

COUNTY GOVERNMENT OF BUNGOMA



COUNTY ASSEMBLY OF BUNGOMA

OFFICE OF THE CLERK

THIRD ASSEMBLY

THIRD SESSION

EDUCATION AND VOCATIONAL TRAINING COMMITTEE

**REPORT ON THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE
PERIOD ENDED 30TH JUNE , 2024.**

**THE OFFICE OF THE CLERK
COUNTY ASSEMBLY BUILDING
BUNGOMA KENYA**

DECEMBER, 2024

TABLE OF CONTENTS

| | |
|---|----|
| TABLE OF CONTENTS..... | 2 |
| CHAPTER ONE | 3 |
| 1.1 Preamble..... | 3 |
| 1.2 Mandate of the Committee..... | 3 |
| 1.3 Committee Membership..... | 4 |
| 1.4 Guiding principles in the Examination of the Bungoma County Government Quarterly Reports and Financial statements..... | 5 |
| 1.4.1 Constitutional Principles on Public Finance | 5 |
| 1.4.2 Direct Personal Liability..... | 5 |
| 1.4.3 Obligations of Accounting Officers..... | 5 |
| 1.5 Acknowledgment | 7 |
| 2.1 DEPARTMENTAL EXPENDITURE FINANCIAL YEAR 2023/2024..... | 8 |
| CHAPTER THREE | 11 |
| 3.1 OBSERVATIONS AND RECOMMENDATIONS..... | 11 |
| 3.1.2 COMMITTEE OBSERVATIONS | 11 |
| 3.1.3 COMMITTEE RECOMMENDATIONS..... | 12 |
| ADOPTION SCHEDULE | 13 |

CHAPTER ONE

1.1 Preamble

Hon. Speaker,

It is my duty to present the report by the Committee of Education and Vocational Training on the 4th Quarter Financial Statements for the Financial Year 2023/2024 for the period ended 30th June, 2024. The 4th Quarter Financial Statements was tabled in this County Assembly of Bungoma on 16th October 2024 and stood committed to all Sectoral Committees for their interrogation, input and recommendation through a report to this Honorable House.

1.2 Mandate of the Committee

Hon. Speaker,

The Sectoral Committee on Education and Vocational Training is constituted pursuant to the provisions of Standing Order 217 of the County Assembly of Bungoma and has executed its mandate in accordance with number (5) of the aforementioned Standing Order that provides:

- (a) *investigate, inquire into, and report on all matters relating to the mandate, management, activities, administration, operations and estimates of the assigned departments;*
- (b) *study the programme and policy objectives of departments and the effectiveness of the implementation;*
- (c) *study and review all county legislation referred to it;*
- (d) *study, assess and analyze the relative success of the departments as measured by the results obtained as compared with their stated objectives;*
- (e) *investigate and inquire into all matters relating to the assigned departments as they may deem necessary, and as may be referred to them by the County Assembly;*
- (f) *to vet and report on all appointments where the Constitution or any law requires the County Assembly to approve, except those under Standing Order 208 (Committee on Appointments); and*
- (g) *Make reports and recommendations to the County Assembly as often as possible, including recommendation of proposed legislation.*

1.3 Committee Membership

Hon. Speaker,

The committee currently is constituted by the following members.

| | | |
|----------------------------|---|---------------|
| 1. Hon. Benjamin Otsiula | - | Chairperson |
| 2. Hon. Stephen Kaiser | - | V/Chairperson |
| 3. Hon. Joan Kirong | - | Member |
| 4. Hon. Ali Machani | - | Member |
| 5. Hon. Jack Kawa | - | Member |
| 6. Hon. Hentry Nyongesa | - | Member |
| 7. Hon. Christine Mukhongo | - | Member |
| 8. Hon. Abraham Obama | - | Member |
| 9. Hon. Aggrey Mulongo | - | Member |
| 10. Hon. Jacob Psero | - | Member |
| 11. Hon. Vitalis Wangila | - | Member |
| 12. Hon. Timothy Chikati | - | Member |
| 13. Hon. Charles Nangulu | - | Member |
| 14. Hon. Franklin Simotwo | - | Member |
| 15. Hon. Ipara Okasida | - | Member |

1.4 Guiding principles in the Examination of the Bungoma County Government Quarterly Reports and Financial statements.

Hon. Speaker,

In the execution of its mandate, the Committee of Education and Vocational Training is given a legal backing under the Constitution of Kenya 2010, Public Finance Management Act, 2012, County Governments Act, 2012. These statutory provisions include:

1.4.1 Constitutional Principles on Public Finance

Article 201 of the Constitution of Kenya, 2010 enacts fundamental principles that “...shall guide all aspects of public finance in the Republic...” These principles include, *inter alia*, that: **201(a)** *There shall be openness and accountability, including public participation in financial matters;* **201(d)** *Public money shall be used in a prudent and responsible way; and* **201(e)** *Financial management shall be responsible, and fiscal reporting shall be clear.*

Section 149(1) (a) and (b) of the PFM Act 2012 provides as follow...”*an accounting officer is accountable to the County Assembly for ensuring that the resources of the entity for which the officer is designated are used in a way that is;*

- a) Lawful and authorized*
- b) Effective, efficient, economical and transparent*

1.4.2 Direct Personal Liability

Article 226(5) of the Constitution of Kenya, 2010 is emphatic that “*If the holder of a public office, including a political office, directs or approves the use of public funds contrary to law or instructions, the person is liable for any loss arising from that use and shall make good the loss, whether the person remains the holder of the office or not*”.

1.4.3 Obligations of Accounting Officers

The Public Finance Management Act, 2012 section 166 states as follows;

- 1. An accounting officer for a county government entity shall prepare a report for each quarter of the financial year in respect of the entity.*
- 2. In preparing a quarterly report for a county government entity, the accounting officer shall ensure that the report—*

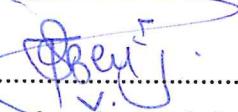
- (a) contains information on the financial and nonfinancial performance of the entity; and
 - (b) is in a form determined by the Accounting Standards Board.
- 3. Not later, than fifteen days after the end of each quarter, the accounting officer shall submit the quarterly report to the County Treasury.
- 4. Not later than one month after the end of each quarter, the County Treasury shall—
 - (a) consolidate the quarterly reports and submit them to the county assembly;
 - (b) deliver copies to the Controller of Budget, National Treasury and the Commission on Revenue Allocation; and
 - (c) publish and publicize them

1.5 Acknowledgment

Hon. Speaker,

I take this opportunity to thank all the members of the Committee for dedicating their time to examine the 4th Quarter Financial Statements for the Finance Year 2023/2024, for the period ended 30th June 2024. The Committee would also like to appreciate the Secretariat commitment. Lastly, the Committee is grateful to your office and the office of the Clerk of the County Assembly of Bungoma for logistical support received as it discharged its mandate.

It is therefore my privilege, on behalf of the Committee on Education and Vocational Training, to table the Report on the 4th Quarter Financial Statements with respect to the Department of Education and Vocational Training for Financial Year 2023/2024 for the period ended 30th June 2024.

Signed..........Date..... 4/02/2025.....

Hon. Benjamin Otsiula

MCA. Khasoko Ward.

Chairperson, Committee on Education and Vocational Training

CHAPTER TWO

2.1 DEPARTMENTAL EXPENDITURE FINANCIAL YEAR 2023/2024

Hon. Speaker,

The department of Education & Vocational Training had an approved budget of Kshs. 1,675,682,113 comprising of Kshs. 1,215,580,113 recurrent and Kshs. 460,102,000 as per the approved 2nd supplementary budget. The absorption of the budget was Kshs. 1,452,178,187 which represents 87% of the entire budget. Recurrent expenditure was Kshs. 1,136,025,651 representing an absorption of 93% of recurrent vote while development expenditure of Kshs. 316,152,536 represented 69% of the development vote.

The recurrent expenditures were on the following programs and sub-programs;

- Salaries and allowances - ksh. 1,091,005,099 representing 92% absorption.
- Administrative and support services with a cumulative allocation of kshs.26,742,943 (i.e Kshs. 18,936,951 Education and Kshs. 9,655,828 for VTCs), absorbed Kshs. 43,221,202 which translates to 86% of the allocation.
- Policy formulation expenditure under VTC had an allocation of Kshs. 765,902 with Nil absorption

Hon. Speaker,

The development vote realized absorptions in the following votes

- Education support program (bursary & Scholarship) with an allocation of Kshs.321,700,000 in the approved budget absorbed Kshs. 191,312,575. However, the Financial statement listed the allocations as Kshs. 205,000,000. On this, the Department submission was that only Kshs. 90,000,000 million was received by close of financial year while the balance of Kshs. 216 Million was remitted in

August of this financial year. The Committee took note of this discrepancies in reporting and notes that absorption was therefore 59% and not 93% as projected.

- Ward based projects was allocated Kshs. 86,602,000 in the approved budget. The financial statement had put this at Kshs. 94,620,000 and an expenditure of Kshs. 83,528,176, thus an absorption of 96%. However, from the submission of the Department, only Kshs. 18,961,300 had been spend translating to 22% absorption
- Infrastructural development under education had an allocation of Kshs. 9,400,000 and not Kshs. 6,000,000 as it appears in the financial statements. This allocation includes renovation of DICECE and construction of a toilet in the same facility at Kshs. 4,000,000 , construction of ECDE classrooms at Kaptungurwo, Bunjosi and Sirende Primary Schools at Kshs. 5,400,000. With an expenditure of Kshs. 5, 973,705, the absorption is 64% and not 100% as reported.
- Pending bills had an allocation of Kshs. 18,000,000 which the Department submitted to have paid pending bills totalling to Kshs. 17,567,479.10. Additionally, the Department submitted to have pending bills and commitments totalling to Kshs. 253,477,282 with recurrent being Kshs. 10,409,841 and development being Kshs. 243,067,441.
- VTC capitation had an allocation of Kshs. 19,000,000 in the approved budget incurred an expenditure of Kshs. 18,277,610 translating to 96% absorption
- VTC infrastructure had been allocated ksh.5,400,000 and not Kshs. 30,000,000 as presented. This was meant for construction of Masaek VTC classroom -Kshs. 1Million and Mwiyenga VTC administration block Kshs.4,400,000 ,whereas the Financial statement submitted Zero expenditure, the submission from the Department reveal an expenditure of Kshs. 4,449,895 which was the full contract sum for the construction works at Mwiyenga VTC.

Hon. Speaker,

On Accounts receivables in the department, Kshs.**5,626,575** was reported in the Financial Statements as being the outstanding imprest with one of the imprest appearing to have been taken outside of the period under review i.e 15th July 2024. However, the Department submitted to have surrendered all imprests amounting to

Kshs. 5,326,575 while the imprest taken in the month of July was a standing office imprest that are usually surrendered when depleted and applying for a new one.

Hon. Speaker,

There is a declaration of Kshs. 14,985,000 as transfers to various VTCs accounts while consolidated bank balance of all VTCs as at the end of June 2024 was Kshs. 4,455,723. The money relates to the VTC capitation as captured above. Other bank balances in the accounts of the Department include;

- a) Bursary account at KCB – Kshs. 243,234,110
- b) Bungoma County Village polytechnic project account at CBK – Kshs. 140,646
- c) Bungoma Vocational Training consolidated account – Kshs. 4,455,723
- d) Bungoma County Education support scheme account at CBK – Kshs. 3,687,425

CHAPTER THREE

3.1 OBSERVATIONS AND RECOMMENDATIONS

3.1.2 COMMITTEE OBSERVATIONS

Hon. Speaker,

The committee made the following observations;

1. There were several discrepancies between the allocation for programs in the financial statement and the approved budget for instance; the financial statement provide for education support scheme of Kshs. 205,000,000 and VTC capitation of Kshs. 64,944,080 while the approved budget had education support scheme at Kshs. 321,700,000 and VTC capitation at Kshs. 19,000,000.
2. Most of the capital projects ward Based projects were not completed during the period under review despite being budgeted for.
3. There was very low uptake of Educational Support Scheme fund allocation which led to most beneficiaries remaining out of school.
4. The department had a pending bill of Kshs.11,503,277.35 by the end of the period under review.
5. The Department had a standing imprest of Kshs.5,626,575 but the department did not disclose what the payments related to.

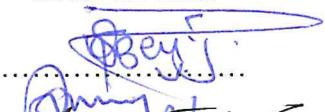
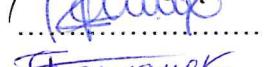
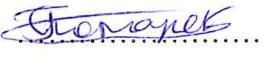
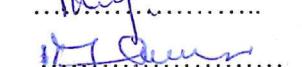
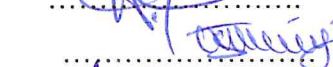
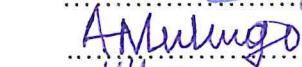
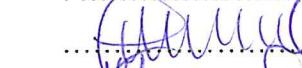
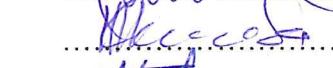
3.1.3 COMMITTEE RECOMMENDATIONS

The Committee made the following recommendations;

1. THAT the department should only allocate funds to projects with strict adherence to the approved budget. Most of the capital projects ward Based projects were not completed during the period under review despite being budgeted for.
2. THAT the department should initiate the process of selection of beneficiaries of the Education Support Scheme fund to ensure timely submission of beneficiary names.
3. THAT the department should strive to prioritize payment of pending bills.
4. THAT the department should submit a detailed list of standing imprest for the period under review within 14 days of adoption of this report.

ADOPTION SCHEDULE

We the undersigned Members of Education and Vocational Training append our signatures adopting this report with the contents therein.

| NAME | DESIGNATION | SIGNATURE |
|----------------------------|------------------|---|
| 1. Hon. Benjamin Otsiula | Chairperson |  |
| 2. Hon. Steve Kaiser | Vice Chairperson |  |
| 3. Hon. Ali Machani | Member |  |
| 4. Hon. Johnston Ipara | Member |  |
| 5. Hon. Joan Kirong | Member |  |
| 6. Hon. Abraham Obama | Member |  |
| 7. Hon. Timothy Chikati | Member |  |
| 8. Hon. Jacob Psero | Member |  |
| 9. Hon. Christine Mukhongo | Member |  |
| 10. Hon. Jack kawa | Member |  |
| 11. Hon. Aggrey Mulongo | Member |  |
| 12. Hon. Vitalis Wangila | Member |  |
| 13. Hon. Charles Nangulu | Member |  |
| 14. Hon. Hentry Nyongesa | Member |  |
| 15. Hon. Franklin Simotwo | Member |  |

for the Period ended June 30, 2024

| | | | | | | |
|--|---------------|---------------|---------------|---------------|---------------|---------------|
| HEALTH AND SANITATION | | | | | | |
| Programme 1: General Administration Planning and Support Services | 3,264,225,325 | (73,758,495) | 3,199,526,640 | 2,504,991,502 | 125,805,555 | 2,630,707,057 |
| SP 1.1 Health Administrative and support services | 126,916,175 | 64,173,929 | 188,090,104 | 141,383,418 | 32,444,859 | 173,828,277 |
| SP 1.2 Leadership and Governance | 34,500,000 | - | 34,500,000 | - | - | 92% |
| SP 1.3 Health Policy | 4,000,000 | - | 4,000,000 | - | - | 0% |
| SP 1.4 Human resource management | 2,667,072,520 | 95,289,138 | 2,762,361,658 | 2,363,608,083 | 2,363,608,083 | 86% |
| SP 1.5 Infrastructural development | 431,786,140 | (230,201,562) | 201,584,878 | 93,360,697 | 93,360,697 | 46% |
| Programme 2: Preventive and Promotive | 543,177,061 | 129,718,401 | 673,895,462 | 593,844,233 | 593,844,233 | 88% |
| SP 2.1 Reproductive, Maternal, Newborn, Child, And Adolescent Health | 20,000,000 | - | 20,000,000 | 17,545,302 | 17,545,302 | 57% |
| SP 2.1 Communicable and Non-communicable disease control | 5,600,000 | - | 5,600,000 | 5,600,000 | 5,600,000 | 100% |
| SP 2.2 Community health strategy | 3,000,000 | - | 3,000,000 | 3,000,000 | 3,000,000 | 100% |
| SP 2.3 Health promotion | 15,000,000 | - | 15,000,000 | 15,000,000 | 15,000,000 | 100% |
| SP 2.4 Public health and sanitation | 22,229,354 | 1,131,928 | 23,359,282 | 13,422,480 | 13,422,480 | 86% |
| SP 2.5 Specialized materials and supplies | 477,349,707 | 128,586,473 | 605,936,180 | 537,276,451 | 537,276,451 | 32% |
| Programme 3: Curative Health Services | 136,949,177 | - | 136,949,177 | 44,232,997 | 44,232,997 | 0% |
| SP 3.1 Routine medical services | 95,171,405 | - | 95,171,405 | - | - | 0% |
| Grants; DANIDA/UNICEF | 41,777,772 | - | 41,777,772 | 44,232,997 | 44,232,997 | 106% |
| Total Expenditure | 3,944,401,373 | 55,979,906 | 4,000,381,279 | 125,805,555 | 3,266,874,286 | 82% |
| ROADS AND PUBLIC WORKS | | | | | | |
| Programme 1: General Administration, Planning, and Support | 130,744,030 | (1,250,436) | 129,463,594 | 91,601,016 | 16,064,577 | 107,665,593 |
| SP 1.1 Capacity Development and Motivation | 83,000,095 | 18,031,235 | 101,121,330 | 73,149,958 | 16,064,577 | 89,223,635 |
| SP 1.2 Administration Services | 32,897,215 | (9,281,671) | 23,615,544 | 18,451,928 | 18,451,928 | 78% |
| SP 1.3 Financial Services, Planning and Stewardship | 14,726,720 | (10,000,000) | 4,726,720 | - | - | 0% |
| Programme 2: Transport Infrastructure Development and Maintenance | 1,261,657,320 | (169,359,000) | 1,092,298,320 | - | 965,593,845 | 965,593,845 |
| SP 2.1 Construction of Roads, Bridges and Drainage Works | 1,089,137,320 | (142,359,000) | 946,778,320 | 834,582,276 | 834,582,276 | 88% |
| SP 2.2 Maintenance of Roads | 172,500,000 | (27,000,000) | 145,500,000 | 130,971,569 | 130,971,569 | 90% |
| Programme 3: Building Standards and Quality Assurance | 4,275,000 | 20,725,000 | 24,800,000 | - | - | 0% |
| SP 3.1 Building Standards and Research | 4,275,000 | 20,525,000 | 24,800,000 | 91,601,016 | 98,618,422 | 1,073,219,438 |
| Total Expenditure | 1,396,626,350 | (150,084,436) | 1,246,541,914 | - | - | 86% |
| EDUCATION AND VOCATIONAL TRAINING | | | | | | |
| Programme 1: General Administration Planning and Support Services | 1,198,551,722 | 24,144,571 | 1,222,696,393 | 1,109,942,050 | 16,478,079 | 1,126,420,129 |
| SP 1.1 Salaries and allowances | 1,171,797,695 | 4,183,208 | 1,181,980,913 | 1,091,005,999 | 1,091,005,999 | 92% |
| SP 1.2 Policy formulation | 8,933,861 | (8,933,861) | - | - | - | 0% |
| SP 1.3 Administration and support services | 11,840,176 | 28,875,214 | 40,715,390 | 18,936,921 | 16,478,079 | 87% |
| Programme 2: Early Childhood Development Education | 22,000,000 | (16,000,000) | 6,000,000 | - | 5,973,705 | 5,973,705 |
| SP 2.1 Quality Assurance and Standards | 2,000,000 | (2,000,000) | - | - | - | 0% |
| SP 2.2 Curriculum | 5,000,000 | (5,000,000) | - | - | - | 0% |
| SP 2.3 Learning materials | 3,000,000 | (3,000,000) | - | - | - | 0% |
| SP 2.4 Monitoring and evaluation | 10,000,000 | (4,000,000) | 6,000,000 | 5,973,705 | 5,973,705 | 100% |
| SP 2.5 Infrastructure development | | | | | | |

| | | | | | | | |
|---|----------------------|----------------------|----------------------|----------------------|--------------------|----------------------|------------|
| Programme 3: Education Support Programme | 357,064,080 | 37,500,000 | 394,544,080 | 18,277,610 | 274,840,751 | 293,118,361 | 74% |
| SP 3.1 Education support and bursary scheme | 160,000,000 | 72,444,080 | 45,900,000 | 205,000,000 | 191,312,575 | 191,312,575 | 93% |
| SP 3.2 VTC Capitation | | | | (7,500,000) | 64,944,080 | 18,277,610 | 18,277,610 |
| SP 3.3 VTC infrastructure development | | | | 30,000,000 | 30,000,000 | | 28% |
| SP 3.4 School Feeding Programme | | | | (20,000,000) | | | |
| SP 3.5 Ward Based Projects | | | | 30,000,000 | | | |
| Programme 4: VTC General administration Planning and Policy | 94,620,000 | - | 94,620,000 | 83,528,176 | 83,528,176 | 83,528,176 | 88% |
| SP 4.1 Policy formulation | 91,565,528 | 1,265,202 | 10,421,730 | 7,805,992 | - | 7,805,992 | 75% |
| SP 4.2 Administration and support services | 2,211,128 | (1,445,226) | 765,902 | | | | 0% |
| Programme 5: Training and Skill Development | 6,945,490 | 2,710,428 | 9,625,838 | 7,805,992 | - | 7,805,992 | 8% |
| SP 5.1 Tuition support grant | 42,000,000 | - | 42,000,000 | - | 18,860,000 | 18,860,000 | 45% |
| SP 5.2 Tools and equipment for VTC | 20,000,000 | - | 20,000,000 | 14,000,000 | 18,860,000 | 18,860,000 | 94% |
| SP 5.3 Quality assurance and standards | 14,000,000 | - | 14,000,000 | 2,000,000 | 2,000,000 | - | 0% |
| SP 5.4 Capacity building for VTC instructors | 2,000,000 | - | 2,000,000 | | | | 0% |
| SP 5.5 Monitoring and Evaluation | 3,000,000 | - | 3,000,000 | | | | 0% |
| TOTAL | 3,000,000 | - | 3,000,000 | 3,000,000 | - | 3,000,000 | 0% |
| FINANCE AND ECONOMIC PLANNING | 1,628,772,340 | 46,909,773 | 1,675,682,113 | 1,136,025,571 | 316,152,536 | 1,452,278,187 | 87% |
| Programme 1: General Administration, Planning and Support Services | 8,49,075,209 | 16,44,437,525 | 1,03,522,824 | 89,2,967,688 | 72,971,352 | 965,939,040 | 95% |
| SP 1.1 Personnel costs | 418,953,350 | (2,0,891,525) | 398,061,815 | 325,655,863 | 355,655,863 | 355,655,863 | 89% |
| SP 1.2 Administration Services | 222,446,303 | 258,305,438 | 460,725,741 | 383,270,338 | 72,971,352 | 456,691,490 | 99% |
| SP 1.3 Employer Contribution for Staff Pension | | | | | | 353,529,687 | 99% |
| SP 1.4 Infrastructural Development; Project Supervision | 202,275,646 | (47,576,378) | 354,609,268 | 152,529,687 | | | 0% |
| Programme 2: County Planning Management | 54,000,000 | (5,400,000) | 354,609,268 | 152,529,687 | | | |
| SP 2.1 Economic Policy and County Planning Services | 87,475,271 | 327,556,000 | 125,031,271 | 120,978,296 | - | 120,978,296 | 97% |
| SP 2.2 Budgeting | 21,595,966 | 42,500,000 | 26,095,966 | 23,689,966 | | 23,689,966 | 91% |
| SP 2.3 Monitoring and Evaluation | 42,577,095 | 41,031,000 | 83,288,695 | 81,692,444 | | 81,692,444 | 98% |
| SP 2.4 Resource Mobilization Strategies | 13,621,610 | 20,25,000 | 35,646,610 | 15,522,889 | | 15,522,889 | 100% |
| 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) | 99,264,226 | 82,576,744 | - | - | 0% |
| SP 3.1 Revenue/Mobilization | 39,279,040 | (5,000,000) | 34,279,040 | 28,213,405 | | 82,576,744 | 91% |
| SP 3.2 Accounting Services | 20,319,230 | - | 20,319,230 | 19,429,230 | | 28,213,405 | 82% |
| SP 3.3 Audit Services | 77,547,721 | - | 77,547,721 | 17,537,880 | | 19,429,230 | 96% |
| SP 3.4 Supply Chain Services | 18,118,235 | - | 18,118,235 | 17,536,229 | | 17,537,880 | 100% |
| SP 3.5 Asset Management | 5,000,000 | (5,000,000) | - | | | | |
| Programme 4: Service Delivery and Organizational transformation | 226,908,611 | 64,539,061 | - | | | 17,356,229 | 95% |
| SP 4.1 Service Delivery Unit | 5,000,000 | - | 5,000,000 | 291,448,272 | 26,106,004 | 32,900,000 | 0% |
| SP 4.2 Investment Initiative | 20,000,000 | - | 20,000,000 | | | 59,006,004 | 20% |
| SP 4.3 Special Coordination Unit | 5,000,000 | - | 5,000,000 | | | | 0% |
| SP 4.4 Maintenance of computer, software and networks - Revenue System | 13,703,033 | 4,233,930 | 17,827,033 | 14,329,930 | | 14,329,930 | 80% |
| SP 4.5 System Enhancement | 12,000,000 | - | 12,000,000 | | | | 0% |
| SP 4.6 Emergency Fund | 100,000,000 | 60,415,731 | 20,000,000 | 11,756,074 | | | 0% |
| ICT | | | | | | 11,756,074 | 59% |
| Health Management System | 33,250,000 | - | 160,415,731 | | | | 0% |
| Total Expenditure | 37,955,528 | - | 37,955,528 | | | 32,900,000 | 87% |
| | 1,263,733,407 | 256,533,186 | 1,122,628,732 | 105,871,352 | | 122,526,593 | 81% |

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

Notes to the financial statements (continued)

13. Bank Balances

| Name of Bank, Account No. & Currency | Amount in Kenyan Shillings (Kshs) | Indicate whether recurrent, development, deposits, receipts, etc. | Period ended June 30, 2024 | Kshs | |
|--|-----------------------------------|---|----------------------------|-------------|------|
| | | | | Kshs | Kshs |
| 1. County Exchequer Account | CBK Account number 10001 | CRF | 85,989,702 | 251,506,622 | |
| 2. Central Bank of Kenya Account | No. 1000170006 | Recurrent | 456 | 375,730 | |
| 3. Central Bank of Kenya Account | No. 1000170921 | Development | 551,634 | 227,326 | |
| 4. Central Bank of Kenya deposit | | Deposit | 105,177,207 | 259,258,888 | |
| 5 Bungoma County DANIDA Fund Account | 1000342099 | Fund | 17,326,210 | 9,795 | |
| 6. Bungoma County NARGIP Account | 1000368446 | Fund | 0 | 0 | |
| 7. Bungoma County RMLF Account | 1000338784 | Fund | 8 | 8 | |
| 8. Bungoma County Village Polytechnic Project | 1000368489 | Fund | 140,646 | 646 | |
| 9. Bungoma County Urban Support programme | 1000378913 | Fund | 1 | 1 | |
| 10. Bungoma County Agric Sector Dev. Prog | 1000368497 | Fund | - | - | |
| 11. Bungoma County Kenya dev support Programm | 1000374616 | Fund | 6,753,137 | 12,792,823 | |
| 12. Bungoma County Climate Change Fund- | 1000647205 | Fund | 384,607,230 | 1,694,489 | |
| 13. Bungoma County Agric Sector Dev. Prog(operat | 1235859460 | Fund Operation | 5,467 | 4,550,444 | |
| 14. Bungoma county livestock commercial-kes 1000 | KEs | Agric Fund | - | | |
| 15. Bungoma County Nat Agri Val Chain-10007391u | Kes | Agric Fund | | | |
| 16. Bungoma county NAGRIIP 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 Ad | 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 11 | KES | FIF | 2,150 | 2,150 | |
| 37. Sirisia Sub County Hospital Revenue Collection | KES | FIF | 85,440 | 85,440 | |
| 38. Naitiri Sub-District Hospital Collection Accoun | KES | FIF | - 619 - | 619 | |
| 39. Sinoko Sub County Hospital cooperative Bank | KES | FIF | 42,757 | 33,760 | |
| 40. Sinoko Sub County Hospital kcb Bank | KES | FIF | 289,466 | 184,225 | |
| 41. Bumula Sub County Hospital Collection Accoun | KES | FIF | 8,390 | 8,390 | |
| 42. Bungoma HSSF(Consolidated) | | Fund Operation | 6,135,510 | 13,765,239 | |
| 43. Public Health Collection Account KCB | 1156993393 | Fund Operation | 395,830 | 395,830 | |
| 44. Public Health Collection Account KCB | 1225921872 | Fund Operation | 3,173,820 | 3,173,820 | |
| 45. Bungoma Vocational Training(Consolidated) | | Fund Operation | 4,455,723 | 9,133,220 | |
| 46. Family Bank-UIG- Bungoma Municipality | ,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 | ,077000042514 | FUND | 2,912,410 | 2,912,410 | |
| 49. Family Bank- kimilili Municipality Urban Deve | 77000039020 | FUND | 6,427,715 | 6,427,715 | |
| 50 Family Bank- Kimilili Municipality Special Purp | 77000042513 | FUND | 1,667,785 | 1,667,785 | |

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

Notes to The Financial Statements (Continued)

| | | | | |
|---|----------------|------------------------|----------------------|----------------------|
| 51. Central Bank of Kenya - Bungoma County Asset | 1000283041 | Development | 1 | 1 |
| 52. Bungoma County Mabanga Atc Spec | Kes | Fund | | |
| 53. Bungoma county Aggreg and Industri | 100072311 | 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 | 44,493 | 2,836,493 |
| 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. Chwеле 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 |
| Total | | | 1,187,232,064 | 1,078,685,222 |

14. Imprests and Advances

| Description | Period ended June | |
|---------------------|-------------------|-------------------|
| | 2022 | 2023 |
| | Kshs | Kshs |
| Government Imprests | 74,564,684 | 30,994,011 |
| Total | 74,564,684 | 30,994,011 |

14a. breakdown of the outstanding imprest per department.

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

See Annex 4 for a detailed analysis of the outstanding imprests

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

3. VTCs Bank Balances

| S/No | Name | Bank Ac/Account No. | Bank | June 30, 2024 | | 2023/2023 |
|------|---------------------------------------|---------------------|--------|---------------|-----------|-----------|
| | | | | lsh | lsh | |
| 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 | 112555498 | 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 | 112870954 | 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 | |

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

| | | | | | |
|----|-------------------------------------|----------------|-------------|---------|---------|
| 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 | 1178388270 | 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 | 12110448459 | KCB | 9,673 | 19,429 |
| 69 | Muchi Youth Polythenic. | 1155054644 | KCB | 16,768 | 39,617 |
| 70 | Muchi Youth Polythenic. | 01129609212800 | CO-OP | 77,926 | 120,010 |
| 71 | Mufule Youth Polytechnic | 1238275699 | KCB | 86 | 1,770 |
| 72 | Mufule Youth Polytechnic | 1106302486 | KCB | - | - |
| 73 | Mufule Youth Polytechnic Rev | 1153028751 | KCB | 4,629 | 13,393 |
| 74 | Mukwa Vocational Training Centre | 1238312586 | KCB | 10 | 9 |
| 75 | Mukwa Youth Polytechnic | 01129536539100 | CO-OP | - | 1,132 |
| 76 | Muliro Youth Polytechnic | 1182964680 | KCB | 2,467 | 86,319 |
| 77 | Mungore Aia | 1153316366 | KCB | 23,336 | 58,973 |
| 78 | Mungore Vtc | 1238506690 | KCB | 47,808 | 55,733 |
| 79 | Musembe Vocational Training Centre | 01141610901000 | CO-OP | 2,768 | 22,388 |
| 80 | Muteremuko Vtc | 1238473288 | KCB | 127 | 253 |
| 81 | Muteremukovtc | 1254144951 | KCB | 4,455 | 5,898 |
| 82 | Muteremuko Aia | 1153581612 | KCB | 156,262 | 18,262 |
| 83 | Mwiyenga Vocational Training Centre | 0480266530830 | EQUITY BANK | 1,898 | 1,898 |
| 84 | Nabulooli Youth Polytechnic | 1167793048 | KCB | 60 | 7,072 |
| 85 | Naitiri Vocational Training | 1154213706 | KCB | 37,397 | 36,445 |
| 86 | Namboani Friends | 1167671260 | KCB | 28,986 | 31,109 |
| 87 | Namboani Voc Training Ctr Grant | 1238533876 | KCB | 585 | 21,208 |
| 88 | Namirembe Vtc | 1238094325 | KCB | 451 | 451 |
| 89 | Namirembvtc | 1178632342 | KCB | 694 | 1,809 |
| 90 | Namubila Youth Polytechnic | 1112684360 | KCB | 2,396 | 21,834 |
| 91 | Namuningie Youth Polytechnic | 1167472152 | KCB | 55,951 | 55,951 |
| 92 | Namwela Youth Polytechnic | 1131338707 | KCB | 1,480 | 4,797 |
| 93 | Sango Youth Polytechnic Aia | 1153509431 | KCB | 4,718 | 6,402 |
| 94 | Sawa Vtc | 1168216818 | KCB | 97 | 5,529 |
| 95 | Sibakala Vtc | 01141687517100 | CO-OP | 1,526 | 17,466 |
| 96 | Sichei Vtc | 01129668835600 | CO-OP | - | 3,282 |
| 97 | Sikulu Vtc | 01141470179700 | CO-OP | 932 | 26,563 |
| 98 | Sinoko Aia Collection | 1154108074 | KCB | 8,091 | 5,279 |

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

| | | | | | |
|-----|-------------------------------------|----------------|-------|------------------|------------------|
| 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 | 2,609 | 2,751 |
| 106 | Sosio Vtc | 1238368077 | KCB | 17,189 | 4,293 |
| 107 | Sosio Vtc | 1132641764 | KCB | 1,232 | 39,590 |
| 108 | Sosio Vtc | 1178014223 | KCB | 8,738 | 27,288 |
| 109 | St Cosmos Matili Vocational | 1210091135 | KCB | 92 | 1,346 |
| 110 | St Joseph Sudi Vocational Tc | 1274560217 | KCB | 1,771 | 194,969 |
| 111 | St.Teresa'S Kabula Vtc | 1238623026 | KCB | 107,046 | 79,994 |
| 112 | St.Teresa'S Kabula Vtc | 1154305597 | KCB | 18,803 | 11,236 |
| 113 | Sudi Youth Polytechnic | 1177985896 | KCB | 914 | 19,423 |
| 114 | Sulwe Vocational Training Centre | 1181755557 | KCB | 79,926 | 79,926 |
| 115 | Tabani Youth Polytechnic | 1158341210 | KCB | 78 | 1,269 |
| 116 | Toloso Vtc | 1158804806 | KCB | 143,477 | 324,833 |
| 117 | Tongaren Vocational Training Centre | 1238457657 | KCB | 81 | 15,038 |
| 118 | Tongaren Vocational Training Centre | 1318655196 | KCB | 4,582 | 16,382 |
| 119 | Toroso Youth Polytechnic | 1154363988 | KCB | 661 | 1,261 |
| 120 | Wabukhonyi Vocational Training Cent | 01139502142600 | CO-OP | 2,113 | 125,353 |
| 121 | Wamunyiri Youth Polythenic | 1170122078 | KCB | 9,175 | 107,901 |
| 122 | Wekelekhka Aia | 1153882817 | KCB | 130 | 167,974 |
| 123 | Wekelekhka Vtc | 1238306063 | KCB | 2,111 | 809 |
| 124 | Wekelekhka Vtc | 1254137416 | KCB | 2,017 | 82,505 |
| 125 | Wekelekhka Vtc | 1112555390 | KCB | 204 | 40,146 |
| 126 | St Joseph Manani Vtc | 1208603922 | KCB | 879 | 86,817 |
| 127 | Soyambu Vtc | 01141668607800 | CO-OP | 1,365 | 7,994 |
| 128 | Sirisia Vocational Training Centre | 1238527876 | KCB | 738 | 62,643 |
| 129 | Sirisia Vocational Training Centre | 1285855639 | KCB | - | 1,565 |
| 130 | Sitabicha Vtc | 1238524966 | KCB | 11,697 | 40,103 |
| 131 | Namubila Youth Polytechnic | 1166260577 | KCB | 469 | 962 |
| 132 | Sirakaru Vtc | 01141687190800 | CO-OP | 8,650 | 8,650 |
| 133 | Naitiri Vtc | 1238837719 | KCB | 3,845 | 25,945 |
| 134 | Muyayi Vtc | 1176765337 | KCB | 46,264 | 97,950 |
| 135 | Musembe Vtc | 1277634866 | KCB | 120 | 120 |
| 136 | Mukuyuni Youth Polytechnic | 01141050951801 | CO-OP | 278,854 | 333,533 |
| 137 | Misanga Vocational Training Centre | 1178083934 | KCB | 2,047 | 122 |
| 138 | Machwele Vct | 1238312322 | KCB | 879 | 61 |
| 139 | Khasoko Youth Polytechnic | 1112740031 | KCB | 500 | 1,365,040 |
| 140 | Khasoko Youth Polytechnic | 1238017908 | KCB | 2,258 | 1,980 |
| 141 | Sirare Aia | 1238524923 | KCB | 623 | 2,258 |
| 142 | Sinoko Vocational Training Centre | 1238301649 | KCB | 9,449 | 623 |
| 143 | Wabukhonyi Vocational Training Cent | 1240567316 | KCB | 1,800 | 74,549 |
| 144 | Sirakaru Vocational Training Centre | 1178134032 | kcb | 382 | 257,194 |
| 145 | Muliro Youth Polytechnic | 1274160669 | KCB | 66,489 | 382 |
| 146 | Baralci Youth Polytechnic | 1166271749 | KCB | - | - |
| 147 | Chwele Youth Polytechnic | 1153313197 | KCB | 1,731 | - |
| 148 | Musembe Vtc | 1274361505 | KCB | 4,455,723 | 9,490,608 |
| 149 | Tongaren Vocational Training Centre | 1141470857000 | CO-OP | Grant total | |
| | Not previously Audited | | | 4,337,596 | 9,133,220 |
| 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 | | |

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

Annex 4: Analysis of imprest and outstanding imprests

| Imprest Taken | Name of Officer or Institution | Imprest No. | Personal Number | Imprest Date | 2023/2024 |
|---------------|--------------------------------|-------------|-----------------|-----------------------------|---------------|
| | | | | | SHS |
| 15/7/2024 | Joseph Kisindai | 4554239 | 19950000389 | County Secretary | 47,000.00 |
| 28/6/2024 | Zachariah Mwolobi | 4554238 | 20090004034 | County Secretary | 216,000.00 |
| 15/3/2024 | Purity Kafura | 4554223 | 20170104873 | County Secretary | 232,100.00 |
| 26/6/2024 | Elector Mandila | 4554229 | 20130047148 | County Secretary | 400,000.00 |
| 15/7/2024 | Isaac Ngichabe | 4554235 | 20170090267 | County Secretary | 147,600.00 |
| 28/5/2024 | Christine Wamalwa | 4554234 | 20150029922 | County Secretary | 168,600.00 |
| 26/6/2024 | Fredrick Wakhungu | 4554233 | 20140033156 | County Secretary | 122,400.00 |
| 22/5/2024 | Eric Mufutu | 4554231 | 20140033138 | County Secretary | 61,200.00 |
| 27/3/2024 | Albert Wamalwa | 4554225 | 20140016913 | County Secretary | 66,000.00 |
| 15/7/2024 | Linet Augunzah | 4554242 | 199666823 | County Secretary | 2,389,500.00 |
| 15/7/2024 | Marystella Maina | 4554244 | 20070005720 | County Secretary | 4,434,500.00 |
| 15/7/2024 | Caroline Mulongo | 4554241 | 20140012764 | County Secretary | 50,000.00 |
| 15/7/2024 | Cynthia Sheillah Nanyokia | 4554202 | 20170104748 | County Secretary | 100,000.00 |
| 15/7/2024 | Kelvin Wachiye | 4554202 | 20120005218 | County Secretary | 100,000.00 |
| 22/5/2024 | Sarah Yaola | 4554221 | 20170091317 | County Secretary | 18,600.00 |
| 26/6/2024 | Catherine Nakholi | 4554230 | 20170090847 | County Secretary | 80,000.00 |
| 22/5/2024 | Jane Simiyu | 4554228 | 20090004131 | County Secretary | 284,800.00 |
| 27/9/2016 | Carolyne Malangachi | 2514337 | 20160036466 | County Secretary | 2,360,000.00 |
| 05/06/2020 | Bonface Wayne Nyongesa | 3200446 | 20180095050 | County Secretary | 1,552,500.00 |
| 10/06/2021 | Cyril Wayong'O | 4105088 | 20190008069 | County Secretary | 200,000.00 |
| 29/12/2022 | Joseph Wambati | 4611331 | 20190025560 | County Secretary | 308,880.00 |
| | | | | Sub Total | 13,339,680.00 |
| 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 |
| | | | | Sub Total | 5,626,575.00 |
| 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 | 2,067,700.00 |
| 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 | 20070004013 | 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 |
| | | | | Sub Total | 21,118,650.00 |
| 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 |
| | | | | Sub Total | 699,000.00 |
| 13/9/2023 | Calistus Barasa | 4613406 | 20150017404 | Governors | 91,300.00 |
| 15/7/2024 | Mercy Masinde | 3177713 | 20220205392 | 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 |

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

| | | | | | | |
|-----|---------------------------------|------------------|--------------------------------------|------------|------------|------------|
| | | | Purchase of ict equipment's | 13,000 | | 13,000 |
| 390 | Mid firm enterprises | County Secretary | Provision for catering services and | 117,000 | | 117,000 |
| 391 | Minata hotels | County Secretary | Provision for motor vehicle insuranc | 595,000 | | 595,000 |
| 392 | Prudential west insurance agen | County Secretary | Catering services | 226,155 | | 226,155 |
| 393 | Kika hotel | County Secretary | Air ticketing | 267,150 | | 267,150 |
| 394 | African touch safari lmt | Education | Supply and delivery of fuel | 1,000,000 | | 1,000,000 |
| 395 | Shreeji services | Education | Catering services | 184,000 | | 184,000 |
| 396 | Zion resort bungoma | Education | Catering services | 580,000 | | 580,000 |
| 397 | Iconic gardens | Education | Motor vehicle repair | 460,000 | 460,000 | - |
| 398 | Mali safi garage | Education | Conference facilities while training | 264,000 | | 264,000 |
| 399 | Afrique hotel ltd | Finance | Tuition fee | 77,000 | | 77,000 |
| 400 | Association of government libra | Finance | Provision of conference facility | 850,000 | | 850,000 |
| 401 | Bonito hotels | Finance | Provision of catering service | 300,000 | | 300,000 |
| 402 | Bungoma country side inn | Finance | Office rent for kabebat sub-county | 204,000 | | 204,000 |
| 403 | Eliud wamalwa mbaro | Finance | January 2021 deduction(finance) | 3,345,389 | | 3,345,389 |
| 404 | Gok pss scheme | Finance | June 2021 deduction(finance)trade, | 3,901,648 | | 3,901,648 |
| 405 | Gok pss scheme | Finance | | 2,174,241 | | 2,174,241 |
| 406 | Johncele insurance company | Finance | | 433,840 | | 433,840 |
| 407 | Kism | Finance | Invoice no.0273,0287,0272,0269, | | | |
| 408 | Lapfund | Finance | Tuition fees for kism | 433,840 | | 433,840 |
| 409 | Lapfund | Finance | Education lapfund deduction - jun | 5,812,009 | | 5,812,009 |
| 410 | Lapfund | Finance | Education lapfund deduction -ma | 5,817,279 | | 5,817,279 |
| 411 | Lapfund | Finance | Lapfund | 6,010,990 | | 6,010,990 |
| 412 | Lapfund | Finance | Lapfund | 6,030,478 | | 6,030,478 |
| 413 | Lapfund | Finance | Lapfund | 6,037,245 | | 6,037,245 |
| 414 | Lapfund | Finance | Lapfund | 6,037,132 | | 6,037,132 |
| 415 | Lapfund | Finance | Lapfund | 6,020,487 | | 6,020,487 |
| 416 | Lapfund | Finance | Lapfund | 6,030,478 | | 6,030,478 |
| 417 | Lapfund | Finance | Lapfund | 15,784,270 | | 15,784,270 |
| 418 | Lapfund | Finance | Finance lapfund deduction -june 2 | 15,816,692 | | 15,816,692 |
| 419 | Lapfund | Finance | Finance lapfund deduction -may 2 | 15,839,275 | | 15,839,275 |
| 420 | Lapfund | Finance | Lapfund | 15,839,796 | | 15,839,796 |
| 421 | Lapfund | Finance | Finance lapfund deduction - marc | 15,878,690 | | 15,878,690 |
| 422 | Lapfund | Finance | Finance lapfund deduction -april | 15,888,960 | | 15,888,960 |
| 423 | Lapfund | Finance | Lapfund | 16,135,847 | | 16,135,847 |
| 424 | Lapfund | Finance | Lapfund | 16,147,319 | | 16,147,319 |
| 425 | Laptrust (umbrella) retirement | Finance | Lapfund | 16,755,957 | | 16,755,957 |
| 426 | M/s elatutus logistics | Finance | Lapfund | 16,788,140 | | 16,788,140 |
| 427 | Milimani gardens resort | Finance | Lapfund | 17,157,488 | | 17,157,488 |
| 428 | Lapfund | Finance | Lapfund | 17,157,488 | | 17,157,488 |
| 429 | Lapfund | Finance | Laptrust | 8,864,820 | | 8,864,820 |
| 430 | Lapfund | Finance | Supply and of curtains for finance | 388,500 | 388,500.00 | - |
| | | | Provision of catering service-for as | 250,990 | | 250,990 |
| | | | Min. Of education | 6,241,299 | | 6,241,299 |
| | | | Min. Of education | 6,240,534 | | 6,240,534 |
| | | | Min. Of education | 6,206,336 | | 6,206,336 |

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

| | | | | | | |
|-----|----------------------------------|---------------------|------------------------------------|-----------|--|-----------|
| 71 | Lwera (kenya) company limited | Education | Contractors retention money | 69,169 | | 69,169 |
| 72 | Sylon supplies and consultancy | Education | Vat withholding | 11,999 | | 11,999 |
| 73 | Remval enterprises limited | Education | Vat withholding | 178,820 | | 178,820 |
| 74 | Puritec logistics limited | Education | Contractors retention money | 177,411 | | 177,411 |
| 75 | Nelcom holdings limited | Education | Contractors retention money | 166,789 | | 166,789 |
| 76 | Davalyn ventures | Education | Contractors retention money | 152,975 | | 152,975 |
| 77 | Avalanche investments limited | Education | Contractors retention money | 147,688 | | 147,688 |
| 78 | Renja holdings limited | Education | Contractors retention money | 134,392 | | 134,392 |
| 79 | Chikhaba business enterprises | Education | Contractors retention money | 130,546 | | 130,546 |
| 80 | Makhoicas builders ltd | Education | Contractors retention money | 129,985 | | 129,985 |
| 81 | Barrese enterprises limited | Education | Contractors retention money | 118,824 | | 118,824 |
| 82 | Burst general agencies compa | Education | Contractors retention money | 80,095 | | 80,095 |
| 83 | Gor 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 | Beifa ventures limited | Education | Contractors retention money | 257,632 | | 257,632 |
| 87 | Jet ite construction company ltd | Education | Contractors retention money | 240,024 | | 240,024 |
| 88 | Eastline solutions limited | Education | Contractors retention money | 224,218 | | 224,218 |
| 89 | Chikhaba business enterprises | Education | Contractors retention money | 344,862 | | 344,862 |
| 90 | Heunamity enterprises limited | Education | Contractors retention money | 199,962 | | 199,962 |
| 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 | Chikhaba business enterprises | Education | Contractors retention money | 354,943 | | 354,943 |
| 94 | Emmutewa enterprise limited | Education | Contractors retention money | 564,844 | | 564,844 |
| 95 | Sirawa 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 | 118,020 | | 118,020 |
| 99 | Gamma builders limited | Education | Contractors retention money | 516,704 | | 516,704 |
| 100 | Genesis limited | Education | Contractors retention money | 223,971 | | 223,971 |
| 101 | Swalibora and mwasane(k) lim | Education | Contractors retention money | 701,502 | | 701,502 |
| 102 | Frago machinery company lim | Education | Contractors retention money | 66,520 | | 66,520 |
| 103 | Olichem enterprises | Education | Other infrastructure and civil wor | 94,820 | | 94,820 |
| 104 | Kongasis investments limited | Gender | Contractors retention money | 179,993 | | 179,993 |
| 105 | Mid firm enterprises limited | Gender | Contractors retention money | 346,672 | | 346,672 |
| 106 | Lunao enterprises | Gender | Contractors retention money | 1,641,936 | | 1,641,936 |
| 107 | Lunao enterprises | Gender | Contractors retention money | 3,778,023 | | 3,778,023 |
| 108 | Naotrac enterprises | Health & Sanitation | Contractors retention money | 262,382 | | 262,382 |