



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

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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.....

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 Mwiyeenga 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 Mwiyeenga 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 S4	3,264,275,135	(73,738,495)	3,190,536,640	2,504,991,502	125,805,555	2,630,797,057	-	82%	
SP 1.1 Health Administrative and support services	126,916,175	6,173,929	188,090,104	141,383,418	32,444,859	173,828,277	-	92%	
SP 1.2 Leadership and Governance	34,500,000	-	34,500,000	-	-	-	-	0%	
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	93,360,697	93,360,697	2,363,608,083	86%	
SP 1.5 Infrastructural development	431,786,440	(230,201,562)	201,584,878	-	-	-	-	46%	
Programme 2: Preventive and Promotive	543,177,061	129,718,401	672,895,462	591,844,233	-	591,844,233	-	88%	
SP 2.1 Communicable and Non-communicable disease control	20,000,000	-	20,000,000	17,545,302	-	17,545,302	-	88%	
SP 2.2 Community health strategy	5,608,000	-	5,600,000	5,600,000	-	5,600,000	-	100%	
SP 2.3 Health promotion	3,000,000	-	3,000,000	3,000,000	-	3,000,000	-	100%	
SP 2.4 Reproductive, Maternal Newborn, Child, And Adolescent Health	15,000,000	-	15,000,000	15,000,000	-	15,000,000	-	100%	
SP 2.5 public health and sanitation	22,227,354	1,131,928	23,359,282	13,422,480	-	13,422,480	-	57%	
SP 2.6 Specialized materials and supplies	477,349,707	128,586,473	605,936,180	537,276,451	-	537,276,451	-	89%	
Programme 3: Curative Health Services	136,949,177	-	136,949,177	44,232,997	-	44,232,997	-	32%	
SP 3.1 Routine medical services	95,171,405	-	95,171,405	-	-	-	-	0%	
Grants: DANIDA/UNICEF	41,771,772	-	41,771,772	44,232,997	-	44,232,997	-	106%	
Total Expenditure	3,944,401,373	55,979,906	4,000,381,279	3,141,068,731	125,805,555	3,266,874,286	-	82%	
ROADS AND PUBLIC WORKS									
Programme 1: General Administration, Planning, and Support	130,774,030	(1,250,436)	129,463,594	91,601,016	16,064,577	107,665,993	-	83%	
SP 1.1 Capacity Development and Motivation	83,090,095	18,031,235	101,121,330	73,149,058	16,064,577	89,213,695	-	88%	
SP 1.2 Administration Services	32,897,215	(9,281,671)	23,615,544	18,451,958	-	18,451,958	-	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	1,261,697,320	(169,359,000)	1,092,338,320	-	965,553,845	965,553,845	-	88%	
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	20,525,000	24,800,000	-	-	-	-	0%	
SP 3.1 Building Standards and Research	4,275,000	20,525,000	24,800,000	-	-	-	-	0%	
Total Expenditure	1,396,626,350	(150,084,436)	1,246,541,914	91,601,016	981,618,422	1,073,219,438	-	86%	
EDUCATION AND VOCATIONAL TRAINING									
Programme 1: General Administration Planning and Support S4	1,198,551,732	24,144,571	1,222,696,303	1,109,942,050	16,478,079	1,126,420,129	-	92%	
SP 1.1 Salaries and allowances	1,177,797,695	4,183,218	1,181,980,913	1,091,005,099	-	1,091,005,099	-	92%	
SP 1.2 Policy formulation	8,913,861	(8,913,861)	-	-	-	-	-	0%	
SP 1.3 Administration and support services	11,840,176	28,875,214	40,715,390	18,936,951	16,478,079	35,415,030	-	87%	
Programme 2: Early Childhood Development Education	22,000,000	(16,000,000)	6,000,000	-	5,973,705	5,973,705	-	100%	
SP 2.1 Quality Assurance and Standards	2,000,000	(2,000,000)	-	-	-	-	-	0%	
SP 2.2 Curriculum	2,000,000	(2,000,000)	-	-	-	-	-	0%	
SP 2.3 learning materials	5,000,000	(5,000,000)	-	-	-	-	-	0%	
SP 2.4 Monitoring and evaluation	3,000,000	(3,000,000)	-	-	-	-	-	0%	
SP 2.5 Infrastructure development	10,000,000	(4,000,000)	6,000,000	-	5,973,705	5,973,705	-	100%	

for the period ended June 30, 2024

Programme 3: Education Support Programme									
SP 3.1 Education support and bursary scheme	357,064,080	37,500,000	394,564,080	18,277,610	274,840,751	293,118,361	74%		
SP 3.2 VTC Capitation	160,000,000	45,000,000	205,000,000		191,312,575	191,312,575	93%		
SP 3.3 VTC infrastructure development	72,444,080	(7,500,000)	64,944,080	18,277,610		18,277,610	28%		
SP 3.4 School Feeding Programme	30,000,000	30,000,000	30,000,000				0%		
SP 3.5 Ward Based Projects	30,000,000	(30,000,000)					0%		
Programme 4: VTC General administration Planning and Policy									
SP 4.1 Policy formulation	94,620,000	-	94,620,000				0%		
SP 4.2 Administration and support services	9,156,528	1,263,202	10,421,730	7,805,992	83,528,176	83,528,176	88%		
Programme 5: Training and Skill Development	2,211,128	(1,445,286)	765,992				75%		
SP 5.1 Tuition support grant	6,943,400	2,710,428	9,653,828	7,805,992			0%		
SP 5.2 Tools and equipment for VTC	42,000,000	-	42,000,000				81%		
SP 5.3 Quality assurance and standards	20,000,000	-	20,000,000		18,860,000	18,860,000	45%		
SP 5.4 Capacity building for VTC instructors	14,000,000	-	14,000,000		18,860,000	18,860,000	94%		
SP 5.5 Monitoring and Evaluation	2,000,000	-	2,000,000				0%		
TOTAL	3,000,000	-	3,000,000				0%		
	1,628,772,340	-	1,628,772,340				0%		
FINANCE AND ECONOMIC PLANNING									
Programme 1: General Administration, Planning and Support Services									
SP 1.1 Personnel costs	849,075,299	164,437,525	1,013,512,824	892,967,688	72,971,352	965,939,040	95%		
SP 1.2 Administration Services	418,953,350	(20,891,535)	398,061,815	355,655,863		355,655,863	89%		
SP 1.3 Employer Contribution for Staff Pension	222,446,393	238,305,438	460,751,831	383,170,138	72,971,352	456,691,490	99%		
SP 1.4 Infrastructural Development; Project Supervision	202,275,646	(47,576,378)	154,699,268	153,591,687		153,591,687	99%		
Programme 2: County Planning Management	5,400,000	(5,400,000)					0%		
SP 2.1 Economic Policy and County Planning Services	87,475,272	37,556,000	125,031,272	120,978,296		120,978,296	97%		
SP 2.2 Budgeting	21,593,966	4,500,000	26,093,966	23,689,966		23,689,966	91%		
SP 2.3 Monitoring and Evaluation	42,257,695	41,031,000	83,288,695	81,695,441		81,695,441	98%		
SP 2.4 Resource Mobilization Strategies	13,621,610	2,025,000	15,646,610	15,592,889		15,592,889	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)	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%		
Programme 4: Service Delivery and Organizational transformation	5,000,000	(5,000,000)					0%		
SP 4.1 Service Delivery Unit	226,908,611	64,539,661	291,448,272	26,106,004	32,900,000	59,006,004	20%		
SP 4.2 Investment Initiative	5,000,000	-	5,000,000				0%		
SP 4.3 Special Coordination Unit	5,000,000	-	5,000,000				0%		
SP 4.4 Maintenance of computer, software and networks - Revenue System	13,703,083	4,123,930	17,827,013	14,309,930		14,309,930	80%		
SP 4.5 System Enhancement	12,000,000	-	12,000,000				0%		
SP 4.6 Emergency Fund	20,000,000	-	20,000,000	11,796,074		11,796,074	59%		
ICT	100,000,000	-	100,000,000				0%		
Health Management System	33,250,000	-	33,250,000				0%		
Total Expenditure	37,955,528	-	37,955,528				0%		
	1,263,723,407	256,533,186	1,520,256,593	1,122,628,732	32,900,000	32,900,000	87%		
					105,871,352	1,228,500,083	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

	Amount in bank account KSHS	Indicate whether recurrent or development deposits and bank rate	Period ended June 2024	Period ended June 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 Program	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 Deve	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
Total			1,187,232,064	1,078,685,222

14. Imprests and Advances

	Period ended June	
	2024	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	
	2024	2022-2023
	Ksh	Ksh
Agriculture, livestock & cooperative Mgt		
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
Total	74,564,684	30,994,011

See Annex 4 for a detailed analysis of the outstanding imprests

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3. VTCs Bank Balances

S.no	Name	Bank Account No.	Bank	June 30, 2024	June 30, 2023
				ksh	ksh
1	Bakisa Vocational Training Centre	1238749372	KCB		
2	Bakisa Vocational Training Centre	1182051731	KCB	2,045	3,724
3	Bitobo Youth Polytechnic	1238506763	KCB	7,265	82,109
4	Bitobo Youth Polytechnic	01134050221700	CO-OP	13,219	25,285
5	Bukembe Vtc	1209158884	KCB	728	44,878
6	Bukembe Vtc Grant	1240564988	KCB	3,594	18,785
7	Bulondo Youth Polytechnic	1132798558	KCB	122	248
8	Bungoma Township Vtc	1178544850	KCB	10,672	80,581
9	Burangasi Youth Polytechnic Aia	1238623174	KCB	3,645	1,558
10	Burangasi Youth Polytechnic Aia	1154302423	KCB	947	3,752
11	Bwake Youth Polytechnic	01141669815300	CO-OP	1,215	8,767
12	Chebukwabi Youth Polytechnic	11544222772	KCB	1,411	1,411
13	Chebukwabi Youth Polytechnic	1238515452	KCB	49,396	42,969
14	Cheptais Vtc -Grant	1273333225	KCB	1,249	26,881
15	Cheptais Vtc Operation	1225515424	KCB	322,841	322,841
16	Cheptais Vtc Devt	1225515637	KCB	13,470	13,470
17	Chepkurkur Youth Polytechnic	1239168942	KCB	85,167	85,167
18	Chwele Youth Polytechnic	1178913791	KCB	644,284	644,284
19	Chwele Youth Polytechnic	1112555498	KCB	513	639
20	Chwele Youth Polytechnic	1273381718	KCB	779	1,028
21	Friends Sengeli Youth Polytechnic	01139687409700	CO-OP	107	233
22	Friends Voc Training C. Mihuu	1238849687	KCB	28,816	636
23	Friends Voc Training C. Mihuu	1151320587	KCB	775	1,263
24	Kamasielo Youth Polytechnic Svtt Gran	1238516750	KCB	1,018	23,494
25	Kamasielo Youth Polytechnic Svtt Gran	1154221334	KCB	909	578,362
26	Khasoko Youth Polytechnic	1153505193	KCB	17,510	49,761
27	Khelela Vtc	1238525067	KCB	56,248	13,593
28	Khelela Vtc	1179340663	KCB	810	2,368
29	Kibabii Youth Polytechnic	1238082971	KCB	57,575	6,575
30	Kibabii Youth Polytechnic Aia	1153543931	KCB	630	58
31	Kibingei Vtc	1197818952	KCB	14,887	9,604
32	Kibingei Vtc	1176782266	KCB	8,595	47,870
33	Kiboochi Youth Polytechnic	1134049748400	CO-OP.	-	3,305
34	Kikwechi Youth Polytechnic Aia	1154425827	CO-OP.	126,323	152,553
35	Kimabole Youth Polytechnic	1164941372	CO-OP.	36	13,315
36	Kipsikirok Vocational Training Cent	1178453359	KCB	3,425	10,897
37	Kiptiroko Youth Polytechnic	1178014185	KCB	3,346	3,346
38	Kiptiroko Youth Polytechnic	01141085246500	CO-OP	1,224,617	1,224,617
39	Kisiwa Youth Polytechnic	1238474284	KCB	2,872	2,872
40	Kisiwa Youth Polytechnic	1106221699	KCB	-	4,006
41	Kisongo Youth Polytechnic	1238468012	KCB	97,864	192,554
42	Kisongo Youth Polytechnic	1112870954	KCB	15	212
43	Kongoli Youth Polytechnic	1153300486	KCB	106	889
44	Kony Youth Polytechnic	1209755939	KCB	2,436	3,627
45	Lukhokwe Vocational Training Centre	1183224176	KCB	10,877	113,148
				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	Muteremuko Vtc	1238473288	KCB	127	253
81	Muteremukovtc	1254144951	KCB	4,455	5,898
82	Muteremuko Aia	1153581612	KCB	156,262	18,262
83	Mwiya 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	Namirembetvc	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		
100	Sirisia Vocational Training Centre	1181756626	KCB	745	288
101	Sirisia Bok Vocational Training C	1133551327	KCB	98,838	211,889
102	Sirisia Bok Vocational Training C	1285855639	KCB	24,182	26,114
103	Sitabicha Vtc Revenue Acc	1154288722	KCB	134	477
104	Sitikho Vocational Training Centre	1238837026	KCB	977	38,141
105	Sitikho Youth Polytechnic-Aia	1171224575	KCB	1,759	3,517
106	Sosio Vtc	1238368077	KCB	11,158	2,751
107	Sosio Vtc	1132641764	KCB	2,609	4,293
108	Sosio Vtc	1178014223	KCB	17,189	39,590
109	St Cosmos Matili Vocational	1210091135	KCB	1,232	44,316
110	St Joseph Sudi Vocational Tc	1274560217	KCB	8,738	27,288
111	St.Teresa'S Kabula Vtc	1238623026	KCB	92	1,346
112	St.Teresa'S Kabula Vtc	1154305597	KCB	1,771	194,969
113	Sudi Youth Polytechnic	1177985896	KCB	107,046	79,994
114	Sulwe Vocational Training Centre	1181755557	KCB	18,803	11,236
115	Tabani Youth Polytechnic	1158341210	KCB	914	19,423
116	Toloso Vtc	1158804806	KCB	79,926	79,926
117	Tongaren Vocational Training Centre	1238457657	KCB	78	1,269
118	Tongaren Vocational Training Centre	1318655196	KCB	143,477	324,833
119	Toroso Youth Polytechnic	1154363988	KCB	81	15,038
120	Wabukhonyi Vocational Training Cent	01139502142600	CO-OP	4,582	16,382
121	Wamunyiri Youth Polythenic	1170122078	KCB	661	1,261
122	Wekelekha Aia	1153882817	KCB	244	19,513
123	Wekelekha Vtc	1238306063	KCB	9,175	167,974
124	Wekelekha Vtc	1254137416	KCB	130	809
125	Wekelekha Vtc	1112555390	KCB	2,111	82,505
126	St Joseph Manani Vtc	1208603922	KCB	2,017	40,146
127	Soysambu Vtc	01141668607800	CO-OP	204	86,817
128	Sirisia Vocational Training Centre	1238527876	KCB	2,113	125,353
129	Sirisia Vocational Training Centre	1285855639	KCB	1,301	107,901
130	Sitabicha Vtc	1238524966	KCB	879	879
131	Namubila Youth Polytechnic	1166260577	KCB	1,365	7,994
132	Sirakaru Vtc	01141687190800	CO-OP	8,650	62,643
133	Naitiri Vtc	1238837719	KCB	738	1,565
134	Muyayi Vtc	1176765337	KCB	-	40,103
135	Musembe Vtc	1277634866	KCB	11,697	962
136	Mukuyuni Youth Polytechnic	01141050951801	CO-OP	469	8,650
137	Misanga Vocational Training Centre	1178083934	KCB	3,845	25,945
138	Machwele Vct	1238312322	KCB	46,264	97,950
139	Khasoko Youth Polytechnic	1112740031	KCB	120	120
140	Khasoko Youth Polytechnic	1238017908	KCB	278,854	333,533
141	Sirare Aia	1238524923	KCB	2,047	122
142	Sinoko Vocational Training Centre	1238301649	KCB	9	61
143	Wabukhonyi Vocational Training Cent	1240567316	KCB	879	1,365,040
144	Sirakaru Vocational Training Centre	1178134032	kc	500	1,980
145	Muliro Youth Polytechnic	1274160669	KCB	2,258	2,258
146	Baraki Youth Polytechnic	1166271749	KCB	623	623
147	Chwele Youth Polytechnic	1153313197	KCB	9,449	74,549
148	Musembe Vtc	1274361505	KCB	1,800	257,194
149	Tongaren Vocational Training Centre	1141470857000	CO-OP	382	382
	Sub- Total			-	-
	Not previously Audited			4,337,596	9,133,220
150	Mitua Vocational Training Centre	1141687167500	CO-OP	-	-
151	Bulondo Vocational Training Centre	1286889928	KCB	53,368	291,458
152	Chebwek Vocational Training Centre	1198831952	KCB	-	-
153	Wabukhonyi Vocational Training Cent	1324615834	KCB	66,489	65,930
	Grant total			1,731	-
				4,455,723	9,490,608

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Annex 4: Analysis of imprest and outstanding imprests

Date Imprest Taken	Name Of Officer Or Institution	Warrant No.	Personal Number	Ministry	2022-2023 KShs
15/7/2024	Joseph Kisindai	4554239	19950000389	County Secretary	47,000.00
28/6/2024	Zachariah Mwolobi	4554238	20090004034	County Secretary	216,000.00
15/3/2024	Purity Kafura	4554223	20170104873	County Secretary	232,100.00
26/6/2024	Elector Mandila	4554229	20130047148	County Secretary	400,000.00
15/7/2024	Isaac Ngichabe	4554235	20170090267	County Secretary	147,600.00
28/5/2024	Christine Wamalwa	4554234	20150029922	County Secretary	168,600.00
26/6/2024	Fredrick Wakhungu	4554233	20140033156	County Secretary	122,400.00
22/5/2024	Eric Mufutu	4554231	20140033138	County Secretary	61,200.00
27/3/2024	Albert Wamalwa	4554225	20140016913	County Secretary	66,000.00
15/7/2024	Linet Augunzah	4554242	199066823	County Secretary	2,389,500.00
15/7/2024	Marystella Maina	4554244	20070005720	County Secretary	4,434,500.00
15/7/2024	Caroline Mulongo	4554241	20140012764	County Secretary	50,000.00
15/7/2024	Cynthia Sheillah Nanyokia	4554202	20170104748	County Secretary	100,000.00
15/7/2024	Kelvin Wachiye	4554202	20120005218	County Secretary	100,000.00
22/5/2024	Sarah Yaola	4554221	20170091317	County Secretary	18,600.00
26/6/2024	Catherine Nakholi	4554230	20170090847	County Secretary	80,000.00
22/5/2024	Jane Simiyu	4554228	20090004131	County Secretary	284,800.00
27/9/2016	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
				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	2,096,700.00
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
				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	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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390	Mid 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 insural	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	3122/60		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			Motor vehicle repair	580,000		580,000
398	Mali safi garage	Education			Conference facilities while training	460,000	460,000	264,000
399	Affrique hotel ltd	Finance	34675		Tuition fee	264,000		77,000
400	Association of government librat	Finance			Provision of conference facility	77,000		850,000
401	Bonito hotels	Finance	INVOICE NO.57779		Provision of catering service	850,000		300,000
402	Bungoma country side inn	Finance	INVOICE NO. 032		Office rent for kabochai sub-county	300,000		204,000
403	Blind wamalwa mbaro	Finance			January 2021 deduction (finance)	204,000		3,345,389
404	Gok pss scheme	Finance			June 2021 deduction(finance,trade,	3,345,389		3,901,648
405	Gok pss scheme	Finance				3,901,648		2,174,241
406	Johnceale insurance company	Finance	invoice no.0273,0287,0272,0269,		Tuition fees for kism	2,174,241		433,840
407	Kism	Finance	INVOICE NO. P51060245		Education lapfund deduction - jun	433,840		5,812,009
408	Lapfund	Finance			Education lapfund deduction - ma	5,812,009		5,817,279
409	Lapfund	Finance			Lapfund	5,817,279		6,010,990
410	Lapfund	Finance			Lapfund	6,010,990		6,017,045
411	Lapfund	Finance			Lapfund	6,017,045		6,017,132
412	Lapfund	Finance			Lapfund	6,017,132		6,020,487
413	Lapfund	Finance			Lapfund	6,020,487		6,030,478
414	Lapfund	Finance			Finance lapfund deduction - june 2	6,030,478		15,784,270
415	Lapfund	Finance			Finance lapfund deduction - may 2	15,784,270		15,816,692
416	Lapfund	Finance			Lapfund	15,816,692		15,839,175
417	Lapfund	Finance			Finance lapfund deduction - march	15,839,175		15,859,796
418	Lapfund	Finance			Finance lapfund deduction - april	15,859,796		15,878,960
419	Lapfund	Finance			Lapfund	15,878,960		16,135,847
420	Lapfund	Finance			Lapfund	16,135,847		16,147,319
421	Lapfund	Finance			Lapfund	16,147,319		16,715,957
422	Lapfund	Finance			Lapfund	16,715,957		16,788,140
423	Lapfund	Finance			Lapfund	16,788,140		17,157,488
424	Lapfund	Finance			Lapfund	17,157,488		8,864,820
425	Lapfund	Finance			Lapfund	8,864,820		388,500
426	Lapfund	Finance			Lapfund	388,500	388,500.00	250,900
427	Lapfund	Finance			Lapfund	250,900		6,241,299
428	Lapfund	Finance			Lapfund	6,241,299		6,240,534
429	Lapfund	Finance			Lapfund	6,240,534		6,206,336
430	Lapfund	Finance			Lapfund	6,206,336		6,206,336

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

71	Iweya (Kenya) company limited	Education	Contractors retention money	69,169	69,169
72	Sylon supplies and consultancy	Education	Vat withholding	111,909	111,909
73	Remval enterprises limited	Education	Vat withholding	178,820	178,820
74	Puritec logistics limited	Education	Contractors retention money	177,411	177,411
75	Nelcom holdings limited	Education	Contractors retention money	166,789	166,789
76	Davalyn ventures	Education	Contractors retention money	152,975	152,975
77	Avalanche investments limited	Education	Contractors retention money	147,688	147,688
78	Renja holdings limited	Education	Contractors retention money	134,392	134,392
79	Chikhabe business enterprises	Education	Contractors retention money	130,546	130,546
80	Mahococ 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 constructi	Education	Contractors retention money	36,920	36,920
86	Befra ventures limited	Education	Contractors retention money	257,632	257,632
87	Iei de construction company lit	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	Henamity enterprises limited	Education	Contractors retention money	190,962	190,962
91	Gled tech solutions	Education	Contractors retention money	554,054	554,054
92	Damaso building and construct	Education	Contractors retention money	379,424	379,424
93	Chikhabe business enterprises	Education	Contractors retention money	354,943	354,943
94	Emmutewa enterprise limited	Education	Contractors retention money	564,844	564,844
95	Sinawa enterprises limited	Education	Contractors retention money	345,010	345,010
96	Easterly winds ltd	Education	Contractors retention money	220,334	220,334
97	Gostak company	Education	Contractors retention money	187,686	187,686
98	Multi gibbs enterprise limited	Education	Contractors retention money	118,030	118,030
99	Gamma builders limited	Education	Contractors retention money	516,704	516,704
100	Geineosis limited	Education	Contractors retention money	223,971	223,971
101	Swalibora and mwame(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