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16/06/26.

COUNTY GOVERNMENT OF BUNGOMA



MINISTRY OF FINANCE AND ECONOMIC PLANNING
OFFICE OF THE COUNTY CHIEF OFFICER

RECORDS SECTION
COUNTY ASSEMBLY OF BUNGOMA

16 JUN 2026

RECEIVED
P.O. Box 1886-50200, BUNGOMA

Telephone: 0728039039

Municipal Building
Ground Floor Room. No.11
P.O BOX 437 - 50200
BUNGOMA

E-mail: countytreasury@bungoma.go.ke

YOUR REF:

OUR REF. NO: CG/BGM/CO/FIN/BCA/VOL.5/073

THE CLERK,
COUNTY ASSEMBLY OF BUNGOMA,
P.O. BOX 1886,
BUNGOMA.

② PCA-CS
Forward to
CC-Finance
16/6/26
DATE: 8th June, 2026

RE: RESPONSE TO QUARTERLY REPORTS AND FINANCIAL STATEMENT.

Reference is made to your letter Ref. CAB/CC/SECT/1 VOL. VI (33) dated 5th June, 2026, seeking further clarification on our earlier written responses concerning Quarterly Report and Financial Statements for the period ended 31st December, 2025.

We wish to provide the following additional information and clarifications for your consideration.

1. Non-Current Assets

The amount reported in the Financial Statements as at 30th June 2025 was Ksh. 16,767,046,760.7. There were subsequent adjustments as shown below:

Description	30 th June 2025	31 st December 2025	Variance
Land	11,909,049,004.0	112,857,000	11,796,192,004
Buildings	547,432,134.8	-	547,432,135
Furniture and fittings	21,392,897.4	29,812,701	- 8,419,803
Motor vehicle	29,979,320.4	29,887,789	91,531
Machinery and Equipment	1,655,855.0	63,945,609	- 62,289,754
Computers and ICT Equipment	45,515,108.9	20,062,950	25,452,159
Work in Progress	4,152,610,295.2	1,848,514,432	2,304,095,863
Infrastructure	18,222,846.9	-	18,222,847
Biological Assets	41,189,298.0	-	41,189,298
TOTAL	16,767,046,760.7	2,105,080,480.5	14,661,966,280.2

Reasons for Adjustments

1. Most Land parcels have no ownership title and there was not been measured.
2. Buildings erected on land that the county has no ownership
3. Maintenance of furniture had been classified as assets
4. Maintenance of buildings had been classified as assets
5. Biological assets not under control of the County Government
6. Roads maintenance classified as asset acquisition
7. Maintenance of boreholes not asset development
8. Infrastructure includes purchase of street light fittings which does not constitute asset accumulation.

The transitional accrual guidelines have allowed first-time adopters a period of three years to close out on accounting and asset reporting.

The County Treasury has developed as assets policy to guide asset planning, acquisition, reporting, maintenance and disposal.

An Asset Register has been developed that provides a listing of all assets.

2. Status of Recovery of outstanding imprests

Attached is a report of the outstanding imprests. As at 31st December 2025, outstanding imprest was Ksh. 97,811,841.00. An amount of Ksh. 53,617,891 has been surrendered. The current outstanding imprest amount is Ksh. 44,193,950.

3. Proof of refund to Retention account of Ksh. 36,616,547.

The Deposit bank statement extracts are attached for your verification


R.J. SIMIYU,
CHIEF OFFICER, FINANCE.



Copy to:

Hon. Speaker,
COUNTY ASSEMBLY OF BUNGOMA

✓ Chairperson,
COMMITTEE ON FINANCE AND ECONOMIC PLANNING

DUNYI GOVERNMENT OF BUNGOMA- IMPREST REGISTER FOR THE FY 2025-20							
DATE PAID	DEPARTMENT	Budget	WARRANT NO	Outstanding Imprest as at 31st December 2025	surrendered	Balance as at current	Remarks
12/19/2025	Agriculture, Livestock And Co-Operative	2210309	2264331	98,400.00	98,400.00	-	
30/9/2025	Agriculture, Livestock And Co-Operative	2210309	2364314	300,000.00		300,000.00	
23/10/2025	Agriculture, Livestock And Co-Operative	2210802	2364315	300,000.00		300,000.00	
12/17/2025	Agriculture, Livestock And Co-Operative	2210802	2364316	54,100.00	54,100.00	-	
27/10/2025	Agriculture, Livestock And Co-Operative	2210309	2364317	98,400.00	98,400.00	-	
12/17/2025	Agriculture, Livestock And Co-Operative	2210802	2364318	98,400.00	98,400.00	-	
12/19/2025	Agriculture, Livestock And Co-Operative	2210309	2364319	98,400.00	98,400.00	-	
27/10/2025	Agriculture, Livestock And Co-Operative	2210309	2364321	137,600.00	137,600.00	-	
27/10/2025	Agriculture, Livestock And Co-Operative	2210309	2364322	118,000.00	118,000.00	-	
27/10/2025	Agriculture, Livestock And Co-Operative	2210309	2364323	98,400.00	98,400.00	-	
27/10/2025	Agriculture, Livestock And Co-Operative	2210309	2364324	98,400.00	98,400.00	-	
12/17/2025	Agriculture, Livestock And Co-Operative	2210801	2364325	185,650.00	185,650.00	-	
12/17/2025	Agriculture, Livestock And Co-Operative	2210302	2364326	158,000.00		158,000.00	
12/17/2025	Agriculture, Livestock And Co-Operative	2210309	2364327	270,970.00	270,970.00	-	
12/17/2025	Agriculture, Livestock And Co-Operative	2210802	2364328	146,065.00	146,065.00	-	
12/19/2025	Agriculture, Livestock And Co-Operative	2210309	2364329	99,000.00	99,000.00	-	
12/17/2025	Agriculture, Livestock And Co-Operative	2210302	2364330	93,400.00	93,400.00	-	
12/19/2025	Agriculture, Livestock And Co-Operative	2210802	2364370	137,600.00	137,600.00	-	
12/17/2025	Agriculture, Livestock And Co-Operative	2210802	2364388	88,400.00	88,400.00	-	
30/9/2025	Agriculture, Livestock And Co-Operative	2210309	3882551	300,000.00		300,000.00	
30/9/2025	Agriculture, Livestock And Co-Operative	2210309	3882552	100,000.00		100,000.00	
23/10/2025	Agriculture, Livestock And Co-Operative	2210802	3882554	142,285.00	142,285.00	-	
12/19/2025	Agriculture, Livestock And Co-Operative	2210309	3882557	88,400.00	88,400.00	-	
9/12/2025	Agriculture, Livestock And Co-Operative	2210301	4002322	54,100.00	54,100.00	-	
9/12/2025	Agriculture, Livestock And Co-Operative	2210802	4002323	54,100.00	54,100.00	-	
9/12/2025	Agriculture, Livestock And Co-Operative	2210301	4318949	228,000.00		228,000.00	
30/9/2025	Cpsb	2210303	5525801	300,000.00		300,000.00	
9/10/2025	Cpsb	2210303	5525802	88,400.00	88,400.00	-	
9/10/2025	Cpsb	2210303	5525803	88,400.00	88,400.00	-	
23/10/2025	Cpsb	2210802	5525808	77,200.00	77,200.00	-	
23/10/2025	Cpsb	2210802	5525809	85,000.00	85,000.00	-	
30/9/2025	Education & Vocational Training	2210802	5083742	300,000.00	300,000.00	-	
30/9/2025	Education & Vocational Training	2210303	5083743	100,000.00		100,000.00	
27/10/2025	Education & Vocational Training	2210303	5083747	64,100.00	64,100.00	-	

27/10/2025	Education & Vocational Training	2210802	5083748	137,600.00	137,600.00	-	
7/4/2025	Finance & E. Planning	2210309	5530730	28,400.00		28,400.00	Forwarded for recovery
13/12/2018	Finance & E. Planning		3551971	1,214,900.00		1,214,900.00	Under investigation
5/10/2018	Finance & E. Planning		3150746	3,011,000.00		3,011,000.00	Under investigation
22/10/2018	Finance & E. Planning		3170909	3,455,750.00		3,455,750.00	Under investigation
22/10/2018	Finance & E. Planning		3150748	3,801,000.00		3,801,000.00	Forwarded for recovery
17/12/2025	Finance & Economic Planning	2210309	5135184	3,407,950.00		3,407,950.00	
17/12/2025	Finance & Economic Planning	2210802	5135185	3,140,410.00	3,140,410.00	-	
23/10/2025	Finance & Economic Planning	2210302	5525758	422,200.00		422,200.00	
23/9/2025	Finance & Economic Planning	2210802	5525761	100,000.00	100,000.00	-	
6/10/2025	Finance & Economic Planning	2210802	5525780	2,441,600.00		2,441,600.00	
9/12/2025	Finance & Economic Planning	2210801	5525783	137,000.00	137,000.00	-	
29/10/2025	Finance & Economic Planning	2211399	5525795	93,400.00	93,400.00	-	
27/10/2025	Finance & Economic Planning	2211399	5525796	93,400.00	93,400.00	-	
29/10/2025	Finance & Economic Planning	2211399	5525901	93,400.00		93,400.00	
9/12/2025	Finance & Economic Planning	2210309	5525904	59,100.00	59,100.00	-	
27/10/2025	Finance & Economic Planning	2210710	5525905	43,600.00	43,600.00	-	
17/12/2025	Finance & Economic Planning	2210301	5525906	94,000.00		94,000.00	
27/10/2025	Finance & Economic Planning	2210309	5525912	98,400.00		98,400.00	
9/12/2025	Finance & Economic Planning	2210320	5525916	679,000.00	679,000.00	-	
9/12/2025	Finance & Economic Planning	2210309	5525918	128,900.00	128,900.00	-	
9/12/2025	Finance & Economic Planning	2210309	5525919	31,500.00	31,500.00	-	
27/10/2025	Finance & Economic Planning	2210802	5525930	1,024,100.00		1,024,100.00	
21/11/2025	Gender & Culture	2210309	3882607	904,800.00	904,800.00	-	
21/11/2025	Gender & Culture	2210309	3882608	908,400.00	908,400.00	-	
21/11/2025	Gender & Culture	2210309	3882609	882,000.00	882,000.00	-	
21/11/2025	Gender & Culture	2210309	3882610	839,200.00	839,200.00	-	
21/11/2025	Gender & Culture	2210309	3882611	896,000.00	896,000.00	-	
21/11/2025	Gender & Culture	2210309	3882612	881,600.00	881,600.00	-	
21/11/2025	Gender & Culture	2210309	3882613	883,100.00	883,100.00	-	
21/11/2025	Gender & Culture	2210309	3882614	892,800.00	892,800.00	-	
21/11/2025	Gender & Culture	2210309	3882615	900,000.00	900,000.00	-	
21/11/2025	Gender & Culture	2210309	3882616	881,100.00	881,100.00	-	
21/11/2025	Gender & Culture	2210309	3882618	878,300.00	878,300.00	-	
21/11/2025	Gender & Culture	2210309	3882619	890,400.00	890,400.00	-	
21/11/2025	Gender & Culture	2210309	3882620	897,200.00	897,200.00	-	
21/11/2025	Gender & Culture	2210309	3882621	889,500.00	889,500.00	-	
24/11/2025	Gender & Culture	2210309	3882622	844,000.00	844,000.00	-	
21/11/2025	Gender & Culture	2210309	3882623	957,600.00	957,600.00	-	
21/11/2025	Gender & Culture	2210309	3882624	859,600.00	859,600.00	-	

21/11/2025	Gender & Culture	2210309	3882625	876,400.00	876,400.00	-	
24/11/2025	Gender & Culture	2210309	3882638	842,800.00	842,800.00	-	
21/11/2025	Gender & Culture	2210309	3882639	893,200.00	893,200.00	-	
21/11/2025	Gender & Culture	2210309	3882640	907,900.00	907,900.00	-	
21/11/2025	Gender & Culture	2210309	3882641	582,400.00	582,400.00	-	
21/11/2025	Gender & Culture	2210309	3882642	595,000.00	595,000.00	-	
23/9/2025	Gender & Culture	2210802	5525523	300,000.00		300,000.00	
23/9/2025	Gender & Culture	2210802	5525524	300,000.00		300,000.00	
23/9/2025	Gender & Culture	2210802	5525525	100,000.00		100,000.00	
2/12/2025	Governors Office	2210801	5135461	300,000.00		300,000.00	
12/18/2024	Governors Office	2211399	5135499	2,560,000.00		2,560,000.00	
12/3/2024	Governors Office	2211399	2364157	2,906,700.00		2,906,700.00	
20/11/2023	Governors Office		3177701	61,699.00		61,699.00	Exited service
8/3/2022	Governors Office		4320526	564,200.00		564,200.00	Exited service
9/10/2025	Governor's Office	2210302	5525836	52,800.00	52,800.00	-	
18/9/2025	Governor's Office	2210310	5525861	997,000.00	997,000.00	-	
23/9/2025	Governor's Office	2211320	5525867	700,000.00	700,000.00	-	
23/9/2025	Governor's Office	2211320	5525868	700,000.00		700,000.00	
23/9/2025	Governor's Office	2211320	5525869	300,000.00		300,000.00	Forwarded for recovery
30/9/2025	Governor's Office	2211320	5525870	300,000.00		300,000.00	
14/10/2025	Governor's Office	2210320	5525872	200,000.00		200,000.00	
30/9/2025	Governor's Office	2211320	5525873	300,000.00		300,000.00	
14/10/2025	Governor's Office	2211320	5525878	200,000.00		200,000.00	
9/10/2025	Governor's Office	2210802	5525886	2,616,600.00	2,616,600.00	-	
17/12/2025	Governor's Office	2210502	5525887	825,000.00	825,000.00	-	
17/12/2025	Governor's Office	2210710	5525888	137,600.00	137,600.00	-	
17/12/2025	Governor's Office	2210710	5525889	98,400.00	98,400.00	-	
17/12/2025	Governor's Office	2210710	5525890	64,100.00	64,100.00	-	
17/12/2025	Governor's Office	2210303	5525891	86,600.00	86,600.00	-	
17/12/2025	Governor's Office	2210303	5525892	86,600.00	86,600.00	-	
17/12/2025	Governor's Office	2210309	5525893	86,400.00	86,400.00	-	
17/12/2025	Governor's Office	2210802	5525897	98,400.00	98,400.00	-	
17/12/2025	Governor's Office	2210802	5525899	98,400.00	98,400.00	-	
19/12/2025	Governor's Office	2210309	5814101	2,106,000.00	2,106,000.00	-	
19/12/2025	Governor's Office	2210303	5814102	2,130,000.00	2,130,000.00	-	
19/12/2025	Governor's Office	2210310	5814103	2,097,000.00	2,097,000.00	-	
14/10/2025	Health & Sanitation	2210801	4561444	300,000.00		300,000.00	
23/10/2025	Health & Sanitation	2210801	4561445	100,000.00	100,000.00	-	
9/10/2025	Health & Sanitation	2211399	4883651	415,000.00	415,000.00	-	

9/10/2025	Health & Sanitation	2211399	4883652	735,240.00	735,240.00	-
9/10/2025	Health & Sanitation	2211399	4883653	950,000.00	950,000.00	-
9/10/2025	Health & Sanitation	2211399	4883654	985,000.00	985,000.00	-
17/12/2025	Health & Sanitation	2211399	4883655	72,200.00	72,200.00	-
17/12/2025	Health & Sanitation	2211399	4883658	72,000.00	72,000.00	-
17/12/2025	Health & Sanitation	2211399	4883659	72,200.00	72,200.00	72,200.00
17/12/2025	Health & Sanitation	2211399	4883661	261,871.00	261,871.00	-
17/12/2025	Health & Sanitation	2210303	4883662	30,200.00	30,200.00	-
17/12/2025	Health & Sanitation	2211399	4883663	99,000.00	99,000.00	99,000.00
17/12/2025	Health & Sanitation	2211399	4883664	49,900.00	49,900.00	49,900.00
17/12/2025	Health & Sanitation	2211399	4883666	53,300.00	53,300.00	-
17/12/2025	Health & Sanitation	2211399	4883668	137,000.00	137,000.00	-
17/12/2025	Health & Sanitation	2210301	4883669	88,400.00	88,400.00	-
17/12/2025	Health & Sanitation	2211399	4883671	88,400.00	88,400.00	88,400.00
31/12/2025	Health & Sanitation	2210802	4883671	88,400.00	88,400.00	88,400.00
17/12/2025	Health & Sanitation	2210303	4883672	88,400.00	88,400.00	-
17/12/2025	Health & Sanitation	2210301	4883673	54,100.00	54,100.00	-
17/12/2025	Health & Sanitation	2210301	4883674	54,100.00	54,100.00	-
17/12/2025	Health & Sanitation	2211399	4883675	88,400.00	88,400.00	-
17/12/2025	Health & Sanitation	2211399	4883677	77,200.00	77,200.00	-
17/12/2025	Health & Sanitation	2210301	4883678	72,200.00	72,200.00	-
17/12/2025	Health & Sanitation	2210301	4883679	77,200.00	77,200.00	-
17/12/2025	Health & Sanitation	2210302	4883681	48,200.00	48,200.00	-
17/12/2025	Health & Sanitation	2210302	4883681	42,800.00	42,800.00	-
17/12/2025	Health & Sanitation	2210302	4883682	47,800.00	47,800.00	-
9/12/2025	Lands & Housing	2210302	2921252	108,000.00	108,000.00	-
9/12/2025	Lands & Housing	2210303	3153388	54,800.00	54,800.00	54,800.00
9/12/2025	Lands & Housing	2210309	3153390	54,100.00	54,100.00	-
9/12/2025	Lands & Housing	2210301	3153392	54,100.00	54,100.00	-
9/12/2025	Lands & Housing	2211320	3921251	127,600.00	127,600.00	127,600.00
9/12/2025	Lands & Housing	2210320	3921253	88,400.00	88,400.00	88,400.00
9/12/2025	Lands & Housing	2211320	3921254	88,400.00	88,400.00	-
9/12/2025	Lands & Housing	2211320	3921256	54,100.00	54,100.00	-
9/12/2025	Lands & Housing	2211320	3921257	88,400.00	88,400.00	-
9/12/2025	Lands & Housing	2210302	3921258	88,400.00	88,400.00	-
9/12/2025	Lands & Housing	2211320	3921258	132,600.00	132,600.00	-
9/12/2025	Lands & Housing	2210800	3921259	88,400.00	88,400.00	-
9/12/2025	Lands & Housing	2210802	3921261	88,400.00	88,400.00	-
9/12/2025	Lands & Housing	2210309	3921262	88,400.00	88,400.00	-
9/12/2025	Lands & Housing	2210301	3921263	88,400.00	88,400.00	-
9/12/2025	Lands & Housing	2210802	3921264	52,100.00	52,100.00	-

9/12/2025	Lands & Housing	2211320	3921265	46,800.00	46,800.00	-	
9/12/2025	Lands & Housing	2210802	3931159	51,100.00	51,100.00	-	
9/12/2025	Lands & Housing	2210800	3931163	88,400.00	88,400.00	-	
9/12/2025	Lands & Housing	2210800	3931164	54,100.00	54,100.00	-	
9/12/2025	Lands & Housing	2210800	3931165	127,600.00	127,600.00	-	
23/9/2025	Lands & Housing	2210802	3987237	300,000.00		300,000.00	
9/12/2025	Lands & Housing	2210303	3987246	54,100.00		54,100.00	
9/12/2025	Lands & Housing	2211320	3987249	54,100.00	54,100.00	-	
23/9/2025	Lands & Housing	2211320	4002318	300,000.00		300,000.00	
23/9/2025	Lands & Housing	2211320	4002319	100,000.00		100,000.00	
9/12/2025	Lands & Housing	2210300	4002324	132,600.00	132,600.00	-	
9/12/2025	Lands & Housing	2210800	4002325	132,600.00	132,600.00	-	
9/12/2025	Lands & Housing	2210802	4002326	113,000.00	113,000.00	-	
9/12/2025	Lands & Housing	2210802	4002328	93,400.00	93,400.00	-	
9/12/2025	Lands & Housing	2210802	4002329	93,400.00	93,400.00	-	
9/12/2025	Lands & Housing	2211320	4002331	93,400.00	93,400.00	-	
12/19/2025	Lands & Housing	2211399	4002331	93,400.00		93,400.00	
9/12/2025	Lands & Housing	2210320	4002332	93,400.00	93,400.00	-	
9/12/2025	Lands & Housing	2210320	4002333	127,600.00	127,600.00	-	
9/12/2025	Lands & Housing	2210710	4002334	82,400.00	82,400.00	-	
9/12/2025	Lands & Housing	2210303	4002335	48,100.00	48,100.00	-	
9/12/2025	Lands & Housing	2210320	4002336	88,400.00	88,400.00	-	
9/12/2025	Lands & Housing	2210503	4002337	34,800.00		34,800.00	
9/12/2025	Lands & Housing	2210802	4318550	11,300.00	11,300.00	-	
9/12/2025	Lands & Housing	2210301	4318677	113,000.00	113,000.00	-	
9/12/2025	Lands & Housing	2210802	4318679	658,400.00	658,400.00	-	
9/12/2025	Lands & Housing	2210301	4318680	113,000.00	113,000.00	-	
9/12/2025	Lands & Housing	2210303	4318681	113,000.00	113,000.00	-	
9/12/2025	Lands & Housing	2210301	4318684	93,400.00	93,400.00	-	
9/12/2025	Lands & Housing	2210301	4318684	93,400.00	93,400.00	-	
9/12/2025	Lands & Housing	2210800	4318685	132,600.00	132,600.00	-	
9/12/2025	Lands & Housing	2210802	4318686	59,100.00	59,100.00	-	
9/12/2025	Lands & Housing	2210302	4318689	112,000.00	112,000.00	-	
14/10/2025	Lands & Housing	2210801	4318783	300,000.00	300,000.00	-	
9/12/2025	Lands & Housing	2210802	4318789	88,400.00	88,400.00	-	
9/12/2025	Lands & Housing	2210711	4318791	54,100.00		54,100.00	
9/12/2025	Lands & Housing	2210800	4318792	54,100.00	54,100.00	-	
29/10/2025	Lands & Housing	2210802	4318929	98,400.00		98,400.00	
14/10/2025	Lands & Housing	2210802	4318931	300,000.00		300,000.00	
29/10/2025	Lands & Housing	2210710	4318936	98,400.00		98,400.00	
29/10/2025	Lands & Housing	2210710	4318937	98,400.00		98,400.00	
9/12/2025	Lands & Housing	2210802	4318938	83,400.00		83,400.00	

9/12/2025	Lands & Housing	2210802	4318939	118,000.00		118,000.00	
9/12/2025	Lands & Housing	2210802	4318942	98,000.00		98,000.00	
9/12/2025	Lands & Housing	2210802	4318943	78,400.00	78,400.00	-	
9/12/2025	Lands & Housing	2210802	4318944	78,400.00		78,400.00	
9/12/2025	Lands & Housing	2210802	4318946	114,000.00		114,000.00	
9/12/2025	Lands & Housing	2210800	4318947	218,000.00		218,000.00	
9/12/2025	Lands & Housing	2210800	4318948	285,000.00		285,000.00	
9/12/2025	Lands & Housing	2210802	4318950	66,500.00		66,500.00	
12/19/2025	Lands & Housing	2211324	4883675	88,400.00		88,400.00	
9/12/2025	Lands & Housing	2210303	5525926	98,000.00		98,000.00	
9/12/2025	Lands & Housing	2210320	5525927	919,400.00		919,400.00	
9/12/2025	Lands & Housing	2210802	5525928	114,100.00		114,100.00	
7/1/2025	Lands & Housing	2210309	3987215	27,400.00		27,400.00	Exited service
23/9/2025	Office Of The County Secretary	2210802	4002312	100,000.00		100,000.00	
29/10/2025	Office Of The County Secretary	2210711	4554148	88,400.00	88,400.00	-	
12/17/2025	Office Of The County Secretary	2210710	5135249	56,100.00	56,100.00	-	
12/17/2025	Office Of The County Secretary	2210711	5135250	56,100.00	56,100.00	-	
12/17/2025	Office Of The County Secretary	2210301	5525851	36,520.00		36,520.00	
23/9/2025	Office Of The County Secretary	2210802	5525853	300,000.00		300,000.00	
14/10/2025	Office Of The County Secretary	2210802	5525854	300,000.00		300,000.00	
14/10/2025	Office Of The County Secretary	2210710	5530589	88,400.00	88,400.00	-	
9/12/2025	Office Of The County Secretary	2210303	5667610	117,600.00	117,600.00	-	
9/12/2025	Office Of The County Secretary	2210303	5667611	117,600.00	117,600.00	-	
29/10/2025	Office Of The County Secretary	2210802	5667612	78,400.00	78,400.00	-	
9/12/2025	Office Of The County Secretary	2210303	5667613	98,000.00	98,000.00	-	
9/12/2025	Office Of The County Secretary	2210303	5667614	78,400.00	78,400.00	-	
29/10/2025	Office Of The County Secretary	2210802	5667615	78,400.00	78,400.00	-	
12/17/2025	Office Of The County Secretary	2210303	5667616	44,100.00	44,100.00	-	
9/12/2025	Office Of The County Secretary	2210303	5667617	44,100.00	44,100.00	-	
3/11/2025	County Secretary	2210710	510686	101,200.00	101200	-	
12/29/2022	County Secretary		4611331	308,880.00		308,880.00	Exited service
6/5/2020	County Secretary		3200446	1,552,500.00		1,552,500.00	Exited service
9/12/2025	Office Of The County Secretary	2210303	5667618	44,100.00	44,100.00	-	
12/17/2025	Office Of The County Secretary	2210802	5667618	44,100.00		44,100.00	
12/17/2025	Office Of The County Secretary	2210802	5667632	50,400.00	50,400.00	-	
29/10/2025	Office Of The County Secretary	2210802	5667633	18,900.00	18,900.00	-	
29/10/2025	Office Of The County Secretary	2210802	5667635	82,000.00	82,000.00	-	
9/12/2025	Office Of The County Secretary	2210711	5667638	54,100.00	54,100.00	-	
9/12/2025	Office Of The County Secretary	2210802	5667639	88,400.00	88,400.00	-	
9/12/2025	Office Of The County Secretary	2210302	5667640	54,100.00	54,100.00	-	
9/12/2025	Office Of The County Secretary	2210302	5667642	88,400.00	88,400.00	-	

27/10/2025	Education & Vocational Training	2210802	5083748	137,600.00	137,600.00	-	
7/4/2025	Finance & E. Planning						
13/12/2018	Finance & E. Planning	2210309	5530730	28,400.00		28,400.00	Forwarded for recovery
5/10/2018	Finance & E. Planning		3551971	1,214,900.00		1,214,900.00	Under investigation
22/10/2018	Finance & E. Planning		3150746	3,011,000.00		3,011,000.00	Under investigation
22/10/2018	Finance & E. Planning		3170909	3,455,750.00		3,455,750.00	Under investigation
17/12/2025	Finance & Economic Planning	2210309	3150748	3,801,000.00		3,801,000.00	Forwarded for recovery
17/12/2025	Finance & Economic Planning	2210802	5135184	3,407,950.00		3,407,950.00	
23/10/2025	Finance & Economic Planning	2210802	5135185	3,140,410.00		-	
23/9/2025	Finance & Economic Planning	2210302	5525758	422,200.00		422,200.00	
6/10/2025	Finance & Economic Planning	2210802	5525761	100,000.00	100,000.00	-	
9/12/2025	Finance & Economic Planning	2210801	5525783	2,441,600.00		2,441,600.00	
29/10/2025	Finance & Economic Planning	2211399	5525795	93,400.00	93,400.00	-	
29/10/2025	Finance & Economic Planning	2211399	5525796	93,400.00	93,400.00	-	
9/12/2025	Finance & Economic Planning	2211399	5525901	93,400.00		93,400.00	
27/10/2025	Finance & Economic Planning	2210309	5525904	59,100.00	59,100.00	-	
17/12/2025	Finance & Economic Planning	2210710	5525905	43,600.00	43,600.00	-	
27/10/2025	Finance & Economic Planning	2210301	5525906	94,000.00		94,000.00	
9/12/2025	Finance & Economic Planning	2210309	5525912	98,400.00		98,400.00	
9/12/2025	Finance & Economic Planning	2210320	5525916	679,000.00	679,000.00	-	
9/12/2025	Finance & Economic Planning	2210309	5525918	128,900.00	128,900.00	-	
27/10/2025	Finance & Economic Planning	2210309	5525919	31,500.00	31,500.00	-	
		2210802	5525930	1,024,100.00		1,024,100.00	
21/11/2025	Gender & Culture	2210309	3882607	904,800.00	904,800.00	-	
21/11/2025	Gender & Culture	2210309	3882608	908,400.00	908,400.00	-	
21/11/2025	Gender & Culture	2210309	3882609	882,000.00	882,000.00	-	
21/11/2025	Gender & Culture	2210309	3882610	839,200.00	839,200.00	-	
21/11/2025	Gender & Culture	2210309	3882611	896,000.00	896,000.00	-	
21/11/2025	Gender & Culture	2210309	3882612	881,600.00	881,600.00	-	
21/11/2025	Gender & Culture	2210309	3882613	883,100.00	883,100.00	-	
21/11/2025	Gender & Culture	2210309	3882614	892,800.00	892,800.00	-	
21/11/2025	Gender & Culture	2210309	3882615	900,000.00	900,000.00	-	
21/11/2025	Gender & Culture	2210309	3882616	881,100.00	881,100.00	-	
21/11/2025	Gender & Culture	2210309	3882618	878,300.00	878,300.00	-	
21/11/2025	Gender & Culture	2210309	3882619	890,400.00	890,400.00	-	
21/11/2025	Gender & Culture	2210309	3882620	897,200.00	897,200.00	-	
24/11/2025	Gender & Culture	2210309	3882621	889,500.00	889,500.00	-	
21/11/2025	Gender & Culture	2210309	3882622	844,000.00	844,000.00	-	
21/11/2025	Gender & Culture	2210309	3882623	957,600.00	957,600.00	-	
21/11/2025	Gender & Culture	2210309	3882624	859,600.00	859,600.00	-	

9/12/2025	Office Of The County Secretary	2210303	5667643	54,100.00	54,100.00	-	
9/12/2025	Office Of The County Secretary	2210301	5667647	86,400.00	86,400.00	-	
9/12/2025	Office Of The County Secretary	2210301	5667648	52,100.00	52,100.00	-	
12/17/2025	P. Administration	2210303	4554147	50,250.00	50,250.00	-	
29/10/2025	P. Administration	2640503	3987370	694,400.00	694,400.00	-	
30/9/2025	P. Administration	2210303	4554137	100,000.00		100,000.00	
27/10/2025	P. Administration	2210710	4554139	117,600.00	117,600.00	-	
27/10/2025	P. Administration	2210710	4554142	117,600.00	117,600.00	-	
27/10/2025	P. Administration	2210710	4554142	98,000.00	98,000.00	-	
27/10/2025	P. Administration	2210710	4554146	93,400.00	93,400.00	-	
29/10/2025	P. Administration	2210802	4554149	54,100.00	54,100.00	-	
29/10/2025	P. Administration	2210711	4554150	54,100.00	54,100.00	-	
29/10/2025	P. Administration	2210802	5525794	117,600.00	117,600.00	-	
30/9/2025	P. Administration	2210802	4554138	300,000.00		300,000.00	
9/9/2019	Public Administration		3551609	3,689,000.00		3,689,000.00	Exited service
14/10/2025	Roads & Public Works						
14/10/2025	Roads & Public Works	2210303	3882891	300,000.00	300,000.00	-	
7/5/2023	Roads & Public Works	2210303	3882892	100,000.00	100,000.00	-	
			3882895	488,961.00		488,961.00	Exited service
30/9/2025	Trade & Industrialization	2210802	3157963	300,000.00		300,000.00	
23/10/2025	Trade & Industrialization	2210309	3177603	100,000.00		100,000.00	
29/10/2025	Trade & Industrialization	2210303	3177604	31,500.00		31,500.00	
29/10/2025	Trade & Industrialization	2210303	3177606	84,000.00		84,000.00	
12/17/2025	Trade & Industrialization	2210802	3177619	13,230.00		13,230.00	
12/17/2025	Trade & Industrialization	2210802	3177620	23,520.00		23,520.00	
12/17/2025	Trade & Industrialization	2211302	3177622	414,000.00		414,000.00	
12/17/2025	Trade & Industrialization	2210710	3177623	23,520.00		23,520.00	
12/17/2025	Trade & Industrialization	2210710	3177623	127,600.00		127,600.00	
12/17/2025	Trade & Industrialization	2210710	3177624	93,400.00	93,400.00	-	
12/17/2025	Trade & Industrialization	2210710	3177625	93,400.00	93,400.00	-	
12/17/2025	Trade & Industrialization	2210710	3177626	88,400.00	88,400.00	-	
12/17/2025	Trade & Industrialization	2210710	3177627	35,500.00	35,500.00	-	
12/17/2025	Trade & Industrialization	2210710	3177628	84,400.00		84,400.00	
12/17/2025	Trade & Industrialization	2210710	3177629	93,400.00	93,400.00	-	
12/17/2025	Trade & Industrialization	2210802	3177630	42,800.00		42,800.00	
12/17/2025	Trade & Industrialization	2210802	3177631	72,200.00		72,200.00	
12/17/2025	Trade & Industrialization	2210802	3177632	29,400.00		29,400.00	
12/17/2025	Trade & Industrialization	2210802	3177633	35,280.00		35,280.00	
12/17/2025	Trade & Industrialization	2210802	3177635	35,280.00		35,280.00	
12/17/2025	Trade & Industrialization	2210802	3177636	35,280.00		35,280.00	

08-01-2026	BNK26008B0BBLKKO	:RTGS Transfer :Rova Capital Limited 1322213984 :PI2600703509MZMT :Bungoma - Finance an :0020001910	RTGS Transfer	EDU2437	134,889.20		6,746,126.85
08-01-2026	BNK26008BGKBMHDG	:RTGS Transfer :Nalonia Wamwania Limited :133236972 :PI2600707MF-D4MGD :Bungoma - Finance an :0020001911	RTGS Transfer	EDU2436	249,990.90		6,496,135.95
08-01-2026	BNK26008BLDDFHKH	:RTGS Transfer :DOT ENGINEERING CONSTRUCTION 01192783891200 :PI2600703XD4V1D4 :Bungoma - Finance an :0020001913	RTGS Transfer	EDU1275	195,007.00		6,301,128.95
08-01-2026	BNK26008DDKMGKFD	:RTGS Transfer :BEWAMU INVESTMENTS 01192050937800 :PI260070MWLL1RF-C :Bungoma - Finance an :0020001908	RTGS Transfer	FP1497	446,956.00		5,854,172.95
08-01-2026	BNK26008DHGBKOHF	:RTGS Transfer :MCKELLPATS CAPITAL K LIMITED 5185060013 :PI2600713B59KRN2 :Bungoma - Finance an :0020001912	RTGS Transfer	WT2444	602,550.40		5,251,622.55
08-01-2026	BNK26008HKJLLCJH	:RTGS Transfer :Kisam Enterprise Limited 1271233622 :PI2600703JTOMDK8 :Bungoma - Finance an :0020001906	RTGS Transfer	HEA2438	34,591.20		5,217,031.35
08-01-2026	BNK26008DDKMGKFD	:RTGS Transfer :BEWAMU INVESTMENTS 01192050937800 :PI260070MWLL1RF-C :Bungoma - Finance an :0020001908	RTGS Transfer	FP1497	446,956.00		5,663,987.35
09-01-2026	BNK26009CCLKHKM0	:RTGS Transfer :EXPERTS GENERAL MERCHANTS LIMITED 1212172965 :PI260080GNYVT5P8 :Bungoma - Finance an :0020001915	RTGS Transfer	RPW2470	683,379.20		4,980,608.15
13-01-2026	BNK26013DJDFCCF	:Internal Transfer :BUNGOMA COUNTY RECURRENT 1000171006 :PI260130XHNX8MT8 :0000103129	Internal Transfer	FP2475	36,616,547.00		41,597,155.15
13-01-2026	BNK26013BJFOCGMD	:Internal Transfer :BUNGOMA COUNTY DEVELOPMENT 1000170921 :PI260130JGCG2NVW :0010018392	Internal Transfer	Withholding Tax	415,992.20		42,013,147.35

