2024 for proposed erection and completion of ward administrators offices at Misikhu and Bokoli wards which were started in the financial year 2014/2015 at a contract sum of Kshs.17,921,926.

During the year under review, the interim certificate No.5 showed a revised contract sum of Kshs.21,362,240 and the works done were 85% complete. However, the procurement file, contract documents, extension of the contract duration documents and the current status of the project were not provided for audit review.

In the circumstances, value for money may not have been achieved on the implementation of these projects.

## **5. Construction of a Metallic Stand at Mbakalo Stadium**

Note 8 to the financial statements in respect to acquisition of assets amount of Kshs.2,083,889,103 include overhaul and refurbishment of construction and civil works amount of Kshs.404,364,569 which includes a payment dated 26 June, 2024 of Kshs.2,500,000 to a local contractor, in respect of construction of a metallic stand at Mbakalo Stadium. However, the construction of a metallic stand at Mbakalo Stadium at a contract sum of Kshs.6,588,881 awarded on 6 April, 2023 with an end date of 24 August, 2023 was late by ten (10) months as at 30 June, 2024.

In addition, the percentage of work done could not be determined since the project manager had not carried out an evaluation of work done and had not issued a monthly progress report.

An audit inspection conducted on 25 September, 2024 revealed that the works were incomplete as per the bills of quantities, sections of the walling were falling off, and rust had accumulated on welded steel roofing structures, support bars and flooring. Further, the application of bituminous paint and installation of rain water goods (gutters) were not done and the contractor was not on site.

In the circumstances, value for money had not been realized by the residents of Mbakalo Ward in respect of the amount spent on the project.

## **6. Completion of Masinde Muliro Stadium**

The County Executive contracted a local company for 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 lead 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. However, 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 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.

In the circumstances, the public may not realize value for money spent on the project.

## **7. Construction of Kanduyi- Sang'alo Junction to Dual Carriage**

The statement of receipts and payments reflects acquisition of assets amounting to Kshs.2,083,889,103 and as disclosed in Note 8 to the financial statements. Included in this amount are two payments totaling Kshs.102,500,000 vide payment voucher No. Rpw/024 dated 27 December, 2023 for Kshs.40,000,000, and payment voucher No. Rpw/237 dated 28 June, 2024 for Kshs.62,500,000 which were made to a construction Company for construction of 6.7 Kilometers Kanduyi- Sang'alo Junction Road (C33) to dual carriage way. The contractor had received payments amounting to Kshs.1,341,481,891 as at 30 June, 2024 following award of contract and addendum to 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 concrete posts streetlights during Madaraka day celebrations 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.

In the circumstances, value for money has not been realized by the public on this project.

## **8. Construction of Misikhu – Naitiri – Brigedier Road**

The County Executive contracted a construction company for upgrading of 39 kilometers Misikhu -Naitiri- Brigadier Road to Bituminous standards 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. However, 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 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. However, 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.

Further, the audit inspection done on 7 October, 2024 revealed that the roadworks had stalled and contractor was not on site and the construction of National Government Road had not started.

In the circumstances, value for money has not been realized by the public in respect of the amount spent on this project.

### **9. Failure to Transfer Functions to Kimilili and Bungoma Municipalities**

Note 4 to the financial statements in respect to use of goods and services indicates other operating payments amounting to Kshs.628,461,613, which in turn comprises payments for garbage collections amounting to Kshs.320,560,000. However, garbage collection 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. Further, as reflected in the financial statements of Kimilili and Bungoma Municipalities, 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.

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

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAI) 4000. The Standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements 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. Lack of Fraud Prevention Mechanisms**

During the year under review, the County Executive had not developed a fraud risk management policy and risk assessments were not conducted in the financial year under review.

In the circumstances, the effectiveness of risk management could not be confirmed.

### **2. Weaknesses in Information Communication Technology (ICT) Internal Controls**

Review of ICT internal controls revealed that 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.

In the circumstances, the effectiveness of ICT internal controls could not be confirmed.

### **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 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 projects' implementation management could not be confirmed.

### **4. Internal Audit Function**

#### **4.1 Lack of Performance Appraisal of the Internal Audit Function**

Review of the records and reports revealed that, 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. In addition, 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.

#### **4.2. Failure by Management to Act on Internal Audit Reports**

During the year under review, the internal audit unit of the County Executive conducted audit assignments and reported on their findings. However, 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.

In the circumstances, the effectiveness of internal audit function could not be confirmed. In addition, Management was in breach of the law.

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

### **Responsibilities of the Management and those Charged with Governance**

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

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

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

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

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

### **Auditor-General's Responsibilities for the Audit**

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial

statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I also 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/>. This description forms part of my auditor's report.

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

**Nairobi**

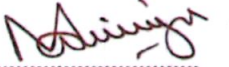
**18 December, 2024**


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

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

		2023-2024	2022-2023
	Notes	Kshs	Kshs
<b>Receipts</b>			
Transfers from the CRF	1	10,275,595,855	10,607,250,104
Miscellaneous receipts	2	100,270,020	125,477,968
<b>Total receipts</b>		<b>10,375,865,875</b>	<b>10,732,728,072</b>
<b>Payments</b>			
Compensation of employees	3	4,859,170,763	5,149,895,102
Use of goods and services	4	2,135,127,355	2,476,788,733
Transfers to other government entities	5	647,969,990	517,703,475
Other grants and transfers	6	681,048,669	479,142,070
Social security benefits	7	36,915,614	46,456,661
Acquisition of assets	8	2,083,889,103	2,175,898,237
Other payments	9	7,204,107	111,129,903
<b>Total payments</b>		<b>10,451,325,600</b>	<b>10,957,014,181</b>
<b>Surplus/Deficit*</b>		<b>(75,459,725)</b>	<b>(224,286,109)</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 29/9/ 2024 and signed by:

  
 .....  
 Robert Simiyu  
 Chief Officer -Finance

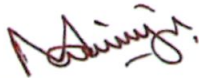
  
 .....  
 CPA Ambrose Makokha  
 Head of Accounting Unit  
 ICPAK M/No. 7929

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

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

		2023-2024	2022-2023
	Notes	Kshs	Kshs
<b>Financial assets</b>			
<b>Cash and cash equivalents</b>			
Bank balances	10A	327,702,965	398,159,872
<b>Total cash and cash equivalents</b>		<b>327,702,965</b>	<b>398,159,872</b>
Outstanding imprests and advances	11	21,594,790	30,994,011
<b>Total financial assets</b>		<b>21,594,790</b>	<b>30,994,011</b>
<b>Financial liabilities</b>			
Deposits and retentions	12	262,076,124	268,028,338
<b>Net financial assets</b>		<b>87,221,631</b>	<b>161,125,545</b>
<b>Represented by</b>			
Fund balance b/fwd.	13	161,125,545	385,076,897
Prior year adjustments	14	1,555,811	334,757
Surplus/deficit for the year		(75,459,725)	(224,286,109)
<b>Net financial position</b>		<b>87,221,631</b>	<b>161,125,545</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 29/9/ 2024 and signed by:



.....  
 Robert Simiyu  
 Chief Officer -Finance



.....  
 CPA Ambrose Makokha  
 Head of Accounting Unit  
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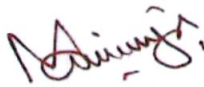
**County Government of Bungoma  
Bungoma County Executive**

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

**11. Statement of Cash Flows for the year ended 30<sup>th</sup> June 2024**

		2023-2024	2022-2023
	Notes	Kshs	Kshs
<b>Receipts from operating income</b>			
Transfers from the CRF	1	10,275,595,855	10,607,250,104
Miscellaneous receipts	2	100,270,020	125,477,968
<b>Total receipts from operating income</b>		<b>10,375,865,875</b>	<b>10,732,728,072</b>
<b>Payments for operating expenses</b>			
Compensation of employees	3	4,859,170,763	5,149,895,102
Use of goods and services	4	2,135,127,355	2,476,788,733
Transfers to other government entities	5	647,969,990	517,703,475
Other grants and transfers	6	681,048,669	479,142,070
Social security benefits	7	36,915,614	46,456,661
Other payments	9	7,204,107	111,129,903
<b>Total payments for operating expenses</b>		<b>8,367,436,497</b>	<b>8,781,115,944</b>
<b>Net receipts/ (payments) from operations</b>		<b>2,008,429,378</b>	<b>1,951,612,128</b>
<b>Adjusted for:</b>			
Prior year adjustments	14	1,555,811	334,757
Decrease/(increase) in outstanding imprests & advances	15	9,399,221	15,740,054
Increase/(decrease) in deposits and retentions	16	(5,952,215)	(25,397,565)
<b>Net cash flow from operating activities</b>		<b>2,013,432,195</b>	<b>1,942,289,374</b>
<b>Cash flow from investing activities</b>			
Acquisition of assets	8	2,083,889,103	2,175,898,237
<b>Net cash flows from investing activities</b>		<b>2,083,889,103</b>	<b>2,175,898,237</b>
<b>Net increase in cash and cash equivalents</b>		<b>(70,456,907)</b>	<b>(233,608,863)</b>
<b>Cash and cash equivalents at beginning of the year</b>		<b>398,159,872</b>	<b>631,768,735</b>
<b>Cash and cash equivalents at end of the year</b>		<b>327,702,965</b>	<b>398,159,872</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 29/9 2024 and signed by:



Robert Simiyu  
Chief Officer -Finance



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

**BUNGOMA COUNTY EXECUTIVE**  
**Annual Report and Financial Statements**  
**For the year ended June 30, 2024**

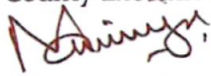
**12. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30<sup>th</sup> June 2024**


Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfers from the CRF	11,594,472,213	620,119,417	12,214,591,630	10,275,595,855	1,938,995,775	84%
Other receipts	292,896,065	43,602,888	336,498,953	100,270,020	236,228,933	30%
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g., DANIDA	-	397,556,817	397,556,817	397,556,817	-	100%
<b>Total</b>	<b>11,887,368,278</b>	<b>1,061,279,122</b>	<b>12,948,647,400</b>	<b>10,773,422,692</b>	<b>2,175,224,708</b>	<b>83%</b>
<b>Payments</b>						
Compensation of employees	5,679,383,851	122,141,733	5,801,525,584	4,859,170,763	942,354,821	84%
Use of goods and services	1,878,936,433	270,700,642	2,149,637,075	2,135,127,355	14,509,720	99%
Transfers to other government units	538,000,156	627,249,155	1,165,249,311	647,969,990	517,279,322	56%
Other grants and transfers	678,122,414	211,136,584	889,258,998	681,048,669	208,210,329	77%
Social security benefits	42,401,586	89,719	42,491,305	36,915,614	5,575,691	87%
Acquisition of assets	2,980,995,554	(159,565,485)	2,821,430,069	2,083,889,103	737,540,966	74%
Other payments	89,528,284	(10,473,226)	79,055,058	7,204,107	71,850,951	9%
<b>Total</b>	<b>11,887,368,278</b>	<b>1,061,279,122</b>	<b>12,948,647,400</b>	<b>10,451,325,600</b>	<b>2,497,321,800</b>	<b>81%</b>
<b>Surplus/(Deficit)</b>				<b>322,097,092</b>	<b>(322,097,092)</b>	

(a) On receipts, transfers from the CRF of 84% fell short of the 100% target. This is attributed to failure by the National Government to remit exchequer for the month of June.

(b) On payments, majority of the components have fallen short of 100% target for FY 2023/24, this is attributable to failure to achieve 100% receipts on all revenue sources.

The County Executive's financial statements were approved on 29/9/ 2024 and 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  
 Annual Report and Financial Statements for the year ended June 30, 2024


A: Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30<sup>th</sup> June 2024


Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfers from the CRF	7,294,045,301	298,303,669	7,592,348,970	6,865,202,444	727,146,526	90%
Other receipts	292,896,065	43,602,888	336,498,953	100,270,020	236,228,933	30%
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g. DANIDA		179,110,274	179,110,274	179,110,274	-	100%
<b>Total</b>	<b>7,586,941,366</b>	<b>521,016,831</b>	<b>8,107,958,197</b>	<b>7,144,582,738</b>	<b>963,375,459</b>	<b>88%</b>
<b>Payments</b>						
Compensation of employees	5,679,383,851	122,141,733	5,801,525,584	4,859,170,763	942,354,821	84%
Use of goods and services	1,689,344,668	415,164,903	2,104,509,571	2,089,999,851	14,509,720	99%
Transfers to other government units		375,730	375,730	375,730	-	100%
Other grants and transfers	73,777,772	27,410,464	101,188,236	32,187,996	69,000,240	32%
Social security benefits	42,401,586	89,719	42,491,305	36,915,614	5,575,691	87%
Acquisition of assets	75,033,489	(33,692,492)	41,340,997	41,277,122	63,875	100%
Other payments	27,000,000	(10,473,226)	16,526,774	7,204,107	9,322,667	44%
<b>Total</b>	<b>7,586,941,366</b>	<b>521,016,831</b>	<b>8,107,958,197</b>	<b>7,067,131,184</b>	<b>1,040,827,013</b>	<b>87%</b>
<b>Surplus/(deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>77,451,554</b>	<b>(77,451,554)</b>	

(a) On receipts, transfers from the CRF of 90% fell short of target of 100%. This is attributed to failure by the National Government to remit exchequer for the month of June.

(b) On payments, majority of the components have fallen short of 100% target for FY 2023/24, this is attributable to failure to achieve 100% receipts on all revenue sources.

The County Executive's financial statements were approved on 29/9/2024 and 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  
 Annual Report and Financial Statements for the year ended June 30, 2024


**B. Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30<sup>th</sup> June 2024**


Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfers from the CRF	4,300,426,912	321,815,749	4,622,242,661	3,410,393,411	1,211,849,250	74%
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g. DANIDA		218,446,542	218,446,542	218,446,542	-	100%
<b>Total</b>	<b>4,300,426,912</b>	<b>540,262,291</b>	<b>4,840,689,203</b>	<b>3,628,839,953</b>	<b>1,211,849,250</b>	<b>75%</b>
<b>Payments</b>						
Use of goods and services	189,591,765	(144,464,261)	45,127,504	45,127,504	0	100%
Transfers to other government units	538,000,156	626,873,425	1,164,873,581	647,594,260	517,279,322	56%
Other grants and transfers	604,344,642	183,726,120	788,070,762	648,860,672	139,210,090	82%
Acquisition of assets	2,905,962,065	(125,872,993)	2,780,089,072	2,042,611,980	737,477,092	73%
Other payments	62,528,284	-	62,528,284	-	62,528,284	0%
<b>Totals</b>	<b>4,300,426,912</b>	<b>540,262,291</b>	<b>4,840,689,203</b>	<b>3,384,194,416</b>	<b>1,456,494,787</b>	<b>70%</b>
<b>Surplus/(deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>244,645,538</b>	<b>(244,645,538)</b>	

(a) On receipts, transfers from the CRF of 74% fell short of the target of 100%. This is attributed to failure by the National Government to remit exchequer for the month of June.

(b) Payments amounted to 70% of target. This is attributable to failure to achieve 100% receipts on all revenue sources.

The County Executive's financial statements were approved on 29/9/ 2024 and signed by:

  
 .....  
 Robert Simiyu  
 Chief Officer -Finance

  
 .....  
 CPA Ambrose Makokha  
 Head of Accounting Unit  
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**BUNGOMA COUNTY EXECUTIVE**  
**Annual Report and Financial Statements**  
**For the year ended June 30, 2024**

**C. Budget Execution by Programmes and Sub-Programmes for the year ended 30<sup>th</sup> June 2024**

Programme and Sub- Programme	Original Budget FY 2022/23	Adjusted budget	Final Budget FY 2022/23	Actual on comparable basis	% Budget utilization
<b>Programme 1: General Administration, planning and support</b>	<b>7,372,591,833</b>	<b>383,460,999</b>	<b>7,756,052,832</b>	<b>6,446,399,271</b>	<b>83%</b>
S.P 1.1 Administrative and Support Services	812,053,098	541,252,815	1,353,305,913	1,076,425,443	80%
S.P 1.2 Human Resource Management and Development.	5,612,877,640	68,493,843	5,681,371,483	4,859,170,763	86%
S.P 1.3 Planning, Budgeting and financial Management	75,384,516	(9,596,468)	65,788,048	53,985,497	82%
S.P 1.4 Policy, Legal and Regulatory Framework	44,407,689	(22,090,692)	22,316,997	16,100,000	72%
S.P 1.5 Leadership and Governance	2,000,000	(2,000,000)	-	-	-
S.P 1.6 Devolved units	9,000,000	(3,000,000)	6,000,000	5,694,200	95%
SP 1.7 Infrastructural development	517,186,440	(255,595,499)	261,590,941	115,087,945	44%
S.P 1.8 Leadership and Governance	34,500,000	-	34,500,000	-	0%
S.P 1.9 Land Registration	5,000,000	(5,000,000)	-	-	-
S.P 1.10 Contracted security and cleaning services	67,179,450	4,000,000	71,179,450	70,935,422	100%
SP 1.11 Institutional Accountability, Leadership, Efficiency and Effect	3,003,000	(3,003,000)	-	-	-
SP 1.12 Medical insurance	180,000,000	70,000,000	250,000,000	249,000,000	100%
SP 1.13 National holidays	10,000,000	-	10,000,000	-	0%
<b>Programme 2: Land and Crop Development and Management</b>	<b>325,780,000</b>	<b>(155,930,000)</b>	<b>169,850,000</b>	<b>153,927,315</b>	<b>91%</b>
S.P 2.1 Agricultural extension and training services	5,000,000	-	5,000,000	4,500,000	90%
S.P 2.2 Crop production and productivity	309,700,000	(154,850,000)	154,850,000	140,197,057	91%
SP 2.3 Irrigation Extension and training	1,080,000	(1,080,000)	-	-	-
SP 2.4 Irrigation infrastructure development and agricultural water	10,000,000	-	10,000,000	9,230,257	92%
<b>Programme 3: Livestock development and management</b>	<b>24,600,000</b>	<b>(12,000,000)</b>	<b>12,600,000</b>	<b>9,988,271</b>	<b>79%</b>
SP 3.1 Disease and Vector Control	7,000,000	(5,000,000)	2,000,000	2,726,913	136%
SP 3.2 Food Safety And Quality Control	7,000,000	(2,000,000)	5,000,000	3,021,426	60%
SP 3.3 Veterinary Extension Services	3,600,000	2,000,000	5,600,000	4,239,932	76%
SP 3.4 Breeding and AI Subsidy programme	7,000,000	(7,000,000)	-	-	-
<b>Programme 4: Fisheries development and management</b>	<b>7,000,000</b>	<b>(3,000,000)</b>	<b>4,000,000</b>	<b>3,000,000</b>	<b>75%</b>
SP 4.1 Fisheries extension service and training	3,000,000	(3,000,000)	-	-	-
SP 4.2 Fisheries product value-chain development	4,000,000	-	4,000,000	3,000,000	75%
<b>Programme 5: Cooperatives Development and Management</b>	<b>25,500,000</b>	<b>(16,517,875)</b>	<b>8,982,125</b>	<b>8,982,125</b>	<b>100%</b>
SP 5.1 Cooperatives extension service and training (Co-operative Go	6,700,000	(4,000,000)	2,700,000	2,700,000	100%
SP 5.2 Cooperatives Audit Services	1,300,000	-	1,300,000	1,300,000	100%
SP 5.3 Production, Agro processing, value addition & Marketing (In	17,500,000	(12,517,875)	4,982,125	4,982,125	100%
<b>Programme 6: Institutional Development and Management</b>	<b>28,860,000</b>	<b>(3,000,000)</b>	<b>25,860,000</b>	<b>15,572,000</b>	<b>60%</b>
SP 6.1 Agricultural Enterprise Development (ATC)	3,560,000	(3,560,000)	-	-	-
SP 6.2 Infrastructural development (ATC)	10,000,000	5,560,000	15,560,000	15,572,000	100%
SP 6.3 Tractor hire services	5,000,000	(5,000,000)	-	-	-
SP 6.4 Operational development (CFF)	10,300,000	-	10,300,000	-	0%



County Government of Bungoma  
Bungoma County Executive

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

Programme 15: County Planning Management	87,475,271	37,556,000	125,031,271	120,978,296	97%
SP 15.1 Economic Policy and County Planning Services	21,595,966	4,500,000	26,095,966	23,689,966	91%
SP 15.2 Budgeting	42,257,695	41,031,000	83,288,695	81,695,441	98%
SP 15.3 Monitoring and Evaluation	13,621,610	2,025,000	15,646,610	15,592,889	100%
SP 15.4 Resource Mobilization Strategies	5,000,000	(5,000,000)	-	-	-
SP 15.5 Enforcement of Revenue Collection	5,000,000	5,000,000	-	-	-
Programme 16: County Financial Service Management	100,264,226	(10,000,000)	90,264,226	82,576,744	91%
SP 16.1 Revenue Mobilization	39,279,040	(5,000,000)	34,279,040	28,213,405	82%
SP 16.2 Accounting Services	20,319,230	-	20,319,230	19,429,230	96%
SP 16.3 Audit Services	17,547,721	-	17,547,721	17,577,880	100%
SP 16.4 Supply Chain Services	18,118,235	-	18,118,235	17,356,229	96%
SP 16.5 Asset Management	5,000,000	(5,000,000)	-	-	-
Programme 17: Service Delivery and Organizational transformation	155,793,083	64,539,661	220,242,744	36,106,004	16%
SP 17.1 Service Delivery Unit	5,000,000	-	5,000,000	-	0%
SP 17.2 Investment Initiative	5,000,000	-	5,000,000	-	0%
SP 17.3 Special Coordination Unit	13,793,083	4,123,930	17,827,013	14,309,930	80%
SP 17.4 Maintenance of computer, software and networks - Revenue System	12,000,000	-	12,000,000	-	0%
SP 17.5 System Enhancement	20,000,000	-	20,000,000	11,796,074	59%
SP 17.6 Emergency Fund	100,000,000	60,415,731	160,415,731	10,000,000	6%
Programme 18: ICT Management	71,205,528	-	71,205,528	32,900,000	46%
SP 18.1 ICT System	71,205,528	-	71,205,528	32,900,000	46%
Programme 19: Trade and Enterprise Development	115,679,933	49,993,600	165,673,533	49,631,856	30%
SP 19.1 Business Loan	115,679,933	49,993,600	165,673,533	49,631,856	30%
Programme 20: Market Infrastructure Development and Management	96,062,500	76,273,500	172,336,000	128,045,118	74%
SP 20.1 Market Infrastructure	43,500,000	80,500,000	124,000,000	85,639,736	69%
SP 20.2 Ward Based Projects	48,336,000	-	48,336,000	42,405,382	88%
SP 20.3 Project Supervision	4,226,500	(4,226,500)	-	-	-
Programme 21: Energy Development and Management	101,000,000	(44,993,600)	56,006,400	51,957,470	93%
SP 21.1 Energy access	10,950,000	(4,050,000)	6,000,000	4,999,170	83%
SP 21.2 Project Supervision	950,000	(950,000)	-	-	-
SP 21.3 REREC	90,000,000	(39,993,600)	50,006,400	46,958,300	94%
Programme 22: Industrial Investment and Development	200,000,000	150,000,000	350,000,000	66,889,347	19%
SP 22.1 Industrial Development	200,000,000	150,000,000	350,000,000	66,889,347	19%
Programme 23: Land Development and Management	31,203,900	6,585,125	37,789,025	15,723,216	42%
SP 23.1 Physical and Land Use Plans	7,637,625	-	7,637,625	-	0%
SP 23.2 Project Supervision	3,414,875	6,585,125	10,000,000	-	0%
SP 23.3 Ward Based Projects	20,151,400	-	20,151,400	15,723,216	78%

**County Government of Bungoma  
Bungoma County Executive**

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

<b>Programme 24: Housing development and management</b>	130,000,000	21,299,930	151,299,930	111,299,930	74%
SP 24.1 Housing Infrastructural Development	130,000,000	21,299,930	151,299,930	111,299,930	74%
<b>Programme 25: Urban Infrastructure Development and</b>	90,500,000	(5,000,000)	85,500,000	51,121,716	60%
SP 25.1 Urban Transport and Infrastructure Development	90,500,000	(5,000,000)	85,500,000	51,121,716	60%
<b>Programme 26: Urban Environment and Social Services</b>	97,012,000	(13,412,000)	83,600,000	8,648,635	10%
SP 26.1: Urban Waste Management and Sanitation Services	11,000,000	-	11,000,000	-	0%
SP 26.2: Urban greening and environment protection	4,200,000	-	4,200,000	-	0%
SP 26.3 Ward based projects	68,400,000	-	68,400,000	8,648,635	13%
SP 26.4 Feasibility, Feasibility and Appraisal Studies	1,500,000	(1,500,000)	-	-	-
SP 26.5 Project Supervision	9,412,000	(9,412,000)	-	-	-
SP 26.6 Research	2,500,000	(2,500,000)	-	-	-
<b>Programme 27: Urban Infrastructure Development and management</b>	112,000,000	9,654,740	121,654,740	34,656,538	28%
SP 27.1 Housing and public works	112,000,000	9,654,740	121,654,740	34,656,538	28%
<b>Programme 28: Governance and National Values</b>	15,836,900	-	15,836,900	10,304,651	65%
SP 28.1 Quality Assurance	5,120,330	-	5,120,330	-	0%
SP 28.2 Ethics governors and national	10,716,570	-	10,716,570	10,304,651	96%
<b>Programme 29: Public Participation, Civic Education and outreach</b>	8,000,000	-	8,000,000	4,000,000	50%
SP 29.1 Public Participation	4,000,000	-	4,000,000	4,000,000	100%
SP 29.2 Civic education	4,000,000	-	4,000,000	-	0%
<b>Programme 30: Service delivery and organizational transformation</b>	10,000,000	-	10,000,000	-	0%
SP 30.1 Service Delivery and Organizational Transformation	10,000,000	-	10,000,000	-	0%
<b>Programme 31: Cultural Development and Management</b>	43,715,791	(6,272,000)	37,443,791	36,221,238	97%
SP 31.1 Participate in kicosca and ealasca games	18,147,000	11,728,000	29,875,000	28,917,542	97%
SP 31.2 Participate Kenya music cultural festival	500,000	(500,000)	-	-	-
SP 31.3 Hold herbal medicine day	500,000	(500,000)	-	-	-
SP 31.4 Liquor and licensing enforcement exercise	2,000,000	(2,000,000)	-	-	-
SP 31.5 Construction of Sanga'lo Multipurpose Hall	21,440,351	(15,000,000)	6,440,351	6,344,642	99%
SP 31.6 Youth Programme	1,128,440	-	1,128,440	959,054	85%
<b>Programme 32: Gender Equity and Social Protection</b>	39,343,958	-	39,343,958	11,433,103	29%
SP 32.1 Operations of GTWG	1,500,000	-	1,500,000	-	0%
SP 32.2 Gender based violence response programs(16 days of activism aga	2,000,000	-	2,000,000	-	0%
SP 32.3 Mark and celebrate international Womens Day	2,000,000	-	2,000,000	-	0%
SP 32.4 Mark and celebrate international Disability day	1,000,000	-	1,000,000	-	0%
SP 32.5 Disability Empowerment program	12,317,615	-	12,317,615	-	0%
SP 32.6 Women Empowerment program	20,526,343	-	20,526,343	11,433,103	56%
<b>Programme 33: Sports and Talent Development</b>	55,300,000	42,700,000	98,000,000	72,519,852	74%
SP 33.1 Construction of phase 1 Masinde Muliro stadium	36,000,000	40,000,000	76,000,000	59,206,500	78%
SP 33.2 Completion and equipping of phase 1 and phase 11 of High Altitude	19,000,000	3,000,000	22,000,000	13,313,352	61%
SP 33.3 Boards and Committees (Operations Cost)	300,000	(300,000)	-	-	-

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

<b>Programme 34: Sports and Talent Development</b>	<b>45,198,528</b>	<b>1,785,798</b>	<b>46,984,326</b>	<b>25,951,328</b>	<b>55%</b>
SP 34.1 Sports Facility development and management	39,684,326	7,300,000	46,984,326	25,951,328	55%
SP 34.2 Project supervision	5,514,202	(5,514,202)	-	-	-
<b>Programme 35: County Executive Committee Affairs</b>	<b>20,000,000</b>	<b>21,000,000</b>	<b>41,000,000</b>	<b>39,558,561</b>	<b>96%</b>
SP 35.1 Leadership and Coordination of County Departments and Agencies	20,000,000	21,000,000	41,000,000	39,558,561	96%
<b>Programme 36: County Strategic and Service Delivery Coordination</b>	<b>85,000,000</b>	<b>(78,000,000)</b>	<b>7,000,000</b>	<b>6,500,000</b>	<b>93%</b>
SP 36.1 Staff Management Services.	12,000,000	(5,000,000)	7,000,000	6,500,000	93%
<b>Programme 37: Protection and conservation of the environment</b>	<b>245,000,000</b>	<b>75,365,154</b>	<b>320,365,154</b>	<b>320,559,337</b>	<b>100%</b>
SP 37.1 Dumpsite Management	5,000,000	(5,000,000)	-	-	-
SP 37.2 Waste management and control	240,000,000	80,365,154	320,365,154	320,559,337	100%
<b>Programme 38: climate change coordination and management</b>	<b>227,000,000</b>	<b>195,892,828</b>	<b>422,892,828</b>	<b>420,286,041</b>	<b>99%</b>
SP 38.1 Climate change resilience investment grant	125,000,000	195,781,943	320,781,943	320,781,944	100%
SP 38.2 Climate change fund	80,000,000	-	80,000,000	80,000,000	100%
SP 38.3 Climate change institutional support grant	22,000,000	110,885	22,110,885	19,504,097	88%
<b>Programme 39: Tourism product promotion, marketing and branding</b>	<b>500,000</b>	<b>(500,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
SP 39.1 County Tourism, art and cultural festival	500,000	(500,000)	-	-	-
<b>Programme 40: Water and Sanitation development and management</b>	<b>236,907,891</b>	<b>(43,265,746)</b>	<b>193,642,145</b>	<b>158,637,453</b>	<b>82%</b>
SP 40.1 Rig Policy	3,000,000	(3,000,000)	-	-	-
SP 40.2 Borehole development	29,621,491	(22,810,746)	6,810,745	3,887,991	57%
SP 40.3 Project Supervision	9,855,000	(9,855,000)	-	-	-
SP 40.4 KOICA counterpart funding	27,600,000	(7,600,000)	20,000,000	18,682,731	93%
SP 40.5 Ward based projects	166,831,400	-	166,831,400	136,066,731	82%
<b>GRAND TOTAL EXPENDITURE</b>	<b>12,877,945,822</b>	<b>1,081,729,376</b>	<b>13,959,675,198</b>	<b>10,451,675,199</b>	<b>75%</b>
County Assembly	1,154,263,678	129,712,202	1,283,975,880	-	0%
<b>Grand Total.</b>	<b>14,032,209,500</b>	<b>1,211,441,578</b>	<b>15,243,651,078</b>	<b>10,451,675,199</b>	<b>69%</b>
Imprest				349,599	
<b>Net Amount In Fs</b>				<b>10,451,325,600</b>	

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**13. Significant Accounting Policies**

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

**a) Statement of compliance and basis of preparation**

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

**b) Reporting entity**

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

**c) Recognition of receipts and payments**

**i) Recognition of receipts**

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

**ii) Transfers from the County Revenue Fund (CRF)**

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

**iii) Proceeds from sale of assets**

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

**d) Recognition of payments**

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

**Significant Accounting Policies (Continued)**

**i) Compensation of employees**

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

**ii) Use of goods and services**

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

**iii) Interest on borrowing**

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

**iv) Repayment of borrowing (principal amount)**

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

**v) Acquisition of fixed assets**

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

**e) In-kind contributions**

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

**Significant Accounting Policies (Continued)**

**f) Third Party Payments**

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

**g) Cash and cash equivalents**

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

**Restriction on cash**

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30<sup>th</sup> June 2024, this amounted to Kshs 262,076,124 compared to Kshs 268,028,338 in prior period as indicated on note 12.

**h) Imprests and Advances**

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

**i) Third Party Deposits and Retention**

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

**Significant Accounting Policies (Continued)**

**j) Non-current assets**

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

**k) Pending bills**

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

**l) Contingent Liabilities**

A contingent liability is:

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

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

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

**m) Contingent Assets**

The County Executive does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the County Executive in the

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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) Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 22<sup>nd</sup> June, 2023 for the period 1<sup>st</sup> July 2023 to 30<sup>th</sup> June 2024 as required by law. There were 2 supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**o) Comparative figures**

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

**p) Subsequent events**

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

**q) Prior Period Adjustment**

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

**r) Related Party Transactions**

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

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

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

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**14. Notes to the Financial Statements**

**1. Transfer from the CRF**

Description	2023-2024 Kshs	2022-2023 Kshs
Total exchequer releases for quarter 1	1,621,875,145	1,502,568,424
Total exchequer releases for quarter 2	1,831,823,156	2,104,984,531
Total exchequer releases for quarter 3	1,780,305,805	1,922,622,657
Total exchequer releases for quarter 4	5,041,591,749	5,077,074,492
<b>Total</b>	<b>10,275,595,855</b>	<b>10,607,250,104</b>

**2. Miscellaneous Receipts**

Description	2023-2024 Kshs	2022-2023 Kshs
AMC fees.(Mabanga Agriculture Training centres)	14,680,517	18,098,567
Dispensaries Fees and Insurance Claims, Maternity Reimburs	70,680,577	89,933,570
Polythenics fees	14,862,460	17,257,490
Local Revenue Collections	46,467	188,341
<b>Total</b>	<b>100,270,020</b>	<b>125,477,968</b>

**3. Compensation of Employees**

Description	2023-2024 Kshs	2022-2023 Kshs
Basic salaries of permanent employees	4,446,516,807	4,634,506,241
Basic wages of temporary employees	186,556,197	168,119,122
Personal allowances paid as part of salary	85,855,056	40,152,772
Personal allowances paid as reimbursements	6,002,260	
Employer contribution to compulsory national social sche	134,240,443	307,116,967
<b>Total</b>	<b>4,859,170,763</b>	<b>5,149,895,102</b>

**4. Use of Goods and Services**

Description	2023-2024 Kshs	2022-2023 Kshs
Utilities, supplies and services	26,570,378	17,581,329
Communication, supplies and services	23,646,124	34,164,729
Domestic travel and subsistence	504,897,919	549,065,344
Foreign travel and subsistence	4,905,750	16,566,263
Printing, advertising and information supplies & services	13,447,763	73,173,571
Rent and Rates	38,374,397	30,540,180
Training expenses	4,274,534	97,421,248
Hospitality supplies and services	338,188,480	480,943,399
Insurance costs	258,677,705	176,519,052
Specialized materials and services	155,508,388	207,079,183
Office and general supplies and services	29,891,365	48,932,377
Fuel, oil and lubricants	56,477,731	79,337,517
Other operating expenses (including bank charges)	628,461,613	545,546,564
Routine maintenance – vehicles and other transport equipme	18,101,573	73,904,394
Routine maintenance – other assets	33,703,635	46,013,582
<b>Total</b>	<b>2,135,127,355</b>	<b>2,476,788,733</b>

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**Notes to the Financial Statements (Continued)**

**5. Transfer to other Government entities**

Description	2023-2024	2022-2023
	Kshs	Kshs
Kimilili Municipality	20,754,740	3,534,475
Bungoma County Climate Change Fund	411,612,194	
Emergency Loan	10,000,000	
Trade Loans	10,000,000	
Scholarships and other educational benefits	195,000,000	514,169,000
County Revenue Fund Recurrents	375,730	
County Revenue Fund Development	227,326	
<b>Total</b>	<b>647,969,990</b>	<b>517,703,475</b>

**6. Other Grants and Transfers**

Description	2023-2024	2022-2023
	Kshs	Kshs
Other capital grants and transfers	681,048,669	479,142,070
<b>Total</b>	<b>681,048,669</b>	<b>479,142,070</b>

**7. Social Security Benefits**

Description	2023-2024	2022-2023
	Kshs	Kshs
Social Security Benefits	36,915,614	46,456,661
<b>Total</b>	<b>36,915,614</b>	<b>46,456,661</b>

**8. Acquisition of Assets**

Non-financial assets	2023-2024	2022-2023
	Kshs	Kshs
Construction of roads	173,620,350	
Construction and civil works	1,085,520,926	1,323,847,702
Overhaul and refurbishment of construction & civil works	404,364,569	299,831,269
Purchase of vehicles and other transport equipment	12,999,998	24,125,700
Purchase of household furniture and institutional equipment		116,500
Purchase of office furniture and general equipment	11,492,173	66,084,479
Purchase of specialized plant, equipment and machinery	42,700,000	35,526,229
Purchase of certified seeds, breeding stock and live animals	26,442,200	58,858,907
Research, studies, project preparation, design & supervision	25,980,521	36,411,450
Rehabilitation of civil works	254,410,565	41,425,958
Acquisition of strategic stocks and commodities	29,797,800	269,214,143
Acquisition of land	16,560,000	13,270,000
Acquisition of intangible assets		7,185,900
<b>Total acquisition of assets</b>	<b>2,083,889,103</b>	<b>2,175,898,237</b>

**9. Other Payments**

Description	2023-2024	2022-2023
	Kshs	Kshs
Civil Contingency Reserves		102,298,000
Other payments	7,204,107	8,831,903
<b>Total</b>	<b>7,204,107</b>	<b>111,129,903</b>

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**Notes to the Financial Statements (Continued)**

**10. Cash and Bank Balances**

**10A. Bank Balances**

Name of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	2023-2024	2022-2023
			Kshs	Kshs
1. Central Bank of Kenya Account	No. 1000170006	Recurrent	456	375,730
2. Central Bank of Kenya Account	No. 1000170921	Development	551,634	227,326
3. Central Bank of Kenya deposit		Deposit	109,799,056	259,258,888
4. Bungoma County DANIDA Fund Account	1000342099	Fund	17,326,210	9,795
5. Bungoma County NARGIP Account	1000368446	Fund	0	0
6. Bungoma County RMLF Account	1000338784	Fund	8	8
7. Bungoma County Village Polytechnic Project	1000368489	Fund	280,646	646
8. Bungoma County Urban Support programme		Fund	1	1
9. Bungoma County Agric Sector Dev. Prog		Fund	-	-
10. Bungoma County Kenya dev support Programme		Fund	6,753,137	12,792,823
11. Bungoma County Climate Change Fund-	1000647205	Fund	-	1,694,489
12. Bungoma HSSF(Consolidated)	Annex	Fund Operation	5,499,020	13,983,224
13. Mabanga Agricultural Training Centre KCB		Fund Operation	580,048	13,014
14. Bungoma County Agriculture Mechanization Centre Equity		Fund Operation	29,747	706,883
15. Public Health Collection Account KCB	1156993393	Fund Operation	78,444	395,830
16. Public Health Collection Account KCB	1225921872	Fund Operation	3,212,334	3,173,820
17. Bungoma County Agric Sector Dev. Prog(operation Account	1235859460	Fund Operation	5,467	4,550,444
18. Bungoma county NAGRIP account(kcb operation) ACC NO:	1239468547	Fund Operation	391,721	61,681,142
19. County Govt of Bungoma Covid 19 Fund-	1275126375	Fund Operation	150,710	162,591
20. Bungoma Vocational Training(Consolidated)	Annex	Fund Operation	2,544,601	9,133,220
21. Bungoma County Kisp II operational Account	0942945001	Housing Fund	90,663,501	30,000,000
22. Bungoma County KISP II Operation Account Account	No. 0942945002	Housing Fund	2,039,486	
23. Bungoma county Aggreg and Industri-	1000723114	Industry Fund	87,785,732	
24. Bungoma county Mabanga Ate Spec pu	1000715235	Mabanga	11,106	
<b>Total</b>			<b>327,702,965</b>	<b>398,159,872</b>

**11. Outstanding imprests and advances**

Description	2023-2024	2022-2023
	Kshs	Kshs
Government Imprests	21,594,790	30,994,011
<b>Total</b>	<b>21,594,790</b>	<b>30,994,011</b>

Breakdown of Imprest	2023-2024	2022-2023
	Kshs	Kshs
County Secretary	4,543,780	5,320,700
Finance and economic planning	11,482,650	21,299,150
Gender, sports & youth	599,000	899,000
Governors	791,399	1,339,200
Lands & urban planning	-	300,000
Public Administration	3,689,000	1,347,000
Roads	488,961	488,961
<b>Grand Total</b>	<b>21,594,790</b>	<b>30,994,011</b>

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**Notes to the Financial Statements (Continued)**

**12. Deposits and Retention**

	2023-2024		2022-2023	
	Kshs		Kshs	
Retention Monies	262,076,124		268,028,338	
<b>Total</b>	<b>262,076,124</b>	<b>-</b>	<b>268,028,338</b>	
<b>Ageing analysis for</b>	<b>2022-2023</b>		<b>2021-2022</b>	
<b>Ageing analysis: (deposits and retentions)</b>	<b>Current FY</b>	<b>% of the Total</b>	<b>Comparative FY</b>	<b>% of the Total</b>
Under one year	71,620,076	27%	71,620,076	27%
1-2 years	38,678,786	15%	38,678,786	14%
2-3 years	27,705,088	11%	27,705,088	10%
Over 3 years	124,072,174	47%	130,024,386	49%
<b>Total (tie to above total)</b>	<b>262,076,124</b>		<b>268,028,336</b>	

Description	Ksh
Outstanding Retention 1 July 2023	268,028,338
Addition for July 2023- June 2024	187,245,370
<b>Total balance</b>	<b>455,273,708</b>
Less: Retention payments in July 2023-June-2024	193,197,584
<b>Balance as at 30 June 20224</b>	<b>262,076,124</b>

**13. Fund Balance Brought Forward**

	2022-2023	2021-2022
	Kshs	Kshs
Bank Accounts	398,159,872	631,768,735
Cash in Hand		
Outstanding Imprests and Advances	30,994,011	46,734,065
Third party deposits and retention	(268,028,338)	(293,425,903)
<b>Total</b>	<b>161,125,545</b>	<b>385,076,897</b>

**14. Prior Year Adjustments**

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

Description Of the Error	Balance b/f from Previous FY as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted Balance b/f For previous FY
	Kshs	Kshs	Kshs
Bank Account Balances	398,159,872	11,304,631	409,464,503
Outstanding Imprests and Advances	30,994,011	(9,748,820)	21,245,191
Third party deposits and Retention	(268,028,338)		(268,028,338)
<b>Total</b>	<b>161,125,545</b>	<b>1,555,811</b>	<b>162,681,356</b>

Balances brought forward has an upward adjustment of ksh 1,555,811 arising due to the following errors:

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**Notes to the Financial Statements (Continued)**

- i) Kshs 1694489.85, Reduction of Balance b/f to correct Reporting of a self-reporting entity (Climate change fund).
- ii) Kshs. 879, Reduction on Balance B/f to correct double capturing of Sirisia Bok Vocational Training Centre.
- iii) Kshs. 9,748,820, Imprests from prior year surrendered within the year.
- iv) Kshs. 13,000,000, increase on Fund Balance Brought Forward Nagrip Transferred as other grants thus expensed in 2022-2023 in prior year

**15. Increase/ (Decrease) in Outstanding Imprests and Advances**

Description	2023-2024	2022-2023
	Kshs	Kshs
Imprest and Advances as at 1 <sup>st</sup> July (A)	30,994,011	46,734,065
Imprest and Advances as at 30 <sup>th</sup> June (B)	21,594,790	30,994,011
Increase)/ Decrease in Imprest and Advances (C=(B-A))	9,399,221	15,740,054

**16. Increase/ (Decrease) in Deposits and Retention**

Description	2023-2024	2022-2023
	Kshs	Kshs
Deposits and Retention s as at 1 <sup>st</sup> July (A)	268,028,338	293,425,903
Deposits and Retention as at 30 <sup>th</sup> June (B)	262,076,124	268,028,338
Increase/ (Decrease) in Deposits and Retentions C= B-A	(5,952,215)	(25,397,565)

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**17. Other Important Disclosures**

**1. Pending Accounts Payable (See Annex 2)**

Description	Balance b/F	Additions for the	Paid during the	Balance c/f
	2022-2023	year	year	2023-2024
	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	57,803,562	177,658,776	47,362,847	188,099,490
Construction of Civil Works	503,000,300	595,566,838	238,445,545	860,121,593
Supply of Goods	143,870,407	120,739,614	83,730,644	180,879,377
Supply of Services	539,832,413	1,662,632,101	92,411,214	2,110,053,299
<b>Total</b>	<b>1,244,506,681</b>	<b>2,556,597,328</b>	<b>461,950,251</b>	<b>3,339,153,758</b>

**2. Payments by Third Party on Behalf of the County Executive**

This relates to payments done directly to supplier on behalf of the county Executive such as national government may fund the operation of health or education program, a donor may pay directly for construction of a given market, but during the financial year 2023-2024, no third party had done payment for the county government.

**3. Related Party Disclosures**

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

The following comprise of related parties to the County Executive:

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

**Related party transactions**

	2023-2024	2022-2023
	Kshs	Kshs
Key Management Compensation (Governor, CEC Members And Cos)	136,440,000	125,627,388
<b>Transfers To Related Parties</b>		
Transfers to Other County Government Entities	1,245,248,281	1,259,802,800
Transfers to Development Projects	668,575,723	11,000,000
<b>Total Transfers To Related Parties</b>	<b>1,913,824,004</b>	<b>1,270,802,800</b>
<b>Transfers From Related Parties</b>		
Transfers From the CRF	10,275,595,855	11,863,518,430
<b>Total Transfers From Related Parties</b>	<b>10,275,595,855</b>	<b>11,863,518,430</b>

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**Other Important Disclosures (Continued)**

**4. Establishment of other County Government Entities**

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

Entity	Date Established	Location	Accounting Officer responsible
1. Bungoma County Youth Empowerment Fund	01/06/2014	County Headquarters	Denson Barasa
2. Bungoma County Women Empowerment Fund	01/06/2014	County Headquarters	Denson Barasa
3. Bungoma County Disability Empowerment Fund	01/03/2015	County Headquarters	Denson Barasa
4. Bungoma County Trade Loans Scheme	01/10/2014	County Headquarters	Reuben Wambwa
5. Bungoma County Emergency Fund	15/6/2019	County Headquarters	Robert Simiyu
6. Bungoma County Bursary Fund	01/02/2014	County Headquarters	Nicholas kibo

**5. Leasing of Medical Equipment**

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments. In the current financial year, amounts relating to leased medical equipment was Kshs. Nil and Kshs. 110,000,000 for the previous financial year.

**6. Contingent Liabilities**

Court Case 11 Against the Entity	100,000	
<b>Total</b>	<b>100,000</b>	

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**Other Important Disclosures (Continued)**

**7. Health Facilities & Dispensaries Bank Balances**

Health Facilities & Dispensaries Bank Balances			2023-2024	2022-2023	
Facility	Bank account number	Bank	ksh	ksh	
1	Luuya Dispensary	01134049437000	COOP	952.35	937.35
2	Lukhome Dispensary	01134290483900	COOP	1,268.66	13,593.66
3	Ngalasia Dispensary	01141049728500	COOP	6,684.30	223,808.30
4	Mahanga Dispensary	01141409223200	COOP	54.70	75,533.70
5	Kibisi Dispensary	01141050017200	COOP	40,219.99	80,898.99
6	Lungai Dispensary	01141269553600	COOP	379.90	11,087.90
7	Pwani Dispensary	01141435786400	COOP	6,733.50	192,288.50
8	Tamlega Dispensary	01141049074300	COOP	78,224.75	124,273.75
9	Kaptanai Dispensary	01141049045200	COOP	545,831.50	24,064.50
10	Kapkateny Dispensary	01141050438401	COOP	2,663.80	10,173.80
11	Chesikaki Dispensary	01141049332100	COOP	17,818.37	27,916.37
12	Kapsambu Dispensary	01141050577300	COOP	791.50	449,964.50
13	Tuikut Dispensary	01141049712500	COOP	1,594.27	927.27
14	Kang'Anga Dispensary	01141049982500	COOP	3,230.14	66,957.14
15	Kamuneru Dispensary	01134290031700	COOP	5,656.45	188,384.45
16	Kaborom Dispensary	01141096819500	COOP	109,650.95	222,549.95
17	Sango Naitiri Dispensary	1141096544700	COOP	1,016.00	929.00
18	Sango Naitiri Dispensary	1141688382400	COOP	402.35	761.35
19	Sirakaru Dispensary	01141085193000	COOP	16,614.70	30,856.70
20	Lukhuna Dispensary	01141085068000	COOP	1,263.80	167,878.80
21	Mihuu Dispensary	01141130928500	COOP	266.55	932.55
22	Makhanga Dispensary	01141269615300	COOP	481.80	61,634.80
23	Kaboywo Dispensary	0330295464204	EQUITY	86,571.00	129,489.00
24	Kabula Dispensary	1126756431	KCB	155,526.45	760,563.95
25	Kibuke Dispensary	1126756016	KCB	532.55	677.05
26	Miluki Dispensary	1126756245	KCB	2,204.10	736,113.35
27	Nasianda Dispensary	1126756350	KCB	754.55	106,348.80
28	Siboti Dispensary	1126756512	KCB	42,241.25	89,222.25
29	Lwanda Dispensary	1121484921	KCB	986.80	2,412.05
30	Nalondo Model Health Centre	1119245664	KCB	35,515.30	367,352.80
31	Sikulu Dispensary	1121429734	KCB	2,364.85	208,903.85
32	Bukembe Dispensary	1126755885	KCB	143,518.00	251,681.25
33	Bulondo Dispensary	1126756172	KCB	4,775.25	1,252.65
34	Ekitale Dispensary	112675539	KCB	7,978.45	287,686.70
35	Mayanja Dispensary	1126756121	KCB	4,546.40	151,606.15
36	Mechimeru Model Hc	1126756075	KCB	758.65	35,652.65
37	Mumbule Dispensary	1126756288	KCB	47,284.95	82,237.70
38	Korosiandet Dispensary	1133480020	KCB	31,508.85	402,034.85
39	Lwandanyi Dispensary	1133456782	KCB	55.30	162,070.30
40	Chepkube Dispensary	1126467936	KCB	1,760.70	119,102.20
41	Karima Dispensary	1135318239	KCB	1,908.65	187,672.40
42	Kopsiro Dispensary	1121202845	KCB	5,076.45	125,796.95
43	Bahai Dispensary	1119946247	KCB	16,668.90	20,979.90
44	Bituyu Dispensary	1129369609	KCB	2,601.10	2,876.10
45	Kibingei Dispensary	112690573	KCB	12,798.70	866.20

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46	Maeni Dispensary	119084148	KCB	393.85	1,193.60
47	Nasusi Dispensary	1124755470	KCB	1,876.00	35,959.25
48	Kamenjo Dispensary	1135202273	KCB	9,624.25	15,255.00
49	Kaptalelio Dispensary	1139490230	KCB	104,749.70	6,678.20
50	Sacha Dispensary	1126740012	KCB	789.45	68,595.95
51	Makutano Dispensary	1133593828	KCB	130,177.60	336,311.10
52	Khaoya Dispensary	1135328056	KCB	3,828.10	150,897.10
53	Lurare Dispensary	1126598348	KCB	284.30	79,958.80
54	Miendo Dispensary	1126000426	KCB	105,860.90	91,131.65
55	Mukhe Dispensary	1134526148	KCB	34,370.50	31,405.00
56	Kayaya Dispensary	01141435270700	COOP	74.75	91,620.75
57	Ranje Health Centre	011414253616600	COOP	113,518.00	136,653.00
58	Kongoli Dispensary	01100290180700	COOP	587.25	834.00
59	Kongoli Dispensary	1221419838	KCB	4,062.15	4,196.15
60	Ndegelwa Dispensary	01134425359400	COOP	65,380.15	34,649.15
61	Musikoma Dispensary	01134050187400	COOP	42,991.70	8,265.70
62	Kapkota Community Dispensary	0480294087914	EQUITY BANK	788.25	132,777.25
63	Ruanda Dispensary	01141426784100	COOP	1,840.15	2,630.15
64	Kubura Dispensary	01134011620700	COOP	1,209.35	311.35
65	Wasio Dispensary	01141536910000	COOP	181.55	671.55
66	Chesinende Dispensary	01141470169600	COOP	95,466.85	90,367.85
67	Chemworemo Dispensary	01141470036300	COOP	344.54	999.54
68	Chenses Dispensary	01141687687000	COOP	836.50	239.50
69	Koshok Dispensary	01141470070200	COOP	32,710.00	10,259.00
70	Kolani Dispensary	01141668658900	COOP	3,545.39	85,416.14
71	Machakha Dispensary	1209161346	KCB	2,355.95	232,261.95
72	Chepkutumi Dispensary	1207987336	KCB	39,290.05	252,323.05
73	Muanda Dispensary	1202843387	KCB	345.30	41,741.80
74	Mukwa Dispensary	1202886205	KCB	69,005.60	188,009.60
75	Talitia Dispensary	012561127373500	NATIONAL BAN	3,141.25	18,972.25
76	Kitabisi Dispensary	01256127428800	NATIONAL BAN	1,474.80	87,670.80
77	Kambini Community Dispensary	01141469899800	COOP	2,066.90	753.90
78	Kamasielo Dispensary	1168162181	KCB	1,047.85	88,914.35
79	Sulwe Dispensary	1153820064	KCB	1,005.70	1,432.70
80	Chebukwabi Dispensary	01141469972500	COOP	1,858.75	1,893.75
81	Sango Kabuyefwe Dispensary	01141470741000	COOP	1,224.80	496.80
82	Mwikhupo Dispensary	01141695042900	COOP	78,881.55	34,274.55
83	Lukhokwe Dispensary	1202679234	KCB	27,266.25	9,967.75
84	Tabani Dispensary	01141687129700	COOP	2,027.55	1,480.55
85	Makololwe Dispensary	01141695043000	COOP	5,092.00	61,318.00
86	Chemwa Bridge Dispensary	01141535789700	COOP	98,113.15	184,316.15
87	Luucho Dispensary	111283303	COOP	11,789.25	1,413.30
88	Sikusi Dispensary	1144360072	KCB	423.60	81,224.35
89	Makhonge Dispensary	1183733992	KCB	26,321.10	34,357.85
90	Mulachi Dispensary	01141744346500	COOP	19,598.10	18,285.10
91	Namarambi Dispensary	1233792512	KCB	165,786.50	732.00
92	Namarambi Dispensary	1122173369	KCB	374.25	49.75
93	Lukusi Dispensary	1141273926	KCB	1,975.99	13,024.74
94	Misikhu Dispensary	1121572766	KCB	13,749.25	36,586.75
95	Matulo Dispensary	0114141179000	COOP	5,137.20	179,349.20
96	Khalumuli Dispensary	1134108605	KCB	5,658.20	57,656.45
97	Kamukuywa Dispensary	1134427409	KCB	981.50	7,182.50

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98	Khalala Dispensary	01141411854800	COOP	3,685.65	2,871.65
99	Lunakwe Dispensary	01141409553801	COOP	5,211.50	11,117.50
100	Kakimanyi(Webuye West)	01141744614800	COOP	187,619.05	109,760.05
101	Kituni Dispensary	1216095639	KCB	4,688.25	75,988.00
102	Marigo Dispensary	01141669793600	COOP	6,985.65	137,643.65
103	Namang'Ofulo Dispensary	1223274977	KCB	30,606.60	99,840.85
104	Matisi Dispensary	01141610194300	COOP	248.25	193,732.25
105	Sitikho Dispensary	1134634846	KCB	5,449.85	939.35
106	Mwomo Dispensary	1224313038	KCB	5,002.95	140,828.70
107	Chepkerer Dispensary	01141687659500	COOP	20,707.85	2,209.85
108	Lwakhakha Dispensary	1215747039	KCB	0.00	1,296.70
109	Kamusinde Dispensary	1254388427	KCB	1,682.65	2,084.15
110	Gk Prison Dispensary	01071204600100	NATIONAL BAN	4,165.20	51.20
111	Chemoge Dispensary	1223047083	KCB	445.85	559.85
112	Namwatikho Dispensary	1220172251	KCB	241,260.05	77,387.05
113	Nasaka Dispensary	01141290153701	COOP	817.00	2,430.00
114	Kongit Dispensary	1222956810	KCB	1,113.70	1,011.70
115	Kapchebon Dispensary	01141469394900	COOP	2,684.60	1,810.60
116	Mwaimwai Dispensary	1222987937	KCB	1,689.00	341.50
117	Butieli Dispensary	01141782045000	COOP	16,915.40	40,507.40
118	Bukokholo Dispensary	1223084612	KCB	4,553.45	26,501.20
119	Nalondo Dispensary	1260357740	KCB	595.85	948.60
120	Tulienge Dispensary	1238380069	KCB	188,894.40	45,627.90
121	Bisunu Dispensary	125449256	KCB	1,221.45	1,901.45
122	Siritany Dispensary	1271283549	KCB	33,167.20	2,232.95
123	Namirembe Dispensary	1277093946	KCB	35,889.60	11,258.35
124	Kaptama Hc	01141689015200	COOP	1,941.05	1,310.05
125	Mungore Disp	1284205037	KCB	28,736.55	1,794.05
126	Ngoli Disp	1240583524	KCB	3,088.95	2,092.20
127	Chepkitale Disp	1274140617	KCB	433.90	81,252.40
128	Khachonge Disp	1253001987	KCB	-	841.00
129	Misemwa Disp	1281171026	KCB	4.20	445.20
130	Lukhoba Disp	1282381016	KCB	1,851.85	4,742.10
131	Milo Health Centre	1119113954	KCB	140,719.45	2,481.95
132	Malakisi Health Centre	0113401578100	COOP	1,088,540.60	865,019.60
133	Webuye Health Centre	01134340000200	COOP	1,572.05	1,458.05
134	Kimaeti Health Centre	1125431814	KCB	2,242.75	55,015.75
135	Tongaren Health Centre	1125057971	KCB	152,099.45	801,353.45
136	Ndalu Health Centre	01141268589000	COOP	77,426.45	755,663.95
137	Makhonge Health Centre	1106942612	KCB	1,006.25	747.00
138	Kimalewa Health Centre	1126227307	KCB	871.99	817,204.74
139	Kabuchai Health Centre	1119257611	KCB	773.05	21,016.30
140	Daraja Mungu Dispensary	1309416958	KCB	874.00	
141	Samoya Dispensary	1292630868	KCB	3,082.00	
142	Myanga Dispensary	1320506879	KCB	255.25	
143	Nabukhisa Dispensary	1290244898	KCB	58,710.25	
144	Mukuyuni Dispensary	01141644177300	COOP	1,923.00	
145	Eluuya Dispensary	01141644179900	COOP	4,122.00	
146	Sinoko Dispensary			42757.3	33,759.55
147	Sinoko Dispensary			289465.85	184,224.85
	<b>TOTALS</b>			<b>5,499,020.34</b>	<b>13,983,223.74</b>

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**8. Vocational Training Centres**

S/NO.	NAME OF VTC	ACCOUNT NO.	BANK	2023-2024	2022-2023
				ksh	ksh
1	Bakisa Vocational Training Centre	1238749372	KCB	2,045.20	3,724.45
2	Bakisa Vocational Training Centre	1182051731	KCB	7,264.75	82,109.00
3	Bitobo Youth Polytechnic	1238506763	KCB	13,218.50	25,285.00
4	Bitobo Youth Polytechnic	01134050221700	CO-OP	727.50	44,877.50
5	Bukembe VTC	1209158884	KCB	972.75	18,784.50
6	Bukembe VTC Grant	1240564988	KCB	1.25	248.00
7	Bulondo Youth Polytechnic	1132798558	KCB	10,672.00	80,580.50
8	Bungoma Township VTC	1178544850	KCB	3,644.50	1,558.00
9	Burangasi Youth Polytechnic Aia	1238623174	KCB	826.00	3,752.00
10	Burangasi Youth Polytechnic Aia	1154302423	KCB	1,214.50	8,766.50
11	Bwake Vocational Training Centre.	01141669815300	CO-OP	1,411.00	1,411.00
12	Chebukwabi Youth Polytechnic	11544222772	KCB	49,395.50	42,969.00
13	Chebukwabi Youth Polytechnic	1238515452	KCB	1,248.50	26,881.00
14	Cheptais VTC -Grant	1273333225	KCB	212,018.00	322,841.00
15	Cheptais VTC Operation	1225515637	KCB	345.60	13,469.60
16	Cheptais VTC Devt	1225515424	KCB	1,055.75	85,166.60
17	Chepkurkur Youth Polytechnic	1239168942	KCB	676,894.00	644,284.00
18	Chwele Youth Polytechnic	1178913791	KCB	513.00	639.00
19	Chwele Youth Polytechnic	112555498	KCB	139.10	1,028.10
20	Chwele Youth Polytechnic	1273381718	KCB	107.00	233.00
21	Friends Sengeli Youth Polytechnic	01139687409700	CO-OP	28,816.00	636.00
22	Friends Voc Training C. Mihuu	1238849687	KCB	774.85	1,263.10
23	Friends Voc Training C. Mihuu	1151320587	KCB	1,018.25	23,494.00
24	Kamasielo Youth Polytechnic Svtt Grant	1238516750	KCB	908.50	578,362.00
25	Kamasielo Youth Polytechnic Svtt Grant	1154221334	KCB	17,509.55	49,761.10
26	Khasoko Youth Polytechnic	1153505193	KCB	56,247.50	13,593.00
27	Khelela VTC	1238525067	KCB	809.50	2,368.00
28	Khelela VTC	1179340663	KCB	57,575.30	6,574.50
29	Kibabii Youth Polytechnic	1238082971	KCB	630.25	58.00
30	Kibabii Youth Polytechnic Aia	1153543931	KCB	14,887.25	9,603.50
31	Kibingei VTC	1197818952	KCB	8,595.25	47,869.50
32	Kibingei VTC	1176782266	KCB	-	3,305.20
33	Kiboochi Youth Polytechnic	1.13405E+12	CO-OP.	12,023.00	152,553.00
34	Kikwechi Youth Polytechnic Aia	1154425827	CO-OP.	35.75	13,315.00
35	Kimabole Youth Polytechnic	1164941372	CO-OP.	3,424.75	10,896.50
36	Kipsikirok Vocational Training Cent	1178453359	KCB	(40.75)	3,345.50
37	Kiptiroko Youth Polytechnic	1178014185	KCB	2,534.00	1,224,617.00
38	Kiptiroko Youth Polytechnic	01141085246500	CO-OP	2,391.95	2,871.95
39	Kisiwa Youth Polytechnic	1238474284	KCB	-	4,006.00
40	Kisiwa Youth Polytechnic	1106221699	KCB	97,863.75	192,554.00
41	Kisongo Youth Polytechnic	1238468012	KCB	15.25	212.00
42	Kisongo Youth Polytechnic	1112870954	KCB	105.65	889.40
43	Kongoli Youth Polytechnic	1153300486	KCB	694.00	3,626.50
44	Kony Youth Polytechnic	1209755939	KCB	10,877.25	113,148.00
45	Lukhokwe Vocational Training Centre	1183224176	KCB	1,115.00	2,673.50

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46	Lukhokwe Vocational Training Centre	1177430266	KCB	21,722.50	23,407.00
47	Lunao Youth Polytechnic	0480262212016	EQUITY BANK	242.00	49,852.00
48	Lwanda Vocational Training Centre	1238586929	KCB	900.00	(500.00)
49	Lwanda Youth Polytechnic	118973461	KCB	-	1,297.50
50	Lwanda Youth Polytechnic AIA	1154204359	KCB	1,355.45	725.45
51	Lwandanyi Youth Polytechnic	1238473504	KCB	394.50	1,953.00
52	Lwandanyi Youth Polytechnic	1112555528	KCB	(2,623.80)	19,996.60
53	Lwanja Vocational Training Centre	1179105567	KCB	378.75	58,108.00
54	Machakha Vocational Training	1238830641	KCB	-	35.00
55	Machakha Vocational Training	1154287890	KCB	6,642.90	13,042.90
56	Machakha Vocational Training	1106428781	KCB	113.05	239.05
57	Machwele Youth Polytechnic	1207085987	KCB	1,233.25	1,580.00
58	Magemo Vocational Training Centre	1238171427	KCB	166.50	1,851.00
59	Magemo Vocational Training Centre	1178588270	KCB	1,912.35	43,612.85
60	Malaha Vocational Training Centre	01141744001700	CO-OP	818.60	51,848.60
61	Malakisi Youth Polytechnic	1238534023	KCB	1,113.50	1,607.00
62	Malakisi Youth Polytechnic	1166509168	KCB	166.50	28,845.00
63	Masaek Youth Polytechnic	1178133877	KCB	1,446.25	68,129.00
64	Masuno Vocational Training Centre	1167838033	KCB	424.50	6,835.00
65	Matulo Vocational Training Centre	1238362249	KCB	626.25	2,837.00
66	Matulo Youth Polytechnic	01139435775401	CO-OP	436.00	1,316.00
67	Milimani VTC	1181783674	KCB	2,246.50	129,007.50
68	Milo Vocation Training Centre	1210448459	KCB	9,673.25	19,429.00
69	Muchi Youth Polythenic.	1155054644	KCB	16,768.00	39,616.50
70	Muchi Youth Polythenic.	01129609212800	CO-OP	77,926.17	120,010.34
71	Mufule Youth Polytechnic	1238275699	KCB	85.50	1,770.00
72	Mufule Youth Polytechnic	1106302486	KCB	-	-
73	Mufule Youth Polytechnic Rev	1153028751	KCB	4,629.00	13,393.00
74	Mukwa Vocational Training Centre	1238312586	KCB	404.20	9.10
75	Mukwa Youth Polytechnic	01129536539100	CO-OP	(1,194.31)	1,131.79
76	Muliro Youth Polytechnic	1182964680	KCB	2,467.00	86,319.00
77	Mungore AIA	1153316366	KCB	12,973.85	58,973.10
78	Mungore VTC	1238506690	KCB	14,425.75	55,733.00
79	Musembe Vocational Training Centre	01141610901000	CO-OP	5,267.75	22,387.75
80	Muteremuko VTC	1238473288	KCB	127.00	253.00
81	Muteremuko VTC	1254144951	KCB	4,455.00	5,898.00
82	Muteremuko AIA	1153581612	KCB	13,105.55	18,261.55
83	Mwiyinga Vocational Training Centre	0480266530830	EQUITY	1,898.00	1,898.00
84	Nabulooli Youth Polytechnic	1167793048	KCB	59.75	7,071.50
85	NAITIRI Vocational Training	1154213706	KCB	37,396.95	36,444.70
86	Namboani Friends	1167671260	KCB	28,985.50	31,109.00
87	Namboani Voc Training Ctr Grant	1238533876	KCB	584.50	21,208.00
88	Namirembe VTC	1238094325	KCB	451.00	451.00
89	Namirembe VTC	1178632342	KCB	693.50	1,808.50
90	Namubila Youth Polytechnic	1112684360	KCB	2,275.00	21,833.50
91	Namuningie Youth Polytechnic	1167472152	KCB	2,469.75	55,951.00
92	Namwela Youth Polytechnic	1131338707	KCB	1,480.00	4,797.00
93	Sango Youth Polytechnic Aia	1153509431	KCB	4,717.50	6,402.00
94	Sawa VTC	1168216818	KCB	97.25	5,528.50
95	Sibakala VTC	01141687517100	CO-OP	1,525.50	17,465.50
96	Sichei VTC	01129668835600	CO-OP	3,281.74	12,731.41

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97	Sikulu VTC	01141470179700	CO-OP	932.30	26,562.61
98	Sinoko AIA Collection	1154108074	KCB	8,090.50	5,279.00
99	Sirare Youth Polytechnic AIA	1153765616	KCB	744.50	287.50
100	Sirisia Vocational Training Centre	1181756626	KCB	98,838.00	211,888.50
101	Sirisia Bok Vocational Training C	1133551327	KCB	24,182.25	26,113.50
102	Sirisia Bok Vocational Training C	1285855639	KCB	133.50	476.70
103	Sitabicha VTC Revenue Acc	1154288722	KCB	735.00	38,141.00
104	Sitikho Vocational Training Centre	1238837026	KCB	189.75	3,517.25
105	Sitikho Youth Polytechnic-AIA	1171224575	KCB	18,236.75	2,751.00
106	Sosio VTC	1238368077	KCB	2,608.65	4,293.15
107	Sosio VTC	1132641764	KCB	17,188.90	39,590.15
108	Sosio VTC	1178014223	KCB	1,231.50	44,316.00
109	St Cosmos Matili Vocational	1210091135	KCB	8,738.00	27,288.00
110	St Joseph Sudi Vocational Tc	1274560217	KCB	879.25	1,346.00
111	St.Teresa's Kabula VTC	1238623026	KCB	1,770.50	194,969.00
112	St.Teresa's Kabula VTC	1154305597	KCB	107,045.50	79,993.50
113	Sudi Youth Polytechnic	1177985896	KCB	2,314.75	11,235.50
114	Sulwe Vocational Training Centre	1181755557	KCB	914.00	19,422.50
115	Tabani Youth Polytechnic	1158341210	KCB	6,648.00	79,926.00
116	Toloso VTC	1158804806	KCB	-	1,268.50
117	Tongaren Vocational Training Centre	1238457657	KCB	143,477.00	324,833.00
118	Tongaren Vocational Training Centre	1318655196	KCB	80.75	15,037.50
119	Toroso Youth Polytechnic	1154363988	KCB	4,581.50	16,382.00
120	Wabukhonyi Vocational Training Centre	01139502142600	CO-OP	661.00	1,261.00
121	Wamunyi Youth Polythenic	1170122078	KCB	244.25	19,512.50
122	Wekeleka AIA	1153882817	KCB	9,174.55	167,973.80
123	Wekeleka VTC	1238306063	KCB	129.70	808.95
124	Wekeleka VTC	1254137416	KCB	2,110.80	82,505.05
125	Wekeleka VTC	1112555390	KCB	2,017.00	40,145.50
126	ST Joseph Manani VTC	1208603922	KCB	203.50	86,817.00
127	Soysambu VTC	01141668607800	CO-OP	2,112.50	125,352.50
128	Sirisia Vocational Training Centre	1238527876	KCB	1,301.00	107,901.00
129	Sitabicha VTC	1238524966	KCB	1,365.25	7,294.00
130	Namubila Youth Polytechnic	1166260577	KCB	8,650.00	62,642.50
131	Sirakaru VTC	01141687190800	CO-OP	737.50	1,565.00
132	Naitiri VTC	1238837719	KCB	-	40,102.50
133	Muyayi VTC	1176765337	KCB	11,697.25	962.00
134	Musembe VTC	1277634866	KCB	468.50	8,650.00
135	Mukuyuni Youth Polytechnic	01141050951801	CO-OP	3,844.87	25,944.87
136	Misanga Vocational Training Centre	1178083934	KCB	46,263.75	97,949.50
137	Machwele VCT	1238312322	KCB	(119.85)	(119.85)
138	Khasoko Youth Polytechnic	1112740031	KCB	278,853.55	333,532.80
139	Khasoko Youth Polytechnic	1238017908	KCB	2,046.75	122.00
140	Sirare AIA	1238524923	KCB	8.75	61.00
141	Sinoko Vocational Training Centre	1238301649	KCB	879.25	1,365,039.85
142	Wabukhonyi Vocational Training Centre	1240567316	KCB	(500.15)	1,980.10
143	Sirakaru Vocational Training Centre	1178134032	KCB	2,257.50	2,257.50
144	Muliro Youth Polytechnic	1274160669	KCB	497.00	623.00
145	Baraki Youth Polytechnic	1166271749	KCB	9,448.50	74,548.50
146	Chwele Youth Polytechnic	1153313197	KCB	1,800.25	257,194.00
147	Musembe VTC	1274361605	KCB	256.00	382.00
148	Tongaren Vocational Training Centre	1.14147E+12	co-op	697.50	-
149	Mitua Vocational Training Centre	1.14169E+12	CO-OP	57,368.34	-
150	Bulondo Vocational Training Centre	1286889928	KCB	800.00	-
151	Chebwek Vocational Training Centre	1198831952	KCB	61,489.25	-
152	Wabukhonyi Vocational Training Centre	1324615834	KCB	(995.75)	-
	<b>Grand total</b>			<b>2,544,600.56</b>	<b>9,132,340.62</b>
	Double Captured(prior Year Adjustment)				
1	Sirisia Vocational Training Centre	1285855639	KCB	879.00	879.00

**BUNGOMA COUNTY EXECUTIVE  
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For the year ended June 30, 2024**

**9. Progress On Follow-Up on Prior Year Auditor's Recommendations**

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

Reference No.	Issue / Observations from Auditor	Management comments	Focal Point	Status	Time frame
<b>REPORT OF THE OFFICE OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE COUNTY EXECUTIVE OF THE FINANCIAL YEAR 2021-2022</b>					
<b>REPORT ON THE FINANCIAL STATEMENTS</b>					
<b>Basis for Qualified Opinion</b>					
1	<p><b>Variance Between the Financial Statements and IFMIS Records</b></p> <p>As disclosed in Note 4 to the financial statements, the statement of receipts and payments reflects an amount of Kshs.2,037,798,793 in respect to use of goods and services which includes domestic travel and subsistence allowances amount of Kshs.472,971,099. However, review of the Integrated Financial Management Information System (IFMIS) payment details revealed that temporary imprest of Kshs.822,490,935 was issued to staff during the year under review which is at variance with the domestic travel and subsistence amount of Kshs.472,971,099 resulting to an unreconciled and unexplained variance of Kshs.349,519,836.</p> <p>In the circumstances, the accuracy and completeness of the domestic travel and subsistence allowances amount of Kshs.472,971,099 could not be confirmed.</p>	<p>The Management would wish to comment as follows;</p> <p>a) <b>Comments</b> -Imprests are charged from the economic sub-item relevant to the program or activity to be implemented. Therefore, not all imprests were charged from the economic item meant for domestic travel and subsistence allowances. Imprests meant for;</p> <p>a) Foreign activities are charged from the economic sub-items meant for foreign travel and subsistence</p> <p>b) Trainings and accommodation are charged from the economic sub-items meant Training expenses</p> <p>c) Boards, Committees and other hospitality are charged from the economic sub-items meant Hospitality supplies and services</p> <p>d) Implementation of donor funded programs/activities that require use of imprests are charged from the relevant economic sub-item meant for implementation of the project such as economic sub-items under other capital grants and transfers</p> <p>e) Imprests for field stations such as sub-county administration units are charged from the relevant economic sub-item where the activity was budgeted for</p> <p>f) Standing imprests are charged from any economic sub-items but accounted for through the relevant economic sub-item on replenishment</p> <p>Therefore, the amount of Kshs.472,971,099 reported as expenditure for the</p>	Director of Accounting Services		

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

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point		Time frame																				
			person	Status																					
		domestic travel and subsistence allowances was accurate as reported. The variance of Kshs.349,519,836 was composed of imprests charged from the following economic items;																							
1 2	<p><b>Variance in Exchequer Releases</b></p> <p>As disclosed in Note 1 to the financial statements, the statement of receipts and payments reflects an amount of Kshs.10,614,043,797 in respect to exchequer releases (transfers from the CRF). However, the County Revenue Fund bank statements reflect exchequer releases of Kshs.10,621,565,597 resulting to an unexplained and unreconciled variance of Kshs.7,521,800.</p> <p>In the circumstances, the accuracy and completeness of the exchequer releases amount of Kshs.10,614,043,797 could not be confirmed.</p>	<p>The Management would wish to comment as follows;</p> <p>a) <b>Comments</b>                      This was a transfer on 17<sup>th</sup> February, 2022 which was cancelled out by a credit entry on the same day by the Central Bank of Kenya as indicated in the attached CRF bank statement. Additionally, there was another credit transfer on 18<sup>th</sup> February, 2022 which was not cancelled out. This uncanceled transfer is what was recognized in the books of accounts and the financial statements. Therefore, the exchequer releases amount of Kshs.10,614,043,797 was accurate and complete.</p>																							
		<table border="1"> <thead> <tr> <th>Txn Date</th> <th>Reference No.</th> <th>Transaction Details</th> <th>Dr. Amount</th> <th>Cr. Amount</th> </tr> </thead> <tbody> <tr> <td>17/02/22</td> <td>FT220483J965</td> <td>Account Transfer TREASURY ORDER DD 17022022 REF:CG/BGM/FIN/CBK/VO L.022/97</td> <td>7,521,800</td> <td>0</td> </tr> <tr> <td>17/02/22</td> <td>FT220483J965</td> <td>Account Transfer TREASURY ORDER DD 17022022 REF:CG/BGM/FIN/CBK/VO L.022/97</td> <td>0</td> <td>7,521,800</td> </tr> <tr> <td>18/02/22</td> <td>FT22049V9ZQB</td> <td>Account Transfer TREASURY ORDER DD 17022022 REF:CG/BGM/FIN/CBK/VO L.022/97</td> <td>7,521,800</td> <td>0</td> </tr> </tbody> </table>	Txn Date	Reference No.	Transaction Details	Dr. Amount	Cr. Amount	17/02/22	FT220483J965	Account Transfer TREASURY ORDER DD 17022022 REF:CG/BGM/FIN/CBK/VO L.022/97	7,521,800	0	17/02/22	FT220483J965	Account Transfer TREASURY ORDER DD 17022022 REF:CG/BGM/FIN/CBK/VO L.022/97	0	7,521,800	18/02/22	FT22049V9ZQB	Account Transfer TREASURY ORDER DD 17022022 REF:CG/BGM/FIN/CBK/VO L.022/97	7,521,800	0			
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**County Government of Bungoma**  
**Bungoma County Executive**  
**Annual Report and Financial Statements for the year ended June 30, 2024**

R e f . N o	Issue / Observations from Auditor	Management comments	Focal Point pers on	T i m e f r a m e:																							
				Stat us																							
2	<p><b>Anomalies in Cash and Cash Equivalents</b></p> <p>The statement of assets and liabilities reflects a balance of Kshs.631,768,735 in respect of cash and cash equivalents which, as disclosed in Note 10A to the financial statements, comprise of balances in seventeen (17) bank accounts maintained by the County Government. However, bank reconciliation statements for five (5) bank accounts reflect receipts in cash book not recorded in bank statements totalling to Kshs.530,243,870. No explanation was provided on why the receipts had not been banked as at 30 June, 2022.</p> <p>In addition, Note 10A to the financial statements indicates that in 2020/2021, the County Government had forty-three (43) active bank accounts with balances. No explanation was provided on the circumstances under which the bank accounts reduced from forty-three (43) in 2020/2021 to seventeen (17) in the year under review and the fate of the balances in the twenty-six (26) accounts not disclosed.</p> <p>In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.631,768,735 as at 30 June, 2022 could not be confirmed.</p>	<p>The Management would wish to comment as follows, including action taken;</p> <p><b>a) Comments</b></p> <p><b>i. Receipts in Cash Book not recorded in the bank – KShs. 530,243,870</b></p> <p>These receipts were composed of Cash-in-transit of KShs. 527,811,340.55 and transfers to the Deposit Account of KShs. 2,432,529.65. The amounts include;</p> <table border="1"> <thead> <tr> <th>Category</th> <th>Bank A/C</th> <th>Amount (KShs.)</th> <th>Amount (KShs.)</th> </tr> </thead> <tbody> <tr> <td rowspan="4">Cash-in-transit</td> <td>CBK – Recurrent</td> <td>238,322,054</td> <td rowspan="4">527,811,340.55</td> </tr> <tr> <td>CBK Development</td> <td>- 227,250,294</td> </tr> <tr> <td>BGM – DANIDA</td> <td>9,852,563</td> </tr> <tr> <td>BGM – NARGIP</td> <td>52,386,429.55</td> </tr> <tr> <td>Transfers to Deposit Account</td> <td>CBK – Deposit</td> <td>2,432,529.65</td> <td>2,432,529.65</td> </tr> <tr> <td colspan="3"><b>Total</b></td> <td><b>530,243,870.2</b></td> </tr> </tbody> </table> <p><b>&gt; Cash-in-transit</b></p> <p>The National Treasury extended the date of closure of the financial activities for the year ended 30<sup>th</sup> June, 2022 so as to allow for the settlement of transactions that were already on Internet Bank Platform but awaiting Exchequer Receipts. These transactions also experienced late approvals by the Office of the Controller of Budget. These payments were concluded on 26<sup>th</sup> July, 2022. Therefore, it has been a normal recurrence every year for all County Governments, characterized by late Exchequer Receipts.</p> <p><b>Appendix 3(a); Extract of bank statements and Forms B – Approved</b></p>	Category	Bank A/C	Amount (KShs.)	Amount (KShs.)	Cash-in-transit	CBK – Recurrent	238,322,054	527,811,340.55	CBK Development	- 227,250,294	BGM – DANIDA	9,852,563	BGM – NARGIP	52,386,429.55	Transfers to Deposit Account	CBK – Deposit	2,432,529.65	2,432,529.65	<b>Total</b>			<b>530,243,870.2</b>			
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County Government of Bungoma  
 Bungoma County Executive

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Reference No.	Issue / Observations from Auditor	Management comments Exchequer Requests	Focal Point persons	Stat us	Time frame:
		<p>➤ <b>Transfers to Deposit Account</b>            When the late payments were made for development expenditure, the withheld related deposits were similarly transferred to the Deposit Account after 30<sup>th</sup> June, 2022.</p> <p><b>Appendix 3(b); Extract of bank statement</b></p> <p>NB; To allow for proper accounting, these transactions were updated in the Cashbooks hence the variance that was accounted for through bank reconciliation</p> <p>ii. <b>Bank Accounts reduced from 43 to 17</b>            During the year 2021/2022, several financial reporting templates were developed by the Public Sector Accounting Standards Board. Therefore, the self-reporting entities in Bungoma were increased. The transactions of these self-reporting entities were then excluded from the Financial Statements of the County Executive so as to allow the entities to self-report. The additional self-reporting entities during the year 2021/2022 include;</p> <ul style="list-style-type: none"> <li>➤ County Revenue Fund</li> <li>➤ Level 4 and 5 hospitals</li> <li>➤ Municipalities</li> <li>➤ Receivers of Revenues</li> </ul> <p>Therefore, the 26 bank account details were captured in the Financial Statements of the respective self-reporting entity</p> <p><b>Appendix 3(c); List of twenty-six bank accounts excluded from the Financial Statements of the County Executive</b></p> <p>b) <b>Action;</b>            The County Government is in continuous pursuit for timely release of Exchequer by the National Government so as to avoid incidences of Cash-in-transit</p>			



County Government of Bungoma  
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Annual Report and Financial Statements for the year ended June 30, 2024

Reference No.	Issue / Observations from Auditor	Management comments	Focal Point persons	Status
		<p>However, this did not affect the accuracy of the Financial Statements as pending bills are essentially disclosures under IPSAS Cash Basis of Reporting</p> <p><b>c) Action;</b></p> <ul style="list-style-type: none"> <li>i. The delay in payment was occasioned by the untimely availing of all supporting documents</li> <li>ii. The County Treasury has since issued a circular establishing the following controls on pending; <ul style="list-style-type: none"> <li>a) Directive to entities to develop clear strategies to manage pending bills</li> <li>b) Restrictions on programs and retreat assignments so as to direct any savings to clearing pending bills</li> </ul> </li> </ul> <p><b>Appendix 2(b) – County Treasury Circular</b></p>		
4	<p><b>Anomalies in Fixed Assets</b></p> <p>Records maintained by the County Executive indicate that during the years between 2017/2018 and 2021/2022, the County Government purchased a total of thirty-five (35) parcels of land valued at Kshs.18,700,000. Although the parcels of land had all been paid for as at 30 June, 2022, the County Government has not obtained title deeds for all of them as at the time of audit in January, 2023.</p> <p>Further, Annex 4 to the financial statements on summary of non-current assets register reflects additions during the year amounting to Kshs.1,780,973,782 which is at variance with the corresponding amount of Kshs.1,609,935,884 shown in the statement of cash flows. The variance of Kshs.171,037,898 has not been explained or reconciled.</p> <p>In addition, the Management did not provide an updated</p>	<p><b>Management Response:</b></p> <p>The Management would wish to comment as follows, including action taken;</p> <p><b>a) Comments</b></p> <ul style="list-style-type: none"> <li>i) <b>Land Without title deeds</b></li> </ul> <p>The Management agreed that the procured land does not have a title deed. This is a compounded challenge in relation to all the land acquired by the County Government after devolution, land inherited from the defunct local authorities and land inherited from the National Government following the transfer of functions as they all experience the same challenge.</p> <ul style="list-style-type: none"> <li>ii) <b>The variance of Kshs.171,037,898</b></li> </ul> <p>The amount was composed of assets acquired by the use of donor funds. These funds were accounted for under note 6 as other capital grants and transfers part of which was used to acquire assets. These grants were budgeted for under the economic sub-item 2640503 and expensed as follows;</p>		

**County Government of Bungoma  
Bungoma County Executive  
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R c f . N o	Issue / Observations from Auditor	Management comments	Focal Point pers on	Stat us	T i m e f r a m e:																								
	<p>asset register with details relating to: nature or type of asset, date of purchase, cost, supplier, unique identification number, current value, current location, user, accumulated depreciation and net book value.</p> <p>In the circumstances, the accuracy, completeness and ownership of the non-current assets valued at Kshs.22,891,249,443 as at 30 June, 2022, could not be confirmed.</p>	<p><b>Grant</b></p> <table border="1"> <thead> <tr> <th></th> <th>Amount (Kshs.)</th> </tr> </thead> <tbody> <tr> <td>RMLF - National Government</td> <td>44,719,735</td> </tr> <tr> <td>KDSP</td> <td>115,948,541</td> </tr> <tr> <td>DANIDA</td> <td>10,369,623</td> </tr> <tr> <td><b>Total</b></td> <td><b>171,037,899</b></td> </tr> </tbody> </table> <p>These assets were categorized in the respective class of assets as follows;</p> <table border="1"> <thead> <tr> <th>Class of assets</th> <th>Amount (Kshs.)</th> </tr> </thead> <tbody> <tr> <td>Infrastructure assets – Roads, Rails</td> <td>44,719,735</td> </tr> <tr> <td>ICT Equipment</td> <td>8,706,680</td> </tr> <tr> <td>Buildings</td> <td>107,241,861</td> </tr> <tr> <td>Office equipment, furniture and fittings</td> <td>2,900,000</td> </tr> <tr> <td>Buildings and structures</td> <td>7,469,623</td> </tr> <tr> <td><b>Total</b></td> <td><b>171,037,899</b></td> </tr> </tbody> </table> <p><b>Appendix 5(a); Supporting Schedules</b></p> <p>iii) <b>Un-updated asset register.</b> See the attached Asset Register. The Management acknowledges that the register has not been fully updated.</p> <p>The County Executive has an Asset Management System that keep track of all county moveable and immovable assets. The Asset Register is one of the reports produced by the system. However, the System operating license expired towards end of the financial year. At the time of audit, access to the system was not possible making it impossible to generate an up-to-date Asset Register.</p>		Amount (Kshs.)	RMLF - National Government	44,719,735	KDSP	115,948,541	DANIDA	10,369,623	<b>Total</b>	<b>171,037,899</b>	Class of assets	Amount (Kshs.)	Infrastructure assets – Roads, Rails	44,719,735	ICT Equipment	8,706,680	Buildings	107,241,861	Office equipment, furniture and fittings	2,900,000	Buildings and structures	7,469,623	<b>Total</b>	<b>171,037,899</b>			
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County Government of Bungoma  
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Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point	Stat	Time frame
			person	us	
		<p>The Management has since provided for funds to renew the Asset Management System Operating License in the current Financial Year.</p> <p><b>Appendix 5(b) – Asset register before the expiry of the licence</b></p>			
5	<p><b>Transfers to Other Government Entities</b></p> <p>As disclosed in Note 5 to the financial statements, the statement of receipts and payments reflects an amount of Kshs.962,742,192 in respect to transfers to other Government entities. However, the amount excludes amounts of Kshs.44,273,433 and Kshs.75,717,730 transferred to Bungoma and Kimilili Municipalities respectively, shown in IFMIS payment details.</p> <p>In the circumstances, the accuracy and completeness of transfers to other Government entities of Kshs.962,742,192 could not be confirmed.</p>	<p>The Management would wish to comment as follows, including action taken;</p> <p><b>a) Comments</b></p> <p>The Management agrees with the finding and would like to comment as follows;</p> <ul style="list-style-type: none"> <li>i. Transactions relating to operations in the Municipalities have always been processed on IFMIS and are paid through a CBK Recurrent bank account shared with the County Executive, commonly known as Treasury Single Account</li> <li>ii. Only funds meant for donor funded programmes were transferred to the operational accounts of the Municipalities</li> </ul> <p>Therefore, the financial operations of the Municipalities were inseparable from the County Executive and could therefore not facilitate accurate reporting by the Municipalities. Therefore, the transactions of the Municipalities were to be accurately reported as part of the County</p> <p><b>b) Actions;</b></p> <ul style="list-style-type: none"> <li>i. The County Treasury has since instructed the Municipalities to open their bank accounts with Central Bank of Kenya. This will help to enhance financial autonomy and reporting by the Municipalities</li> <li>ii. The Municipal PFM Officers have since been trained on the new Financial Reporting Template issued by the Public Sector Accounting Standards Board. The County Government expects the Boards to make independent financial reports from the year 2022/2023</li> </ul> <p><b>Appendix 6(a); County Treasury Circular on opening of bank accounts</b></p> <p><b>Appendix 6(b); Invitations for Trainings</b></p>			

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R e f e r e n c e	I s s u e /	O b s e r v a t i o n s	F o c a l P o i n t	S t a t u s	T i m e f r a m e														
6	Issue / Observations from Auditor	<p><b>Unsupported Facilitation of MCAs of County Assembly of Bungoma</b></p> <p>As disclosed in Note 4 to the financial statements, the statement of receipts and payments reflects use of goods and services amount of Kshs.2,037,798,793 which includes an amount of Kshs.377,187,730 in respect of hospitality supplies and services, out of which Kshs.3,717,200 was incurred in facilitating Members of County Assembly (MCAs) of the County Assembly of Bungoma for various activities carried out by the County Executive. However, supporting documents like invitation letters, letter from the speaker of the County Assembly confirming that the MCAs' allowances were authorized by the County Assembly were not provided for audit.</p> <p>In the circumstances, accuracy, completeness and propriety of the expenditure of Kshs 3,717,200 could not be confirmed.</p>	<p>The Management would wish to comment as follows;</p> <p><b>Comments;</b></p> <p>The facilitation was in respect to Debt management Strategy paper and County Fiscal Strategy Paper 2022 which had not been budgeted for by the County Assembly. See the attached supporting documents;</p> <p><b>Appendix 7: Invitation letters, letter from the County Assembly requesting for facilitation and Payment Voucher</b></p>																
<b>OTHER MATTER</b>																			
1	<b>Budgetary Control and Performance</b>	<p>The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.13,913,11,772 and Kshs.10,761,624,843 respectively, resulting to under-funding of Kshs.3,151,486,929 or 23% of the approved budget. Similarly, the County Executive incurred actual expenditure of Kshs.10,969,013,054 against approved budget of Kshs.13,913,11,772 resulting to under-performance of Kshs.2,944,098,718 or 21% of the budget.</p> <p>The under-funding and under-performance affected the planned activities and may have impacted negatively on</p>	<p>The Management would wish to comment as follows including the action taken;</p> <p>a) <b>Comments</b> – The under-absorption was caused by;</p> <p>i. Delay in receipt of Exchequer Releases. The Exchequer was not received on time so as to allow for sufficient time for planning and making payments for the planned activities on a timely manner. The Performance of the Exchequer Releases against the cash flow plan was as follows;</p> <table border="1" style="width: 100%; text-align: center;"> <thead> <tr> <th rowspan="2">Description</th> <th colspan="4">Amount (KShs.)</th> </tr> <tr> <th>Q<sub>1</sub></th> <th>Q<sub>2</sub></th> <th>Q<sub>3</sub></th> <th>Q<sub>4</sub></th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td><b>Total</b></td> </tr> </tbody> </table>	Description	Amount (KShs.)				Q <sub>1</sub>	Q <sub>2</sub>	Q <sub>3</sub>	Q <sub>4</sub>					<b>Total</b>		
Description	Amount (KShs.)																		
	Q <sub>1</sub>	Q <sub>2</sub>	Q <sub>3</sub>	Q <sub>4</sub>															
				<b>Total</b>															

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Report Notes	Issue / Observations from Auditor service delivery to the public.	Management comments	Focal Point pers on	Stat us	T i m e f r a m e																								
		<table border="1"> <tr> <td>Projected</td> <td>2,878,938,872</td> <td>2,878,938,872</td> <td>2,878,938,872</td> <td>11,515,755,488</td> </tr> <tr> <td>Actual</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Under/Over-receipt</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Targeted receipts (%)</td> <td>100%</td> <td>100%</td> <td>100%</td> <td>100%</td> </tr> <tr> <td>Actual receipts (%)</td> <td></td> <td></td> <td></td> <td></td> </tr> </table> <p>ii. The late receipts may not provide sufficient time for effective planning and spending of the same in whole.</p> <p><b>Appendix 2(a) - Analysis of Exchequer Receipts.</b></p> <p><b>Appendix 2(b) - Extract of the County Revenue Fund Bank Statement.</b></p> <p><b>Appendix 2(c); Funds received in June, 2022 and Funds received in July, 2022</b></p> <p>i. Other contributing factors to a limited extent include projects that had not been completed, incidences of terminated contracts due to non-performance among other</p> <p><b>Action-</b> As explained above, the major contributor to under-absorption is delayed Exchequer Releases. The County Government is in continuous pursuit of this matter through the Council of Governors so as to ensure that Exchequer Releases are made on time by The National Treasury. Other planned controls include:</p> <p>a) Introduced and implementing measures aimed at enhancing own source revenue</p> <p><b>Appendix 5(a); Revenue raising measures</b></p> <p>b) Put in place measures aimed at increasing efficiency in public</p>	Projected	2,878,938,872	2,878,938,872	2,878,938,872	11,515,755,488	Actual					Under/Over-receipt					Targeted receipts (%)	100%	100%	100%	100%	Actual receipts (%)						
Projected	2,878,938,872	2,878,938,872	2,878,938,872	11,515,755,488																									
Actual																													
Under/Over-receipt																													
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Actual receipts (%)																													

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Rec f N o	Issue / Observations from Auditor	Management comments	Focal Point persons	Stat us	T i m e f r a m e:																	
2	<p><b>Unresolved Prior Year Matters</b> As disclosed under the progress on follow up of auditor's recommendations section of the financial statements, some of the prior year audit issues remained unresolved as at 30 June, 2022. Management has not provided satisfactory reasons for the delay in resolving the issues.</p>	<p>procurement processes so as to procure items on time and within the applicable legislations <b>Appendix 5(b); County Executive Order No. 1</b></p> <p>c) Establish a comprehensive Monitoring and Evaluation System in assessing the performance of all projects, identifying challenges and corrective actions to deliver project outputs. This will be done through multifaceted monitoring of project performance by Appointment of Project Implementation Teams for complex projects <b>Appendix 5(c); Budget Circular 2023/2024</b></p> <p>Engage the Office of the Controller of Budget on faster processing of county exchequer requisitions. The Management would wish to comment as follows;</p> <p>a) <b>Comments</b> The audit report for the year ended 30 June, 2020 raised seven issues and the audit report for the year ended 30 June, 2021 raised thirteen issues on the Department whose status is as follows;</p> <table border="1" data-bbox="730 891 922 1794"> <thead> <tr> <th rowspan="2">Status</th> <th colspan="2">No. of issues</th> </tr> <tr> <th>2019-2020</th> <th>2020-2021</th> </tr> </thead> <tbody> <tr> <td>Resolved</td> <td>1</td> <td>4</td> </tr> <tr> <td>Partially resolved</td> <td>3</td> <td>0</td> </tr> <tr> <td>Not Resolved</td> <td>3</td> <td>9</td> </tr> <tr> <td><b>Total</b></td> <td><b>7</b></td> <td><b>13</b></td> </tr> </tbody> </table> <p><b>Appendix 7(a); Progress on Prior Year Issues 2019-2020</b> <b>Appendix 7(b); Progress on Prior Year Issues 2020-2021</b></p>	Status	No. of issues		2019-2020	2020-2021	Resolved	1	4	Partially resolved	3	0	Not Resolved	3	9	<b>Total</b>	<b>7</b>	<b>13</b>	CEC M, Finance and Economic Planning	Suspended	
Status	No. of issues																					
	2019-2020	2020-2021																				
Resolved	1	4																				
Partially resolved	3	0																				
Not Resolved	3	9																				
<b>Total</b>	<b>7</b>	<b>13</b>																				

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R e f . N o	Issue / Observations from Auditor	Management comments	Focal Point pers on	Stat us	T i m e f r a m e															
		<b>Action</b> – The County Treasury shall continue to pursue the partially resolved and unresolved issues. This is as some of the issues carry an external risk such as delayed Exchequer Receipts, Variances between IFMIS and Financial Statements etc. The County Treasury shall work jointly with the related agencies on issues that carry an external risk so as to resolve them																		
<b>REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES</b>																				
1	<p><b>Outstanding Imprest</b></p> <p>The statement of assets and liabilities reflects a balance of Kshs.46,734,065 in respect of accounts receivable - outstanding imprest which, as disclosed in Note 11 to the financial statements, relates to Government imprest. Out of the balance, imprests totaling to Kshs.35,149,850 were issued in 2016/2017, 2018/2019, 2019/2020 and 2020/2021 financial years, while the balance of Kshs.11,584,215 relates to the year under review. No explanation was provided for failure to account and recover the imprests from the defaulting officers, contrary to Regulation 93(5) of the Public Finance Management (County Governments) Regulations, 2015, which requires an imprest holder to surrender or account for imprest within seven (7) working days after returning to duty station.</p> <p>In the circumstances, Management was in breach of the law.</p>	<p>The Management would wish to comment as follows including the action taken;</p> <p>a) <b>Comments</b> – The summary status of imprest in the Department of Finance is as follows;</p> <table border="1"> <thead> <tr> <th>Category</th> <th>Amount (Kshs.)</th> <th>Remark</th> </tr> </thead> <tbody> <tr> <td>Surrendered</td> <td>Kshs.10,603,045</td> <td>Payment vouchers available</td> </tr> <tr> <td>Taken by EACC</td> <td>Kshs.12,676,650</td> <td>Supporting documents were taken before the imprests were fully processed.</td> </tr> <tr> <td>Unsurrendered</td> <td>Kshs.1,086,000</td> <td>Forwarded to Payroll Office for recovery</td> </tr> <tr> <td><b>Total</b></td> <td><b>Kshs.23,827,675.00</b></td> <td></td> </tr> </tbody> </table> <p><b>Appendix 004(a) – Analysis of Imprests.</b></p> <p><b>Appendix 004(b) – Payment Voucher for the surrendered imprest and Appendix 004(c) – Inventory of EACC</b></p> <p>b) <b>Action;</b></p> <p>i. Communication has since been made to the Payroll Office to</p>	Category	Amount (Kshs.)	Remark	Surrendered	Kshs.10,603,045	Payment vouchers available	Taken by EACC	Kshs.12,676,650	Supporting documents were taken before the imprests were fully processed.	Unsurrendered	Kshs.1,086,000	Forwarded to Payroll Office for recovery	<b>Total</b>	<b>Kshs.23,827,675.00</b>		Respe ctive Acco untin g Offic ers	Parti ally resol ved	3 m o n t h s
Category	Amount (Kshs.)	Remark																		
Surrendered	Kshs.10,603,045	Payment vouchers available																		
Taken by EACC	Kshs.12,676,650	Supporting documents were taken before the imprests were fully processed.																		
Unsurrendered	Kshs.1,086,000	Forwarded to Payroll Office for recovery																		
<b>Total</b>	<b>Kshs.23,827,675.00</b>																			

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Ref. No.	Issue / Observations from Auditor	Management comments	Focal Person	Time frame:	
				Status	Time frame
		<p>initiate recovery of the unsurrendered imprest</p> <p><b>Appendix 004(d) – Communication to the Payroll Office and the Accounting Officers</b></p> <p>ii. The County Treasury has since issued a circular establishing the following controls on imprests;</p> <ul style="list-style-type: none"> <li>• Reemphasis on surrender of temporary imprests within seven days after return to duty station and/or completion of the activity</li> <li>• Upper ceiling on standing imprests</li> <li>• Surrender of standing imprests by 15<sup>th</sup> June of every year</li> <li>• Debarment on issuance of multiple imprests</li> </ul> <p><b>Appendix 5(e) – County Treasury Circular</b></p>			
2	<p><b>Late Receipt of Exchequer Issues from The National Treasury</b></p> <p>Review of bank statements and cash books of the County Executive revealed that out of the exchequer releases of Kshs.10,614,043,797 reflected in the statement of receipts and payments, exchequer releases totalling to Kshs.571,770,689 were received on diverse dates between 16 June, 2022 and 15 July, 2022. This is contrary to Section 17(6) of the Public Finance Management Act, 2012 which provides that the National Treasury shall, at the beginning of every quarter, and in any event not later than the fifteenth day from the commencement of the quarter, disburse monies to County Governments. No explanation was provided on why funds from the National Treasury were not received in time as required by law.</p> <p>In the circumstances, the County Executive was not able to accomplish its activities and programs as projected in the annual budget.</p>	<p>The Management would wish to comment as follows including the action taken;</p> <p>a) <b>Comments</b> – The County Government has experienced challenges beyond its control due to late disbursements as reported by the auditor.</p> <p><b>Action</b> – The Management commits to continue pursuing for the timely release of funds through the Council of Governors and The Senate Parliament</p>	Respective Accounting Officers	Partially resolved – Recovery initiated	3 months

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R e f . N o	Issue / Observations from Auditor	Management comments	Focal	Stat	T i m e f r a m e:
			Point pers on		
3	<p><b>Excess Wage Bill - Finance/CPSB/CS</b></p> <p>The statement of receipts and payments reflects expenditure of Kshs.4,842,460,885 in respect of compensation of employees, which represents 45% of the total receipts in the year of Kshs.10,761,624,843. This is 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</p> <p>In the circumstances, Management was in breach of the law.</p>	<p>The Management would wish to comment as follows including the action taken;</p> <p>a) <b>Comments</b> - The Management agrees that the wage bill is beyond the prescribed 35%. This has been occasioned by a number of factors as discussed in the previous audit reports with the County Assembly. The factors include;</p> <ol style="list-style-type: none"> <li>i. The wage bill is generally expected to experience an increment of 1-2% per annum, holding all other factors constant. This increase occurs as a result of the annual automatic increments accorded to each employee</li> <li>ii. Implementation of the Collective Bargaining Agreement for the Health Personnel in the year 2017/2018</li> <li>iii. Conversion of the terms of employment of the ECDE teachers from contractual to permanent in the year 2018</li> <li>iv. Conversion of the terms of employment of the casual employees to permanent in the year 2017/2018</li> <li>v. Phased Implementation of Salary Increments for the staff of the County Executive as per the various SRC Circulars. The county government is currently implementing Phase IV of the recommended salaries for the staff of the County Executive</li> <li>vi. Recruitments that have been made over time since 2013 to fill in positions that lack critical staff</li> <li>vii. Implementation of the Civil Servants Superannuation Scheme from the year 2020</li> </ol> <p>The wage bill has also experienced a gradual that the Management considers to be manageable. However, the current percentage is considered high due to the depressed and unpredictable revenues. The share of the equitable revenue has been highly erratic over the last five years as indicated below, making it difficult to develop an effective human resource plan.</p>			

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R e f . N o .	Issue / Observations from Auditor	Management comments						Focal Point pers on	Stat us	T i m e f r a m e:
		Year	16/17	17/18	18/19	19/20	20/21			
		Equitable Share (KShs.)	8,282,207,063	8,758,000,000	8,949,000,000	8,893,650,000	8,893,650,000	10,659,435,192		
		Annual Increment (KShs.)	606,480,346	475,792,937	191,000,000	-55,350,000	-	1,765,785,192		
		Annual Increment (%)	8%	6%	2%	-1%	0%	20%		
		<p><b>b) Action</b> – In view of the ensuing challenges, the County Treasury has guided through a budget circular that;</p> <ul style="list-style-type: none"> <li>i. Resources should not be allocated for new recruitments, interns, casuals or upgrading of the officers unless there is approval of the County Treasury</li> <li>ii. MDAs to only seek for SRC's advice on salary increase subsequent to confirmation of funds by the County Treasury</li> </ul> <p><b>Appendix 005: Extract Budget Circular 2023/2024</b></p>								
4	<p><b>Unremitted Statutory Contributions - Finance</b></p> <p>Records maintained by the County Government revealed that as at 30 June, 2022, the County Executive had not remitted statutory deductions amounting to Kshs.461,337,574 due to five (5) statutory bodies. The</p>	<p>The Management would wish to comment as follows including the action taken;</p> <p><b>a) Comments</b> – Non-remittance of pension was occasioned by inadequate budgetary allocation on employer contribution. Further, an accumulation of interest is created as a result of delay in</p>								

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R e f . N o	Issue / Observations from Auditor	Management comments	Focal	Stat	T i m e f r a m e
			Point pers on		
	<p>amount of Kshs.461,337,574 is made up a principal amount of Kshs.361,218,466 and accumulated interest of Kshs.100,119,108 arising from the non-remittance of the statutory dues.</p> <p>In the circumstances, Management was in breach of the law.</p>	<p>Exchequer Releases which then prompts the payments to be made after 9<sup>th</sup> of each month</p> <p><b>b) Action</b> –The County Government has taken the following actions;</p> <p>i. The settlement of the arrears will allow the County Government to enter into a formal negotiation for full or partial waiver of interest on the outstanding principal through a negotiating framework provided by Intergovernmental Relations Technical Committee (IGRTC)</p> <p><b>Appendix 006; Listing of settled arrears</b></p> <p>ii. The current dues are remitted on time so as to avoid further recurrence</p> <p>iii. The County Treasury has also guided the MDAs to ensure that personnel costs are accurately forecasted</p> <p><b>Appendix 006; Extract of 2023/2024 Budget Circular</b></p>			
<b>REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE</b>					
1	<p><b>Composition of Audit Committee and Failure to Operationalize the Risk Management Policy Framework</b></p> <p>As reported previously, review of the audit committee members' appointment letters and the audit committee meeting minutes revealed that as at 30 June, 2022, the committee lacked two (2) members: an independent member and a representative of the County Treasury. The positions fell vacant on 4 December, 2018 and 3 March, 2020 respectively.</p> <p>In addition, the County Government was yet to operationalize the approved Risk Management Policy</p>	<p>The Management would wish to comment as follows;</p> <p><b>a) Comments</b></p> <p><b>i) Composition of the audit committee;</b></p> <p>Ms. Millicent Khaoma was replaced by Mr. Bernard Muchanga as a representative of the County Treasury.</p> <p><b>Appendix 7: Appointment of the County Treasury Representative</b></p> <p>Mr. Gabrielle Wekesa Kibiriti was an independent member who resigned on 18<sup>th</sup> December, 2018. The member has not been replaced. The Management commits to ensure that the vacant position is filled out within a reasonable time.</p>			

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R e f . N o	Issue / Observations from Auditor	Management comments	Focal Point pers on	T i m e f r a m e:	
				Stat us	
	<p>framework and did not have an updated risk register, contrary to Regulation 158(i)(b) of the Public Finance Management (County Governments) Regulations, 2015.</p> <p>In the circumstances, effectiveness of internal controls, risk management and governance of the County Government could not be confirmed.</p>	<p><b>ii) Failure to Operationalize the Risk Management Policy Framework</b></p> <p>The County Treasury has had challenges in making the MDAs to be receptive of Risk Management Initiatives as Risk Management is considered to be a difficult undertaking by the MDAs. However, the Internal Audit Unit has since developed a Risk Register for the MDAs that will help to jump-start risk management activities in the MDAs.</p> <p><b>Appendix 8(a); Extract of Teammate+ Risk Register</b></p> <p><b>b) Action;</b></p> <p>i. The County Treasury has since trained the MDAs which has not resolved the challenge</p> <p><b>Appendix 8(b); Sample Certificates</b></p> <p>The County Treasury plans to undertake further trainings of the MDAs on risk management</p>			

  
 .....  
**CPA. Chrispinus Barasa**  
**ICPAK NO. 19812**  
**County Executive Committee Member – Finance and Economic Planning**  
 Date... 29/9/2024 .....

**BUNGOMA COUNTY EXECUTIVE**  
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**15. Annexes**

**Annex 1: Analysis Of Transfers From the CRF**

Period (2023/24)	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total
	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)
County Executive -Rec	1,561,680,842	1,510,676,744	1,460,748,429	2,251,192,017	6,784,298,032
County Executive -Dev	20,754,740	321,146,412	209,557,376	1,822,521,154	2,373,979,682
County Assembly -Rec	170,916,267	344,131,963	199,724,633	417,465,303	1,132,238,166
County Assembly -Dev	24,746,860		33,089,254	35,174,001	93,010,115
<b>Special Purpose A/c</b>					-
Word Bank-NARIGP-State Department of Crop Development				4,729,897	4,729,897
IDA World Bank National Agricultural Value Chain Development Project (NAVCDP) -State Department of Crop Development				200,112,952	200,112,952
Industrial Park and Aggregation			50,000,000	98,269,000	148,269,000
DANIDA - Universal Healthcare in Devolved Units Programme	28,609,313			32,295,099	60,904,412
(IDA) World Bank Credit-Financing localy Led climate programme (FFLoCA) <sup>1</sup>	10,830,250			400,781,944	411,612,194
Agricultural Sector Development Support Programme II (ASDSP II)-State Department of Crop Development				1,593,849	1,593,849
Kenya Livestock Commercialization Project (KELCLOP)				16,095,837	16,095,837
Word Bank-Kenya Informal settlement improvement project (KISIP II)-State Department of Housing & Urban Development				40,000,000	40,000,000
Education Support Programme			60,000,000	135,000,000	195,000,000
Development of VTCs				19,000,000	19,000,000
County Trade loan Fund				10,000,000	10,000,000
Emergency Fund				10,000,000	10,000,000
<b>Total</b>	<b>1,817,538,272</b>	<b>2,175,955,119</b>	<b>2,013,119,692</b>	<b>5,494,231,053</b>	<b>11,500,844,136</b>

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**Annex 2: Analysis Of Pending Accounts Payable**

S/No.	Supplier Of Goods or Services	Contract no. / LPO/LSO	Particulars	Original Amount (Contract sum)	Balance at the beginning of the year (July 2023)	Addition During the year	Amount paid During the year 2023/2024	Outstanding Balance June 2024
				a	b	c	d=a+b-c	
<b>Construction of Buildings</b>								
1	Getrans Solutions Limited		Proposed construction and Completion of Milk Processing Plant in Webuye			11,637,890		11,637,890
2	Jowk enterprties	BGM/CNTY/ALFIC/OT/260/2017/2018	Proposed completion of chwele chicken slaughter house	12,438,077	3,244,034		3,244,034	-
3	M/S Evadhi Enterprises		Construction Of Gate And Fencing of Maeni Warehouse			549,160		549,160
4	M/S Likifa(K)Ltd		Construction of Bumula DFCS Milk Cooler House			4,390,580		4,390,580
5	M/s mcerai engineering works	912245/2021/2022	Renovation of mbakalo coffee ware house in bungoma county	3,817,500	3,817,500		1,800,000	2,017,500
6	M/S Nawate Holding Limited		Construction Of Namwela Coffee Warehouse			2,049,950		2,049,950
7	M/S Willard Guest House		Provision of Catering Services During Agricultural Field Day in Tuuti/Marakaru Ward			100,000		100,000
8	Nabwaya contractors	bgn/cnty/ot/ALFIC/203/2018-2019	Proposed renovation works	2,424,980	984,840	1,440,140		2,424,980
9	Skyport logistics	903608/ 2021/2022	Proposed renovation works of 2no hostels and 1no. Classroom block at mabanga	5,805,400	5,796,659		5,796,659	-
10	M/s Gaspas Engineering works	1188553/2022/2023	Construction of office block	11,756,148		11,756,148		11,756,148
11	Bamuchi Data Solutions		Proposed Construction Of 1No Ecde Classroom At Lutaso,Njata And Wandabwa Primary School In Ndivisi Ward			180,361		180,361
12	Barbola Company Limited		Proposed Erection And Completion Of 1 Nuecde Classroom And 2No Door Pit Latrine At Kaboriot,Chepkowo And Kumorlia Primary Schools In Chepsuk Ward			2,223,890		2,223,890
13	Benwax		Proposed Completion Of No 1 Ecde Classroom At Khasolo, Radi And Mwiyege In Kimaeti Ward			905,496		905,496
14	Calemart International Company Limited		Proposed Erection And Completion Works Of 1No Ecde Classroom At Bituyu And Nambalal Primary Schools In Sitikho Ward			1,253,800		1,253,800
15	Daytime Renovators		Proposed Erection And Completion Of Admin Block And Computer Lab/ Design At Cheptais Vtc,Cheptais Ward			400,000		400,000
16	Dot Engineering Construction		Proposed Erection And Completion Works For 1 No Ecde Classroom At Remwa Primary School In Kabula Ward			1,450,000		1,450,000
17	Frankism General Contractors		Proposed Erection And Completion Of 1 No Classroom At Mbakalo And Namawanga Primary School In Mbakalo Ward			1,632,200		1,632,200
18	Gabverox General Agencies Limited		Proposed Erection And Completion Works Of 1No Ecde Classrooms And 2No Door Pit Latrine At Siaka Primary And Construction Of 1No Ecde Classroom And Office At Namwacha Primary Schools In West Sangalo Ward			876,204		876,204
19	Gabverox General Agencies Ltd		Proposed Erection And Completion Works For 1No.Ecde Classroom And 2No.Door Pitlatrine At Siaka Primary And Construction Of 1No.Ecde Classroom And Office At Namwacha Primary School In West Sangalo Ward			3,383,490		3,383,490
20	Henford Limited		Proposed Erection And Completion Of 1 No Workshop At Lwanja Vtc In West Bukusu Ward			620,530		620,530
21	Hertz Investments Ltd		Proposed Erection And Completion Works Of 1No Ecde Classroom At Toloso,Kikai And Mutonyi Primary Schools In Namwela Ward			1,506,181		1,506,181
22	Inter Regional Company Ltd		Proposed Erection And Completion Of 1No Ecde Classroom And 2No Doors Pit Latrines At Kostoyi,Cheronges And Chehilde Primary Schools In Kaptama Ward			523,554		523,554
23	Khatiri Enterprise		Proposed Construction Of 1 No Ecde Classroom At Makhonge Primary School And Completion Of Ecde At Makhonge Primary In Chwele Kabuchai Ward			2,451,510		2,451,510
24	Madini Extra		Proposed Erection And Completion Works For 1 No Ecde Classroom At Bulukha Primary In Cheptais Ward			684,300		684,300
25	Madini Extra		Proposed Erection And Completion Works For 1 No Ecde Classroom At Kiptungururwo Primary School In Kapkateny Ward			650,680		650,680

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26	Makhoas Builders Ltd		Proposed Erection And Completion Works For 1 No Ecde Classroom At Bungeo And Yabeko Primary Schools And 1 No Workshop At Nalokoli Vtc In Malakisi/Kullisuru Ward		217,900	217,900	217,900
27	Makholwe General Agencies		Proposed Erection And Completion Of 1 No Ecde Classroom At Naitotisa Primary School In Khasoko Ward		518,660	518,660	518,660
28	Mau Co Ltd		Proposed Erection And Completion Of Works For 1 No Ecde Classroom And 2 No Door Pit Latrine At Muruan, Chebich, Chepchahei And Masasek Primary Schools In Kapkatny Ward		3,212,760	3,212,760	3,212,760
29	Mifa Agencies		Proposed Erection And Completion Works For 1 No Ecde Classroom At Sanaodiki Pm, Sanaodiki A, Namillama And Kilichori Primary Schools In Chewele/Kabuchai Ward		33,380	33,380	33,380
30	Mosaic Oumph		Proposed Erection And Completion Of 1 No Ecde Classroom At Kametjo Primary Schools In Kapkatna Ward		141,813	141,813	141,813
31	Ndombisa General Supplies		Proposed Erection And Completion Of 1 No Ecde Classroom 5 At Kipoom Kapkeke And Chemositet Primary Schools In Kapkatny Ward		1,096,760	1,096,760	1,096,760
32	Ndombisa General Supplies		Proposed Erection And Completion Of 1 No Ecde Classroom At Lumuli And Stenda S.A Primary Schools In Mibuu Ward		1,487,620	1,487,620	1,487,620
33	Ollichem Enterprises		Proposed Construction Of 1 No Ecde Classroom At Marakuru, Londo And Namundi Primary School In Lwandanyi Ward		278,581	278,581	278,581
34	Ommuma Ventures Ltd		Proposed Erection And Completion Works For 1 No Ecde Classroom And 1 No Door Pit Latrine At Bunjosi And Sirende Primary School In Miskhu Ward		2,948,160	2,948,160	2,948,160
35	Pasali Enterprise Limited		Proposed Construction Of 1 No Ecde Classroom At Kebel Sirgeol Kapchebon And Iya Pri Schools In Kapkatna Ward		1,400,190	1,400,190	1,400,190
36	Pasali Enterprise Limited		Proposed Erection And Completion Works For 1 No Ecde Classroom At Kebel, Sirgeol, Kapchebon And Iya Primary School In Kapkatna Ward		1,400,190	1,400,190	1,400,190
37	Puasobi Investments		Proposed Erection And Completion Works For 1 No Classroom At Nandingwa Taabuti And St Joseph Nakholo Pri School In South Bukusu Ward		1,506,575	1,506,575	1,506,575
38	Revois Enterprises		Proposed Erection And Completion Of 1 No Classroom And 2 No Door Pit Latrine At Namunji Primary School In Bumula Ward		1,600,000	1,600,000	1,600,000
39	Robamach Company Ltd		Proposed Erection And Completion Of 1 No Ecde Classroom At Chemwa And Kabuchai Primary Schools In West Nalondo Ward		1,284,727	1,284,727	1,284,727
40	Rova Capital Ltd		Proposed Erection And Completion Of 1 No Ecde Classroom At Mungere Primary School In Khasoko Ward		1,348,892	1,348,892	1,348,892
41	Shirumo Agencies		Proposed Construction Of 1 No Ecde Classroom At Miskhuu Riverside And Mfugi Primary School In Millima Ward		337,347	337,347	337,347
42	Sinawa Enterprises Ltd		Proposed Erection And Completion Of Admin Block, Computer Lab And Classroom (Design D And Renovation Of Existing Structures At Lwandanyi Vtc, Lwandanyi Ward		664,848	664,848	664,848
43	Schremax Supplies Ltd		Proposed Erection And Completion Works For 2 No Workshop At Kipalirok Vtc In Cheppak Ward		1,371,140	1,371,140	1,371,140
44	Sunkhyng Logistics Limited		Proposed Erection And Completion Works For 1 No Ecde Classroom And 1 No Door Pit Latrine At Laucho Primary School In West Nalondo Ward		1,399,800	1,399,800	1,399,800
45	Swalibora And Mwawame K Ltd		Proposed Erection And Completion Of Works For 1 No Ecde Classroom And 2 No Door Pit Latrine At Pefa, Kiboochi, Mabanga And Luuya Primary Schools In Luuya Bwaka Ward		865,640	865,640	865,640
46	Tenestone Ltd		Proposed Erection And Completion Of Chewele Vocational Training Centre Of Excellence		10,428,907	10,428,907	10,428,907
47	Tuscany Company		Proposed Erection And Completion Of 1 No Ecde Classroom And 1 No Door Pit Latrine At Kapkong, And Suet Primary Schools In Cheppak Ward		1,450,000	1,450,000	1,450,000
48	Wellaro Ltd		The Proposed Erection And Completion Of 1 No Ecde Classroom At Kamkata And Sendra Primary Schools In Mt Elgon Ward		1,391,492	1,391,492	1,391,492
49	Whimala Enterprise		Proposed Erection And Completion Works For 1 No Ecde Classroom At Syekumulo And Masuro Primary School In Bumula Ward		2,584,140	2,584,140	2,584,140
50	Glare technology	BGM/CNTY/07/08/2023-2027	Supply, installation and commissioning of electrical lighting equipment at high altitude training centre phase 1	2,436,568	2,436,568	2,436,568	2,436,568

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51	Kongasis investment limited	794646-2019-2020	Fencing of sang'alo	5,827,238	2,109,705		2,109,705		
51	Lihifa k. Ltd	BGM/CNTY/OT/GCS/312/2018-19	Construction of maeni youth empowerment centre	5,671,170	1,666,282		1,666,282		
53	Lusal general supply limited	NEG NO 833813-2020-2022	Construction of sangalo multipurpose hall	849,845	849,845		849,845		849,845
54	Snowpeak ltd	BGM/CNTY/107/08/2015-2016	Supply, installation and commissioning of kitchen cold equipment at high altitude training centre phase 1	1,475,540	496,674		496,674		496,674
55	Std media		Advertisement of Sangalo Multipurpose Hall			215,800			215,800
56	Std media		Advertisement of high altitude training centre			215,800			215,800
57	Alerema enterprises	86567-2020/2021	Proposed construction of nakhiwana dispensary in limaeti ward	2,896,320	1,728,293		1,728,293		
58	Aeropar solutions	900215-2021/2022	Construction of kabula general ward	1,218,190	1,218,190		1,218,190		
59	Aeropar Solutions limited		Construction of 4NO. Doors pit latrines at Khachonge dispensary	935,400		800,477			800,477
60	Aeropar solutions company	900215-2021/2022	Construction of kabula he general ward	3,362,635	345,000		345,000		
61	Akoli and jo co ltd	908719-2021-2022	Erection and completion of laboratory and 2no door pit latrine at sikhulu dispensary	2,933,357	300,950		300,950		
62	Befra ventures	913085-2021-2022	Construction of 2no doors pit latrine with urinal at matumbufu primary school in bukembe west ward.	495,220	495,220		495,220		
63	Befra ventures	844196-2020/2021	Construction of maternity wing at muanda dispensary	3,584,185	2,073,280		2,073,280		
64	Compton ltd	832946-2020-2021	Proposed construction of out-patient wing at sinoko hospital in ndivisi ward	2,892,130	887,981		887,981		
65	Glinmax Enterprises		Proposed Completion of maternity ward Nayanda and fencing at Mabuusi Dispensary	1,500,000		1,218,800			1,218,800
66	Grifon Nest Contractors ltd		Erection and completion works of maternity wing at Chebukwabi dispensary			1,581,700			1,581,700
67	Kaulila Enterprises		renovation at Chweke Subcounty Hospital	2,510,986		2,510,986			2,510,986
68	Kormo ltd	942754-2021-2022	Construction 4 door pit latrine at musiya ecde,bumula ward	591,710	989,510		989,510		
69	Litser solution ltd	1173564-2022/2023	Completion of mukweya dispensary	2,911,750	2,911,457		2,911,457		
70	Lusiso construction ltd	1173553-2022/2023	Construction of 4no door pit latrine at miluki dispensary siboti ward.	890,500	880,518		880,518		
71	Lweya (s)company ltd	906120-2021-2022	Construction of pit latrine and urinal at makomonye mkt dispensary	850,745	698,245		698,245		
72	M/S Sinawa dispensary limite		Proposed erection and completion of staff house at Lurare market	1,495,382		289,215			289,215
73	M/S Beimu ent. ltd		Proposed construction of 4No.Door pit latrine at cheppuk market	996,579		271,151			271,151
74	M/S Bures general agencies co.Ltd		Proposed erection and completion works for maternity wing dispensary	1,967,390		1,671,526			1,671,526
75	M/S Dawalyn ventures ltd		Proposed completion works for staff houses at Kaboywo dispensary	939,670		652,824			652,824
76	M/s Dot Engineering construction		Proposed construction of 4No pit latrine and urinal at Kayaya dispensary	762,120		593,884			593,884
77	M/S Ewathi ent.		Proposed construction of fence and gate for Mangana	1,434,919		1,434,919			1,434,919
78	M/S Felters investment		Supply and delivery of food stuffs	1,418,560		1,418,560			1,418,560
79	M/S Gashame solution enterprises	1475510	Proposed renovation works for Lwanda dispensary	949,809		807,965			807,965
80	M/S Grifon Nest Contractors Ltd		Erection and completion works of maternity wing at Chebukwabi dispensary	1,890,805		1,854,805			1,854,805

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81	M/S Hedka Agencies Ltd		Proposed erection and completion of male and female ward at machakha dispensary phase 1	2,303,000		1,334,663	-	1,334,663
82	M/S Hedka Agencies Ltd	3844178	Purchase of neglected tropical diseases	990,310		990,310	-	990,310
83	M/S Jaleforest Construction Ltd		Proposed renovation works of ngoli dispensary	849,829		433,614	-	433,614
84	M/S Jeraso Ent. Ltd		Proposed construction of 4no. Door pit latrine and urinal at Namatoto dispensary	878,178		673,483	-	673,483
85	M/S Kemasha Investment Co. Ltd		Proposed erection and completion of out-patient wing and maternity wing for makuanjo dispensary	14,443,311		4,661,605	-	4,661,605
86	M/S Kemasha Investment Co. Ltd		Proposed erection and completion of out-patient unit and 2No door pit latrine for misanga dispensary	5,890,976		3,033,918	-	3,033,918
87	M/S Korch Laboratory Solution	3516875	Supply and delivery of medical equipment for Ehuuya dispensary in Milima ward	1,900,000		1,890,125	-	1,890,125
88	M/S Lussio Construction Ltd		Proposed erection and completion works for outpatient wing	1,199,650		1,199,650	-	1,199,650
89	M/S Lussio Construction Ltd		Proposed construction of 4No door pit latrine with urinal at	697,150		697,150	-	697,150
90	M/S Makolowe Agencies		Proposed erection and completion works for maternity wing	3,998,713		2,340,309	-	2,340,309
91	M/S Makolowe Agencies	900610-2021/2022	Construction of a waiting bay at kabula health centre.	493,586	491,254		491,254	
92	M/S Makolowe Gen Agencies		Construction of dispensary at Misanga in Bukembe East ward	821,150		821,150	-	821,150
93	M/S Makolowe general agencies		Proposed construction of dispensary at Misanga	1,918,130		731,948	-	731,948
94	M/S Marforce trading company		Proposed construction of maternity ward at Kapama health	1,999,000		346,019	-	346,019
95	M/S Mijam Enterprises Ltd	3844173	Purchase of non-pharmaceuticals	2,734,000		2,734,000	-	2,734,000
96	M/S Mubhaso construction ltd		Proposed construction of 4No. Door Pit latrine and urinal at Mungere market	878,178		303,800	-	303,800
97	M/S Nabuyama General contractors limited		Proposed construction of Ngwelo dispensary	2,926,370		1,109,026	-	1,109,026
98	M/S Nabwaya contractors co. ltd		Proposed erection and completion works for maternity wing at mangana dispensary	4,799,460		2,236,525	-	2,236,525
99	M/S Nabwaya contractors co. ltd	1370917	Proposed erection and completion of lab at Makunga dispensary	1,874,138		1,005,846	-	1,005,846
100	M/S Nabwaya contractors company Lt774771		Proposed erection and completion works for maternity wings at Mukhwa dispensary	4,814,536		2,317,831	-	2,317,831
101	M/S namuka agencies	bgm/cny/hse/41/2016-2017	Erection and completion of septic tank at mayanja market in tuuti/ marakuru ward.	1,486,644	237,103		237,103	
102	M/S Namwaya construction co.Ltd		Proposed erection and completion of male ward at Maeni dispensary	2,075,140		1,272,295	-	1,272,295
103	M/S Ngurika holding ltd	3413965-3413967	Supply and delivery of office stationary	519,800		519,800	-	519,800
104	M/S Ocean Drop ltd		Proposed construction of fence, gate and 4No.Door pit latrine for chepalis animal sale yard	1,884,072		1,428,864	-	1,428,864
105	M/S Onuuma ventures ltd		Proposed construction of out-patient wing at chwele KMITC	3,748,120		2,272,509	-	2,272,509
106	M/S Pensa Enterprises ltd		Supply and delivery of computers accessories	319,500		319,500	-	319,500
107	M/S Purham Enterprise limited		Proposed erection and completion of maternity wing and pit latrine at Mubuyuni dispensary	2,799,390		495,067	-	495,067
108	M/S Rinamu chemisty		Supply and delivery of non- pharmaceuticals	2,950,000		2,950,000	-	2,950,000
109	M/S Schenker General Merchandise and contractors		Purchase of non-pharmaceuticals	405,000		405,000	-	405,000
110	M/S Seth swan enterprises	1448587	Proposed erection and completion works for male and female ward in lwandanyi dispensary	3,997,480		1,107,418	-	1,107,418

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111	M/S Shimmy general contractors building and civil engco Ltd		Proposed erection and completion works for maternity wing at khadala dispensary	2,807,857	1,039,347	-	1,039,347	-	1,039,347
112	M/S Vimal enterprises limited		Proposed construction of 4 No pit latrine and urnal at at Ndalu health center	991,739	437,435	-	437,435	-	437,435
113	M/S Zehnlite	13	Proposed construction of maternity wing at bisuuu dispensary in malakuu kulikuru ward	4,743,843	2,640,856	-	2,640,856	-	2,640,856
114	Makhaandher company limited	838400-2020-2021	Proposed construction of dispensary at misanga in bukembe east	2,488,450	863,353	-	863,353	-	863,353
115	Makolohwe agencies	862597/2020-2021	Proposed erection and completion works for maternity Construction of 2no blocks of 8no door exhaustible pit latrine at mundaa and lubunda primary school in khasook ward	1,918,130	821,350	-	821,350	-	821,350
116	Makolohwe agencies	1176599-2022/2023	Proposed erection and completion works for maternity	3,955,793	1,129,160	-	1,129,160	-	1,129,160
117	Mare agencies lid	941224-2021/2022	Construction of 2no blocks of 8no door exhaustible pit latrine at mundaa and lubunda primary school in khasook ward	2,000,000	1,949,920	-	1,949,920	-	1,949,920
118	Mankos agencies lid	900490-2021/2022	Construction of 10no door toilets at at teres special school at masaka ward	1,800,140	1,779,440	-	1,779,440	-	1,779,440
119	Mankos agencies lid	765920-2019-2020	Erection of tobacco chephkiale disp cert no 1	3,018,607	3,018,607	-	3,018,607	-	3,018,607
120	Moks construction enterprises lid	900068-2021/2022	Proposed construction of orthopaedic ward renal and lco unit in webuye county hospital	9,999,180	2,967,650	-	2,967,650	-	2,967,650
121	MS Befra Lid		Proposed erection and completion of works for maternity at Mayenga at Kimaiti Ward		1,842,209		1,842,209		1,842,209
122	MS Filitego Group Lid		Proposed construction of maternity ward Nasyanda and Fencing at Maluu Dispensary in Bumula Ward at Bungoma County		943,672		943,672		943,672
123	MS Greeso Holding Lid	384471	Purchase of non-pharmaceuticals	2,990,720	2,984,720	-	2,984,720	-	2,984,720
124	MS Kimama Contractors Lid		Proposed completion works for Kipabaha Dispensary in Bungoma county		1,460,452		1,460,452		1,460,452
125	MS Mujana Link Investments Lid		Proposed completion of maternity wing at Kapalelio Dispensary in Bungoma County		1,724,800		1,724,800		1,724,800
126	MS Onuuma Ventures Lid	49100134	Proposed construction of Outpatient Wing at Chwele KMTCC	384,879	384,879	-	384,879	-	384,879
127	MS Prudential West Insurance		Payment for motor vehicle insurance services	2,100,000	2,100,000	-	2,100,000	-	2,100,000
128	MS Qualtech Diverse Investment Lid		Proposed erection and completion works for Laboratory block at Mijanga Dispensary in Kimaiti Ward	1,498,793	1,498,793	-	1,498,793	-	1,498,793
129	MS Sharekels Construction Lid		Erection and completion works for outpatient department Chebwek Dispensary		3,156,932		3,156,932		3,156,932
130	Nabwaya Contractors	1370954	proposed erection and completion of lab at Makanga dispensary	1,179,510	1,179,510	-	1,179,510	-	1,179,510
131	Nalek Building and Civil Engineering		Proposed Completion of Maternity wing at Lunakwe	1,000,000	978,409	-	978,409	-	978,409
132	Namamuka agencies	BGM/CNTY/HSE/41/2016-2017	Proposed construction of septic tank at mayanja market	1,486,644	337,103	-	337,103	-	337,103
133	Olichem enterprises	82981-2020/2021	Proposed construction of koshwek maternity wing in mt elgon ward	1,857,005	544,367	-	544,367	-	544,367
134	Onuuma ventures lid	1173558-2022/2023	Construction of out-patient wing at chwele kmcc.	3,248,120	2,664,501	-	2,664,501	-	2,664,501
135	Robamarch company lid	1173739-2021/2023	Erection and completion works for maternity wing phase 1 at milani dispensary bokoli	2,415,000	1,332,840	-	1,332,840	-	1,332,840
136	Robamarch company lid	1173621-2022/2023	Extension of siritany dispensary in musikoma ward	964,120	250,950	-	250,950	-	250,950
137	Sinawa enterprises	903399-2021/2022	Construction of staff houses baraa dispensary	1,499,392	1,200,345	-	1,200,345	-	1,200,345
138	Stanulforce link investment	830230-2020/2020	Construction of staff houses baraa dispensary	1,665,968	1,560,600	-	1,560,600	-	1,560,600
139	Talim global lid	788781-2019/2020	Construction of kabala market toilets in kabala ward	2,392,848	621,656	-	621,656	-	621,656
140	Tenacity Co.lid		Purchase of medical equipment in Kapama dispensary in Kapama ward		706,680		706,680		706,680
141	Wallace international lid	1173666-2022/2023	Construction of laboratory block in karima dispensary	1,928,200	901,950	-	901,950	-	901,950
142	M/s gaspas engineering works	899067-2021/22	Construction and erection of perimeter wall fence at public works quarters	2,116,590	458,826	-	458,826	-	458,826
143	M/s wellaroo lid	90079-2021/21	Renovation and refurbishment of 5 units of staff quarters at Kimaiti health centre	2,494,800	837,037	-	837,037	-	837,037
144	M/s worthview general supplies lid	899070-2021/22	Renovation and refurbishment of 6 units at public works staff quarters	2,142,172	484,409	-	484,409	-	484,409
145	M/S Modinec Group Lid		Construction of ward offices		8,960,963		8,960,963		8,960,963

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146	Wanah Enterprise	Construction of ward offices			350,041		350,041		350,041
147	M/S Wellman Construction Ltd	Construction of ward offices			862,887		862,887		862,887
	<b>Sub-Total</b>			233,869,764.41		57,803,561.53	177,658,775.52	473,622,473.35	188,009,489.70
	<b>Construction of Civil Works</b>								
148	Chikhabe business enterprises limited	Contractors retention money		130,546		130,546			130,546
149	Chikhabe business enterprises limited	Contractors retention money		344,862		344,862			344,862
150	Chikhabe business enterprises limited	Contractors retention money		354,943		354,943			354,943
151	Damaso building and construction limited	Contractors retention money		107,666		107,666			107,666
152	Damaso building and construction limited	Contractors retention money		379,424		379,424			379,424
153	Davahyn ventures	Contractors retention money		152,975		152,975			152,975
154	Barese enterprises limited	Contractors retention money		118,824		118,824		118,824	-
155	Barest general agencies company limited	Contractors retention money		80,095		80,095			80,095
156	Befra ventures limited	Contractors retention money		257,632		257,632			257,632
157	Nelcom holdings limited	Contractors retention money		166,789		166,789			166,789
158	Olichem enterprises	Other infrastructure and civil works		94,820		94,820			94,820
159	lei de construction company limited	Contractors retention money		240,024		240,024		240,024	-
160	Easterly winds ltd	Contractors retention money		220,334		220,334			220,334
161	Eastline solutions limited	Contractors retention money		224,218		224,218			224,218
162	Emmutewa enterprise limited	Contractors retention money		564,844		564,844		564,844	0
163	Frageo machinery company limited	Contractors retention money		66,520		66,520			66,520
164	Multi gibbs enterprise limited	Contractors retention money		118,030		118,030			118,030
165	Lweya (kenya) company limited	Contractors retention money		69,169		69,169			69,169
166	Nunwaya construction co. Ltd	Construction of recte classroom at maini pry school		1,197,500		1,197,500		1,197,500	-
167	Makhocas builders ltd	Contractors retention money		129,985		129,985			129,985
168	Gamma builders limited	Contractors retention money		516,704		516,704			516,704
169	Gbr construction co. Ltd	Contractors retention money		74,777		74,777			74,777
170	Geinosis limited	Contractors retention money		223,971		223,971			223,971
171	Gled tech solutions	Contractors retention money		534,054		534,054		534,054	0
172	Gostak company	Contractors retention money		187,686		187,686			187,686
173	Henuity enterprises limited	Contractors retention money		190,962		190,962			190,962
174	Ereack group ltd	Construction of ablation block and 100 person septic tank at maeni youth plytechnic.		1,900,625		1,900,625			1,900,625
175	Vicpat company limited	Contractors retention money		38,073		38,073			38,073
176	Wanah enterprise	Contractors retention money		1,316,224		1,316,224			1,316,224
177	Puritec logistics limited	Contractors retention money		177,411		177,411			177,411
178	Sinawa enterprise limited	Contractors retention money		345,010		345,010			345,010
179	Remval enterprises limited	Vat withholding		178,820		178,820			178,820
180	Rembak building and construction company limited	Contractors retention money		36,920		36,920			36,920
181	Renja holdings limited	Contractors retention money		134,392		134,392		134,392	-
182	Swalibora and mweame(k) limited	Contractors retention money		701,502		701,502			701,502
183	Sylon supplies and consultancy limited	Vat withholding		111,909		111,909			111,909
184	Tenstone limited	Contractors retention money		515,226		515,226			515,226
185	Biomobility ca ltd	Contractors retention money		559,843		559,843			559,843



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331	banak construction company limited	BGM/CNTY/RPW/RMLE/	Routine maintenance of khaoko secondary - khaoko road	5,728,718	2,695,410	3,033,308	-
332	Beaming international enterprises limited	BGM/CNTY/RPW/RMLE/	Contractors retention money	2,335,532	2,335,532	2,335,532	2,335,532
333	Belira enterprises ltd	BGM/CNTY/RPW/RMLE/	Periodic maintenance of roads in bokoli ward	6,877,382	3,495,991	3,381,391	3,495,991
334	Bellus energies limited	BGM/CNTY/RPW/RMLE/	Contractors retention money	440,887	440,887	440,887	440,887
335	Benewa enterprises limited	BGM/CNTY/RPW/CEFO	General withholding tax	253,191	253,191	253,191	253,191
336	Best-wits company limited	BGM/CNTY/RPW/CEFO	Periodic maintenance of roads in cheptus ward	10,149,304	10,009,640	10,009,640	8,009,640
337	Best-wits company limited	BGM/CNTY/RPW/CEFO	Periodic maintenance of roads in cheikakali ward	13,570,260	13,077,240	13,077,240	13,077,240
338	Bilbeck enterprises limited	BGM/CNTY/RPW/CEFO	Contractors retention money	677,208	677,208	677,208	677,208
339	Boku construction limited	BGM/CNTY/RPW/CEFO	Periodic maintenance of roads in malakisi - south kullisuru	10,408,197	10,120,798	10,120,798	5,487,989
340	Branji investment limited	BGM/CNTY/RPW/CEFO	Contractors retention money	134,335	134,335	134,335	134,335
341	Brii engineering limited	BGM/CNTY/RPW/CEFO	Contractors retention money	639,068	639,068	639,068	639,068
342	Brima operations company limited	BGM/CNTY/RPW/CEFO	Periodic maintenance of roads in township ward	3,994,431	3,787,843	3,787,843	1,024,464
343	Bungoma county government	BGM/CNTY/RPW/CEFO	Contractors retention money	857,388	857,388	857,388	857,388
344	Cheluna enterprise	BGM/CNTY/RPW/CEFO	General withholding tax	795,347	795,347	795,347	795,347
345	Cheluna enterprises	BGM/CNTY/RPW/CEFO	Contractors retention money	578,312	578,312	578,312	578,312
346	Cheluna Enterprises	BGM/CNTY/RPW/CEFO	Periodic Maintenance Of Roads in Namwela Ward	1,506,561	1,506,561	1,506,561	1,506,561
347	Chemumal Investment	BGM/CNTY/RPW/CEFO	Periodic maintenance of Chemwens kibundo kamungo Road	5,065,024	5,065,024	5,065,024	5,065,024
348	Cherangani hills limited	BGM/CNTY/RPW/CEFO	Contractors retention money	1,024,272	1,024,272	1,024,272	1,024,272
349	Chlovan Building Co Ltd	BGM/CNTY/RPW/CEFO	Periodic maintenance of S.M.Mwalili house kingdom hospital sinoko road matulu ward.	4,387,120	4,387,120	4,387,120	4,387,120
350	Civilmar limited	BGM/CNTY/RPW/RMLE/	BGM/CNTY/RPW/RT/099/2022/20233	1,162,935	1,162,935	1,162,935	1,162,935
351	Civilmar limited	OT/027/2022-2022	Routine maintenance of muji secondary - pharis maluma - shoomap bridge	6,099,845	5,935,344	5,935,344	5,935,344
352	Coltech investments limited	BGM/CNTY/RPW/RMLE/	Spot improvement of chebukaka - himalawa - r. Kibisi road	4,694,953	4,694,953	4,694,953	4,694,953
353	Croyant technologies	BGM/CNTY/RPW/CEFO	Periodic maintenance of roads in aligun ward	13,597,694	10,596,020	10,596,020	10,596,020
354	Curiotech limited	BGM/CNTY/RPW/CEFO	Installation of chi-box culvert in sitikho ward	5,113,430	5,113,430	5,113,430	5,113,430
355	Cyma logistics limited	BGM/CNTY/RPW/CEFO	Contractors retention money	1,334,293	1,334,293	1,334,293	1,334,293
356	Dachi limited	BGM/CNTY/RPW/CEFO	Other capital grants and loans	888,610	888,610	888,610	888,610
357	Dachi limited	BGM/CNTY/RPW/CEFO	Other infrastructure and civil works	1,640,896	1,640,896	1,640,896	1,640,896
358	Dennis limited	BGM/CNTY/RPW/RMLE/	Routine maintenance of bulisira - basimoo road	4,472,485	4,472,485	4,472,485	4,472,485
359	Devbees solutions	BGM/CNTY/RPW/CEFO	Maintenance of roads in kapama ward	7,040,100	5,991,050	5,991,050	5,991,050
360	Devbees solutions	BGM/CNTY/RPW/RMLE/	Routine maintenance of moi girls - kaptela box culverts	5,122,652	5,096,985	5,096,985	5,096,985
361	Dynacorp Logistics	BGM/CNTY/RPW/RMLE/	Upgrading of Ai Salmond Khalaba Road	2,114,882	2,114,882	2,114,882	2,114,882
362	Dynacorp logistics limited	BGM/CNTY/RPW/RMLE/	Contractors retention money	994,799	994,799	994,799	994,799
363	Earthcare services limited	BGM/CNTY/RPW/RMLE/	Other capital grants and loans	1,441,776	1,441,776	1,441,776	1,441,776
364	Earthcare services limited	BGM/CNTY/RPW/RMLE/	Contractors retention money	597,686	597,686	597,686	597,686
365	Earthcare services limited	BGM/CNTY/RPW/RMLE/	Routine maintenance of kapesoi - chephabe factory	2,533,349	2,533,349	2,533,349	2,533,349
366	Ednew contractors limited	BGM/CNTY/RPW/CEFO	Periodic maintenance of roads in west bukusu ward	15,689,363	9,257,570	9,257,570	9,257,570
367	Eldomats company limited	BGM/CNTY/RPW/CEFO	Periodic maintenance of roads in ndjala- tabani ward	10,197,275	10,069,868	10,069,868	10,069,868
368	Eng moandi ltd.	BGM/CNTY/RPW/CEFO	Contractors retention money	701,104	701,104	701,104	701,104
369	Emricon limited	BGM/CNTY/RPW/CEFO	Periodic maintenance of roads in tuuti - marakuru ward	17,456,985	10,124,480	10,124,480	10,124,480
370	Emricon limited	BGM/CNTY/RPW/CEFO	Periodic Maintenance Of Roads in Musikoma Ward	9,953,672	9,953,672	9,953,672	9,953,672
371	Emricon Limited	BGM/CNTY/RPW/CEFO	Contractors retention money	714,509	714,509	714,509	714,509
372	Filigo group limited	BGM/CNTY/RPW/RMLE/	Routine maintenance of land b - chepyuk centre - kihumet	8,000,479	7,831,926	7,831,926	7,831,926
373	Figatip	BGM/CNTY/RPW/RMLE/	Proposed Rehabilitation works for fire station offices kamlayi in Bungoma county BGM/FST/099/VOL1.2	16,362,251	16,362,251	16,362,251	16,362,251
374	Focus Point Systems Ltd	BGM/CNTY/RPW/RMLE/	Routine maintenance of roads in kimilli and Tongaren	590,718	590,718	590,718	590,718
375	Frame Park	BGM/CNTY/RPW/RMLE/	Routine maintenance of roads in kimilli and Tongaren	7,500,560	7,500,560	7,500,560	7,500,560
376	Getaris solutions limited	BGM/CNTY/RPW/RMLE/	Contractors retention money	330,323	330,323	330,323	330,323
377	Global Investments	BGM/CNTY/RPW/RMLE/	contract BGM/CNTY/RW/OT/101/2023-2024	518,626	518,626	518,626	518,626
378	Hensford limited	BGM/CNTY/RPW/RMLE/	Var withholding	867,371	867,371	867,371	867,371
379	Hensford limited	BGM/CNTY/RPW/RMLE/	Contractors retention money	330,323	330,323	330,323	330,323
380	Hensford limited	BGM/CNTY/RPW/RMLE/	General withholding tax	518,626	518,626	518,626	518,626
381	Inter regional company limited	BGM/CNTY/RPW/RMLE/	Contractors retention money	867,371	867,371	867,371	867,371



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326	Perma structural engineering company	BGM/CNTY/RPW/RM/LE/	2,271,644	2,271,644	3,271,644	2,271,644	-
327	Phelamix investments limited	BGM/CNTY/RPW/RM/LE/	5,165,448.1	4,718,764	4,718,764	-	-
328	Phelamix investments limited	BGM/CNTY/RPW/RM/LE/	2,360,446.3	1,964,520	1,964,520	-	1,964,520
329	Pidngich technologies limited	BGM/CNTY/RPW/RM/LE/	1,612,181	1,612,181	1,612,181	-	-
330	Precision construction and general su	BGM/CNTY/RPW/RM/LE/	5,797,520	5,611,848	5,611,848	-	5,611,848
331	Precision construction and general supplies limited		532,761	532,761	532,761	-	-
332	Qualmax property investments company limited		994,008	994,008	994,008	-	-
333	Renja holdings limited		104,122	104,122	104,122	-	104,122
334	Safurio investors company limited		312,156	312,156	312,156	-	312,156
335	Saryda traders limited		602,272	602,272	602,272	-	-
336	Saryda traders lid	1227286/RT/2022-2023	5,874,704	5,757,720	5,757,720	-	-
337	Session blue contractors limited		887,152	887,152	887,152	-	-
338	Shado contractors limited		625,240	625,240	625,240	-	-
339	Sls Company Limited		9,357,005	3,674,035	3,674,035	-	3,674,035
340	Sunkung Logistics		708,760	708,760	708,760	-	3,152,880
341	Trinity gallagher enterprises limited		1,040,590	1,040,590	1,040,590	-	-
342	Trinity gallagher enterprises limited		634,520	634,520	634,520	-	634,520
343	Trusima ventures company limited		13022165	10,921,465	10,921,465	-	10,921,465
344	Vertali General Contractors Limited	BGM/CNTY/RPW/RM/LE/	2,193,589	2,193,589	2,193,589	-	2,193,589
345	Vertali general contractors lid		343,302	343,302	343,302	-	-
346	Vicpat company limited	BGM/CNTY/RPW/CE/O	4,252,769	4,252,769	4,252,769	-	2,346,489
347	Vicpat company limited		649,715	649,715	649,715	-	(1)
348	Wallace International Limited		638,766	638,766	638,766	-	5,109,006
349	Wasser E.A Systems		6148,000	6148,000	6148,000	-	-
350	Widespan enterprises limited		29,320	29,320	29,320	-	29,320
351	Yamba Investmet Ltd		319,020	319,020	319,020	-	319,020
352	Anokamnik investments limited		970,000	970,000	970,000	-	970,000
353	Aquascop services limited		970,000	970,000	970,000	-	970,000
354	Aquascop Services Ltd		970,000	970,000	970,000	-	970,000
355	Calenart Company Limited		1,901,975	1,901,975	1,901,975	-	-
356	Capstone construction limited		171,774	171,774	171,774	-	171,774
357	Crowada contractors and general suppliers limited		14,501,359	14,501,359	14,501,359	-	14,501,359
358	Delle International Ltd		786,000	786,000	786,000	-	786,000
359	Eagle power services limited	902769/2021-2022	967,800	967,800	967,800	-	967,800
360	Eagle power services limited	902769/2021-2022	340,100	340,100	340,100	-	340,100
361	Gloptic designs and engineering services limited		2,827,500	2,827,500	2,827,500	-	2,827,500
362	Jonso Logistics		10,000,000	10,000,000	10,000,000	-	10,000,000
363	Kenya Power		786,500	786,500	786,500	-	786,500
364	M/s eagle power services lid p.o box 8902769		1,900,000	1,900,000	1,900,000	-	1,900,000
365	M/s emicon lid po box 14649-00100 1902740		1,900,000	1,900,000	1,900,000	-	1,900,000

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366	M/s gabvoro general agencies ltd p.o 904860		968,200	968,200	Construction of 3 no. Bodaboda shed in kapama ward
367	M/s gaussian solutions ltd	905092	1,353,000	1,353,000	Installation of 4 no solar powered street lights in sirikho ward
368	M/s integrated services delivery ltd lo119385		33,809,926	33,809,926	Proposed supply installation and commissioning of solar streetlights in bungoma town
369	M/s jel de construction ltd p.o box 33908675	4395,775	2,660,520	2,660,520	Construction of gabvo laying in bukembe open market
370	M/s multiple dimensions ltd p.o box 353750		928,000	928,000	Installation of 2no. Solar powered street lights in kapama ward
371	M/s paed hope enterprises p.o. Box 48166590	4,642,600	4,642,600	4,642,600	Installation of 2 no. Grid powered high mast floodlights in khabela ward
372	M/s paed hope enterprises p.o. Box 48166563		2,820,000	2,820,000	Installation of 3no. Solar floodlights at webuye sa,site and matulo
373	M/s primta energy ltd p.o box 22-00166484	482,400	482,400	482,400	Installation of solar powered back-up system at sibodi health centre
374	M/s westlink electrical and hardware 117792	39,950,400	39,950,400	39,950,400	Installation of solar powered floodlights in bungoma county
375	M/s westlink electrical and hardware 117790		19,993,600	19,993,600	Installation, repair and maintenance o of solar powered streetlights in bungoma county
376	M/s/ono logistics p.o box 1707-50200 1166545		2,827,500	2,827,500	Installation of 3no. Solar floodlights at maroon,kabwoyo and chesilo
377	Mosaic omph limited	96,792	96,792	96,792	Contractors retention money
378	Multiple Dimensions Ltd		923,360	923,360	Proposed installation of 2No. solar powered streetlight at Kapama Ward
379	Paed Hope Enterprises	2,820,000	2,820,000	2,820,000	Proposed installation of 3No. Solar Floodlight at Webuye S.A Site and Services in Matulo Ward
380	Renlez Co. Ltd	219,000	219,000	219,000	Installation of 3 No. Container Stalls in Kabula Ward
381	Rygle Enterprises Ltd		970,000	970,000	Proposed installation of solar powered streetlight at Buyoti in Khasko Ward
382	Shawa enterprises limited	179,652	179,652	179,652	Other capital grants and trans
383	Shawa enterprises limited	189,797	189,797	189,797	Contractors retention money
384	Skypower limited	114,000	114,000	114,000	Contractors retention money
385	Wells Trading Co. Ltd	BGM/CNTY/TEI/OT/xy/20	27,572,927	27,572,927	Construction of Modern Stalls and Shades at Kamukhya Market
386	Westlink Electrical and Hardware Ltd		31,947,500	31,947,500	Proposed installation of Solar Powered Floodlights across the Bungoma County
387	Westlink Electrical and Hardware Ltd		893,600	893,600	Proposed installation of 3 no.solar powered streetlight in Cheslak Ward
388	Westlink Electrical and Hardware Ltd		1,506,000	1,506,000	Proposed installation of 3 no.solar powered streetlight in Khasko Ward
389	Westlink Electrical and Hardware Ltd		3,874,000	3,874,000	Supply and Delivery of Electrical Materials
390	Vazeem Ltd		908,350	908,350	Proposed installation of 3 no.solar powered streetlight in South Bukusu Ward
391	Ahqab company limited	116652-2022/2023	6,863,904	6,863,904	Drilling and upgrading of nameta primary and kaburewu primary borehole in sibodi ward
392	Allywoods agencies limited		496,810	496,810	Vat withholding
393	Bnak constructions transport and general supplies company lim	123984-2022/2023	368,416	368,416	Upgrading of kimgwi primary borehole and drilling of 1 no borehole in east sang'alo ward
394	Befa ventures limited		5,909,852	5,909,852	Contractors retention money
395	Cintajox investment limited	207,408	207,408	207,408	Contractors retention money
396	Daherwa company limited	96,077	96,077	96,077	Contractors retention money
397	Dwson company limited	87306-2020/2021	4,077,480	4,077,480	Upgrading of kiswayi and musakasa water project in sibodi ward
398	Divine Homes Resort Ltd.		1,330,000	1,330,000	Provision of Full Board & Conference Services
399	Earster E.A Limited	897,840	897,840	897,840	Pipeline extension in Chepyuk ward
400	Engrla Engineering Limited		48,952	48,952	Contractors retention money



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441	Merest Building&Construction Ltd	8/8559-2020/2021	Rehabilitation Of Chikondi Chepchebom Kaplelelin Water Project In Kapama Ward	3,393,519	3,393,519	3,393,519	3,393,519	3,393,519
442	Mudami Logistics Limited		Contractors Retention Money	24,925	24,925	24,925	24,925	-
443	Multi Gibbs Enterprises	33391791-4	Rehabilitation And Extension Of Chesikaki-Sirisia-Bumula Water Project Phase I	9,559,922	9,559,922	9,559,922	9,559,922	9,559,922
444	Nostrac Enterprises	2365541.6	Drilling And Upgrading Of Misinga Market Borehole In Bukembe East Ward.	-	-	2,365,542	2,365,542	2,365,542
445	Ndakarua Engineering And Logistics Company Limited		Contractors Retention Money	257,369	257,369	257,369	257,369	-
446	Neoscape Arch Systems Limited		General Withholding Tax	339,036	339,036	339,036	339,036	-
447	Ngachi Multipurpose Ltd	2998740	Drilling And Equipping Of 4 No. Of Boreholes With Hand Pumps	-	-	2,998,741	2,998,741	2,998,741
448	Qualitech Divers Invest. Ltd	1166518-2022/2023	Upgrading Of Nakhwama Primary Borehole And Drilling Of Naambuchi Borehole In Kimareti Ward	3,976,133	3,976,133	3,976,133	3,976,133	-
449	Qualimax Property Investments		Rehabilitation Of Sirare Water Project	196,604	196,604	196,604	196,604	534,352
450	Qualimax Property Investments Company Limited		Contractors retention money	205,985	205,985	205,985	205,985	205,985
451	Remnox Group Limited	91368-2-2021/2022	Construction and protection of 6no. Water springs in mitikhu ward	1,160,160	1,160,160	1,160,160	1,160,160	1,160,160
452	Reyna Solutions Limited	1223921-2022/2023	Construction of maliki water project in milima ward	6,749,526	6,749,526	6,749,526	6,749,526	-
453	Rocan Contractors Ltd		General withholding tax	199,172	199,172	199,172	199,172	-
454	Romimwa Investment Limited		Vat withholding	209,889	209,889	209,889	209,889	-
455	Samugar Constructions And Supplies Limited		Contractors retention money	119,016	119,016	119,016	119,016	-
456	Samugar Constructions And Supplies Limited		Contractors retention money	193,950	193,950	193,950	193,950	193,950
457	Seamrise Investment Machinery Limited		Contractors retention money	134,140	134,140	134,140	134,140	134,140
458	Seamrise Investment Machinery Limited		Contractors retention money	4856920	4856920	4,856,920	4,856,920	4,856,920
459	Sinawa Enterprises Ltd		Rehabilitation of jnr Boreholes and Upgrading of Ng'oli	1,612,864	1,612,864	1,612,864	1,612,864	-
460	Taslim Global Ventures Ltd	1166233-2022/2023	Rehabilitation of boreholes and shallow wells in siboti ward	261,452	261,452	261,452	261,452	-
461	Vicpat Company Limited		Other infrastructure and civil works	3,581,280	3,581,280	3,581,280	3,581,280	-
462	Vicpat Company Ltd	1166511-2022/2023	Upgrading of namitembe dispensary borehole in bukembe west ward	-	-	5,531,168	5,531,168	-
463	Wa & Wa Limited		Kibabii-Sauri Water Project Phase II	379,850	379,850	379,850	379,850	379,850
464	Wasser E.A Systems		Contractors retention money	65,491	65,491	65,491	65,491	65,491
465	Wasser E.A Systems		Vat withholding	31,016,521	31,016,521	19,798,571	19,798,571	19,798,571
466	Wilkori Building And Civil Engineering		Construction of perimeter fence and office at Bungoma dumpsite phase II	1,121,795	1,121,795	1,121,795	1,121,795	-
467	Wilkori Buildings And Civil Engineering Contractors Company Limited		Contractors retention money	4,042,280	4,042,280	4,042,280	4,042,280	4,042,280
468	Wimax Commodities Co. Ltd	8/8584-3-2020/2021	Construction of nandika water project in siboti ward	2,994,609	2,994,609	2,994,609	2,994,609	-
469	Worthview General Supplies Ltd	9/1431-2-2021/2022	Extension of kapogon-chepchabal-cheptonon water project in bahkatanyi ward	143,190	143,190	143,190	143,190	143,190
470	Zabecka Enterprises Limited		Contractors retention money	94,104	94,104	94,104	94,104	94,104
471	Zaligai Contractors And General Supplies Limited		Contractors retention money	867,331	867,331	867,331	867,331	867,331
472	Zhairi Enterprises Limited		Contractors retention money	1,582,793	1,582,793	1,582,793	1,582,793	-
473	Zhairi Enterprises Limited		Contractors retention money	212,964	212,964	212,964	212,964	0
474	Zeebo Group Limited		Contractors retention money	677,724	677,724	677,724	677,724	(0)
475	Likifa (K) Ltd		Contractors retention money	571,964	571,964	571,964	571,964	(1)
476	Lifexa General Supplies Limited		Contractors retention money	188,454	188,454	188,454	188,454	188,454
477	Lwafu General Services Limited		Contractors retention money	919,404	919,404	919,404	919,404	-
478	Purizec Logistics Limited		Vat withholding	152,207	152,207	152,207	152,207	-
479	Lunasa Enterprises		Contractors retention money	166,279	166,279	166,279	166,279	166,279
480	Weldan Contractors Limited		General withholding tax	-	-	-	-	-

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			419,725	419,725	6,729,453	419,725	0
481) Dry Port Logistics	Contractors retention money						
482) M/S Awanche Investments Limited	Spot Improvement Of Kena Tatu - Kongit - Mashambani Road				6,729,453	419,725	6,729,453
483) Buk And Sons Company Limited	Acquisition of strategic stock		391,918	391,918			
484) Sinawa Enterprises Limited	Acquisition of strategic stock		279,850	279,850			
485) M/S Bb Engineering Limited	Periodic Maintenance Of Chenjen - St Walumoli - Madisi Mkt (Junct) Road				3,733,170		3,733,170
486) Phelemis Investments Limited	Contractors retention money		310,284	310,284			
487) Ymce Limited	Vat withholding		318,420	318,420			
Sub- Total			1,089,367,544	593,000,300	595,966,838	338,445,545	860,121,933
<b>Supply of Goods</b>							
488) M/A Kenya seed company limited	DIRECT 2020/2021		31,200,000	31,200,000			31,200,000
489) Calbrick Company Ltd	Supply and delivery of certified maize seed				40,700		40,700
490) Geincois Limited	Office supplies				1,996,000		1,996,000
491) Golden edlis ltd	Supply and Delivery of Coffee Seedlings		148,000	148,000			148,000
492) Kenya seed company limited	Supply and delivery of certified hybrid maize seeds to the 45		27,260,000	27,260,000			
493) Lunexsa enterprises	Supply and delivery of office general stationery		399,576	399,576			399,576
494) Lunexsa Enterprises	Supply and Delivery of office supplies				263,000		263,000
495) Lunexsa media agency enterprises	Supply and delivery of office furniture		265,000	265,000			265,000
496) Markram Ltd	LFO 3163163						
497) Nastrac enterprises	Supply and delivery of Uniforms		272,000	272,000			272,000
498) Sarafi book center enterprises	Supply and delivery of tonners and anti-viruses				49,000		49,000
499) Sesa elimu centre	Supply and delivery of assorted general office supplies		608,490	608,490			608,490
500) Shiffa Enterprises	Supply and delivery of cleaning material		293,200	293,200			293,200
501) Shiffa enterprises	Supply and delivery of 2-month old chicken birds				3,740,980		3,740,980
502) Wasser E.A. Systems LTD	Supply of amoniths vaccinated		12,450,840	7,500,000			
503) Phinerock Ventures	Supply of office stationery		574,100	574,100			574,100
504) Kerphine solutions	Supply of office photocopier		690,000	690,000			690,000
505) M/A aderema enterprises	Supply of corporate uniforms		287,690	287,690			287,690
506) Sediheri collection & variety suppl	Supply of office furniture		536,990	536,990			536,990
507) Ben Wax Ltd	Supply of office stationery		194,580	194,580			194,580
508) Claustas Company Limited	Supply and delivery of Catering items				499,400		499,400
509) Ewadh Enterprises	Supply and delivery of Toner(CS)				498,400		498,400
510) Fair deal	Supply and delivery of ICT equipments		876,415	876,415			876,415
511) Gg steel co. Limited	Supply and delivery of office furniture		406,000	406,000			406,000
512) Glamax Enterprises	Supply and delivery of Tonners (LEGAL)				288,000		288,000
513) Phinerock Ventures	Supply and delivery of carpet and curtains		199,100	199,100			199,100
514) Pamu business enterprises	Supply and delivery of staff uniform				872,716		872,716
515) Dematur dominion limited	Supply and Delivery of learning materials				1,143,000		1,143,000
516) Geokid general enterprises ltd	Supply and Delivery of printing items				1,500,000		1,500,000
517) Gressa Holdings Ltd	Supply and delivery of furniture				499,375		499,375
518) Pentachi Investments	Supply and delivery of Stationery				458,000		458,000
519) Life west Link Insurance Agency Ltd	Supply and delivery of car insurance						
520) Min Harleen Limited	Supply and Delivery of computers and accessories for education				2,484,500		2,484,500

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521	Morcar auto	Repair and Maintenance of Motorvehicle				570,000		570,000
522	Prinias Hotel	Provision of catering services-Preparation of annual plan draft				227,500		227,500
523	Qualtech Diverse Investments Ltd	Supply and Delivery of computers and accessories for VTC				737,000		737,000
524	Corporate Insurance Co. Ltd	Motorbike And Motorvehicle Insurance Cover				204,020		204,020
525	Evacameline company	Supply and delivery of ICT items for communication department-special programmes department	2,583,500		2,583,500			2,583,500
526	Evacameline company	Purchase of ICT items-audit department	370,000		370,000			370,000
527	Kibo African Limited	Supply Of Motorbikes				15,987,626		15,987,626
528	M/s dessimu company ltd	Motor vehicle tyres	1,810,080		1,810,080			1,810,080
529	Pentamo enterprises limited	Supply and delivery of media items for communication	424,000		424,000			424,000
530	Besimu general supplies	Purchase of labelling machines	959,040		959,040			959,040
531	Fanastic smart ltd	Supply And Delivery Of Cleaning Materials				103,795		103,795
532	Fanastic smart ltd	Supply and delivery of cleaning materials	103,795		103,795			103,795
533	Lionel general office stationery	Supply And Delivery of Kirooca Uniforms				690,000		690,000
534	Sea elinnu centre	Payment for supply of assorted items for talanta heta				499,560		499,560
535	Sialo one general supplies	Purchase of stationery	242,665		242,665			242,665
536	Webar enterprises	Supply And Delivery of Tonners	279,700		279,700			279,700
537	Arweks ventures ltd	Supply And Delivery Of Catering Items	796,750		796,750			796,750
538	BIJU INSURANCE COMPANY	Supply And Delivery Of Car Insurance	728,530		728,530			728,530
539	CHIVAS ENTERPRISE LTD	Supply And Delivery Furniture	12,510,000		12,510,000			12,510,000
540	Deprine holdings ltd	Supply Of Protocol Item	744,684		744,684			744,684
541	Fanastic smart enterprise	Supply Of Office Stationary				2,953,200		2,953,200
542	FLASH BRANDS AND DESIGN LIMITED	Supply And Delivery Of Success Cards	100,000		100,000			100,000
543	H/Q printers	Supply Of Tyres				387,500		387,500
544	Hanal	Supply Of Furniture				2,000,000		2,000,000
545	Mureobby enterprises	Supply Of Stationary				449,000		449,000
546	Puritec logistics	Supply Of Sanitary Materials				793,500		793,500
547	RODHAMIN ENTERPRISES	Supply And Delivery Of Kitchen Items	199,900		199,900			199,900
548	Sibson investment compan	Purchase of computers	949,500		949,500			949,500
549	Toben solutions ltd	supply of furniture				299,700		299,700
550	Anylin chemist	Supply of drugs	468,045		468,045			468,045
551	Anylin chemist	Supply of nonpharms	360,000		360,000			360,000
552	Anylin chemist	Supply of nonpharms	437,500		437,500			437,500
553	Anokmatic investment ltd	Supply of non pharms	46,000		46,000			46,000
554	Augumary enterprises	Supply and delivery of accessories for computers and printers	212,000		212,000			212,000
555	AVATA Ventures ltd	Supply of Lab reagents	650,000.00		650,000			650,000
556	Brookhart health care	Supply of non pharms	10,948,930		10,948,930			10,948,930
557	Bungoma chemist	Supply of drugs-birth	117,000		117,000			117,000
558	Chem labs ltd	Supply of lab reagents	6,831,641		6,831,641			6,831,641
559	Dovas pharmacy	Supply of nonpharms	498,650		498,650			498,650
560	Eracom Enterprise ltd	Supply of medical equipment for Ndalu disp in Ndala ward				1,904,200		1,904,200
561	Evadhi Enterprise	Procurement of uniform for the devolution conference 2023 in Eldoret	208,000		208,000			208,000
562	Fanastic Smart Enterprises	Supply and delivery of Laptops ,Desktops and UPS 650 VA Back up	967,380		967,380			967,380
563	Glamax enterprises	Supply of non pharms	338,000		338,000			338,000
564	Glamax enterprises	Supply of non pharms	949,500		949,500			949,500
565	Hedika agencies	Construction of male and female wards at machakha dispensary	2,303,000		639,160			639,160

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566	Katevine pharmacy	352845	Supply of non-pharms	11,652,180	11,652,180	11,652,180	-
567	Kemsa	49500470	Purchase of pharmaceuticals	10,497,000	10,497,000	10,497,000	10,497,000
568	Kemsa	355784, 355783, 355771, & 355768	Supply of drugs	3,914,124	3,914,124	1,835,946	1,078,198
569	Kemsa		Pharms	44,998,283	44,998,283	14,998,283	-
570	Kemsa		Payment for Purchase of Supplies of Pharmaceutical	16,985,360	16,985,360	-	16,985,360
571	Laxet Limited		Purchase of medical equipment for Savanna dispensary in Mtevu ward	1,077,100.00	1,077,100	-	1,077,100
572	Lionel general office stationary	1003360018	Supply of stationary	684,000	684,000	-	684,000
573	Lionel general office stationary	1000000774	Supply and delivery of non-pharms to mt. elgon sch.	350,000	350,000	-	350,000
574	Lionel general office stationary	3360032	Supply of cleaning materials	140,000	140,000	-	140,000
575	Lionel general office stationary	8826469	Supply of cleaning materials	137,750	137,750	-	137,750
576	Lionel general office stationary	100579676-77	Supply of stationary	103,550	103,550	-	103,550
577	Lionel general office stationary	73	Supply of cleaning materials	100,000	100,000	-	100,000
578	Lionel general office stationary	8826467	General office supplies	45,080	45,080	-	45,080
579	Lionel general office stationary	14033600424 & 3360003	Supply and delivery of non-pharms at mt. Elgon sch.	1,202,600	1,202,600	-	1,202,600
580	M/s Sinawa Enterprises LTD	384487	Purchase of non-pharmaceuticals	2,981,250	2,981,250	-	2,981,250
581	M/s Blacktimber ltd	386694	Supply and delivery of non-pharmaceuticals	2,918,500	2,918,500	-	2,918,500
582	M/s Donama Alimate ltd	3525791	Purchase of non-pharmaceuticals	1,489,000	1,489,000	-	1,489,000
583	Mankos agencies ltd	1720145-2022/20233	Office accessories and printer	235,000	234,900	-	234,900
584	Medhi investments	352657	Supply of cleaning materials	46,560	46,560	-	46,560
585	Meds	39222690	Supply of drugs at kimillili sch	868,029	868,029	-	868,029
586	Naoirac enterprises		supply of manjacks	3,886,288.00	3,886,288	-	3,886,288
587	Naoirac entr		Supply of maize packs	6,205,884	6,205,884	-	-
588	Nemarc enterprises	418654	Supply of non-pharms	379,000	379,000	-	379,000
589	Redhart supplies and construction ltd	4124167	Supply of non-pharms	269,000	269,000	-	269,000
590	Sendly solutions	3526862	Request for purchase of medical equipment in Ndalu ward				
591	Sobrenax Supplies Ltd		Purchase of office furnitures				
592	Subleen general supplies		Computer accessories	2,000,000.00	2,000,000	-	2,000,000
593	Subleen general supplies		Food and ration	1,266,000.00	1,266,000	-	1,266,000
594	Sunbleen General Suppliers		Supply of Non-pharms webuye Hosp	4,250,000.00	4,250,000	-	4,250,000
595	Swanstorm international limited		Purchase of medical equipment at Malinda dispensary	1,990,000	1,893,850	-	1,893,850
596	Tabbures Enterprises Ltd	3844175	Supply and delivery of stationary in the department of Health meetings.	499,960.00	499,960	-	499,960
597	touch Bee Solutions ltd		Supply of Non-pharms webuye Hosp	1,550,000.00	1,550,000	-	1,550,000
598	Touch Bee Solutions ltd		supply of pharms webuye	800,000.00	800,000	-	800,000
599	Tribeesh enterprise ltd	3526880	Supply of computer accessories	239,660	239,660	-	239,660
600	Trimaup agencies	4124163	Supply and delivery of oxagal	95,000	95,000	-	95,000
601	Ms kika hotel		Provision of conference package,hall hire for various meetings.	2,491,500	2,491,500	-	2,491,500
602	Waiwand General Solutions	3526866	Purchase of medical equipment in Chepyuk and Kaimugul dispensaries	950,000.00	941,150	-	941,150
603	White Jewel Co ventures ltd		Purchase of medical equipment in Naitiri, Kabuyefwe ward ( Lungai, Sirakara and Makhaanga dispensaries)	797,000	1,485,230	-	1,485,230
604	Kizakura construction company	33/05/2023	Supply of ICT items				
605	Wasser E.A System		Supply And Delivery Of Computer Accessory				
606	Mbamu General Contractors Ltd		Supply of tyres				
sub-Total				251,449,965	143,870,407	83,730,644	186,879,377
Supply of Services							

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607	Agro Resort- Mabanga		Provision of catering services			24,500		24,500		
608	Combined auto service	290	Repair of gka 6487	250,000	250,000		250,000			24,500
609	County Green Hotel		Provision of conference service during E-subsidy training			65,000		65,000		
610	County Green Hotel		Provision of conference service during KAMIS training			306,000		306,000		
611	Dawana Motors		Maintenance of MV			110,400		110,400		
612	Engo Garage		Repair of MV 39CG03A			100,000		100,000		
613	Engo garage		Maintenance of MV			70,000		70,000		
614	FISP Ward Vetting Committees		Facilitation for FISP Beneficiaries Vetting Process and issuance of inputs			4,500,000		4,500,000		
615	Fmd		Major service and repair for tractor kca 460f	115,050	115,050			115,050		115,050
616	Gpa		The global procurement academy training fees	780,000	780,000			780,000		780,000
617	Hoysa Hotel		Provision of Conference service for FISP evaluation committee workshop			140,000		140,000		140,000
618	Kenya Institute Of Supplies Management		Training Fees			3,315,830		3,315,830		3,315,830
619	Kibochi ventures	316341	Supply and delivery of sanitary and cleaning materials	390,000	390,000			390,000		390,000
620	Kika hotel		Provision of conference facilities and services	109,600	109,600			109,600		
621	Kika hotel	1767727	Halfday conference facility for adhoc processing committee	250,000	250,000			250,000		
622	Kism		Kenya institute of supplies management training fees	3,315,830	3,315,830			3,315,830		3,315,830
623	Kusco	INV.NO.32975	Provision of tuition fees	315,000	315,000			315,000		
624	Luneka enterprise	316486	Delivery of catering items	650,279	650,279			650,279		
625	Lusun general supply		Supply and delivery of staff branded corporate uniforms and clothing for agriculture and irrigation in bungema county	1,000,000	1,000,000			1,000,000		
626	Madama Motor Service		Maintenance of MV -GKA 428K	395,300	395,300			395,300		395,300
627	Makolobe general agencies ltd	Neg.no.938630-3/2021/2022 LPO 3163165	Supply and delivery of office catering	316,580	316,580			316,580		
628	Mid firm enterprises limited		Supply and delivery of computer accessories.			116,452,200		116,452,200		116,452,200
629	Midland Emporium Ltd		Supply and delivery of Certified Fertilizer			100,000		100,000		
630	Milimani Gardens Hotel		Provision of catering services			130,000		130,000		
631	Ms Kika Hotel		Provision of Conference and catering services			465,000		465,000		
632	Ms Kika Hotel		Provision of Conference and catering services			212,500		212,500		
633	Ms Kika Hotel		Provision of Conference and catering services			265,000		265,000		
634	Ms Kika Hotel		Provision of Conference and catering services			183,380		183,380		
635	Nation Media		Provision of advertising services for Fertilizer and Maize Seed							
636	Navee enterprises	3169403	Supply and delivery of assorted catering items	611,400	611,400			611,400		611,400
637	Ndupawa Holdings		Provision of catering services			162,000		162,000		
638	Ndupawa Holdings		Provision of catering services			350,000		350,000		
639	Prudential west insurance agency	Neg no.1305329-2022-2023 LFO 1954712	Provision of comprehensive insurance cover for kby364	252,000	252,000			252,000		
640	Roman insurance agency		Provision of comprehensive insurance cover for mabanga tractors-kca40f, kca41f, kca43f, kca46f, 39g048a, 39g049a, 39g050a	878,620	878,620			878,620		
641	Sawan Hotel		Provision of catering services during departmental policy drafting workshops			480,000		480,000		
642	Sesa Elimu		Supply and Delivery of Newspapers			143,780		143,780		
643	Standard media		Newspaper advertising,awareness and publicity campaigns	7,136,880	5,367,915			5,367,915		143,780
644	Terranova		Maintenance of MV			276,394		276,394		
645	Terranova		Maintenance of MV			330,000		330,000		
646	The perch hotel	173219	Provision of catering services	700,000	700,000			700,000		
647	Tigris Investments		General office supplies			380,000		380,000		
648	Victoria comfort inn	173218	Day conference	675,000	675,000			675,000		
649	Victoria comfort inn	173250	Conference facilities	819,000	819,000			819,000		
650	Waqa security service ltd	BGM/CNTY/AGRI/13/2015	Provision of security services	1,815,200	1,815,200			1,815,200		1,815,200

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	31/6/22	700,000	700,000	700,000	700,000	700,000
651) Wasser e.a systems						
		Supply and delivery of 5 no laptops for agriculture and irrigation				
652) Webinar Investment		Supply of fuel and lubricants	180,000		180,000	
653) Webinar Investment		Supply of fuel and lubricants	300,000		300,000	
654) Willard Guest House Hotel		Provision of catering services	140,000		140,000	
655) Willard Guest House Hotel		Provision of catering services	29,350		29,350	
656) Annex Mumalasi and Co. Advocates		The Petitioner is seeking for order to stop the leasing of	3,480,000		3,480,000	
657) Anani wekesa & associates advocates	1909838	Provision of legal services	3,350,000		3,350,000	
658) African Touch safaris		Provision of air tickets	435,140		435,140	
659) Kenya school of government		Tuition fees corporate governance course to one board member	44,774		44,774	
660) Joventure hotel	1773390	Provision of catering services	900,000		900,000	
661) Joventure hotel	1771665/1771667	Provision of catering and conference services	210,000		210,000	
662) Kika hotel	1909837	Provision of catering and conference services	75,000		75,000	
663) Kika hotel	1771666/1771666	Provision of catering services	350,000		350,000	
664) Mahanga atc	1909845	Provision of catering and conference services	7,452,000		2,175,600	
665) Millview hotel ltd	1909840	Provision of catering and conference services	55,300		55,300	
666) Milimani gardens hotel ltd	1909813/1909814/1723165	Provision of catering and conference services	200,700		164,850	
667) Victoria suites	1909813/1909814/1723165	Provision of catering services	220,000		130,000	
668) African touch safaris		Provision of air tickets and traveling services	419,077		316,107	
669) Ensar enterprise limited	673	Supply and delivery of tonners	800,000		800,000	
670) Kika hotel		Catering services	226,155		226,155	
671) Kika Hotel		Provision for catering services and conference facility for staffs retreat in Kisumu	437,500		334,000	
672) Makobha wattanga and co. Advocates	694	Provision for legal services	252,000		252,000	
673) Mail safi garage		Repair and maintenance of motor vehicle 58-68319099	120,000		120,000	
674) Mail Safi Garage		Provision Of Maintenance Of Motor Vehicles	46,000		46,000	
675) Manyonge wayyama and associates	672	Provision for legal services	3,600,000		2,100,000	
676) Mtd firm enterprises	68	Purchase of itc equipment's	13,000		13,000	
677) Minata hotels		Provision for catering services and accommodation	117,600		117,600	
678) Nation Media Group		Advertisement			900,000	
679) Ocharo kebra and co. Advocates	671	Provision for legal services	2,560,365		1,060,365	
680) Prudential west insurance agency	647	Provision for motor vehick insurance services	595,000		595,000	
681) The nation media		Provision for advertisement services	1,400,000		400,800	
682) The standard group	678	Provision for advertisement services	1,500,000		500,000	
683) The star publication		Advertisement			900,000	
684) African touch safari int	667	Provision for advertisement services	600,000		600,000	
685) Iconic gardens		Air ticketing	267,150		267,150	
686) Mail safi garage		Catering services	580,000		580,000	
687) Street services	322760	Motor vehicle repair	460,000		460,000	
688) Zoom resort bungoma	1669880	Supply and delivery of fuel	1,000,000		1,000,000	
689) Administration Police Service		Catering services	184,000		184,000	
690) African Touch Safaris		Security Services Offered At Governors Residence			760,000	
691) African Touch Safaris		Air Travel Costs			728,595	
692) Afrique hotel ltd	34675	Conference facilities while training chief officers			768,110	
693) Association of government librarians		Tuition fee	264,000		264,000	
694) Bonito hotels	INVOICE NO. 37779	Provision of conference facility	771,000		771,000	
695) Bungoma country side lin	INVOICE NO. 012	Provision of catering services	850,000		850,000	
696) Eland wamawha mbaro		Office rent for labical sub-county revenue office	300,000		300,000	
697) Gok pas scheme		January 2022 deduction (finance)	204,000		204,000	
698) Gok pas scheme		June, 2022 deduction (finance, trade, cpsib, edu, agric, roads, health Mlands)	3,345,389		3,345,389	
699) Gok pas scheme		Min. Of finance & economic planning	3,901,648		3,901,648	
700) Gok pas scheme			3,995,959		3,995,959	

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700	Gak pes scheme	Min. Of finance & economic planning	3,990,192	3,990,192	3,990,192	3,990,192
702	Gak pes scheme	Min. Of finance & economic planning	3,979,373	3,979,373	3,979,373	3,979,373
703	lcpak	Interna Audit, Risk & Forensic Conference Fee			177,000	177,000
704	Institute Of Firm	Workplace Policies And Procedures Seminar Fee			71,920	71,920
705	Johncke insurance company	invoice	6,199,000	2,174,241		
706	Kenya Commercial Bank	Salaries to Permanent Staff	319,127	319,127	881,699,254	881,699,254
707	Kenya revenue authority	Min. Of trade, energy & industrialization	319,127	319,127	185,600	185,600
708	Kenya School Of Revenue Administration	Kenya Revenue Forecasting Training Fee			167,040	167,040
709	Kiati	Tuition fees for Kiati	433,840	433,840		
710	Kiati	Women In Procurement And Supply Chain Forum Fee				
711	Lapfund	Education lapfund deduction - june 2021	5,812,009	5,812,009		
712	Lapfund	Education lapfund deduction -may 2021	5,812,279	5,812,279		
713	Lapfund	Lapfund	6,010,990	6,010,990		
714	Lapfund	Lapfund	6,017,045	6,017,045		
715	Lapfund	Lapfund	6,017,132	6,017,132		
716	Lapfund	Lapfund	6,020,487	6,020,487		
717	Lapfund	Lapfund	6,030,478	6,030,478		
718	Lapfund	Finance lapfund deduction - june 2021	15,784,270	15,784,270		
719	Lapfund	Finance lapfund deduction -may 2021	15,816,692	15,816,692		
720	Lapfund	Lapfund	15,839,175	15,839,175		
721	Lapfund	Finance lapfund deduction - march - 2021	15,859,796	15,859,796		
722	Lapfund	Finance lapfund deduction -april 2021	15,878,960	15,878,960		
723	Lapfund	Lapfund	16,135,847	16,135,847		
724	Lapfund	Lapfund	16,147,319	16,147,319		
725	Lapfund	Lapfund	16,795,927	16,795,927		
726	Lapfund	Lapfund	16,788,140	16,788,140		
727	Lapfund	Lapfund	17,157,488	17,157,488		
728	Lapfund	Min. Of education	6,241,299	6,241,299		
729	Lapfund	Min. Of education	6,240,534	6,240,534		
730	Lapfund	Min. Of education	6,206,316	6,206,316		
731	Lapfund	Min. Of finance & economic planning	18,835,440	18,835,440		
732	Lapfund	Min. Of finance & economic planning	18,594,817	18,594,817		
733	Lapfund	Min. Of finance & economic planning	18,578,754	18,578,754		
734	Lapfund	Min. Of finance & economic planning	16,848,018	16,848,018		
735	Lapfund	Laptrust	16,831,347	16,831,347		
736	Laptrust (umbrella) retirement fund	Laptrust	8,864,820	8,864,820		
737	Laptrust benefit	Min. Of finance & economic planning	1,426,974	1,426,974		
738	Laptrust benefit	Min. Of finance & economic planning	1,435,783	1,435,783		
739	Laptrust contribution	Min. Of finance & economic planning	9,593,270	9,593,270		
740	Laptrust contribution	Min. Of finance & economic planning	9,592,332	9,592,332		
741	Laptrust contribution	Min. Of finance & economic planning	9,498,976	9,498,976		
742	Laptrust contribution	Min. Of finance & economic planning	9,318,565	9,318,565		
743	Laptrust contribution	Min. Of finance & economic planning	8,681,054	8,681,054		
744	Laptrust contribution	Min. Of finance & economic planning	8,672,112	8,672,112		
745	Laptrust contribution	Min. Of housing	26,371	26,371		
746	M/s claritas logistics	Supply and of curtains for finance and procurement office.	388,500	388,500	388,500	388,500
747	Milimani gardens resort	Provision of catering service-for assembly members at session in bungoma	250,900	250,900	250,900	250,900
748	Molino Engineering And Co. Ltd	Installation Of Culvert At Wesukar Waliombo Drift			246,874	246,874
749	Ngarisha sacco ltd	Office rent				
750	Nzowasco	Water Bill For Bungoma Municipal Market	537,429	537,429	21,443	21,443

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751	St patricks pastoral centre kabula		Catering services planning	540,000	540,000		540,000	-
752	St patricks pastoral centre kabula		Catering services budget	224,000	224,000		224,000	-
753	The standard group		Advert addendum framework	109,620	109,620		109,620	-
754	The standard group		Advert	88,160	88,160		88,160	-
755	Standard group advert-documentary	80065427	Advertising, awareness, and publicity campeigns	550,000	550,000			550,000
756	Millview hotel limited	603	Catering services-training by internal audit	172,500	172,500			172,500
757	Millview hotel limited	486	Catering services-bonding	614,100	614,100			614,100
758	Pedagogue icorporated ltd		Proposed construction of maraka stadium			4,978,550		4,978,550
759	Prudential west insurance		Provision of M/V Insurance Cover			199,300		199,300
760	Sesa elimu centre		Payment for assorted catering aitem			249,000		249,000
761	Webmar		Payment For Supply Of Fuel			350,000		350,000
762	Webmar ltd		Payment for supply of fuel			262,000		262,000
763	CFAO		Maintenance expenses- Motor vehicle			314,205		314,205
764	Hunters paradise		Catering services			675,000		675,000
765	Kenya revenue authority		House allowance benefits for former d/ governor hilary chogwony	1,215,000	1,215,000		1,215,000	-
766	Kika hotel		Catering services			1,450,734		1,450,734
767	Kika hotel		Catering services	307,000	307,000			307,000
768	LAPTRUST		Gratuity			35,547,358		35,547,358
769	M/S Pro and Resolutions limited		Catering services			506,250		506,250
770	Mali Safi		Maintenance expenses- Motor vehicle			1,700,520		1,700,520
771	Moscar Auto		Motor vehicle maintenance			1,550,000		1,550,000
772	Nation media group		Advertisement	238,960	238,960			238,960
773	Nation media group		Advertisement	356,120	356,120			356,120
774	Nation media group		Advertisement	356,120	356,120			356,120
775	Siritamu		Catering services			705,000		705,000
776	Standard group		Advertisement	236,640	236,640			236,640
777	Standard group		Advertisement	406,000	406,000		406,000	-
778	Terranova autospare ltd	ref.win:456:INV V 39CG0154	Mentenance expenses- motor vehicle	495,928	495,928			495,928
779	Tipius enterprise ltd		media publicity			4,000,000		4,000,000
780	Top origin enterprises	45007	Suppl of tires	1,344,800	1,344,800		1,344,800	-
781	Victoria comfort inn		Catering services	1,453,700	1,453,700		1,453,700	-
782	Wape garage		Repair services	630,000	630,000			630,000
783	Wape Garage and General supplies ltd		Maintenance expenses- Motor vehicle			707,800		707,800
784	Webmac General Contractors Lid		Preparation of Special Programme Strategic Plan	4,498,800		4,498,800		4,498,800
785	Aminata hotel		provision of hotel services	63,000.00		63,000		63,000
786	Biju insurance agency	1765510	Supply of insurance covers	1,004,100	1,004,100		1,004,100	-
787	Bokoli hospital		June salary 2023	285,640	285,640		285,640	-
788	Bumula hospital		June salary 2023	558,600	558,600		558,600	-
789	Bungoma county referral		June salary 2023	4,488,150	4,488,150		4,488,150	-
790	Cheptais sub county		June salary 2023	593,600	593,600		593,600	-
791	Chv		June wage 2023	6,508,000	6,508,000		6,508,000	-
792	Chwele sub county hosp		June salary 2023	534,800	534,800		534,800	-
793	Deprine Holding Limited		Purchase of patient bed linen beddings and related items	5,669,500		5,669,500		5,669,500
794	Divine homes resort		Provision of catering for CEF projects evaluation	928,000.00		928,000		928,000
795	Divine homes resort		CEF PROJECTS evaluation	750,000.00		750,000		750,000

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796	Divine homes resort		445,000.00				445,000	-		445,000
797	Divine homes resort		112,500.00				112,500	-		112,500
798	Divine homes resort		300,000				300,000	-		-
799	Dova pharmacy	1765909	8,177,050				8,177,050	-		8,177,050
800	Dova pharmacy	1765923	6,265,000				6,265,000	-		6,265,000
801	Dova pharmacy		285,000				285,000	-		285,000
802	Hillview Eco-Tourism		160,000.00				160,000	-		160,000
803	Hillview Eco-Tourism hotel		120,000.00				120,000	-		120,000
804	HOTEL ATURKAN	1765907/176591	680,000.00				680,000	-		680,000
805	HOTEL SATELITE VIEW	1765914	243,000.00				215,000	-		215,000
806	HQ printers INTL LTD		200,000				200,000	-		200,000
807	HQ printers INTL LTD	1765916	6,000				6,000	-		6,000
808	Imerix Contractors Limited	1472980-2023/2024	7,354,940				6,011,600	-		6,011,600
809	Imerix Contractors Limited	1765906	1,500,000.00				1,500,000	-		1,500,000
810	Kenya Commercial Bank		333,000				97,390,133	-		97,390,133
811	Kenya Power and Lightning Co.		48,677.00				48,677	-		48,677
812	Kital Hotel	1765921	670,000.00				670,000	-		670,000
813	Kital Hotel		587,500.00				587,500	-		587,500
814	Kital Hotel		430,000.00				430,000	-		430,000
815	Kital Hotel		350,000.00				350,000	-		350,000
816	Kital Hotel		250,000.00				250,000	-		250,000
817	Kital Hotel		6,000				6,000	-		6,000
818	Kivuli kanduyi resort limited		747,000				747,000	-		747,000
819	Latex Ltd		1,500,000				1,500,000	-		1,500,000
820	M/s Dayton Pest control	177064	270,000				270,000	-		270,000
821	Meisner enterprises		333,500				333,500	-		333,500
822	Milimani Gardens hotel		160,000.00				160,000	-		160,000
823	Milimani Gardens hotel		142,000.00				142,000	-		142,000
824	Milimani Gardens		135,000.00				135,000	-		135,000
825	Milimani Gardens		30,000.00				30,000	-		30,000
826	Milimani Gardens hotel		430,000.00				430,000	-		430,000
827	Milimani Gardens	1765919	48,000.00				48,000	-		48,000
828	Milimani gardens		185,000.00				185,000	-		185,000
829	Milimani Gardens hotel		140,000.00				140,000	-		140,000
830	Milimani Gardens hotel		123,000.00				123,000	-		123,000
831	Milimani Gardens limited		28,000.00				28,000	-		28,000
832	Milimani hotel limited		21,000.00				21,000	-		21,000
833	Milimani hotel limited		840,930				840,930	-		840,930
834	Naitiri sub county		29,000				29,000	-		29,000
835	Ndengwa Garage	1765928	28,000				28,000	-		28,000
836	Ndengwa Garage	177080	2,200.00				2,200	-		2,200
837	Postal Corporation of Kenya		1,872,200				1,872,200	-		1,872,200
838	Precision performance center		1,800,000				1,578,717	-		1,578,717
839	Precision performance center	162274-2022/2023	17,800.00				17,800	-		17,800
840	Sawan Hotel		37,800.00				37,800	-		37,800

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841	Seahon Co Ltd				1,806,000				
842	Sesa Elimu Center	1844196			30,800				30,800
843	Sesa Elimu Center	1844195			30,800				30,800
844	Sinoko sub county								
845	Stritha sub county								
846	Standard group hd	180165507			406,000				406,000
847	The county comfort								
848	The county comfort				91,000				91,000
849	The county comfort hotel limited				12,000				12,000
850	The county comfort hotel limited				22,500				22,500
851	The county comfort hotel limited				22,500				22,500
852	Victoria comfort inn hd				16,500				16,500
853	Wanyalipopo Enterprises				605,150				605,150
854	Wape Garage and Gen supplies	1771081			28,000				28,000
855	Wape Garage and Gen supplies				21,000				21,000
856	Webuye hospital								
857	Webuye investment lid	180358125			3,000,000				3,000,000
858	Westtop solutions lid				3,006,070				3,006,070
859	Zabibu Restaurant limited				2,800,000				2,800,000
860	Zabibu Restaurant limited				16,000				16,000
861	Zabibu Restaurant limited				12,500				12,500
862	African touch safaris				178,910				178,910
863	African touch safaris				178,910				178,910
864	Hotel Iloya				133,491				133,491
865	Kenya Power and Lighting Co Ltd				175,000				175,000
866	Kenya school of government- kabete				25,000				25,000
867	Kenya school of government- mombasa				46,400				46,400
868	Kenya school of government- kabete				120,690				120,690
869	Kenya school of government- mombasa				883,580				883,580
870	Mali Safi Garage				413,080				413,080
871	Mali Safi Garage				188,000				188,000
872	Mali Safi Garage				183,280				183,280
873	Mali Safi Garage				150,164				150,164
874	Mali Safi Garage				150,164				150,164
875	Mali Safi Garage				105,000				105,000
876	Mali Safi Garage				12,913,200				12,913,200
877	Mali Safi Garage				56,509				56,509
878	Mali Safi Garage				12,913,200				12,913,200
879	Mali Safi Garage				12,913,200				12,913,200
880	Mali Safi Garage				12,913,200				12,913,200
881	Mali Safi Garage				12,913,200				12,913,200
882	Mali Safi Garage				12,913,200				12,913,200
883	Mali Safi Garage				12,913,200				12,913,200
884	Mali Safi Garage				12,913,200				12,913,200
885	Mali Safi Garage				12,913,200				12,913,200
886	Mali Safi Garage				12,913,200				12,913,200
887	Mali Safi Garage				12,913,200				12,913,200
888	Mali Safi Garage				12,913,200				12,913,200
889	Mali Safi Garage				12,913,200				12,913,200
890	Mali Safi Garage				12,913,200				12,913,200
891	Mali Safi Garage				12,913,200				12,913,200
892	Mali Safi Garage				12,913,200				12,913,200
893	Mali Safi Garage				12,913,200				12,913,200
894	Mali Safi Garage				12,913,200				12,913,200
895	Mali Safi Garage				12,913,200				12,913,200
896	Mali Safi Garage				12,913,200				12,913,200
897	Mali Safi Garage				12,913,200				12,913,200
898	Mali Safi Garage				12,913,200				12,913,200
899	Mali Safi Garage				12,913,200				12,913,200
900	Mali Safi Garage				12,913,200				12,913,200
901	Mali Safi Garage				12,913,200				12,913,200
902	Mali Safi Garage				12,913,200				12,913,200
903	Mali Safi Garage				12,913,200				12,913,200
904	Mali Safi Garage				12,913,200				12,913,200
905	Mali Safi Garage				12,913,200				12,913,200
906	Mali Safi Garage				12,913,200				12,913,200
907	Mali Safi Garage				12,913,200				12,913,200
908	Mali Safi Garage				12,913,200				12,913,200
909	Mali Safi Garage				12,913,200				12,913,200
910	Mali Safi Garage				12,913,200				12,913,200
911	Mali Safi Garage				12,913,200				12,913,200
912	Mali Safi Garage				12,913,200				12,913,200
913	Mali Safi Garage				12,913,200				12,913,200
914	Mali Safi Garage				12,913,200				12,913,200
915	Mali Safi Garage				12,913,200				12,913,200
916	Mali Safi Garage				12,913,200				12,913,200
917	Mali Safi Garage				12,913,200				12,913,200
918	Mali Safi Garage				12,913,200				12,913,200
919	Mali Safi Garage				12,913,200				12,913,200
920	Mali Safi Garage				12,913,200				12,913,200
921	Mali Safi Garage				12,913,200				12,913,200
922	Mali Safi Garage				12,913,200				12,913,200
923	Mali Safi Garage				12,913,200				12,913,200
924	Mali Safi Garage				12,913,200				12,913,200
925	Mali Safi Garage				12,913,200				12,913,200
926	Mali Safi Garage				12,913,200				12,913,200
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928	Mali Safi Garage				12,913,200				12,913,200
929	Mali Safi Garage				12,913,200				12,913,200
930	Mali Safi Garage				12,913,200				12,913,200
931	Mali Safi Garage				12,913,200				12,913,200
932	Mali Safi Garage				12,913,200				12,913,200
933	Mali Safi Garage				12,913,200				12,913,200
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935	Mali Safi Garage				12,913,200				12,913,200
936	Mali Safi Garage				12,913,200				12,913,200
937	Mali Safi Garage				12,913,200				12,913,200
938	Mali Safi Garage				12,913,200				12,913,200
939	Mali Safi Garage				12,913,200				12,913,200
940	Mali Safi Garage				12,913,200				12,913,200
941	Mali Safi Garage				12,913,200				12,913,200
942	Mali Safi Garage				12,913,200				12,913,200
943	Mali Safi Garage				12,913,200				12,913,200
944	Mali Safi Garage				12,913,200				12,913,200
945	Mali Safi Garage				12,913,200				12,913,200
946	Mali Safi Garage				12,913,200				12,913,200
947	Mali Safi Garage				12,913,200				12,913,200
948	Mali Safi Garage				12,913,200				12,913,200
949	Mali Safi Garage				12,913,200				12,913,200
950	Mali Safi Garage				12,913,200				12,913,200
951	Mali Safi Garage				12,913,200				12,913,200
952	Mali Safi Garage				12,913,200				12,913,200
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955	Mali Safi Garage				12,913,200				12,913,200
956	Mali Safi Garage				12,913,200				12,913,200
957	Mali Safi Garage				12,913,200				12,913,200
958	Mali Safi Garage				12,913,200				12,913,200
959	Mali Safi Garage				12,913,200				12,913,200
960	Mali Safi Garage				12,913,200				12,913,200
961	Mali Safi Garage				12,913,200				12,913,200
962	Mali Safi Garage				12,913,200				12,913,200
963	Mali Safi Garage				12,913,200				12,913,200
964	Mali Safi Garage				12,913,200				12,913,200
965	Mali Safi Garage				12,913,200				12,913,200
966	Mali Safi Garage				12,913,200				12,913,200
967	Mali Safi Garage				12,913,200				12,913,200
968	Mali Safi Garage				12,913,200				12,913,200
969	Mali Safi Garage				12,913,200				12,913,200
970	Mali Safi Garage				12,913,200				12,913,200
971	Mali Safi Garage				12,913,200				12,913,200
972	Mali Safi Garage				12,913,200				12,913,200
973	Mali Safi Garage				12,913,200				12,913,200
974	Mali Safi Garage				12,913,200				12,913,200
975	Mali Safi Garage				12,913,200				12,913,200
976	Mali Safi Garage				12,913,200				12,913,200
977	Mali Safi Garage				12,913,200				12,913,200
978	Mali Safi Garage				12,913,200				12,913,200
979	Mali Safi Garage				12,913,200				12,913,200
980	Mali Safi Garage				12,913,200				12,913,200
981	Mali Safi Garage				12,913,200				12,913,200
982	Mali Safi Garage				12,913,200				

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886	Mali Safi Garage						698,780		698,780
887	Mariko Enterprises			Motor Vehicle Repair and Maintenance			1,440,000		1,440,000
888	Muroro Enterprises			Purchase of land for Mukuyuini ward office			1,500,000		1,500,000
889	Planmaps Innovative Limited			Preparation of 1/2 an Acre for St. Joseph Sudi V.T.C.			4,758,900		4,758,900
890	Primias Hotel			Preparation of Local Physical Land Use development plan for Kapatama			211,600		211,600
891	Prudential West Insurance Agency			Conference facilities			539,816		539,816
892	Real Appraisal			Motor Vehicle Insurance Cover			180,316		180,316
893	Real appraisal	318/2018-19		Preparation of valuation roll for kimilili	Kimilili		1,571,684		1,571,684
894	Ronedas General Traders			Preparation of valuation roll for kimilili		5,840,000			
895	Simuplan consultants	NEG. 722269		Supply and delivery of catering items			456,700		456,700
896	Sinani Auto Garage			Consultancy services for preparation of naitiri integrated devt plan		3,498,444		840,833	
897	Victoria Comfort Inn			Motor Vehicle Repair and Maintenance			235,000		235,000
898	Webmac General Contractors Ltd			Conference services			137,500		137,500
899	Wekesa and Simiyu Advocates			Preparation of Draft County Lands Policy			2,094,012		2,094,012
900	Bleiden Enterprises			This is a land ownership dispute involving land parcel No. KIMILILI/SIKHENDU/744			593,600		593,600
901	Ennar Enterprises			supply of perishables			837,400		837,400
902	Lamas Investors			supply of beddings and linen			2,998,500		2,998,500
903	Prudential West Insurance			supply and delivery of animal feeds			1,500,000		1,500,000
904	Ronedas General Traders			provision of insurance services			880,000		880,000
905	Webmar Investment			supply and delivery of toiletries			272,820		272,820
906	African touch safaris			supply of fuels			720,000		720,000
907	African touch safaris			Air travel for ikpak training mombasa		41,200		41,200	
908	County green hotel			Air travel for ikpak training mombasa		40,170		40,170	
909	County green hotel			Hotel and conference facilities		19,950		19,950	
910	Dut engineering construction	321261/4		Hotel and conference facilities		50,000		50,000	
911	Institute of certified public accountants			Supply and delivery of stationary items		298,670		298,670	
912	Kenya institute of supplies managers			Annual subscription		22,400		22,400	
913	Kenya urban forum (kuf)			Annual renewal of kisan membership		4,000		4,000	
914	Kika hotel			Registration fees (kuf) workshop		140,000		140,000	
915	Sarecon solutions ltd			Hotel and conference facilities		148,000		148,000	
916	Sawan hotel			Supply and delivery of sanitary items		96,350		96,350	
917	Standard group plc			Hotel and conference facilities		160,000		160,000	
918	Standard group plc			Provision for space order for advertisement		83,080		83,080	
919	Andrew juma			Provision for space order for advertisement		216,920		216,920	
920	Annet Mullassi and Co. Advocates			Rent for ward admin		72,000		72,000	
921	Ap Welfare- April, May And June 2020 Entire FY 2020/21 And			The petitioners are sought for interim orders barring the County Govt. from proceeding with interviews, recruitment, employment, designation and deployment of village administrators in any of the 236 village administrative units.			2,900,000		2,900,000
922	Ap Welfare- Entire FY 2022/23			Ap Welfare			2,744,000		2,744,000
923	Ap Welfare-Fy2023/2024			Ap Welfare			2,198,000		2,198,000
924	Biju enterprise	0		Ap Welfare			2,198,000		2,198,000
925	Bonventure waswa			Payment for insurance for motor vehicles fy2021/2022		397,657		397,657	
926	Brightshine Enterprises			Rent for milima ward for fy 2020/2021 to 2021/2022		72,000		72,000	
927	BS Advocates LLP			Provision Of Cleaning Services			3,637,760		3,637,760
928	Care Services Consultancy			The applicant seeks the court to issue restraining orders to Kimilili Town Administrator from misusing the order issued on 07/11/2016.			1,864,800		1,864,800
929	Cibla Resorts			Supply Of Uniforms			3,999,000		3,999,000
930	Crown Force Security Services			Consultative Meeting With Meas			650,000		650,000
				Provision Of Security Services			700,891		700,891



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576	Hanal Investment LTD	2023-2024	Repair & servicing Toyota Prado KCX3AK				73,000	-	73,000
577	Hanal Investment LTD	2023-2024	Repair & servicing Toyota D cabin 39CG02A				570,000	-	570,000
578	Hanal Investment LTD	2023-2024	Repair & servicing Toyota D cabin KCX35K				64,148	-	64,148
579	Hanal Investment LTD	2023-2024	Repair & servicing Toyota Prado KCX3AK				28,100	-	28,100
580	Hanal Investment LTD	2023-2024	Repair & servicing New holland grader KCD728G				900,000	-	900,000
581	Hanal Investment LTD	2023-2024	Repair & servicing Toyota D cabin KDW323V				975,500	-	975,500
582	Hanal Investment LTD	2023-2024	Delivery of sprokat KCA976F				93,000	-	93,000
583	Hanal Investment LTD	2023-2024	Repair & servicing 39CG008A				1,344,300	-	1,344,300
584	Hill View Hotel	2023-2024	Catering services				112,000	-	112,000
585	Icpak	5/2/2023	Icpak seminar tuition fee		241,000	241,000			241,000
586	Keg	1/28/1900	Keg baringo campus		345,000	345,000			345,000
587	Milmani gardens	11/1/2022	Catering services		466,000	466,000		466,000	
588	Phica lubes auto garage	11/26/2022	Grader gba554f komatsu		3,181,074	3,181,074		3,181,074	
589	Phica lubes auto garage	11/16/2022	Kca 976f newholland		3,432,672	3,432,672		3,432,672	
590	Phica Lubes Auto Garage	2023-2024	REPAIR OF GRADER-KB1 7100 KOMATSU				3,391,840	-	3,391,840
591	African touch safaris ltd p.o box 93-	6/10/2023	Florien travel to morocco		360,000	360,000			360,000
592	African touch safaris ltd p.o box 93-	4/17/2023	Airline to cecm and c.o while on official duty		86,620	86,620		86,620	
593	Divine home resort	13/12/2021	Provision for full board conference services for evah		408,000	408,000		45,000	363,000
594	Icpak p.o. Box 59965-00200 nairobi	11/4/2022	Training services		133,000	133,000			133,000
595	Kenya power p.o box 30099-00100 na	6/30/2023	Outstanding electricity bills		13,420,851	13,420,851		13,420,851	
596	Kem p.o. box 30400-00100 nairobi	11/08/2022	Training services		214,600	214,600			214,600
597	Mali Safi Garage Ltd	2023-2024	Repair of 39CG057A				90,000		90,000
598	Nation media group plc	2/14/2023	Advertisement publication for tender advertisement		320,508	320,508			320,508
599	Postal corporation of kenya	12/4/2023	Parcels despatched		51,270	51,270			51,270
1000	Postal Corporation of Kenya	Notices	Postal Services				60,720		60,720
1001	Terenova	2022/2023	Servicing of department vehicles		294,131	294,131			294,131
1002	Terenova Autopares Ltd	L.S.O No.153765	Repair of 39CG057A				108,041		108,041
1003	The Nation Group Ltd	LSO 19186813	Tender Advertisement				320,508		320,508
1004	The standard group plc p.o. box 3008	12/5/2022	Advertisement publication for tender advertisement		88,160	88,160			88,160
1005	Webmar investments ltd p.o box 109	6/30/2023	Fuel and lubricants		2,500,000	2,500,000		2,500,000	
1006	Maclemi enterprises	2023/2024			462,870	209,870			209,870
1007	Mali safi garage	6/29/2023	Motor vehicle servicing kcm 4881, kcu oduu, kbz 9706		1,105,750	1,105,750		1,105,750	
1008	Namu & Ibreesa Investment Ltd	344, 2023-2024	Repair And Maintenance Of Printers And Photocopiers				251,090		251,090
1009	Medhi investment	8/11/2023	Supply and delivery of catering items		336,000	336,000			336,000
1010	Minata hotel	4/15/2023	Conference services				396,400		396,400
1011	Precision performance	6/20/2023	Motor vehicle servicing		415,373	415,373			415,373
1012	Prinias Hotel	30/11/2023	Provision of Full Board & Conference Services		600,000	600,000			600,000
1013	Prinias Hotel	14/12/2023	Provision of Full Board & Conference Services		240,000	240,000			240,000
1014	Lapfund Contribution	2022/2023/2024	Interest Payable for lapfund		354,603,344	354,603,344			354,603,344
1015	Lapfund Contribution	2022/2023/2024	Interest Accrued		58,664,115	58,664,115			58,664,115
	Sub-Total				620,974,913	539,832,413		1,662,632,101	2,110,033,299
	Grand Total				2,295,162,185,15	1,244,506,680,96		2,556,597,327,98	3,339,153,758,30

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**Annex 3: Analysis of Imprests & Advance**

DATE PAID	WARRANT NO	PAYEE	PERSONAL NUMBER	J.G	REASON FOR IMPREST	DEPARTMENT	AMOUNT
29/12/2022	4611331	Joseph Wambati	20190025560	T	Facilitation for travel to kampala for msme expo	County Secretary	308,880.00
10/06/2021	4105088	Cyril Wayong'O	20190008069	R	Facilitation for office imprest	County Secretary	200,000.00
05/06/2020	3200446	Bonface Wayne Nyongesa	20180095050	M	Facilitation for media engagement	County Secretary	1,552,500.00
27/9/2016	2514337	Carolyne Malangachi	20160036466	J	Facilitation for fact finding in the wards	County Secretary	2,360,000.00
06/06/2024	4554233	Fredrick Wakhungu	20140033156	H	Facilitation for dissemination of alternative resolution regulation	County Secretary	122,400.00
		<b>Sub Total</b>					<b>4,543,780.00</b>
13/12/2018	3551971	Ann Ngano	20150017833	N	Cef project status	Finance & E. Planning	1,214,900.00
10/05/2018	3150746	Eldah Mutila Nancy Sikhila	20150029351	K	M & e activities	Finance & E. Planning	3,011,000.00
22/10/2018	3170909	Augustine Kipsang'	2007004013	N	Cef project status	Finance & E. Planning	3,455,750.00
22/10/2018	3150748	Dunstone Wafula			Kdsp activities	Finance & E. Planning	3,801,000.00
		<b>Sub Total</b>					<b>11,482,650.00</b>
09/11/2022	3683499	Calistus Barasa	20150017404	N	Facilitation for county thanks giving prayers	Gender & culture	599,000.00
		<b>Sub Total</b>					<b>599,000.00</b>
24/8/2023	4613406	Calistus Barasa	20150017404	N	Facilitation for carrying out official duties in nairobi	Governors Office	91,300.00
31/8/2023	4613418	Janet Matasi	20220297386	J	Facilitation for lreb meeting in kericho	Governors Office	74,200.00
20/11/2023	3177701	Mathews Kibindio	20220295287	G	Facilitation for functioning of kanduyi and stage screens	Governors Office	61,699.00
03/08/2022	4320526	Amos Makanda	20170095039	F	Facilitation for small scale traders meeting	Governors Office	564,200.00
		<b>Sub Total</b>					<b>791,399.00</b>
09/09/2019	3551609	Francis Tome			Facilitation for christmas tree celebration	Public administration	3,689,000.00
		<b>Sub Total</b>					<b>3,689,000.00</b>
05/07/2023	3882865	Moses Wamalwa			Facilitation for lake region economic block meeting	Roads & Public works	488,961.00
		<b>Sub Total</b>					<b>488,961.00</b>
		<b>Grand Total</b>					<b>21,594,790.00</b>

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**Annex 4: Summary of Non-Current Asset Register**


Asset Class	Historical Cost b/f (Kshs)	Additions during the year	Disposals during the year	Transfers in/(out) during the year	Historical Cost c/f
	Previous Year	(Kshs)	(Kshs)	(Kshs)	(Kshs)
Land	11,782,085,015	16,560,000			11,798,645,015
Buildings And Structures	969,886,225	-			969,886,225
Transport Equipment	642,280,467	12,999,998			655,280,465
Office Equipment, Furniture And Fittings	460,546,683	11,492,173			472,038,856
ICT Equipment	230,121,099	-			230,121,099
Machinery And Equipment	691,911,306	42,700,000			734,611,306
Heritage And Cultural Assets	-				-
Biological Assets	55,827,366				55,827,366
Intangible Assets	727,373,849	82,220,521			809,594,370
Infrastructure Assets- Roads, Rails	9,037,311,047	1,917,916,410			10,955,227,457
Work In Progress	-				-
others	469,804,624				469,804,624
<b>Total</b>	<b>25,067,147,680</b>	<b>2,083,889,103</b>	<b>-</b>	<b>-</b>	<b>27,151,036,783</b>

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**Annex 5: Inter-Entity Transfers**

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred.	Amount Confirmed as received.
						KShs	KShs
1	County Assembly	195,663,127	344,131,963	232,813,887	452,639,304	1,225,248,281	1,225,248,281
2	Word Bank-NARIGP-State Department of Crop Development				4,729,897	4,729,897	4,729,897
3	IDA World Bank National Agricultural Value Chain Development Project (NAVCDP) -State Department of Crop Development				200,112,952	200,112,952	200,112,952
4	Industrial Park and Aggregation			50,000,000	98,269,000	148,269,000	148,269,000
5	DANIDA - Universal Healthcare in Devolved Units Programme	28,609,313			32,295,099	60,904,412	60,904,412
6	(IDA) World Bank Credit-Financing locally Led climate programme (FFLoCA) <sup>1</sup>	10,830,250			400,781,944	411,612,194	411,612,194
7	Agricultural Sector Development Support Programme II (ASDSP II)-State Department of Crop Development				1,593,849	1,593,849	1,593,849
8	Kenya Livestock Commercialization Project (KELCLOP)				16,095,837	16,095,837	16,095,837
9	Word Bank-Kenya Informal settlement improvement project (KISIP 11)-State Department of Housing & Urban Development				40,000,000	40,000,000	40,000,000
10	Education Support Programme			60,000,000	135,000,000	195,000,000	195,000,000
11	Development of VTCs				19,000,000	19,000,000	19,000,000
12	County Trade loan Fund				10,000,000	10,000,000	10,000,000
13	Emergency Fund				10,000,000	10,000,000	10,000,000
	<b>Total</b>	<b>235,102,690</b>	<b>344,131,963</b>	<b>342,813,887</b>	<b>1,420,517,882</b>	<b>2,342,566,422</b>	<b>2,342,566,422</b>

.....  
  
**CPA. Ambrose Makokha**  
**Director of Finance**  
**County Executive**

.....  
  
**Director of Finance**  
**Projects**

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**Annex 6: Analysis Of Pending Staff Payables**

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To- Date	Outstanding Balance Current 2023-2024	Outstanding Balance Previous 2022-2023
			a	b	c=a-b	
<b>Senior Management</b>						
Gratuity to Staff	Various.	2023-2024	43,514,821.5	7,967,463.7	35,547,357.8	43,514,821.5
Pensions (Lapfund, Laptrust & Other statutory)	Various.		379,146,963.0		379,146,963.0	379,146,963.0
<b>Sub-Total</b>			<b>422,661,784.5</b>	<b>7,967,463.7</b>	<b>414,694,320.8</b>	<b>422,661,784.5</b>

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**Annex 7: Analysis Of Other Pending Payables**

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance	
					Current 2023-2024	Comparative 2022-2023
<b>Amounts Due To County Govt Entities</b>						
County Assembly of Bungoma	Exchequer releases-Equitable share	2023-2024	1,283,975,880	1,225,248,281	58,727,599	
Climate change grant	Climate grant	2022-2023	331,892,827	320,781,944	11,110,883	-
Aggregated Industrial Park Grant	Industrial Development	2023-2024	250,000,000	148,269,000	101,731,000	
kenya livestock commercialization project(KELCOP)	Donor Funding & Transfers from other government agencies	2023-2024	34,500,000	16,095,837	18,404,163	
<b>Sub-Total</b>						
<b>Amounts Due To Third Parties</b>						
Bungoma Deposit Account	Retained Amounts for suppliers	2023-2024	262,076,124		262,076,124	268,028,336
<b>Sub-Total</b>						
<b>Grand Total</b>			<b>2,162,444,831</b>	<b>1,710,395,062</b>	<b>452,049,769</b>	<b>268,028,336</b>

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**Annex 8: 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 received ksh 411,612,194, donor Funds amounting to 320,

Project Name	Project Description	Project Objective	Activities	Quarterly Expenditure				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 adaptation and Mitigation projects at community level.					World Bank & counterpart Funding	County Government
		To create fund in the county for purpose of facilitating climate finance.	Establishing Climate finance Mechanisms						

The expenditure of the fund during the year was utilized to build capacity of the county and ward steering committees. The County Climate Change Unit carried out feasibility study for 162 projects and funding is expected to be made in the Financial Year 2024/2025.

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**Annex 9: Reporting on Disaster Expenditure**

The County Executive has established a fund under Bungoma County Disaster and Emergency Management Fund Regulations, 2021. The Fund implemented the following programmes as response intervention to mitigate effects of the Cyclone under the El-Nino Contingency Plan

Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments
Disaster	Cyclones	El-Nino	Procurement of emergency building	Building	9,645,000	Complete
Infrastructure	Civil Works	El-Nino	Construction of Chebwek Chesiro Twin	Bridge	8,518,924	Complete
Infrastructure	Civil Works	El-Nino	Construction of Namwacha-Malinda Bridge	Bridge	14,613,448	Complete
Infrastructure	Civil Works	El-Nino	Construction of Site And Service National	Bridge	5,331,290	Complete
Infrastructure	Civil Works	El-Nino	Construction of Site And Service National	Bridge	4,203,837	Complete
Infrastructure	Civil Works	El-Nino	Construction of Culvert Box	Bridge	13,699,629	Complete
Infrastructure	Civil Works	El-Nino	Construction of Chebwek Chesiro Twin	Bridge	8,518,924	Complete
<b>Total</b>					<b>54,886,052</b>	

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**Annex 10 – Contingent Liabilities Register**

1	The plaintiff in this case who is the legal representative of the deceased who was ECDE teacher claim for BBT Benefits of ksh 100,000	John Munjosi Wanyama	Ksh.	100,000	2024/2025	Matter Ongoing
2	Plaintiff claims that the County Government Encroached to his Land Reg. NO.West/ East Siboti/877	David Mukinisu	Ksh.		2024/2025	Matter Ongoing
4	Plaintiff claims that his land parcel L.R NO. West Bukusu/ North Myanga/3431	Pauline Nabalayo Sirengo	Ksh.		2024/2025	Matter Ongoing
5	Plaintiff alleges that around 18th May, 2022, the county invaded his parcel of land L.R No. E.BUKUSU/ N. BUKUSU/3251 situated at Sikata and opened a wide road hence encroaching	James Wekesa Kundu	Ksh.		2024/2025	Matter Ongoing
6	he plaintiff is seeking for damages as result of the decision in Bgm HCC Misc. Appl. No. 3 of 2016 which Judgment was delivered on 22/07/2019 where the decision of the special meeting of dissolving the then cooperatives leadership was quashed	Pridgeon Namasake Barasa	Ksh.		2024/2025	Matter Ongoing
7	Plaintiff claims that the County Govt. has encroached on the plaintiffs' parcel of land No. Bokoli /Kituni/1011. He is seeking for restraining orders, general damages, special damages and costs	Moses Mutongwa Nyongesa	Ksh.		2024/2025	Matter Ongoing
8	The Claimant states that he was appointed as a Clerical Officer II and was directed to report to the County chief officer –Finance. The Claimant alleges that he has neither been assigned work nor paid and is claiming for specific performance of the employment contract.	Gilbert Wafula Wanjala	Ksh.		2024/2025	Matter Ongoing

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9	Plaintiff alleges that on 22nd July, 2021, County Officers from Webuye County	Brown Aleka Kubanguba	Ksh.	2024/2025	Matter Ongoing
	Offices unlawfully and forcefully took away his stock in trade. That on 23rd July, 2021, he went to the said offices but found that some of the goods were missing.				
10	A declaration that the appointment of the Claimant as Economist II (JG "K") instead of Senior Economist (JG "N" was a violation of the Claimant's employment rights.	Peter Cheworei	Ksh.	2024/2025	Matter Ongoing
	The Petitioner is seeking for a declaration that the 1st and 2nd Respondents decision to merge plot no 25A and 25B Misikhu market into one plot and to transfer the said plot to Maximilla Machuma is a violation of the petitioner's constitutional rights	Jafred Wanyama Simiyu	Ksh.	2024/2025	Matter Ongoing

The County Government has various matters in court. The outcome of these matters cannot be determined with certainty. The matters have been registered as contingency in preparation of these Financial Statements. The estimated amounts on these matters is yet to be determined.