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## **COUNTY GOVERNMENT OF BUNGOMA**

### **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. Carolyn 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**

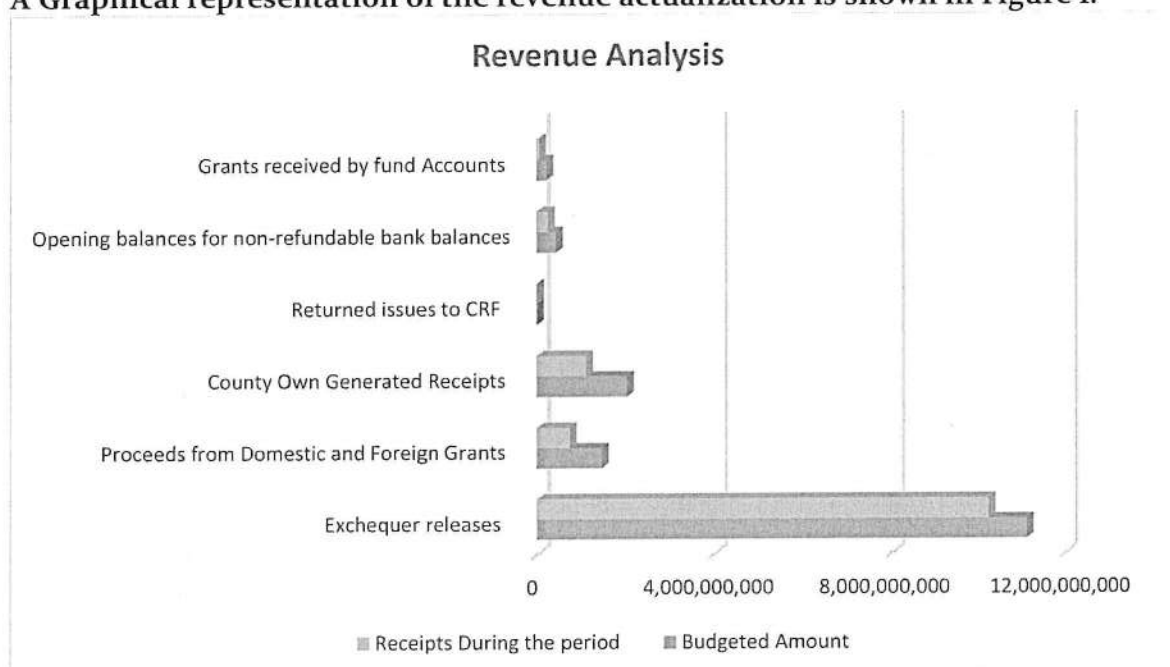
In the year ended 30 June 2024, the County had projected revenues of Kshs 15,243,651,077. Out of the projected revenue, below is the break down and revenues receipted within the period:

Revenue classification	Budgeted Amount	Receipts During the period	% realized
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.

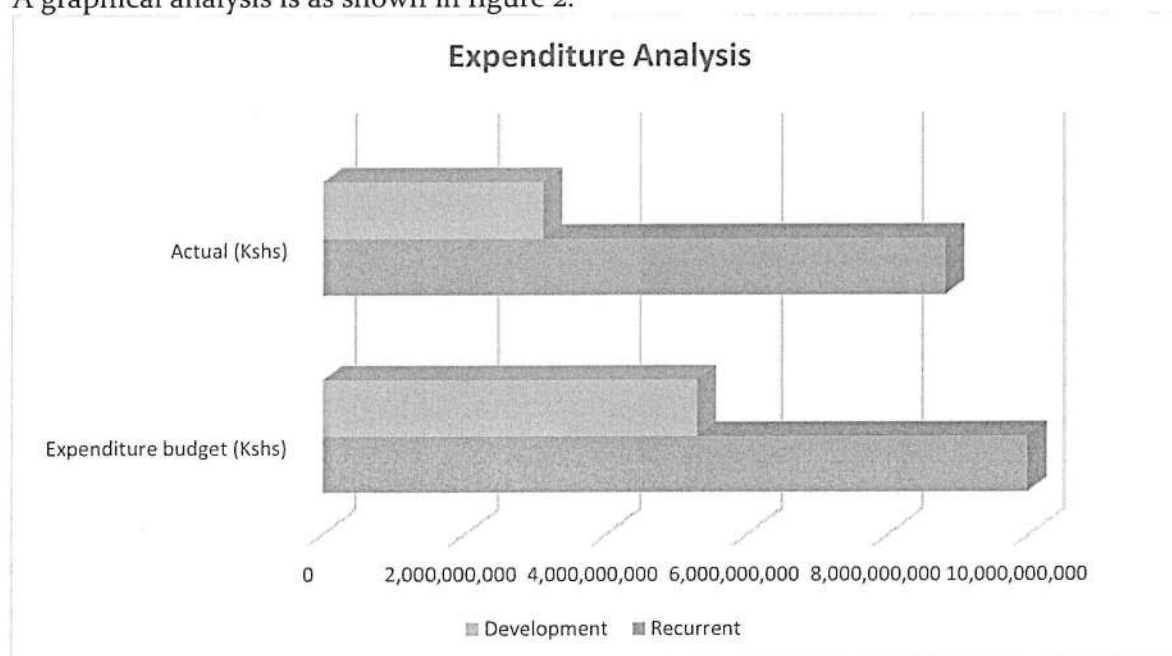
**Payments**

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.



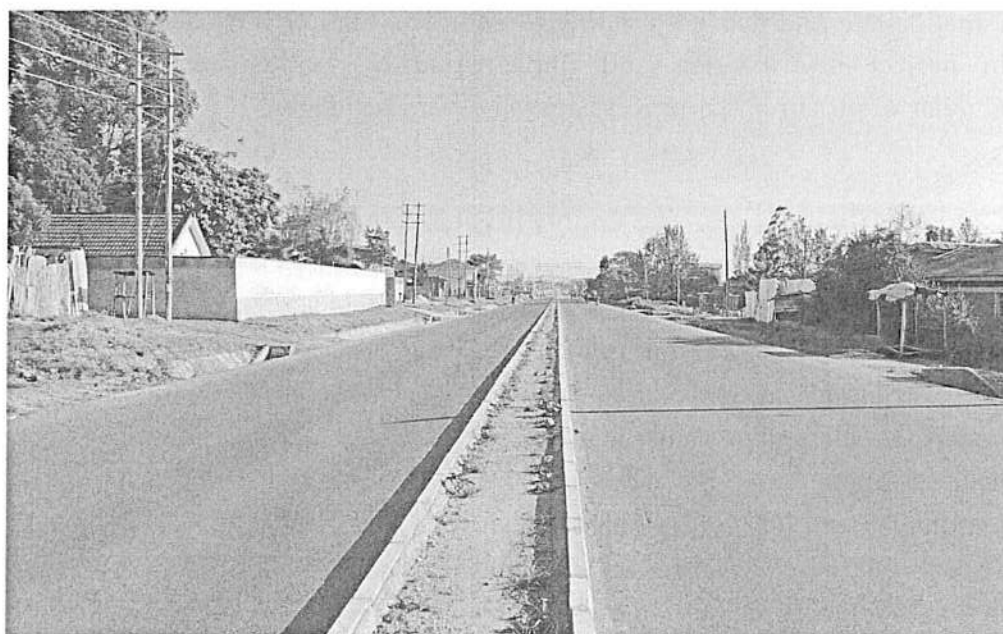
**Figure 1: Mother and Baby wing at Bungoma County Referral**



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



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



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



**Figure 5: Subsidized farm inputs**

### **Value-for-money achievements**

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

### **Challenges**

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

### **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**

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

		Period ended June 2024 Kshs	Comparative Period Kshs
	Note		
<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 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 Impi	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 retenti	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**

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

STATEMENT OF CASH FLOWS	Period ended June 2024		Comparative Period
	Note	Kshs	Kshs
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>Receipts from operating income</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
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>
<b>Payments for operating expenses</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
Other Payments	11	120,370,071	
		<b>9,800,882,720</b>	<b>10,141,888,196</b>
<b>Adjusted for:</b>			
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
<b>Total Adjustments</b>		<b>(49,422,924)</b>	<b>35,138,713</b>
<b>Net cash flows from operating activities</b>		<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)
<b>Net cash flows from investing activities</b>		<b>(2,091,872,220)</b>	<b>(2,412,128,282)</b>
<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:

.....  
**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 Kshs a	Adjustments Kshs b	Final Budget Kshs c=a+b	Actual on Comparable Basis Kshs d	Budget utilization difference Kshs e=c-d	% of Utilization Kshs f=d/c %
<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	718,050,812	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>	<b>14,032,209,500</b>	<b>1,211,441,577</b>	<b>15,243,651,077</b>	<b>12,350,625,117</b>	<b>2,893,025,961</b>	<b>81%</b>
<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	1,274,930,787	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	2,001,872,220	832,874,627	72%
Other Payments	189,528,284	49,942,505	239,470,789	120,370,071	119,100,718	50%
<b>TOTAL</b>	<b>14,032,209,500</b>	<b>1,211,441,577</b>	<b>15,243,651,077</b>	<b>11,892,754,940</b>	<b>3,350,896,137</b>	<b>78%</b>
<b>SURPLUS/DEFICIT</b>				<b>457,870,177</b>	<b>(457,870,177)</b>	

(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:

.....  
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**Chief Officer -Finance**

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**CPA Ambrose Makokha**  
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**BUNGOMA COUNTY GOVERNMENT**  
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**for the Period ended June 30, 2024**

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	7,418,101,004	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	41,291,199	28%
County Own Generated Receipts	1,826,604,423	124,721,908	1,951,416,331	1,099,396,441	852,019,890	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>1,303,550,956</b>	<b>87%</b>
<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	2,276,188,079	523,008,563	2,799,196,642	2,675,296,753	123,899,889	96%
Transfers to Other Government Units	1,071,362,230	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	33,552,563	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>685,943,271</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>(o)</b>	<b>(140,003,953)</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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**Robert Simiyu**  
**Chief Officer -Finance**

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

**BUNGOMA COUNTY GOVERNMENT**  
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**for the Period ended June 30, 2024**

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

Receipt/Expense Item	Original Budget Kshs a	Adjustments Kshs b	Final Budget Kshs c=a+b	Actual on Comparable Basis Kshs d	Budget utilization difference Kshs e=c-d	% of Utilization Kshs 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	689,445,756	732,932,688	1,405,501,421	711,468,614	694,032,808	51%
County Own Generated Receipts	216,672,440	(137,815,918)	78,856,522	-	78,856,522	0%
Returned issues to CRF			-	227,327	(227,327)	-
Opening balances for non-refundable	-	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>5,284,307,323</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 Unit	82,901,448	68,836,202	151,737,650	107,995,115	43,742,535	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>5,284,307,323</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 Makokha**  
**Head of Accounting**  
**Unit**  
**ICPAK M/No. 7929**



**BUNGOMA COUNTY GOVERNMENT**  
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**II. Budget Execution by Programmes and Sub-Programmes**

Programme	Original Budget		Supplementary Estimates	Approved Estimates		Actual Expenditure as of June 2024		Total Expenditure	Absorption Rate (%)
	Original Budget estimates FY 2023/24			Total Budget estimates		Recurrent Expenditure	Development Expenditure		
AGRICULTURE, LIVESTOCK, FISHERIES AND COOPERATIVE DEVELOPMENT									
Programme 1: General Administration, planning and support s	384,206,992	(23,274,939)		360,932,053		281,694,609	-	281,694,609	78%
S.P 1.1 Administrative and Support Services	27,378,650	1,900,000		29,278,650		28,643,591		28,643,591	98%
S.P 1.2 Human Resource Management and Development.	333,213,299	(7,522,379)		325,690,920		247,935,975		247,935,975	76%
S.P 1.3 Policy, Legal and Regulatory Framework	7,600,000	(6,752,560)		847,440		-		-	0%
S.P 1.4 Planning and financial Management	4,615,043	(2,000,000)		2,615,043		2,615,043		2,615,043	100%
S.P 1.5 Sector Coordination	4,000,000	(2,900,000)		1,100,000		1,100,000		1,100,000	100%
S.P 1.6 Leadership and Governance	2,000,000	(2,000,000)		-		-		-	0%
S.P 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	325,780,000	(155,930,000)		169,850,000		-	93,927,315	93,927,315	55%
S.P 2.1 Agricultural extension and training services	5,000,000	-		5,000,000			4,500,000	4,500,000	90%
S.P 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 s	10,000,000	-		10,000,000			9,230,257	9,230,257	92%
Programme 3: Livestock development and management	24,600,000	(12,000,000)		12,600,000		2,345,500	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		2,345,500	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			3,000,000	3,000,000	75%
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		641,730,703		85,555,332	398,549,978	484,105,310	75%
NARIGP	280,000,000	280,327,654		560,327,654		79,411,038	382,454,141	461,865,179	82%
ASDSP II	5,344,642	65,558,407		70,903,049		6,144,293	16,095,837	22,240,130	31%
Ward Based Projects	21,257,200	(10,757,200)		10,500,000			-	-	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**  
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**for the Period ended June 30, 2024**

HEALTH AND SANITATION								
Programme 1: General Administration Planning and Support Se								
SP 1.1 Health Administrative and support services	3,264,275,135	(73,728,495)	3,190,536,640	2,504,991,502	125,805,555	-	2,630,797,057	82%
SP 1.2 Leadership and Governance.	126,916,175	61,173,929	188,090,104	141,383,418	32,444,859	-	173,828,277	92%
SP 1.3 Health Policy	34,500,000	-	34,500,000	-	-	-	-	0%
SP 1.4 Human resource management	4,000,000	-	4,000,000	-	-	-	-	0%
SP 1.5 Infrastructural development	2,667,072,520	95,289,138	2,762,361,658	2,363,608,083	93,360,697	-	2,363,608,083	86%
Programme 2: Preventive and Promotive								
SP 2.1 Communicable and Non-communicable disease control	431,786,440	(230,201,562)	201,584,878	591,844,233	-	-	591,844,233	46%
SP 2.2 Community health strategy	543,177,061	129,718,401	672,895,462	17,545,302	88%	-	17,545,302	88%
SP 2.3 Health promotion	20,000,000	-	20,000,000	5,600,000	5,600,000	-	5,600,000	100%
SP 2.4 Reproductive, Maternal, Newborn, Child, And Adolescent Heal	5,600,000	-	5,600,000	3,000,000	3,000,000	-	3,000,000	100%
SP 2.5 public health and sanitation	3,000,000	-	3,000,000	15,000,000	15,000,000	-	15,000,000	100%
SP 2.6 Specialized materials and supplies	22,227,354	1,131,928	23,359,282	13,422,480	57%	-	13,422,480	57%
Programme 3: Curative Health Services								
SP 3.1 Routine medical services	477,349,797	128,586,473	605,936,180	537,276,451	89%	-	537,276,451	89%
Grants: DANIDA/UNICEF	136,949,177	-	136,949,177	44,232,997	32%	-	44,232,997	32%
Total Expenditure	95,171,405	-	95,171,405	44,232,997	106%	-	44,232,997	106%
	41,777,772	-	41,777,772	3,141,068,731	82%	-	3,266,874,286	82%
ROADS AND PUBLIC WORKS								
Programme 1: General Administration, Planning, and Support								
SP 1.1 Capacity Development and Motivation	130,714,030	(1,250,436)	129,463,594	91,601,016	16,064,577	-	107,665,593	83%
SP 1.2 Administration Services	83,090,095	18,031,235	101,121,330	73,149,058	16,064,577	-	89,213,635	88%
SP 1.3 Financial Services, Planning and Stewardship	32,897,215	(9,281,671)	23,615,544	18,451,958	78%	-	18,451,958	78%
Programme 2: Transport Infrastructure Development and Mana								
SP 2.1 Construction of Roads Bridges and Drainage Works	14,726,720	(10,000,000)	4,726,720	-	965,553,845	-	965,553,845	88%
SP 2.2 Maintenance of Roads	1,261,637,320	(169,359,000)	1,092,278,320	-	834,582,276	-	834,582,276	88%
Programme 3: Building Standards and Quality Assurance	1,089,137,320	(142,359,000)	946,778,320	145,500,000	130,971,569	-	130,971,569	90%
SP 3.1 Building Standards and Research	172,500,000	(27,000,000)	145,500,000	-	-	-	-	0%
Total Expenditure	4,275,000	20,525,000	24,800,000	91,601,016	981,618,422	-	1,073,219,438	86%
	4,275,000	20,525,000	24,800,000	-	-	-	-	0%
	1,396,626,350	(150,084,436)	1,246,541,914	-	-	-	-	0%
EDUCATION AND VOCATIONAL TRAINING								
Programme 1: General Administration Planning and Support Se								
SP 1.1 Salaries and allowances	1,198,551,732	24,144,571	1,222,696,303	1,109,942,050	16,478,079	-	1,126,420,129	92%
SP 1.2 Policy formulation	1,177,797,695	4,183,218	1,181,980,913	1,091,005,099	92%	-	1,091,005,099	92%
SP 1.3 Administration and support services	8,913,861	(8,913,861)	-	-	-	-	-	0%
Programme 2: Early Childhood Development Education								
Sp 2.1 Quality Assurance and Standards	11,840,176	28,875,214	40,715,390	18,936,951	16,478,079	-	35,415,030	87%
Sp 2.2 Curriculum	22,000,000	(16,000,000)	6,000,000	-	5,973,705	-	5,973,705	100%
Sp 2.3 learning materials	2,000,000	(2,000,000)	-	-	-	-	-	0%
Sp 2.4 Monitoring and evaluation	2,000,000	(2,000,000)	-	-	-	-	-	0%
Sp 2.5 Infrastructure development	5,000,000	(5,000,000)	-	-	-	-	-	0%
	3,000,000	(3,000,000)	-	-	-	-	-	0%
	10,000,000	(4,000,000)	6,000,000	-	5,973,705	-	5,973,705	100%

**BUNGOMA COUNTY GOVERNMENT**  
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Programme 3: Education Support Programme	357,064,080	37,500,000	394,564,080	18,277,610	274,810,751	203,118,361	74%
SP 3.1 Education support and bursary scheme	160,000,000	45,000,000	205,000,000		191,312,575	191,312,575	93%
SP 3.2 VTC Capitation	72,444,080	(7,500,000)	64,944,080	18,277,610		18,277,610	28%
SP 3.3 VTC infrastructure development		30,000,000	30,000,000			-	0%
SP 3.4 School Feeding Programme	30,000,000	(30,000,000)				-	0%
SP 3.5 Ward Based Projects	94,620,000	-	94,620,000		83,528,176	83,528,176	88%
Programme 4: VTC General administration Planning and Policy	9,156,528	1,265,202	10,421,730	7,805,992	-	7,805,992	75%
SP 4.1 Policy formulation	2,211,128	(1,445,226)	765,902			-	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%
TOTAL	1,628,773,340	46,909,773	1,675,682,113	1,136,025,651	316,152,536	1,452,178,187	87%
<b>FINANCE AND ECONOMIC PLANNING</b>							
Programme 1: General Administration, Planning and Support Services	849,075,299	164,437,525	1,013,512,824	892,967,688	72,971,352	965,939,040	95%
SP 1.1 Personnel costs	418,953,350	(20,801,535)	398,061,815	355,655,863		355,655,863	89%
SP 1.2 Administration Services	222,446,303	238,305,438	460,751,741	383,720,138	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 Infrastructural Development; Project Supervision	5,400,000	(5,400,000)				-	0%
Programme 2: County Planning Management	87,475,271	37,556,000	125,031,271	120,978,296	-	120,978,296	97%
SP 2.1 Economic Policy and County Planning Services	21,595,966	4,500,000	26,095,966	23,689,966		23,689,966	91%
SP 2.2 Budgeting	42,257,695	41,031,000	83,288,695	81,695,441		81,695,441	98%
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	4,123,930	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	37,955,528	-	37,955,528			-	0%
Total Expenditure	1,263,723,407	256,533,186	1,520,256,593	1,122,628,732	105,871,352	1,228,500,083	81%



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TRADE AND INDUSTRIALISATION								
Programme 1: General Administration and Support Services		29,269,945	-	19,694,528	48,964,473	24,983,629	19,940,187	-
SP 1.1 Human Resource Development and Management		22,613,621	(3,404,966)	(3,404,966)	19,208,655	18,909,400		44,923,816
SP 1.2 Planning and Support Services		2,368,673	(2,368,673)	(2,368,673)	-			18,909,400
SP 1.3 Administrative Services		4,287,651	25,468,167	25,468,167	29,755,818	6,074,228	19,940,187	-
Programme 2: Trade and Enterprise Development		115,679,933	49,993,600	49,993,600	165,673,533	-	39,631,856	26,014,416
SP 2.1 Business Loan		115,679,933	49,993,600	49,993,600	165,673,533	-	39,631,856	39,631,856
Programme 3: Market Infrastructure Development and Management		96,062,500	76,273,500	76,273,500	172,336,000	-	128,045,118	128,045,118
SP 3.1 Market Infrastructure		43,500,000	80,500,000	80,500,000	124,000,000		85,639,736	85,639,736
SP 3.2 Ward Based Projects		48,336,000	-	-	48,336,000		42,405,382	42,405,382
SP 3.3 Project Supervision		4,226,500	(4,226,500)	(4,226,500)	-			-
Total Expenditure		241,012,378	145,961,628	145,961,628	386,974,006	24,983,629	187,617,162	212,600,790
ENERGY								
Programme 1: General Administration and Support Services		14,751,401	21,471,015	21,471,015	36,222,416	20,759,187	-	-
SP 1.1 Human Resource Development and Management		4,219,452	-	-	4,219,452	2,351,397		20,759,187
SP 1.2 Planning and Support Services		4,087,361	(3,500,000)	(3,500,000)	587,361			2,351,397
SP 1.3 Administrative Services		6,444,588	24,971,015	24,971,015	31,415,603	18,398,790		18,398,790
Programme 2: Energy Development and Management		101,000,000	(44,993,600)	(44,993,600)	56,006,400	-	51,957,470	51,957,470
SP 2.1 Energy access		10,050,000	(4,050,000)	(4,050,000)	6,000,000		4,999,170	4,999,170
SP 2.2 Project Supervision		950,000	(950,000)	(950,000)	-			-
SP 2.3 RREC		90,000,000	(39,993,600)	(39,993,600)	50,006,400	20,759,187	46,958,300	46,958,300
Total Expenditure		115,751,401	(23,522,585)	(23,522,585)	92,228,816	20,759,187	51,957,470	72,707,657
INDUSTRY								
Programme 1: General Administration and Support Services		8,977,520	(1,905,743)	(1,905,743)	7,071,777	3,523,500	-	3,523,500
SP 1.1 Human Resource Development and Management		1,885,920	-	-	1,885,920			-
SP 1.2 Planning and Support Services		2,643,200	(2,643,200)	(2,643,200)	-			-
SP 1.3 Administrative Services		4,448,400	737,457	737,457	5,185,857	3,523,500		3,523,500
Programme 2: Industrial Investment and Development		200,000,000	150,000,000	150,000,000	350,000,000	-	66,889,347	66,889,347
SP 2.1 Industrial Development		200,000,000	150,000,000	150,000,000	350,000,000		66,889,347	66,889,347
Total Expenditure		208,977,520	148,094,257	148,094,257	357,071,777	3,523,500	66,889,347	70,412,847
Grand Total Expenditure		565,741,299	270,533,300	270,533,300	836,274,599	49,257,316	306,463,979	355,721,294
LANDS, URBAN AND PHYSICAL PLANNING								
Programme 1: General Administration, Planning and Support s		52,265,191	8,002,456	8,002,456	60,267,647	37,012,790	7,004,785	44,017,575
SP 1.1 Human resource management		27,975,396	(1,338,132)	(1,338,132)	26,637,264	20,941,505		20,941,505
SP 1.2 Administrative and support services		12,129,145	18,171,083	18,171,083	30,300,228	16,071,285	7,004,785	23,076,070
SP 1.3 Capacity Building		610,200	(610,200)	(610,200)	-			-
SP 1.4 Land Registration		5,000,000	(5,000,000)	(5,000,000)	-			-
SP 1.5 Planning and Financial Management		1,641,250	(1,641,250)	(1,641,250)	-			-
SP 1.6 Policy and legal framework		4,909,200	(1,579,045)	(1,579,045)	3,330,155			-

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Programme 2: Land Development and Management		31,203,900	6,585,125	37,789,025	-	15,723,216	15,723,216	42%
SP 2.1 Physical and Land Use Plans		7,637,625	-	7,637,625	-	-	-	0%
SP 2.2 Project Supervision		3,414,875	6,585,125	10,000,000	-	-	-	0%
SP 2.3 Ward Based Projects		20,151,400	-	20,151,400	-	15,723,216	15,723,216	78%
Total Expenditure.		83,469,091	14,587,581	98,056,672	37,012,790	22,728,001	59,740,791	61%
HOUSING								
Programme 1 General Administration, Planning and Support services		17,329,600	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		5,285,415	14,481,575	19,766,990	19,321,769	-	19,321,769	98%
SP 3: Planning and Financial Management		1,844,125	-	1,844,125	-	-	-	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%
Total Expenditure		147,329,600	35,781,505	183,111,105	28,158,343	-	179,458,273	98%
BUNGOMA MUNICIPALITY								
Programme 1: General Administration, Planning and Support services		28,745,800	(5,720,727)	23,025,073	20,723,562	-	20,723,562	90%
SP 1.1: Salaries and Personnel Emoluments		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	6,321,225	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%
Sub Programme Total		81,812,000	(13,412,000)	68,400,000	-	8,648,635	8,648,635	13%
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%
Total Expenditure		216,257,800	(24,132,727)	192,125,073	20,723,562	59,770,351	80,493,913	42%
KIMILILI MUNICIPALITY								
Programme 1: Urban Governance		39,439,632	-	39,439,632	27,578,770	-	27,578,770	95%
SP1: General Admn planning and support services (Inclusive of salary)		25,888,464	(10,654,242)	15,234,222	13,767,725	-	13,767,725	90%
SP2: Human resource		13,551,168	259,877	13,811,045	13,811,045	-	13,811,045	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: Infrastructure, Housing and public works		112,000,000	9,654,740	121,654,740	-	38,197,290	38,197,290	31%
Total Expenditure		151,439,632	(739,625)	150,700,007	27,578,770	38,197,290	65,776,060	44%
COUNTY PUBLIC SERVICE BOARD								
Programme 1: General Administration, Planning and Support services		50,736,188	(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%
Total Expenditure	74,641,488	(11,788,935)	62,852,553	41,465,711	-	41,465,711	66%
<b>PUBLIC SERVICE MANAGEMENT AND ADMINISTRATION:</b>							
Programme 1: General Administration, Planning and Support S	761,572,422	124,177,738	887,750,160	638,279,322	29,256,163	657,535,486	74%
SP 1.1 Salaries	394,636,934	34,360,958	428,997,892	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	41,326,038	34,740,777	76,066,755	70,021,224	-	70,021,224	92%
SP 1.5 Contracted security and cleaning services	67,179,450	4,000,000	71,179,450	70,935,422	-	70,935,422	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	61%
SP 1.8 National holidays	10,000,000	-	10,000,000	-	-	-	0%
SP 1.9 Infrastructure Development	50,000,000	(4,493,937)	45,506,063	-	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	95%
Programme 2: Public Participation, Civic Education and outrea	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 transformati	10,000,000	-	10,000,000	-	-	-	0%
SP 3.1 Service Delivery and Organizational Transformation	10,000,000	-	10,000,000	-	-	-	0%
Total Expenditure	781,572,422	124,177,738	905,750,160	633,279,322	29,256,163	661,535,486	73%
<b>OFFICE OF THE COUNTY SECRETARY AND COUNTY ATTORNEY</b>							
Programme 1: General Administration, Planning and Support S	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	32%
SP 1.5 Administration support	3,500,000	16,156,720	19,656,720	19,747,419	-	19,747,419	100%
Programme 2: General Administration, Planning and Support S	12,000,000	1,759,000	13,759,000	11,196,128	-	11,196,128	81%
SP 2.1 Utilities	500,000	(150,000)	350,000	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	59%
SP 2.4 Legal fees	6,000,000	1,500,000	7,500,000	7,364,069	-	7,364,069	98%
Total Expenditure	25,800,000	8,065,720	33,865,720	31,089,344	-	31,089,344	92%
GRAND Total Expenditure	807,372,422	132,243,458	939,615,880	663,368,666	29,256,163	692,624,830	74%

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GENDER AND CULTURE									
Programme 1: General Administration, planning and support services									
SP 1.1 Compensation to Employees	43,821,159	4,005,392	47,826,551	42,857,861	958,513	-	43,816,374	92%	
SP 1.2 Planning and Budgeting	28,972,440	5,935,513	34,907,953	31,984,863	-	-	31,984,863	92%	
SP 1.3 Utility for office operations	2,500,000	(1,865,428)	634,572	-	-	-	-	0%	
SP 1.4 Administrative service management	500,000	-	500,000	-	-	-	-	0%	
Programme 2: Cultural Development and Management									
SP 2.1 Participate in kikosca and ealasca games	11,848,719	(64,693)	11,784,026	10,872,997	958,513	11,831,510	100%		
SP 2.2 Participate Kenya music cultural festival	43,715,791	(6,272,000)	37,443,791	28,917,542	7,303,696	36,221,238	97%		
SP 2.3 Hold herbal medicine day	18,147,000	11,728,000	29,875,000	28,917,542	-	-	28,917,542	97%	
SP 2.4 Liquor and licensing enforcement exercise	500,000	(500,000)	-	-	-	-	-	0%	
SP 2.5 Construction of Sanga'lo Multipurpose Hall	500,000	(2,000,000)	-	-	-	-	-	0%	
SP 2.6 Youth Programme	21,440,351	(15,000,000)	6,440,351	6,344,642	-	6,344,642	99%		
Programme 3: Gender Equity and Social Protection									
SP 3.1 Operations of GTWG	1,128,440	-	1,128,440	959,054	-	959,054	85%		
SP 3.2 Gender based violence response programs(16 days of activism)	39,343,958	-	39,343,958	-	11,433,103	11,433,103	29%		
SP 3.3 Mark and celebrate international Womens Day	1,500,000	-	1,500,000	-	-	-	0%		
SP 3.4 Mark and celebrate international Disability day	2,000,000	-	2,000,000	-	-	-	0%		
SP 3.5 Disability Empowerment program	2,000,000	-	2,000,000	-	-	-	0%		
SP 3.6 Women Empowerment program	1,000,000	-	1,000,000	-	-	-	0%		
Total	12,317,615	-	12,317,615	-	-	-	-	0%	
	20,526,343	-	20,526,343	-	11,433,103	11,433,103	56%		
	126,880,908	(2,266,608)	124,614,300	71,775,403	19,695,312	91,470,715	73%		
YOUTH AND SPORTS									
Programme 1: General Administration, planning and support services									
SP 1.1 Compensation to Employees	24,284,371	5,206,794	29,491,075	21,302,918	3,999,998	25,302,916	86%		
SP 1.2 Planning and Budgeting	11,654,874	1,676,578	13,331,452	10,383,008	-	10,383,008	78%		
SP 1.3 Utility for office operations	1,300,000	(469,874)	830,126	-	-	-	0%		
SP 1.4 Administrative service management	520,000	-	520,000	-	-	-	0%		
Programme 2: Sports and Talent Development									
SP 2.1 Construction of phase 1 Masinde Muliro stadium	10,809,497	4,100,000	14,809,497	10,919,910	3,999,998	14,919,908	101%		
SP 2.2 Completion and equipping of phase 1 and phase 11 of High Altitude	55,300,000	42,700,000	98,000,000	-	87,990,937	87,990,937	90%		
SP 2.3 Boards and Committees (Operations Cost)	36,000,000	40,000,000	76,000,000	74,677,585	-	74,677,585	98%		
Programme 3: Sports and Talent Development									
SP 3.1 Sports Facility development and management	19,000,000	3,000,000	22,000,000	-	13,313,352	13,313,352	61%		
SP 3.2 Project supervision	300,000	(300,000)	-	-	-	-	0%		
SP 3.3 Youth Empowerment fund	45,198,528	1,785,798	46,984,326	-	25,951,328	25,951,328	55%		
Total	10,000,000	7,300,000	17,300,000	-	-	-	0%		
	5,514,202	(5,514,202)	-	-	-	-	0%		
	29,684,326	-	29,684,326	21,302,918	117,942,264	139,245,182	87%		
	124,782,899	49,692,502	174,475,401	-	-	-	80%		
GOVERNOR'S AND DEPUTY GOVERNORS OFFICE									
Programme 1: General administration, planning and support services									
SP 1.1 County budget and economic forum	299,242,799	106,488,899	405,731,698	392,779,530	-	392,779,530	97%		
SP 1.2 Public consultative meetings	3,000,000	-	3,000,000	3,000,000	-	3,000,000	100%		
SP 1.3 Feasibility Studies/ advisory services	15,000,000	-	15,000,000	15,000,000	-	15,000,000	100%		
SP 1.4 Utilities	2,000,000	(2,000,000)	-	-	-	-	0%		
SP 1.5 Operations and other departmental programs	9,347,663	(9,347,663)	-	165	-	165	0%		
SP 1.6 Maintenance	45,665,466	90,633,083	136,299,149	132,474,173	-	132,474,173	97%		
SP 1.7 Salaries and gratuity	14,000,000	-	14,000,000	13,872,643	-	13,872,643	99%		
	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 Agencies	20,000,000	21,000,000	41,000,000	39,558,561	-	39,558,561	96%
Programme 3: County Strategic and Service Delivery Coordination	85,000,000	(98,000,000)	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	(10,000,000)	-	-	-	-	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%
OFFICE OF THE DEPUTY GOVERNOR							
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%
TOTAL EXPENDITURE	431,579,382	49,488,899	481,068,281	460,646,838	-	460,646,838	96%
ENVIRONMENT, TOURISM AND CLIMATE CHANGE							
Programme 1: General Administration Planning and support Services	37,238,987	(1,779,817)	35,459,170	29,140,505	-	29,140,505	82%
SP 1.1 Human Resources Management	29,018,987	(1,236,681)	27,782,306	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	6,489,634	-	6,489,634	85%
Programme 2: Protection and conservation of the environment	245,000,000	75,365,154	320,365,154	320,559,337	-	320,559,337	100%
SP 2.1 Dumpsite Management	5,000,000	(5,000,000)	-	-	-	-	0%
SP 2.2 Waste management and control	240,000,000	80,365,154	320,365,154	320,559,337	-	320,559,337	100%
Programme 3: climate change coordination and management	227,000,000	195,892,828	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	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%
Grand Totals	509,738,987	268,978,165	778,717,152	358,373,688	28,699,454	387,073,143	50%
WATER AND NATURAL RESOURCE							
Programme 1: General Administration Planning and support Services	65,732,119	11,873,131	77,605,250	55,006,202	13,707,824	68,714,026	86%
SP 1.1 Human Resources Management	38,953,975	(2,681,962)	36,272,013	29,565,566	-	29,565,566	82%
SP 1.2 Planning and support services	26,778,144	14,555,093	41,333,237	25,440,636	13,707,824	39,148,460	95%
Programme 2: Water and Sanitation development and management	236,907,891	(43,265,746)	193,642,145	-	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	-	3,887,991	3,887,991	57%
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	-	18,682,731	18,682,731	93%
SP 2.5 Ward based projects	166,831,400	-	166,831,400	55,006,202	156,066,731	156,066,731	94%
Grand Total	302,640,010	(31,392,615)	271,247,395	7,715,161,778	192,345,277	247,351,479	91%
GRAND TOTAL EXPENDITURE	12,877,945,822	1,081,729,376	13,959,675,198	7,715,161,778	3,003,948,074	10,719,109,852	77%
County Assembly	1,154,263,678	129,712,202	1,283,975,880	1,132,338,166	93,010,115	1,225,248,281	95%
Grand Total.	14,032,209,500	1,211,441,578	15,243,651,078	8,847,399,944	3,096,958,189	11,944,358,133	78%
Imprest				51,603,193		51,603,193	
Net Amount In Fs				8,795,796,751	3,096,958,189	11,892,754,940	



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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.



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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.

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

**4. Own Source Revenue**

	Period ended June 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 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 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>



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

**7. Use of Goods and Services**

	Period ended June 2024	Comparative Period
	Kshs	Kshs
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**

Description	Period ended June 2024	Comparative Period
	Kshs	Kshs
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**

Description	Period ended June 2024	Comparative Period
	Kshs	Kshs
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>

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

**10. Social Security Benefits**

Description	Period ended June 2024	Comparative Period
	Kshs	Kshs
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**

	Period ended June 2024	Comparative Period
	Kshs	Kshs
<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 Machinery	47,459,149	45,732,285
Purchase of Certified Seeds, Breeding Stock and Live Animals	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**

	Period ended June 2024	Comparative Period
	Kshs	Kshs
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>

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

**13. Bank Balances**

	Amount in bank account currency	Indicate whether recurrent or development, deposits, receipts, etc	Period ended June 2024	2022- 2023
Name of Bank, Account No. & Currency			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 Programme	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-1000739118	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 100113676000	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. Chwele 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 Account	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 Account	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	,077000039017	FUND	321,462	321,462
47. Family Bank-UDG- Bungoma Municipality	,077000039018	FUND	12,264,460	12,264,460
48. Family Bank-Retention Account- BGm	,0770000042514	FUND	2,912,410	2,912,410
49. Family Bank- kimilili Municipality Urban Devel	77000039020	FUND	6,427,715	6,427,715
50 Family Bank- Kimilili Municipality Special Purp	77000042513	FUND	1,667,785	1,667,785

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

51. Central Bank of Kenya - Bungoma County Asse	1000283041	Development	1	1
52. Bungoma County Mabanga Atc 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 Fun	3,712	3,712
63. Cooperative Bank of Kenya	01141536727201	Youth, women & dis Fun	152,499	152,499
64. Cooperative Bank of Kenya	01141536727100	Youth, women & dis Fun	24,752	24,752
65. Cooperative Bank of Kenya	01141536727101	Youth, women & dis Fun	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 2024	2022- 2023
	Kshs	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 2024	2022- 2023
	Ksh	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	
Toursim	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 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 audited financial statements	Adjustments during the year relating to prior periods	Adjusted 2022/23 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 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 2024	2022- 2023
	KShs	KShs
Payables as at 1 <sup>st</sup> July 2023 (a)	272,608,533	298,006,098
Payables as at 30 <sup>th</sup> 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 2022/2023	Additions for the period	Paid during the period	Balance b/f 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
				ksh	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	01141049074300	COOP	78,225	124,274
9	Kaptanai Dispensary	01141049045200	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	1141096544700	COOP	1,016	929
18	Sango Naitiri Dispensary	1141688382400	COOP	402	761
19	Sirakaru Dispensary	01141085193000	COOP	295	30,857
20	Lukhuna Dispensary	01141085068000	COOP	1,264	167,879
21	Mihuu 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	1112690573	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	Lucho 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	01141411179000	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	01141687659500	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	Tulienge 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	Chepkitala Disp	1274140617	KCB	231	81,252
129	Khachonge Disp	1253001987	KCB	-	841
130	Misemwa Disp	1281171026	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	Eluuya 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	1118973461	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	88	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	Muteremukovtc	1238473288	KCB	127	253
81	Muteremukovtc	1254144951	KCB	4,455	5,898
82	Muteremukovtc	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	Namirembevte	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	12,731
97	Sikulu Vtc	01141470179700	CO-OP	932	26,563
98	Sinoko Aia Collection	1154108074	KCB	8,091	5,279



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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	Wamunyi 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>			<b>-</b>	
150	Mitua Vocational Training Centre	1141687167500	CO-OP	53,368	291,458
151	Bulondo Vocational Training Centre	1286889928	KCB	-	
152	Chebwek 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 Q1	Dec Q2	Mar Q3	Jun Q4	Cumulative Amount	Comparative Prior period
	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	101,603,914	650,519,287	850,521,133	971,171,131
Social Security Benefits	-	24,734,020	243,600	12,843,094	37,820,714	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	-		4000000	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>62,128,702</b>	<b>711,791,153</b>	<b>824,905,512</b>	<b>157,969,766</b>	<b>- 649,120,685</b>

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

Period (2023/24)	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
County Executive -Rec	1,561,680,842	1,510,676,744	1,460,748,429	2,251,192,017	6,784,298,032
County Executive -Dev	20,754,740	321,146,412	209,557,376	1,822,521,154	2,373,979,682
County Assembly -Rec	170,916,267	344,131,963	199,724,633	417,465,303	1,132,238,166
County Assembly -Dev	24,746,860		33,089,254	35,174,001	93,010,115
Special Purpose A/c					-
World Bank-NARIGP-State Department of Crop Development				4,729,897	4,729,897
IDA World Bank National Agricultural Value Chain Development Project (NAVCDP) -State Department of Crop Development				200,112,952	200,112,952
Industrial Park and Aggregation			50,000,000	98,269,000	148,269,000
DANIDA - Universal Healthcare in Devolved Units Programme	28,609,313			32,295,099	60,904,412
(IDA) World Bank Credit-Financing locally Led climate programme (FFLoCA) 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
World 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. A2/A2 IP39	Supplier Of Goods or Services	Department	Contract no. / IPO/ ISO	Comment	Balance at the beginning of the year July 2023	Amount paid During the year 2023/2024	Outstanding Balance June 2024
	<b>Construction Of Buildings</b>				<b>a</b>	<b>c</b>	<b>d=a-b-c</b>
1	M/s meresi engineering works	Agriculture & livestock	912245/2021/2022	Renovation of mbakalo coffee ware	3,817,500	1,800,000	2,017,500
2	lowk 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/06/ALFIC/203/2018-2019	Proposed renovation works	984,840		984,840
4	Skyport logistics	Agriculture & livestock	903608/2021/2022	Proposed renovation works of zno	5,796,659	5,796,659.00	-
5	Glare technology	Gender, Youth & sports	BGM/CNTY/07/08/2015-2017	Supply, installation and commissi	2,436,568		2,436,568
6	Kongasis investment limited	Gender	794646-2019-2020	Fencing of sang'alo	2,109,705		2,109,705
7	Likika k. Ltd	Gender & youths	BGM/CNTY/OT/GCS/312/2018-19	Construction of maeni youth emp	1,666,282	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	Aderema enterprises	Health	863671-2020/2021	Proposed construction of nakhwan	1,728,293	1,728,293	-
11	Aeropar solutions	Health	900215-2021/2022	Construction of kabula general wa	1,218,190	1,218,190	-
12	Aeropar solutions company	Health	900215-2021/2022	Construction of kabula he general	345,000	345,000	-
13	Akoi and jo co ltd	Health	908709-2021-2022	Erection and completion of laborat	300,950	300,950	-
14	Befra ventures	Health	913085-2021-2022	Construction of zno doors pit latri	495,320	495,320	-
15	Befra ventures	Health	844196-2020/2021	Construction of maternity wing at	2,013,280	2,013,280	-
16	Compton ltd	Health and sanitation	832946-2020-2021	Proposed construction of out-patit	887,981	887,981	-
17	Koromo ltd	Health	942754-2021-2022	Construction 4 door pit latrine at r	589,510	589,510	-
18	Lilster solution ltd	Health	1173504-2022/2023	Completion of mukweya dispensar	2,911,457	2,911,457	-
19	Lussio construction ltd	Health	1173552-2022/2023	Construction of 4no door pit latrin	880,518	880,518	-
20	Lweya (k)company ltd	Health	906120-2021-2022	Construction of pit latrine and urir	698,245	698,245	-
21	M/s makolowe agencies	Health	900610-2021/2022	Construction of a waiting bay at ka	491,254	491,254	-
22	M/s namuka agencies	Health	bgm/cnty/lise/41/2016-2017	Erection and completion of septic	337,103	337,103	-
23	Makhanedher company limited	Health and sanitation	838400-2020-2021	Proposed construction of maternit	863,353	863,353	-
24	Makolowe agencies	Health	862597/2020-2021	Proposed construction of dispensa	821,150	821,150	-
25	Makolowe agencies	Health	1173699-2022/2023	Proposed erection and completion	1,129,160	1,129,160	-
26	Mahe agencies ltd	Health	941224-2021/2022	Construction of zno blocks of 8no c	1,949,920	1,949,920	-
27	Mankos agencies ltd	Health and sanitation	765990-2-2019-2020	Erection of tobbo chepkitale disp c	3,018,617	3,018,617	-
28	Mankos agencies ltd	Health	900497-2021/2022	Construction of iono door toilets a	1,779,440	1,779,440	-
29	Moks construction enterprises	Health	900068-2021/2022	Proposed construction of orthopaed	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	237,103	-
31	Olichem enterprises	Health	820811-2020/2021	Proposed construction of koshock	524,367	524,367	-
32	Onumua ventures ltd	Health	1173568-2022/2023	Construction of out-patient wing a	2,664,891	1,800,000	864,891
33	Robamarch company ltd	Health	1173739-2022/2023	Erection and completion works for	1,332,840	1,332,840	-
34	Robamarch company ltd	Health	1176321-2022/2023	Extension of siriany dispensary in	250,950	250,950	-
35	Sinawa enterprises	Health	901399-2021/2022	Construction of staff houses harard	1,200,345	1,200,345	-

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36	Shamujorwe link investment	Health	8/30/2019-2019/2020	Construction dispensary at malindi	1,560,691	880,000	680,691
37	Taslim global ltd	Health	7/88/83-2019/2020	Construction of labula market toilet	621,656	621,656	-
38	Wallace international ltd	Health	11/73/66-2022/2023	Construction of laboratory block in	901,950	901,950	-
39	M/s gaspas engineering works	Housing	8/99/067-2021/22	Constructions and erection of peri	458,826	458,826	-
40	M/s weliaroo ltd	Housing	9/00179-2021/22	Renovation and refurbishment of s	837,037	837,037	-
41	M/s worthview general supplie	Housing	8/99/071-2021/22	Renovation and refurbishment of c	484,409	484,409	-
	Sub total				57,803,562	44,118,814	13,684,748
	Construction of civil works						
42	Likifa(k)ltd.	Agriculture	ALFIC/2013/2018/2019	Renovation of conference hall and	2,424,980		2,424,980
43	Namwaya construction co. Ltd	Education	9/2884-3	Construction of ecde classroom at	1,197,500	1,197,500	-
44	Skytones investment co. Ltd	finance & economical plannin	BGM/CNTY/CEF/QTN/9/2016-2017	Erection and completion of classro	1,333,732		1,333,732
45	Amonge enterprises	Gender, Youth & sports	IFMIS NEG NO. 11/87/4	Equipping of maeni youth empowe	970,000	970,000	-
46	Jodebo enterprises ltd	Gender, Youth & sports	IFMIS NEG NO. 11/87/4	Erection and completion of youth	3,834,050	1,336,902	2,497,148
47	Likifa k. Ltd	Gender, Youth & sports	BGM/CNTY/OT/GCS/312/2018-19	Construction of maeni youth empd	1,666,282	1,666,282	-
48	M/s gaspas engineering works	Gender, Youth & sports	IFMIS NEG NO.11/87/46-2022/23	Erection and completion of metall	6,588,881	2,131,897	4,456,985
49	M/s lilans link supplies ltd	Gender & youths	IFMIS NEG NO. 8/30/2022 857557	Construction of watching stand at	972,043	972,043	-
50	M/s value partners consulting ll	Gender, Youth & sports	IFMIS NEG NO. 77/4811 - 2019-2020	Development of departmental poli	4,851,197		4,851,197
51	Two calves ltd	Gender, Youth & sports	IFMIS NEG. NO.826665-200-2021	Construction of national stadium	1,515,241		1,515,241
52	Nabwaya contractors	Health and sanitation	739023/2018-2019	Abulution blocks chwele, lwakhath	855,203	855,203	-
53	Namwaya construction compar	Health	775105-2-2019/2020 (2073240)	Male ward at kamasiolo dispensary	412,909		412,909
54	M/s telexas company ltd	Housing	9/01013-2021/22	Renovation and refurbishment of	550,992		550,992
55	Eagle power services limited	Trade	9/02769/2021-2022	Installation of streetlights at kwa a	786,000		786,000
56	Eagle power services limited	Trade	9/02760/2021-2022	Installation of streetlights at kwa a	967,800		967,800
57	M/s eagle power services ltd p.d	Trade	9/02740	Installation of 2 no.solar powered f	786,500		786,500
58	M/s emicon ltd p.o.box 14649-d	Trade	9/02740	Installation of 2 no.solar powered f	1,900,000		1,900,000
59	M/s gabverox general agencies	Trade	9/04860	Construction of 3 no. Bodaboda sh	968,200	968,200	-
60	M/s gaussian solutions ltd	Trade	9/05092	Installation of 4 no.solar powered s	1,353,000		1,353,000
61	M/s integrated services delivery	Trade	11/1385	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	Wanali enterprise	Education		Contractors retention money	1,316,224		1,316,224
69	Tenestone limited	Education		Contractors retention money	515,226		515,226
70	Damasso building and construct	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	Renval enterprises limited	Education	Vat withholding	178,820	178,820
74	Puritec logistics limited	Education	Contractors retention money	177,411	177,411
75	Netcom 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	Chikhabe business enterprises	Education	Contractors retention money	130,546	130,546
80	Malhocas 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	Gbr construction co. Ltd	Education	Contractors retention money	74,777	74,777
84	Vicpat company limited	Education	Contractors retention money	38,073	38,073
85	Renbik building and construct	Education	Contractors retention money	36,920	36,920
86	Befra ventures limited	Education	Contractors retention money	257,632	257,632
87	Jel de construction company lin	Education	Contractors retention money	240,024	240,024
88	Eastline solutions limited	Education	Contractors retention money	224,218	224,218
89	Chikhabe business enterprises	Education	Contractors retention money	344,862	344,862
90	Henaminy 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 construct	Education	Contractors retention money	379,424	379,424
93	Chikhabe business enterprises	Education	Contractors retention money	354,943	354,943
94	Emmutwa 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	Geineosis limited	Education	Contractors retention money	223,971	223,971
101	Swalibora and mwameme(k) lim	Education	Contractors retention money	701,502	701,502
102	Frageo machinery company lin	Education	Contractors retention money	66,520	66,520
103	Ollchem enterprises	Education	Other infrastructure and civil work	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	Pubharm 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	Sinamujoce 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	Interfect contractors ltd	Health & Sanitation	Contractors retention money	2,192,728		2,192,728
116	Verrall general contractors ltd	Health & Sanitation	Contractors retention money	96,934		96,934
117	Makololwe general agencies linj	Health & Sanitation	Contractors retention money	201,829		201,829
118	Gapbus company limited	Health & Sanitation	Contractors retention money	116,625		116,625
119	Bumula building contractors al	Health & Sanitation	Contractors retention money	72,753		72,753
120	Sinamujoce link investment	Health & Sanitation	Contractors retention money	77,666		77,666
121	Alkoli and jo company limited	Health & Sanitation	Contractors retention money	88,877		88,877
122	Renja 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	857,588		857,588
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	Safario investors company limi	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	888,690		888,690
132	Trinity gallagher enterprises lin	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	Angalateral ventures limited	Roads	Vat withholding	761,888		761,888
138	Sesson blue contractors limite	Roads	Contractors retention money	887,152		887,152
139	Emricon 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	Beamling 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	Cyna logistics limited	Roads	Contractors retention money	1,134,793		1,134,793
146	Nambaya natela enterprises lin	Roads	Contractors retention money	1,879,893		1,879,893
147	Ambe general merchants ltd	Roads	Contractors retention money	1,166,459		1,166,459
148	Khatiri 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 lin	Roads	Contractors retention money	1,040,590		1,040,590



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151	Qualmax 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 compar	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	440,887		440,887
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	Trusima ventures company lim	Roads		Contractors retention money	634,520		634,520
161	Brb engineering limited	Roads		Contractors retention money	629,068	629,068	-
162	Ierich company limited	Roads		Contractors retention money	109,951		109,951
163	Nambaya natela 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 limited	Roads		Contractors retention money	1,162,935		1,162,935
167	Namwaya construction compar	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	Phelamix investments limited	Roads		Contractors retention money	310,284		310,284
171	Billuck 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	Kevleah 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	Kenie 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	252,393		252,393
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	Fillego 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	Kandyi construction	Roads		Contractors retention money	194,131	194,131	
193	Simawa enterprises limited	Trade & Industrialisation		Other capital grants and trans	179,652	179,652	
194	Crowada contractors and gener	Trade & Industrialisation		Vat withholding	171,774	171,774	
195	Skypower limited	Trade & Industrialisation		Contractors retention money	114,000	114,000	
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	Simawa 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	29,320	29,320	
202	Wilkort 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	Vicpat company limited	Water & Tourism		Other infrastructure and civil wor	261,452	261,452	
205	Ronimwa 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	Lweya (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 t	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 ea systems	Water & Tourism		Vat withholding	65,491	65,491	
216	Wasser ea 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	Qualimax property investments	Water & Tourism		Contractors retention money	196,604	196,604	
221	Khairey engineers limited	Water & Tourism		Contractors retention money	168,400	168,400	
222	Samugar constructions and sur	Water & Tourism		Contractors retention money	119,016	119,016	
223	Dahenya company limited	Water & Tourism		Contractors retention money	96,077	96,077	
224	Zaliquep contractors and genera	Water & Tourism		Contractors retention money	94,104	94,104	
225	Zabeka enterprises limited	Water & Tourism		Contractors retention money	143,190	143,190	
226	Seamrise investment machinar	Water & Tourism		Contractors retention money	134,140	134,140	
227	Makololive general agencies lim	Water & Tourism		Contractors retention money	86,593	86,593	
228	Energia engineering limited	Water & Tourism		Contractors retention money	48,952	48,952	
229	Mudanti logistics limited	Water & Tourism		Contractors retention money	24,905	24,905	
230	Maletrech enterprise limited	Water & Tourism		Contractors retention money	179,568	179,568	

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331	Seamrise investment machinar	Water & Tourism			Contractors retention money	193,950		193,950
332	Majimbo contractors company	Water & Tourism			Contractors retention money	1,163,996		1,163,996
333	M/s jei de construction ltd p.o	Trade	908675		Construction of gabro laying in bul	2,660,520	2,660,520	-
334	M/s multiple dimensions ltd p. Trade		833750		Installation of 2no. Solar powered \$	928,000		928,000
335	M/s paed hope enterprises p.o. Trade		1166510		Installation of 2 no. Grid powered li	4,642,600	4,642,600	-
336	M/s paed hope enterprises p.o. Trade		1166503		Installation of 2no. Solar floodlight	2,820,000		2,820,000
337	M/s primex synergy ltd p.o bo Trade		1166484		Installation of solar powered back	482,400	482,400	-
338	M/s westlink electrical and har Trade		1173972		Installation of solar powered flood	39,950,400	39,950,400	19,956,800
339	M/s westlink electrical and har Trade		1173970		Installation, repair and mainten	19,993,600	19,993,600	-
340	M/siono logistics p.o box 1707-5 Trade		1166545		Installation of 2no. Solar floodlight	2,827,500		2,827,500
341	Abgab company limited	Water	1166522-2022/2023		Drilling and upgrading of nanfata	6,863,904		6,863,904
342	Befra ventures limited	Water	1223984-2022/2023		Upgrading of kimugui primary bo	5,909,852	5,909,852.00	-
343	Dawson company limited	Water	872306-2020/2021		Upgrading of kiswayi and musaka	4,077,480		4,077,480
344	M/s chelawa agencies	Water	838044-2-2020/2021			448,980		448,980
345	M/s neotrac enterprises	Water	838005/2020/2021			192,862		192,862
346	Meresi building&construction	Water	83859-2020/2021		Rehabilitation of chekondi chepeth	3,393,519		3,393,519
347	Qualitech diverse invest. Ltd	Water	1166518-2022/2023		Upgrading of nakhwana primary b	3,976,133	3,976,132.80	-
348	Reyna solutions limited	Water	911368-2-2021/2022		Construction and protection of 6m	1,160,160	1,160,160.00	-
349	Rocan contractors ltd	Water	1223921-2022/2023		Construction of maliki water proje	6,749,526	6,749,526.00	-
350	Tsalim global ventures ltd	Water	1166523-2022/2023		Rehabilitation of boreholes and sha	1,612,864		1,612,864
351	Vicpat company ltd	Water	1166511-2022/2023		Upgrading of naminrembe dispensa	3,581,280	3,581,280	-
352	Wimex commodities co. Ltd	Water	838584-3-2020/2021		Construction of handika water pro	4,042,280		4,042,280
353	Worthview general supplies ltd Water		911434-2-2021/2022		Extension of kapsogon-chechabai	2,994,609	898,382	2,096,227
354	M/s mvumilihi contractors lim Roads		BGM/CNTY/RPW/CE/OT/043/2021-2022		Periodic maintenance of roads in k	1,038,575	1,038,575	-
355	Bankak construction company li Roads		BGM/CNTY/RPW/CE/OT/007/2021-2022		Routine maintenance of khasoko st	2,605,410	2,605,410	-
356	Belltra enterprises ltd	Roads	BGM/CNTY/RPW/CE/OT/031/2022-2023		Periodic maintenance of roads in b	3,051,951		3,051,951
357	Best-wits company limited	Roads	BGM/CNTY/RPW/CE/OT/004/2021-2022		Periodic maintenance of roads in c	10,009,640		10,009,640
358	Best-wits company limited	Roads	BGM/CNTY/RPW/CE/OT/009/2021-2022		Periodic maintenance of roads in c	13,037,240		13,037,240
359	Boku construction limited	Roads	BGM/CNTY/RPW/CE/OT/009/2021-2022		Periodic maintenance of roads in n	10,320,787		10,320,787
360	Brina operations company lim Roads		BGM/CNTY/RPW/CE/OT/036/2021-2022		Periodic maintenance of roads in t	3,787,843	2,763,380	1,024,464
361	Civilmar limited	Roads	BGM/CNTY/RPW/RMLF/OT/027/2021-2022		Routine maintenance of muji secoi	5,935,524		5,935,524
362	Coltech investments limited	Roads	BGM/CNTY/RPW/RMLF/OT/01/2021-2022		Spot improvement of chebukaka -	4,518,432		4,518,432
363	Croyant technologies	Roads	BGM/CNTY/RPW/CE/OT/046/2021-2022		Periodic maintenance of roads in e	10,596,020		10,596,020
364	Curioetech limited	Roads	BGM/CNTY/RPW/CE/OT/071/2022-2023		Installation of chi-box culvert in st	5,113,430		-
365	Dennix limited	Roads	BGM/CNTY/RPW/RMLF/OT/016/2021-2022		Routine maintenance of kuilsiru -	4,402,420		4,402,420
366	Devbees solutions	Roads	BGM/CNTY/RPW/CE/OT/015/2018-2019		Maintenance of roads in kaplama v	593,050		593,050
367	Devbees solutions	Roads	BGM/CNTY/RPW/RMLF/OT/037/2021-2022		Routine maintenance of moi girls -	5,056,985	1,567,011.35	3,489,974
368	Ednew contractors limited	Roads	BGM/CNTY/RPW/RMLF/OT/022/2021-2022		Routine maintenance of kapsesi -	2,390,528		2,390,528
369	Edomar's company limited	Roads	BGM/CNTY/RPW/CE/OT/038/2021-2022		Periodic maintenance of roads in v	9,527,550		9,527,550
370	Emg mundi ltd.	Roads	BGM/CNTY/RPW/CE/OT/029/2021-2022		Periodic maintenance of roads in n	10,069,868		10,069,868

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271	Emricon limited	Roads	BGM/CNTY/RPW/CEF/OT/05/2021-2022	Periodic maintenance of roads in t	10,124,480		10,124,480
272	Flagship	Roads	BGM/CNTY/RPW/RMLF/OT/02/2021-2022	Routine maintenance of land b - cl	7,831,926		7,831,926
273	Jessisham ent ltd	Roads	BGM/CNTY/RPW/RMLF/OT/02/2021-2022	Routine maintenance of asiba - kal	3,736,012		3,736,012
274	Kamatindo construction ltd	Roads	BGM/CNTY/RPW/CEF/OT/09/2022-2023	Periodic maintenance of sirioho pr	2,811,787		2,811,787
275	Kanduyi construction	Roads	BGM/CNTY/RPW/RMLF/OT/03/2021-2022	Routine maintenance of mulembe	6,046,152		6,046,152
276	Kanduyi stores	Roads	BGM/CNTY/RPW/CEF/OT/00/2021-2022	Periodic maintenance of roads in e	3,666,412	852,758.60	2,813,653
277	Kewleah agencies limited	Roads	BGM/CNTY/RPW/RPW/OT/03/2021-2022	Maint of kibuchai & elgon	1,125,780		-
278	Kewleah agencies limited	Roads	BGM/CNTY/RPW/CEF/OT/03/2021-2022	Periodic maintenance of roads in n	7,690,336		7,690,336
279	Kokoyo limited	Roads	BGM/CNTY/RPW/CEF/OT/05/2021-2022	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/03/2021-2022	Routine maintenance of maliki pa	5,024,018		5,024,018
281	M/s btb engineering, limited	Roads	BGM/CNTY/RPW/CEF/OT/04/2021-2022	Periodic maintenance of roads in b	6,689,488		6,689,488
282	M/s cheluna enterprise	Roads	BGM/CNTY/RPW/CEF/OT/04/2021-2022	Periodic maintenance of roads in k	1,657,896		1,657,896
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/04/2021-2022	Routine maintenance of mahanga	3,483,869		-
285	M/s nadhiatoma 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/04/2021-2022	Spot improvement of st. Paul narat	4,053,620	4,053,620	-
287	Malfigah east africa limited	Roads	BGM/CNTY/RPW/CEF/OT/00/2021-2022	Periodic maintenance of roads in c	16,208,680		16,208,680
288	Maimen enterprise limited	Roads	BGM/CNTY/RPW/RMLF/OT/02/2021-2022	Periodic maintenance of mauso - b	3,063,459	3,063,459	-
289	Phlamix investments limited	Roads	BGM/CNTY/RPW/RMLF/OT/00/2021-2022	Routine maintenance of chepkubane	4,718,704	4,718,704	-
290	Phlamix investments limited	Roads	BGM/CNTY/RPW/RMLF/OT/03/2021-2022	Routine maintenance of chepkube	1,562,520		1,562,520
291	Precision construction and gen	Roads	BGM/CNTY/RPW/RMLF/OT/02/2021-2022	Routine maintenance of chepkube	5,611,848		5,611,848
292	Saryda traders ltd	Roads	1227286/RT/2022-2023	Periodic maintenance of temba - w	5,757,720		5,757,720
293	Vertall general contractors ltd	Roads	BGM/CNTY/RPW/RMLF/OT/05/2021-2022	Routine maintenance of nambya -	2,193,589		2,193,589
294	Vicpat company limited	Roads	BGM/CNTY/RPW/CEF/OT/03/2021-2022	Periodic maintenance of roads in s	4,217,373	1,890,884	2,326,489
295	Ereack group ltd	Health	1173544-2022/2023	Construction of ablation block and	1,900,625		1,900,625
296	Fillego group ltd	Health	1173621-2022/23	Proposed construction of maternit	2,053,653	676,147	1,377,506
297	Fraggo machinery company ltd	Health	909647-2021-2022	Renovation of staff houses at bulon	863,526	863,526	-
	Sub total				593,000,300	141,076,976	361,923,324
	Supply of goods						
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	27,260,000	27,260,000	-
301	Lunexsa enterprises	Agriculture & livestock	Neg no 934830-3/2021/2022	Supply and delivery of office gener	399,576		399,576
302	Lunexa media agency enterpris	Agriculture & livestock	Neg no 932932-3/2021/2022 LPO 3163163	Supply and delivery of office furni	265,000		265,000
303	Ms kilia hotel	Agriculture		Provision of conference package, h	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	-
305	Sarufi book center enterprises	Agriculture	3163406	Supply and delivery of assorted get	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	Shifla enterprises	Agriculture & livestock	912231-2021-2022	Supply of 2months vaccinated	7,500,000		7,500,000
308	Kerphine solutions	county public service board	2530088	Supply of corporate uniforms	287,650		287,650
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 unifor	199,100		199,100
314	Evacameline company	Finance	45954	Supply and delivery of ic items for	2,583,500		2,583,500
315	Evacameline company	Finance		Purchase of ic items-audit depart	370,000		370,000
316	M/s dessimu company Ltd	Finance	45	Mortor 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		Purchase of tailoring machines	959,040		959,040
319	Fantastic smart ltd	Gender, Youth & sports	IFMIS NEG NO-769203-2019-2020	Supply and delivery of cleaning ma	103,795		103,795
320	Siato one general supplies	Gender, Youth & sports		Purchase of stationery	242,665		242,665
321	Slivon investment compan	Governors		Purchase of computers	949,500		949,500
322	Amylin chemist	Health	lpo-4124169	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	46,000	468,045
325	Anoksmatic investment ltd	Health	Lpo-4124170	Supply of non pharms	46,000		-
326	Augumary enterprises	Health	lpo-3518180	Supply of tonners	212,000		212,000
327	Brookhart health care	Health		Supply of non pharms	10,948,930		10,948,930
328	Bungoma chemist	Health	LP04124164	Supply of drugs-bcrh	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	lpo416001-17.	Supply of nonpharms	498,650	498,650.00	-
331	Glamax enterprises	Health	lpo 4124174	Supply of non pharms	949,500	949,500	-
332	Glamax enterprises	Health	4166008	Supply of non pharms	338,000		338,000
333	Hedika agencies	Health	1173793-2022/2023	Construction of male and female w	639,160		639,160
334	Katevine pharmacy	Health	358425	Supply of non pharms	11,652,180	9,655,231.00	1,996,949
335	Kensa	Health and sanitation		Pharms	14,998,283	14,998,283	-
336	Kensa	Health	3525784, 3525783, 3525771, & 3525768	Supply of drugs	3,514,124	1,835,926.00	1,678,198
337	Lionel general office stationary	Health	LP0336044 & 3360023	Supply and delivery of non pharms	1,202,600	1,202,600	-
338	Lionel general office stationary	Health	lpo0000074	Supplyand delivery of non pharms	150,000		150,000
339	Lionel general office stationary	Health	lpo1579676-77	Supply of stationary	103,550		103,550
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	1170145-2022/20233	Office accessories and printer	234,900		234,900
346	Medhi investments	Health	3526637	Supply of cleaning materials	46,560		46,560
347	Meds	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 pharms	379,000		379,000
350	Redhart supplies and construct	Health	lpo 4124167	Supply of nonpharms	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 compan	Municipality	23/05/2023		Supply of ict items	797,000		797,000
	Sub total					143,870,407	64,464,331	79,406,076
	Supply of services							
353	Combined auto service	Agriculture & livestock	290		Repair of gika 648v	250,000	250,000.00	-
354	Fmd	Agriculture			Major service and repair for tractor	115,050		115,050
355	Gpa	Agriculture			The global procurement academy t	780,000		780,000
356	Kibochi ventures	Agriculture	3163411		Supply and delivery of sanitary and	390,000		390,000
357	Kika hotel	Agriculture			Provision of conference facilities ar	109,600		109,600
358	Kika hotel	Agriculture & livestock	1767727		Hallday conference facility for adth	250,000	250,000.00	-
359	Kism	Agriculture			Kenya institute of supplies manage	3,315,830		3,315,830
360	Kusco	Agriculture	INV/NO.32975		Provision of tuition fees	315,000		315,000
361	Luneksa enterprise	Agriculture & livestock	3164186		Delivery of catering items	650,279	650,279.00	-
362	Lusson general supply	Agriculture			Supply and delivery of staff brande	1,000,000		1,000,000
363	Makolowe general agencies ltd	Agriculture & livestock	Neg.no.938630-3/2021/2022 LPO 3163165		Supply and delivery of office cater	395,200		395,200
364	Mid firm enterprises limited	Agriculture			Supply and delivery of computer a	316,580		316,580
365	Naawe enterprises	Agriculture	3163403		Supply and delivery of assorted cat	631,400		631,400
366	Prudential west insurance ager	Agriculture & livestock	Neg.no.1195329-2022-2023 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 t	5,367,915		5,367,915
369	The perch hotel	Agriculture & livestock	1173219		Provision of catering services	675,000		675,000
370	Victoria comfort inn	Agriculture & livestock	1173248		Day conference	700,000		700,000
371	Victoria comfort inn	Agriculture & livestock	1173250		Conference facilities	819,000		819,000
372	Waape security service ltd	Agriculture & livestock	BCM/CNTV/AGR/1/23/2015		Provision of security services	192,660		192,660
373	Wasser e.a systems	Agriculture	3163422		Supply and delivery of 5,no laptops	700,000	700,000.00	-
374	Amami welkesa & associates adv	CPSB	1909838		Provision of legal services	3,150,000		3,150,000
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 aic	CPSB	1909815		Provision of catering and conferen	2,175,600		2,175,600
378	Millview hotel ltd	CPSB	1909840		Provision of catering and conferen	55,200		55,200
379	Milimani gardens hotel ltd	CPSB	1909813/1909814/1173365		Provision of catering and conferen	164,850	164,850	-
380	Victoria suites	CPSB	1909813/1909814/1173365		Provision of catering services	220,000		220,000
381	The star publication	County Secretary	567		Provision for advertisement service	600,000		600,000
382	The nation media	County Secretary			Provision for advertisement service	400,800	180,120.00	220,680
383	The standard group	County Secretary	678		Provision for advertisement service	500,000		500,000
384	Makokha waitanga 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 tonners	800,000		800,000
386	Mali safi garage	County Secretary			Repair and maintenance of motor	120,000	120,000.00	-
387	African touch salaris	County Secretary			Provision of air tickets and travelin	346,407		346,407
388	Ocharo kebira and co. Advocat	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	Mild firm enterprises	County Secretary	58	Purchase of ICT equipment's	13,000		13,000
391	Minata hotels	County Secretary		Provision for catering services and	117,000		117,000
392	Prudential west insurance agen	County Secretary	647	Provision for motor vehicle insuranc	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	1663880	Catering services	184,000		184,000
397	Iconic gardens	Education		Catering services	580,000		580,000
398	Mali saifi garage	Education		Motor vehicle repair	460,000	460,000	-
399	Affrique hotel ltd	Finance	34675	Conference facilities while training	264,000		264,000
400	Association of government librd	Finance		Tuition fee	77,000		77,000
401	Bonito hotels	Finance	INVOICE NO. 57779	Provision of catering facility	850,000		850,000
402	Bungoma country side inn	Finance	INVOICE NO. 092	Provision of catering service	300,000		300,000
403	Ellud wamalwa mbaro	Finance		Office rent for kabchal sub-county	204,000		204,000
404	Gok pss scheme	Finance		January 2021 deduction(finance)	3,345,389		3,345,389
405	Gok pss scheme	Finance		June,2021 deduction(finance,trade,	3,901,648		3,901,648
406	Joincele insurance company	Finance	invoice no 0273,0287,0272,0269,		2,174,241		2,174,241
407	Kism	Finance	INVOICE NO. P51069245	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	5,817,279		5,817,279
410	Lapfund	Finance		Lapfund	6,010,090		6,010,090
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 2	15,816,692		15,816,692
417	Lapfund	Finance		Lapfund	15,839,175		15,839,175
418	Lapfund	Finance		Finance lapfund deduction - marcl	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	16,147,319		16,147,319
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 clatus logistics	Finance		Supply and of curtains for finance	388,500	388,500.00	-
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 plann	3,995,959		3,995,959
432	Gok pss scheme	Finance		Min. Of finance & economic plann	3,990,192		3,990,192
433	Gok pss scheme	Finance		Min. Of finance & economic plann	3,979,373		3,979,373
434	Lapfund	Finance		Min. Of finance & economic plann	18,835,440		18,835,440
435	Lapfund	Finance		Min. Of finance & economic plann	18,594,817		18,594,817
436	Lapfund	Finance		Min. Of finance & economic plann	18,578,754		18,578,754
437	Lapfund	Finance		Min. Of finance & economic plann	16,848,018		16,848,018
438	Lapfund	Finance		Min. Of finance & economic plann	16,831,347		16,831,347
439	Laptrust benefit	Finance		Min. Of finance & economic plann	1,426,974		1,426,974
440	Laptrust benefit	Finance		Min. Of finance & economic plann	1,425,783		1,425,783
441	Laptrust contribution	Finance		Min. Of finance & economic plann	9,503,370		9,503,370
442	Laptrust contribution	Finance		Min. Of finance & economic plann	9,502,332		9,502,332
443	Laptrust contribution	Finance		Min. Of finance & economic plann	9,498,976		9,498,976
444	Laptrust contribution	Finance		Min. Of finance & economic plann	9,318,563		9,318,563
445	Laptrust contribution	Finance		Min. Of finance & economic plann	8,681,054		8,681,054
446	Laptrust contribution	Finance		Min. Of finance & economic plann	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 & industrial	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	603	Catering services-training by inter	172,500		172,500
455	Millview hotel limited	Gender & youths	486	Catering services-bonding	614,100		614,100
456	Standard group advert-docum	Gender & youths	80065427	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	Kila 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 autopares ltd	office of the governor and dep	ref:win.456:1NV V 39C6o154	Maintenance expenses- motor vehic	495,928		495,928
465	Top origin enterprises	Governors	45007	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	630,000		630,000
468	Biju insurance agency	Health	1765510	Supply of insurance covers	1,004,100	1,004,100.00	-
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	Cheptais 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	1765509	Provision of centering service	300,000	300,000	-
476	Meissner enterprises	Health		Payment for provision of centering	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	1162274-2022/2023	Repair and service of motor vehicle	1,578,717		1,578,717
480	Simoko 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	1160-1765507	Advertisement service for health at	406,000		406,000
483	Victoria comfort inn ltd	Health		Catering servicesfor procurement	605,150		605,150
484	Webmar investmet ltd	Health	11603518125	Supply of fuel	3,006,070	2,000,000	1,006,000
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	loventure hotel	Housing		Provision of conference facilities	375,000	375,000	-
488	Kenya school of government- kt	Housing		Tuition fee	46,400	46,400	-
489	Kenya school of government- m	Housing		Tuition fee	120,650		120,650
490	Mali safi garage	Housing		Motor vehicle repairs	423,080	423,080	-
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 maintain	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 plan	318/2018-19	Preparation of valuation roll for kit	1,571,684	1,571,684	-
498	Satecom solutions ltd	Municipality	3512365/6	Supply and delivery of sanitary tier	96,350		96,350
499	Standard group plc	Municipality	1769857	Provision for space order for adver	83,080		83,080
500	Standard group plc	Municipality	1663910	Provision for space order for adver	216,920		216,920
501	African touch safaris	Municipality	direct	Air travel for icpak training momb	41,200		41,200
502	Kika hotel	Municipality	1769862	Hotel and conference facilities	148,000		148,000
503	County green hotel	Municipality	1769856	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	1769860	Hotel and conference facilities	160,000		160,000
506	African touch safaris	Municipality	direct	Air travel for icpak training momb	40,170		40,170
507	County green hotel	Municipality	1769856	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 aced	Municipality	direct	Annual subscription	22,400		22,400
510	Kenya urban forum (kuu)	Municipality	direct	Registration fees (kuu) 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,m	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,i	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 mitima ward for fy 2020/2	72,000		72,000
520	Mali safi garage	Public administration	0	Maintenance of motor vehicle fy20	370,000	370,000	-
521	Biitu enterprise	Public administration	0	Payment for insurance for motor v	397,657		397,657
522	Standard media group	Public administration		Payment for advert services-cleani	88,160		88,160
523	Sharyn catering services	Public administration	44911	Catering during 2022 jianuhuri day	630,000		630,000
524	White calves	Public administration	45097	Supply of tyres for public adminstr	410,950		410,950
525	Phillip asira	Public administration		Rent for mitua soysambu ward fy26	72,000		72,000
526	Andrew juma	Public Administration		Rent for ward admin	72,000		72,000
527	Kims kisika multi suppliers	Public Administration	lnvo. 20624	Cleaning services at bungoma ref. 1	11,414,142	2,456,897	8,957,245
528	Mali safi garage	Tourism	1767861,1688722	Motor vehicle servicing kcm 4881,1	1,105,750	1,105,750	-
529	Precision performance	Tourism	1765596,1933392	Motor vehicle servicing	415,373		415,373
530	Mackmi enterprises	Tourism		Florian travel to morocco	209,870		209,870
531	African touch safaris ltd p.o box	Trade		Airline to ecem and c.o while on of	360,000		360,000
532	African touch safaris ltd p.o box	Trade		Provision for full board conference	86,620	86,620	-
533	Divine home resort	Trade	1531866/ INV 153	Training services	408,000	45,000	363,000
534	Icpak p.o. Box 59963-00200 nai	Trade	1531872	Outstanding electricity bills	123,000		123,000
535	Kenya power p.o box 30099-001	Trade		Training services	13,420,851	13,420,851	-
536	Kism p.o. box 30400-00100 nair	Trade		Training services	214,600		214,600
537	National media group plc	Trade	1986813	Advertisement publication for tend	320,508		320,508
538	Postal corporation of kenya	Trade		Parcels despatched	51,270		51,270
539	Terrenova	Trade		Servicing of department vehicles	294,131		294,131
540	The standard group plc p.o box	Trade	1986866	Advertisement publication for tend	88,160		88,160
541	Wehmar investments ltd p.o bo	Trade		Fuel and lubricants	2,500,000	2,500,000	-
542	Minata hotel	Water.	1365736	Conference services	336,000	336,000	-
543	County green hotel	Roads	3126450	Catering services	49,200	49,200	-
544	Devine homes resort	Roads	1534870	Conference fee and accomodation	2,500,000	2,500,000	-
545	Icpak	Roads	3126500	Icpak seminar tuition fee	241,000		241,000
546	Ksg	Roads	3126454	Ksg baringo campus	345,000		345,000
547	Milimani gardens	Roads	3126462	Catering services	466,000	466,000	-
548	Phica lubes auto garage	Roads	BCM/CNTY/RPW/OT/046/2021-2024	Grader glca54r komatsu	3,181,074	3,181,074	-
549	Phica lubes auto garage	Roads	BCM/CNTY/RPW/OT/046/2021-2023	Kca g76f newholand	3,432,672	3,432,672	-
	Sub total				539,832,413	64,379,488	475,461,924
	Grand total pending bills				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	Linnet 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	Carolyn 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	20140015558	Governors	680,000.00
09/07/2023	Calistus Barasa	4775694	20170015404	Governors	32,400.00
09/07/2023	Maryjanet Nafula	4775693	20140015558	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 Chesori	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 Chesekut	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	20090007871	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 & Envorinment	202,400.00
20/5/2024	Nebert Rotich	5192406	20140033281	Tourism & Envorinment	759,000.00
20/6/2024	Brian Wamalwa	5192419	20190054490	Tourism & Envorinment	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	Disposals during the period	Transfers in/(out) during the period	Historical Cost c/f
	(Kshs) Previous Year	(Kshs)	(Kshs)		(Kshs) 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>-</b>	<b>-</b>	<b>27,159,019,900</b>

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

Receipt	Original Budget A	Adjustments B	Final Budget C=A+B	Actual On Comparable basis D	Budget Realization Difference E=C-D	% Of Realization 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	30,830,637	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	9,073,724		9,073,724	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>1,100,188,928</b>	<b>943,177,933</b>	<b>54%</b>

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**Local Revenue Analysis**

Description	Period Ended June 2024	Comparative period
	Kshs	Kshs
<b>1. Cess</b>		
Farm produce	21,138,245	41,426,380
Quarrying		190,880
Fish farming	136,450	-
Others ( <i>specify</i> )		-
<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
Clearance 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 ( <i>Specify</i> )	-	
<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 ( <i>Specify</i> )		
<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 ( <i>Specify</i> )		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 ( <i>Specify</i> )	-	
<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 ( <i>Specify</i> )	-	
<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 ( <i>Specify</i> ) 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 ( <i>Specify</i> ) 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		
	Balance as per cashbook on 30.06.2024	-851,921,836.90
Add	Payments in the cashbook not in the bankstatement	874,084,225.95
		22,162,389.05
Less:	Receipts in the cashbook not in the bank statement	
	Balance as per bank statement on 30.06.2024	22,162,389.05
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			
	Designation		Date
Approved by			
	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