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## COUNTY GOVERNMENT OF BUNGOMA

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### CONSOLIDATED REPORTS AND FINANCIAL STATEMENTS FOR THE PERIOD 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)



**BUNGOMA COUNTY GOVERNMENT  
Consolidated Reports and Financial Statements  
for the Period 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.

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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.

**(b) Key Management**

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

| No. | Designation   | Name                     |
|-----|---|--------------------------|
| 1.  | Governor  | - H.E. Kenneth Lusaka    |
| 2.  | Deputy Governor   | - H.E. Janepher Mbatiany |
| 3.  | County Secretary  | - Mr. William Nasong'o   |
| 4.  | CECM- Finance and Economic Planning                                 | - CPA Chrispinus Barasa  |
| 5.  | CECM- Trade, Energy and Industrialization                           | - Ms. Carolyne Makali    |
| 6.  | CECM- Health and Sanitation   | - Dr. Andrew Wamalwa     |
| 7.  | CECM- Lands, Urban, Physical planning and Housing                   | - Mr. Douglas Sasita     |
| 8.  | CECM- Public Service Management and Administration                  | - Mr. Benedict Emacar    |
| 9.  | CECM- Education and Vocation Training                               | - Dr. David Wanyonyi     |
| 10. | CECM- Gender, Culture, Youth and Sports                             | - Ms. Agnes Wachie       |
| 11. | CECM- Tourism, Environment, Water and Natural resources             | - Mr. Herbert Kibunguchy |
| 12. | CECM- Agriculture, Livestock, Fisheries and Cooperative Development | - Ms. Monicah Fedha      |
| 13. | CECM- Roads Transport and Public Works                              | Mr. Bonventure Chemaket  |

**(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    |

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| 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 |
| 20. | Director Revenue  | Moses Walekhwa      |

**(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 period ended 30<sup>th</sup> June 2024, the County Assembly approved ADP FY 2024/25 and

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2 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.

During period ended 30<sup>th</sup> June 2024, 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 the financial period ended 30<sup>th</sup> June, 2024, 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. In the financial period ended 30<sup>th</sup> June, 2024, the committee deliberated on the 1<sup>st</sup> and 2<sup>nd</sup> supplementary budgets and provided recommendations to the County Assembly for approval.

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**(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  
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.**

**a) Independent Auditors**

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

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**b) Principal Legal Adviser**

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

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**3. Foreword by The CECM – Finance and Economic Planning**

The financial statements present the financial performance of the County Government for the period ended 30<sup>th</sup> 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, and public health facilities' fees, among others.

**Financial Performance**

***Revenue***

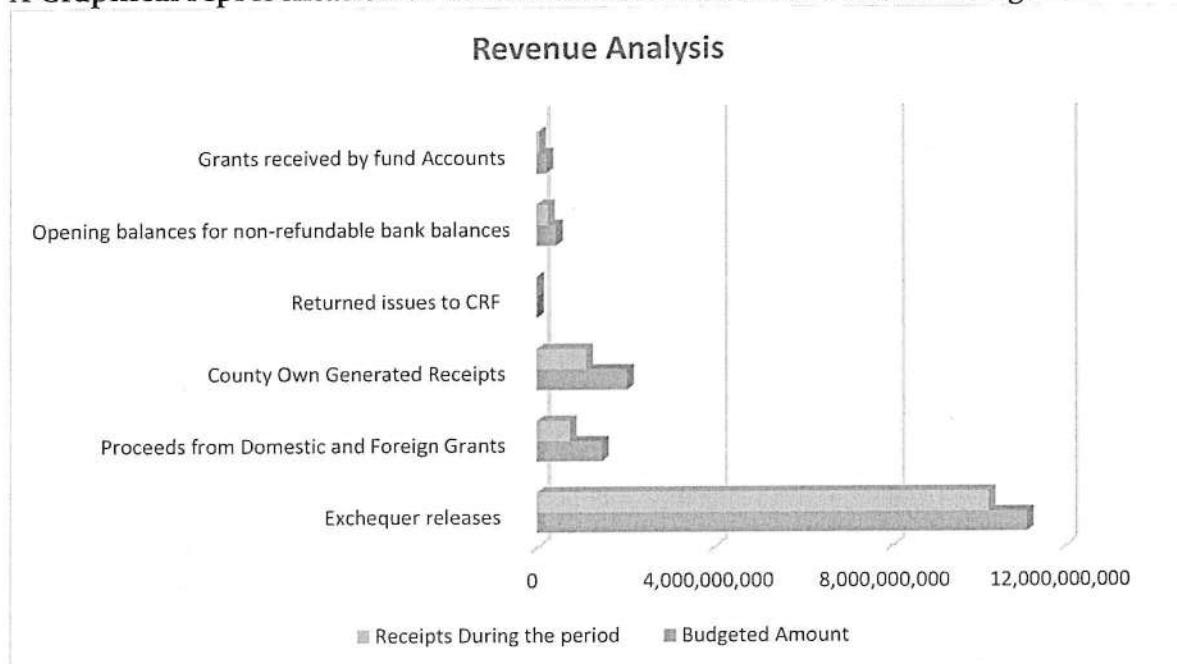
In the year ended 30 June 2024, the County had projected revenues of Kshs 15,243,651,077. Out of the projected revenue, below is the break down and revenues receipted within the period:

| <b>Revenue classification</b>             | <b>Budgeted Amount</b> | <b>Receipts During the period</b> | <b>% realized</b> |
|---|------------------------|-----------------------------------|-------------------|
| Exchequer releases                        | 11,111,983,608         | 10,223,024,920                    | 92%               |
| Proceeds from Domestic and Foreign Grants | 1,463,020,371          | 727,696,364                       | 50%               |
| County Own Generated Receipts             | 2,030,272,853          | 1,099,396,441                     | 54%               |
| Returned issues to CRF                    | -                      | 606,980                           | -                 |
| Opening balances for non-refundable bank  | 425,350,297            | 244,543,335                       | 57%               |

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| Revenue classification           | Budgeted Amount       | Receipts During the period | % realized |
|----------------------------------|-----------------------|----------------------------|------------|
| balances                         |                       |                            |            |
| Grants received by fund Accounts | 213,023,948           | 55,357,076                 | 26%        |
| <b>Total</b>                     | <b>15,243,651,077</b> | <b>12,350,625,117</b>      | <b>81%</b> |

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



**Figure 1: Revenue Analysis**

- Exchequer issues continue to form the largest part of our revenue budget, contributing 73% towards our budget. Our own generated revenues formed 13% of our budget.
- Out of the projected revenue, the County was able to achieve Kshs 12,350,625,117. This represents 81% performance.

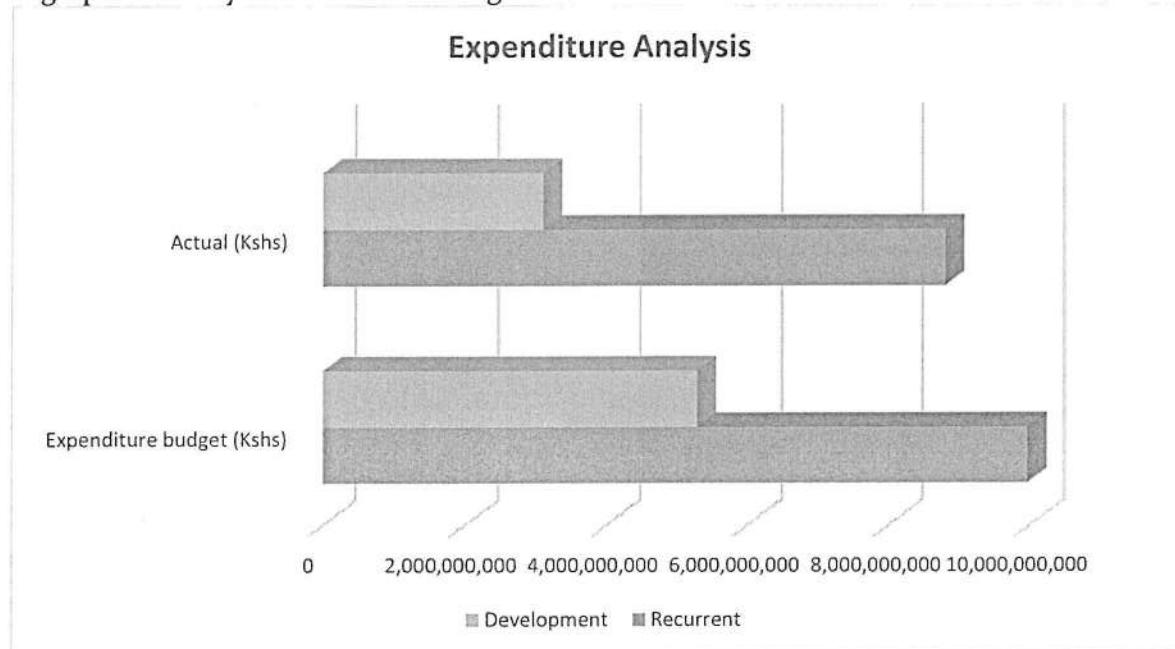
**Payments**

The total expenditure budget for the period was Kshs. 11,892,754,940. Recurrent expenditure was Kshs. 8,795,796,751 while development expenditure was Kshs. 3,096,958,189.

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| Expenditure Classification | Expenditure budget (Kshs) | Actual (Kshs)         | Realization (%) |
|----------------------------|---------------------------|-----------------------|-----------------|
| Recurrent                  | 9,959,343,754             | 8,795,796,751         | 88%             |
| Development                | 5,284,307,323             | 3,096,958,189         | 59%             |
| <b>Total</b>               | <b>15,243,651,077</b>     | <b>11,892,754,940</b> | <b>78%</b>      |

A graphical analysis is as shown in figure 2.



**Figure 2: Expenditure Analysis**

**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

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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.

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



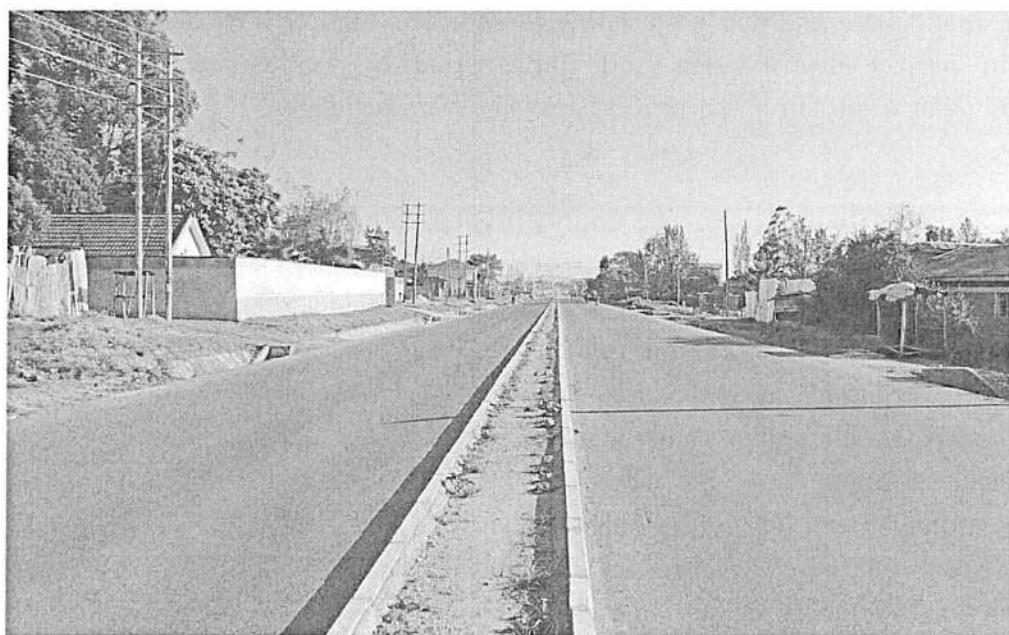
**Figure 2: Milk Processing Plant in Webuye**

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



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

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**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.

**Outlook**

In the ongoing and next financial year, the County intends to fund various projects, which include:

- Purchase of planting Fertilizer and top-dressing fertilizer
- Equipping 300 bed capacity Maternity wing
- Ongoing construction of the Misikhu - Brigadier Road
- 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
- Construction and modernization of Masinde Muliro stadium at Kanduyi
- Completion of high-altitude training center

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**Key risk management strategies.**

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

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

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

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**4. Statement of Management Responsibilities**

Sections 163, 166 and 168 of the Public Finance Management Act, 2012 requires that, at the end of each Quarter, the County Treasury shall prepare financial statements of each County Government entity, receiver of receipts and consolidated financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the period 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 Government; (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 Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Government'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 Government's financial statements give a true and fair view of the state of the County Government's transactions during the period ended on 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 Government 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 Government has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Government's funds received during the period under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the CEC member for finance confirms that the County Government's financial statements have been prepared in a form that complies with

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relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The County Government's Consolidated financial statements were approved and signed by the CEC member for finance on \_\_\_\_\_ 2024.

.....  
**CPA Chrispinus Barasa**

**ICPAK NO. 19812**

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

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**5. Statement of Receipts and Payments for the period ended June 2024**

|   | Note | Period ended June<br>2024 | Comparative Period    |
|---|------|---------------------------|-----------------------|
|   |      | Kshs                      | Kshs                  |
| <b>RECEIPTS</b>                           |      |                           |                       |
| Exchequer releases                        | 1    | 10,223,024,920            | 10,659,435,192        |
| Proceeds from Domestic and Foreign Grants | 2    | 663,696,364               | 256,762,319           |
| Transfers from Other Government Entities  | 3    | 64,000,000                | -                     |
| County Own Generated Receipts             | 3    | 1,099,396,441             | 1,119,187,035         |
| Returned CRF issues                       | 4    | 606,980                   | 1,111,963             |
| <b>TOTAL RECEIPTS</b>                     |      | <b>12,050,724,705</b>     | <b>12,036,496,509</b> |
| <b>PAYMENTS</b>                           |      |                           |                       |
| Compensation of Employees                 | 5    | 4,839,623,225             | 5,533,936,483         |
| Use of goods and services                 | 6    | 2,712,314,296             | 3,542,003,307         |
| Transfers to Other Government Units       | 7    | 1,240,233,281             | 28,103,856            |
| Other grants and transfers                | 8    | 850,521,133               | 971,171,131           |
| Social Security Benefits                  | 9    | 37,820,714                | 66,673,420            |
| Acquisition of Assets                     | 10   | 2,091,872,220             | 2,412,128,282         |
| Other Payments                            | 11   | 120,370,071               | 131,600,716           |
| <b>TOTAL PAYMENTS</b>                     |      | <b>11,892,754,940</b>     | <b>12,685,617,194</b> |
| <b>SURPLUS/DEFICIT</b>                    |      | <b>157,969,766</b>        | <b>(649,120,685)</b>  |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Consolidated financial statements were approved on \_\_\_\_\_ 2024 and signed by:

.....  
**Robert Simiyu**  
**Chief Officer -Finance**

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

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**6. Statement of Financial Assets and Liabilities as at June 2024**

| FINANCIAL ASSETS                                 | Note | Period ended June    | Comparative Period   |
|--|------|----------------------|----------------------|
|  |      | 2024<br>Kshs         | Kshs                 |
| <b>Cash and Cash Equivalents</b>                 |      |                      |                      |
| Bank Balances                                    | 12   | 1,187,232,064        | 1,078,685,222        |
| <b>Total Cash and cash equivalents</b>           |      | <b>1,187,232,064</b> | <b>1,078,685,222</b> |
| Accounts receivables – Outstanding Impairments   | 13   | 74,564,684           | 30,994,011           |
| <b>TOTAL FINANCIAL ASSETS</b>                    |      | <b>1,261,796,748</b> | <b>1,109,679,233</b> |
| <b>FINANCIAL LIABILITIES</b>                     |      |                      |                      |
| Accounts Payables – Deposits and retentive funds | 14   | 262,034,470          | 272,608,533          |
| <b>NET FINANCIAL ASSETS</b>                      |      | <b>999,762,278</b>   | <b>837,070,700</b>   |
| <b>REPRESENTED BY</b>                            |      |                      |                      |
| Fund balance b/fwd                               | 16   | 837,070,700          | 1,488,004,974        |
| Prior year adjustments                           | 17   | 4,721,813            | (1,813,589)          |
| Surplus/Deficit for the year                     |      | 157,969,766          | (649,120,685)        |
| <b>NET FINANCIAL POSITION</b>                    |      | <b>999,762,278</b>   | <b>837,070,700</b>   |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Consolidated County financial statements were approved on \_\_\_\_\_ 2024 and signed by:

.....  
**Robert Simiyu**  
**Chief Officer -Finance**

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

**BUNGOMA COUNTY GOVERNMENT**  
**Consolidated Reports and Financial Statements**  
**for the Period ended June 30, 2024**

**7. Statement of Cash flows for the period ended June 2024**

| <b>STATEMENT OF CASH FLOWS</b>                  |             | <b>Period ended June 2024</b> | <b>Comparative Period</b> |
|---|-------------|-------------------------------|---------------------------|
|   | <b>Note</b> | <b>Kshs</b>                   | <b>Kshs</b>               |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>      |             |                               |                           |
| Receipts from operating income                  |             |                               |                           |
| Exchequer releases                              | 1           | 10,223,024,920                | 10,659,435,192            |
| Proceeds from Domestic and Foreign Grants       | 2           | 663,696,364                   | 256,762,319               |
| County Own Generated Receipts                   | 3           | 1,099,396,441                 | 1,119,187,035             |
| Returned CRF issues                             | 4           | 606,980                       | 1,111,963                 |
|   |             | <b>12,050,724,705</b>         | <b>12,036,496,509</b>     |
| Payments for operating expenses                 |             |                               |                           |
| Compensation of Employees                       | 5           | 4,839,623,225                 | 5,533,936,483             |
| Use of goods and services                       | 6           | 2,712,314,296                 | 3,542,003,307             |
| Transfers to Other Government Units             | 7           | 1,240,233,281                 | 28,103,856                |
| Other grants and transfers                      | 8           | 850,521,133                   | 971,171,131               |
| Social Security Benefits                        | 9           | 37,820,714                    | 66,673,420                |
| Other Payments                                  | 11          | 120,370,071                   |                           |
|   |             | <b>9,800,882,720</b>          | <b>10,141,888,196</b>     |
| Adjusted for:                                   |             |                               |                           |
| Changes in receivables                          | 17          | (43,570,673)                  | 61,437,905                |
| Changes in payables                             | 18          | (10,574,064)                  | (26,633,950)              |
| Prior year adjustments                          | 16          | 4,721,813                     | 334,757                   |
| <i>Total Adjustments</i>                        |             | (49,422,924)                  | 35,138,713                |
| Net cash flows from operating activities        |             | <b>2,200,419,062</b>          | <b>1,929,747,026</b>      |
| <b>CASHFLOW FROM INVESTING ACTIVITIES</b>       |             |                               |                           |
| Acquisition of Assets                           | 10          | (2,091,872,220)               | (2,412,128,282)           |
| Net cash flows from investing activities        |             | (2,091,872,220)               | (2,412,128,282)           |
| <b>NET INCREASE IN CASH AND CASH EQUIVALENT</b> |             | <b>108,546,842</b>            | <b>(482,381,256)</b>      |
| Cash and cash equivalent at BEGINNING of the    | 15          | 1,078,685,222                 | 1,694,815,541             |
| Cash and cash equivalent at END of the year     |             | <b>1,187,232,064</b>          | <b>1,078,685,222</b>      |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Consolidated County financial statements were approved on \_\_\_\_\_ 2024 and signed by:

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**Robert Simiyu**  
**Chief Officer -Finance**

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

BUNGOMA COUNTY GOVERNMENT  
 Consolidated Reports and Financial Statements  
 for the Period ended June 30, 2024

**8. Statement of Budgeted vs Actual Amounts: Recurrent and Development Combined**

| Receipt/Expense Item                          | Original Budget<br>Kshs | Adjustments<br>Kshs<br>a<br>b<br>c=a+b | Final Budget<br>Kshs<br>d<br>e=c+d | Actual on<br>Comparable Basis<br>Kshs<br>d<br>e-c-d | Budget utilization<br>difference<br>Kshs<br>e-d/c % | % of<br>Utilization |
|---|-------------------------|--|------------------------------------|---|---|---------------------|
| <b>RECEIPTS</b>                               |                         |  |                                    |   |   |                     |
| Exchequer Releases                            | 11,111,983,608          |  | 11,111,983,608                     | 10,223,024,920                                      | 888,958,688   | 92%                 |
| Proceeds from Domestic and Foreign Grants     | 718,950,812             | 744,969,559                            | 1,463,020,371                      | 727,696,364   | 735,324,007   | 50%                 |
| County Own Generated Receipts                 | 2,043,366,863           | (13,094,010)                           | 2,030,272,853                      | 1,099,396,441                                       | 930,876,412   | 54%                 |
| Returned issues to CRF                        | -                       | -                                      | -                                  | 606,980   | (606,980)   | 0%                  |
| Opening balances for non-refundable bank bala | -                       | 425,350,297                            | 425,350,297                        | 244,543,335   | 180,806,962   | 57%                 |
| Grants received by fund Accounts              | 158,808,217             | 54,215,731                             | 213,023,948                        | 55,357,076  | 157,666,872   | 26%                 |
| <b>TOTAL</b>                                  | 14,032,209,500          | 1,211,441,577                          | 15,243,651,077                     | 12,350,625,117                                      | 2,893,025,961                                       | 81%                 |
| <b>PAYMENTS</b>                               |                         |  |                                    |   |   |                     |
| Compensation of Employees                     | 5,679,383,851           | 122,141,733                            | 5,801,525,584                      | 4,839,623,225                                       | 961,902,359   | 83%                 |
| Use of goods and services                     | 2,477,788,466           | 366,535,680                            | 2,844,324,146                      | 2,712,314,296                                       | 132,009,850   | 95%                 |
| Transfers to Other Government Units           | 1,154,263,678           | 129,712,202                            | 1,283,975,880                      | 1,240,233,281                                       | 43,742,599  | 97%                 |
| Other grants and transfers                    | 1,274,939,787           | 832,185,739                            | 2,107,116,526                      | 850,521,133   | 1,256,595,393                                       | 40%                 |
| Social Security Benefits                      | 42,401,586              | 89,719                                 | 42,491,305                         | 37,820,714  | 4,670,591   | 89%                 |
| Acquisition of Assets                         | 3,213,912,848           | (289,166,001)                          | 2,924,746,847                      | 2,091,872,220                                       | 832,874,627   | 72%                 |
| Other Payments                                | 189,528,284             | 49,942,505                             | 239,470,789                        | 126,370,071   | 119,100,718   | 50%                 |
| <b>TOTAL</b>                                  | 14,032,209,500          | 1,211,441,577                          | 15,243,651,077                     | 11,822,754,940                                      | 3,350,896,137                                       | 78%                 |
| <b>SURPLUS/DEFICIT</b>                        |                         |  |                                    | 457,870,177   | (457,870,177)                                       |                     |

(a) On receipts, exchequer releases of 92% fell short of the 12 months 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% 12 months target for FY 2023/24, this is attributable to failure to achieve 100% receipts on all revenue sources.

The County Consolidated financial statements were approved on \_\_\_\_\_ 2024 and signed by:

.....  
 Robert Simiyu  
 Chief Officer -Finance

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

BUNGOMA COUNTY GOVERNMENT  
 Consolidated Reports and Financial Statements  
 for the Period ended June 30, 2024

**9. Statement of Budgeted Vs Actual Amounts: Recurrent**

| Receipt/Expense Item                             | Original Budget<br>Kshs | Adjustments<br>Kshs | Final Budget<br>Kshs | Actual on<br>Comparable Basis<br>Kshs | Budget utilization<br>difference<br>e-c-d | % of Utilization<br>Kshs<br>f-d/c % |
|--|-------------------------|---------------------|----------------------|---------------------------------------|---|-------------------------------------|
| <b>RECEIPTS</b>                                  | <b>a</b>                | <b>b</b>            | <b>c=a-b</b>         | <b>d</b>                              | <b>e=c-d</b>                              | <b>f-d/c %</b>                      |
| Exchequer releases                               | 7,418,10,904            | 275,024,311         | 7,693,125,315        | 7,429,558,349                         | 263,566,966                               | 97%                                 |
| Proceeds from Domestic and Foreign Grants        | 28,605,056              | 12,036,871          | 57,518,949           | 16,227,750                            | 41,201,199                                | 28%                                 |
| County Own Generated Receipts                    | 1,826,694,423           | 124,721,908         | 1,951,416,331        | 1,099,396,441                         | 82,019,590                                | 56%                                 |
| Returned issues to CRF                           | -                       | -                   | -                    | 379,653                               | (379,653)                                 | 0%                                  |
| Opening balances for non-refundable bank balance | -                       | 257,283,159         | 257,283,159          | 110,230,605                           | 147,052,554                               | 43%                                 |
| <b>TOTAL</b>                                     | <b>9,273,400,483</b>    | <b>669,066,249</b>  | <b>9,959,343,754</b> | <b>8,655,792,798</b>                  | <b>1,303,559,956</b>                      | <b>87%</b>                          |
| <b>PAYMENTS</b>                                  |                         |                     |                      |                                       |   |                                     |
| Compensation of Employees                        | 5,679,383,851           | 122,141,733         | 5,801,525,584        | 4,839,633,225                         | 961,902,359                               | 83%                                 |
| Use of goods and services                        | 2,276,188,079           | 523,008,563         | 2,799,196,642        | 2,675,296,753                         | 123,899,889                               | 96%                                 |
| Transfers to Other Government Units              | 1,971,366,230           | 60,876,000          | 1,132,238,230        | 1,132,238,166                         | 64  | 100%                                |
| Other grants and transfers                       | 73,777,772              | 27,786,194          | 101,563,966          | 33,525,563                            | 68,011,403                                | 33%                                 |
| Social Security Benefits                         | 42,401,586              | 89,719              | 42,491,305           | 37,820,714                            | 4,670,591                                 | 89%                                 |
| Acquisition of Assets                            | 103,286,965             | (37,485,712)        | 65,801,253           | 65,168,222                            | 633,031                                   | 99%                                 |
| Other Payments                                   | 27,000,000              | (10,473,226)        | 16,526,774           | 12,097,107                            | 4,429,667                                 | 73%                                 |
| <b>TOTAL</b>                                     | <b>9,273,400,483</b>    | <b>665,943,271</b>  | <b>9,959,343,754</b> | <b>8,795,796,751</b>                  | <b>1,163,547,003</b>                      | <b>88%</b>                          |
| <b>SURPLUS/DEFICIT</b>                           | <b>-</b>                | <b>16,877,022</b>   | <b>(0)</b>           | <b>(140,903,953)</b>                  | <b>140,003,953</b>                        |                                     |

(a) On receipts, exchequer releases of 97% 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% 12 months target for FY 2023/24, this is attributable to failure to achieve 100% receipts on all revenue sources.

The County Consolidated financial statements were approved on \_\_\_\_\_ 2024 and signed by:

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

BUNGOMA COUNTY GOVERNMENT  
 Consolidated Reports and Financial Statements  
 for the Period ended June 30, 2024

**10. Statement of Budget Vs Actual Amounts: Development**

| Receipt/Expense Item  | Original Budget<br>Kshs    | Adjustments<br>Kshs          | Final Budget<br>Kshs        | Actual on<br>Comparable Basis<br>Kshs | Budget utilization<br>difference<br>Kshs | % of<br>Utilization |
|---|----------------------------|------------------------------|-----------------------------|---------------------------------------|--|---------------------|
|   | a                          | b                            | c=a+b                       | d                                     | e=c-d                                    | f=d/c %             |
| <b>RECEIPTS</b>   |                            |                              |                             |                                       |  |                     |
| Exchequer releases  | 3,693,882,604              | (96,745,660)                 | 3,418,858,293               | 2,793,466,571                         | 625,391,722                              | 82%                 |
| Proceeds from Domestic and Foreign<br>County Own Generated Receipts | 689,445,756<br>216,672,440 | 732,932,688<br>(137,815,918) | 1,405,501,421<br>78,856,522 | 711,468,614                           | 694,032,808                              | 51%                 |
| Returned issues to CRF  |                            |                              | -                           | -                                     | 78,856,522                               | 0%                  |
| Opening balances for non-refunds                                    | -                          | 168,067,138                  | 168,067,138                 | 134,312,730                           | 33,754,408                               | 80%                 |
| Grants received by fund Accounts                                    | 158,808,217                |                              | 213,023,948                 | 55,357,076                            | 157,666,872                              | 26%                 |
| <b>TOTAL</b>  | <b>4,758,809,017</b>       | <b>666,438,248</b>           | <b>5,284,397,323</b>        | <b>3,694,832,319</b>                  | <b>1,589,475,004</b>                     | <b>70%</b>          |
| <b>PAYMENTS</b>   |                            |                              |                             |                                       |  |                     |
| Use of goods and services   | 201,600,387                | (156,472,883)                | 45,127,504                  | 37,017,543                            | 8,109,961                                | 82%                 |
| Transfers to Other Government Units                                 | 82,901,448                 | 68,836,202                   | 151,737,650                 | 107,995,115                           | 43,742,555                               | 71%                 |
| Other grants and transfers  | 1,201,153,015              | 804,399,545                  | 2,005,552,560               | 816,968,570                           | 1,188,583,990                            | 41%                 |
| Acquisition of Assets   | 3,110,625,883              | (251,680,289)                | 2,858,945,594               | 2,026,703,997                         | 832,241,597                              | 71%                 |
| Other Payments  | 162,528,284                | 60,415,731                   | 222,944,015                 | 108,272,964                           | 114,671,052                              | 49%                 |
| <b>TOTAL</b>  | <b>4,758,809,017</b>       | <b>525,498,306</b>           | <b>5,284,397,323</b>        | <b>3,096,958,189</b>                  | <b>2,187,349,134</b>                     | <b>59%</b>          |
| <b>SURPLUS/DEFICIT</b>  |                            |                              |                             | <b>597,874,130</b>                    | <b>(597,874,130)</b>                     |                     |

(a) On receipts, exchequer releases of 82% fell short of the 12 months target of 100%. This is attributed to failure by the National Government to remit exchequer for the month of June.

(b) Payments amounted to 59% of target. This is attributable to failure to achieve 100% receipts on all revenue sources.

The County Consolidated financial statements were approved on \_\_\_\_\_ 2024 and signed by:

.....  
**Robert Simiyu**  
 Chief Officer -Finance

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

**BUNGOMA COUNTY GOVERNMENT**  
**Consolidated Reports and Financial Statements**  
**for the Period ended June 30, 2024**

**II. Budget Execution by Programmes and Sub-Programmes**

| Programme  | Original Budget<br>estimates FY 2023/34 | Supplementary<br>Estimates | Approved Estimates<br>Total Budget<br>estimates | Actual Expenditure as of June 2024<br>Recurrent<br>Expenditure | Development<br>Expenditure | Total<br>Expenditure | Absorption<br>Rate (%) |
|--|---|----------------------------|---|--|----------------------------|----------------------|------------------------|
| <b>AGRICULTURE, LIVESTOCK, FISHERIES AND COOPERATIVE DEVELOPMENT</b> |   |                            |   |  |                            |                      |                        |
| Programme 1: General Administration, planning and support services   | 384,206,992                             | (23,274,939)               | 360,932,033                                     | 281,694,609  | -                          | 281,694,609          | 78%                    |
| SP 1.1 Administrative and Support Services                           | 213,78,590                              | 1,900,000                  | 29,278,590                                      | 28,643,591   | -                          | 28,643,591           | 98%                    |
| SP 1.2 Human Resource Management and Development.                    | 333,213,399                             | (7,522,379)                | 325,690,920                                     | 247,935,975  | -                          | 247,935,975          | 76%                    |
| SP 1.3 Policy, Legal and Regulatory Framework                        | 7,600,000                               | (6,752,560)                | 847,440   | -  | -                          | -                    | 0%                     |
| SP 1.4 Planning and financial Management                             | 4,615,043                               | (2,000,000)                | 2,615,043                                       | 2,615,043  | -                          | 2,615,043            | 100%                   |
| SP 1.5 Sector Coordination   | 4,000,000                               | (2,900,000)                | 1,100,000                                       | 1,100,000  | -                          | 1,100,000            | 100%                   |
| SP 1.6 Leadership and Governance                                     | 2,000,000                               | (2,000,000)                | -   | -  | -                          | -                    | 0%                     |
| SP 1.7 Sub- County Administrative Costs                              | 5,400,000                               | (4,000,000)                | 1,400,000                                       | 1,400,000  | -                          | 1,400,000            | 100%                   |
| Programme 2: Land and Crop Development and Management                | 351,780,000                             | (155,930,000)              | 169,850,000                                     | -  | 93,927,315                 | 93,927,315           | 55%                    |
| SP 2.1 Agricultural extension and training services                  | 5,000,000                               | -                          | 5,000,000                                       | 4,500,000  | 4,500,000                  | 4,500,000            | 90%                    |
| SP 2.2 Crop production and productivity                              | 309,700,000                             | (154,850,000)              | 154,850,000                                     | -  | 80,197,057                 | 80,197,057           | 52%                    |
| SP 2.3 Irrigation Extension and training                             | 1,080,000                               | (1,080,000)                | -   | -  | -                          | -                    | 0%                     |
| SP 2.4 Irrigation infrastructure development and agricultural water  | 10,000,000                              | -                          | 10,000,000                                      | 9,230,257  | 9,230,257                  | 9,230,257            | 92%                    |
| Programme 3; Livestock development and management                    | 24,600,000                              | (12,000,000)               | 12,600,000                                      | 2,345,590  | 7,642,771                  | 9,988,271            | 79%                    |
| SP 3.1 Disease and Vector Control                                    | 7,000,000                               | (5,000,000)                | 2,000,000                                       | -  | 2,726,913                  | 2,726,913            | 136%                   |
| SP 3.2 Food Safety And Quality Control                               | 7,000,000                               | (2,000,000)                | 5,000,000                                       | 2,345,590  | 675,926                    | 3,021,426            | 60%                    |
| SP 3.3 Veterinary Extension Services                                 | 3,600,000                               | 2,000,000                  | 5,600,000                                       | -  | 4,239,932                  | 4,239,932            | 76%                    |
| SP 3.4 Breeding and AI Subsidy programme                             | 7,000,000                               | (7,000,000)                | -   | -  | -                          | -                    | -                      |
| Programme 4; Fisheries development and management                    | 7,000,000                               | (3,000,000)                | 4,000,000                                       | -  | 3,000,000                  | 3,000,000            | 75%                    |
| SP 4.1 Fisheries extension service and training                      | 3,000,000                               | (3,000,000)                | -   | -  | -                          | -                    | 0%                     |
| SP 4.2 Fisheries product value-chain development                     | 4,000,000                               | -                          | 4,000,000                                       | -  | -                          | -                    | -                      |
| Programme 5; Cooperatives Development and Management                 | 25,500,000                              | (16,517,875)               | 8,982,125                                       | 4,000,000  | 4,982,125                  | 8,982,125            | 100%                   |
| SP 5.1 Cooperatives extension service and training (Co-operative Gov | 6,700,000                               | (4,000,000)                | 2,700,000                                       | -  | 2,700,000                  | 2,700,000            | 100%                   |
| SP 5.2 Cooperatives Audit Services                                   | 1,300,000                               | -                          | 1,300,000                                       | 1,300,000  | -                          | 1,300,000            | 100%                   |
| SP 5.3 Production, Agro processing, value addition & Marketing (Inp  | 17,500,000                              | (12,517,875)               | 4,982,125                                       | -  | 4,982,125                  | 4,982,125            | 100%                   |
| Programme 6; Institutional Development and Management                | 28,860,000                              | (3,000,000)                | 25,860,000                                      | 15,572,000   | -                          | 15,572,000           | 60%                    |
| SP 6.1 Agricultural Enterprise Development (ATC)                     | 3,560,000                               | (3,560,000)                | -   | -  | -                          | -                    | 0%                     |
| SP 6.2 Infrastructural development (ATC)                             | 10,000,000                              | 5,560,000                  | 15,560,000                                      | 15,572,000   | -                          | 15,572,000           | 100%                   |
| SP 6.3 Tractor hire services   | 5,000,000                               | (5,000,000)                | -   | -  | -                          | -                    | 0%                     |
| SP 6.4 Operational development (CFF)                                 | 10,300,000                              | -                          | 10,300,000                                      | -  | -                          | -                    | 0%                     |
| Total Grants & Ward Based  | 306,601,842                             | 335,128,861                | 641,730,793                                     | 85,553,332   | 398,549,978                | 484,105,310          | 75%                    |
| NARI GP  | 280,000,000                             | 283,327,654                | 560,327,654                                     | 79,411,938   | 383,454,141                | 461,805,179          | 83%                    |
| ASDSP II   | 5,344,642                               | 65,558,407                 | 70,993,049                                      | 6,144,293  | 16,095,837                 | 22,240,130           | 31%                    |
| Ward Based Projects  | 21,257,200                              | (10,757,200)               | -   | -  | -                          | -                    | 0%                     |
| Total Expenditure  | 1,102,548,834                           | 121,406,047                | 1,223,954,881                                   | 389,167,441  | 508,102,188                | 897,269,629          | 73%                    |

**BUNGOMA COUNTY GOVERNMENT**  
**Consolidated Reports and Financial Statements**  
**for the Period ended June 30, 2024**

| <b>HEALTH AND SANITATION</b>                                      |               |               |               |               |               |               |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
| Programme 1: General Administration Planning and Support Sc       | 3,264,275,135 | (73,758,495)  | 3,190,536,640 | 2,504,991,502 | 125,805,555   | 2,630,797,957 |
| SP 1.1. Health Administrative and support services                | 126,916,175   | 61,173,929    | 188,090,104   | 141,383,418   | 32,444,859    | 173,838,277   |
| SP 1.2 Leadership and Governance                                  | 34,500,000    | -             | 34,500,000    | -             | -             | 92%           |
| SP 1.3 Health Policy  | 4,000,000     | -             | 4,000,000     | -             | -             | 0%            |
| SP 1.4 Human resource management                                  | 2,667,072,520 | 95,289,138    | 2,762,356,658 | 2,363,608,083 | 2,363,608,083 | 83%           |
| SP 1.5 Infrastructural development                                | 431,786,440   | (230,201,562) | 201,584,878   | 93,360,697    | 93,360,697    | 40%           |
| Programme 2: Preventive and Promotive                             | 543,177,061   | 129,718,401   | 672,895,462   | 591,844,233   | 591,844,233   | 88%           |
| SP 2.1 Communicable and Non-communicable disease control          | 20,000,900    | -             | 20,000,000    | 17,545,302    | 17,545,302    | 88%           |
| SP 2.2 Community health strategy                                  | 5,600,000     | -             | 5,600,000     | 5,600,000     | 5,600,000     | 100%          |
| SP 2.3 Health promotion   | 3,000,000     | -             | 3,000,000     | 3,000,000     | 3,000,000     | 100%          |
| SP 2.4 Reproductive, Maternal,Newborn, Child, And Adolescent Heal | 15,000,000    | -             | 15,000,000    | 15,000,000    | 15,000,000    | 100%          |
| SP 2.5 Public health and sanitation                               | 22,227,354    | 1,131,928     | 23,359,292    | 13,422,480    | 13,422,480    | 57%           |
| SP 2.6 Specialized materials and supplies                         | 477,349,707   | 128,586,473   | 605,926,180   | 537,276,451   | 537,276,451   | 89%           |
| Programme 3: Curative Health Services                             | 136,949,177   | -             | 136,949,177   | 44,232,997    | 44,232,997    | 32%           |
| SP 3.1 Routine medical services                                   | 95,171,405    | -             | 95,171,405    | -             | -             | 0%            |
| Grants, DANIDA/UNICEF   | 41,777,772    | -             | 41,777,772    | 44,232,997    | 44,232,997    | 100%          |
| Total Expenditure   | 3,944,401,373 | 55,979,906    | 4,000,381,279 | 3,141,068,731 | 125,805,555   | 3,266,874,286 |
| ROADS AND PUBLIC WORKS  | -             | -             | -             | -             | -             | 82%           |
| Programme 1: General Administration, Planning, and Support        | 130,744,930   | (1,250,436)   | 129,463,594   | 91,601,016    | 16,064,577    | 107,665,593   |
| SP 1.1 Capacity Development and Motivation                        | 83,090,395    | 18,931,235    | 101,121,330   | 73,449,058    | 16,064,577    | 83%           |
| SP 1.2 Administration Services                                    | 32,897,215    | (9,281,671)   | 23,615,514    | 18,451,958    | 18,451,958    | 88%           |
| SP 1.3 Financial Services, Planning and Stewardship               | 41,726,720    | (10,000,000)  | 4,726,720     | -             | -             | 78%           |
| Programme 2: Transport Infrastructure Development and Maint       | 1,261,637,320 | (169,359,000) | 1,092,278,320 | -             | 965,553,845   | 0%            |
| SP 2.1 Construction of Roads Bridges and Drainage Works           | 1,089,337,320 | (142,359,000) | 946,778,320   | 834,582,276   | 834,582,276   | 88%           |
| SP 2.2 Maintenance of Roads                                       | 172,500,000   | (27,000,000)  | 145,500,000   | 130,971,569   | 130,971,569   | 90%           |
| Programme 3: Building Standards and Quality Assurance             | 4,275,000     | 20,525,000    | 24,800,000    | -             | -             | 0%            |
| SP 3.1 Building Standards and Research                            | 4,275,000     | 20,525,000    | 24,800,000    | -             | -             | 0%            |
| Total Expenditure   | 1,396,626,350 | (150,084,436) | 1,246,519,194 | 91,601,016    | 981,618,422   | 1,073,219,338 |
| EDUCATION AND VOCATIONAL TRAINING                                 | -             | -             | -             | -             | -             | 86%           |
| Programme 1: General Administration Planning and Support Sc       | 1,198,551,732 | 24,144,571    | 1,222,696,393 | 1,109,942,050 | 16,478,079    | 1,126,429,129 |
| SP 1.1 Salaries and allowances                                    | 1,177,977,695 | 4,183,218     | 1,181,090,913 | 1,091,005,099 | 1,091,005,099 | 92%           |
| SP 1.2 Policy formulation   | 8,913,861     | (8,913,861)   | -             | -             | -             | 0%            |
| SP 1.3 Administration and support services                        | 11,840,176    | 28,875,214    | 40,715,390    | 18,936,951    | 16,478,079    | 87%           |
| Programme 2: Early Childhood Development Education                | 22,000,000    | (16,000,000)  | 6,000,000     | -             | 5,973,705     | 5,973,705     |
| Sp 2.1 Quality Assurance and Standards                            | 2,000,000     | (2,000,000)   | -             | -             | -             | 0%            |
| Sp 2.2 Curriculum   | 2,000,000     | (2,000,000)   | -             | -             | -             | 0%            |
| Sp 2.3 Learning materials   | 5,000,000     | (5,000,000)   | -             | -             | -             | 0%            |
| SP 2.4 Monitoring and evaluation                                  | 3,000,000     | (3,000,000)   | -             | -             | -             | 0%            |
| SP 2.5 Infrastructure development                                 | 10,000,000    | (4,000,000)   | 6,000,000     | 5,973,705     | 5,973,705     | 100%          |

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|  |                      |                    |                      |                      |                    |                      |            |
|--|----------------------|--------------------|----------------------|----------------------|--------------------|----------------------|------------|
| Programme 3: Education Support Programme                               | 357,064,080          | 37,500,000         | 394,564,080          | 18,277,610           | 274,840,751        | 293,118,351          | 74%        |
| Sp 3.1 Education support and bursary scheme                            | 160,000,000          | 45,000,000         | 205,000,000          | 64,944,080           | 18,277,610         | 191,312,575          | 93%        |
| Sp 3.2 VTC Capitalisation  | 72,444,080           | (7,500,000)        | 30,000,000           | 30,000,000           | -                  | 18,277,610           | 28%        |
| Sp 3.3 VTC Infrastructure development                                  | -                    | -                  | -                    | -                    | -                  | -                    | 0%         |
| Sp 3.4 School Feeding Programme  | 30,000,000           | (30,000,000)       | -                    | -                    | -                  | -                    | 0%         |
| Sp 3.5 Ward Based Projects   | 94,630,000           | -                  | 94,630,000           | -                    | 83,528,776         | 83,528,776           | 88%        |
| Programme 4: VTC General administration Planning and Policy            | 9,056,528            | 1,265,202          | 10,421,730           | 7,805,992            | -                  | 7,805,992            | 75%        |
| SP 4.1 Policy formulation  | 2,211,128            | (1,445,226)        | 705,902              | -                    | -                  | -                    | 0%         |
| SP 4.2 Administration and support services                             | 6,945,400            | 2,710,428          | 9,655,828            | 7,805,992            | -                  | 7,805,992            | 81%        |
| Programme 5: Training and Skill Development                            | 42,000,000           | -                  | 42,000,000           | -                    | 18,860,000         | 18,860,000           | 45%        |
| Sp 5.1 Tuition support grant   | 20,000,000           | -                  | 20,000,000           | 18,860,000           | -                  | 18,860,000           | 94%        |
| Sp 5.2 Tools and equipment for VTC                                     | 14,000,000           | -                  | 14,000,000           | -                    | -                  | -                    | 0%         |
| Sp 5.3 Quality assurance and standards                                 | 2,000,000            | -                  | 2,000,000            | -                    | -                  | -                    | 0%         |
| Sp 5.4 Capacity building for VTC instructors                           | 3,000,000            | -                  | 3,000,000            | -                    | -                  | -                    | 0%         |
| Sp 5.5 Monitoring and Evaluation                                       | 3,000,000            | -                  | 3,000,000            | -                    | -                  | -                    | 0%         |
| <b>TOTAL</b>   | <b>1,638,772,340</b> | <b>46,909,773</b>  | <b>1,675,682,113</b> | <b>1,136,025,651</b> | <b>316,152,536</b> | <b>1,452,178,187</b> | <b>87%</b> |
| FINANCE AND ECONOMIC PLANNING  | -                    | -                  | -                    | -                    | -                  | -                    | -          |
| Programme 1: General Administration, Planning and Support Services     | 849,075,299          | 164,437,525        | 1,013,512,834        | 892,967,688          | 72,971,352         | 965,939,040          | 95%        |
| SP 1.1 Personnel costs   | 418,933,350          | (20,891,535)       | 398,064,815          | 355,655,863          | -                  | 355,655,863          | 80%        |
| SP 1.2 Administration Services   | 222,446,393          | 238,305,438        | 460,751,741          | 393,720,138          | 72,971,352         | 456,691,490          | 99%        |
| SP 1.3 Employer Contribution for Staff Pension                         | 202,275,646          | (47,576,378)       | 154,699,268          | 153,591,687          | -                  | 153,591,687          | 99%        |
| SP 1.4 Infrastructure Development; Project Supervision                 | 5,400,000            | (5,400,000)        | 125,031,271          | 120,978,296          | -                  | 120,978,296          | 97%        |
| Programme 2: County Planning Management                                | 87,475,271           | 37,556,000         | -                    | -                    | -                  | 23,689,966           | 91%        |
| SP 2.1 Economic Policy and County Planning Services                    | 21,595,966           | 45,000,000         | 26,005,966           | -                    | -                  | 81,605,441           | 98%        |
| SP 2.2 Budgeting   | 42,257,695           | 41,031,000         | 83,288,695           | -                    | -                  | 28,213,405           | 82%        |
| SP 2.3 Monitoring and Evaluation                                       | 13,621,610           | 2,025,000          | 15,646,610           | 15,592,889           | -                  | 15,592,889           | 100%       |
| SP 2.4 Resource Mobilization Strategies                                | 5,000,000            | (5,000,000)        | -                    | -                    | -                  | -                    | 0%         |
| SP 2.5 Enforcement of Revenue Collection                               | 5,000,000            | (5,000,000)        | -                    | -                    | -                  | -                    | 0%         |
| Programme 3: County Financial Service Management                       | 100,264,226          | (10,000,000)       | 90,264,226           | 82,576,744           | -                  | 82,576,744           | 91%        |
| SP 3.1 Revenue Mobilization  | 39,279,040           | (5,000,000)        | 34,279,040           | 28,213,405           | -                  | 28,213,405           | 82%        |
| SP 3.2 Accounting Services   | 20,319,230           | -                  | 20,319,230           | 19,429,230           | -                  | 19,429,230           | 96%        |
| SP 3.3 Audit Services  | 17,547,721           | -                  | 17,547,721           | 17,577,880           | -                  | 17,577,880           | 100%       |
| SP 3.4 Supply Chain Services   | 18,118,235           | -                  | 18,118,235           | 17,356,229           | -                  | 17,356,229           | 96%        |
| SP 3.5 Asset Management  | 5,000,000            | (5,000,000)        | -                    | -                    | -                  | -                    | 0%         |
| Programme 4: Service Delivery and Organizational Transformation        | 226,908,611          | (64,539,661)       | 291,448,272          | 26,106,004           | 32,900,000         | 59,006,004           | 20%        |
| SP 4.1 Service Delivery Unit   | 5,000,000            | -                  | 5,000,000            | -                    | -                  | -                    | 0%         |
| SP 4.2 Investment Initiative   | 5,000,000            | -                  | 5,000,000            | -                    | -                  | -                    | 0%         |
| SP 4.3 Special Coordination Unit                                       | 13,703,083           | 4,123,920          | 17,827,013           | 14,309,930           | -                  | 14,309,930           | 80%        |
| SP 4.4 Maintenance of computer, software and networks - Revenue System | 12,000,000           | -                  | 12,000,000           | -                    | -                  | -                    | 0%         |
| SP 4.5 System Enhancement  | 20,000,000           | -                  | 20,000,000           | 11,796,074           | -                  | 11,796,074           | 59%        |
| SP 4.6 Emergency Fund  | 100,000,000          | 60,415,731         | 160,415,731          | -                    | -                  | -                    | 0%         |
| ICT  | 33,250,000           | -                  | 33,250,000           | -                    | -                  | -                    | 0%         |
| Health Management System   | 31,955,528           | -                  | 31,955,528           | 32,900,000           | -                  | 32,900,000           | 87%        |
| <b>Total Expenditure</b>   | <b>1,263,723,497</b> | <b>256,533,186</b> | <b>1,520,256,593</b> | <b>1,122,638,732</b> | <b>105,871,352</b> | <b>1,228,500,083</b> | <b>81%</b> |

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| TRADE AND INDUSTRIALISATION  |                    |                     |                    |                   |  |
|--|--------------------|---------------------|--------------------|-------------------|--|
| Programme 1: General Administration and Support Services           | 29,269,945         | 19,694,528          | 48,983,639         | 19,940,187        | 44,923,816<br>92%                                      |
| SP 1.1 Human Resource Development and Management                   | 22,633,621         | (3,404,966)         | 19,208,655         | 18,909,490        | 18,909,490<br>98%                                      |
| SP 1.2 Planning and Support Services                               | 2,368,673          | (2,368,673)         | -                  | -                 | 0%   |
| SP 1.3 Administrative Services                                     | 4,287,651          | 25,468,167          | 29,755,818         | 6,074,228         | 26,014,416<br>87%                                      |
| Programme 2: Trade and Enterprise Development                      | 115,679,933        | 49,993,600          | 165,673,533        | -                 | 39,631,856<br>39,631,856<br>24%                        |
| SP 2.1 Business Loan   | 115,679,933        | 49,993,600          | 165,673,533        | -                 | 39,631,856<br>39,631,856<br>24%                        |
| Programme 3: Market Infrastructure Development and Management      | 96,062,500         | 76,273,500          | 172,336,000        | -                 | 128,045,118<br>128,045,118<br>74%                      |
| SP 3.1 Market Infrastructure                                       | 43,509,000         | 80,500,000          | 124,900,000        | 85,639,736        | 85,639,736<br>69%                                      |
| SP 3.2 Ward Based Projects   | 48,336,000         | -                   | 48,336,000         | 42,405,382        | 42,405,382<br>88%                                      |
| SP 3.3 Project Supervision   | 4,226,500          | (4,226,500)         | -                  | -                 | 0%   |
| <b>Total Expenditure</b>   | <b>241,012,378</b> | <b>145,961,628</b>  | <b>386,974,006</b> | <b>24,983,639</b> | <b>187,617,162</b><br><b>212,600,790</b><br><b>55%</b> |
| ENERGY   |                    |                     |                    |                   |  |
| Programme 1: General Administration and Support Services           | 14,731,401         | 21,471,015          | 36,222,416         | 20,750,187        | 20,750,187<br>57%                                      |
| SP 1.1 Human Resource Development and Management                   | 4,219,452          | -                   | 4,219,452          | 2,351,397         | 2,351,397<br>56%                                       |
| SP 1.2 Planning and Support Services                               | 4,087,361          | (3,500,000)         | 587,361            | -                 | 0%   |
| SP 1.3 Administrative Services                                     | 6,444,588          | 24,971,015          | 31,415,603         | 18,398,790        | 18,398,790<br>59%                                      |
| Programme 2: Energy Development and Management                     | 101,000,000        | (44,993,600)        | 56,006,400         | 51,957,470        | 51,957,470<br>93%                                      |
| SP 2.1 Energy access   | 10,050,000         | (4,050,000)         | 6,000,000          | 4,999,170         | 4,999,170<br>83%                                       |
| SP 2.2 Project Supervision   | 950,000            | (950,000)           | -                  | -                 | -  |
| SP 2.3 REDEC   | 90,000,000         | (39,993,600)        | 50,006,400         | 46,058,390        | 46,058,390<br>94%                                      |
| <b>Total Expenditure</b>   | <b>115,731,401</b> | <b>(33,522,585)</b> | <b>92,228,816</b>  | <b>20,750,187</b> | <b>51,957,470</b><br><b>72,707,657</b><br><b>79%</b>   |
| INDUSTRY   |                    |                     |                    |                   |  |
| Programme 1: General Administration and Support Services           | 8,977,520          | (1,905,743)         | 7,071,777          | 3,523,500         | -<br>3,523,500<br>50%                                  |
| SP 1.1 Human Resource Development and Management                   | 1,885,920          | -                   | 1,885,920          | -                 | 0%   |
| SP 1.2 Planning and Support Services                               | 2,643,200          | (2,643,200)         | -                  | -                 | 0%   |
| SP 1.3 Administrative Services                                     | 4,448,400          | 737,457             | 5,185,857          | 3,523,500         | 3,523,500<br>68%                                       |
| Programme 2: Industrial Investment and Development                 | 200,000,000        | 150,000,000         | 350,000,000        | 66,889,347        | 66,889,347<br>19%                                      |
| SP 2.1 Industrial Development                                      | 200,000,000        | 150,000,000         | 350,000,000        | 66,889,347        | 66,889,347<br>19%                                      |
| <b>Total Expenditure</b>   | <b>208,977,520</b> | <b>148,094,257</b>  | <b>357,071,777</b> | <b>3,523,500</b>  | <b>66,889,347</b><br><b>70,412,847</b><br><b>20%</b>   |
| <b>Grand Total Expenditure</b>                                     | <b>565,741,299</b> | <b>270,533,300</b>  | <b>836,274,599</b> | <b>49,257,316</b> | <b>306,403,979</b><br><b>355,723,294</b><br><b>43%</b> |
| LANDS, URBAN AND PHYSICAL PLANNING                                 |                    |                     |                    |                   |  |
| Programme 1: General Administration, Planning and Support Services | 52,265,191         | 8,002,456           | 60,267,647         | 37,012,790        | 7,004,785<br>44,017,575<br>73%                         |
| SP 1.1 Human resource management                                   | 27,975,396         | (1,338,132)         | 26,637,264         | 20,941,505        | 20,941,505<br>79%                                      |
| SP 1.2 Administrative and support services                         | 12,129,145         | 18,171,083          | 30,390,228         | 16,071,285        | 23,076,970<br>76%                                      |
| SP 1.3 Capacity Building   | 610,200            | (610,200)           | -                  | -                 | 0%   |
| SP 1.4 Land Registration   | 5,000,000          | (5,000,000)         | -                  | -                 | 0%   |
| SP 1.5 Planning and Financial Management                           | 1,641,250          | (1,641,250)         | -                  | -                 | 0%   |
| SP 1.6 Policy and legal framework                                  | 4,909,200          | (1,579,045)         | 3,330,155          | -                 | 0%   |

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|  |                    |                     |                    |                   |                    |                    |            |
|--|--------------------|---------------------|--------------------|-------------------|--------------------|--------------------|------------|
| Programme 2: Land Development and Management                                   | 31,203,900         | 6,585,125           | 37,786,025         | -                 | 15,723,216         | 15,723,216         | 42%        |
| SP 1.1: Physical and Land Use Plans  | 7,637,625          | -                   | 7,637,625          | -                 | -                  | -                  | 0%         |
| SP 1.2: Project Supervision  | 3,414,875          | 6,585,125           | 10,000,000         | -                 | -                  | -                  | 0%         |
| SP 1.3: Ward Based Projects  | 20,151,400         | -                   | 20,151,400         | -                 | 15,723,216         | 15,723,216         | 78%        |
| <b>Total Expenditure.</b>  | <b>83,469,091</b>  | <b>14,587,581</b>   | <b>98,056,672</b>  | <b>37,012,790</b> | <b>22,728,001</b>  | <b>59,740,791</b>  | <b>61%</b> |
| <b>HOUSING</b>   |                    |                     |                    |                   |                    |                    |            |
| Programme 1 General Administration, Planning and Support                       | 17,320,600         | 14,481,575          | 31,811,175         | 28,158,343        | -                  | 28,158,343         | 89%        |
| SP 1: Salaries and emoluments  | 9,586,560          | -                   | 9,586,560          | 8,836,574         | -                  | 8,836,574          | 92%        |
| SP 2: Administrative Services  | 5,285,445          | 14,481,575          | 19,766,990         | 19,321,769        | -                  | 19,321,769         | 98%        |
| SP 3: Planning and Financial Management  | 1,184,125          | -                   | 1,184,125          | -                 | -                  | -                  | 0%         |
| SP 4: Policy and Legal Framework   | 1,273,500          | -                   | 1,273,500          | -                 | -                  | -                  | 0%         |
| Programme 2 Housing development and management                                 | 130,000,000        | 21,299,930          | 151,299,930        | 151,299,930       | -                  | 151,299,930        | 100%       |
| SP 1: Housing Infrastructural Development                                      | 130,000,000        | 21,299,930          | 151,299,930        | 151,299,930       | -                  | 151,299,930        | 100%       |
| <b>Total Expenditure</b>   | <b>147,320,600</b> | <b>35,781,505</b>   | <b>183,111,105</b> | <b>28,158,343</b> | <b>151,299,930</b> | <b>179,438,273</b> | <b>98%</b> |
| <b>BUNGOMA MUNICIPALITY</b>  |                    |                     |                    |                   |                    |                    |            |
| Programme 1: General Administration, Planning and Support                      | 28,745,800         | (5,720,727)         | 23,025,073         | 20,723,562        | -                  | 20,723,562         | 90%        |
| SP 1.1: Salaries and Personnel Enrolments                                      | 14,408,833         | (904,985)           | 13,503,848         | 11,652,190        | -                  | 11,652,190         | 86%        |
| SP 1.2: Human Resource Capacity Development and Management                     | 3,857,300          | (3,857,300)         | -                  | -                 | -                  | -                  | 0%         |
| SP 1.3: General Administration and Support Services                            | 4,656,667          | 1,664,558           | 6,324,225          | 6,339,012         | -                  | 6,339,012          | 100%       |
| SP 1.4: Planning and Financial Management                                      | 2,820,000          | 380,000             | 3,200,000          | 2,732,360         | -                  | 2,732,360          | 85%        |
| SP 1.5: Institutional Accountability, Leadership, Efficiency and Effectiveness | 3,003,000          | (3,003,000)         | -                  | -                 | -                  | -                  | 0%         |
| Programme 2: Urban Infrastructure Development and Management                   | 90,500,000         | (5,000,000)         | 85,500,000         | -                 | 51,121,716         | 51,121,716         | 60%        |
| SP 2.1: Urban Transport and Infrastructure Development                         | 90,500,000         | (5,000,000)         | 85,500,000         | -                 | 51,121,716         | 51,121,716         | 60%        |
| Programme 3: Urban Environment and Social Services                             | 15,200,000         | -                   | 15,200,000         | -                 | -                  | -                  | 0%         |
| SP 3.1: Urban Waste Management and Sanitation Services                         | 11,000,000         | -                   | 11,000,000         | -                 | -                  | -                  | 0%         |
| SP 3.2: Urban greening and environment protection                              | 4,200,000          | -                   | 4,200,000          | -                 | -                  | -                  | 0%         |
| <b>Sub Programme Total</b>   | <b>81,812,000</b>  | <b>(13,412,000)</b> | <b>68,400,000</b>  | <b>-</b>          | <b>8,648,635</b>   | <b>8,648,635</b>   | <b>13%</b> |
| Ward Based Projects  | 68,400,000         | -                   | 68,400,000         | -                 | 8,648,635          | 8,648,635          | 13%        |
| Prefeasibility, Feasibility and Appraisal Studies                              | 1,500,000          | (1,500,000)         | -                  | -                 | -                  | -                  | 0%         |
| Project Supervision  | 9,412,000          | (9,412,000)         | -                  | -                 | -                  | -                  | 0%         |
| Research   | 2,500,000          | (2,500,000)         | -                  | -                 | -                  | -                  | 0%         |
| <b>Total Expenditure</b>   | <b>216,257,800</b> | <b>(24,122,727)</b> | <b>192,125,073</b> | <b>20,723,562</b> | <b>59,770,351</b>  | <b>80,492,913</b>  | <b>42%</b> |
| <b>KIMILI MUNICIPALITY</b>   |                    |                     |                    |                   |                    |                    |            |
| Programme 1: Urban Governance  | 39,439,632         | (10,394,365)        | 29,045,267         | 27,578,770        | -                  | 27,578,770         | 95%        |
| SP 1: General Admin planning and support services (inclusive of salary)        | 25,888,464         | (10,654,243)        | 15,234,222         | 13,767,725        | -                  | 13,767,725         | 90%        |
| SP 2: Human resource   | 13,551,68          | 259,877             | 13,810,045         | 13,810,045        | -                  | 13,810,045         | 100%       |
| Programme 2: Urban Infrastructure Development and management                   | 112,000,000        | 9,654,740           | 121,654,740        | -                 | 38,197,290         | 38,197,290         | 31%        |
| SP 2.1: Infrastructural, Housing and public works                              | 112,000,000        | 9,654,740           | 121,654,740        | -                 | 38,197,290         | 38,197,290         | 31%        |
| <b>Total Expenditure</b>   | <b>151,439,632</b> | <b>(739,635)</b>    | <b>150,700,007</b> | <b>27,578,770</b> | <b>38,197,290</b>  | <b>65,776,060</b>  | <b>44%</b> |
| <b>COUNTY PUBLIC SERVICE BOARD</b>   |                    |                     |                    |                   |                    |                    |            |
| Programme 1: General Administration, Planning and Support services             | 59,736,188         | (14,095,067)        | 36,641,121         | 21,900,221        | -                  | 21,900,221         | 60%        |
| SP 1.1: Administrative services  | 20,736,188         | 1,404,933           | 22,141,121         | 21,900,221        | -                  | 21,900,221         | 99%        |
| SP 1.2: Construction 1 Storey Building Administrative Block                    | 30,000,000         | (15,500,000)        | 14,500,000         | -                 | -                  | -                  | 0%         |

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|   |                    |                     |                    |                    |                   |                    |            |
|---|--------------------|---------------------|--------------------|--------------------|-------------------|--------------------|------------|
| Programme 2: Human Resource Management and Development          | 8,068,400          | 2,306,132           | 10,374,532         | 9,260,839          | -                 | 9,260,839          | 89%        |
| SP 2.1 Human Resource Management                                | 8,068,400          | 2,306,132           | 10,374,532         | 9,260,839          | -                 | 9,260,839          | 89%        |
| Programme 3: Governance and National Values                     | 15,836,900         | -                   | 15,836,900         | 10,304,651         | -                 | 10,304,651         | 65%        |
| SP 3.1 Quality Assurance  | 5,120,330          | -                   | 5,120,330          | -                  | -                 | -                  | 0%         |
| SP 3.2 Ethics governors and national                            | 10,716,570         | -                   | 10,716,570         | 10,304,651         | -                 | 10,304,651         | 96%        |
| <b>Total Expenditure</b>  | <b>74,641,488</b>  | <b>(11,788,935)</b> | <b>62,852,553</b>  | <b>41,455,711</b>  | <b>-</b>          | <b>41,455,711</b>  | <b>66%</b> |
| <b>PUBLIC SERVICE MANAGEMENT AND ADMINISTRATION.</b>            |                    |                     |                    |                    |                   |                    |            |
| Programme 1: General Administration, Planning and Support \$    | 763,572,422        | 124,477,738         | 887,750,160        | 628,279,322        | 29,256,163        | 657,535,486        | 74%        |
| SP 1.1 Salaries   | 394,696,924        | 34,260,958          | 428,997,892        | 329,573,249        | 329,573,249       | 329,573,249        | 77%        |
| SP 1.2 Utilities  | 5,700,000          | (5,700,000)         | -                  | -                  | -                 | -                  | 0%         |
| SP 1.3 Maintenance  | 1,730,000          | (1,730,000)         | -                  | -                  | -                 | -                  | 0%         |
| SP 1.4 Operations   | 41,326,098         | 34,749,717          | 76,066,755         | 70,021,224         | 70,021,224        | 70,021,224         | 92%        |
| SP 1.5 Contracted security and cleaning services                | 67,179,450         | 4,000,000           | 71,179,450         | 70,995,422         | 70,995,422        | 70,995,422         | 100%       |
| SP 1.6 Purchase of uniforms                                     | 4,000,000          | (4,000,000)         | -                  | -                  | -                 | -                  | 0%         |
| SP 1.7 Medical insurance  | 180,000,000        | 70,000,000          | 250,000,000        | 152,055,227        | 152,055,227       | 152,055,227        | 61%        |
| SP 1.8 National holidays  | 10,000,000         | -                   | 10,000,000         | -                  | -                 | -                  | 0%         |
| SP 1.9 Infrastructure Development                               | 50,000,000         | (4,193,937)         | 45,506,063         | 29,256,163         | 29,256,163        | 29,256,163         | 64%        |
| SP 1.10 Devolved units  | 9,000,000          | (3,000,000)         | 6,000,000          | 5,694,200          | 5,694,200         | 5,694,200          | 95%        |
| Programme 2: Public Participation, Civic Education and outreach | 8,000,000          | -                   | 8,000,000          | 4,000,000          | -                 | 4,000,000          | 50%        |
| SP 2.1 Public Participation                                     | 4,000,000          | -                   | 4,000,000          | 4,000,000          | -                 | 4,000,000          | 100%       |
| SP 2.2 Civic education  | 4,000,000          | -                   | 4,000,000          | -                  | -                 | -                  | 0%         |
| Programme 3: Service delivery and organizational transformation | 10,000,000         | -                   | 10,000,000         | -                  | -                 | -                  | 0%         |
| SP 3.1 Service Delivery and Organizational Transformation       | 10,000,000         | -                   | 10,000,000         | -                  | -                 | -                  | 0%         |
| <b>Total Expenditure</b>  | <b>781,572,422</b> | <b>124,477,738</b>  | <b>905,750,160</b> | <b>632,279,322</b> | <b>29,256,163</b> | <b>660,535,486</b> | <b>73%</b> |
| <b>OFFICE OF THE COUNTY SECRETARY AND COUNTY ATTORNEY</b>       |                    |                     |                    |                    |                   |                    |            |
| Programme 1: General Administration, Planning and Support \$    | 13,800,000         | 6,306,720           | 20,106,720         | 19,893,216         | -                 | 19,893,216         | 99%        |
| SP 1.1 Payroll cleaning   | 2,000,000          | (2,000,000)         | -                  | -                  | -                 | -                  | 0%         |
| SP 1.2 Staff and workplace surveys                              | 2,000,000          | (2,000,000)         | -                  | -                  | -                 | -                  | 0%         |
| SP 1.3 Records management                                       | 5,000,000          | (5,000,000)         | -                  | -                  | -                 | -                  | 0%         |
| SP 1.4 Utilities and maintenance                                | 1,300,000          | (850,000)           | 450,000            | 145,797            | 145,797           | 145,797            | 32%        |
| SP 1.5 Administration support                                   | 3,500,000          | 16,056,720          | 19,656,720         | 19,747,419         | 19,747,419        | 19,747,419         | 100%       |
| Programme 2: General Administration, Planning and Support \$    | 12,000,000         | 1,759,000           | 13,759,000         | 11,106,128         | -                 | 11,106,128         | 81%        |
| SP 2.1 Utilities  | 500,000            | (500,000)           | 350,000            | 316,880            | 316,880           | 316,880            | 91%        |
| SP 2.2 Maintenance  | 300,000            | (300,000)           | -                  | -                  | -                 | -                  | 0%         |
| SP 2.3 Operations   | 5,200,000          | 709,000             | 5,909,000          | 3,515,180          | 3,515,180         | 3,515,180          | 59%        |
| SP 2.4 Legal fees   | 6,000,000          | 1,500,000           | 7,500,000          | 7,394,069          | 7,394,069         | 7,394,069          | 98%        |
| <b>Total Expenditure</b>  | <b>25,800,000</b>  | <b>8,065,720</b>    | <b>33,865,720</b>  | <b>31,089,344</b>  | <b>-</b>          | <b>31,089,344</b>  | <b>92%</b> |
| <b>GRAND Total Expenditure</b>                                  | <b>807,372,422</b> | <b>132,243,458</b>  | <b>929,615,880</b> | <b>663,368,666</b> | <b>29,256,163</b> | <b>692,624,820</b> | <b>74%</b> |

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| GENDER AND CULTURE   |             |             |              |             |             |             |
|--|-------------|-------------|--------------|-------------|-------------|-------------|
| Programme 1: General Administration, planning and support          | 43,821,159  | 4,005,392   | 47,826,551   | 42,857,861  | 958,533     | -           |
| SP 1.1 Compensation to Employees                                   | 28,972,440  | 5,935,513   | 34,907,953   | 31,984,863  | 31,984,863  | 92%         |
| SP 1.2 Planning and Budgeting                                      | 2,500,000   | (1,865,428) | 634,572      | -           | -           | 0%          |
| SP 1.3 Utility for office operations                               | 500,000     | -           | 500,000      | -           | -           | 0%          |
| SP 1.4 Administrative service management                           | 11,848,779  | (6,693)     | 11,784,026   | 10,871,997  | 958,533     | 100%        |
| Programme 2: Cultural Development and Management                   | 43,715,791  | (6,272,006) | 37,443,791   | 28,917,542  | 7,913,696   | 97%         |
| SP 2.1 Participate in kicosca and ealasca games                    | 18,147,000  | 11,728,000  | 29,875,000   | 28,917,542  | 28,917,542  | 97%         |
| SP 2.2 Participate Kenya music cultural festival                   | 500,000     | (500,000)   | -            | -           | -           | 0%          |
| SP 2.3 Hold herbal medicine day                                    | 500,000     | (500,000)   | -            | -           | -           | 0%          |
| SP 2.4 Liquor and licensing enforcement exercise                   | 2,000,000   | (2,000,000) | -            | -           | -           | 0%          |
| SP 2.5 Construction of Sangalio Multipurpose Hall                  | 21,440,351  | (5,000,000) | 6,440,351    | 6,344,642   | 6,344,642   | 99%         |
| SP 2.6 Youth Programme   | 1,128,440   | -           | 1,128,440    | 959,054     | 959,054     | 85%         |
| Programme 3: Gender Equity and Social Protection                   | 39,343,958  | -           | 39,343,958   | -           | 11,433,103  | 29%         |
| SP 3.1 Operations of CTWG  | 1,500,000   | -           | 1,500,000    | -           | -           | 0%          |
| SP 3.2 Gender based violence response programs(6 days of activism) | 2,000,000   | -           | 2,000,000    | -           | -           | 0%          |
| SP 3.3 Mark and celebrate international Womens Day                 | 2,000,000   | -           | 2,000,000    | -           | -           | 0%          |
| SP 3.4 Mark and celebrate international Disability day             | 1,000,000   | -           | 1,000,000    | -           | -           | 0%          |
| SP 3.5 Disability Empowerment program                              | 12,317,615  | -           | 12,317,615   | -           | -           | 0%          |
| SP 3.6 Women Empowerment program                                   | 20,526,343  | -           | 20,526,343   | -           | -           | 0%          |
| Total  | 126,880,908 | (2,266,608) | 124,614,300  | 71,773,103  | 19,605,312  | 91,470,715  |
| <b>YOUTH AND SPORTS</b>  |             |             |              |             |             | 73%         |
| Programme 1: General Administration, planning and support          | 24,184,371  | 5,206,704   | 29,1401,075  | 21,302,918  | 3,099,998   | -           |
| SP 1.1 Compensation to Employees                                   | 11,654,874  | 1,076,378   | 13,331,452   | 10,383,008  | 10,383,008  | 78%         |
| SP 1.2 Planning and Budgeting                                      | 1,300,000   | (469,874)   | 830,126      | -           | -           | 0%          |
| SP 1.3 Utility for office operations                               | 520,000     | -           | 520,000      | -           | -           | 0%          |
| SP 1.4 Administrative service management                           | 10,809,497  | 4,000,000   | 14,809,497   | 10,919,910  | 3,999,998   | 101%        |
| Programme 2: Sports and Talent Development                         | 55,300,000  | 42,700,000  | 98,000,000   | -           | 87,990,937  | 86%         |
| SP 2.1 Construction of phase 1 Masinde Muliro stadium              | 36,000,000  | 40,000,000  | 76,000,000   | 74,677,585  | 74,677,585  | 98%         |
| SP 2.2 Completion and equipping of phase 1 of High Altit           | 19,000,000  | 3,000,000   | 22,000,000   | 13,313,352  | 13,313,352  | 61%         |
| SP 2.3 Boards and Committees (Operations Cost)                     | 300,000     | (300,000)   | -            | -           | -           | 0%          |
| Programme 3: Sports and Talent Development                         | 45,198,528  | 1,785,798   | 46,984,326   | -           | 25,951,328  | 55%         |
| SP 3.1 Sports Facility development and management                  | 10,000,000  | 7,300,000   | 17,300,000   | -           | -           | 0%          |
| SP 3.2 Project supervision   | 5,514,202   | (5,514,202) | -            | -           | -           | 0%          |
| SP 3.3 Youth Empowerment fund                                      | 29,684,326  | -           | 29,684,326   | 25,951,328  | 25,951,328  | 87%         |
| Total  | 124,782,899 | 49,692,502  | 174,475,1401 | 21,302,918  | 117,942,264 | 139,245,182 |
| <b>GOVERNORS AND DEPUTY GOVERNORS OFFICE</b>                       |             |             |              |             |             | 80%         |
| Programme 1: General Administration, planning and support services | 299,242,799 | 106,488,899 | 405,731,698  | 392,779,530 | -           | -           |
| SP 1.1 County budget and economic forum                            | 3,000,000   | -           | 3,000,000    | 3,000,000   | 3,000,000   | 100%        |
| SP 1.2 Public consultative meetings                                | 15,000,000  | -           | 15,000,000   | 15,000,000  | 15,000,000  | 100%        |
| SP 1.3 Feasibility Studies/ advisory services                      | 2,000,000   | (2,000,000) | -            | -           | -           | 0%          |
| SP 1.4 Utilities   | 9,347,663   | (9,347,663) | -            | 105         | 105         | 0%          |
| SP 1.5 Operations and other departmental programs                  | 45,665,466  | 90,353,683  | 136,299,149  | 132,474,173 | 132,474,173 | 97%         |
| SP 1.6 Maintenance   | 14,000,000  | -           | 14,000,000   | 13,872,643  | 13,872,643  | 99%         |
| SP 1.7 Salaries and gratuity                                       | 210,229,670 | 27,202,879  | 237,432,549  | 228,432,549 | 228,432,549 | 96%         |

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|  |                |               |                |               |                |                |      |
|--|----------------|---------------|----------------|---------------|----------------|----------------|------|
| Programme 2: County Executive Committee Affairs                    | 20,000,000     | 21,000,000    | 41,000,000     | 39,558,561    | -              | 39,558,561     | 96%  |
| SP 2.1 Leadership and Coordination of County Departments and Agei  | 20,000,000     | 21,000,000    | 41,000,000     | 39,558,561    | -              | 39,558,561     | 96%  |
| Programme 3: County Strategic and Service Delivery Coordination    | 8,500,000      | (78,000,000)  | 7,000,000      | 6,500,000     | -              | 6,500,000      | 93%  |
| SP 3.1 Staff Management Services.                                  | 12,000,000     | (5,000,000)   | 7,000,000      | 6,500,000     | -              | 6,500,000      | 93%  |
| SP 3.2 Events Management and Protocol Services.                    | 10,000,000     | (1,000,000)   | -              | -             | -              | -              | 0%   |
| SP 3.3 Communication   | 1,000,000      | (1,000,000)   | -              | -             | -              | -              | 0%   |
| SP 3.4 Integrity   | 2,000,000      | (2,000,000)   | -              | -             | -              | -              | 0%   |
| SP 3.5 Intergovernmental relations                                 | 10,000,000     | (10,000,000)  | -              | -             | -              | -              | 0%   |
| SP 3.6 Special Programmes  | 50,000,000     | (50,000,000)  | -              | -             | -              | -              | 0%   |
| <b>OFFICE OF THE DEPUTY GOVERNOR</b>                               |                |               |                |               |                |                |      |
| Programme 1: General administration, planning and support services | 27,336,583     | -             | 27,336,583     | 21,808,747    | -              | 21,808,747     | 80%  |
| SP 1.1 Utilities   | 1,328,000      | -             | 1,328,000      | -             | -              | -              | 0%   |
| SP 1.2 Operations  | 22,108,583     | -             | 22,108,583     | 21,808,747    | -              | 21,808,747     | 99%  |
| SP 1.3 Maintenance   | 3,900,000      | -             | 3,900,000      | -             | -              | -              | 0%   |
| <b>TOTAL EXPENDITURE</b>   | 431,579,382    | 49,488,899    | 481,068,281    | 460,646,838   | -              | 460,646,838    | 96%  |
| <b>ENVIRONMENT, TOURISM AND CLIMATE CHANGE</b>                     |                |               |                |               |                |                |      |
| Programme 1: General Administration Planning and support Sv        | 37,328,987     | (1,779,817)   | 35,549,170     | 29,140,505    | -              | 29,140,505     | 82%  |
| SP 1.1 Human Resources Management                                  | 29,018,987     | (1,236,681)   | 27,783,306     | 22,650,871    | -              | 22,650,871     | 82%  |
| SP 1.2 Policy and Legal Framework formulation                      | 500,000        | (500,000)     | -              | -             | -              | -              | 0%   |
| SP 1.3 Planning and support services                               | 7,720,000      | (43,136)      | 7,676,864      | 6,486,634     | -              | 6,486,634      | 85%  |
| Programme 2: Protection and conservation of the environment        | 245,000,000    | 75,305,154    | 320,365,154    | 320,559,337   | -              | 320,559,337    | 100% |
| SP 2.1 Dumpsite Management   | 5,000,000      | (5,000,000)   | 80,305,154     | 320,365,154   | -              | 320,365,154    | 0%   |
| SP 2.2 Waste management and control                                | 240,000,000    | 80,305,154    | 320,365,154    | 320,559,337   | -              | 320,559,337    | 100% |
| Programme 3: climate change coordination and management            | 227,000,000    | 195,832,828   | 422,892,828    | 8,673,847     | 28,699,454     | 37,373,302     | 9%   |
| SP 3.1 Climate change resilience investment grant                  | 125,000,000    | 195,781,943   | 320,781,943    | 28,699,454    | 28,699,454     | 28,699,454     | 9%   |
| SP 3.2 Climate change fund   | 80,000,000     | -             | 80,000,000     | -             | -              | -              | 0%   |
| SP 3.3 Climate change institutional support grant                  | 22,000,000     | 110,885       | 22,110,885     | 8,673,847     | -              | 8,673,847      | 39%  |
| Programme 4: Tourism product promotion, marketing and branding     | 500,000        | (500,000)     | -              | -             | -              | -              | 0%   |
| SP 4.1 County Tourism, art and cultural festival                   | 500,000        | (500,000)     | -              | -             | -              | -              | 0%   |
| <b>Grand Totals</b>  | 509,738,987    | 268,978,165   | 778,717,152    | 358,373,688   | 28,699,454     | 387,073,143    | 50%  |
| <b>WATER AND NATURAL RESOURCE</b>                                  |                |               |                |               |                |                |      |
| Programme 1: General Administration Planning and support Sv        | 65,732,119     | 11,873,131    | 77,605,250     | 55,006,202    | 13,707,834     | 68,714,026     | 86%  |
| SP 1.1 Human Resources Management                                  | 38,953,975     | (2,681,962)   | 36,272,013     | 29,565,666    | -              | 29,565,666     | 83%  |
| SP 1.2 Planning and support services                               | 26,778,144     | 14,555,093    | 41,333,237     | 25,440,636    | 13,707,834     | 39,148,460     | 95%  |
| Programme 2: Water and Sanitation development and management       | 236,907,891    | (43,265,746)  | 193,042,145    | -             | 178,637,453    | 178,637,453    | 92%  |
| SP 2.1 Rig Policy  | 3,000,000      | (3,000,000)   | -              | -             | -              | -              | 0%   |
| SP 2.2 Borehole development  | 29,621,491     | (22,810,746)  | 6,810,745      | -             | -              | -              | 0%   |
| SP 2.3 Project Supervision   | 9,855,000      | (9,855,000)   | -              | -             | -              | -              | 0%   |
| SP 2.4 KOICA counterpart funding                                   | 27,600,000     | (7,600,000)   | 20,000,000     | -             | -              | -              | 0%   |
| SP 2.5 Ward based projects   | 166,831,400    | -             | 166,831,400    | -             | 18,682,731     | 18,682,731     | 93%  |
| <b>Grand Total</b>   | 302,640,010    | (31,392,615)  | 271,247,395    | 55,006,202    | 192,345,277    | 247,351,479    | 91%  |
| <b>GRAND TOTAL EXPENDITURE</b>                                     | 12,877,945,822 | 1,081,729,376 | 13,950,075,198 | 3,003,948,974 | 10,719,109,852 | 10,719,109,852 | 77%  |
| County Assembly  | 1,154,263,673  | 12,672,202    | 1,283,975,880  | 1,132,238,166 | 1,225,248,281  | 1,225,248,281  | 95%  |
| Grand Total  | 14,032,209,500 | 1,211,441,578 | 15,243,651,078 | 8,847,399,944 | 3,006,958,189  | 11,944,358,133 | 78%  |
| Imprest  | -              | -             | -              | 51,603,193    | 51,603,193     | 51,603,193     | 78%  |
| <b>Net Amount In F's</b>   |                |               |                | 8,792,796,751 | 3,006,958,189  | 11,802,754,940 |      |

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**12. Notes to the Financial Statement**

**Significant Accounting Policies**

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

**1. Statement of compliance and basis of preparation**

The Consolidated 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 Consolidated financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the entity 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.

**2. Reporting entity**

The Consolidated financial statements are for the Bungoma County Government. The financial statements encompass the reporting entity as specified in the relevant legislation PFM Act 2012 and comprises of (include all the consolidated entities for County Consolidated financial statements.)

The Consolidated financial statements include all budgetary entities controlled by the County Government. A detailed schedule of consolidated entities is included under appendix.

**3. Basis of consolidation**

This consolidation is based on quarter reports and financial statements submitted by the individual entities to the National Treasury on 31<sup>st</sup> July, 2024 with a copy to the Controller of Budget and the County Treasury.

The financial statements are aggregated on a line-by-line basis with the inter-entity transactions of receipts and payment being eliminated at consolidation level to avoid overstatement of receipts or payments. The entities' accounting policies have been adjusted to form a consistent basis, where their effect is deemed material to this consolidated financial statement.

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**Significant Accounting Policies (Continued)**

**4. Elimination**

Material balances between entities included in this consolidation have been eliminated. The inter-entity elimination template that is completed by the entities and submitted to the County Treasury has informed this.

**5. Recognition of receipts and payments**

**a) Recognition of receipts**

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

**i. Tax receipts**

Tax Receipts is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

**ii. Transfers from the Exchequer**

Transfer from Exchequer 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 notified to the receiving entity.

**iii. External Assistance**

External assistance is received through grants and loans from multilateral and bilateral development partners.

**Donations and grants**

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

**Proceeds from borrowing**

Borrowing includes Treasury bill, treasury bonds, corporate bonds, sovereign bonds and external loans acquired by the entity or any other debt the County Government may take on will be treated on cash basis and recognized as receipts during the year of receipt.

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**Significant Accounting Policies (Continued)**

**Undrawn external assistance**

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely, and the project is anticipated to continue to completion. During the period ended June 30, 2024, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans. The amount of undrawn external assistance for the year is detailed in the notes.

**iv. County Own Generated Receipts**

These includes Appropriation-in-Aid and relates to receipts such as trade licences, cess, fees, property income among others generated by the County Government from its citizenry. These are recognised in the financial statements the time associated cash is received.

**b) Recognition of payments**

The entity recognises all expenses when the event occurs, and the related cash has actually been paid out by the entity.

**i. Compensation of employees**

Salaries and Wages, Allowances, Statutory Contribution 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.

**BUNGOMA COUNTY GOVERNMENT**  
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**Significant Accounting Policies (Continued)**

**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.

**6. In-kind contributions**

In-kind contributions are donations that are made to the entity 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 entity 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.

**7. Third Party Payments**

This relates to payments done directly to supplier on behalf of the county governments 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 government is detailed in the notes to this financial statement.

**8. Cash and cash equivalents**

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

**Restriction on cash**

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2024, this amounted to Kshs 262,034,470 compared to Kshs 272,608,533 in prior period as indicated on note 15. There were no other restrictions on cash during the year.

**BUNGOMA COUNTY GOVERNMENT  
Consolidated Reports and Financial Statements  
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**Imprests and Advances**

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions that 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.

**9. Accounts Payable**

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

**10. 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 and Public Private Partnerships.

The County 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

Section 185 (2) (i) of the PFM Act requires the County Government to report on the payments made, or losses incurred, by the county government to meet contingent liabilities as a result of loans during the financial year, including payments made in respect of loan write-offs or waiver of interest on loans

**BUNGOMA COUNTY GOVERNMENT  
Consolidated Reports and Financial Statements  
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**Significant Accounting Policies (Continued)**

**11. Contingent Assets**

The County 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 in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

**12. 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 entity fixed asset register a summary of which is provided as a memorandum to these financial statements.

**13. 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 entity at the end of the year. Pending bill 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.

**14. 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 Bungoma county budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The County Assembly approved the original budget 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. The 2<sup>nd</sup> supplementary budget was passed on May 17, 2024. An assessment of the Bungoma executive actual performance against the comparable budget for the financial quarter under review has been included in these financial statements.

**15. Comparative figures**

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

**BUNGOMA COUNTY GOVERNMENT**  
**Consolidated Reports and Financial Statements**  
**for the Period ended June 30, 2024**

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**Significant Accounting Policies (Continued)**

**16. 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.

**17. Prior Period Adjustment**

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

**18. Related Party Transactions**

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

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

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

**19. Disclosure of entities included in consolidation**

The County Government consolidated financial statements consist of 16 entities consolidated for the financial year ended 30<sup>th</sup> June 2024 that are considered as budgetary entities. These entities, together with their results for the year are annexed.

**20. Disclosure of entities excluded from consolidation**

None of the entities eligible for consolidation under the County Government budgetary cluster for the period ended 30<sup>th</sup> June, 2024 has been excluded from consolidation.

**BUNGOMA COUNTY GOVERNMENT**  
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**Notes to the Financial Statements**

**1. Exchequer releases**

The following is an analysis by revenue type of the receipts collected in the County Revenue Fund:

| Description                         | Period ended June<br>2024 | Comparative Period    |
|-------------------------------------|---------------------------|-----------------------|
|                                     | KShs                      | KShs                  |
| Exchequer Releases for quarter 1 &2 | 10,223,024,920            | 10,659,435,192        |
| <b>Total</b>                        | <b>10,223,024,920</b>     | <b>10,659,435,192</b> |

**2. Transfers from other government agencies\*\***

| Description  | Period ended June<br>2024 | Comparative Period |
|--|---------------------------|--------------------|
|  | KShs                      | KShs               |
| Word Bank-NARIGP-State Department of Crop Development  | 4,729,897                 | 167,273,890        |
| Kenya Urban support Programme  |                           | 3,534,474          |
| IDA World Bank National Agricultural Value Chain Development Project (NAVCDP) - State Department of Crop Development | 195,112,952               |                    |
| Kenya Livestock Commercialization Project( KELCLOP)  | 31,650,142                |                    |
| DANIDA Grant -Primary Health care in devolved context -Ministry of Health  | 16,227,750                | 28,609,313         |
| SIDA Agricultural Sector Development Support Programme II (ASDSP II)-State Department of Crop Development            | 1,593,849                 | 5,344,642          |
| (IDA) World Bank Credit-Financing locally Led climate programme (FFLoCA)1 CCIS Grant State Department of .....       | 331,781,944               | 22,000,000         |
| Word Bank-Kenya Informal settlement improvement project (KISIP II)-State Department of Housing & Urban Development   | 82,599,830                | 30,000,000         |
| <b>Total</b>   | <b>663,696,364</b>        | <b>256,762,319</b> |

**3. Transfer from other Government Entities**

| Name of Donor   | Period ended June<br>2024 | Comparative Period |
|---|---------------------------|--------------------|
|   | Kshs                      | Kshs               |
| Conditional Grant for Aggregated Industrial Parks Programme | 64,000,000                | -                  |
| <b>Total</b>  | <b>64,000,000</b>         | <b>-</b>           |

**BUNGOMA COUNTY GOVERNMENT**  
**Consolidated Reports and Financial Statements**  
**for the Period ended June 30, 2024**

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**Notes to the financial statements (continued)**

**4. Own Source Revenue**

|   | Period ended June<br>2024 | Comparative Period   |
|---|---------------------------|----------------------|
|   | Kshs                      | Kshs                 |
| <b>RECEIPTS</b>                             |                           |                      |
| Cess  | 21,274,695                | 44,527,950           |
| Land/Poll Rate                              | 23,198,375                | 32,765,835           |
| Single/Business Permits                     | 115,605,431               | 83,885,437           |
| Property Rent                               | 15,374,769                | 9,216,325            |
| Parking Fees                                | 70,686,786                | 68,468,694           |
| Market Fees                                 | 44,643,875                | 35,591,980           |
| Advertising                                 | 9,385,390                 | 12,591,331           |
| Hospital Fees                               | 691,875,874               | 744,752,850          |
| Public Health Service Fees                  | 4,062,101                 | 2,606,150            |
| Physical Planning and Development           | 7,823,492                 | 12,830,622           |
| Hire Of County Assets                       | 14,709,411                | 19,457,432           |
| Conservancy Administration                  | 14,029,112                | 4,234,184            |
| Administration Control Fees and Charges     | 40,693,046                | 21,773,732           |
| Other Fines, Penalties, And Forfeiture Fees | 724,300                   | 376,070              |
| Miscellaneous receipts                      | 25,309,785                | 18,592,429           |
| Interest Received.                          | -                         | 7,516,014            |
| <b>TOTAL</b>                                | <b>1,099,396,441</b>      | <b>1,119,187,035</b> |

**5. Return to CRF Issues**

|   | Period ended June<br>2024 | Comparative Period |
|---|---------------------------|--------------------|
|   | Kshs                      | Kshs               |
| Recurrent Account ( <i>County Executive</i> )   | 375,730                   | 285,343            |
| Development Account ( <i>County Executive</i> ) | 227,326                   | 678,129            |
| Recurrent Account ( <i>County Assembly</i> )    | 915                       | 2,528              |
| Imprest Account( <i>county Assembly</i> )       | 3,009                     | 145,962            |
| Development Account ( <i>County Assembly</i> )  | 1                         | -                  |
| <b>Total</b>                                    | <b>606,980</b>            | <b>1,111,963</b>   |

**6. Compensation of Employees**

|   | Period ended June<br>2024 | Comparative Period   |
|---|---------------------------|----------------------|
|   | Kshs                      | Kshs                 |
| Basic salaries of permanent employees           | 4,438,699,312             | 4,784,554,673        |
| Basic wages of temporary employees              | 194,798,749               | 192,469,861          |
| Personal allowances paid as part of salary      | 113,903,769               | 215,569,943          |
| Personal allowances paid as reimbursements      | 3,158,479                 | -                    |
| Employer contribution to compulsory national    | 89,062,917                | 307,708,967          |
| Pension and other social security contributions |                           | 15,961,038           |
| Other personnel payments                        |                           | 17,672,000           |
| <b>Total</b>                                    | <b>4,839,623,225</b>      | <b>5,533,936,483</b> |

**BUNGOMA COUNTY GOVERNMENT**  
**Consolidated Reports and Financial Statements**  
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**Notes to the financial statements (continued)**

**7. Use of Goods and Services**

|  | <b>Period ended June<br/>2024</b> | <b>Comparative Period</b> |
|--|-----------------------------------|---------------------------|
|  | <b>Kshs</b>                       | <b>Kshs</b>               |
| Utilities, supplies and services                             | 57,299,976                        | 62,723,374                |
| Communication, supplies and services                         | 24,362,992                        | 39,052,832                |
| Domestic travel and subsistence                              | 504,033,018                       | 785,383,166               |
| Foreign travel and subsistence                               | 5,612,875                         | 26,268,233                |
| Printing, advertising and information supplies               | 13,546,176                        | 82,640,060                |
| Rentals of produced assets                                   | 38,770,036                        | 31,269,180                |
| Training expenses  | 6,532,520                         | 128,077,573               |
| Hospitality supplies and services                            | 317,792,497                       | 560,619,368               |
| Insurance costs  | 258,677,705                       | 213,854,710               |
| Specialised materials and services                           | 603,272,798                       | 589,270,404               |
| Office and general supplies and services                     | 51,166,620                        | 90,174,011                |
| Fuel Oil and Lubricants                                      | 75,243,236                        | 112,727,878               |
| Other operating expenses                                     | 674,920,359                       | 626,460,471               |
| Routine maintenance – vehicles and other transport equipment | 23,289,670                        | 91,621,446                |
| Routine maintenance – other assets                           | 57,793,817                        | 101,860,599               |
| <b>Total</b>   | <b>2,712,314,296</b>              | <b>3,542,003,307</b>      |

**8. Transfer to Other Government entities**

| <b>Description</b>                  | <b>Period ended June<br/>2024</b> | <b>Comparative Period</b> |
|-------------------------------------|-----------------------------------|---------------------------|
|                                     | <b>Kshs</b>                       | <b>Kshs</b>               |
| Recurrent Account County Assembly   | 1,132,238,166                     |                           |
| Development Account County Assembly | 93,010,115                        |                           |
| Vocational Training Centres         | 14,985,000                        |                           |
| Ward offices                        |                                   | 28,103,856                |
| <b>TOTALS</b>                       | <b>1,240,233,281</b>              | <b>28,103,856</b>         |

**9. Other Grants and Payments**

| <b>Description</b>  | <b>Period ended June<br/>2024</b> | <b>Comparative Period</b> |
|---|-----------------------------------|---------------------------|
|   | <b>Kshs</b>                       | <b>Kshs</b>               |
| Scholarships and other educational benefits                 | 188,194,700                       | 465,767,042               |
| Other capital grants and transfers                          | 662,326,433                       | 499,310,490               |
| Membership Fees and Dues and Subscriptions to Organizations |                                   | 6,093,599                 |
| <b>Total</b>  | <b>850,521,133</b>                | <b>971,171,131</b>        |

**BUNGOMA COUNTY GOVERNMENT**  
**Consolidated Reports and Financial Statements**  
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**Notes to the financial statements (continued)**

**10. Social Security Benefits**

| <b>Description</b>                         | <b>Period ended June 2024</b> | <b>Comparative Period</b> |
|--|-------------------------------|---------------------------|
|  | <b>Kshs</b>                   | <b>Kshs</b>               |
| Gratuity to Ward Staff                     |                               | 4,917,420                 |
| Social Security Benefits                   | 37,820,714                    | 46,456,661                |
| Gratuity to Members of the County Assembly |                               | 15,299,339                |
| <b>Total</b>                               | <b>37,820,714</b>             | <b>66,673,420</b>         |

**11. Acquisition of Assets**

|  | <b>Period ended June 2024</b> | <b>Comparative Period</b> |
|--|-------------------------------|---------------------------|
|  | <b>Kshs</b>                   | <b>Kshs</b>               |
| <b>Non Financial Assets</b>                                  |                               |                           |
| Construction of Buildings                                    | 21,936,329                    |                           |
| Refurbishment of Buildings                                   |                               | 62,451,512                |
| Construction of Roads  | 173,620,350                   | -                         |
| Construction and Civil Works                                 | 1,100,330,328                 | 1,439,919,373             |
| Overhaul and Refurbishment of Construction and Civil Works   | 425,394,854                   | 299,831,269               |
| Purchase of Vehicles and Other Transport Equipment           | 12,999,998                    | 56,030,670                |
| Purchase of Household Furniture and Institutional Equipment  | 2,113,441                     | 15,921,100                |
| Purchase of Office Furniture and General Equipment           | 12,679,467                    | 66,084,479                |
| Purchase of Specialised Plant, Equipment and Machines        | 47,459,149                    | 45,732,285                |
| Purchase of Certified Seeds, Breeding Stock and Live Assets  | 26,442,200                    | 58,858,907                |
| Research, Studies, Project Preparation, Design & Supervision | 27,143,641                    | 40,212,860                |
| Rehabilitation of Civil Works                                | 211,954,662                   | 41,425,958                |
| Acquisition of Strategic Stocks and commodities              | 29,797,800                    | 269,214,143               |
| Acquisition of Land  |                               | 3,000,000                 |
| Acquisition of Intangible Assets                             |                               | 13,445,725                |
| <b>Total</b>   | <b>2,091,872,220</b>          | <b>2,412,128,282</b>      |

**12. Other Payments**

|                            | <b>Period ended June 2024</b> | <b>Comparative Period</b> |
|----------------------------|-------------------------------|---------------------------|
|                            | <b>Kshs</b>                   | <b>Kshs</b>               |
| Civil Contingency Reserves | 64,066,463                    | 102,298,000               |
| Other payments             | 56,303,608                    | 29,302,716                |
| <b>Total</b>               | <b>120,370,071</b>            | <b>131,600,716</b>        |

**BUNGOMA COUNTY GOVERNMENT**  
**Consolidated Reports and Financial Statements**  
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**Notes to the financial statements (continued)**

**13. Bank Balances**

| Name of Bank, Account No. & Currency                       | Amount in bank account currency | Indicate whether recurrent or development, deposits, receipts, etc | Period ended June 2024 | 2022-2023   |      |
|--|---------------------------------|--|------------------------|-------------|------|
|  |                                 |  |                        | Kshs        | Kshs |
| 1. County Exchequer Account                                | CBK Account number 10001        | CRF  | 85,989,702             | 251,506,622 |      |
| 2. Central Bank of Kenya Account                           | No. 1000170006                  | Recurrent  | 456                    | 375,730     |      |
| 3. Central Bank of Kenya Account                           | No. 1000170921                  | Development  | 551,634                | 227,326     |      |
| 4. Central Bank of Kenya deposit                           |                                 | Deposit  | 105,177,207            | 259,258,888 |      |
| 5 Bungoma County DANIDA Fund Account                       | 1000342099                      | Fund   | 17,326,210             | 9,795       |      |
| 6. Bungoma County NARGIP Account                           | 1000368446                      | Fund   | 0                      | 0           |      |
| 7. Bungoma County RMLF Account                             | 1000338784                      | Fund   | 8                      | 8           |      |
| 8. Bungoma County Village Polytechnic Project              | 1000368489                      | Fund   | 140,646                | 646         |      |
| 9. Bungoma County Urban Support programme                  | 1000378913                      | Fund   | 1                      | 1           |      |
| 10. Bungoma County Agric Sector Dev. Prog                  | 1000368497                      | Fund   | -                      | -           |      |
| 11. Bungoma County Kenya dev support Programm              | 1000374616                      | Fund   | 6,753,137              | 12,792,823  |      |
| 12. Bungoma County Climate Change Fund-                    | 1000647205                      | Fund   | 384,607,230            | 1,694,489   |      |
| 13. Bungoma County Agric Sector Dev. Prog(operat           | 1235859460                      | Fund Operation   | 5,467                  | 4,550,444   |      |
| 14. Bungoma county livestock commercial-kes 1000 KEs       |                                 | Agric Fund   | -                      |             |      |
| 15. Bungoma County Nat Agri Val Chain-100073911€ Kes       |                                 | Agric Fund   |                        |             |      |
| 16. Bungoma county NAGRIP account(kcb operatio             | 1239468547                      | Fund Operation   | 391,721                | 61,681,142  |      |
| 17. County Govt of Bungoma Covid 19 Fund-                  | 1275126375                      | Fund Operation   | 162,591                | 162,591     |      |
| 18. Bungoma County Kisp II operational Account             | 942945001                       | Funds Operation  | 90,663,501             | 30,000,000  |      |
| 19. Bungoma County KISP II Operation Account Ac            | KES                             | Housing Fund   | 2,039,485,62           |             |      |
| 20. Kenya Commercial Bank 1177737930                       | KES                             | Local Revenue  | 867,101                | 2,614,502   |      |
| 21. National Bank of Kenya 1001113676000                   | KES                             | Local Revenue  | 2,257,415              | 7,594,887   |      |
| 22. Cooperative bank of Kenya 01141669167100               | KES                             | Local Revenue  | 20,855,283             | 5,235,493   |      |
| 23. Equity Bank 0480261006908                              | KES                             | Local Revenue  | 57,750                 | 1,170,957   |      |
| 24. M-pesa Paybill 337890                                  |                                 | Local Revenue  | -                      | 978,600     |      |
| 25. Bumula Health Centre Dev Community                     | KES                             | FIF  | 703,795                | 1,174,499   |      |
| 26. Mt. Elgon District Health Services                     | KES                             | FIF  | 220,664                | 361,699     |      |
| 27. Kimilili Health Management Services                    | KES                             | FIF  | 2,544,106              | 13,937,651  |      |
| 28. Health Care Services Webuye                            | KES                             | FIF  | 5,333,869              | 10,322,904  |      |
| 29. MOH Hospitals(Bungoma Referral)                        | KES                             | FIF  | 63,197,154             | 48,007,462  |      |
| 30. Bokoli Sub-District Hospital                           | KES                             | FIF  | 879,375                | 2,813,162   |      |
| 31. Med Sup Nait. Cost Sharing Account                     | KES                             | FIF  | 572,102                | 4,471,156   |      |
| 32. Sirisia Sub-District Hospital CA MoE/ School Ac        | KES                             | FIF  | 1,674,305              | 80,741      |      |
| 33. Mabanga Agricultural Training Centre KCB               |                                 | Fund Operation   | 580,048                | 13,014      |      |
| 34. Bungoma County Agriculture Mechanization Centre Equity |                                 | Fund Operation   | 29,747                 | 706,883     |      |
| 35. Chweli Sub County Hospital Collection account          | KES                             | FIF  | - 600                  | - 600       |      |
| 36. .MT. Elgon Sub County Hospital - Collection 114        | KES                             | FIF  | 2,150                  | 2,150       |      |
| 37. Sirisia Sub County Hospital Revenue Collection         | KES                             | FIF  | 85,440                 | 85,440      |      |
| 38. Naitiri Sub-District Hospital Collection Accoun        | KES                             | FIF  | - 619                  | - 619       |      |
| 39. Sinoko Sub County Hospital cooperative Bank            | KES                             | FIF  | 42,757                 | 33,760      |      |
| 40. Sinoko Sub County Hospital kcb Bank                    | KES                             | FIF  | 289,466                | 184,225     |      |
| 41. Bumula Sub County Hospital Collection Accoun           | KES                             | FIF  | 8,390                  | 8,390       |      |
| 42. Bungoma HSSF(Consolidated)                             |                                 | Fund Operation   | 6,135,510              | 13,765,239  |      |
| 43. Public Health Collection Account KCB                   | 1156993393                      | Fund Operation   | 395,830                | 395,830     |      |
| 44. Public Health Collection Account KCB                   | 1225921872                      | Fund Operation   | 3,173,820              | 3,173,820   |      |
| 45. Bungoma Vocational Training(Consolidated)              |                                 | Fund Operation   | 4,455,723              | 9,133,220   |      |
| 46. Family Bank-UIG- Bungoma Municipality                  | 0,077000039017                  | FUND   | 321,462                | 321,462     |      |
| 47. Family Bank-UDG- Bungoma Municipality                  | 0,077000039018                  | FUND   | 12,264,460             | 12,264,460  |      |
| 48. Family Bank-Retention Account- BGm                     | 0,0770000042514                 | FUND   | 2,912,410              | 2,912,410   |      |
| 49. Family Bank- kimilili Municipality Urban Deve          | 77000039020                     | FUND   | 6,427,715              | 6,427,715   |      |
| 50 Family Bank- Kimilili Municipality Special Purp         | 77000042513                     | FUND   | 1,667,785              | 1,667,785   |      |

**BUNGOMA COUNTY GOVERNMENT**  
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**Notes to The Financial Statements (Continued)**

|   |                |                         |                      |                      |
|---|----------------|-------------------------|----------------------|----------------------|
| 51. Central Bank of Kenya - Bungoma County Assem  | 1000283041     | Development             | 1                    | 1                    |
| 52. Bungoma County Mabanga A/c Spec               | Kes            | Fund                    |                      |                      |
| 53. Bungoma county Aggreg and Industri-100072311  | kes            | Fund                    | 87,785,732           |                      |
| 54. Central Bank of Kenya - Bungoma County Asse   | 1000194103     | Recurrent               | 915                  | 915                  |
| 55. Kenya Commercial Bank- County Assembly of     | 1180534050     | Imprest Account         | 3,009                | 3,009                |
| 56. Kenya Commercial bank                         | 117967462      | Emergency Fund          | 152,481              | 4,215,732            |
| 57. CBK Emergency                                 | 1000715073     | Emergency Fund          | 355,038              | 48,118,656           |
| 58. Central Bank Acc                              | 10000715038    | Trade Loan              | 10,740,295           | -                    |
| 59. Equity Bank -Collection ACC                   | 0480262513336  | Trade Loan              | 44,403               | 2,836,403            |
| 60. Equity Bank -Operation ACC                    | 4.80272E+11    | Trade Loan              | 3,123                | 3,123                |
| 61. M Pesa-WORKING ACC                            |                | Fund                    | 340,717              | 340,717              |
| 62. Cooperative Bank of Kenya                     | 01141536727200 | Youth, women & dis Fund | 3,712                | 3,712                |
| 63. Cooperative Bank of Kenya                     | 01141536727201 | Youth, women & dis Fund | 152,499              | 152,499              |
| 64. Cooperative Bank of Kenya                     | 01141536727100 | Youth, women & dis Fund | 24,752               | 24,752               |
| 65. Cooperative Bank of Kenya                     | 01141536727101 | Youth, women & dis Fund | 2,200                | 2,200                |
| 66. Bungoma County Education Supp Schem-kes       | 1000715022     | Bursary                 | 3,687,425            |                      |
| 67. Kenya Commercial Bank A/c A                   | 1175217964     | Fund                    | 26,511               | 26,511               |
| 68. Kenya Commercial Bank A/c b                   | 1212000048     | Fund                    | 9,065                | 9,065                |
| 69. Kenya Commercial Bank                         | 1220563730     | Fund                    | 5,036,142            | 5,036,142            |
| 70. Kenya Commercial Bank                         | 1265050945     | Fund                    | 106,853              | 106,853              |
| 71. Kenya Commercial Bank                         | 1206004991     | Fund                    | 834,214              | 834,214              |
| 72. Chwele Sub-District Hospital - BGM            | KES            | FIF                     | 2,065,298            | 24,620               |
| 73. Cheptais Sub-District Hospital                | KES            | FIF                     | 793,136              | 1,526,164            |
| 74. Cheptais Sub County Hospital Collection Accou | KES            | FIF                     | -                    | -                    |
| 75. Kenya Commercial Bank                         | Bursary        | Fund                    | 243,234,110          | 243,234,110          |
| 76. Kenya Commercial Bank                         | 1206090308     | Fund                    | 67,024               | 67,024               |
| <b>Total</b>                                      |                |                         | <b>1,187,232,064</b> | <b>1,078,685,222</b> |

**14. Imprests and Advances**

| Description.        | Period ended June |                   | 2022- 2023        |
|---------------------|-------------------|-------------------|-------------------|
|                     | 2024              | Kshs              |                   |
| Government Imprests |                   | 74,564,684        | 30,994,011        |
| <b>Total</b>        |                   | <b>74,564,684</b> | <b>30,994,011</b> |

**14a. breakdown of the outstanding imprest per department.**

| Imprest Per Department                              | Period ended June |                   | 2022- 2023        |
|---|-------------------|-------------------|-------------------|
|   | 2024              | Ksh               |                   |
| <i>Agriculture, livestock &amp; cooperative Mgt</i> |                   |                   |                   |
| County Secretary                                    |                   | 13,339,680        | 5,320,700         |
| Finance and economic planning                       |                   | 21,118,650        | 21,299,150        |
| Gender, sports & youth                              |                   | 699,000           | 899,000           |
| Governors   |                   | 9,253,778         | 1,339,200         |
| Health & Sanitation                                 |                   | 3,978,100         |                   |
| Tourism   |                   | 2,240,300         |                   |
| Lands & urban planning                              |                   | 5,651,820         | 300,000           |
| Public Administration                               |                   | 12,167,820        | 1,347,000         |
| Education and Vocational Training                   |                   | 5,626,575         |                   |
| Roads and Public Works                              |                   | 488,961           | 488,961           |
| <b>Total</b>  |                   | <b>74,564,684</b> | <b>30,994,011</b> |

See Annex 4 for a detailed analysis of the outstanding imprests

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**15. Third Party Deposits and Retentions**

|                        | Period ended June<br>2024 | 2022- 2023         |
|------------------------|---------------------------|--------------------|
|                        | Ksh                       | Ksh                |
| Deposits               | 257,454,274               | 268,028,338        |
| Municipality Retention | 4,580,195                 | 4,580,195          |
| <b>Total</b>           | <b>262,034,470</b>        | <b>272,608,533</b> |

*Analysis of Retention*

| Description                                     | Ksh                   |
|---|-----------------------|
| Outstanding Retention 1 July 2023               | 272,608,533.46        |
| Addition for July 2023- June 2024               | 182,623,520.30        |
| <b>Total balance</b>                            | <b>455,232,053.76</b> |
| Less: Retention payments in July 2023-JUNE 2024 | 193,197,584.15        |
| <b>Balance as at 31st June 2024.</b>            | <b>262,034,469.61</b> |

**16. Fund Balance Brought Forward**

|                            | 2022- 2023         | 2021- 2022           |
|----------------------------|--------------------|----------------------|
|                            | Kshs               | Kshs                 |
| Bank accounts-Central Bank | 1,078,685,222      | 1,694,815,541        |
| Accounts Receivables       | 30,994,011         | 92,431,916           |
| Accounts Payables          | (272,608,533)      | (299,242,483)        |
| <b>Total</b>               | <b>837,070,700</b> | <b>1,488,004,974</b> |

**17. Prior Year Adjustments** - a prior period adjustment really applies to the correction of an error in the financial statements of a prior period

|                                      | FY 2022/2023 as per<br>audited financial<br>statements | Adjustments during<br>the year relating to<br>prior periods | Adjusted<br>2022/23<br>Balance b/f |
|--------------------------------------|--|---|------------------------------------|
|                                      | Kshs   | Kshs  | Kshs                               |
| Adjustments on bank account balances | 1,078,685,222  | 12,754,333  | 1,091,439,555                      |
| Adjustments on payables              | (272,608,533)  |   | (272,608,533)                      |
| Adjustments on receivables           | 30,994,011   | (8,032,520)   | 22,961,491                         |
| Others (specify)                     |  |   | -                                  |
| <b>Total</b>                         | <b>837,070,700</b>                                     | <b>4,721,813</b>  | <b>841,792,513</b>                 |

A- On Receivable, there is an adjustment of Ksh 8,032,520 relating to Imprests surrendered from previous financial years.

B- 12,754,333 adjustments on bank balances attributes to the following amounts affecting the prior year closing balances:

- I. A Reduction of Ksh 227,326(Development) and Ksh 375,730(Recurrent) on the balance brought forward, are returns to CRF, which had been closing balances in financial year 2022-2023.

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- II. *Adjustment on Prior Balance Brought forward for year 2022-2023 on NAGRIP to increase it by Ksh 13,000,000, as it had been transferred and expensed in prior year but receipts in operation account of current financial year.*
- III. *Kshs 357,391 relates to increase in bank balance due to new VTCs introduced not captured in prior year financial statement.*

**18. Increase/ (Decrease) in Outstanding Imprests.**

| Description of the error                         | Period ended June<br>2024 | 2022- 2023 |
|--|---------------------------|------------|
|  | KShs                      | KShs       |
| Receivables as at 1 <sup>st</sup> July 2023(a)   | 30,994,011                | 55,563,295 |
| Receivables as at 30 <sup>th</sup> June 2024 (b) | 74,564,684                | 30,994,011 |
| Increase)/ Decrease in Receivables (c=(b-a))     | (43,570,673)              | 24,569,284 |

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

| Description of the error                     | Period ended June<br>2024 | 2022- 2023   |
|--|---------------------------|--------------|
|  | KShs                      | KShs         |
| Payables as at 1 <sup>st</sup> July 2023 (a) | 272,608,533               | 298,006,098  |
| Payables as at 30th June 2024(b)             | 262,034,470               | 272,608,533  |
| Increase/ (Decrease) in payables c= b-a      | (10,574,064)              | (25,397,565) |

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**Other Important Disclosures**

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

|                             | Balance b/f<br>2022/2023 | Additions for the<br>period | Paid during the<br>period | Balance b/f<br>2023/2024 |
|-----------------------------|--------------------------|-----------------------------|---------------------------|--------------------------|
| Description                 | Kshs                     | Kshs                        | Kshs                      | Kshs                     |
| Construction of buildings   | 57,803,562               |                             | (20,776,069.1)            | 37,027,492               |
| Construction of civil works | 503,000,300              |                             | (77,676,884.4)            | 425,323,416              |
| Supply of goods             | 143,870,407              |                             | (31,143,250.0)            | 112,727,157              |
| Supply of services          | 539,832,413              | -                           | (27,580,220.4)            | 512,252,192              |
| <b>Total</b>                | <b>1,244,506,681</b>     | <b>-</b>                    | <b>(157,176,423.8)</b>    | <b>1,087,330,257</b>     |

**2. Health Facilities Bank Balances**

| S/no. | Name                        | Bank Account No. | Bank   | June 30, 2024 |         | 2022-2023 |
|-------|-----------------------------|------------------|--------|---------------|---------|-----------|
|       |                             |                  |        | June 30, 2024 | ksh     |           |
| 1     | Luuya Dispensary            | 01134049437000   | COOP   | 1,362         | 937     |           |
| 2     | Lukhome Dispensary          | 01134290483900   | COOP   | 1,079         | 13,594  |           |
| 3     | Ngalasia Dispensary         | 01141049728500   | COOP   | 6,684         | 223,808 |           |
| 4     | Mahanga Dispensary          | 01141409223200   | COOP   | 55            | 75,534  |           |
| 5     | Kibisi Dispensary           | 01141050017200   | COOP   | 40,220        | 80,899  |           |
| 6     | Lungai Dispensary           | 01141269553600   | COOP   | 380           | 111,088 |           |
| 7     | Pwani Dispensary            | 01141435786400   | COOP   | 6,734         | 192,289 |           |
| 8     | Tamlega Dispensary          | 01141049974300   | COOP   | 78,225        | 124,274 |           |
| 9     | Kaptanai Dispensary         | 01141049945200   | COOP   | 545,832       | 24,065  |           |
| 10    | Kapkateny Dispensary        | 01141050438401   | COOP   | 2,634         | 10,174  |           |
| 11    | Chesikaki Dispensary        | 01141049332100   | COOP   | 199,938       | 27,916  |           |
| 12    | Kapsambu Dispensary         | 01141050577300   | COOP   | 592           | 449,965 |           |
| 13    | Tuikut Dispensary           | 01141049712500   | COOP   | 1,594         | 927     |           |
| 14    | Kang'Anga Dispensary        | 01141049982500   | COOP   | 3,230         | 66,957  |           |
| 15    | Kamuneru Dispensary         | 01134290031700   | COOP   | 71,341        | 188,384 |           |
| 16    | Kaborom Dispensary          | 01141096819500   | COOP   | 109,651       | 222,550 |           |
| 17    | Sango Naitiri Dispensary    | 01141096544700   | COOP   | 1,016         | 929     |           |
| 18    | Sango Naitiri Dispensary    | 01141688382400   | COOP   | 402           | 761     |           |
| 19    | Sirakaru Dispensary         | 01141085193000   | COOP   | 295           | 30,857  |           |
| 20    | Lukhuna Dispensary          | 01141085068000   | COOP   | 1,264         | 167,879 |           |
| 21    | Mihu Dispensary             | 01141130928500   | COOP   | 267           | 933     |           |
| 22    | Makhanga Dispensary         | 01141269615300   | COOP   | 482           | 61,635  |           |
| 23    | Kaboywo Dispensary          | 0330295464204    | EQUITY | 86,571        | 129,489 |           |
| 24    | Kabula Dispensary           | 1126756431       | KCB    | 155,526       | 760,564 |           |
| 25    | Kibuke Dispensary           | 1126756016       | KCB    | 533           | 677     |           |
| 26    | Miluki Dispensary           | 1126756245       | KCB    | 1,831         | 736,113 |           |
| 27    | Nasianda Dispensary         | 1126756350       | KCB    | 142,636       | 106,349 |           |
| 28    | Siboti Dispensary           | 1126756512       | KCB    | 289,854       | 89,222  |           |
| 29    | Lwanda Dispensary           | 1121484921       | KCB    | 56,678        | 2,412   |           |
| 30    | Nalondo Model Health Centre | 1119245664       | KCB    | 1,879         | 367,353 |           |
| 31    | Sikulu Dispensary           | 1121429734       | KCB    | 2,365         | 208,904 |           |
| 32    | Bukembe Dispensary          | 1126755885       | KCB    | 143,518       | 251,681 |           |
| 33    | Bulondo Dispensary          | 1126756172       | KCB    | 5,693         | 1,253   |           |
| 34    | Ekitale Dispensary          | 112675539        | KCB    | 7,978         | 287,687 |           |
| 35    | Mayanja Dispensary          | 1126756121       | KCB    | 4,546         | 151,606 |           |
| 36    | Mechimeru Model Hc          | 1126756075       | KCB    | 759           | 35,653  |           |
| 37    | Mumbule Dispensary          | 1126756288       | KCB    | 47,285        | 82,238  |           |
| 38    | Korosiandet Dispensary      | 1133480020       | KCB    | 1,519         | 402,035 |           |
| 39    | Lwandanyi Dispensary        | 1133456782       | KCB    | 55            | 162,070 |           |
| 40    | Chepkube Dispensary         | 1126467936       | KCB    | 1,761         | 119,102 |           |

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|    |                              |                 |               |         |         |
|----|------------------------------|-----------------|---------------|---------|---------|
| 41 | Karima Dispensary            | 1135318239      | KCB           | 1,909   | 187,672 |
| 42 | Kopsiro Dispensary           | 1121202845      | KCB           | 690     | 125,797 |
| 43 | Bahai Dispensary             | 1119946247      | KCB           | 7,107   | 20,980  |
| 44 | Bituyu Dispensary            | 1129369609      | KCB           | 2,601   | 2,876   |
| 45 | Kibingei Dispensary          | 112690573       | KCB           | 12,799  | 866     |
| 46 | Maeni Dispensary             | 1119084148      | KCB           | 394     | 1,194   |
| 47 | Nasusi Dispensary            | 1124755470      | KCB           | 1,876   | 35,959  |
| 48 | Kamenjo Dispensary           | 1135202273      | KCB           | 1,214   | 15,255  |
| 49 | Kaptalelio Dispensary        | 1139490230      | KCB           | 104,750 | 6,678   |
| 50 | Sacha Dispensary             | 1126740012      | KCB           | 789     | 68,596  |
| 51 | Makutano Dispensary          | 1133593828      | KCB           | 62,974  | 336,311 |
| 52 | Khaoya Dispensary            | 1135328056      | KCB           | 3,828   | 150,897 |
| 53 | Lurare Dispensary            | 1126598348      | KCB           | 284     | 79,959  |
| 54 | Miendo Dispensary            | 1126000426      | KCB           | 105,861 | 91,132  |
| 55 | Mukhe Dispensary             | 1134526148      | KCB           | 34,371  | 31,405  |
| 56 | Kayaya Dispensary            | 01141435270700  | COOP          | 1,955   | 91,621  |
| 57 | Ranje Health Centre          | 011414253616600 | COOP          | 113,518 | 136,653 |
| 58 | Kongoli Dispensary           | 01100290180700  | COOP          | 587     | 834     |
| 59 | Kongoli Dispensary           | 1221419838      | KCB           | 4,062   | 4,196   |
| 60 | Ndegelwa Dispensary          | 01134425359400  | COOP          | 1,086   | 34,649  |
| 61 | Musikoma Dispensary          | 01134050187400  | COOP          | 42,992  | 8,266   |
| 62 | Kapkota Community Dispensary | 0480294087914   | EQUITY BANK   | 21,826  | 132,777 |
| 63 | Ruanda Dispensary            | 01141426784100  | COOP          | 70,840  | 2,630   |
| 64 | Kubura Dispensary            | 01134011620700  | COOP          | 1,209   | 311     |
| 65 | Wasio Dispensary             | 01141536910000  | COOP          | 302     | 672     |
| 66 | Chesinende Dispensary        | 01141470169600  | COOP          | 95,467  | 90,368  |
| 67 | Chemworemo Dispensary        | 01141470036300  | COOP          | 465     | 1,000   |
| 68 | Chemses Dispensary           | 01141687687000  | COOP          | 837     | 240     |
| 69 | Koshok Dispensary            | 01141470070200  | COOP          | 32,710  | 10,259  |
| 70 | Kolani Dispensary            | 01141668658900  | COOP          | 36,705  | 85,416  |
| 71 | Machakha Dispensary          | 1209161346      | KCB           | 5,615   | 232,262 |
| 72 | Chepkutumi Dispensary        | 1207987336      | KCB           | 39,290  | 252,323 |
| 73 | Muanda Dispensary            | 1202843387      | KCB           | 345     | 41,742  |
| 74 | Mukwa Dispensary             | 1202886205      | KCB           | 67,521  | 188,010 |
| 75 | Talitia Dispensary           | 012561127373500 | NATIONAL BANK | 661     | 18,972  |
| 76 | Kitabisi Dispensary          | 01256127428800  | NATIONAL BANK | 675     | 87,671  |
| 77 | Kambini Community Dispensary | 01141469899800  | COOP          | 227     | 754     |
| 78 | Kamasielo Dispensary         | 1168162181      | KCB           | 20,241  | 88,914  |
| 79 | Sulwe Dispensary             | 1153820064      | KCB           | 1,006   | 1,433   |
| 80 | Chebukwabi Dispensary        | 01141469972500  | COOP          | 1,859   | 1,894   |
| 81 | Sango Kabuyefwe Dispensary   | 01141470741000  | COOP          | 1,345   | 497     |
| 82 | Mwikhupo Dispensary          | 01141695042900  | COOP          | 59,502  | 34,275  |
| 83 | Lukhokwe Dispensary          | 1202679234      | KCB           | 27,266  | 9,968   |
| 84 | Tabani Dispensary            | 01141687129700  | COOP          | 2,028   | 1,481   |
| 85 | Nabiswa Dispensary           |                 |               | -       |         |
| 86 | Makololwe Dispensary         | 01141695043000  | COOP          | 5,092   | 61,318  |
| 87 | Chemwa Bridge Dispensary     | 01141535789700  | COOP          | 14,033  | 184,316 |
| 88 | Luucho Dispensary            | 111283303       | COOP          | 11,789  | 1,413   |
| 89 | Sikusi Dispensary            | 1144360072      | KCB           | 60,324  | 81,224  |
| 90 | Makhonge Dispensary          | 1183733992      | KCB           | 26,321  | 34,358  |
| 91 | Mulachi Dispensary           | 01141744346500  | COOP          | 19,598  | 18,285  |
| 92 | Namarambi Dispensary         | 1233792512      | KCB           | 165,787 | 732     |
| 93 | Namarambi Dispensary         | 1122173369      | KCB           | 374     | 50      |
| 94 | Lukusi Dispensary            | 1141273926      | KCB           | 1,976   | 13,025  |
| 95 | Misikhu Dispensary           | 1121572766      | KCB           | 87      | 36,587  |

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| 96  | Matulo Dispensary       | 0114141179000  | COOP          | 5,137            | 179,349           |
| 97  | Khalumuli Dispensary    | 1134108605     | KCB           | 635              | 57,656            |
| 98  | Kamukuywa Dispensary    | 1134427409     | KCB           | 982              | 7,183             |
| 99  | Khalala Dispensary      | 01141411854800 | COOP          | 3,686            | 2,872             |
| 100 | Lunakwe Dispensary      | 01141409553801 | COOP          | 19,887           | 11,118            |
| 101 | Kakimanyi(Webuye West)  | 01141744614800 | COOP          | 187,619          | 109,760           |
| 102 | Kituni Dispensary       | 1216095639     | KCB           | 4,688            | 75,988            |
| 103 | Marigo Dispensary       | 01141669793600 | COOP          | 6,986            | 137,644           |
| 104 | Namang'Ofulo Dispensary | 1223274977     | KCB           | 30,422           | 99,841            |
| 105 | Matisi Dispensary       | 01141610194300 | COOP          | 248              | 193,732           |
| 106 | Sitikho Dispensary      | 1134634846     | KCB           | 5,450            | 939               |
| 107 | Mwomo Dispensary        | 1224313038     | KCB           | 158,412          | 140,829           |
| 108 | Chepkerer Dispensary    | 01141687059500 | COOP          | 1,588            | 2,210             |
| 109 | Lwakhakha Dispensary    | 1215747039     | KCB           | -                | 1,297             |
| 110 | Kamusinde Dispensary    | 1254388427     | KCB           | 1,683            | 2,084             |
| 111 | Gk Prison Dispensary    | 01071204600100 | NATIONAL BANK | 4,585            | 51                |
| 112 | Chemoge Dispensary      | 1223047083     | KCB           | 693              | 560               |
| 113 | Namwatikho Dispensary   | 1220172251     | KCB           | 241,260          | 77,387            |
| 114 | Nasaka Dispensary       | 01141290153701 | COOP          | 937              | 2,430             |
| 115 | Kongit Dispensary       | 1222956810     | KCB           | 1,234            | 1,012             |
| 116 | Kapchebon Dispensary    | 01141469394900 | COOP          | 2,685            | 1,811             |
| 117 | Mwaimwai Dispensary     | 1222987937     | KCB           | 1,689            | 342               |
| 118 | Butieli Dispensary      | 01141782045000 | COOP          | 16,915           | 40,507            |
| 119 | Bukokholo Dispensary    | 1223084612     | KCB           | 113,902          | 26,501            |
| 120 | Nalondo Dispensary      | 1260357740     | KCB           | 717              | 949               |
| 121 | Tulienga Dispensary     | 1238380069     | KCB           | 188,894          | 45,628            |
| 122 | Bisunu Dispensary       | 125449256      | KCB           | 1,221            | 1,901             |
| 123 | Siritany Dispensary     | 1271283549     | KCB           | 33,167           | 2,233             |
| 124 | Namirembe Dispensary    | 1277093946     | KCB           | 35,890           | 11,258            |
| 125 | Kaptama Hc              | 01141689015200 | COOP          | 2,061            | 1,310             |
| 126 | Mungore Disp            | 1284205037     | KCB           | 28,737           | 1,794             |
| 127 | Ngoli Disp              | 1240583524     | KCB           | 58,388           | 2,092             |
| 128 | Chepkitale Disp         | 1274140617     | KCB           | 231              | 81,252            |
| 129 | Khachonge Disp          | 1253001987     | KCB           | -                | 841               |
| 130 | Misemwa Disp            | 1284171026     | KCB           | 4                | 445               |
| 131 | Lukhoba Disp            | 1282381016     | KCB           | 5,877            | 4,742             |
| 132 | Milo Health Centre      | 119113954      | KCB           | 140,719          | 2,482             |
| 133 | Malakisi Health Centre  | 01134011578100 | COOP          | 1,088,541        | 865,020           |
| 134 | Webuye Health Centre    | 01134340000200 | COOP          | 1,572            | 1,458             |
| 135 | Kimaeti Health Centre   | 1125431814     | KCB           | 2,243            | 55,016            |
| 136 | Tongaren Health Centre  | 1125057971     | KCB           | 152,099          | 801,353           |
| 137 | Ndalu Health Centre     | 01141268589000 | COOP          | 189,152          | 755,664           |
| 138 | Makhonge Health Centre  | 1106942612     | KCB           | 490              | 747               |
| 139 | Kimalewa Health Centre  | 1126227307     | KCB           | 872              | 817,205           |
| 140 | Kabuchai Health Centre  | 1119257611     | KCB           | 773              | 21,016            |
| 141 | Daraja Mungu Dispensary | 1309416958     | KCB           | 1,116            |                   |
| 142 | Daraja Mungu Dispensary | 1292630868     | KCB           | 3,082            |                   |
| 143 | Myanga Dispensary       | 1320506879     | KCB           | 356              |                   |
| 144 | Nabukhisa Dispensary    | 1290244898     | KCB           | 58,710           |                   |
| 145 | Mukuyuni Dispensary     | 01141644177300 | COOP          | 1,923            |                   |
| 146 | Eluuuya Dispensary      | 01141644179900 | COOP          | 4,122            |                   |
| 147 | Chepkurkur Dispensary   | 01100691579001 | COOP          |                  |                   |
| 148 | Kisawayi Dispensary     | 01020264608100 | NATIONAL BANK |                  |                   |
| 149 | Sinoko Dispensary       |                |               | 42,757           | 33,760            |
| 150 | Sinoko Dispensary       |                |               | 289,466          | 184,225           |
|     | <b>TOTALS</b>           |                |               | <b>6,467,734</b> | <b>13,983,224</b> |

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**3. VTCs Bank Balances**

| S/no. | Name                                  | Bank Account No. | Bank   | June 30, 2024 | 2022-2023 |
|-------|---------------------------------------|------------------|--------|---------------|-----------|
|       |                                       |                  |        | ksh           | ksh       |
| 1     | Bakisa Vocational Training Centre     | 1238749372       | KCB    | 2,045         | 3,724     |
| 2     | Bakisa Vocational Training Centre     | 1182051731       | KCB    | 7,265         | 82,109    |
| 3     | Bitobo Youth Polytechnic              | 1238506763       | KCB    | 13,219        | 25,285    |
| 4     | Bitobo Youth Polytechnic              | 01134050221700   | CO-OP  | 728           | 44,878    |
| 5     | Bukembe Vtc                           | 1209158884       | KCB    | 3,594         | 18,785    |
| 6     | Bukembe Vtc Grant                     | 1240564988       | KCB    | 122           | 248       |
| 7     | Bulondo Youth Polytechnic             | 1132798558       | KCB    | 10,672        | 80,581    |
| 8     | Bungoma Township Vtc                  | 1178544850       | KCB    | 3,645         | 1,558     |
| 9     | Burangasi Youth Polytechnic Aia       | 1238623174       | KCB    | 947           | 3,752     |
| 10    | Burangasi Youth Polytechnic Aia       | 1154302423       | KCB    | 1,215         | 8,767     |
| 11    | Bwake Youth Polytechnic               | 01141669815300   | CO-OP  | 1,411         | 1,411     |
| 12    | Chebukwabi Youth Polytechnic          | 11544222772      | KCB    | 49,396        | 42,969    |
| 13    | Chebukwabi Youth Polytechnic          | 1238515452       | KCB    | 1,249         | 26,881    |
| 14    | Cheptais Vtc -Grant                   | 1273333225       | KCB    | 322,841       | 322,841   |
| 15    | Cheptais Vtc Operation                | 1225515424       | KCB    | 13,470        | 13,470    |
| 16    | Cheptais Vtc Devt                     | 1225515637       | KCB    | 85,167        | 85,167    |
| 17    | Chepkurkur Youth Polytechnic          | 1239168942       | KCB    | 644,284       | 644,284   |
| 18    | Chwele Youth Polytechnic              | 1178913791       | KCB    | 513           | 639       |
| 19    | Chwele Youth Polytechnic              | 1112555498       | KCB    | 779           | 1,028     |
| 20    | Chwele Youth Polytechnic              | 1273381718       | KCB    | 107           | 233       |
| 21    | Friends Sengeli Youth Polytechnic     | 01139687409700   | CO-OP  | 28,816        | 636       |
| 22    | Friends Voc Training C. Mihuu         | 1238849687       | KCB    | 775           | 1,263     |
| 23    | Friends Voc Training C. Mihuu         | 1151320587       | KCB    | 1,018         | 23,494    |
| 24    | Kamasielo Youth Polytechnic Svtt Gran | 1238516750       | KCB    | 909           | 578,362   |
| 25    | Kamasielo Youth Polytechnic Svtt Gran | 1154221334       | KCB    | 17,510        | 49,761    |
| 26    | Khasoko Youth Polytechnic             | 1153505193       | KCB    | 56,248        | 13,593    |
| 27    | Khelela Vtc                           | 1238525067       | KCB    | 810           | 2,368     |
| 28    | Khelela Vtc                           | 1179340663       | KCB    | 57,575        | 6,575     |
| 29    | Kibabii Youth Polytechnic             | 1238082971       | KCB    | 630           | 58        |
| 30    | Kibabii Youth Polytechnic Aia         | 1153543931       | KCB    | 14,887        | 9,604     |
| 31    | Kibingei Vtc                          | 1197818952       | KCB    | 8,595         | 47,870    |
| 32    | Kibingei Vtc                          | 1176782266       | KCB    | -             | 3,305     |
| 33    | Kiboochi Youth Polytechnic            | 1134049748400    | CO-OP. | 126,323       | 152,553   |
| 34    | Kikwechi Youth Polytechnic Aia        | 1154425827       | CO-OP. | 36            | 13,315    |
| 35    | Kimabole Youth Polytechnic            | 1164941372       | CO-OP. | 3,425         | 10,897    |
| 36    | Kipsikirok Vocational Training Cent   | 1178453359       | KCB    | 3,346         | 3,346     |
| 37    | Kiptiroko Youth Polytechnic           | 1178014185       | KCB    | 1,224,617     | 1,224,617 |
| 38    | Kiptiroko Youth Polytechnic           | 01141085246500   | CO-OP  | 2,872         | 2,872     |
| 39    | Kisiwa Youth Polytechnic              | 1238474284       | KCB    | -             | 4,006     |
| 40    | Kisiwa Youth Polytechnic              | 1106221699       | KCB    | 97,864        | 192,554   |
| 41    | Kisongo Youth Polytechnic             | 1238468012       | KCB    | 15            | 212       |
| 42    | Kisongo Youth Polytechnic             | 1112870954       | KCB    | 106           | 889       |
| 43    | Kongoli Youth Polytechnic             | 1153300486       | KCB    | 2,436         | 3,627     |
| 44    | Kony Youth Polytechnic                | 1209755939       | KCB    | 10,877        | 113,148   |
| 45    | Lukhokwe Vocational Training Centre   | 1183224176       | KCB    | 1,115         | 2,674     |

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|    |                                     |                |             |         |         |
|----|-------------------------------------|----------------|-------------|---------|---------|
| 46 | Lukhokwe Vocational Training Centre | 1177430266     | KCB         | 23,407  | 23,407  |
| 47 | Lunao Youth Polytechnic             | 0480262212016  | EQUITY BANK | 242     | 49,852  |
| 48 | Lwanda Vocational Training Centre   | 1238586929     | KCB         | 900     | 500     |
| 49 | Lwanda Youth Polytechnic            | 118973461      | KCB         | -       | 1,298   |
| 50 | Lwanda Youth Polytechnic Aia        | 1154204359     | KCB         | 1,355   | 725     |
| 51 | Lwandanyi Youth Polytechnic         | 1238473504     | KCB         | 515     | 1,953   |
| 52 | Lwandanyi Youth Polytechnic         | 1112555528     | KCB         | 2,376   | 19,997  |
| 53 | Lwanja Vocational Training Centre   | 1179105567     | KCB         | 379     | 58,108  |
| 54 | Machakha Vocational Training        | 1238830641     | KCB         | 1,035   | 35      |
| 55 | Machakha Vocational Training        | 1154287890     | KCB         | 6,643   | 13,043  |
| 56 | Machakha Vocational Training        | 1106428781     | KCB         | 239     | 239     |
| 57 | Machwele Youth Polytechnic          | 1207085987     | KCB         | 1,233   | 1,580   |
| 58 | Magemo Vocational Training Centre   | 1238171427     | KCB         | 167     | 1,851   |
| 59 | Magemo Vocational Training Centre   | 1178588270     | KCB         | 1,912   | 43,613  |
| 60 | Malaha Vocational Training Centre   | 01141744001700 | CO-OP       | 819     | 51,849  |
| 61 | Malakisi Youth Polytechnic          | 1238534023     | KCB         | 1,114   | 1,607   |
| 62 | Malakisi Youth Polytechnic          | 1166509168     | KCB         | 167     | 28,845  |
| 63 | Masaek Youth Polytechnic            | 1178133877     | KCB         | 68,008  | 68,129  |
| 64 | Masuno Vocational Training Centre   | 1167838033     | KCB         | 425     | 6,835   |
| 65 | Matulo Vocational Training Centre   | 1238362249     | KCB         | 626     | 2,837   |
| 66 | Matulo Youth Polytechnic            | 01139435775401 | CO-OP       | 436     | 1,316   |
| 67 | Milimani Vtc                        | 1181783674     | KCB         | 2,247   | 129,008 |
| 68 | Milo Vocation Training Centre       | 1210448459     | KCB         | 9,673   | 19,429  |
| 69 | Muchi Youth Polythenic.             | 1155054644     | KCB         | 16,768  | 39,617  |
| 70 | Muchi Youth Polythenic.             | 01129609212800 | CO-OP       | 77,926  | 120,010 |
| 71 | Mufule Youth Polytechnic            | 1238275699     | KCB         | 86      | 1,770   |
| 72 | Mufule Youth Polytechnic            | 1106302486     | KCB         | -       | -       |
| 73 | Mufule Youth Polytechnic Rev        | 1153028751     | KCB         | 4,629   | 13,393  |
| 74 | Mukwa Vocational Training Centre    | 1238312586     | KCB         | 10      | 9       |
| 75 | Mukwa Youth Polytechnic             | 01129536539100 | CO-OP       | -       | 1,132   |
| 76 | Muliro Youth Polytechnic            | 1182964680     | KCB         | 2,467   | 86,319  |
| 77 | Mungore Aia                         | 1153316366     | KCB         | 23,336  | 58,973  |
| 78 | Mungore Vtc                         | 1238506690     | KCB         | 47,808  | 55,733  |
| 79 | Musembe Vocational Training Centre  | 01141610901000 | CO-OP       | 2,768   | 22,388  |
| 80 | Muteremuko Vtc                      | 1238473288     | KCB         | 127     | 253     |
| 81 | Muteremukovtc                       | 1254144951     | KCB         | 4,455   | 5,898   |
| 82 | Muteremuko Aia                      | 1153581612     | KCB         | 156,262 | 18,262  |
| 83 | Mwiyenga Vocational Training Centre | 0480266530830  | EQUITY BANK | 1,898   | 1,898   |
| 84 | Nabulooli Youth Polytechnic         | 1167793048     | KCB         | 60      | 7,072   |
| 85 | Naitiri Vocational Training         | 1154213706     | KCB         | 37,397  | 36,445  |
| 86 | Namboani Friends                    | 1167671260     | KCB         | 28,986  | 31,109  |
| 87 | Namboani Voc Training Ctr Grant     | 1238533876     | KCB         | 585     | 21,208  |
| 88 | Namirembe Vtc                       | 1238094325     | KCB         | 451     | 451     |
| 89 | Namirembvtc                         | 1178632342     | KCB         | 694     | 1,809   |
| 90 | Namubila Youth Polytechnic          | 1112684360     | KCB         | 2,396   | 21,834  |
| 91 | Namuningie Youth Polytechnic        | 1167472152     | KCB         | 55,951  | 55,951  |
| 92 | Namwela Youth Polytechnic           | 1131338707     | KCB         | 1,480   | 4,797   |
| 93 | Sango Youth Polytechnic Aia         | 1153509431     | KCB         | 4,718   | 6,402   |
| 94 | Sawa Vtc                            | 1168216818     | KCB         | 97      | 5,529   |
| 95 | Sibakala Vtc                        | 01141687517100 | CO-OP       | 1,526   | 17,466  |
| 96 | Sichei Vtc                          | 01129668835600 | CO-OP       | -       | 3,282   |
| 97 | Sikulu Vtc                          | 01141470179700 | CO-OP       | 932     | 12,731  |
| 98 | Sinoko Aia Collection               | 1154108074     | KCB         | 8,091   | 26,563  |

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|-------------------------------|-------------------------------------|--------------------|-------|------------------|------------------|
| 99                            | Sirare Youth Polytechnic Aia        | 1153765616         | KCB   | 745              | 288              |
| 100                           | Sirisia Vocational Training Centre  | 1181756626         | KCB   | 98,838           | 211,889          |
| 101                           | Sirisia Bok Vocational Training C   | 1133551327         | KCB   | 24,182           | 26,114           |
| 102                           | Sirisia Bok Vocational Training C   | 1285855639         | KCB   | 134              | 477              |
| 103                           | Sitabicha Vtc Revenue Acc           | 1154288722         | KCB   | 977              | 38,141           |
| 104                           | Sitikho Vocational Training Centre  | 1238837026         | KCB   | 1,759            | 3,517            |
| 105                           | Sitikho Youth Polytechnic-Aia       | 1171224575         | KCB   | 11,158           | 2,751            |
| 106                           | Sosio Vtc                           | 1238368077         | KCB   | 2,609            | 4,293            |
| 107                           | Sosio Vtc                           | 1132641764         | KCB   | 17,189           | 39,590           |
| 108                           | Sosio Vtc                           | 1178014223         | KCB   | 1,232            | 44,316           |
| 109                           | St Cosmos Matili Vocational         | 1210091135         | KCB   | 8,738            | 27,288           |
| 110                           | St Joseph Sudi Vocational Tc        | 1274560217         | KCB   | 92               | 1,346            |
| 111                           | St.Teresa'S Kabula Vtc              | 1238623026         | KCB   | 1,771            | 194,969          |
| 112                           | St.Teresa'S Kabula Vtc              | 1154305597         | KCB   | 107,046          | 79,994           |
| 113                           | Sudi Youth Polytechnic              | 1177985896         | KCB   | 18,803           | 11,236           |
| 114                           | Sulwe Vocational Training Centre    | 1181755557         | KCB   | 914              | 19,423           |
| 115                           | Tabani Youth Polytechnic            | 1158341210         | KCB   | 79,926           | 79,926           |
| 116                           | Toloso Vtc                          | 1158804806         | KCB   | 78               | 1,269            |
| 117                           | Tongaren Vocational Training Centre | 1238457657         | KCB   | 143,477          | 324,833          |
| 118                           | Tongaren Vocational Training Centre | 1318655196         | KCB   | 81               | 15,038           |
| 119                           | Toroso Youth Polytechnic            | 1154363988         | KCB   | 4,582            | 16,382           |
| 120                           | Wabukhonyi Vocational Training Cent | 01139502142600     | CO-OP | 661              | 1,261            |
| 121                           | Wamunyiri Youth Polythenic          | 1170122078         | KCB   | 244              | 19,513           |
| 122                           | Wekelekha Aia                       | 1153882817         | KCB   | 9,175            | 167,974          |
| 123                           | Wekelekha Vtc                       | 1238306063         | KCB   | 130              | 809              |
| 124                           | Wekelekha Vtc                       | 1254137416         | KCB   | 2,111            | 82,505           |
| 125                           | Wekelekha Vtc                       | 1112555390         | KCB   | 2,017            | 40,146           |
| 126                           | St Joseph Manani Vtc                | 1208603922         | KCB   | 204              | 86,817           |
| 127                           | Soysambu Vtc                        | 01141668607800     | CO-OP | 2,113            | 125,353          |
| 128                           | Sirisia Vocational Training Centre  | 1238527876         | KCB   | 1,301            | 107,901          |
| 129                           | Sirisia Vocational Training Centre  | 1285855639         | KCB   | 879              | 879              |
| 130                           | Sitabicha Vtc                       | 1238524966         | KCB   | 1,365            | 7,994            |
| 131                           | Namubila Youth Polytechnic          | 1166260577         | KCB   | 8,650            | 62,643           |
| 132                           | Sirakaru Vtc                        | 01141687190800     | CO-OP | 738              | 1,565            |
| 133                           | Naitiri Vtc                         | 1238837719         | KCB   | -                | 40,103           |
| 134                           | Muyayi Vtc                          | 1176765337         | KCB   | 11,697           | 962              |
| 135                           | Musembe Vtc                         | 1277634866         | KCB   | 469              | 8,650            |
| 136                           | Mukuyuni Youth Polytechnic          | 01141050951801     | CO-OP | 3,845            | 25,945           |
| 137                           | Misanga Vocational Training Centre  | 1178083934         | KCB   | 46,264           | 97,950           |
| 138                           | Machwele Vct                        | 1238312322         | KCB   | 120              | 120              |
| 139                           | Khasoko Youth Polytechnic           | 1112740031         | KCB   | 278,854          | 333,533          |
| 140                           | Khasoko Youth Polytechnic           | 1238017908         | KCB   | 2,047            | 122              |
| 141                           | Sirare Aia                          | 1238524923         | KCB   | 9                | 61               |
| 142                           | Sinoko Vocational Training Centre   | 1238301649         | KCB   | 879              | 1,365,040        |
| 143                           | Wabukhonyi Vocational Training Cent | 1240567316         | KCB   | 500              | 1,980            |
| 144                           | Sirakaru Vocational Training Centre | 1178134032         | kcb   | 2,258            | 2,258            |
| 145                           | Muliro Youth Polytechnic            | 1274160669         | KCB   | 623              | 623              |
| 146                           | Baraki Youth Polytechnic            | 1166271749         | KCB   | 9,449            | 74,549           |
| 147                           | Chwele Youth Polytechnic            | 1153313197         | KCB   | 1,800            | 257,194          |
| 148                           | Musembe Vtc                         | 1274361505         | KCB   | 382              | 382              |
| 149                           | Tongaren Vocational Training Centre | 1141470857000      | CO-OP | -                | -                |
| <b>Sub- Total</b>             |                                     |                    |       | <b>4,337,596</b> | <b>9,133,220</b> |
| <b>Not previously Audited</b> |                                     |                    |       | -                | -                |
| 150                           | Mitua Vocational Training Centre    | 1141687167500      | CO-OP | 53,368           | 291,458          |
| 151                           | Bulondo Vocational Training Centre  | 1286889928         | KCB   | -                | -                |
| 152                           | Chebewek Vocational Training Centre | 1198831952         | KCB   | 66,489           | 65,930           |
| 153                           | Wabukhonyi Vocational Training Cent | 1324615834         | KCB   | 1,731            | -                |
|                               |                                     | <b>Grant total</b> |       | <b>4,455,723</b> | <b>9,490,608</b> |

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**13. Annexes**

**Annex 1: Breakdown of Receipts and Payments per Quarter**

|  | Sep                  | Oct                  | Nov                  | Dec                  | Jan                   | Feb                | Mar                   | Apr      | May                | Jun  | Cumulative | Comparative  |
|--|----------------------|----------------------|----------------------|----------------------|-----------------------|--------------------|-----------------------|----------|--------------------|------|------------|--------------|
|  | Q1                   | Q2                   | Q3                   | Q4                   | Q1                    | Q2                 | Q3                    | Q4       | Q1                 | Jun  | Amount     | Prior period |
|  | Kshs                 | Kshs                 | Kshs                 | Kshs                 | Kshs                  | Kshs               | Kshs                  | Kshs     | Kshs               | Kshs | Kshs       | Kshs         |
| <b>RECEIPTS</b>  |                      |                      |                      |                      |                       |                    |                       |          |                    |      |            |              |
| Exchequer releases                                     | 1,833,477,296        | 1,833,477,296        |                      | 2,777,995,902        | 3,778,074,426         |                    | 10,223,024,920        |          | 10,659,435,192     |      |            |              |
| Proceeds from Domestic and Foreign                     | -                    | 1,000,000            | 256,532,535          | 406,163,829          | 663,696,364           |                    | 256,762,319           |          |                    |      |            |              |
| Transfers from Other Government Entities               |                      |                      |                      |                      | 64,000,000            |                    | 64,000,000            |          |                    |      |            |              |
| County Own Generated Receipts                          | 224,716,640          | 217,469,951          | 342,786,546          | 314,423,304          | 1,099,396,441         |                    | 1,119,187,035         |          |                    |      |            |              |
| Returned CRF Issues                                    | 606,980              |                      |                      |                      | -                     |                    | 606,980               |          |                    |      | 1,111,963  |              |
| <b>TOTAL RECEIPTS</b>                                  | <b>2,058,800,917</b> | <b>2,051,947,247</b> | <b>3,377,314,982</b> | <b>4,562,661,559</b> | <b>12,050,724,705</b> |                    | <b>12,036,496,509</b> |          |                    |      |            |              |
| <b>PAYMENTS</b>  |                      |                      |                      |                      |                       |                    |                       |          |                    |      |            |              |
| Compensation of Employees                              | 1,394,621,781        | 1,007,757,237        | 1,008,900,807        | 1,428,343,400        | 4,839,623,225         |                    | 5,533,936,483         |          |                    |      |            |              |
| Use of goods and services                              | 77,208,808           | 410,735,065          | 997,809,122          | 1,226,561,301        | 2,712,314,296         |                    | 3,542,003,307         |          |                    |      |            |              |
| Subsidies  | -                    | -                    | -                    | -                    | -                     |                    | -                     |          |                    |      |            |              |
| Transfers to Other Government Un                       | 195,663,127          | 344,131,963          | 232,813,887          | 467,624,304          | 1,240,233,281         |                    | 28,103,856            |          |                    |      |            |              |
| Other grants and transfers                             | 58,061,874           | 40,246,058           | 101,693,914          | 650,519,287          | 850,521,133           |                    | 971,171,131           |          |                    |      |            |              |
| Social Security Benefits                               | -                    | 24,734,020           | 243,600              | 12,843,094           | 37,829,714            |                    | 66,673,420            |          |                    |      |            |              |
| Acquisition of Assets                                  | 32,500               | 286,471,606          | 320,062,499          | 1,485,305,615        | 2,091,872,220         |                    | 2,412,128,282         |          |                    |      |            |              |
| Finance Costs, including Loan Interest                 | -                    | -                    | -                    | -                    | -                     |                    | -                     |          |                    |      |            |              |
| Repayment of principal on Domestic and Foreign borrowi | -                    | -                    | -                    | -                    | -                     |                    | -                     |          |                    |      |            |              |
| Other Payments   | -                    | -                    | 4,000,000            | 116,370,071          | 120,370,071           |                    | 131,600,716           |          |                    |      |            |              |
| <b>TOTAL PAYMENTS</b>                                  | <b>1,725,588,090</b> | <b>2,114,075,949</b> | <b>2,665,523,829</b> | <b>5,387,567,071</b> | <b>11,892,754,940</b> |                    | <b>12,685,617,194</b> |          |                    |      |            |              |
| <b>SURPLUS/DEFICIT</b>                                 | <b>333,212,826</b>   | <b>-</b>             | <b>62,128,702</b>    | <b>711,791,153</b>   | <b>-</b>              | <b>824,905,512</b> | <b>157,969,766</b>    | <b>-</b> | <b>649,120,685</b> |      |            |              |

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**Annex 2: Analysis of Transfers from the CRF**

| Period (2023/24)  | Quarter 1<br>(Kshs.) | Quarter 2<br>(Kshs.) | Quarter 3<br>(Kshs.) | Quarter 4<br>(Kshs.) | Total<br>(Kshs.)      |
|---|----------------------|----------------------|----------------------|----------------------|-----------------------|
| County Executive -Rec   | 1,561,680,842        | 1,510,676,744        | 1,460,748,429        | 2,251,192,017        | 6,784,208,032         |
| 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            |
| Special Purpose A/c   |                      |                      |                      |                      | -                     |
| 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          |                       |
| 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 locally Led climate programme (FFLoCA)1 CCIS Grant State Department of ....       | 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            |
| Emergency Fund  |                      |                      |                      | 10,000,000           | 10,000,000            |
| Education Support Programme   |                      |                      | 60,000,000           | 135,000,000          | 195,000,000           |
| County Trade loan Fund  |                      |                      |                      | 10,000,000           | 10,000,000            |
| Development of VTCs   |                      |                      |                      | 19,000,000           | 19,000,000            |
| <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 3: Analysis of Pending Bills**

| S/No.<br>A2:A2<br>R3:9           | Supplier Of Goods or<br>Services | Department              | Contract no. / LPO/ LSO         | Comment:                             | Balance at the<br>beginning of the<br>year July 2023 | Amount paid<br>During the year | Outstanding<br>Balance June<br>2024 |
|----------------------------------|----------------------------------|-------------------------|---------------------------------|--------------------------------------|--|--------------------------------|-------------------------------------|
|                                  |                                  |                         |                                 |                                      | a  | b                              | c                                   |
| <b>Construction Of Buildings</b> |                                  |                         |                                 |                                      |  |                                |                                     |
| 1                                | M/s meresi engineering works     | Agriculture & livestock | 912245/2021/2022                | Renovation of imbakalo coffee ware   | 3,877,500  | 1,800,000                      | 2,077,500                           |
| 2                                | Jowik enterprises                | Agriculture             | BGM/CNTY/ALFIC/OT/260/2017/2018 | Proposed completion of chwele ch     | 3,244,034  |                                | 3,244,034                           |
| 3                                | Nabwaya contractors              | Agriculture             | bgm/cnty/ot/ALFIC/203/2018-2019 | Proposed renovation works            | 984,840  |                                | 984,840                             |
| 4                                | Skypoint logistics               | Agriculture & livestock | 9036081/2021/2022               | Proposed renovation works of 2no     | 5,796,659  | 5,796,659.00                   | -                                   |
| 5                                | Glare technology                 | Gender, Youth & sports  | BGM/CNTY/07/08/2015-2017        | Supply, installation and commis      | 2,436,568  |                                | 2,436,568                           |
| 6                                | Kongasis investment limited      | Gender                  | 7046/6/2019-2020                | Fencing of sang'alo                  | 2,097,705  |                                | 2,097,705                           |
| 7                                | Likitia k. Ltd                   | Gender & youths         | BGM/CNTY/OT/GGS/312/2018-19     | Construction of maenya youth emp     | 1,666,282  |                                | -                                   |
| 8                                | Lusal general supply limited     | Gender, Youth & sports  | NEG NO 833813-2020-2022         | Construction of sangalo multipurp    | 849,845  |                                | 849,845                             |
| 9                                | Snowpeak ltd                     | Gender, Youth & sports  | BGM/CNTY/07/08/2015-2016        | Supply, installation and commiss     | 496,674  |                                | 496,674                             |
| 10                               | Adetema enterprises              | Health                  | 865677-2020/2021                | Proposed construction of nakhwan     | 1,728,293  |                                | -                                   |
| 11                               | Aeroper solutions                | Health                  | 900215-2021/2022                | Construction of kabula general wa    | 1,218,190  |                                | -                                   |
| 12                               | Aeroper solutions company        | Health                  | 900215-2021/2022                | Construction of kabula he general    | 345,000  |                                | -                                   |
| 13                               | Akoli and jo co ltd              | Health                  | 99879-2021-2022                 | Erection and completion of laborat   | 300,920  |                                | -                                   |
| 14                               | Befia ventures                   | Health                  | 913085-2021-2022                | Construction of 2no doors pit atriu  | 495,320  |                                | -                                   |
| 15                               | Befia ventures                   | Health                  | 844106-2020/2021                | Construction of maternity wing at    | 2,013,280  |                                | -                                   |
| 16                               | Compton ltd                      | Health and sanitation   | 832946-2020-2021                | Proposed construction of out-patio   | 887,981  |                                | -                                   |
| 17                               | Korno ltd                        | Health                  | 944754-2021-2022                | Construction 4 door pit latrine at r | 589,510  |                                | -                                   |
| 18                               | Lister solution ltd              | Health                  | 1173564-2022/2023               | Completion of mukwaya dispensar      | 2,911,457  |                                | -                                   |
| 19                               | Lussio construction ltd          | Health                  | 117352-2022/2023                | Construction of 4no door pit latrin  | 880,518  |                                | -                                   |
| 20                               | Lweya (k)company ltd             | Health                  | 906150-2021-2022                | Construction of pit latrine and urin | 698,245  |                                | -                                   |
| 21                               | M/s makololwe agencies           | Health                  | 900610-2021/2022                | Construction of a waiting bay at ka  | 491,254  |                                | -                                   |
| 22                               | M/s namulta agencies             | Health                  | bgm/cnty/hse/41/2016-2017       | Erection and completion of septic    | 237,103  |                                | -                                   |
| 23                               | Makhanedher company limited      | Health and sanitation   | 838400-2020-2021                | Proposed construction of maternity   | 863,353  |                                | -                                   |
| 24                               | Makololwe agencies               | Health                  | 865597/2020-2021                | Proposed construction of dispensa    | 821,150  |                                | -                                   |
| 25                               | Makololwe agencies               | Health                  | 1173699-2022/2023               | Proposed erection and completion     | 1,129,160  |                                | -                                   |
| 26                               | Mane agencies ltd                | Health                  | 941224-2021/2022                | Construction of 2no blocks of 8no c  | 1,949,920  |                                | -                                   |
| 27                               | Mankos agencies ltd              | Health and sanitation   | 76590-2-2019-2020               | Erection of loboo chepkilita disp c  | 3,018,617  | 3,018,617                      | -                                   |
| 28                               | Mankos agencies ltd              | Health                  | 900492-2021/2022                | Construction of 1no door toilets a   | 1,779,440  | 1,779,440                      | -                                   |
| 29                               | Mots construction enterprises    | Health                  | 910068-2021/2022                | Proposed construction of orthopa     | 2,967,650  | 2,967,650                      | -                                   |
| 30                               | Namamuka agencies                | Health and sanitation   | BGM/CNTY/HSE/41/2016-2017       | Proposed construction of septic ta   | 237,103  |                                | -                                   |
| 31                               | Olichem enterprises              | Health                  | 829878-2020/2021                | Proposed construction of kiosk       | 524,367  |                                | -                                   |
| 32                               | Omumuna ventures ltd             | Health                  | 1173558-2022/2023               | Construction of out-patient wing a   | 2,664,891  | 1,800,000                      | 864,891                             |
| 33                               | Robamatch company ltd            | Health                  | 1173739-2022/2023               | Erection and completion works for    | 1,332,840  |                                | -                                   |
| 34                               | Robamatch company ltd            | Health                  | 1173621-2022/2023               | Extension of siriany dispensary in   | 250,950  |                                | -                                   |
| 35                               | Sinawa enterprises               | Health                  | 901399-2021/2022                | Construction of staff houses hanang  | 1,200,345  |                                | -                                   |

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| 36                                 | Snamujorce link investment       | Health                       | 830120-2019/2020                | Construction dispensary at malind     | 1,560,691         | 880,000           | 680,691           |
| 37                                 | Taslim global ltd                | Health                       | 788-783-2019/2020               | Onstruction of kabula market toilet   | 621,656           | 621,656           | -                 |
| 38                                 | Wallace international ltd        | Health                       | 1173566-2022/2023               | Construction of laboratory block in   | 901,950           | 901,950           | -                 |
| 39                                 | M/s gaspas engineering works     | Housing                      | 899667-2021/22                  | Constructions and erection of peri    | 458,826           | 458,826           | -                 |
| 40                                 | M/s wellaroo ltd                 | Housing                      | 900179-2021/22                  | Renovation and refurbishment of 5     | 837,037           | 837,037           | -                 |
| 41                                 | M/s worthview general supplies   | Housing                      | 899071-2021/22                  | Renovation and refurbishment of c     | 484,409           | 484,409           | -                 |
| <b>Sub total</b>                   |                                  |                              |                                 |                                       | <b>57,833,562</b> | <b>44,118,814</b> | <b>13,684,748</b> |
| <b>Construction of civil works</b> |                                  |                              |                                 |                                       |                   |                   |                   |
| 42                                 | Likifa(k)ltd.                    | Agriculture                  | ALFIC/203/2018/2019             | Renovation of conference hall and     | 2,424,980         |                   | 2,424,980         |
| 43                                 | Namwaya construction co.ltd      | Education                    | 912884-3                        | Construction of ecde classroom at     | 1,197,500         | 1,197,500         | -                 |
| 44                                 | Skytones investment co. Ltd      | Finance & economical plannin | BGM/CNTV/CEF/QTIN/9/2016-2017   | Erection and completion of classro    | 1,333,732         |                   | 1,333,732         |
| 45                                 | Amonge enterprises               | Gender, Youth & sports       | IFMIS NEG NO: ir-874/4          | Equipping of maeni youth empowe       | 970,000           | 970,000           | -                 |
| 46                                 | Iodebo enterprises ltd           | Gender, Youth & sports       | BGM/CNTV/OTGCS/3/2/2018-19      | Erection and completion of youth      | 3,834,050         | 1,336,902         | 2,497,148         |
| 47                                 | Likifa k. Ltd                    | Gender, Youth & sports       | IFMIS NEG NO: ir-874/4-2021/23  | Construction of maeni youth emp       | 1,666,282         | 1,666,282         | -                 |
| 48                                 | M/s gaspas engineering works     | Gender, Youth & sports       | IFMIS NEG NO:ir-874-2021/23     | Erection and completion of metall     | 658,881           | 2,131,897         | 4,456,985         |
| 49                                 | M/s lilans link supplies ltd     | Gender & youths              | IFMIS NEG NO: 813/0/2022 857557 | Construction ofwatching stand at      | 972,043           | 972,043           | -                 |
| 50                                 | M/s value partners consulting l  | Gender, Youth & sports       | IFMIS NEG NO: 77481-2019-2020   | Development oftepartmental poli       | 4,851,197         |                   | 4,851,197         |
| 51                                 | Two calves ltd                   | Gender, Youth & sports       | IFMIS NEG. NO:836665-200-2021   | Construction ofnalondo stadium        | 1,55,241          |                   | 1,55,241          |
| 52                                 | Nabwaya contractors              | Health and sanitation        | 730023/2018-2019                | Ablution blocks chwele, iwalkhakha    | 855,203           | 855,203           | -                 |
| 53                                 | Namwaya construction compar      | Health                       | 775105-2-2019/2020 (207340)     | Male ward at kamasielo dispensary     | 412,909           |                   | 412,909           |
| 54                                 | M/s telexas company ltd          | Housing                      | 901013-2021/22                  | Renovation and refurbishment of 6     | 550,992           |                   | 550,992           |
| 55                                 | Eagle power services limited     | Trade                        | 902769/2021-2022                | Installation of streetlights at kwa a | 786,000           |                   | 786,000           |
| 56                                 | Eagle power services limited     | Trade                        | 902760/2021-2022                | Installation of streetlights at kwa a | 967,800           |                   | 967,800           |
| 57                                 | M/s eagle power services ltd pvt | Trade                        | 902769                          | Installation of 12 nosolar powered f  | 706,500           |                   | 786,500           |
| 58                                 | M/s emicon ltd po box 14649-q    | Trade                        | 902740                          | Installation of 12 nosolar powered f  | 1,900,000         |                   | 1,900,000         |
| 59                                 | M/s gabverox general agencies    | Trade                        | 904860                          | Construction of 3 no. Bodaboda sh     | 968,200           | 968,200           | -                 |
| 60                                 | M/s gaussian solutions ltd       | Trade                        | 905092                          | Installation of 4 nosolar powered s   | 1,353,000         |                   | 1,353,000         |
| 61                                 | M/s integrated services delivery | Trade                        | 115385                          | Proposed supply installation and c    | 33,809,926        | 20,000,000        | 13,809,926        |
| 62                                 | Ambass company                   | Agriculture                  |                                 | Contractors retention money           | 184,034           |                   | 184,034           |
| 63                                 | Dry port logistics               | Agriculture                  |                                 | Contractors retention money           | 419,755           |                   | 419,755           |
| 64                                 | Sinawa enterprises limited       | Agriculture                  |                                 | Acquisition of strategic stock        | 279,850           |                   | 279,850           |
| 65                                 | Buk and sons company limited     | Agriculture                  |                                 | Acquisition of strategic stock        | 391,918           |                   | 391,918           |
| 66                                 | Welldan contractors limited      | County Secretary             |                                 | General withholding tax               | 166,279           |                   | 166,279           |
| 67                                 | Calm enterprises kenya limited   | County Secretary             |                                 | Contractors retention money           | 128,650           |                   | 128,650           |
| 68                                 | Wanalu enterprise                | Education                    |                                 | Contractors retention money           | 1,316,224         |                   | 1,316,224         |
| 69                                 | Tenesone limited                 | Education                    |                                 | Contractors retention money           | 55,226            |                   | 55,226            |
| 70                                 | Damaso building and construc     | Education                    |                                 | Contractors retention money           | 107,666           |                   | 107,666           |

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|     |                                 |                     |                                    |           |           |
|-----|---------------------------------|---------------------|------------------------------------|-----------|-----------|
| 71  | Lweya (kenya) company limited   | Education           | Contractors retention money        | 69,169    | 69,169    |
| 72  | Sylon supplies and consultancy  | Education           | Vat withholding                    | 111,909   | 111,909   |
| 73  | Remval enterprises limited      | Education           | Vat withholding                    | 178,820   | 178,820   |
| 74  | Puritec logistics limited       | Education           | Contractors retention money        | 177,411   | 177,411   |
| 75  | Nelcom holdings limited         | Education           | Contractors retention money        | 166,789   | 166,789   |
| 76  | Davalyn ventures                | Education           | Contractors retention money        | 152,975   | 152,975   |
| 77  | Avalanche investments limited   | Education           | Contractors retention money        | 147,688   | 147,688   |
| 78  | Renja holdings limited          | Education           | Contractors retention money        | 134,392   | 134,392   |
| 79  | Chikhaba business enterprises   | Education           | Contractors retention money        | 130,546   | 130,546   |
| 80  | Makdochas builders ltd          | Education           | Contractors retention money        | 129,985   | 129,985   |
| 81  | Barese enterprises limited      | Education           | Contractors retention money        | 118,824   | 118,824   |
| 82  | Burest general agencies compa   | Education           | Contractors retention money        | 80,095    | 80,095    |
| 83  | Gbi construction co. Ltd        | Education           | Contractors retention money        | 257,632   | 257,632   |
| 84  | Vicpat company limited          | Education           | Contractors retention money        | 74,777    | 74,777    |
| 85  | Renbik building and constructi  | Education           | Contractors retention money        | 38,073    | 38,073    |
| 86  | Befra ventures limited          | Education           | Contractors retention money        | 36,920    | 36,920    |
| 87  | jei de construction company lir | Education           | Contractors retention money        | 240,024   | 240,024   |
| 88  | Eastline solutions limited      | Education           | Contractors retention money        | 224,218   | 224,218   |
| 89  | Chikhaba business enterprises   | Education           | Contractors retention money        | 344,862   | 344,862   |
| 90  | Henamity enterprises limited    | Education           | Contractors retention money        | 190,962   | 190,962   |
| 91  | Gled tech solutions             | Education           | Contractors retention money        | 554,054   | 554,054   |
| 92  | Damaso building and construc    | Education           | Contractors retention money        | 379,424   | 379,424   |
| 93  | Chikhaba business enterprises   | Education           | Contractors retention money        | 354,943   | 354,943   |
| 94  | Emmutewa enterprise limited     | Education           | Contractors retention money        | 564,844   | 564,844   |
| 95  | Sinawa enterprises limited      | Education           | Contractors retention money        | 345,010   | 345,010   |
| 96  | Easterly winds ltd              | Education           | Contractors retention money        | 220,334   | 220,334   |
| 97  | Gostak company                  | Education           | Contractors retention money        | 187,686   | 187,686   |
| 98  | Multi gibbs enterprise limited  | Education           | Contractors retention money        | 118,030   | 118,030   |
| 99  | Gamma builders limited          | Education           | Contractors retention money        | 516,704   | 516,704   |
| 100 | Genesis limited                 | Education           | Contractors retention money        | 223,971   | 223,971   |
| 101 | Swalibora and mwasemek(l) lim   | Education           | Contractors retention money        | 701,502   | 701,502   |
| 102 | Frigeo machinery company lim    | Education           | Contractors retention money        | 66,520    | 66,520    |
| 103 | Olichem enterprises             | Education           | Other infrastructure and civil wor | 94,820    | 94,820    |
| 104 | Kongasis investments limited    | Gender              | Contractors retention money        | 179,993   | 179,993   |
| 105 | Mid firm enterprises limited    | Gender              | Contractors retention money        | 346,672   | 346,672   |
| 106 | Lunao enterprises               | Gender              | Contractors retention money        | 1,641,936 | 1,641,936 |
| 107 | Lunao enterprises               | Gender              | Contractors retention money        | 3,778,023 | 3,778,023 |
| 108 | Naotrac enterprises             | Health & Sanitation | Contractors retention money        | 262,382   | 262,382   |

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|-----|-----------------------------------|---------------------|--------------------------------|-----------|-----------|
| 109 | Puharm enterprises limited        | Health & Sanitation | Contractors retention money    | 225,524   | 225,524   |
| 110 | Pekals limited                    | Health & Sanitation | Contractors retention money    | 175,672   | 175,672   |
| 111 | Lweya (kenya) company limited     | Health & Sanitation | Contractors retention money    | 163,461   | 163,461   |
| 112 | Sinamujoe link investment         | Health & Sanitation | Contractors retention money    | 106,008   | 106,008   |
| 113 | Multi gibbs enterprise limited    | Health & Sanitation | Contractors retention money    | 86,240    | 86,240    |
| 114 | Biomobility e.a ltd               | Health & Sanitation | Contractors retention money    | 559,843   | 559,843   |
| 115 | Interject contractors ltd         | Health & Sanitation | Contractors retention money    | 2,192,728 | 2,192,728 |
| 116 | Vertali general contractors ltd   | Health & Sanitation | Contractors retention money    | 96,934    | 96,934    |
| 117 | Makololwe general agencies lir    | Health & Sanitation | Contractors retention money    | 201,829   | 201,829   |
| 118 | Capbus company limited            | Health & Sanitation | Contractors retention money    | 116,625   | 116,625   |
| 119 | Bumula building contractors ai    | Health & Sanitation | Contractors retention money    | 72,753    | 72,753    |
| 120 | Sinamujoe link investment         | Health & Sanitation | Contractors retention money    | 77,666    | 77,666    |
| 121 | Akoli and jo company limited      | Health & Sanitation | Contractors retention money    | 88,877    | 88,877    |
| 122 | Repja holdings limited            | Health & Sanitation | Contractors retention money    | 404,931   | 404,931   |
| 123 | Lunao enterprises                 | Lands               | Contractors retention money    | 152,207   | 152,207   |
| 124 | Bungoma county government         | Roads               | Contractors retention money    | 837,588   | 837,588   |
| 125 | Lwafu general services limited    | Roads               | Contractors retention money    | 188,454   | 188,454   |
| 126 | Leeloo group limited              | Roads               | Contractors retention money    | 212,964   | 212,964   |
| 127 | Saferio investors company limit   | Roads               | General withholding tax        | 312,156   | 312,156   |
| 128 | Avalanche investments limited     | Roads               | Contractors retention money    | 88,012    | 88,012    |
| 129 | Earthcare services limited        | Roads               | Other capital grants and trans | 994,799   | 994,799   |
| 130 | Henford limited                   | Roads               | Vat withholding                | 339,323   | 339,323   |
| 131 | Dachi limited                     | Roads               | Other capital grants and trans | 888,630   | 888,630   |
| 132 | Trinity gallagher enterprises lir | Roads               | General withholding tax        | 708,760   | 708,760   |
| 133 | Saryda traders limited            | Roads               | General withholding tax        | 602,272   | 602,272   |
| 134 | Henford limited                   | Roads               | General withholding tax        | 538,626   | 538,626   |
| 135 | Vicpat company limited            | Roads               | Contractors retention money    | 343,302   | 343,302   |
| 136 | Avalanche investments limited     | Roads               | General withholding tax        | 510,470   | 510,470   |
| 137 | Angatalai ventures limited        | Roads               | Vat withholding                | 761,888   | 761,888   |
| 138 | Session blue contractors limited  | Roads               | Contractors retention money    | 887,152   | 887,152   |
| 139 | Emritcon limited                  | Roads               | Contractors retention money    | 701,104   | 701,104   |
| 140 | Widespan enterprises limited      | Roads               | Vat withholding                | 638,766   | 638,766   |
| 141 | Shado contractors limited         | Roads               | Contractors retention money    | 625,240   | 625,240   |
| 142 | Getrans solutions limited         | Roads               | Contractors retention money    | 590,718   | 590,718   |
| 143 | Beamlings international enterpr   | Roads               | Contractors retention money    | 2,235,552 | 2,235,552 |
| 144 | Mercedario contractors limited    | Roads               | Contractors retention money    | 1,056,264 | 1,056,264 |
| 145 | Cyma logistics limited            | Roads               | Contractors retention money    | 1,134,793 | 1,134,793 |
| 146 | Nambaya natela enterprises lir    | Roads               | Contractors retention money    | 1,879,893 | 1,879,893 |
| 147 | Ambe general merchants ltd        | Roads               | Contractors retention money    | 1,066,459 | 1,066,459 |
| 148 | Khatifi enterprises limited       | Roads               | Contractors retention money    | 867,331   | 867,331   |
| 149 | Pidngich technologies limited     | Roads               | Contractors retention money    | 1,612,181 | 1,612,181 |
| 150 | Trinity gallagher enterprises lir | Roads               | Contractors retention money    | 1,040,590 | 1,040,590 |

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| 151 | Qualimax property investments    | Roads | Contractors retention money        | 994,008   | 994,008   |
| 152 | Precision construction and gen   | Roads | Contractors retention money        | 532,761   | 532,761   |
| 153 | Dachi limited                    | Roads | Other infrastructure and civil wor | 1,640,896 | 1,640,896 |
| 154 | M'big limited                    | Roads | Contractors retention money        | 1,102,248 | 1,102,248 |
| 155 | Namwaya construction compai      | Roads | Other infrastructure and civil wor | 842,118   | 842,118   |
| 156 | Cheluna enterprise               | Roads | General withholding tax            | 785,347   | 785,347   |
| 157 | Bellus energies limited          | Roads | Contractors retention money        | 449,887   | 449,887   |
| 158 | Jessisham enterprises limited    | Roads | Other infrastructure and civil wor | 331,984   | 331,984   |
| 159 | Inter regional company limited   | Roads | Contractors retention money        | 807,371   | 807,371   |
| 160 | Trustina ventures company lim    | Roads | Contractors retention money        | 634,520   | 634,520   |
| 161 | Brb engineering limited          | Roads | Contractors retention money        | 629,068   | -         |
| 162 | Jerich company limited           | Roads | Contractors retention money        | 109,951   | 109,951   |
| 163 | Nambaya matela enterprises lim   | Roads | Contractors retention money        | 1,897,650 | 1,897,650 |
| 164 | Earthcare services limited       | Roads | Contractors retention money        | 1,441,776 | 1,441,776 |
| 165 | Laverda company limited          | Roads | Contractors retention money        | 1,582,703 | 1,582,703 |
| 166 | Civilmar l'mited                 | Roads | Contractors retention money        | 1,162,935 | 1,162,935 |
| 167 | Namwaya construction compai      | Roads | Contractors retention money        | 680,523   | 680,523   |
| 168 | Cheluna enterprise               | Roads | Contractors retention money        | 575,312   | 575,312   |
| 169 | Linfeza general supplies limited | Roads | Contractors retention money        | 571,904   | 571,904   |
| 170 | Phelanix investments limited     | Roads | Contractors retention money        | 310,284   | 310,284   |
| 171 | Billick enterprises limited      | Roads | Contractors retention money        | 677,208   | 677,208   |
| 172 | Perma structural engineering c   | Roads | Contractors retention money        | 2,271,644 | 2,271,644 |
| 173 | Dynacorp logistics limited       | Roads | Contractors retention money        | 2,114,882 | 2,114,882 |
| 174 | Mega laser international         | Roads | Contractors retention money        | 2,091,954 | 2,091,954 |
| 175 | Kemasha investments limited      | Roads | Contractors retention money        | 1,567,499 | 1,567,499 |
| 176 | Keyleah agencies limited         | Roads | Contractors retention money        | 1,711,873 | 1,711,873 |
| 177 | Cherangani hills limited         | Roads | Contractors retention money        | 1,024,272 | 1,024,272 |
| 178 | Janventures company limited      | Roads | General withholding tax            | 431,080   | 431,080   |
| 179 | Kemasha investments limited      | Roads | Contractors retention money        | 111,360   | 111,360   |
| 180 | Kenle investment ltd             | Roads | Contractors retention money        | 722,703   | 722,703   |
| 181 | Likifa (k) ltd                   | Roads | Contractors retention money        | 677,724   | 677,724   |
| 182 | Wallace international limited    | Roads | Contractors retention money        | 649,715   | 649,715   |
| 183 | Earthcare services limited       | Roads | Contractors retention money        | 507,686   | 507,686   |
| 184 | Benewa enterprises limited       | Roads | General withholding tax            | 252,293   | 252,293   |
| 185 | Mid firm enterprises limited     | Roads | Vat withholding                    | 627,804   | 627,804   |
| 186 | Ymee limited                     | Roads | Vat withholding                    | 318,420   | 318,420   |
| 187 | Branji investment limited        | Roads | Contractors retention money        | 134,235   | 134,235   |
| 188 | Mid firm enterprises limited     | Roads | Contractors retention money        | 919,305   | 919,305   |
| 189 | Filtego group limited            | Roads | Contractors retention money        | 734,509   | 734,509   |
| 190 | Keen developer kenya limited     | Roads | Contractors retention money        | 859,444   | 859,444   |

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|     |                                  |                           |                                    |           |  |           |
|-----|----------------------------------|---------------------------|------------------------------------|-----------|--|-----------|
| 191 | Renja holdings limited           | Roads                     | Contractors retention money        | 104,122   |  | 104,122   |
| 192 | Kanduyi construction             | Roads                     | Contractors retention money        | 194,131   |  | 194,131   |
| 193 | Sinawa enterprises limited       | Trade & Industrialisation | Other capital grants and trans     | 179,652   |  | 179,652   |
| 194 | Crowada contractors and bener    | Trade & Industrialisation | Vat withholding                    | 171,774   |  | 171,774   |
| 195 | Skypower limited                 | Trade & Industrialisation | Contractors retention money        | 14,000    |  | 14,000    |
| 196 | Gloptic designs and engineerin   | Trade & Industrialisation | Contractors retention money        | 340,100   |  | 340,100   |
| 197 | Aquascope services limited       | Trade & Industrialisation | Contractors retention money        | 319,020   |  | 319,020   |
| 198 | Sinawa enterprises limited       | Trade & Industrialisation | Contractors retention money        | 189,797   |  | 189,797   |
| 199 | Capstone construction limited    | Trade & Industrialisation | Contractors retention money        | 1,901,975 |  | 1,901,975 |
| 200 | Mosaic oomph limited             | Trade & Industrialisation | Contractors retention money        | 96,792    |  | 96,792    |
| 201 | Anoksmatic investments limite    | Trade & Industrialisation | Contractors retention money        | 293,20    |  | 293,20    |
| 202 | Wilkori buildings and civil eng  | Water & Tourism           | Contractors retention money        | 1,121,795 |  | 1,121,795 |
| 203 | Ndakaru engineering and logis    | Water & Tourism           | Contractors retention money        | 257,369   |  | 257,369   |
| 204 | Viepat company limited           | Water & Tourism           | Other infrastructure and civil wor | 261,452   |  | 261,452   |
| 205 | Rominwa investment limited       | Water & Tourism           | General withholding tax            | 199,172   |  | 199,172   |
| 206 | Puritec logistics limited        | Water & Tourism           | Vat withholding                    | 919,404   |  | 919,404   |
| 207 | Integrated services delivery isd | Water & Tourism           | Other infrastructure and civil wor | 478,964   |  | 478,964   |
| 208 | Rennox group limited             | Water & Tourism           | Contractors retention money        | 205,985   |  | 205,985   |
| 209 | Maresi building and constructi   | Water & Tourism           | Contractors retention money        | 88,860    |  | 88,860    |
| 210 | Iweva (kenya) company limited    | Water & Tourism           | Contractors retention money        | 62,599    |  | 62,599    |
| 211 | Luson general supply-retention   | Water & Tourism           | Contractors retention money        | 137,080   |  | 137,080   |
| 212 | Banak constructions transport    | Water & Tourism           | Vat withholding                    | 368,416   |  | 368,416   |
| 213 | Samugar constructions and sup    | Water & Tourism           | Vat withholding                    | 209,889   |  | 209,889   |
| 214 | Albywoods agencies limited       | Water & Tourism           | Vat withholding                    | 496,810   |  | 496,810   |
| 215 | Wasser e.a systems               | Water & Tourism           | Vat withholding                    | 65,491    |  | 65,491    |
| 216 | Wasser e.a systems               | Water & Tourism           | Contractors retention money        | 379,850   |  | 379,850   |
| 217 | Luneksa enterprises              | Water & Tourism           | General withholding tax            | 96,957    |  | 96,957    |
| 218 | Neoscape arch systems limited    | Water & Tourism           | General withholding tax            | 339,036   |  | 339,036   |
| 219 | Cintajos investment limited      | Water & Tourism           | Contractors retention money        | 207,408   |  | 207,408   |
| 220 | Qualmax property investments     | Water & Tourism           | Contractors retention money        | 196,604   |  | 196,604   |
| 221 | Khafrey engineers limited        | Water & Tourism           | Contractors retention money        | 168,400   |  | 168,400   |
| 222 | Samugar constructions and sup    | Water & Tourism           | Contractors retention money        | 119,016   |  | 119,016   |
| 223 | Dahenya company limited          | Water & Tourism           | Contractors retention money        | 96,077    |  | 96,077    |
| 224 | Zalidqep contractors and genera  | Water & Tourism           | Contractors retention money        | 94,104    |  | 94,104    |
| 225 | Zabelka enterprises limited      | Water & Tourism           | Contractors retention money        | 143,190   |  | 143,190   |
| 226 | Seamrise investment machinair    | Water & Tourism           | Contractors retention money        | 134,140   |  | 134,140   |
| 227 | Makololwe general agencies lim   | Water & Tourism           | Contractors retention money        | 86,593    |  | 86,593    |
| 228 | Energia engineering limited      | Water & Tourism           | Contractors retention money        | 48,932    |  | 48,932    |
| 229 | Mudami logistics limited         | Water & Tourism           | Contractors retention money        | 24,905    |  | 24,905    |
| 230 | Malentech enterprise limited     | Water & Tourism           | Contractors retention money        | 179,568   |  | 179,568   |

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|     |                                  |                 |                                   |                                       |            |               |               |
|-----|----------------------------------|-----------------|-----------------------------------|---------------------------------------|------------|---------------|---------------|
| 231 | Seamrise investment machinar     | Water & Tourism |                                   | Contractors retention money           | 193,950    |               | 193,950       |
| 232 | Majimbo contractors company      | Water & Tourism |                                   | Contractors retention money           | 1,163,996  |               | 1,163,996     |
| 233 | M/s ieji de construction ltd p.o | Trade           | 998675                            | Construction of gabro laying in bu    | 2,660,520  | 2,660,520     | -             |
| 234 | M/s multiple dimensions ltd p.o  | Trade           | 833750                            | Installation of zno. Solar powered s  | 928,000    |               | 928,000       |
| 235 | M/s paed hope enterprises p.o.   | Trade           | 1166550                           | Installation of 2 no. Grid powered l  | 4,642,600  | 4,642,600     | -             |
| 236 | M/s paed hope enterprises p.o.   | Trade           | 1166563                           | Installation of 3no. Solar floodlight | 2,820,000  |               | 2,820,000     |
| 237 | M/s primefix synergy ltd p.o bo  | Trade           | 1166434                           | Installation of solar powered back    | 482,400    | 482,400       | -             |
| 238 | M/s westlink electrical and har  | Trade           | 1173972                           | Installation of solar powered flood   | 39,950,400 | 19,993,600.00 | 19,993,600.00 |
| 239 | M/s westlink electrical and har  | Trade           | 1173970                           | Installation, repair and maintenan    | 19,993,600 | 19,993,600    | -             |
| 240 | M/sjono logistics p.o.box 1707-5 | Trade           | 1166545                           | Installation of 3no. Solar floodlight | 2,827,500  |               | 2,827,500     |
| 241 | Ahqab company limited            | Water           | 1166522-2022/2023                 | Drilling and upgrading of nafata      | 6,863,904  |               | 6,863,904     |
| 242 | Befra ventures limited           | Water           | 1223984-2022/2023                 | Upgrading of kinugui primary bo       | 5,909,852  | 5,909,852.00  | -             |
| 243 | Dawson company limited           | Water           | 872306-2020/2021                  | Upgrading of kisawayi and musaka      | 4,077,480  |               | 4,077,480     |
| 244 | M/s chelawa agencies             | Water           | 838044-2-2020/2021                |                                       | 448,980    |               | 448,980       |
| 245 | M/s neutra enterprises           | Water           | 838005/2020/2021                  |                                       | 192,862    |               | 192,862       |
| 246 | Meres building&construction      | Water           | 838559-2020/2021                  | Rehabilitation of chelondi chech      | 3,329,519  |               | 3,329,519     |
| 247 | Qualitech diverse invest. Ltd    | Water           | 1166518-2022/2023                 | Upgrading of nambwana primary b       | 3,976,133  | 3,976,132.80  | -             |
| 248 | Reyna solutions limited          | Water           | 911368-2-2021/2022                | Construction and protection of 6n     | 1,160,160  | 1,160,160.00  | -             |
| 249 | Rocan contractors ltd            | Water           | 1223921-2022/2023                 | Construction of maliki water proj     | 6,749,526  | 6,749,526.00  | -             |
| 250 | Taslim global ventures ltd       | Water           | 1166523-2022/2023                 | Rehabilitation of boreholes and sha   | 1,162,864  |               | 1,162,864     |
| 251 | Vicpat company ltd               | Water           | 1166511-2022/2023                 | Upgrading of nambwana dispensa        | 3,581,280  | 3,581,280     | -             |
| 252 | Wintex commodities co.Ltd        | Water           | 838584-3-2020/2021                | Construction of handika water pto     | 4,042,280  |               | 4,042,280     |
| 253 | Worthview general supplies ltd   | Water           | 911434-2-2021/2022                | Extention of kapeogon-rhepbchabai     | 2,994,609  | 898,382       | 2,096,227     |
| 254 | M/s mvumilifu contractors lim    | Roads           | BGM/CNTY/RPW/CEF/OT/043/2021-2022 | Periodic maintenance of roads in k    | 1,038,575  | 1,038,575     | -             |
| 255 | Banak construction company li    | Roads           | BGM/CNTY/RPW/RMF/OT/007/2021-2022 | Routine maintenance of khasoko st     | 2,605,410  | 2,605,410     | -             |
| 256 | Bellitra enterprises ltd         | Roads           | BGM/CNTY/RPW/CEF/OT/031/2022-2023 | Periodic maintenance of roads in b    | 3,051,951  |               | 3,051,951     |
| 257 | Best-wits company limited        | Roads           | BGM/CNTY/RPW/CEF/OT/004/2021-2022 | Periodic maintenance of roads in c    | 10,009,640 |               | 10,009,640    |
| 258 | Best-wits company limited        | Roads           | BGM/CNTY/RPW/CEF/OT/009/2021-2022 | Periodic maintenance of roads in c    | 13,037,740 |               | 13,037,740    |
| 259 | Boku construction limited        | Roads           | BGM/CNTY/RPW/CEF/OT/019/2021-2022 | Periodic maintenance of roads in n    | 10,320,787 |               | 10,320,787    |
| 260 | Brima operations company lim     | Roads           | BGM/CNTY/RPW/CEF/OT/036/2021-2022 | Periodic maintenance of roads in t    | 3,787,843  | 2,763,380     | 1,024,464     |
| 261 | Civilmar llc limited             | Roads           | BGM/CNTY/RPW/RMF/OT/027/2021-2022 | Routine maintenance of muji seco      | 5,935,524  |               | 5,935,524     |
| 262 | Coltech investments limited      | Roads           | BGM/CNTY/RPW/CEF/OT/011/2021-2022 | Spot improvement of chebulakala -     | 4,518,432  | 4,518,432     | -             |
| 263 | Croyant technologies             | Roads           | BGM/CNTY/RPW/CEF/OT/046/2021-2022 | Periodic maintenance of roads in e    | 10,596,020 |               | 10,596,020    |
| 264 | Curioitech limited               | Roads           | BGM/CNTY/RPW/CEF/OT/071/2022-2023 | Installation of chil-box culvert in s | 5,113,430  | 5,113,430     | -             |
| 265 | Dennix limited                   | Roads           | BGM/CNTY/RPW/RMF/OT/016/2021-2022 | Routine maintenance of kulisiru -     | 4,402,420  |               | 4,402,420     |
| 266 | Devbees solutions                | Roads           | BGM/CNTY/RPW/CEF/OT/046/2018-2019 | Maintenance of roads in kaptama v     | 593,050    |               | 593,050       |
| 267 | Devbees solutions                | Roads           | BGM/CNTY/RPW/RMF/OT/037/2021-2022 | Routine maintenance of moi girls -    | 5,056,985  | 1,567,013.35  | 3,489,974     |
| 268 | Ednew contractors limited        | Roads           | BGM/CNTY/RPW/CEF/OT/022/2021-2022 | Routine maintenance of kapseoi -      | 2,399,528  |               | 2,399,528     |
| 269 | Edomanis company limited         | Roads           | BGM/CNTY/RPW/CEF/OT/038/2021-2022 | Periodic maintenance of roads in w    | 9,527,550  |               | 9,527,550     |
| 270 | Eng mondi ltd.                   | Roads           | BGM/CNTY/RPW/CEF/OT/029/2021-2022 | Periodic maintenance of roads in n    | 10,069,868 |               | 10,069,868    |

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|     |                                  |                             |                                       |                                      |                    |                    |                   |
|-----|----------------------------------|-----------------------------|---------------------------------------|--------------------------------------|--------------------|--------------------|-------------------|
| 271 | Emritcon limited                 | Roads                       | BGM/CNTY/RPW/CEF/OT/037/2021-2022     | Periodic maintenance of roads in l   | 10,124,480         |                    | 10,124,480        |
| 272 | Flagship                         | Roads                       | BGM/CNTY/RPW/RMLF/OT/020/2021-2022    | Routine maintenance of land b-c-f    | 7,831,926          |                    | 7,831,926         |
| 273 | Jessisham ent ltd                | Roads                       | BGM/CNTY/RPW/RMLF/OT/028/2021-2022    | Routine maintenance of asiba - kai   | 3,736,012          |                    | 3,736,012         |
| 274 | Kamatolindo construction ltd     | Roads                       | BGM/CNTY/RPW/CEF/OT/031/2021-2022     | Periodic maintenance of sinoko pr    | 2,847,787          |                    | 2,847,787         |
| 275 | Kanduyi construction             | Roads                       | BGM/CNTY/RPW/RMLF/OT/032/2021-2022    | Routine maintenance of mulembe       | 6,046,152          |                    | 6,046,152         |
| 276 | Kanduyi stores                   | Roads                       | BGM/CNTY/RPW/CEF/OT/007/2021-2022     | Periodic maintenance of roads in e   | 3,666,412          | 852,758.60         | 2,813,653         |
| 277 | Kevleah agencies limited         | Roads                       | BGM/CNTY/RPW/Rpw/OT/033/2021-2022     | Maint of kbuchai & elgon             | 1,125,780          | 1,125,780          | -                 |
| 278 | Kevleah agencies limited         | Roads                       | BGM/CNTY/RPW/CEF/OT/023/2021-2022     | Periodic maintenance of roads in n   | 7,690,336          |                    | 7,690,336         |
| 279 | Kokoyo limited                   | Roads                       | BGM/CNTY/RPW/CEF/OT/053/2021-2022     | Periodic maintenance of roads in n   | 6,054,852          | 2,558,275.85       | 3,496,576         |
| 280 | Laverda company limited          | Roads                       | BGM/CNTY/RPW/RMLF/OT/036/2021-2022    | Routine maintenance of maliki pa     | 5,024,018          |                    | 5,024,018         |
| 281 | M/s bib engineering limited      | Roads                       | BGM/CNTY/RPW/CEF/OT/047/2021-2022     | Periodic maintenance of roads in b   | 6,689,488          |                    | 6,689,488         |
| 282 | M/s chelunna enterprise          | Roads                       | BGM/CNTY/RPW/RMLF/OT/046/2021-2022    | Periodic maintenance of roads in k   | 1,678,96           |                    | 1,678,96          |
| 283 | M/s davbees solutions            | Roads                       |                                       | Periodic maintenance of roads in k   | 593,050            |                    | 593,050           |
| 284 | M/s hill holdings construction   | Roads                       | BGM/CNTY/RPW/RMLF/OT/040/2021-2022    | Routine maintenance of mahanga       | 3,483,869          | 3,483,869          | -                 |
| 285 | M/s nadilatoma enterprise        | Roads                       |                                       | Periodic maintenance of roads in k   | 3,926,940          | 3,926,940          | -                 |
| 286 | M/s sinawa enterprises           | Roads                       | BGM/CNTY/RPW/RMLF/OT/042/2021-2022    | Spot improvement of st. Paul nata    | 4,053,620          | 4,053,620          | -                 |
| 287 | Mafgah east africa limited       | Roads                       | BGM/CNTY/RPW/CEF/OT/006/2021-2022     | Periodic maintenance of roads in c   | 16,208,680         |                    | 16,208,680        |
| 288 | Mainen enterprise limited        | Roads                       | BGM/CNTY/RPW/RMLF/OT/026/2021-2022    | Periodic maintenance of mauso - b    | 3,063,459          | 3,063,459          | -                 |
| 289 | Phelamix investments limited     | Roads                       | BGM/CNTY/RPW/RMLF/OT/024/2021-2022    | Routine maintenance of makutano      | 4,718,764          | 4,718,764          | -                 |
| 290 | Phelamix investments limited     | Roads                       | BGM/CNTY/RPW/RMLF/OT/023/2021-2022    | Routine maintenance of chepkube      | 1,565,520          |                    | 1,565,520         |
| 291 | Precision construction and gen   | Roads                       | BGM/CNTY/RPW/RMLF/OT/025/2021-2022    | Routine maintenance of bruno - na    | 5,610,848          |                    | 5,610,848         |
| 292 | Sayda traders ltd                | Roads                       | 122786/RT/2022-2023                   | Periodic maintenance of temba - w    | 5,757,720          |                    | 5,757,720         |
| 293 | Vertaill general contractors ltd | Roads                       | BGM/CNTY/RPW/RMLF/OT/05/2021-2022     | Routine maintenance of nambuwa       | 2,193,589          |                    | 2,193,589         |
| 294 | Vicpat company limited           |                             | BGM/CNTY/RPW/CEF/OT/033/2021-2022     | Periodic maintenance of roads in s   | 4,217,373          | 1,890,884          | 2,326,489         |
| 295 | Ereack group ltd                 | Health                      | 173544-2021/2023                      | Construction of abilation block and  | 1,900,625          |                    | 1,900,625         |
| 296 | Filtego group ltd                | Health                      | 173621-2021/23                        | Proposed construction of maternity   | 2,053,553          | 676,147            | 1,377,556         |
| 297 | Frageo machinery company ltd     | Health                      | 909647-2021-2022                      | Renovation of staff houses at bulon  | 863,526            | 863,526            | -                 |
|     | <b>Sub total</b>                 |                             |                                       |                                      | <b>503,000,300</b> | <b>141,076,976</b> | <b>36,923,324</b> |
|     | <b>Supply of goods</b>           |                             |                                       |                                      |                    |                    |                   |
| 298 | M/s kenya seed company limit     | Agriculture                 | DIRECT 2020/2021                      | Supply and delivery of certified ma  | 31,200,000         |                    | 31,200,000        |
| 299 | Golden editis ltd                | Agriculture & livestock     | Neg no 934628-2021-2022 LPO 3163164   | Supply and delivery of hp laptop     | 148,000            |                    | 148,000           |
| 300 | Kenya seed company limited       | Agriculture                 | 3163420                               | Supply and delivery of certified hy  | 27,200,000         | 27,200,000         | -                 |
| 301 | Lunelsa enterprises              | Agriculture & livestock     | Neg no 934830-3/2021/2022             | Supply and delivery of office gener  | 399,576            |                    | 399,576           |
| 302 | Lunelsa media agency enterpris   | Agriculture & livestock     | Neg no 932952-3/2021/2022 LPO 3163163 | Supply and delivery of office furnit | 265,000            |                    | 265,000           |
| 303 | Ms kika hotel                    | Agriculture                 |                                       | Provision of conference package,ha   | 2,491,500          |                    | 2,491,500         |
| 304 | Naotrac enterprises              | Agriculture & livestock     | Neg no 933947-2/2021/2022 LPO 3163162 | Supply and delivery of tonners and   | 272,000            | 272,000            | -                 |
|     | Sarufi book center enterprises   | Agriculture                 | 3163406                               | Supply and delivery of assorted gen  | 608,490            |                    | 608,490           |
| 306 | Sesa elimu centre                | Agriculture & livestock     | Neg no 932950-2021/2022               | Supply and delivery of cleaning ma   | 293,200            |                    | 293,200           |
| 307 | Shifa enterprises                | Agriculture & livestock     | 912251-2021-2022                      | Supply and 2months vaccinated        | 7,500,000          |                    | 7,500,000         |
| 308 | Kerphine solutions               | county public service board | 2530088                               | Supply of corporate uniforms         | 28,650             | 28,650             | -                 |
| 309 | M/s aderema enterprises          | county public service board | 2530086                               | Supply of office furniture           | 556,950            |                    | 556,950           |

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| 310 | Sediesherry collection & variety | county public service board | 937,938,939 & 940                  |  | Supply of office stationery          | 194,580    | 194,580      |
| 311 | Fair deal                        | county Secretary            |                                    |  | Supply and delivery of office furnit | 876,415    | 876,415      |
| 312 | Gg steel co. Limited             | county Secretary            |                                    |  | Supply and delivery of tonners       | 406,000    | 406,000      |
| 313 | Pamu business enterprises        | Education                   | 0008028                            |  | Supply and delivery of staff uniform | 199,100    | 199,100      |
| 314 | Evacameline company              | Finance                     | 45054                              |  | Supply and delivery of ict items for | 2,583,500  | 2,583,500    |
| 315 | Evacameline company              | Finance                     |                                    |  | Purchase of ict items-audit depart   | 370,000    | 370,000      |
| 316 | M/s dessimu company ltd          | Finance                     | 45                                 |  | Motor vehicle tyres                  | 1,810,080  | 1,810,080    |
| 317 | Pentamo enterprises limited      | Finance                     |                                    |  | Supply and delivery of media items   | 424,000    | 424,000      |
| 318 | Besimu general supplies          | Gender, Youth & sports      |                                    |  | Supply of tailoring machines         | 959,040    | 959,040      |
| 319 | Fantastic smart ltd              | Gender, Youth & sports      | IFMIS NEG NO.760/203-2019-2020     |  | Supply and delivery of cleaning ma   | 103,795    | 103,795      |
| 320 | Sialo one general supplies       | Gender, Youth & sports      |                                    |  | Purchase of stationery               | 242,665    | 242,665      |
| 321 | Slivon investment compn          | Governors                   |                                    |  | Purchase of computers                | 949,500    | 949,500      |
| 322 | Amylin chemist                   | Health                      | lpo-4124109                        |  | Supply of nonpharms                  | 360,000    | 360,000.00   |
| 323 | Amylin chemist                   | Health                      |                                    |  | Supply of nonpharms                  | 437,500    | 437,500.00   |
| 324 | Amylin chemist                   | Health                      | 3708091                            |  | Supply of drugs                      | 468,045    | 468,045      |
| 325 | Anoksmatic investment ltd        | Health                      | lpo-4124170                        |  | Supply of non pharms                 | 46,000     | 46,000       |
| 326 | Augumarry enterprises            | Health                      | lpo-2518180                        |  | Supply of tonners                    | 212,000    | 212,000      |
| 327 | Brookhart health care            | Health                      |                                    |  | Supply of non pharms                 | 10,948,930 | 10,948,930   |
| 328 | Bungoma a chemist                | Health                      | lpo-4124104                        |  | Supply of drugs-birth                | 117,000    | 117,000.00   |
| 329 | Chem labs ltd                    | Health                      | 3816915-21                         |  | Supply of lab reagents               | 6,831,641  | 6,831,641    |
| 330 | Dovas pharmacy                   | Health                      | lpo-4166011-7,                     |  | Supply of nonpharms                  | 498,650    | 498,650.00   |
| 331 | Glamax enterprises               | Health                      | lpo-4124174                        |  | Supply of non phams                  | 949,500    | 949,500      |
| 332 | Glamax enterprises               | Health                      | 4166018                            |  | Supply of non phams                  | 338,000    | 338,000      |
| 333 | Hedka agencies                   | Health                      | 173793-2022/2023                   |  | Construction of male and female w    | 639,160    | 639,160      |
| 334 | Katevine pharmacy                | Health                      | 3518425                            |  | Supply of non phams                  | 11,652,180 | 9,652,3100   |
| 335 | Kemsa                            | Health and sanitation       |                                    |  | Phams                                | 14,998,283 | 14,998,283   |
| 336 | Kemsa                            | Health                      | 3525784,3525783,3525771, & 3525768 |  | Supply of drugs                      | 3,514,124  | 1,835,926,00 |
| 337 | Lionel general office stationary | Health                      | lpo3360424 & 3360023               |  | Supply and delivery of non phams     | 1,202,600  | 1,202,600    |
| 338 | Lionel general office stationary | Health                      | lpo0000074                         |  | Supply and delivery of non phams     | 150,000    | 150,000      |
| 339 | Lionel general office stationary | Health                      | lpo1579676-77                      |  | Supply of stationary                 | 103,250    | 103,250      |
| 340 | Lionel general office stationary | Health                      | lpo3360018                         |  | Supply of stationary                 | 684,000    | 684,000      |
| 341 | Lionel general office stationary | Health                      | 3360032                            |  | Supply of cleaning materials         | 140,000    | 140,000      |
| 342 | Lionel general office stationary | Health                      | 8826469                            |  | Supply of cleaning materials         | 137,750    | 137,750      |
| 343 | Lionel general office stationary | Health                      | 8826467                            |  | General office supplies              | 45,080     | 45,080       |
| 344 | Lionel general office stationary | Health                      | 73                                 |  | Supply of cleaning materials         | 100,000    | 100,000      |
| 345 | Mankos agencies ltd              | Health                      | 1770145-2022/2023                  |  | Office accessories and printer       | 234,900    | 234,900      |
| 346 | Medhi investments                | Health                      | 3526037                            |  | Supply of cleaning materials         | 46,560     | 46,560       |
| 347 | Medis                            | Health                      | 39122690                           |  | Supply of drugs at kimilili sch      | 868,029    | 868,029      |
| 348 | Naotrac entr                     | Health                      |                                    |  | Supply of mama packs                 | 6,205,884  | 6,205,884    |
| 349 | Nemarc enterprises               | Health                      | 4186054                            |  | Supply of non phams                  | 379,000    | 379,000      |
| 350 | Redhart supplies and construct   | Health                      | lpo 4124107                        |  | Supply of nonphams                   | 269,000    | 269,000      |

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|---------------------------|--------------------------------|-------------------------|---------------------------------------|---------------------------------------|--------------------|-------------------|--------------------|
| 351                       | Trinaup agencies               | Health                  | 4124163                               | Supply and delivery of oxagel         | 95,000             |                   | 95,000             |
| 352                       | Kizakura construction company  | Municipality            | 23/05/2023                            | Supply of fict items                  | 797,000            |                   | 797,000            |
| <b>Sub total</b>          |                                |                         |                                       |                                       | <b>143,870,407</b> | <b>64,464,331</b> | <b>794,106,076</b> |
| <b>Supply of services</b> |                                |                         |                                       |                                       |                    |                   |                    |
| 353                       | Combined auto service          | Agriculture & livestock | 290                                   | Repair of gka 648tr                   | 250,000            | 250,000.00        | -                  |
| 354                       | Frd                            | Agriculture             |                                       | Major service and repair for tractor  | 115,050            |                   | 115,050            |
| 355                       | Gpa                            | Agriculture             |                                       | The global procurement academy        | 780,000            |                   | 780,000            |
| 356                       | Kiboch ventures                | Agriculture             | 3163411                               | Supply and delivery of sanitary and   | 390,000            |                   | 390,000            |
| 357                       | Kika hotel                     | Agriculture             |                                       | Provision of conference facilities at | 109,600            |                   | 109,600            |
| 358                       | Kika hotel                     | Agriculture & livestock | 1767727                               | Hallday conference facility for adult | 250,000            | 250,000.00        | -                  |
| 359                       | Kism                           | Agriculture             |                                       | Kenya institute of supplies manage    | 3,315,830          |                   | 3,315,830          |
| 360                       | Kusco                          | Agriculture             |                                       | Provision of tuition fees             | 315,000            |                   | 315,000            |
| 361                       | Luneksa enterprise             | Agriculture & livestock | 3164186                               | Delivery of catering items            | 650,279            | 650,279.00        | -                  |
| 362                       | Luson general supply           | Agriculture             |                                       | Supply and delivery of staff'brände   | 1,000,000          |                   | 1,000,000          |
| 363                       | Makololwe general agencies ltd | Agriculture & livestock | Neg.no.938630-3/2021/2022 LPO 3163165 | Supply and delivery of office cutter  | 395,200            |                   | 395,200            |
| 364                       | Mid firm enterprises limited   | Agriculture             |                                       | Supply and delivery of computer a     | 316,580            |                   | 316,580            |
| 365                       | Nawee enterprises              | Agriculture             | 3163403                               | Supply and delivery of assorted cat   | 614,400            |                   | 631,400            |
| 366                       | Prudential west insurance agen | Agriculture & livestock | Neg.no.1305329-2022-2023 LPO 1954712  | Provision of comprehensive insura     | 252,000            | 252,000.00        | -                  |
| 367                       | Roman insurance agency         | Agriculture             |                                       | Provision of comprehensive insura     | 878,620            |                   | 878,620            |
| 368                       | Standard media                 | Agriculture             |                                       | Newspaper advertising awareness       | 5,367,915          |                   | 5,367,915          |
| 369                       | The perch hotel                | Agriculture & livestock | 173219                                | Provision of catering services        | 700,000            |                   | 700,000            |
| 370                       | Victoria comfort inn           | Agriculture & livestock | 173248                                | Day conference                        | 675,000            |                   | 675,000            |
| 371                       | Victoria comfort inn           | Agriculture & livestock | 173250                                | Conference facilities                 | 819,000            |                   | 819,000            |
| 372                       | Wage security service ltd      | Agriculture & livestock | BGM/KNY/AGRI/22/2015                  | Provision of security services        | 392,660            |                   | 392,660            |
| 373                       | Wasser e.a systems             | Agriculture             | 3163422                               | Supply and delivery of 5,no laptops   | 700,000            | 700,000.00        | -                  |
| 374                       | Ammani welesa & associates adv | CPSB                    | 1909838                               | Provision of legal services           | 3,350,000          |                   | 3,350,000          |
| 375                       | Joventure hotel                | CPSB                    | 1173390                               | Provision of catering services        | 900,000            |                   | 900,000            |
| 376                       | Kika hotel                     | CPSB                    | 1909837                               | Provision of catering and conferen    | 75,000             |                   | 75,000             |
| 377                       | Mabanga a/c                    | CPSB                    | 1909835                               | Provision of catering and conferen    | 2,175,600          |                   | 2,175,600          |
| 378                       | Millsview hotel ltd            | CPSB                    | 1909840                               | Provision of catering and conferen    | 55,200             |                   | 55,200             |
| 379                       | Milmani gardens hotel ltd      | CPSB                    | 1909833/1909834/173365                | Provision of catering and conferen    | 164,850            | 164,850           | -                  |
| 380                       | Vittoria suites                | CPSB                    | 1909833/1909834/173365                | Provision of catering services        | 220,000            |                   | 220,000            |
| 381                       | The star publication           | County Secretary        | 567                                   | Provision for advertisement servic    | 600,000            |                   | 600,000            |
| 382                       | The nation media               | County Secretary        |                                       | Provision for advertisement servic    | 400,800            | 180,120.00        | 220,680            |
| 383                       | The standard group             | County Secretary        | 678                                   | Provision for advertisement servic    | 500,000            |                   | 500,000            |
| 384                       | Makokha wattinga and co. Adv   | County Secretary        | 654                                   | Provision for legal services          | 252,000            |                   | 252,000            |
| 385                       | Emat enterprise limited        | County Secretary        | 673                                   | Supply and delivery of toners         | 800,000            |                   | 800,000            |
| 386                       | Mali safi garage               | County Secretary        |                                       | Repair and maintenance of motor       | 120,000            | 120,000.00        | -                  |
| 387                       | African touch safaris          | County Secretary        |                                       | Provision of air tickets and travelin | 346,407            |                   | 346,407            |
| 388                       | Ocharo kebira and co. Advocate | County Secretary        | 671                                   | Provision for legal services          | 1,060,365          |                   | 1,060,365          |
| 389                       | Manyonge wanyama and associ    | County Secretary        | 672                                   | Provision for legal services          | 2,100,000          | 2,100,000.00      | -                  |

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|-----|------------------------------------|------------------|---------|---------------------------------------|------------|------------|
| 390 | Mid firm enterprises               | County Secretary | 58      | Purchase of office equipment's        | 13,000     | 13,000     |
| 391 | Minata hotels                      | County Secretary |         | Provision for catering services and   | 117,000    | 117,000    |
| 392 | Prudential west insurance agent    | County Secretary | 647     | Provision for motor vehicle insurance | 595,000    | 595,000    |
| 393 | Kika hotel                         | County Secretary |         | Catering services                     | 226,155    | 226,155    |
| 394 | African touch safari lmt           | Education        |         | Air ticketing                         | 267,150    | 267,150    |
| 395 | Shreeji services                   | Education        | 3122760 | Supply and delivery of fuel           | 1,000,000  | 1,000,000  |
| 396 | Zion resort bungoma                | Education        | 1663380 | Catering services                     | 184,000    | 184,000    |
| 397 | Iconic gardens                     | Education        |         | Catering services                     | 580,000    | 580,000    |
| 398 | Mali safi garage                   | Education        |         | Motor vehicle repair                  | 460,000    | 460,000    |
| 399 | Afrique hotel ltd                  | Finance          | 34675   | Conference facilities while training  | 264,000    | 264,000    |
| 400 | Association of government libraria | Finance          |         | Tuition fee                           | 77,000     | 77,000     |
| 401 | Bonito hotels                      | Finance          |         | Provision of conference facility      | 850,000    | 850,000    |
| 402 | Bungoma country side inn           | Finance          |         | Provision of catering service         | 300,000    | 300,000    |
| 403 | Eluid wamalwa mbaro                | Finance          |         | Office rent for kabchai sub-county    | 204,000    | 204,000    |
| 404 | Gok pss scheme                     | Finance          |         | January 2021 deduction(finance)       | 3,315,389  | 3,345,389  |
| 405 | Gok pss scheme                     | Finance          |         | June 2021 deduction(finance,trade)    | 3,901,648  | 3,901,648  |
| 406 | Johncole insurance company         | Finance          |         | Invoice no.0273,0287,0272,0269,       | 2,174,241  | 2,174,241  |
| 407 | Kism                               | Finance          |         | Tuition fees for kism                 | 433,840    | 433,840    |
| 408 | Lapfund                            | Finance          |         | Education lapfund deduction - jun     | 5,812,009  | 5,812,009  |
| 409 | Lapfund                            | Finance          |         | Education lapfund deduction-ma        | 5,817,779  | 5,817,779  |
| 410 | Lapfund                            | Finance          |         | Lapfund                               | 6,010,990  | 6,010,990  |
| 411 | Lapfund                            | Finance          |         | Lapfund                               | 6,017,045  | 6,017,045  |
| 412 | Lapfund                            | Finance          |         | Lapfund                               | 6,017,132  | 6,017,132  |
| 413 | Lapfund                            | Finance          |         | Lapfund                               | 6,020,487  | 6,020,487  |
| 414 | Lapfund                            | Finance          |         | Lapfund                               | 6,030,478  | 6,030,478  |
| 415 | Lapfund                            | Finance          |         | Finance lapfund deduction - june 2    | 15,784,270 | 15,784,270 |
| 416 | Lapfund                            | Finance          |         | Finance lapfund deduction -may 24     | 15,816,692 | 15,816,692 |
| 417 | Lapfund                            | Finance          |         | Lapfund                               | 15,839,175 | 15,839,175 |
| 418 | Lapfund                            | Finance          |         | Finance lapfund deduction - march     | 15,859,796 | 15,859,796 |
| 419 | Lapfund                            | Finance          |         | Finance lapfund deduction -april      | 15,878,960 | 15,878,960 |
| 420 | Lapfund                            | Finance          |         | Lapfund                               | 16,135,847 | 16,135,847 |
| 421 | Lapfund                            | Finance          |         | Lapfund                               | 16,447,319 | 16,447,319 |
| 422 | Lapfund                            | Finance          |         | Lapfund                               | 16,715,957 | 16,715,957 |
| 423 | Lapfund                            | Finance          |         | Lapfund                               | 16,788,140 | 16,788,140 |
| 424 | Lapfund                            | Finance          |         | Lapfund                               | 17,157,488 | 17,157,488 |
| 425 | Laptrust (umbrella) retirement     | Finance          |         | Laptrust                              | 8,864,820  | 8,864,820  |
| 426 | M/s clautus logistics              | Finance          |         | Supply and of curtains for finance    | 388,500    | -          |
| 427 | Milimani gardens resort            | Finance          |         | Provision of catering service-for as  | 250,900    | 250,900    |
| 428 | Lapfund                            | Finance          |         | Min. Of education                     | 6,241,299  | 6,241,299  |
| 429 | Lapfund                            | Finance          |         | Min. Of education                     | 6,240,534  | 6,240,534  |
| 430 | Lapfund                            | Finance          |         | Min. Of education                     | 6,206,336  | 6,206,336  |

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|-----|---------------------------------|---|-------------------------------------|------------|------------|
| 431 | Gok pss scheme                  | Finance   | Min. Of finance & economic plan     | 3,995,959  | 3,995,959  |
| 432 | Gok pss scheme                  | Finance   | Min. Of finance & economic plan     | 3,990,192  | 3,990,192  |
| 433 | Gok pss scheme                  | Finance   | Min. Of finance & economic plan     | 3,979,373  | 3,979,373  |
| 434 | Lapfund                         | Finance   | Min. Of finance & economic plan     | 18,935,440 | 18,835,440 |
| 435 | Lapfund                         | Finance   | Min. Of finance & economic plan     | 18,594,817 | 18,594,817 |
| 436 | Lapfund                         | Finance   | Min. Of finance & economic plan     | 18,578,754 | 18,578,754 |
| 437 | Lapfund                         | Finance   | Min. Of finance & economic plan     | 16,848,018 | 16,848,018 |
| 438 | Lapfund                         | Finance   | Min. Of finance & economic plan     | 16,831,347 | 16,831,347 |
| 439 | Laptrust benefit                | Finance   | Min. Of finance & economic plan     | 1,426,974  | 1,426,974  |
| 440 | Laptrust benefit                | Finance   | Min. Of finance & economic plan     | 1,425,783  | 1,425,783  |
| 441 | Laptrust contribution           | Finance   | Min. Of finance & economic plan     | 9,503,370  | 9,503,370  |
| 442 | Laptrust contribution           | Finance   | Min. Of finance & economic plan     | 9,502,332  | 9,502,332  |
| 443 | Laptrust contribution           | Finance   | Min. Of finance & economic plan     | 9,498,976  | 9,498,976  |
| 444 | Laptrust contribution           | Finance   | Min. Of finance & economic plan     | 9,318,563  | 9,318,563  |
| 445 | Laptrust contribution           | Finance   | Min. Of finance & economic plan     | 8,681,054  | 8,681,054  |
| 446 | Laptrust contribution           | Finance   | Min. Of finance & economic plan     | 8,673,112  | 8,673,112  |
| 447 | Laptrust contribution           | Finance   | Min. Of housing                     | 26,371     | 26,371     |
| 448 | Kenya revenue authority         | Finance   | Min. Of trade, energy & industriali | 319,127    | 319,127    |
| 449 | Ngarisha sacco ltd              | Finance   | Office rent                         | 537,429    | 537,429    |
| 450 | St patricks pastoral centre kab | Finance   | Catering services planning          | 540,000    | 540,000    |
| 451 | St patricks pastoral centre kab | Finance   | Catering services budget            | 224,000    | 224,000    |
| 452 | The standard group              | Finance   | Advert addendum framework           | 109,620    | 109,620    |
| 453 | The standard group              | Finance   | Advert                              | 88,160     | 88,160     |
| 454 | Millview hotel limited          | Gender & youths   | Catering services-training by inter | 172,500    | 172,500    |
| 455 | Millview hotel limited          | Gender & youths   | Catering services-bonding           | 64,100     | 64,100     |
| 456 | Standard group advert-docum     | Gender & youths   | Advertising, awareness, and public  | 550,000    | 550,000    |
| 457 | Kenya revenue authority         | Governors   | House allowance benefits for forme  | 1,215,000  | 1,215,000  |
| 458 | Kika hotel                      | Governors   | Catering services                   | 307,000    | 307,000    |
| 459 | Nation media group              | Governors   | Advertisement                       | 238,960    | 238,960    |
| 460 | Nation media group              | Governors   | Advertisement                       | 356,120    | 356,120    |
| 461 | Nation media group              | Governors   | Advertisement                       | 356,120    | 356,120    |
| 462 | Standard group                  | Governors   | Advertisement                       | 236,640    | 236,640    |
| 463 | Standard group                  | Governors   | Advertisement                       | 406,000    | 406,000    |
| 464 | Terranova autospares ltd        | office of the governor and dep ref,win:456:INV V 39CG0154 | Maintenance expenses- motor vehic   | 495,928    | 495,928    |
| 465 | Top origin enterprises          | Governors   | Suppl of tires                      | 1,344,800  | 1,344,800  |
| 466 | Victoria comfort inn            | Governors   | Catering services                   | 1,453,700  | 1,453,700  |
| 467 | Wape garage                     | Governors   | Repair services                     | 650,000    | 650,000    |
| 468 | Biju insurance agency           | Health  | Supply of insurance covers          | 1,004,100  | -          |
| 469 | Bokoli hospital                 | Health  | June salary 2023                    | 285,640    | 285,640    |
| 470 | Bumula hospital                 | Health  | June salary 2023                    | 558,600    | 558,600    |

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|-----|------------------------------------|--------------------------------|-------------------|---------------------------------------|-----------|-----------|-----------|
| 471 | Bungoma county referral            | Health                         |                   | June salary 2023                      | 4,488,150 |           | 4,488,150 |
| 472 | Chepfais sub county                | Health                         |                   | June salary 2023                      | 593,600   |           | 593,600   |
| 473 | Chv                                | Health                         |                   | June wage 2023                        | 6,508,000 |           | 6,508,000 |
| 474 | Chwele sub county hosp             | Health                         |                   | June salary 2023                      | 534,800   |           | 534,800   |
| 475 | Divine homes resort                | Health                         | 1765500           | Provision of certeiting service       | 300,000   | 300,000   | -         |
| 476 | Meissner enterprises               | Health                         |                   | Payment for provision of certeiting   | 270,000   | 270,000   | -         |
| 477 | Millview hotel ltd                 | Health                         |                   | Catering services for promotions      | 333,500   |           | 333,500   |
| 478 | Naitiri sub county                 | Health                         |                   | June salary 2023                      | 840,930   |           | 840,930   |
| 479 | Precision performance center ltd   | Health                         | 1062274/2022/2023 | Repair and service of motor vehicle   | 1,578,717 |           | 1,578,717 |
| 480 | Sinoko sub county                  | Health                         |                   | June salary 2023                      | 432,890   |           | 432,890   |
| 481 | Sirisia sub county                 | Health                         |                   | June salary 2023                      | 626,000   |           | 626,000   |
| 482 | Standard group ltd                 | Health                         | 1po-1765507       | Advertisement service for health at   | 406,000   |           | 406,000   |
| 483 | Victoria comfort inn ltd           | Health                         |                   | Catering services for procurement     | 605,150   |           | 605,150   |
| 484 | Webmar investmet ltd               | Health                         | 1po3518n25        | Supply of fuel                        | 3,000,000 | 2,000,000 | 1,000,000 |
| 485 | Webuye hospital                    | Health                         |                   | June salary 2023                      | 3,006,070 |           | 3,006,070 |
| 486 | African touch safaris              | Housing                        |                   | Air travel services                   | 200,000   | 56,509    | 143,491   |
| 487 | Joventure hotel                    | Housing                        |                   | Provision of conference facolties     | 375,000   | 375,000   | -         |
| 488 | Kenya school of government- k      | Housing                        |                   | Tuition fee                           | 46,400    | 46,400    | -         |
| 489 | Kenya school of government- n      | Housing                        |                   | Tuition fee                           | 120,650   |           | 120,650   |
| 490 | Mali safi garage                   | Housing                        |                   | Motor vehicle repairs                 | 422,080   | 422,080   | -         |
| 491 | Nation media group                 | Housing                        |                   | Advertisement services                | 183,280   | 183,280   | -         |
| 492 | Pawa chemicals                     | Housing                        |                   | Provision of printing services        | 150,164   | 150,164   | -         |
| 493 | Simuplan consultants               | Lands                          | NEG. 722269       | Consultancy services for preparati    | 840,833   | 840,833   | -         |
| 494 | M/s mali safi garage               | Lands                          |                   | Motor vehicle repairs and maintan     | 683,240   | 683,240   | -         |
| 495 | African touch safaris ltd          | Lands                          |                   | Air travel services                   | 69,090    | 56,508,60 | 12,581    |
| 496 | Kenya power & co. Ltd              | Lands                          |                   | Electricity bill                      | 29,975    | 29,975    | -         |
| 497 | Real appraisal                     | Lands, urban ,physical plannin | 318/2018-19       | Preparation of valuation roll for kit | 1,571,684 | 1,571,684 | -         |
| 498 | Salecom solutions ltd              | Municipality                   | 3512365/6         | Supply and delivery of sanitary item  | 96,350    |           | 96,350    |
| 499 | Standard group plc                 | Municipality                   | 1760857           | Provision for space order for adver   | 83,080    |           | 83,080    |
| 500 | Standard group plc                 | Municipality                   | 1665910           | Provision for space order for adver   | 216,920   |           | 216,920   |
| 501 | African touch safaris              | Municipality                   | direct            | Air travel for icpakt training momb   | 41,200    |           | 41,200    |
| 502 | Kita hotel                         | Municipality                   | 1760862           | Hotel and conference facilities       | 148,000   |           | 148,000   |
| 503 | County green hotel                 | Municipality                   | 1760856           | Hotel and conference facilities       | 19,950    |           | 19,950    |
| 504 | Dot engineering construction       | Municipality                   | 3512361/4         | Supply and delivery of stationery it  | 298,670   | 298,670   | -         |
| 505 | Sawan hotel                        | Municipality                   | 1760860           | Hotel and conference facilities       | 160,000   |           | 160,000   |
| 506 | African touch safaris              | Municipality                   | direct            | Air travel for icpakt training momb   | 40,170    |           | 40,170    |
| 507 | County green hotel                 | Municipality                   | 1760856           | Hotel and conference facilities       | 50,000    |           | 50,000    |
| 508 | Kenya institute of supplies man    | Municipality                   | direct            | Annual renewal of kism membersh       | 4,000     |           | 4,000     |
| 509 | Institute of certified public acco | Municipality                   | direct            | Annual subscription                   | 22,400    |           | 22,400    |
| 510 | Kenya urban forum (ku)             | Municipality                   | direct            | Registration fees (ku) workshop       | 140,000   |           | 140,000   |

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|-----|-----------------------------------|-----------------------|---|---------------|-------------|-------------|
| 511 | The cleaning crew                 | Public administration | Provision of cleaning services(may)     | 691,591       | 691,590,54  | -           |
| 512 | Topflight security                | Public administration | Provision of security services(feb,mar) | 2,772,336     | 2,772,336   | -           |
| 513 | Topflight security                | Public administration | Ma services                             | 2,772,336     | 2,772,336   | -           |
| 514 | Topflight security                | Public administration | Feb services                            | 2,772,336     | 2,772,336   | -           |
| 515 | Topflight security                | Public administration | April services                          | 2,772,336     | 2,772,336   | -           |
| 516 | Topflight security                | Public administration | March services                          | 2,772,336     | 2,772,336   | -           |
| 517 | The newham security               | Public administration | Provision of security services(dec)     | 1,122,001     | 1,122,001   | -           |
| 518 | The newham security               | Public administration | June services                           | 1,122,001     | 1,122,001   | -           |
| 519 | Bonventure waswa                  | Public administration | Rent for milima ward for fy 2020/21     | 72,000        | 72,000      | -           |
| 520 | Mall saif garage                  | Public administration | Maintenance of motor vehicle fy20       | 370,000       | 370,000     | -           |
| 521 | Biju enterprise                   | Public administration | Payment for insurance for motor v       | 397,657       | 397,657     | -           |
| 522 | Standard media group              | Public administration | Payment for advert services-cleanit     | 88,160        | 88,160      | -           |
| 523 | Sharny catering services          | Public administration | Catering during 2022 lamuhuri day       | 630,000       | 630,000     | -           |
| 524 | White calves                      | Public administration | Supply of tyres for public adminstr     | 419,950       | 419,950     | -           |
| 525 | Philip astria                     | Public administration | Rent for mitua soyasambu ward fy20      | 72,000        | 72,000      | -           |
| 526 | Andrew juma                       | Public Administration | Rent for ward admin                     | 72,000        | 72,000      | -           |
| 527 | Kims kiska multi suppliers        | Public Administration | Cleaning services at bungoma ref.       | 11,414,142    | 2,456,897   | 8,957,145   |
| 528 | Mall saif garage                  | Tourism               | Motor vehicle servicing kcm 4881        | 1,105,750     | 1,105,750   | -           |
| 529 | Precision performance             | Tourism               | Motor vehicle servicing                 | 415,373       | 415,373     | -           |
| 530 | Mackmi enterprises                | Tourism               | Florien travell to morocco              | 360,000       | 360,000     | -           |
| 531 | African touch safaris ltd p.o box | Trade                 | Airline to ceem and c.o while on of     | 86,620        | 86,620      | -           |
| 532 | African touch safaris ltd p.o box | Trade                 | Provision for full board conference     | 408,000       | 45,000      | 363,000     |
| 533 | Divine home resort                | Trade                 | Training services                       | 123,000       | 123,000     | -           |
| 534 | Icpak p.o. Box 59963-00200 naij   | Trade                 | Outstanding electricity bills           | 13,420,851    | 13,420,851  | -           |
| 535 | Kenya power p.o box 30069-001     | Trade                 | Training services                       | 214,600       | 214,600     | -           |
| 536 | Kism p.o. box 30400-00100 nair    | Trade                 | Advertisement publication for tent      | 320,508       | 320,508     | -           |
| 537 | Nation media group plc            | Trade                 | Parcel despatched                       | 51,270        | 51,270      | -           |
| 538 | Postal corporation of kenya       | Trade                 | Servicing of department vehicles        | 204,131       | 294,131     | -           |
| 539 | Terrenova                         | Trade                 | Advertisement publication for tent      | 88,160        | 88,160      | -           |
| 540 | The standard group plc p.o box    | Trade                 | Fuel and lubricants                     | 2,500,000     | 2,500,000   | -           |
| 541 | Webmar investments ltd p.o box    | Trade                 | Conference services                     | 336,000       | 336,000     | -           |
| 542 | Minata hotel                      | Water.                | Catering services                       | 49,200        | 49,200      | -           |
| 543 | County green hotel                | Roads                 | Conference fee and accomodation         | 2,500,000     | 2,500,000   | -           |
| 544 | Devine homes resort               | Roads                 | Icpak seminar tuition fee               | 241,000       | 241,000     | -           |
| 545 | Icpak                             | Roads                 | Ksg batingo campus                      | 345,000       | 345,000     | -           |
| 546 | Ksg                               | Roads                 | Catering services                       | 466,000       | 466,000     | -           |
| 547 | Milmami gardens                   | Roads                 | Grader gka554r komatsu                  | 3,181,074     | 3,181,074   | -           |
| 548 | Phica lubes auto garage           | Roads                 | Kca 976f newholland                     | 3,432,672     | 3,432,672   | -           |
| 549 | Phica lubes auto garage           | Roads                 | Grand total pending bills               | 529,832,413   | 64,370,488  | 475,461,924 |
|     |                                   |                       |   | 1,244,506,681 | 314,030,609 | 930,476,072 |

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**Annex 4: Analysis of imprest and outstanding imprests**

| Date Imprest Taken | Name Of Officer Or Institution | Warrant No. | Personal Number | Ministry                    | 2022-2023            |
|--------------------|--------------------------------|-------------|-----------------|-----------------------------|----------------------|
|                    |                                |             |                 |                             | Kshs                 |
| 15/7/2024          | Joseph Kisindai                | 4554239     | 19950000389     | County Secretary            | 47,000.00            |
| 28/6/2024          | Zachariah Mwolobi              | 4554238     | 20090004034     | County Secretary            | 216,000.00           |
| 15/3/2024          | Purity Kafura                  | 4554223     | 20170104873     | County Secretary            | 232,100.00           |
| 26/6/2024          | Elector Mandila                | 4554229     | 20130047148     | County Secretary            | 400,000.00           |
| 15/7/2024          | Isaac Ngichabe                 | 4554235     | 20170090267     | County Secretary            | 147,600.00           |
| 28/5/2024          | Christine Wamalwa              | 4554234     | 20150029922     | County Secretary            | 168,600.00           |
| 26/6/2024          | Fredrick Wakhungu              | 4554233     | 20140033156     | County Secretary            | 122,400.00           |
| 22/5/2024          | Eric Mufutu                    | 4554231     | 20140033138     | County Secretary            | 61,200.00            |
| 27/3/2024          | Albert Wamalwa                 | 4554225     | 20140016913     | County Secretary            | 66,000.00            |
| 15/7/2024          | Linet Augunzah                 | 4554242     | 199066823       | County Secretary            | 2,389,500.00         |
| 15/7/2024          | Marystella Maina               | 4554244     | 20070005720     | County Secretary            | 4,434,500.00         |
| 15/7/2024          | Caroline Mulongo               | 4554241     | 20140012764     | County Secretary            | 50,000.00            |
| 15/7/2024          | Cynthia Sheillah Nanyokia      | 4554202     | 20170104748     | County Secretary            | 100,000.00           |
| 15/7/2024          | Kelvin Wachiye                 | 4554202     | 20120005218     | County Secretary            | 100,000.00           |
| 22/5/2024          | Sarah Yaola                    | 4554221     | 20170091317     | County Secretary            | 18,600.00            |
| 26/6/2024          | Catherine Nakholi              | 4554230     | 20170090847     | County Secretary            | 80,000.00            |
| 22/5/2024          | Jane Simiyu                    | 4554228     | 20090004131     | County Secretary            | 284,800.00           |
| 27/9/2016          | Carolyne Malangachi            | 2514337     | 20160036466     | County Secretary            | 2,360,000.00         |
| 05/06/2020         | Bonface Wayne Nyongesa         | 3200446     | 20180095050     | County Secretary            | 1,552,500.00         |
| 10/06/2021         | Cyril Wayong'O                 | 4105088     | 20190008069     | County Secretary            | 200,000.00           |
| 29/12/2022         | Joseph Wambati                 | 4611331     | 20190025560     | County Secretary            | 308,880.00           |
|                    |                                |             |                 | <b>Sub Total</b>            | <b>13,339,680.00</b> |
| 04/01/2024         | Alexinah Simiyu                | 4554096     | 20140013430     | Education                   | 2,208,700.00         |
| 15/7/2024          | Paul Simiyu                    | 4105484     | 20140018006     | Education                   | 3,117,875.00         |
| 21/6/2024          | Selina Nyongesa                | 4105493     | 20070005793     | Education                   | 300,000.00           |
|                    |                                |             |                 | <b>Sub Total</b>            | <b>5,626,575.00</b>  |
| 13/9/2023          | Benard Lumba                   | 4775604     | 20200046094     | Finance & Economic Planning | 3,640,000.00         |
| 15/7/2024          | Everlyne Efumbi                | 5110893     | 20150007024     | Finance & Economic Planning | 50,000.00            |
| 21/3/2024          | Festus Juma                    | 5135704     | 20140016851     | Finance & Economic Planning | 97,000.00            |
| 27/3/2024          | Harun Muyanda                  | 5135148     | 2009007790      | Finance & Economic Planning | 2,337,800.00         |
| 21/3/2024          | Silas Nyongesa                 | 5135126     | 20140042039     | Finance & Economic Planning | 97,000.00            |
| 21/3/2024          | Victor Masinde                 | 5135127     | 20140016986     | Finance & Economic Planning | 75,000.00            |
| 30/6/2024          | Imeldah Masalange              | 5110844     | 20090004407     | Finance & Economic Planning | 2,096,700.00         |
| 15/7/2024          | Caren Wanyonyi                 | 5110875     | 20200040434     | Finance & Economic Planning | 110,000.00           |
| 13/12/2018         | Ann Ngano                      | 3551971     | 20150017833     | Finance & Economic Planning | 1,214,900.00         |
| 22/10/2018         | Augustine Kipsang'             | 3170909     | 2007004013      | Finance & Economic Planning | 3,455,750.00         |
| 15/05/2023         | Mercy Kisaka                   | 4572757     | 20170090436     | Finance & Economic Planning | 1,132,500.00         |
| 22/10/2018         | Dunstone Wafula                | 3150748     |                 | Finance & Economic Planning | 3,801,000.00         |
| 10/05/2018         | Eldah Mutila Nancy Sikhila     | 3150746     | 20150029351     | Finance & Economic Planning | 3,011,000.00         |
|                    |                                |             |                 | <b>Sub Total</b>            | <b>21,118,650.00</b> |
| 30/06/2024         | Lennah Nasong'O                | 4266326     | 20140013510     | Gender and Sports           | 100,000.00           |
| 09/11/2022         | Calistus Barasa                | 3683499     | 20150017404     | Gender and Sports           | 599,000.00           |
|                    |                                |             |                 | <b>Sub Total</b>            | <b>699,000.00</b>    |
| 13/9/2023          | Calistus Barasa                | 4613406     | 20150017404     | Governors                   | 91,300.00            |
| 15/7/2024          | Mercy Masinde                  | 3177713     | 20220295392     | Governors                   | 272,000.00           |
| 12/08/2023         | Mathews Kibindio               | 3177701     | 20220295287     | Governors                   | 61,699.00            |
| 12/08/2023         | Mathews Kibindio               | 3177701     | 20220295287     | Governors                   | 61,699.00            |

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| 06/11/2024 | Caren Wanyonyi     | 4561066 | 20200040434 | Governors              | 2,622,000.00         |
| 12/07/2023 | Mercy Njabwa       | 3177727 | 20220333572 | Governors              | 76,000.00            |
| 20/9/2023  | Janet Matasi       | 4613418 | 20220297386 | Governors              | 74,200.00            |
| 15/7/2024  | Maryjanet Nafula   | 5110969 | 2014001558  | Governors              | 680,000.00           |
| 09/07/2023 | Calistus Barasa    | 4775694 | 20170015404 | Governors              | 32,400.00            |
| 09/07/2023 | Maryjanet Nafula   | 4775693 | 2014001558  | Governors              | 704,000.00           |
| 15/7/2024  | Mercy Masinde      | 5110962 | 20220295392 | Governors              | 1,834,780.00         |
| 15/7/2024  | Mercy Masinde      | 5110967 | 20220295392 | Governors              | 663,600.00           |
| 15/7/2024  | Caren Wanyonyi     | 4561100 | 20200040434 | Governors              | 80,000.00            |
| 12/04/2023 | Martin Wanjala     | 3177732 | 20150030452 | Governors              | 302,100.00           |
| 30/06/2024 | Joyshillah Kilong' | 4613412 | 20220295211 | Governors              | 200,000.00           |
| 27/6/2024  | Leonard Murunga    | 4561097 | 20150083383 | Governors              | 50,000.00            |
| 26/6/2024  | Mourine Manyasi    | 3177730 | 20170090445 | Governors              | 300,000.00           |
| 03/08/2022 | Amos Makanda       | 4320526 | 20170095039 | Governors              | 564,200.00           |
| 14/06/2023 | Saddy Chesi        | 4775668 | 20160004786 | Governors              | 583,800.00           |
|            |                    |         |             | <b>Sub Total</b>       | <b>9,253,778.00</b>  |
| 03/07/2024 | Barbra Sereta      | 4561347 | 20150029762 | Health & Sanitation    | 672,000.00           |
| 13/5/2024  | Robert Kituyi      | 4561330 | 20140033334 | Health & Sanitation    | 42,700.00            |
| 22/5/2024  | Victor Bokose      | 4561105 | 2011243031  | Health & Sanitation    | 182,000.00           |
| 15/7/2024  | Everlyne Efumbi    | 4561108 | 20150007024 | Health & Sanitation    | 645,000.00           |
| 05/06/2024 | Titus Oteba        | 4561329 | 20220295245 | Health & Sanitation    | 330,000.00           |
| 15/7/2024  | Abiud Simiyu       | 4561109 | 20150017637 | Health & Sanitation    | 571,000.00           |
| 15/7/2024  | Micah Nyairo       | 4561113 | 1987009750  | Health & Sanitation    | 245,000.00           |
| 15/7/2024  | Benard Wabwile     | 4561112 | 20170068818 | Health & Sanitation    | 790,400.00           |
| 04/01/2024 | Gabriel Nafusi     | 4561103 | 20170086389 | Health & Sanitation    | 100,000.00           |
| 29/5/2024  | Phoebe Nelima      | 4561104 | 20150029888 | Health & Sanitation    | 300,000.00           |
| 15/7/2024  | James Rutto        | 4561106 | 20170068354 | Health & Sanitation    | 100,000.00           |
|            |                    |         |             | <b>Sub Total</b>       | <b>3,978,100.00</b>  |
| 17/5/2024  | Kennedy Pkania     | 4318761 | 20140096251 | Lands & Housing        | 2,258,900.00         |
| 17/5/2024  | Andrew Keya        | 4318619 | 20160007607 | Lands & Housing        | 1,100,000.00         |
| 03/08/2024 | Gabriel Kibiriti   | 4318754 | 20180095765 | Lands & Housing        | 132,400.00           |
| 03/12/2024 | Caleb Kishombe     | 4002248 | 200700086   | Lands & Housing        | 1,660,520.00         |
| 15/7/2024  | Caro Cheskut       | 4002309 | 20140013494 | Lands & Housing        | 100,000.00           |
| 30/06/2024 | Geoffrey Wafula    | 4318752 | 20150066249 | Lands & Housing        | 300,000.00           |
| 05/08/2024 | Pius Kazimoto      | 4577970 | 2012007459  | Lands & Housing        | 100,000.00           |
|            |                    |         |             | <b>Sub Total</b>       | <b>5,651,820.00</b>  |
| 15/7/2024  | Stellah Sifuna     | 4572606 | 2009007871  | Public Administration  | 1,503,320.00         |
| 09/09/2019 | Francis Tome       | 3551609 |             | Public Administration  | 3,689,000.00         |
| 13/5/2024  | Festus Juma        | 4554073 | 20140016851 | Public Administration  | 1,208,200.00         |
| 03/08/2024 | Geoffrey Khisa     | 4554077 | 20140013396 | Public Administration  | 1,481,300.00         |
| 30/6/2024  | Jane Simiyu        | 4554063 | 20090004121 | Public Administration  | 2,256,000.00         |
| 18/4/2024  | Mercy Kisuya       | 4554062 | 20170090436 | Public Administration  | 2,030,000.00         |
|            |                    |         |             | <b>Sub Total</b>       | <b>12,167,820.00</b> |
| 05/07/2023 | Moses Wamalwa      | 3882865 |             | Roads and Public Works | 488,961.00           |
|            |                    |         |             | <b>Sub Total</b>       | <b>488,961.00</b>    |
| 20/5/2024  | Zippy Khisa        | 3893328 | 20220058952 | Tourism & Environment  | 202,400.00           |
| 20/5/2024  | Nebert Rotich      | 5192406 | 20140033281 | Tourism & Environment  | 759,000.00           |
| 20/6/2024  | Brian Wamalwa      | 5192419 | 20190054490 | Tourism & Environment  | 1,278,900.00         |
|            |                    |         |             | <b>Sub Total</b>       | <b>2,240,300.00</b>  |
|            | <b>Grand Total</b> |         |             |                        | <b>74,564,684.00</b> |

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**Annex 5: Summary of Fixed Asset Register**

| Asset class                             | Historical Cost b/f   |                | Additions during the period<br>(Kshs) | Disposals during the period<br>(Kshs) | Transfers in/(out) during the period | Historical Cost c/f<br>(Kshs) |
|---|-----------------------|----------------|---------------------------------------|---------------------------------------|--------------------------------------|-------------------------------|
|   | Previous Year         | Current period |                                       |                                       |                                      |                               |
| Land                                    | 11,782,085,015        |                |                                       |                                       |                                      | 11,782,085,015                |
| Buildings And Structures                | 969,886,225           |                | -                                     |                                       |                                      | 969,886,225                   |
| Transport Equipment                     | 642,280,467           |                | -                                     |                                       |                                      | 642,280,467                   |
| Office Equipment, Furniture And Fitting | 460,546,683           |                | 14,792,908                            |                                       |                                      | 475,339,591                   |
| ICT Equipment                           | 230,121,099           |                | -                                     |                                       |                                      | 230,121,099                   |
| Machinery And Equipment                 | 691,911,306           |                | 294,350,138                           |                                       |                                      | 986,261,444                   |
| Biological Assets                       | 55,827,366            |                |                                       |                                       |                                      | 55,827,366                    |
| Intangible Assets                       | 727,373,849           |                | 56,240,000                            |                                       |                                      | 783,613,849                   |
| Infrastructure Assets- Roads, Rails     | 9,037,311,047         |                | 1,699,345,532                         |                                       |                                      | 10,736,656,579                |
| others                                  | 469,804,624           |                | 27,143,641                            |                                       |                                      | 496,948,265                   |
| <b>Total</b>                            | <b>25,067,147,680</b> |                | <b>2,091,872,220</b>                  |                                       |                                      | <b>27,159,019,900</b>         |

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**Annex 6: Revenue Analysis**  
**Budget vs Revenue**

| Receipt                                     | Original Budget<br>A | Adjustments<br>B    | Final Budget<br>C=A+B | Actual On<br>Comparable Basis<br>D | Budget<br>Realization<br>Difference<br>E=C-D | % Of<br>Realizatio<br>n<br>F=D/C% |
|---|----------------------|---------------------|-----------------------|------------------------------------|--|-----------------------------------|
| County Own Source Revenue                   | Kshs                 | Kshs                | Kshs                  | Kshs                               | Kshs   |                                   |
| Cess  | 70,192,478           |                     | 70,192,478            | 21,274,695                         | 48,917,783                                   | 30%                               |
| Land/Poll Rate                              | 47,500,495           |                     | 47,500,495            | 23,198,375                         | 24,302,120                                   | 49%                               |
| Single/Business Permits                     | 228,921,263          |                     | 228,921,263           | 115,605,431                        | 113,315,832                                  | 51%                               |
| Property Rent                               | 30,569,789           |                     | 30,569,789            | 15,374,769                         | 15,195,020                                   | 50%                               |
| Parking Fees                                | 101,517,423          |                     | 101,517,423           | 70,686,786                         | 39,830,637                                   | 70%                               |
| Market Fees                                 | 98,427,988           |                     | 98,427,988            | 44,643,875                         | 53,784,113                                   | 45%                               |
| Advertising                                 | 42,967,742           |                     | 42,967,742            | 9,385,390                          | 33,582,352                                   | 22%                               |
| Hospital Fees                               | 1,124,665,392        | 28,272,771          | 1,152,938,163         | 691,875,874                        | 461,062,290                                  | 60%                               |
| Public Health Service Fees                  | 23,076,730           |                     | 23,076,730            | 4,062,101                          | 19,014,629                                   | 18%                               |
| Physical Planning and Development           | 23,608,481           |                     | 23,608,481            | 7,823,492                          | 15,784,989                                   | 33%                               |
| Hire Of County Assets                       | 9,973,724            |                     | 9,973,724             | 15,501,898                         | (6,428,174)                                  | 171%                              |
| Conservancy Administration                  | 30,100,000           |                     | 30,100,000            | 14,029,112                         | 16,070,888                                   | 47%                               |
| Administration Control Fees and Charges     | 200,413,596          | - 50,499,998        | 149,913,598           | 40,693,046                         | 109,220,552                                  | 27%                               |
| Park Fees                                   |                      |                     | -                     | -                                  | -  |                                   |
| Other Fines, Penalties, And Forfeiture Fees | 6,793,200            |                     | 6,793,200             | 724,300                            | 6,068,900                                    | 11%                               |
| Miscellaneous Receipts                      | 5,538,560            |                     | 5,538,560             | 25,399,785                         | (19,771,225)                                 | 457%                              |
| Education, Science and ICT                  |                      | 9,133,220           | 9,133,220             | -                                  | 9,133,220                                    | 0%                                |
| <b>Total County Own Source Revenue</b>      | <b>2,043,366,861</b> | <b>- 13,094,007</b> | <b>2,030,272,854</b>  | <b>1,100,88,928</b>                | <b>943,177,933</b>                           | <b>54%</b>                        |

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**Local Revenue Analysis**

| <b>Description</b>                        | <b>Period Ended<br/>June 2024</b> | <b>Comparative<br/>period</b> |
|---|-----------------------------------|-------------------------------|
|   | <b>Kshs</b>                       | <b>Kshs</b>                   |
| <b>1. Cess</b>                            |                                   |                               |
| Farm produce                              | 21,138,245                        | 41,426,380                    |
| Quarrying                                 |                                   | 190,880                       |
| Fish farming                              | 136,450                           | -                             |
| Others (specify)                          |                                   | -                             |
| <b>Total</b>                              | <b>21,274,695</b>                 | <b>41,645,810</b>             |
| <b>2. Land/Poll rates</b>                 |                                   |                               |
| Land rates                                | 16,278,290                        | 25,225,157                    |
| Land penalties and interest               | 3,022,440                         | 3,161,599                     |
| Arrears                                   | 3,897,645                         | 3,967,011                     |
| <b>Total</b>                              | <b>23,198,375</b>                 | <b>32,353,767</b>             |
| <b>3. Single /Business Permits</b>        |                                   |                               |
| Business permit application fees          | 5,418,400                         | 4,460,832                     |
| Annual Business permit fees               | 85,410,151                        | 76,616,586                    |
| Business permit penalties and interest    | 2,530,250                         | 2,513,925                     |
| Single Business Permit Advertisement Fees | 13,910,130                        | 9,651,289                     |
| Business permit renewal fees              | 8,336,500                         | 6,813,561                     |
| <b>Total</b>                              | <b>115,605,431</b>                | <b>100,056,193</b>            |
| <b>4. Property Rent</b>                   |                                   |                               |
| County Housing                            | 8,075,432                         | 7,612,835                     |
| Plot Rent/Ground Rent                     | 4,131,235                         | 1,459,647                     |
| Tenancy Agreement                         |                                   |                               |
| Transfer of Property                      | 198,000                           | 294,000                       |
| Stalls/kiosks rent                        | 2,400,072                         | 1,613,650                     |
| Change of User                            | 70,530                            |                               |
| Consent to charge                         | 115,000                           | 124,000                       |
| Clearence certificate                     | 267,000                           | 256,400                       |
| Extension of lease                        | 102,000                           | 100,000                       |
| Survey fees & Beacon search               | 15,500                            | 148,500                       |
| <b>Total</b>                              | <b>15,374,769</b>                 | <b>11,609,032</b>             |
| <b>5. Parking Fees</b>                    |                                   |                               |
| Street parking fees                       | 3,811,110                         | 2,553,513                     |
| Monthly toll/sticker fees                 | 59,090,676                        | 61,600,322                    |
| Motorbike fees                            | 3,226,500                         | 2,268,030                     |
| Registration fees                         | 613,500                           | 386,100                       |
| Reserved parking                          | 3,945,000                         | 2,705,000                     |
| Others (Specify)                          | -                                 |                               |
| <b>Total</b>                              | <b>70,686,786</b>                 | <b>69,512,965</b>             |
| <b>6. Market Fees</b>                     |                                   |                               |
| Market entry fees                         | 36,158,420                        | 26,402,817                    |
| Livestock                                 | 5,487,705                         | 6,336,670                     |
| Hawking fees                              | 2,200                             | 286,860                       |
| Pulping                                   | 86,800                            | 19,000                        |
| Slaughter fee                             | 2,908,750                         | 1,426,950                     |
| Others (Specify)                          |                                   |                               |
| <b>Total</b>                              | <b>44,643,875</b>                 | <b>34,472,297</b>             |
| <b>7. Advertising</b>                     |                                   |                               |
| Branding                                  | 4,122,630                         | 2,583,060                     |
| Billboard advertising                     | 5,262,760                         | 3,914,240                     |
| Signage                                   |                                   |                               |
| Roadshows                                 | -                                 |                               |
| <b>Total</b>                              | <b>9,385,390</b>                  | <b>6,497,300</b>              |

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| <b>8. Hospital Fees &amp;</b>   |                    |                    |
| Level 4& 5 hospitals  | 618,550,575        | 639,958,404        |
| Level 1,2,& 3 hospitals ( Community Units, Dispensaries & Health centres) | 60,082,574         | 86,507,538         |
| Vocational Training centers (VTC)   | 13,242,725         | 17,257,490         |
| Others (Specify )   |                    | 188,341            |
| <b>Total</b>  | <b>691,875,874</b> | <b>743,911,773</b> |
| <b>9. Public Health Service Fees</b>                                      |                    |                    |
| Inspection of buildings/premises/Institutions                             |                    |                    |
| Inspection for issuance of hygiene license                                | 1,636,151          | 117,600            |
| Vaccination: Yellow fever, Typhoid, etc                                   |                    |                    |
| Applications for medical examination                                      |                    | 550                |
| Sanitation inspection for schools   |                    |                    |
| Public health permit  | 2,425,950          | 3,068,050          |
| Rodent Control/Fumigation   | -                  |                    |
| Others (Specify )   | -                  |                    |
| <b>Total</b>  | <b>4,062,101</b>   | <b>3,186,200</b>   |
| <b>10. Physical Planning and Development</b>                              |                    |                    |
| Building plans approval   | 7,596,392          | 1,365,970          |
| Occupational Permits  | 217,000            | 10,000             |
| Physical Planning   | 10,100             | 19,625             |
| Hoarding fees   |                    |                    |
| <b>Total</b>  | <b>7,823,492</b>   | <b>1,395,595</b>   |
| <b>11. Hire Of County Assets</b>  |                    |                    |
| Agricultural Mechanisation Services (AMS)                                 | 657,740            | 3,891,010          |
| Hire of County Stadium  | 40,000             | 20,000             |
| Conference facilities/Agricultural Training Centers (ATC)                 | 14,804,158         | 23,887,622         |
| <b>Total</b>  | <b>15,501,898</b>  | <b>27,798,632</b>  |
| <b>12. Conservancy Administration</b>                                     |                    |                    |
| Refuse disposal fees/Conservancy fees                                     | 13,892,012         | 11,711,973         |
| Dumpsite fees   |                    |                    |
| Sewerage fees   |                    |                    |
| Sale of seedlings   |                    |                    |
| Public cemetery   | 84,500             | 51,000             |
| Disposal of carcasses   |                    |                    |
| Noise control   | 52,600             | 28,600             |
| Others (Specify )   | -                  |                    |
| <b>Total</b>  | <b>14,029,112</b>  | <b>11,791,573</b>  |
| <b>13. Administration Control Fees and Charges</b>                        |                    |                    |
| Weights and measures  | 267,480            | 120,400            |
| Fire Services   | 22,498,135         | 18,752,758         |
| Liquor licenses   | 7,555,100          | 6,116,450          |
| Betting levy  |                    |                    |
| Others (Specify ) Payroll Product   | 10,372,331         |                    |
| <b>Total</b>  | <b>40,693,046</b>  | <b>24,989,608</b>  |
| <b>14. Other Fines, Penalties and Forfeitures</b>                         |                    |                    |
| Impounding Fees   | 724,300            | 127,920            |
| Penalty   |                    |                    |
| <b>Total</b>  | <b>724,300</b>     | <b>127,920</b>     |
| <b>15. Miscellaneous Receipts</b>   |                    |                    |
| Miscellaneous Income( Unclassified)                                       | 4,509,359          | 9,463,441          |
| Overpayment Recovery  | 522,229            | 547,037            |
| Other charges   | 246,300            |                    |
| Cooperative   | 219,485            |                    |
| Others (Specify ) Consolidated AIA  | 19,812,411         |                    |
| <b>Total</b>  | <b>25,309,785</b>  | <b>10,010,478</b>  |

**BUNGOMA COUNTY GOVERNMENT**  
**Consolidated Reports and Financial Statements**  
**For the Period ended June 30, 2024**

**Annex 7: Bank Reconciliation**

FO.30

| COUNTY GOVERNMENT OF BUNGOMA                                    |  |
|---|--|
| BANK RECONCILIATION STATEMENT AS AT 30TH JUNE, 2024             |  |
| ACCOUNT NAME: BUNGOMA COUNTY DEVELOPMENT, CENTRAL BANK OF KENYA |  |
| BANK ACCOUNT NO: 1000170921                                     |  |
| Add   | Balance as per cashbook on 30.06.2024              |
|   | Payments in the cashbook not in the bank statement |
| Less:   | Receipts in the cashbook not in the bank statement |
|   | Balance as per bank statement on 30.06.2024        |

I certify that I have verified the bank balances in the cashbook and the bank balance and confirm the above reconciliation is correct.

|             |             |       |
|-------------|-------------|-------|
| Prepared by | .....       | ..... |
| Signature   | Designation | Date  |
| Approved by | .....       | ..... |
| Signature   | Designation | Date  |

|             |   |                  |                    |
|-------------|---|------------------|--------------------|
| BANK:       | CENTRAL BANK OF KENYA                               |                  |                    |
| ACCOUNT:    | RECURRENT ACCOUNT                                   |                  |                    |
| ACCOUNT NO. | 1000171006  |                  |                    |
| MONTH:      | 30TH JUNE 2024                                      |                  |                    |
|             | Cash Book closing balance as at 30TH JUNE 2024      |                  | (1,815,835,997.65) |
| Add         | Receipts in the Bank not in the cashbook            |                  |                    |
|             | Payments in the Cashbook not in the Bank            | 1,815,836,453.90 |                    |
|             |   |                  | 456.25             |
| Less        | Receipts in the Cashbook not in the Bank            | -                |                    |
|             | Payments in the Bank not in the Cashbook            |                  |                    |
|             | Bank statement closing balance as at 30TH JUNE 2024 |                  | 456.25             |

|             |             |       |
|-------------|-------------|-------|
| Prepared by | .....       | ..... |
| Signature   | Designation | Date  |
| Approved by | .....       | ..... |
| Signature   | Designation | Date  |

**BUNGOMA COUNTY GOVERNMENT**  
**Consolidated Reports and Financial Statements**  
**For the Period ended June 30, 2024**

|   |  |               |
|---|--|---------------|
|   |  | FO.30         |
| COUNTY GOVERNMENT OF BUNGOMA                        |  |               |
| BANK RECONCILIATION STATEMENT AS AT 30TH JUNE, 2024 |  |               |
| ACCOUNT NAME: BUNGOMA COUNTY TRADE LOAN FUND        |  |               |
| BANK ACCOUNT NO: 1000715038                         |  |               |
|   |  |               |
| Balance as per cashbook on 30.06.2024               |  | 10,740,295.00 |
| Add   | Payments in the cashbook not in the bankstatement  | 0             |
|   |  | 10,740,295.00 |
| Less:   | Receipts in the cashbook not in the bank statement | -             |
| Balance as per bank statement on 30.06.2024         |  | 10,740,295.00 |

I certify that I have verified the bank balances in the cashbook and the bank balance and confirm the above reconciliation is correct.

Prepared by

|             |             |       |
|-------------|-------------|-------|
| .....       | .....       | ..... |
| Signature   | Designation | Date  |
| Approved by |             | ..... |
| .....       | .....       | ..... |
| Signature   | Designation | Date  |

|  |  |            |
|--|--|------------|
|  |  | FO.30      |
| COUNTY GOVERNMENT OF BUNGOMA                         |  |            |
| BANK RECONCILIATION STATEMENT AS AT 30TH JUNE, 2024. |  |            |
| ACCOUNT NAME: BUNGOMA COUNTY VILLAGE POLY PROJ       |  |            |
| BANK ACCOUNT NO: 1000368489                          |  |            |
|  |  |            |
| Balance as per cashbook on 30.06.2024                |  | 646        |
| Add  | Payments in the cashbook not in the bankstatement  | 140,000.00 |
|  |  | 140,646.00 |
| Less:  | Receipts in the cashbook not in the bank statement | -          |
| Balance as per bank statement on 30.06.2024          |  | 140,646.00 |

I certify that I have verified the bank balances in the cashbook and the bank balance and confirm the above reconciliation is correct.

Prepared by

|             |             |       |
|-------------|-------------|-------|
| .....       | .....       | ..... |
| Signature   | Designation | Date  |
| Approved by |             | ..... |
| .....       | .....       | ..... |
| Signature   | Designation | Date  |