



---

# COUNTY GOVERNMENT OF BUNGOMA

## QUARTERLY REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED DECEMBER 31, 2024

---

Transitional IPSAS Financial Statements /Prepared in accordance with the Accrual  
Basis of Accounting Method Under International Public Sector Accounting  
Standards (IPSAS)





# Bungoma County Executive

## Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024

### Table of Contents

### Page

|                                                                                                     |      |
|-----------------------------------------------------------------------------------------------------|------|
| 1. Acronyms and Definition of Key Terms .....                                                       | ii   |
| 2. Key Entity Information and Management .....                                                      | iii  |
| 3. Foreword by CECM Finance and Economic Planning .....                                             | viii |
| 4. Management Discussion and Analysis.....                                                          | xv   |
| 5. Statement of Management Responsibilities .....                                                   | xix  |
| 6. Statement of Financial Performance for the Period Ended Dec 31 2024 .....                        | 1    |
| 7. Statement of Financial Position as at Dec 31 2024.....                                           | 2    |
| 8. Statement of Changes in Net Assets for the Period Ended Dec 31 2024 .....                        | 3    |
| 9. Statement of Cash Flows for the Period ended Dec 31 2024 .....                                   | 4    |
| 10. Statement of Comparison of Budget and Actual Amounts for the Period Ended Dec 31,<br>2024 ..... | 5    |
| 11. Notes to the Financial Statements .....                                                         | 6    |
| 12. Appendices .....                                                                                | 23   |

**Bungoma County Executive**  
**Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024**

---

**1. Acronyms and Definition of Key Terms**

**A. Acronyms**

|       |                                                  |
|-------|--------------------------------------------------|
| ADP   | Annual Development Plan                          |
| AIE   | Authority to Incur Expenditure                   |
| CA    | County Assembly                                  |
| CARA  | County Allocation of Revenue Act                 |
| CE    | County Executive                                 |
| CECM  | County Executive Committee Member                |
| CG    | County Government                                |
| CIDP  | County Integrated Development Plan               |
| CO    | Chief Officer                                    |
| CRA   | Commission on Revenue Allocation                 |
| CRF   | County Revenue Fund                              |
| CT    | County Treasury                                  |
| IPSAS | International Public Sector Accounting Standards |
| KDSP  | Kenya Devolution Support Programme               |
| Kshs  | Kenya Shillings                                  |
| KUSP  | Kenya Urban Support Programme                    |
| MTP   | Medium Term Plan                                 |
| NT    | National Treasury                                |
| OAG   | Office of the Auditor General                    |
| OCOB  | Office of the Controller of Budget               |
| PFM   | Public Finance Management                        |
| PSASB | Public Sector Accounting Standards Board         |
| SDGs  | Sustainable Development Goals                    |
| WB    | World Bank                                       |

**B. Definition of Key Terms.**

**Fiduciary Management-** Members of Management directly entrusted with the responsibility of financial resources of the organisation.

**Comparative Year-** Means the prior period.

## 2. Key Entity Information and Management

## (a) Background information.

The County is constituted as per the Constitution of Kenya and is headed by the County Governor, who is responsible for the general policy and strategic direction of the County. The County Executive is comprised of the following departments:

| No. | Department                                                    | Major Responsibility                                                                                                                      |
|-----|---------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|
| 1.  | Finance and Economic Planning                                 | Management of County Treasury and Planning                                                                                                |
| 2.  | Agriculture, Livestock, Fisheries and Cooperative Development | Ensure sustainable development of agriculture for food security and economic development                                                  |
| 3.  | Education and Vocational Training                             | Provision of quality education and training in the County                                                                                 |
| 4.  | Tourism, Environment, Water and Natural Resources             | Enhance sustainable management of environment, water and natural resources for sustainable development                                    |
| 5.  | Health and Sanitation                                         | Ensure responsive, equitable, affordable, accessible and sustainable health care system for all and proper sanitation management          |
| 6.  | Roads and Public Works                                        | To manage, develop, rehabilitate and maintain County roads                                                                                |
| 7.  | Trade, Energy and Industrialization                           | Provide a conducive trading environment                                                                                                   |
| 8.  | Lands, Urban, Physical Planning, Housing and Municipalities   | Provide policy direction on matters related to land, housing and urban development                                                        |
| 9.  | Gender, Culture, Youth and Sports                             | Mainstreaming and implementing policies that respond to gender and cultural issues                                                        |
| 10. | Public Service Management and Administration                  | Promote good governance and efficient service delivery through effective participation of communities in the development process          |
| 11. | County Public Service Board                                   | Develop organizational structures for provision, management and development of competent human resource and promotion of good governance. |

**Bungoma County Executive**  
**Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024**

**(b) Key Management Team**

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

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

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 31<sup>st</sup> December 2024 and who had direct fiduciary responsibility were:

| No. | Designation                                                      | Name                  |
|-----|------------------------------------------------------------------|-----------------------|
| 1.  | CECM Finance and Economic Planning                               | CPA Chrispinus Barasa |
| 2.  | Accounting Officer - Finance                                     | Robert Simiyu         |
| 3.  | Accounting Officer - Economic Planning                           | CPA Andrew Wamukoya   |
| 4.  | Accounting Officer - Housing, Municipalities, and Urban Planning | Dr. Rashid Fwamba     |
| 5.  | Accounting Officer - Health and Sanitation                       | Dr. Magrina Mayama    |
| 6.  | Accounting Officer - Gender and Culture                          | David Maling'a        |
| 7.  | Accounting Officer - Youth and Sports                            | Timothy Wanjala       |
| 8.  | Accounting Officer - Tourism & Environment                       | Nicholas Kiboi        |
| 9.  | Accounting Officer - Water and Natural Resources                 | Stephen Makhanu       |
| 10. | Accounting Officer - Agriculture and Irrigation                  | Dinah Makokha         |
| 11. | Accounting Officer - Livestock and Fisheries                     | Andrew Musungu        |
| 12. | Accounting Officer - Cooperatives Development                    | Beatrice Nakhumicha   |
| 13. | Accounting Officer - Education & Vocational                      | Sam Nalwa             |

**Bungoma County Executive****Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024**

| No. | Designation                                                       | Name                |
|-----|-------------------------------------------------------------------|---------------------|
|     | Training                                                          |                     |
| 14. | Accounting Officer - County Secretary                             | Joseph Kisindai     |
| 15. | Accounting Officer - County Attorney                              | Purity Kafuna       |
| 16. | Accounting Officer - Roads and Public works                       | Edward Makhandia    |
| 17. | Accounting Officer - Public Service Management and Administration | Evelyn Wekesa       |
| 18. | Accounting Officer - Trade, Energy and Industrialization          | Reuben Wambwa       |
| 19. | Accounting Officer - Lands, Urban and Physical Planning           | George Kombo        |
| 20. | Accounting Officer - Governor's Office                            | Evelyn Wekesa       |
| 21. | Accounting Officer - County Public Service Board                  | Joseph Makata       |
| 22. | Director - Accounting services                                    | CPA Ambrose Makokha |
| 23. | Director - Supply chain management                                | Alex Odanga         |

**(d) Fiduciary Oversight Arrangements**

The key fiduciary oversight bodies at the County for the period ended 31<sup>st</sup> December 2024 were:

**i. County Assembly of Bungoma**

The responsibilities of the County Assembly of Bungoma were as follows:

- To vet and approve nominees for appointment to county public offices as may be provided for in the relevant laws;
- To perform the roles set out under Article 185 of the Constitution;
- To approve the budget and expenditure of the county government in accordance with Article 207 of the Constitution, and the legislation contemplated in Article 220(2) of the Constitution, guided by Articles 201 and 203 of the Constitution;
- To approve the borrowing by the county government in accordance with Article 212 of the Constitution;
- To approve county development planning; and
- To perform any other role as may be set out under the Constitution or legislation

**ii. Audit Committee**

The functions and responsibilities of the audit committee were as follows:

- To obtain assurance from management that all financial and non-financial internal control and risk management functions are operating effectively and reliably.
- To provide an independent review of the County Executive's reporting functions to ensure the integrity of financial reports.
- To monitor the effectiveness of the County Executive's performance management and performance information.

## **Bungoma County Executive**

### **Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024**

---

- To provide strong and effective oversight of County Executive's internal audit function.
- To provide effective liaison and facilitate communication between management and external audit.
- To provide oversight of the implementation of accepted audit recommendations.
- To ensure that the County Executive effectively monitors compliance with legislative and regulatory requirements and promotes a culture committed to lawful and ethical behaviour.

#### **iii. Public Accounts Committee**

The main function of the Public Accounts Committee is to invite the County Executive's Accounting Officer to appear before it to adduce evidence on the reports of the Auditor-General.

#### **iv. Budget and Appropriations Committee**

Budget and Appropriations Committee approves expenditure budget of the County Executive for the execution of governance.

#### **(e) County Executive of Bungoma Headquarters**

P.O. Box 437-50200,  
Former Municipal Buildings,  
Moi Avenue Street  
Bungoma, Kenya

#### **(f) County Executive of Bungoma Contacts**

Telephone: 055-30343  
E-mail: [info@bungoma.go.ke](mailto:info@bungoma.go.ke)  
Website: [www.bungoma.go.ke](http://www.bungoma.go.ke)

#### **(g) County Executive of Bungoma Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
Nairobi, Kenya
2. Kenya Commercial Bank,  
P.O. Box 201-50200  
Bungoma.
3. Equity Bank Ltd,  
P. O. Box 2450-50200,  
Bungoma.

4. Co-operative Bank of Kenya Ltd,  
P.O. Box 1964-50200,  
**Bungoma.**

5. National Bank of Kenya,  
P.O. Box 25-50200,  
**Bungoma.**

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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

## Bungoma County Executive

### Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024

#### 3. Foreword by CECM Finance and Economic Planning

The financial statements present the financial performance of the County Government for the period ended 31<sup>st</sup> December, 2024. The promulgation of the Constitution of Kenya, 2010, under Chapter 11 ushered Kenya into a new system of governance, replacing the centralized system with a devolved system of governance. The devolved system of governance consists of the National Government and 47 County Governments. Devolved functions include Agriculture, health services, trade development and regulation, county planning and development, pre-primary education and village polytechnics, firefighting and disaster management among others.

#### Financing of the County Governments

Article 202 of the Constitution of Kenya provides that revenue raised nationally shall be shared equitably among the National Government and the County Governments. Each County Government's equitable share of revenue raised nationally, is determined yearly through the County Allocation of Revenue Act (CARA). The revenue sharing formula is developed by the Commission on Revenue Allocation and approved by Parliament in accordance with Article 217 of the Constitution.

The County also finances its operations through own generated revenues. These are revenues collected within the County. The key local revenue sources for Bungoma County included business permits, land rates, cesses, market fees, parking fees, administrative service fees, public health facilities' fees, among others.

#### Financial Performance

##### Revenue

In the period ended 30 June 2025, the County has projected revenues of Kshs 15,589,447,702. After deduction of self-reporting entities (County Assembly and level 4 and 5 hospitals), the balance for the County Executive is Kshs. 13,276,249,863. Below is the breakdown of revenues received within 6 months of FY 2024/25.

| Revenue Classification | Budget                | Actual for first half of FY 2024-25 | % realization |
|------------------------|-----------------------|-------------------------------------|---------------|
| Transfers from CRF     | 13,168,849,875        | 4,609,216,225                       | 35.0%         |
| Miscellaneous Revenue  | 107,399,988           | 104,444,231                         | 97.2%         |
| <b>Total revenues</b>  | <b>13,276,249,863</b> | <b>4,713,660,456</b>                | <b>35.5%</b>  |



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

### Revenue Analysis

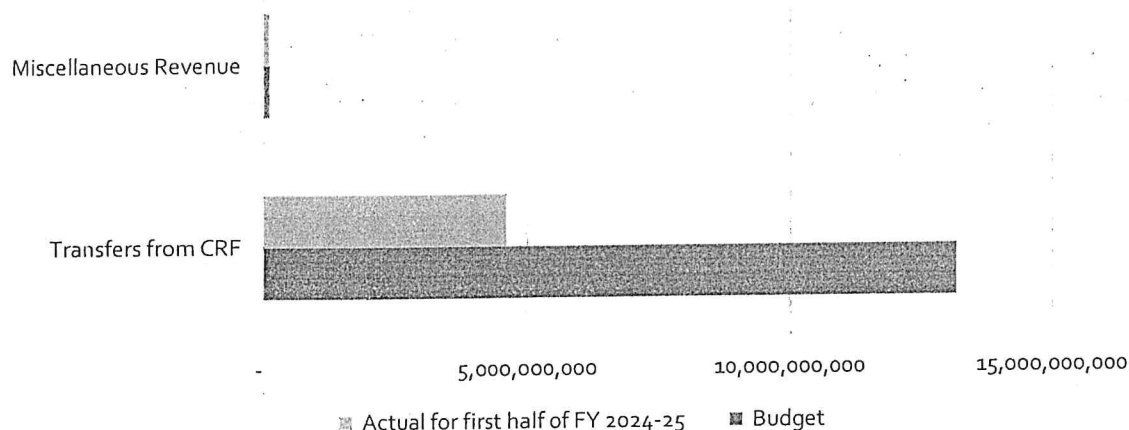


Figure 1: Revenue Analysis

### Payments

The total expenditure budget for the financial year is Kshs 13,276,249,863 and actual 6 months expenditure amounted to Kshs 4,900,794,214 representing 37% budget absorption. Out of the total expenditure, Kshs. 539,852,057 was development expenditure while Kshs 4,360,942,157 was recurrent expenditure.

| Expenditure classification | Budget                | Actual for 6 month of FY 2024-25 | % absorption |
|----------------------------|-----------------------|----------------------------------|--------------|
| Recurrent                  | 10,209,543,716        | 4,360,942,157                    | 43%          |
| Development                | 3,066,706,147         | 539,852,057                      | 18%          |
| <b>Total expenditure</b>   | <b>13,276,249,863</b> | <b>4,900,794,214</b>             | <b>37%</b>   |

A graphical analysis is as shown in figure 2.

### Expenditure Analysis

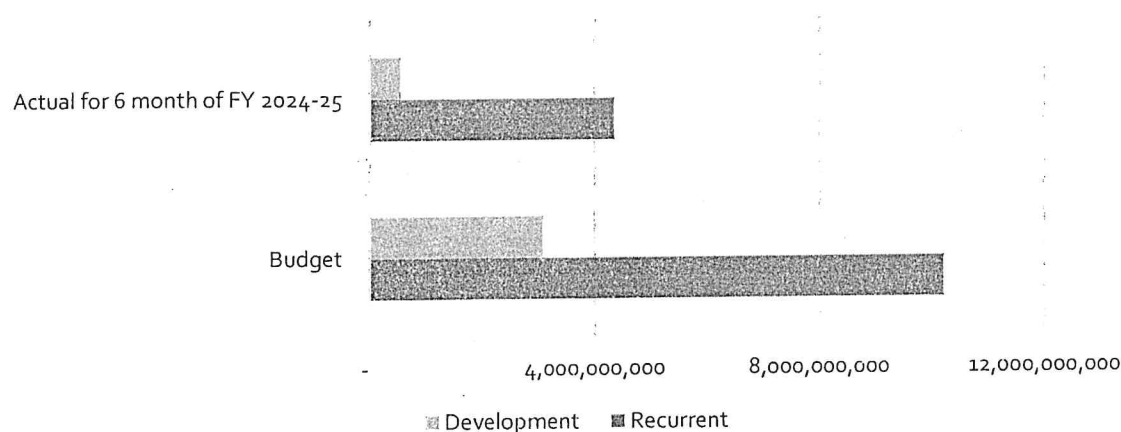


Figure 2: Expenditure Analysis

## Bungoma County Executive

### Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024

The total expenditure of Kshs 4,900,794,214 has been summarized as shown:

| Item                                   | Amount (Kshs)        |
|----------------------------------------|----------------------|
| Employee costs                         | 3,410,567,709        |
| Use of goods and services              | 626,355,035          |
| Transfers to other Government Entities | 76,323,196           |
| Other Grants and Subsidies             | 247,696,216          |
| Acquisition of PPE                     | 539,852,057          |
| <b>Total expenses</b>                  | <b>4,900,794,213</b> |

#### Progress since inception of Devolution

On education, the County has increased ECDE gross enrolment rate from 82.2 % to 89%. Teacher: Pupil ratio has improved from 1:50 to 1:40. These achievements were occasioned by the construction of 223 additional classrooms in 45 wards, provision of learning materials in 860 schools and employment of 2,044 teachers.

On Agriculture, the County managed to increase food crops yield by 21%. The increment was due to enhanced investment in the sector by training of 89,260 farmers, employment of 136 agriculture officers to enhance service provision, procurement of 9 tractors for tractor hire services and subsidizing of fertilizers and crop seeds by the county government.

There was a percentage increase in population with access to safe water in the county from 25.8% to 35%. The key outputs that attributed to this increase are: construction of 5 Large water scheme by the NG, construction of 5 medium water project across the county, construction of 181 small water projects, procurement of a drilling rig unit which sunk strategic boreholes across the county in water stressed areas and the 54% reduction in non-revenue water in the county's urban water scheme.

On health, the County has increased nurses' number per 100,000 population from 24.29 to 27, reduced the number of inpatients (admissions) Under 5 from 389,533 to 338,337, reduced maternal and child death rate by 0.07, reduced HIV prevalence from 3.2% in 2018, to 2.8% and reduced malaria prevalence from 27.2% in 2018 to 19%. These achievements were attributed to increased number of health personnel (172 health personnel employed), availability of essential supplies, increased investment in health infrastructure (6 health facilities operationalized and 20 health facilities equipped), mass mosquito net distribution to households and provision of specialized health services such as renal, dental, optical and X-ray at the Bungoma County Referral Hospital (BCRH).

On transport, the County has upgraded 6.5kms of urban road to dual carriageway. The expansion has significantly reduced traffic congestion, accidents and provided a seamless flow of storm water in Bungoma Town. Gravelling of 2,192.6kms of road and construction of 142 bridges and box culverts have significantly improved connectivity and reduced travel time.

**County Flagship Projects**

Various flagship projects have been undertaken by the county. They include; 6.5km Dual carriageway along Mumias-Bungoma Road from Sangalo Junction – Kanduyi; Modernization of Masinde Muliro Stadium in Kanduyi; 300 bed capacity mother and child wing at Bungoma County Referral Hospital; milk processing plant in Webuye; and subsidized farm inputs.



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



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



Figure 3: Upgrading of Masinde Muliro Stadium in Kanduyi

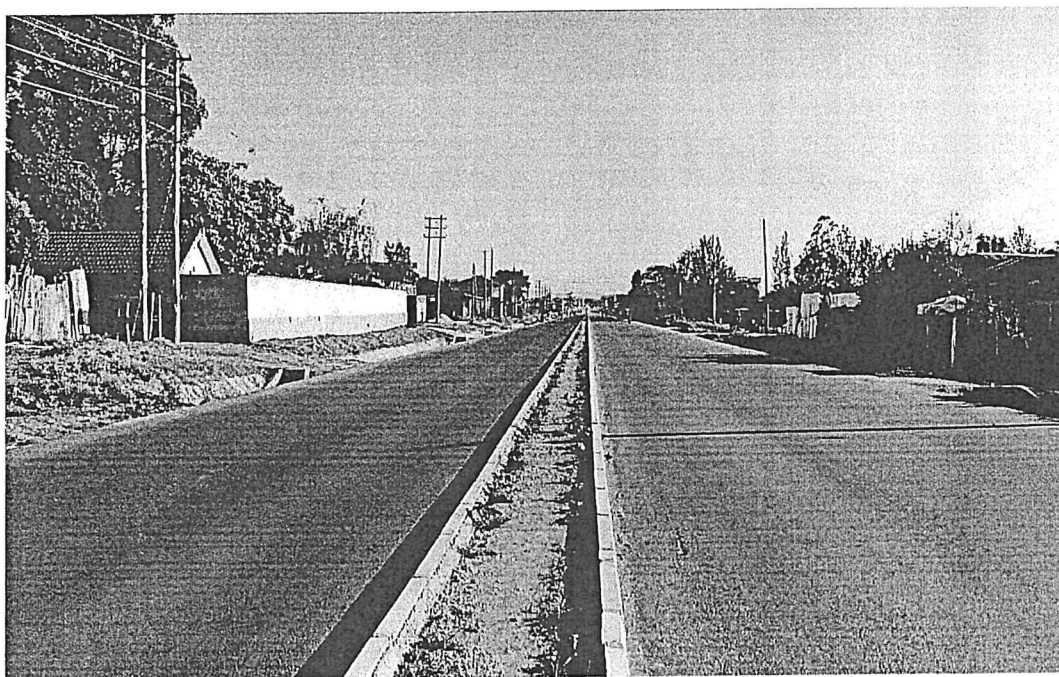


Figure 4: 6.5km Sangálo Junction - Kanduyi Dual carriageway





**Figure 5: Subsidized farm inputs**

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

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

#### **Challenges**

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

#### **Future Outlook**

In the financial year 2024/2025, the County Government has a total budget of Kshs. 15,589,447,702 of which, recurrent is Kshs. 10,621,087,033 and development is Kshs. 4,968,360,669. The budget intends to fund various projects, which include:

- Subsidized farm input support program – fertilizers and seeds
- Equipping 300 bed capacity Maternity wing at BCRH, 100 bed maternal wing at Sirisia and 100 bed capacity unit at Bumula hospital
- Ongoing construction of the Misikhu Brigadier Road and upgrading of rural and urban roads
- Trade, youth, women and disability loan funds
- Industrial development and management
- Construction of County HQ office block
- Ongoing construction of Governor and Deputy Governor official residences

## **Bungoma County Executive**

### **Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024**

---

#### **Key risk management strategies.**

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

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

**CPA Chrispinus Barasa**

**ICPAK NO. 19812**

**CECM Finance and Economic Planning  
County Government of Bungoma**

#### **4. Management Discussion and Analysis**

##### **i. Key Programs/projects or investment decisions implemented or ongoing**

The County's 2023-2027 CIDP has identified twelve (6) key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's "Bottom-up agenda", SDGs and the MTP IV.

The key development objectives of the Bungoma County's 2023-2027 CIDP are to:

1. Increase agricultural production and Productivity through Increased access to critical farm inputs, improved agricultural markets and value addition.
2. Develop adequate, reliable and efficient multi-modal transport network in the County.
3. Increase access to safe water supply in rural areas.
4. Achieve equitable access to relevant and quality education and training.
5. Increase conservation of natural and cultural heritage, expansion and modernization of sports facilities.
6. Renovate and consolidate the existing health infrastructure for effective service delivery, Procure, distribute and maintain appropriate medical equipment.

##### **ii. Entity's compliance with statutory requirements.**

Bungoma County Executive is committed to adhering to all statutory requirements and guidelines as stipulated in the Constitution of Kenya, 2010, and relevant national and county legislation. The County Government continuously strives to ensure good governance, transparency, and accountability in all its operations. Below is a summary of the County's compliance efforts:

##### ***Public Finance Management***

The County is committed to compliance with the Public Finance Management Act, 2012. This involves proper budgeting, timely procurement processes, and the efficient use of public resources. The County Treasury prepares, submits, and publicly discloses financial reports, such as the County Fiscal Strategy Paper, Budget Estimates, and quarterly and annual financial statements, ensuring transparency and fiscal accountability.

##### ***Human Resource Management and Development***

The County complies with the Human Resource Policies and Procedures Manual for the Public Service and adheres to the County Governments Act, 2012. This ensures the recruitment, development, and management of employees in accordance with merit and integrity. All employment practices are guided by principles of inclusivity, gender equality, and non-discrimination.

**Bungoma County Executive**  
**Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024**

---

***Public Participation and Access to Information***

In compliance with Article 196 of the Constitution and the County Governments Act, 2012, Bungoma County actively engages the public in decision-making processes. Public participation forums are held during budget preparation and development planning to promote accountability and inclusivity. The county also maintains transparency through timely dissemination of relevant information, as per the Access to Information Act, 2016.

***Revenue Collection and Compliance with Tax Laws***

The County complies with all tax laws and regulations and has put mechanisms in place to ensure effective revenue collection. This includes digitized revenue systems.

***Legal Compliance and Integrity Measures***

The County Government complies with the Leadership and Integrity Act, 2012, to uphold ethical standards and minimize corruption and maladministration. Regular audits by the Auditor General and internal audit committees monitor and report on county affairs, with efforts made to promptly address any issues raised.

***Compliance with Procurement Regulations***

The County's procurement processes are guided by the Public Procurement and Asset Disposal Act, 2015. Bungoma County is dedicated to ensuring that all procurement activities are conducted transparently and fairly to achieve value for money and to prevent corruption.

***Health and Safety Standards***

The County adheres to health and safety regulations, particularly the Occupational Safety and Health Act, 2007, in its operations and service delivery. Measures are in place to ensure the safety and well-being of staff and residents during the execution of county projects and the provision of services.

**iii. Major risks facing the organisation.**

Bungoma County, like other county governments in Kenya, faces several financial management risks that could impact its service delivery, development goals, and overall efficiency. Some of the major risks include:

***Revenue Collection Challenges***

Inefficiencies in revenue collection, and cases of under-collection or leakages in county revenue streams pose a major risk.

***Budget Deficits and Overdependence on Equitable Share***

Bungoma County heavily relies on national government allocations (equitable share) and grants, leading to vulnerability in case of delayed or reduced disbursements. A lack of a



diversified revenue base could create budgetary constraints and reduce the county's flexibility in financing development projects.

### ***Poor Financial Planning***

Inadequate financial planning, combined with over estimating own source revenue, poses a major risk. This often leaves limited resources for development projects, which are crucial for infrastructure, health, and education improvements.

### ***Delays in Procurement Processes***

Non-compliance with the Public Procurement and Asset Disposal Act, 2015, and delays in the procurement process can hinder service delivery and the execution of projects. Bungoma County may face risks related to supply chain inefficiencies and contractor issues.

### ***Capacity Constraints in Financial Management***

Limited technical capacity and inadequate training of financial officers pose a risk in ensuring effective financial management practices. Inadequate knowledge of financial systems, changing regulations, and best practices may affect the quality of financial planning, budgeting, and reporting.

## **iv. Review of the economy and sector**

Bungoma County's economy is largely driven by agriculture, which contributes significantly to employment, food security, and income generation. The County Government has initiated programs to improve agricultural productivity, enhance infrastructure, and encourage value addition. These initiatives have supported modest economic growth despite global and local challenges like inflation and fluctuating commodity prices.

Agriculture remains the backbone of Bungoma's economy, contributing over 70% to household incomes. The county is well-known for its production of sugarcane, maize, beans, and coffee. Recent County Government interventions have focused on promoting diversification into horticulture, dairy farming, and poultry production. Initiatives to support farmers through training, provision of subsidized farm inputs, and extension services have seen an improvement in yields.

The county's vibrant market centers such as Bungoma Town, Webuye, Kimilili, and Chwele serve as key trading hubs, attracting both local and cross-border traders. The County Government has invested in modernizing market infrastructure, establishing new markets, and supporting small and medium-sized enterprises (SMEs).

Bungoma County has made investments in improving road networks, electricity connectivity, and water supply to spur economic growth. Upgrading rural roads, expanding

## **Bungoma County Executive**

### **Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024**

---

urban roads, and installing street lighting have enhanced accessibility and improved business environments.

The county has made efforts to invest in education as a key driver of long-term economic development. The County Government has expanded educational infrastructure, supported school feeding programs, and improved technical and vocational training to equip the youth with market-relevant skills.

The county has prioritized healthcare as a key enabler of economic growth. The county has improved healthcare infrastructure by upgrading hospitals, building new dispensaries, and enhancing access to maternal and child health services. Access to quality healthcare directly affects the productivity of the workforce and the overall economic potential of the county.

#### **v. Future developments**

Looking ahead, Bungoma County is focused on diversifying its economic base and enhancing value addition in agriculture and industry. Strategic priorities include:

- Investing in agricultural value chains to increase productivity and promote agro-processing.
- Improving market infrastructure and connectivity to support trade.
- Expanding technical and vocational training to build a skilled workforce.
- Promoting public-private partnerships to boost industrial and infrastructural development.
- Strengthening healthcare systems to enhance workforce productivity.

## 5. Statement of Management Responsibilities

Section 166 of the Public Finance Management Act, 2012 requires that, at the end of each quarter, the County Treasury shall prepare financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the period ended December 31, 2024. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county government; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the county government; (v) selecting and applying appropriate accounting policies; and (vi) Making accounting estimates that are reasonable in the circumstances.

The CEC member for Finance and Economic planning accepts responsibility for the County Government's financial statements, which have been prepared on the Accrual Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for Finance and Economic Planning is of the opinion that the County Government's financial statements give a true and fair view of the state of the County Government's transactions during the period ended December 31, 2024, and of its financial position as at that date.

The CEC member for finance further confirms the completeness of the accounting records maintained for the County Government which have been relied upon in the preparation of the financial statements as well as the adequacy of the systems of internal financial control.

The CEC member for Finance and Economic planning confirms that the County Government has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Government's funds received during the quarter were used for the eligible purposes for which they were intended and were properly accounted for. Further, the CEC member for finance confirms that the County Government's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Bungoma County Executive**

**Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024**

---

**Approval of the financial statements**

The Bungoma executive financial statements were approved and signed by the CECM for Finance and Economic Planning on \_\_\_\_\_ 2025.

**CPA Chrispinus Barasa**

**ICPAK NO. 19812**

**CECM Finance and Economic Planning**

**County Government of Bungoma**

6. Statement of Financial Performance for the Period Ended Dec 31 2024

| Description                                   | Notes | Period ended Dec 2024<br>Kshs |
|-----------------------------------------------|-------|-------------------------------|
| <b>Revenue from non-exchange transactions</b> |       |                               |
| Transfers from CRF                            | 5     | 4,609,216,225                 |
| <b>Revenue from exchange transactions</b>     |       |                               |
| Other income                                  | 6     | 104,444,231                   |
| <b>Total revenue</b>                          |       | <b>4,713,660,456</b>          |
| <b>Expenses</b>                               |       |                               |
| Employee costs                                | 7     | 2,933,430,353                 |
| Use of goods and services                     | 8     | 459,140,575                   |
| Transfers to other Government Entities        | 9     | 76,323,196                    |
| Other Grants and Subsidies                    | 10    | 225,640,706                   |
| <b>Total expenses</b>                         |       | <b>3,694,534,831</b>          |
| <b>Surplus/Deficit for the year</b>           |       | <b>1,019,125,625</b>          |
| <b>Net Surplus/Deficit</b>                    |       | <b>1,019,125,625</b>          |

- 3,411,567,70  
497,137,308  
- 4,908,794,2

The Financial Statements set out on pages 1 to 55 were signed by:

.....  
Robert Simiyu  
Chief Officer -Finance

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

https://www.icpak.com/clients/

**Bungoma County Executive**

**Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024**

**7. Statement of Financial Position as at Dec 31 2024**

| Description                                | Notes | Period ended Dec 2024<br>Kshs | Opening Statement as at<br>July 2024<br>Kshs |
|--------------------------------------------|-------|-------------------------------|----------------------------------------------|
| <b>Assets</b>                              |       |                               |                                              |
| <b>Current Assets</b>                      |       |                               |                                              |
| Cash and Cash equivalents                  | 11    | 463,579,637                   | 715,997,619                                  |
| Receivables from Non-Exchange Transactions | 12    | 152,910,360                   | 21,594,790                                   |
| <b>Total Current Assets</b>                |       | <b>616,489,997</b>            | <b>737,592,409</b>                           |
| <b>Non-Current Assets</b>                  |       |                               |                                              |
| Property, Plant and Equipment              | 13    | 14,262,942,611                | 13,765,518,884                               |
| <b>Total Non- Current Assets</b>           |       | <b>14,262,942,611</b>         | <b>13,765,518,884</b>                        |
| <b>Total Assets (A)</b>                    |       | <b>14,879,432,608</b>         | <b>14,503,111,293</b>                        |
| <b>Liabilities</b>                         |       |                               |                                              |
| <b>Current Liabilities</b>                 |       |                               |                                              |
| Trade and Other Payables                   | 14    | 2,959,990,364                 | 3,601,229,883                                |
| <b>Total Current Liabilities</b>           |       | <b>2,959,990,364</b>          | <b>3,601,229,883</b>                         |
| <b>Total Liabilities (B)</b>               |       | <b>2,959,990,364</b>          | <b>3,601,229,883</b>                         |
| <b>Net Assets (A-B)</b>                    |       | <b>11,919,442,244</b>         | <b>10,901,881,410</b>                        |
| <b>Represented by:</b>                     |       |                               |                                              |
| Accumulated Surplus                        |       | 11,919,442,244                | 10,901,881,410                               |
| <b>Net Assets</b>                          |       | <b>11,919,442,244</b>         | <b>10,901,881,410</b>                        |

The financial statements set out on pages 1 to 55 were signed by:

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

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



## 8. Statement of Changes in Net Assets for the Period Ended Dec 31 2024

| Description                                       | Accumulated Surplus | Total              |
|---------------------------------------------------|---------------------|--------------------|
|                                                   |                     |                    |
| As at 30 <sup>th</sup> June 2024 (cash basis)     | 475,516,285.31      | 475,516,285.31     |
| Adjustments: liabilities)                         | (3,339,153,759.05)  | - 3,339,153,759.05 |
| Assets                                            | 13,765,518,883.50   | 13,765,518,883.50  |
| As at July 1, 2024                                | 10,901,881,409.76   | 10,901,881,409.76  |
| Surplus/ deficit for the period                   | 1,019,125,625.31    | 1,019,125,625.31   |
| Returns to CRF                                    | 552,090.70          | 552,090.70         |
| Additions during the period                       |                     | 0                  |
| Other changes -Imprest Adjustment from Prior Year | (1,012,700.00)      | (1,012,700.00)     |
| As at 30 Dec, 2024                                | 11,919,442,244.37   | 11,919,442,244.37  |

PPE Purchased

9.5m allowances paid

Total exchequer

Bungoma County Executive  
Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024

9. Statement of Cash Flows for the Period ended Dec 31 2024

| Description                                                   | Notes     | Period ended Dec 2024 |
|---------------------------------------------------------------|-----------|-----------------------|
|                                                               |           | KShs                  |
| <b>Cash flows from operating activities</b>                   |           |                       |
| <b>Receipts</b>                                               |           |                       |
| Transfers from CRF                                            |           | 4,609,216,225         |
| Other income                                                  |           | 104,444,231           |
| <b>Total receipts</b>                                         |           | <b>4,713,660,456</b>  |
| <b>Payments</b>                                               |           |                       |
| Employee costs                                                |           | 3,410,567,709         |
| Use of goods and services                                     |           | 626,355,035           |
| Transfers to other Government Entities                        |           | 76,323,196            |
| Other Grants and Subsidies                                    |           | 247,696,216           |
| <b>Total payments</b>                                         |           | <b>4,360,942,157</b>  |
| <b>Net cash flows from/(used in) operating activities</b>     | 15        | <b>352,718,299</b>    |
| <b>Adjusted For:</b>                                          |           |                       |
| Increase (Decrease) in deposits and Retention                 |           | (64,732,133)          |
| <b>Cash flows from investing activities</b>                   |           |                       |
| Purchase of PPE                                               |           | (539,852,057)         |
| <b>Net cash flows from/(used in) investing activities</b>     |           | <b>(539,852,057)</b>  |
| <b>Cash flows from financing activities</b>                   |           |                       |
| Returns to CRF                                                |           | (552,091)             |
| <b>Net cash flows from financing Activities</b>               |           | <b>(552,091)</b>      |
| <b>Net increase/(decrease) in cash &amp; Cash equivalents</b> |           | <b>(252,417,982)</b>  |
| Cash and cash equivalents as at Period Start                  | 11        | 715,997,619           |
| <b>Cash and cash equivalents as at Period End</b>             | <b>11</b> | <b>463,579,637</b>    |

10. Statement of Comparison of Budget and Actual Amounts for the Period Ended Dec 31, 2024

A) Recurrent and Development budgets Combined

| Revenue/expense item                                        | Original budget<br>A | Adjustments<br>B | Final budget<br>C=(A+B) | Actual on<br>comparable basis<br>D | Budget utilization<br>difference<br>E=(C-D) | % of utilization<br>F=(E/C)*100 |
|-------------------------------------------------------------|----------------------|------------------|-------------------------|------------------------------------|---------------------------------------------|---------------------------------|
| Revenues                                                    |                      |                  |                         |                                    |                                             |                                 |
| Operating balance (Non-refundable special purpose accounts) |                      |                  |                         |                                    |                                             |                                 |
| Transfers from CRF                                          | 13,168,849,875       | -                | 13,168,849,875          | 4,609,216,225                      | 8,559,633,650                               | 35%                             |
| Miscellaneous Revenue                                       | 107,399,988          |                  | 107,399,988             | 104,444,231                        | 2,955,757                                   | 97%                             |
| Total revenues                                              | 13,276,249,863       | -                | 13,276,249,863          | 4,713,660,456                      | 8,562,589,407                               | 36%                             |
| Expenses                                                    |                      |                  |                         |                                    |                                             |                                 |
| Employee costs                                              | 6,298,112,409        | -                | 6,298,112,409           | 3,410,567,709                      | 2,887,544,700                               | 54%                             |
| Use of goods and services                                   | 1,531,731,810        | -                | 1,531,731,810           | 626,355,035                        | 905,376,775                                 | 41%                             |
| Transfers to other Government Entities                      | 1,723,343,348        | -                | 1,723,343,348           | 76,323,196                         | 1,647,020,152                               | 4%                              |
| Other Grants and Subsidies                                  | 614,689,750          | -                | 614,689,750             | 247,693,216                        | 366,996,534                                 | 40%                             |
| Social Benefits                                             | 41,666,399           | -                | 41,666,399              | -                                  | 41,666,399                                  | 0%                              |
| Capital items                                               |                      |                  |                         |                                    |                                             |                                 |
| Acquisition of PPE                                          | 3,010,987,198        | -                | 3,010,987,198           | 539,852,057                        | 2,471,135,141                               | 18%                             |
| Acquisition of Intangible assets                            | 55,718,949           | -                | 55,718,949              |                                    | 55,718,949                                  | 0%                              |
| Total Expenses                                              | 13,276,249,863       | -                | 13,276,249,863          | 4,900,794,214                      | 8,375,455,649                               | 37%                             |
| Surplus/ deficit                                            | -                    | -                | -                       | (187,133,758)                      | 187,133,758                                 |                                 |

Reconciliation table

|                                                                                             | Operating     | Financing | Investing   | Total         |
|---------------------------------------------------------------------------------------------|---------------|-----------|-------------|---------------|
| Actual amounts on comparable basis presented in the budget and actual comparative statement | 1,019,125,625 | 552,091   | 539,852,057 | 1,559,529,773 |
| Basis difference                                                                            | (666,407,326) |           |             | (666,407,326) |
| Actual in the statement of cashflows                                                        | 352,718,299   | 552,091   | 539,852,057 | 893,122,447   |

**Bungoma County Executive**  
**Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024**

---

**11. Notes to the Financial Statements**

**1. General Information**

Bungoma County Executive is established by and derives its authority and accountability from The Constitution of Kenya 2010. The Entity is domiciled in Kenya and its principal activities are offering of public services.

**2. Statement of Compliance and Basis of Preparation**

**Statement of Compliance**

The financial statements have been prepared in accordance with the Public Finance Management Act, 2012 and with the International Public Sector Accounting Standards (IPSAS).

These financial statements were authorised for issue by the accounting officer on 31<sup>st</sup> December, 2024.

**Basis of Preparation**

These financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the period. These financial statements have been prepared on an accrual basis unless otherwise specified (for example, the Statement of Cash Flows). Under an accrual basis, revenues are recognised when rights to assets are earned or levied rather than when cash is received, and expenses are recognised when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the Entity. The accounting policies adopted have been consistently applied to all the years presented.

**Significant Accounting Policies**

**Critical accounting judgements**

IPSAS requires accounting judgements to be made in determining accounting policies that impact the presentation of these financial statements. The most critical of these judgements, and their impact, are:

Recognition of revenue

A revenue is an increase in the net financial position, other than increases arising from ownership contributions. Revenue is required to be measured when the event occurs and when recognition criteria (probable inflow of resources and ability to reliably measure their value) are met. Judgment is required to determine if these criteria are met, particularly where limited evidence is available at the time the revenue is earned.

Recognition of non-exchange expenses and liabilities

A liability is a present obligation to the entity for an outflow of resources that results from a past event. Expenses (and other liabilities) are recognized when there is a present obligation (legal or constructive) as a result of a past event. An outflow of resources embodying economic benefits will probably be required to settle the obligation and a reliable estimate of the obligation can be made. Judgment is required in assessing each

**Bungoma County Executive**  
**Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024**

of these conditions, and therefore reporting if an expense and a present obligation should be reported.

The entity pursues a number of policy targets and outcomes. However, the commitment to these targets and outcomes, generally, do not of themselves constitute a present obligation unless the entity is clear on the cost it intends to incur, when payment will be made, and to whom and as a consequence has raised a valid expectation. As a consequence, liabilities are not reported for costs associated with the entity policy objectives and targets. Where a policy choice gives rise to an obligation that exists independently of the entity's future actions, expenses (and other related liabilities) are recognized for that policy.

**Purpose and nature of financial instruments**

Judgment is required in determining whether financial assets (including investment in securities and advances) and financial liabilities are held for trading or to provide a return through interest and principal transactions. Depending on that judgment, financial instruments will be reported at fair value or on an amortized cost basis.

**Climate change obligations**

Kenya's current National Determined Contribution (NDC) to deliver on the goals of the Paris Agreement sets a headline target of a 32 per cent emission reduction by 2030 relative to the business-as-usual scenario of 143 MtCO<sub>2</sub>eq. Entity's commitment to climate change action does not constitute a present obligation on the balance sheet but are disclosed separately.

**Physical assets**

An asset is a resource presently controlled by the entity as a result of a past event. The primary reason for holding property, plant and equipment and other assets is for their service potential rather than their ability to generate cash flows. Because of the types of services provided, a significant proportion of assets used by public sector entities including roads, national parks, heritage buildings etc are specialized in nature. There may be a limited market for such assets and so judgement is required on measurement. Judgment is also required whether assets are held for commercial purposes or public benefit purposes.

**3. Summary of Significant Accounting Policies**

**a) Revenue recognition**

**i. Revenue from non-exchange transactions**

**Transfers from other government entities**

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the Entity and can be measured reliably. Recurrent grants are recognized in the statement of financial performance. Development/Capital grants are recognized in the statement of financial

**Bungoma County Executive**

**Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024**

---

performance after meeting revenue recognition criteria. Conditional grants are recognized as revenue upon fulfilment of the set conditions.

**Notes to the financial statements**

**Significant Accounting Policies**

**ii. Revenue from exchange transactions**

**Interest income**

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

**Dividends**

Dividends or similar distributions must be recognized when the shareholder's or the Entity's right to receive payments is established.

**Rental income**

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

**b) Budget information**

The original budget for FY 2024/25 was approved by the County Assembly on June 26, 2024. No subsequent revision or additional appropriations were made to the approved budget. The Entity's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget.

**c) Investment property**

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property. Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over a period. Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is

**Bungoma County Executive**

**Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024**

expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition. Transfers are made to or from investment property only when there is a change in use.



**Bungoma County Executive**  
**Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024**

---

**Notes to the financial statements**

**Significant Accounting Policies**

**d) Property, plant and equipment**

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

**e) Right of use asset**

The right-of-use assets comprise the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day, less any lease incentives received, and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses. Whenever the entity incurs an obligation for costs to dismantle and remove a leased asset, restore the site on which it is located or restore the underlying asset to the condition required by the terms and conditions of the lease, a provision is recognized and measured under IPSAS 21 or IPSAS 26. To the extent that the costs relate to a right-of-use asset, the costs are included in the related right-of-use asset, unless those costs are incurred to produce inventories. Right-of-use assets are depreciated over the shorter period of lease term and useful life of the underlying asset. If a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the entity expects to exercise a purchase option, the related right-of-use asset is depreciated over the useful life of the underlying asset. The depreciation starts at the commencement date of the lease. The right-of-use assets are presented as a separate line in the statement of financial position.

**f) Tangible Natural Resources**

The entity recognises a tangible natural resource recognized if, and only if: It is probable that service potential associated with the natural resource will flow to the entity; the entity controls the tangible natural resource as a result of past events; and the tangible natural resource can be measured reliably. Where this criterion is not met, the entity discloses the tangible natural resource in the notes to the financial statements. Where a tangible natural resource is recognized as an asset as the result of an event that is not a transaction in an orderly market, including non-exchange transactions, the asset shall be measured initially at its deemed cost. An entity shall apply IPSAS 46, Measurement, when measuring the deemed cost of such a recognized tangible natural resource. A recognized tangible natural resource acquired through an exchange transaction shall be measured at its cost. Historical cost model is applied after initial recognition less any depreciation and impairment losses.

Notes to the financial statements

Significant Accounting Policies

g) Leases

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the Entity. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The Entity also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Entity will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

h) Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite.

i) Research and development costs

The Entity expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the Entity can demonstrate:

- i) The technical feasibility of completing the asset so that the asset will be available for use or sale;
- ii) Its intention to complete and its ability to use or sell the asset;
- iii) How the asset will generate future economic benefits or service potential;
- iv) The availability of resources to complete the asset;
- v) The ability to measure reliably the expenditure during development.

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete, and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit.

**Bungoma County Executive**  
**Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024**

---

**Notes to the financial statements**

**Significant Accounting Policies**

**j) Financial instruments**

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. The entity does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements. (amend as appropriate). A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. At initial recognition, the entity measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

**i. Financial assets**

**Classification of financial assets**

The entity classifies its financial assets as subsequently measured at amortized cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the entity's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding.

A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an entity has made irrevocable election at initial recognition for particular investments in equity instruments.

**Subsequent measurement**

Based on the business model and the cash flow characteristics, the entity classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

**Notes to the financial statements**

**Significant Accounting Policies**

**Amortized cost**

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

**Fair value through net assets/ equity**

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

**Trade and other receivables**

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

**Fair value through surplus or deficit**

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where the entity manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

**Impairment**

The entity assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL).

**Bungoma County Executive**  
**Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024**

---

**Notes to the financial statements**

**Significant Accounting Policies**

**ii) financial liabilities**

**Classification**

The entity classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through surplus or deficit

**k) Inventories**

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition. Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- i) Raw materials: purchase cost using the weighted average cost method.
- ii) Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the entity.

**l) Provisions**

Provisions are recognized when the Entity has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the Entity expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

**m) Contingent liabilities**

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

**Notes to the financial statements**

**Significant Accounting Policies**

**n) Contingent assets**

The Entity does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

**o) Nature and purpose of reserves**

The Entity creates and maintains reserves in terms of specific requirements.

**p) Changes in accounting policies and estimates**

The Entity recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

**q) Employee benefits**

**Retirement benefit plans**

The Entity provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an Entity pays fixed contributions into a separate Entity (a fund), and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

**r) Foreign currency transactions**

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. Trade creditors or debtors denominated in foreign currency are reported at the statement of financial position reporting date by applying the exchange rate on that date. Exchange differences arising from the settlement of creditors, or from the reporting of creditors at rates different from those at which they were initially recorded during the period, are recognized as income or expenses in the period in which they arise.



**Bungoma County Executive**  
**Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024**

---

**Notes to the financial statements**

**Significant Accounting Policies**

**s) Borrowing costs**

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment. Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

**t) Related parties**

The Entity regards a related party as a person or an Entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa. Members of key management are regarded as related parties and comprise the Governor, Deputy governor, County Secretary, County Executive Committee Members and Chief Officers.

**u) Service concession arrangements.**

- \* The Entity analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the Entity recognizes that asset when, and only when, it controls or regulates the services the operator must provide together with the asset, to whom it must provide them, and at what price. In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, the Entity also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

**v) Cash and cash equivalents**

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

**w) Comparative figures**

In preparing these financial statements, the entity has elected to apply paragraph 79 of IPSAS 33, which allows for the election by an entity to present one statement of financial performance, one statement of cash flow, one statement of net assets and the statement of financial position and an opening statement of financial position as at the time of first-time adoption of the accrual basis of accounting.



Notes to the financial statements

Significant Accounting Policies

x) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended December 31, 2024.

4. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the Entity's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods. State all judgements, estimates and assumptions made:

**Estimates and assumptions.**

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity based its assumptions and estimates on parameters available when the financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur.

**Useful lives and residual value**

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- a) The condition of the asset based on the assessment of experts employed by the Entity.
- b) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- c) The nature of the processes in which the asset is deployed.
- d) Availability of funding to replace the asset.
- e) Changes in the market in relation to the asset

**Provisions**

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in this financial statement. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

**Bungoma County Executive**  
**Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024**

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

**5. Transfers from CRF**

| Nature of Transfer        | Amount recognized to Statement of financial performance<br>Kshs | Amount deferred under deferred income<br>Kshs | Total transfers for Period ended Sept 2024<br>Kshs |
|---------------------------|-----------------------------------------------------------------|-----------------------------------------------|----------------------------------------------------|
| Recurrent                 | 3,866,033,097                                                   |                                               | 3,866,033,097                                      |
| Development               | 520,997,244                                                     |                                               | 520,997,244                                        |
| Special purpose transfers | 222,185,884                                                     |                                               | 222,185,884                                        |
| <b>Total</b>              | <b>4,609,216,225</b>                                            | <b>-</b>                                      | <b>4,609,216,225</b>                               |

**6. Other Incomes**

| Description                                  | Period ended Dec 2024<br>Kshs |
|----------------------------------------------|-------------------------------|
| Danida                                       | 16,104,606                    |
| NHIF Reimbursement                           | 50,707,985                    |
| Other incomes                                | 1,030,010                     |
| Trigerise                                    | 50,000                        |
| User fees & charge fees from Sinoko Hospital | 1,822,591                     |
| Charge From Mabaganga & Atc                  | 13,888,766                    |
| Fees and Tranfers to Vocational Training     | 20,840,273                    |
| <b>Total other income</b>                    | <b>104,444,231</b>            |

**7. Employee Costs**

| Description                           | Period ended Dec 2024<br>Kshs |
|---------------------------------------|-------------------------------|
| Basic salaries of permanent employees | 2,832,672,555                 |
| Basic wages of temporary employees    | 100,757,798                   |
| <b>Employee costs</b>                 | <b>2,933,430,353</b>          |

**8. Use of Goods and Services**

| Description                                                  | Period ended Dec 2024<br>Kshs |
|--------------------------------------------------------------|-------------------------------|
| Utilities, supplies and services                             | 8,270,700                     |
| Communication, supplies and services                         | 1,536,616                     |
| Domestic travel and subsistence                              | 119,297,939                   |
| Printing, advertising, and information supplies & services   | 1,640,194                     |
| Rentals of produced assets                                   | 4,297,931                     |
| Training expenses                                            | 9,418,003                     |
| Hospitality supplies and services                            | 52,275,392                    |
| Insurance costs                                              | 51,747,799                    |
| Specialized materials and services                           | 54,793,678                    |
| Other operating expenses including bank Charges              | 109,060,999                   |
| Office and general supplies and services                     | 3,458,605                     |
| Fuel Oil and Lubricants                                      | 20,998,442                    |
| Routine maintenance – vehicles and other transport equipment | 2,640,763                     |
| Routine maintenance – other assets                           | 10,659,209                    |
| Others- Research                                             | 48,800                        |
| Purchase of Certified Crop Seed and strategic stock          | 8,995,504                     |
| <b>Total</b>                                                 | <b>459,140,575</b>            |

**Bungoma County Executive**  
**Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024**

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

**9. Transfers to Other Government Entities**

| Description                                                    | Period ended Dec<br>2024<br>Kshs |
|----------------------------------------------------------------|----------------------------------|
| Transfers to other County Government entities- County Assembly | 9,549,626                        |
| Transfers to self-reporting projects- Kelcop                   | 15,554,305                       |
| transfer to emergency funds                                    | 51,219,265                       |
| <b>Total</b>                                                   | <b>76,323,196</b>                |

**10. Other Grants and Subsidies**

| Description                                 | Period ended Dec<br>2024<br>Kshs |
|---------------------------------------------|----------------------------------|
| Other grants and transfers                  | 96,953,706                       |
| Scholarships and other educational benefits | 128,687,000                      |
| <b>Total Grants and Subsidies</b>           | <b>225,640,706</b>               |

**11. Cash and Cash Equivalents**

| Description                                   | Period ended Dec<br>2024<br>Kshs | Opening<br>Statement 1st<br>July 2024<br>Kshs |
|-----------------------------------------------|----------------------------------|-----------------------------------------------|
| Recurrent Account                             | 15,158,914                       | 456                                           |
| Development Account                           | 870,529                          | 551,634                                       |
| Deposits Account                              | 6,170,352                        | 109,799,056                                   |
| Special Purpose Accounts                      | 401,386,857                      | 500,451,494                                   |
| Other operating commercial accounts (Specify) | 39,992,986                       | 105,194,978                                   |
| <b>Total</b>                                  | <b>463,579,637</b>               | <b>715,997,619</b>                            |

**Bungoma County Executive**  
**Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024**

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

**(a) Detailed Analysis of the Cash and Cash Equivalents**

| Financial Institution                                       | Account number | Period ended Dec 2024<br>Kshs | Opening Statement 1st July 2024<br>Kshs |
|-------------------------------------------------------------|----------------|-------------------------------|-----------------------------------------|
| <b>Recurrent Accounts</b>                                   |                |                               |                                         |
| 1. Central Bank of Kenya Account                            | No. 1000170006 | 15,158,914                    | 456                                     |
| <b>Development Accounts</b>                                 |                |                               |                                         |
| 2. Central Bank of Kenya Account                            | No. 1000170921 | 870,529                       | 551,634                                 |
| <b>Deposits Accounts</b>                                    |                |                               |                                         |
| 3. Central Bank of Kenya deposit                            |                | 6,170,352                     | 109,799,056                             |
| <b>Special Purpose Accounts</b>                             |                |                               |                                         |
| 4. Bungoma County DANIDA Fund Account                       | 1000342099     | 17,326,210                    | 17,326,210                              |
| 5. Bungoma County NARGIP Account                            | 1000368446     | 0                             | 0                                       |
| 6. Bungoma County RMLF Account                              | 1000338784     | 8                             | 8                                       |
| 7. Bungoma County Village Polytechnic Project               | 1000368489     | 280,646                       | 280,646                                 |
| 8. Bungoma County Urban Support programme                   |                | 1                             | 1                                       |
| 9. Bungoma County Agric Sector Dev. Prog                    |                | -                             | -                                       |
| 10. Bungoma County Kenya dev support Programme              |                | 6,753,137                     | 6,753,137                               |
| 11. Bungoma County Climate Change Fund-                     | 1000647205     | 276,598,013                   | 384,607,230                             |
| 23. Bungoma county Aggreg and Industri-                     | 1000723114     | 100,417,311                   | 87,785,732                              |
| 24. Bungoma county education supp schemes-                  | 1000715022     | 425                           | 3,687,425                               |
| 25. Bungoma county livestock commercial-kes                 | 1000739126     | -                             | -                                       |
| 26. Bungoma County Nat Agri Val Chain-                      | 1000739118     | 0                             | 0                                       |
| 27. Bungoma county Mabanga Atc Spec pu                      |                | 11,106                        | 11105.5                                 |
| CBK00004                                                    | 10000xxx       |                               |                                         |
| <b>Other operating commercial accounts (Specify)</b>        |                |                               |                                         |
| 12. Bungoma HSSF(Consolidated)                              | Annex          | 24,495,506                    | 5,499,020                               |
| SINOKO DISPENSARY                                           |                | 457,018                       |                                         |
| 13. Mabanga Agricultural Training Centre KCB                |                | 54,947                        | 580,048                                 |
| 14. Bungoma County Agriculture Mechanization Centre Equity  |                | 35,412                        | 29,747                                  |
| 15. Public Health Collection Account KCB                    | 1156993393     | 78,444                        | 78,444                                  |
| 16. Public Health Collection Account KCB                    | 1225921872     | 3,212,234                     | 3,212,234                               |
| 17. Bungoma County Agric Sector Dev. Prog(operation Account | 1235859460     | 5,467                         | 5,467                                   |
| 18. Bungoma county NAGRIP account(kcb operation) ACC NO:    | 1239468547     | 391,721                       | 391,721                                 |
| 19. County Govt of Bungoma Covid 19 Fund-                   | 1275126375     | 150,710                       | 150,710                                 |
| 20. Bungoma Vocational Training(Consolidated)               | Annex          | 4,570,259                     | 2,544,601                               |
| 21. Bungoma County Kisp II operational Account              | 0942945001     | 696,780                       | 90,663,501                              |
| 22. Bungoma County KISP II Operation Account Account        | No. 0942945002 | 5,844,489                     | 2,039,486                               |
| <b>Total</b>                                                |                | <b>463,579,637.5</b>          | <b>715,997,619.2</b>                    |

**12. Receivables from Non-Exchange Transactions**

| Description                                              | Period ended Dec 2024<br>Kshs | Opening Statement 1st July 2024<br>Kshs |
|----------------------------------------------------------|-------------------------------|-----------------------------------------|
| Other Receivables (Imprests advanced)                    | 152,910,359.89                | 21,594,789.89                           |
| <b>Total receivables from non- exchange transactions</b> | <b>152,910,359.89</b>         | <b>21,594,789.89</b>                    |

Bungoma County Executive

Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024

Notes to the financial statements (continued)

13. Property, Plant, and Equipment

|                                             | Land              | Buildings      | Motor vehicles | Infrastructure assets | Furniture and fixtures | Computers & IT Equipment | Work in progress | Total             |
|---------------------------------------------|-------------------|----------------|----------------|-----------------------|------------------------|--------------------------|------------------|-------------------|
| Depreciation Rate                           |                   | 2-10%          | 10-16.67%      | 2-20%                 | 12.50%                 | 33-30%                   |                  |                   |
| Cost                                        | Kshs              | Kshs           | Kshs           | Kshs                  | Kshs                   | Kshs                     | Kshs             | Kshs              |
| Opening Bal as at 1 <sup>st</sup> July 2024 | 11,849,325,004.00 | 558,604,219.20 | 12,999,998.00  |                       | 2,855,610.65           | 45,061,800.00            | 1,296,672,251.65 | 13,765,518,883.50 |
| Additions                                   | -                 | 150,413,767.20 |                | 61,638,534.80         |                        | 38,471,310.35            | 246,900,115.10   | 497,423,727.45    |
| As At 31 Dec 2024                           | 11,849,325,004.00 | 709,017,986.40 | 12,999,998.00  | 61,638,534.80         | 2,855,610.65           | 83,533,110.35            | 1,543,572,366.75 | 14,262,942,610.95 |
| Net Book Values                             |                   |                |                |                       |                        |                          |                  |                   |
| Opening Bal as at 1 <sup>st</sup> July 2024 | 11,849,325,004.00 | 558,604,219.20 | 12,999,998.00  | -                     | 2,855,610.65           | 45,061,800.00            | 1,296,672,251.65 | 13,765,518,883.50 |
| As At 30 Sept 2024                          | 11,849,325,004.00 | 709,017,986.40 | 12,999,998.00  | 61,638,534.80         | 2,855,610.65           | 83,533,110.35            | 1,543,572,366.75 | 14,262,942,610.95 |

**Bungoma County Executive**  
**Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024**

Notes to the financial statements (continued)

**14. Trade and Other Payables**

| Description                             | Period ended Dec 2024   | Opening Statement 1st July 2024 |
|-----------------------------------------|-------------------------|---------------------------------|
|                                         | Kshs                    | Kshs                            |
| Trade payables                          | 1,472,882,319.98        | 1,572,252,350.03                |
| Employee payables                       | 1,249,437,487.84        | 1,726,574,844.07                |
| Third-party payments                    | 197,343,991.15          | 262,076,123.80                  |
| Retention - Other outstanding retention | 40,326,564.95           | 40,326,564.95                   |
| <b>Total trade and other payables</b>   | <b>2,959,990,363.92</b> | <b>3,601,229,882.85</b>         |

**15. Cash Generated from Operations**

|                                 | Period ended Dec 2024 |
|---------------------------------|-----------------------|
| Surplus for the year before tax | 1,019,125,625.3       |
| Adjusted for:                   |                       |
| Working capital adjustments     |                       |
| Increase in receivables         | (132,328,270.0)       |
| Increase in payables            | (534,079,056.3)       |
| <b>Total</b>                    | <b>352,718,299.0</b>  |

**16. Events after the Reporting Period**

There were no material adjusting and non- adjusting events after the reporting period.

**17. Ultimate And Holding Entity**

The Entity ultimate parent is the Government of Kenya.

**18. Currency**

The financial statements are presented in Kenya Shillings (Kshs).

Bungoma County Executive  
Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024

12. Appendices

Appendix I: Statement of Financial Performance for Each Quarter

|                                        | Notes | Quarter 1<br>Kshs | Quarter 2<br>Kshs | Quarter 3<br>Kshs | Quarter 4<br>Kshs | Cumulative**<br>Kshs |
|----------------------------------------|-------|-------------------|-------------------|-------------------|-------------------|----------------------|
| Revenue from non-exchange transactions |       |                   |                   |                   |                   |                      |
| Transfers from CRF                     | 5     | 1,016,365,090     | 3,592,851,135     |                   |                   | 4,609,216,225        |
| Other income                           | 6     | 36,109,419        | 68,334,812        |                   |                   | 104,444,231          |
| Total revenue                          |       | 1,052,474,509     | 3,661,185,947     | -                 | -                 | 4,713,660,456        |
| Expenses                               |       |                   |                   |                   |                   | -                    |
| Employee costs                         | 7     |                   | -                 |                   |                   | -                    |
| Use of goods and services              | 8     | 762,214,314       | 2,171,216,039     |                   |                   | 2,933,430,353        |
| Transfers to other Government Entities | 9     | 92,848,268        | 366,292,307       |                   |                   | 459,140,575          |
| Other Grants and Subsidies             | 10    | 25,213,931        | 51,109,265        |                   |                   | 76,323,196           |
| Total expenses                         |       | 132,723,986       | 92,916,720        |                   |                   | 225,640,706          |
| Surplus/Deficit for the year           |       | 1,013,000,499     | 2,681,534,331     | -                 | -                 | 3,694,534,831        |
|                                        |       | 39,474,009        | 979,651,616       | -                 | -                 | 1,019,125,625        |



Bungoma County Executive  
Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024

Appendix II: Outstanding Imprests

| DATE PAID  | DEPARTMENT            | WARRANT NO | PAYEE                  | PERSONAL NUMBER | JG | REASON FOR IMPREST                                                  | AMOUNT     |
|------------|-----------------------|------------|------------------------|-----------------|----|---------------------------------------------------------------------|------------|
| 11/11/2024 | Public administration | 4554101    | Gevine Wanjala         | 20170104462     | H  | Facilitation for standing imprest                                   | 300,000    |
| 11/11/2024 | Public administration | 4554102    | Judith Khisa           | 19980016108     | K  | Facilitation for standing imprest                                   | 100,000    |
| 10/12/2024 | Public administration | 4554111    | Clementine Mutoro      | 20170033904     | D  | Facilitation for Nairobi cycling race                               | 27,850     |
| 10/12/2024 | Public administration | 4554118    | Dorine Nato            | 20070005748     | H  | Facilitation for kism training in mombasa                           | 59,100     |
| 10/12/2024 | Public administration | 4554122    | Bonface Makokha        | 20170065782     | H  | Facilitation for top executive retreat in Eldoret                   | 138,600    |
| 11/11/2024 | Public administration | 4554128    | Gentrix Ndinyo         | 20140018104     | N  | Facilitation for mashujaa day celebrations                          | 1,775,000  |
| 11/12/2024 | Public administration | 4554132    | Festus Juma            | 20140006851     | N  | Facilitation for Jamhuri day celebrations                           | 2,466,000  |
| 09/09/2019 | Public administration | 3551609    | Francis Tome           |                 |    | Facilitation for Christmas tree celebration                         | 3,689,000  |
|            |                       |            | Sub Total              |                 |    |                                                                     | 8,555,550  |
| 11/11/2024 | Agriculture           | 2364381    | Carolyne Makokha       | 20140012764     | J  | Facilitation for standing imprest                                   | 300,000    |
| 11/11/2024 | Agriculture           | 2364383    | Eunice Naibei          | 20140013369     | K  | Facilitation for standing imprest                                   | 300,000    |
| 09/12/2024 | Agriculture           | 4809559    | Humphrey Situma        | 20150017575     | L  | Facilitation for preparation of co-operatives policy                | 1,982,400  |
| 28/11/2024 | Agriculture           | 4809560    | David Saenyi           | 20200108907     | K  | Facilitation for staff extension supervision meeting                | 100,000    |
| 30/10/2024 | Agriculture           | 4809567    | Dinah Makokha          | 20120001158     | S  | Facilitation for induction course for chief officers at KSG-Mombasa | 137,600    |
| 23/12/2024 | Agriculture           | 4809575    | Tristan Matisa         | 202000094213    | J  | Facilitation for carrying out inspection in co-operative societies  | 76,000     |
|            |                       |            | Sub Total              |                 |    |                                                                     | 2,896,000  |
| 11/11/2024 | County Secretary      | 4554246    | Mildred Barasa         | 20150030649     | G  | Facilitation for standing imprest                                   | 100,000    |
| 25/10/2024 | County Secretary      | 4554248    | Lilian Wanjala         | 20140013538     | J  | Facilitation for standing imprest                                   | 300,000    |
| 25/10/2024 | County Secretary      | 4554249    | Modester Chebet        | 20140007512     | J  | Facilitation for standing imprest                                   | 100,000    |
| 23/09/2024 | County Secretary      | 510652     | Purity Kafura          | 20170104873     | L  | Facilitation for induction course at KSG-Mombasa                    | 137,800    |
| 23/09/2024 | County Secretary      | 510653     | William Nasong'O       | 20070006063     | T  | Facilitation for induction course at KSG-Mombasa                    | 137,800    |
| 11/11/2024 | County Secretary      | 510655     | Linet Angunzah         | 1999006823      | M  | Facilitation for standing imprest                                   | 300,000    |
| 10/12/2024 | County Secretary      | 510656     | Nelson Mukholi         | 20140013485     | Q  | Facilitation for official duties in Nairobi                         | 38,000     |
| 25/10/2024 | County Secretary      | 510657     | Jacklyne Olubwayo      | 20010001779     | P  | Facilitation for payroll hr preparation for end year report         | 1,340,350  |
| 25/10/2024 | County Secretary      | 510659     | Lilian Wanjala         | 20140013538     | J  | Facilitation for executive retreat                                  | 184,800    |
| 10/12/2024 | County Secretary      | 510660     | Fredrick Wakhungu      | 20140033156     | H  | Facilitation for top executive retreat in Eldoret                   | 74,300     |
| 10/12/2024 | County Secretary      | 510661     | Zakaria Mwalobi        | 20090004934     | P  | Facilitation for hris-kenya payroll modules training                | 226,500    |
| 24/12/2024 | County Secretary      | 510670     | Harriet Nyongesa       | 20150029771     | J  | Facilitation for staff capacity building in Kisumu                  | 1,514,700  |
| 11/12/2024 | County Secretary      | 510674     | Yahya Mutali           | 20150017682     | K  | Facilitation for preparation of county review and outlook paper     | 777,000    |
| 10/12/2024 | County Secretary      | 510676     | Kelvin Wachiye         | 20120005218     | H  | Facilitation for preparation of county review and outlook paper     | 749,000    |
| 03/12/2024 | County Secretary      | 5135492    | Yahya Mutali           | 20150017682     | K  | Facilitation for public market traders sensitization on fire safety | 1,280,000  |
| 29/12/2022 | County Secretary      | 461331     | Joseph Wambati         | 20190025560     | T  | Facilitation for travel to kampala for msme expo                    | 308,880    |
| 05/06/2020 | County Secretary      | 3200446    | Bonface Wayne Nyongesa | 20180095050     | M  | Facilitation for media engagement                                   | 1,552,500  |
| 27/19/2016 | County Secretary      | 2514337    | Carolyne Malangachi    | 20160036466     | J  | Facilitation for fact finding in the wards                          | 2,360,000  |
|            |                       |            | Sub Total              |                 |    |                                                                     | 11,481,630 |

# Bungoma County Executive Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024

|            |                      |         |                            |             |   |                                                                     |            |
|------------|----------------------|---------|----------------------------|-------------|---|---------------------------------------------------------------------|------------|
| 11/11/2024 | County Service Board | 4986467 | Janet Wefla                | 2010125551  | J | Facilitation for standing imprest                                   | 300,000    |
| 02/12/2024 | County Service Board | 4986468 | Esther Lufwarura           | 20120004239 | L | Facilitation to carry out data capturing of applicants              | 1,754,200  |
| 25/10/2024 | County Service Board | 4986469 | Felistus Butali            | 20140013332 | K | Facilitation for training at keg                                    | 32,400     |
| 12/11/2024 | County Service Board | 4986474 | Stellah Puka               | 20140013350 | L | Facilitation for verification and authentication of academics pro   | 1,500,000  |
| 11/12/2024 | County Service Board | 4986477 | Esther Oduor               | 20140007521 | L | Facilitation to attend seminar on digitalization of public          | 88,400     |
| 10/12/2024 | County Service Board | 4986479 | David C N Butaki           | 20240052179 | Q | Facilitation to attend hrm annual conference                        | 80,000     |
| 31/12/2024 | County Service Board | 4986490 | Mary Mafunga               | 20060001452 | L | Facilitation for preparation of annual report fy                    | 1,612,100  |
|            |                      |         | Sub Total                  |             |   |                                                                     | 5,367,100  |
| 25/10/2024 | Education            | 4561448 | Alexinah Simiyu            | 20140011430 | L | Facilitation for standing imprest                                   | 300,000    |
| 04/10/2024 | Education            | 4561450 | Alexinah Simiyu            | 20140013430 | L | Facilitation to the senate                                          | 300,400    |
| 25/10/2024 | Education            | 5083706 | Priscillah Wasike          | 20070005579 | K | Facilitation for standing imprest                                   | 100,000    |
|            |                      |         | Sub Total                  |             |   |                                                                     | 700,400    |
| 15/10/2024 | Finance              | 3150971 | Erustus Mwaka              | 1999002681  | J | Facilitation for reconciliation of exchequer requisitions           | 2,259,890  |
| 04/10/2024 | Finance              | 3150986 | Erustus Mwaka              | 1999002681  | J | Facilitation for field activities                                   | 1,826,300  |
| 22/08/2024 | Finance              | 510715  | Metrine Chonge             | 20020006635 | N | Facilitation for preparation and compilation of of apr 2022/23      | 2,534,900  |
| 28/08/2024 | Finance              | 510716  | Edith Wekesa               | 20150017655 | N | Facilitation for preparation of 4th quarter budget implementatio    | 2,243,325  |
| 29/08/2024 | Finance              | 510720  | Kennedy Wanjala            | 20150016934 | K | Facilitation for feasibility and bqs preparation for fy 2024-2025 w | 994,700    |
| 29/08/2024 | Finance              | 510721  | Emmanuel Masinde           | 20150017057 | K | Facilitation for feasibility and bqs preparation for fy 2024-2026 w | 927,325    |
| 29/08/2024 | Finance              | 510723  | Naomi Nyongesa             | 20170104971 | J | Facilitation for stakeholders engagement forum                      | 352,065    |
| 22/08/2024 | Finance              | 510724  | Esther Mukhula             | 20150017646 | N | Facilitation for consolidation and validation fy 2023-2024 budget   | 2,251,800  |
| 11/11/2024 | Finance              | 510726  | Emmanuel Masinde           | 20150017057 | K | Facilitation to review ward based performance report fy 2023/202    | 1,575,350  |
| 11/11/2024 | Finance              | 510727  | Kennedy Wanjala            | 20150016934 | K | Facilitation to review ward based performance report fy 2023/202    | 1,575,350  |
| 02/12/2024 | Finance              | 510728  | Gloria Nasambu             | 20150007328 | K | Facilitation for attending meeting in Nairobi                       | 33,600     |
| 24/12/2024 | Finance              | 510730  | Elizabeth Achupa           | 20150019953 | K | Facilitation for m & e data validation report writing exercise      | 1,021,500  |
| 11/11/2024 | Finance              | 510732  | James Waititi              | 20150017897 | P | Facilitation for preparation of adp fy 2025-2026                    | 4,600,000  |
| 19/09/2024 | Finance              | 510733  | Humphrey Situma            | 20150017575 | L | Facilitation for preparation of adp fy 2025-2026                    | 1,800,000  |
| 24/12/2024 | Finance              | 510735  | Cyphrene Sabuni            | 20150017762 | L | Facilitation for preparation of adp fy 2025-2027                    | 1,800,000  |
| 11/11/2024 | Finance              | 510736  | Peter Cheworei             | 20140045398 | L | Facilitation for preparation of adp fy 2025-2028                    | 668,475    |
| 11/11/2024 | Finance              | 510736  | Christine Wafula           | 20140013387 | K | Facilitation for preparation of adp fy 2025-2028                    | 1,500,000  |
| 19/12/2024 | Finance              | 510739  | Augustine Kipsang'         | 2007004013  | N | Facilitation for verification of pending bills fy 2023-2024         | 1,724,800  |
|            |                      | 510743  | Linety Simiyu              | 20140013329 | K | Facilitation for preparation of the county budget circular fy 2024  | 862,640    |
|            |                      | 510746  | Geoffrey Wanyama           | 20140013365 | J | Facilitation for executive retreat in eldoret                       | 69,300     |
|            |                      | 510750  | Esther Mukhula             | 20150017646 | N | Facilitation for county budget transparency survey                  | 48,000     |
|            |                      | 5135302 | Christine Wafula           | 20140021683 | K | Facilitation for standing imprest                                   | 300,000    |
|            |                      | 5135305 | Mercy Nalinya              | 20090004425 | K | Facilitation for standing imprest                                   | 100,000    |
|            |                      | 5135308 | Salome Rubia               | 20170086307 | J | Facilitation for standing imprest                                   | 300,000    |
|            |                      | 5135321 | Augustine Kipsang'         | 2007004013  | N | Facilitation for verification of pending bills fy 2023/2024         | 1,738,600  |
|            |                      | 5135327 | Erustus Mwaka              | 19990006812 | J | Facilitation for exchequer processing                               | 200,000    |
|            |                      | 5135332 | Amos Wasilwa               | 20150007337 | K | Facilitation for audit of facilities in mt elgon and webuye west su | 502,920    |
|            |                      | 5135351 | Tebline Temko              | 20060001372 | L | Facilitation for county budget review outlook paper fy 2023/24      | 1,560,690  |
|            |                      | 5135352 | Tebline Temko              | 20060001372 | L | Facilitation for icpak seminar in mombasa                           | 500,800    |
|            |                      | 5135356 | Gloria Nasambu             | 20150007328 | K | Facilitation for compilation of 1st supplementary budget 24/25      | 1,270,500  |
|            |                      | 5135368 | Christine Wafula           | 20140021683 | K | Facilitation for attending consultative forum                       | 311,050    |
|            |                      | 3551971 | Ann Ngano                  | 20150017833 | N | Cef project status                                                  | 1,214,900  |
|            |                      | 3150746 | Eldah Mutila Nancy Sikhila | 20150020351 | N | M & e activities                                                    | 3,011,000  |
|            |                      | 3170909 | Augustine Kipsang'         | 2007004013  | N | Cef project status                                                  | 3,455,750  |
|            |                      | 3150748 | Dunstone Wafula            |             |   | Kdsp activities                                                     | 3,801,000  |
|            |                      |         | Sub Total                  |             |   |                                                                     | 48,936,530 |

Bungoma County Executive  
Quarterly Reports 2024

|            |        |
|------------|--------|
| 25/10/2024 | Gender |
| 02/12/2024 | Gender |
| 11/11/2024 | Gender |
| 25/10/2024 | Gender |
| 25/10/2024 | Gender |

# and Financial Statements for the Period ended Dec 31, 2024

|            |                   |             |   |                                                                     |                   |
|------------|-------------------|-------------|---|---------------------------------------------------------------------|-------------------|
| 510658     | Cynthia Nanyokia  | 20170104748 | L | Facilitation for compilation of county legislation workshop         | 1,322,000         |
| 5192351    | David Kalamu      | 20240105333 | R | Facilitation for international youth week                           | 600,000           |
| 5192352    | Rasoa Marani      | 1990004897  | L | Facilitation for standing imprest                                   | 300,000           |
| 5192353    | Barbra Onyinkwa   | 20170104480 | J | Facilitation for standing imprest                                   | 300,000           |
| 5192357    | Alice Wafula      | 1989007333  | R | Facilitation for sensitization of cultural stakeholders             | 1,264,600         |
| 5192360    | Emmanuel Mang'Ara | 20150030390 | K | Facilitation for training of circumcisors                           | 1,080,000         |
| 5192362    | Christine Wafula  | 20150030587 | J | Facilitation for staff meeting                                      | 100,000           |
| 5192374    | Imeldah Masalange | 20090004407 | H | Facilitation for celebration of international day of persons with d | 500,000           |
| 5192377    | Isaac Makokha     | 20120004977 | H | Facilitation for kicosca games in kakamega                          | 1,000,000         |
| 5192378    | Dianah Gacheri    | 199045175   | J | Facilitation for kicosca games in kakamega                          | 863,800           |
| 5192380    | Melyne Wasilwa    | 20240155075 | H | Facilitation for kicosca games in kakamega                          | 755,200           |
| 5192383    | Emmanuel Wanyama  | 19890015997 |   | Facilitation for kicosca games in kakamega                          | 809,200           |
| 5192384    | Amos Wanjala      | 20170092001 | J | Facilitation for kicosca games in kakamega                          | 722,200           |
| 5192386    | Juma Mutabasi     | 19970013748 | M | Facilitation for kicosca games in kakamega                          | 1,084,800         |
|            | <b>Sub Total</b>  |             |   |                                                                     | <b>10,701,800</b> |
| 10/12/2024 | Governors         |             |   | Facilitation for consultative meeting with public service vehicle   | 1,465,000         |
| 03/12/2024 | Governors         | 20170035408 | H | Facilitation for phase iii wheelchair outreach                      | 2,906,700         |
| 24/12/2024 | Governors         | 20200040434 | R | Facilitation for staff training needs assessment                    | 908,800           |
| 20/12/2024 | Governors         | 20140033094 | F | Facilitation for launching of youth and women empowerment pr        | 1,850,000         |
| 24/12/2024 | Governors         | 20240100533 | H | Facilitation for retreat of governor's office staff                 | 1,696,700         |
| 24/12/2024 | Governors         | 20140013378 | K | Facilitation for retreat of governor's office staff                 | 1,400,000         |
| 24/12/2024 | Governors         | 20170033544 | D | Facilitation for governor's advisor's meetings                      | 1,052,200         |
| 05/11/2024 | Governors         | 20220333572 | K | Facilitation for governor's official meetings in nairobi            | 869,500           |
| 05/11/2024 | Governors         | 20220183901 | N | Facilitation for standing imprest                                   | 700,000           |
| 05/11/2024 | Governors         | 20140013323 | M | Facilitation for standing imprest                                   | 700,000           |
| 05/11/2024 | Governors         | 20130036967 | J | Facilitation for meeting with kandiuyi youths                       | 998,000           |
| 11/11/2024 | Governors         | 20220183888 | M | Facilitation for 5th world black's and african festival             | 202,000           |
| 05/11/2024 | Governors         | 20210545656 | R | Facilitation for 5th world black's and african festival             | 186,200           |
| 05/11/2024 | Governors         | 20220209598 | M | Facilitation for fleet management course in nairobi                 | 49,800            |
| 28/11/2024 | Governors         | 20220266797 | J | Facilitation for education and mentorship for teenage boys and g    | 667,000           |
| 05/11/2024 | Governors         | 20130047200 | S | Facilitation for standing imprest                                   | 300,000           |
| 15/10/2024 | Governors         | 20220295229 | J | Facilitation to the senate                                          | 329,700           |
| 15/10/2024 | Governors         | 20160036466 | J | Facilitation for citizen satisfaction survey in the county          | 1,887,000         |
| 11/11/2024 | Governors         | 20130036341 | R | Facilitation for performance management system                      | 924,680           |
| 18/12/2024 | Governors         | 20170068554 | H | Facilitation for sensitization of boda boda operators on road safe  | 2,560,000         |
| 31/8/2023  | Governors Office  | 20220297386 | J | Facilitation for ireb meeting in kericho                            | 74,200            |
| 20/11/2023 | Governors Office  | 317701      | G | Facilitation for functioning of kandiuyi and stage screens          | 61,699            |
| 03/08/2022 | Governors Office  | 20170095039 | F | Facilitation for small scale traders meeting                        | 564,200           |
|            | <b>Sub Total</b>  |             |   |                                                                     | <b>22,353,379</b> |

# Bungoma County Executive Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024

|            |                      |         |                     |              |   |                                                                    |                  |
|------------|----------------------|---------|---------------------|--------------|---|--------------------------------------------------------------------|------------------|
| 19/11/2024 | Health               | 456115  | Everlyne Opoloi     | 1094013744   | N | Facilitation for standing imprest                                  | 100,000          |
| 11/11/2024 | Health               | 456116  | Marystellah Wanjala | 2014203467   | L | Facilitation for standing imprest                                  | 300,000          |
| 11/11/2024 | Health               | 456117  | Rose Mukhisa        | 20150030612  | H | Facilitation for accountable documents                             | 222,150          |
| 02/12/2024 | Health               | 456121  | Kelvin Nyingesa     | 201243675    | J | Facilitation for repair and replacement of stalled printer parts   | 46,000           |
| 28/10/2024 | Health               | 456123  | Micah Wafula        | 20150016881  | J | Facilitation for preparation of bqs in kisumu                      | 389,500          |
| 10/12/2024 | Health               | 456124  | Getrine Tarit       | 20170034778  | G | Facilitation for secretariat training                              | 188,500          |
| 28/10/2024 | Health               | 456125  | Geoffrey Situma     | 19950008771  | H | Facilitation for retreat in eldoret                                | 92,000           |
|            |                      |         | <b>Sub Total</b>    |              |   |                                                                    | <b>1,338,150</b> |
| 28/11/2024 | Land & Housing       | 3987205 | Metrine Masika      | 2016007625   | K | Facilitation for kip conference-mombasa                            | 626,200          |
| 25/10/2024 | Land & Housing       | 4318615 | Liambila Muringa    | 20240168939  | J | Facilitation for rates,plot rent,plan approval enhancement in bu   | 1,200,350        |
| 25/10/2024 | Land & Housing       | 4318622 | Christine Wafula    | 20140033387  | K | Facilitation for standing imprest                                  | 300,000          |
| 25/10/2024 | Land & Housing       | 4318627 | Roselyne Makonjio   | 20150016785  | K | Facilitation for icpak seminar in mombasa                          | 93,400           |
| 22/11/2024 | Land & Housing       | 4318631 | Andrew Keya         | 20160007607  | K | Facilitation for annual planners convention                        | 251,400          |
| 22/11/2024 | Land & Housing       | 4318633 | Doreen Emungasi     | 20150029753  | J | Facilitation for annual planners convention                        | 363,200          |
| 22/11/2024 | Land & Housing       | 4318634 | Benson Wangila      | 20000013712  | K | Facilitation for annual convention meeting in mombasa              | 967,900          |
| 25/10/2024 | Land & Housing       | 4318635 | Joel Peka           | 2006044117   | Q | Facilitation for standing imprest                                  | 363,200          |
| 25/10/2024 | Land & Housing       | 4318767 | Geoffrey Wafula     | 20150066247  | J | Facilitation for standing imprest                                  | 300,000          |
| 25/10/2024 | Land & Housing       | 4318768 | Kennedy Pkania      | 20140096251  | K | Facilitation for developing a municipl database                    | 999,600          |
| 25/10/2024 | Land & Housing       | 4318769 | David Wabukala      | 20090005066  | J | Facilitation for revenue mapping and inspection                    | 516,950          |
| 23/12/2024 | Land & Housing       | 4318774 | Donah Chesang'      | 20170104604  | K |                                                                    | 2,078,600        |
| 25/10/2024 | Land & Housing       | 4577989 | Joan Barasa         | 20170091853  | J | Facilitation for standing imprest                                  | 300,000          |
| 25/10/2024 | Land & Housing       | 4577990 | Mary Buyayi         | 2015015714   | K | Facilitation for standing imprest                                  | 100,000          |
| 25/10/2024 | Land & Housing       | 4577991 | Norah Oduor         | 20150020856  | J | Facilitation for standing imprest                                  | 100,000          |
| 11/11/2024 | Land & Housing       | 4577994 | Cleophas Waswa      | 1989024552   | L | Facilitation for meeting with airstrip-webuye-members that are     | 283,480          |
|            |                      |         | <b>Sub Total</b>    |              |   |                                                                    | <b>8,844,280</b> |
| 11/11/2024 | Roads                | 5212652 | Jacklyne Abisagi    | 2010124929   | H | Facilitation for staff meeting                                     | 100,000          |
| 25/10/2024 | Roads                | 5212654 | Dennis Simiyu       | 20070005686  | K | Facilitation for attending the senate meeting                      | 343,200          |
| 25/10/2024 | Roads                | 5212655 | Bonventure Cheng'ek | 20220309052  | T | Facilitation for attending quarterly meeting with council of gove  | 110,800          |
| 20/12/2024 | Roads                | 5212660 | Silvester Wafula    | 20160036420  | J | Facilitation for consultative meeting                              | 1,976,040        |
| 05/07/2023 | Roads & Public works | 3882865 | Moses Wamalwa       |              |   | Facilitation for lake region economic block meeting                | 488,961          |
|            |                      |         | <b>Sub Total</b>    |              |   |                                                                    | <b>3,019,001</b> |
| 19/09/2024 | Climate change       | 4577996 | Jane Gitau          | 1997028992   | R | Facilitation for public participation during site handing over     | 3,830,200        |
| 30/09/2024 | Climate change       | 5192451 | Nicholas Kiboi      | 19920609483  | S | Facilitation for community projects technical training for sustai  | 3,103,350        |
| 13/12/2024 | Climate change       | 5192459 | Tadayo Siboe        | 20140104067  | L | Facilitation for public participation for the on-going participato | 2,893,680        |
| 13/12/2024 | Climate change       | 5192458 | Vincent Mahira      |              |   | Facilitation for technical review and approval of environment an   | 1,652,000        |
| 19/09/2024 | Climate change       | 4577997 | Jacqueline Makokha  | 20150006956  | K | Facilitation for public participation during site handing over     | 1,600,000        |
| 15/10/2024 | Climate change       | 5192301 | Vincent Ong'Ondi    | 20070005828  | K | Facilitation for community projects site mapping                   | 1,367,100        |
| 30/09/2024 | Climate change       | 5192440 | Brian Nevy          | 20190054490  | K | Facilitation for capacity building of the ward climate change pla  | 1,218,980        |
| 24/12/2024 | Climate change       | 5192460 | Xavier Okeka        | 20160036680  | J | Facilitation for technical review and drafting of county climate c | 955,500          |
| 15/10/2024 | Climate change       | 5192449 | Fredrick Ochieng'   | 20180043145  | K | Facilitation for climate change web portal at htbe county level    | 941,800          |
| 21/11/2024 | Climate change       | 5192331 | Moses Walukaya      | 20150030425  | K | Facilitation for conducting monitoring and evaluation exercise f   | 935,900          |
| 11/11/2024 | Climate change       | 5192327 | Tadayo Siboe        | 20140104007  | L | Facilitation for the review and updating of the ccap 2023-27 and   | 806,400          |
| 30/10/2024 | Climate change       | 5192450 | Mercy Kisuya        | 201700090436 | K | Facilitation for national environment management authority         | 506,000          |
| 24/12/2024 | Climate change       | 5192457 | David Saenyi        | 20200108907  | K | Facilitation for officers to supervise agriculture projects        | 379,260          |
| 15/10/2024 | Climate change       | 5192302 | Job Laleyo          |              |   | Facilitation for monitoring and evaluation /kobo data collection   | 289,150          |
| 13/11/2024 | Climate change       | 5192320 | Naomi Komol         |              | K | Facilitation for capacity building of the county climate grm com   | 196,000          |



# Bungoma County Executive

## Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024

|            |                       |         |                       |             |   |                                                                         |             |
|------------|-----------------------|---------|-----------------------|-------------|---|-------------------------------------------------------------------------|-------------|
| 13/11/2024 | Climate change        | 5192316 | Cynthia Nanyokia      | 20170104748 | L | Facilitation for capacity building of the county climate grm com        | 182,000     |
| 24/12/2024 | Climate change        | 5192350 | Michael Muge          | 200600602   | K | Facilitation for officers to supervise agriculture projects             | 163,170     |
| 30/09/2024 | Climate change        | 5192447 | Nicholas Kiboi        | 19920609483 | S | Facilitation for executive retreat                                      | 107,100     |
| 13/12/2024 | Climate change        | 5192342 | David Shionje         | 199702507   | P | Facilitation for officers to supervise agriculture projects             | 98,000      |
| 13/11/2024 | Climate change        | 5192326 | David Simiyu          | 20220058960 | H | Facilitation for capacity building of the county climate grm com        | 94,500      |
| 05/12/2024 | Climate change        | 5192318 | Evelyn T Wekesa       | 20130047200 | S | Facilitation for capacity building of the county climate grm com        | 84,000      |
| 13/11/2024 | Climate change        | 5192328 | Nicholas Kiboi        | 19920609483 | S | Facilitation for capacity building of the county climate grm com        | 84,000      |
| 05/12/2024 | Climate change        | 5192312 | Robert Sawa           | 2024010690  | K | Facilitation for fieldwork supervision of environmental and natu        | 78,400      |
| 11/12/2024 | Climate change        | 5192313 | Sylvia Wasike         | 2024015522  | K | Facilitation for fieldwork supervision of environmental and natu        | 78,400      |
| 13/11/2024 | Climate change        | 5192317 | Wellington Sindani    | 2007000678  | Q | Facilitation for capacity building of the county climate grm com        | 70,000      |
| 13/11/2024 | Climate change        | 5192319 | Ambrose Makokha       | 200912316   | R | Facilitation for capacity building of the county climate grm com        | 70,000      |
| 13/11/2024 | Climate change        | 5192325 | Gladys Situma         | 19960010708 | P | Facilitation for capacity building of the county climate grm com        | 56,000      |
| 05/12/2024 | Climate change        | 5192305 | Brian Matonyi         | 2019010710  | J | Facilitation for fieldwork supervision of environmental and natu        | 44,100      |
| 24/12/2024 | Climate change        | 5192336 | Chrispinus Namachanja | 1995000599  | J | Facilitation for fieldwork supervision of environmental and natu        | 44,100      |
| 11/12/2024 | Climate change        | 5192340 | Gabriel Nafusi        | 20090086389 | J | Facilitation for fieldwork supervision of environmental and natu        | 44,100      |
| 13/12/2024 | Climate change        | 5192343 | Joel Wanjala          | 20200094289 | K | Facilitation for officers to supervise agriculture projects             | 23,520      |
| 24/12/2024 | Climate change        | 5192346 | Tobias Nyongesa       | 20200094603 | K | Facilitation for officers to supervise agriculture projects             | 23,520      |
| 13/12/2024 | Climate change        | 5192347 | Leah Jepkoros         | 2010000754  | K | Facilitation for officers to supervise agriculture projects             | 23,520      |
| 13/12/2024 | Climate change        | 5192455 | Daniel Lumbasi        | 20240010402 | K | Facilitation for officers to supervise agriculture projects             | 11,760      |
| 25/10/2024 | Tourism, Water & Clin | 5192435 | George Kwoba          | 20150030381 | K | Facilitation for 3rd national dialogue by kism                          | 176,800     |
| 11/11/2024 | Tourism, Water & Clin | 5192437 | Jeremiah Juma         | 20070005926 | D | Facilitation for repair and maintenance of photocopying machine         | 50,000      |
| 24/12/2024 | Tourism, Water & Clin | 5192443 | Kennedy Wamalwa       | 20200043571 | M | Facilitation for pre-feasibility and feasibility study activity carried | 1,646,680   |
| 11/11/2024 | Tourism, Water & Clin | 5192446 | Allan Mulongo         | 2018004354  | K | Facilitation for carrying out topographical surveys                     | 985,970     |
| 25/10/2024 | Tourism, Water & Clin | 5192448 | David Simiyu          | 20220058960 | H | Facilitation for executive retreat                                      | 113,400     |
| 25/10/2024 | Tourism, Water & Clin | 5192429 | Nancy Kipkut          | 2014001288  | L | Facilitation for standing imprest                                       | 300,000     |
| 11/11/2024 | Tourism, Water & Clin | 5192431 | Nancy Kiveu           | 20140013298 | K | Facilitation for standing imprest                                       | 300,000     |
|            |                       |         | Sub Total             |             |   |                                                                         | 25,628,360  |
| 11/11/2024 | Trade                 | 4554335 | Metrine Nyongesa      | 20140019209 | K | Facilitation for standing imprest                                       | 300,000     |
| 11/11/2024 | Trade                 | 4554336 | Juliet Nyongesa       | 201024369   | L | Facilitation for standing imprest                                       | 100,000     |
| 11/11/2024 | Trade                 | 4554337 | Dan Malabe            | 2007064362  | K | Facilitation for stakeholder engagements on value addition              | 1,018,820   |
| 23/09/2024 | Trade                 | 4554339 | Reuben Wambwa         | 2023020617  | S | Facilitation for induction course at ksg-mombasa                        | 137,600     |
| 28/10/2024 | Trade                 | 4554340 | Edmond Juma           | 19950007940 | J | Facilitation for stakeholder engagements on value addition              | 1,125,000   |
| 02/12/2024 | Trade                 | 4554350 | Lilian Kakai          | 20170104855 | J | Facilitation for ground breaking for construction of energy centr       | 406,760     |
|            |                       |         | Sub Total             |             |   |                                                                         | 3,088,180   |
|            |                       |         | Total Imprests        |             |   |                                                                         | 152,910,360 |

**Bungoma County Executive**  
**Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024**

**Appendix III: VTCs Bank Balances**

| S/NO | VTC 2023-2024                      | Account NO.    | Account Name | Bank balance Kshs. | Opening balance Kshs. |
|------|------------------------------------|----------------|--------------|--------------------|-----------------------|
| 1    | Bakisa Vocational Training Centre  | 1238749372     | KCB          | 11,036.70          | 2,045.20              |
| 2    | Bakisa Vocational Training Centre  | 1182051731     | KCB          | 9,813.25           | 7,264.75              |
| 3    | Bitobo Youth Polytechnic           | 1238506763     | KCB          | 982.50             | 13,218.50             |
| 4    | Bitobo Youth Polytechnic           | 01134050221700 | CO-OP        | 127.50             | 727.50                |
| 5    | Bukembe Vtc                        | 1209158884     | KCB          | 972.75             | 972.75                |
| 6    | Bukembe Vtc Grant                  | 1240564988     | KCB          | 1.25               | 1.25                  |
| 7    | Bulondo Youth Polytechnic          | 1132798558     | KCB          | 1,360.25           | 10,672.00             |
| 8    | Bungoma Township Vtc               | 1178544850     | KCB          | 5,707.75           | 3,644.50              |
| 9    | Burangasi Youth Polytechnic Aia    | 1238623174     | KCB          | 584.50             | 826.00                |
| 10   | Burangasi Youth Polytechnic Aia    | 1154302423     | KCB          | 3,354.00           | 1,214.50              |
| 11   | Bwake Vocational Training Centre.  | 01141669815300 | CO-OP        | 1,411.00           | 1,411.00              |
| 12   | Chebukwabi Youth Polytechnic       | 11544222772    | KCB          | 49,395.50          | 49,395.50             |
| 13   | Chebukwabi Youth Polytechnic       | 1238515452     | KCB          | 1,248.50           | 1,248.50              |
| 14   | Cheptais Vtc -Grant                | 1273333225     | KCB          | 212,018.00         | 212,018.00            |
| 15   | Cheptais Vtc Operation             | 1225515637     | KCB          | 345.60             | 345.60                |
| 16   | Cheptais Vtc Devt                  | 1225515424     | KCB          | 1,055.75           | 1,055.75              |
| 17   | Chepkurkur Youth Polytechnic       | 1239168942     | KCB          | 676,894.00         | 676,894.00            |
| 18   | Chwele Youth Polytechnic           | 1178913791     | KCB          | 466.00             | 513.00                |
| 19   | Chwele Youth Polytechnic           | 1112555498     | KCB          | 962.60             | 139.10                |
| 20   | Chwele Youth Polytechnic           | 1273381718     | KCB          | 107.00             | 107.00                |
| 21   | Friends Sengeli Youth Polytechnic  | 01139687409700 | CO-OP        | 5,006.00           | 28,816.00             |
| 22   | Friends Voc Training C. Mihuu      | 1238849687     | KCB          | 397.10             | 774.85                |
| 23   | Friends Voc Training C. Mihuu      | 1151320587     | KCB          | 530.50             | 1,018.25              |
| 24   | Kamasielo Youth Polytechnic Svtt C | 1238516750     | KCB          | 366,689.50         | 908.50                |
| 25   | Kamasielo Youth Polytechnic Svtt C | 1154221334     | KCB          | 6,126.80           | 17,509.55             |
| 26   | Khasoko Youth Polytechnic          | 1153505193     | KCB          | 11,253.00          | 56,247.50             |
| 27   | Khelela Vtc                        | 1238525067     | KCB          | 10,201.00          | 809.50                |
| 28   | Khelela Vtc                        | 1179340663     | KCB          | 4,606.80           | 57,575.30             |
| 29   | Kibabii Youth Polytechnic          | 1238082971     | KCB          | 2,148.50           | 630.25                |
| 30   | Kibabii Youth Polytechnic Aia      | 1153543931     | KCB          | 31,276.00          | 14,887.25             |
| 31   | Kibingei Vtc                       | 1197818952     | KCB          | 61,693.50          | 8,595.25              |
| 32   | Kiboochi Youth Polytechnic         | 1.13405E+12    | CO-OP.       | 593.00             | 12,023.00             |
| 33   | Kikwechi Youth Polytechnic Aia     | 1154425827     | KCB          | 16,507.00          | 35.75                 |
| 34   | Kimabole Youth Polytechnic         | 1164941372     | KCB          | 1,021.25           | 3,424.75              |
| 35   | Kipsikirok Vocational Training Cen | 1178453359     | KCB          | 45,814.75          | (40.75)               |
| 36   | Kiptiroko Youth Polytechnic        | 1178014185     | KCB          | 904.00             | 2,534.00              |
| 37   | Kiptiroko Youth Polytechnic        | 01141085246500 | CO-OP        | 1,671.95           | 2,391.95              |
| 38   | Kisiwa Youth Polytechnic           | 1238474284     | KCB          | (78.75)            | -                     |
| 39   | Kisiwa Youth Polytechnic           | 1106221699     | KCB          | 5,623.75           | 97,863.75             |
| 40   | Kisongo Youth Polytechnic          | 1238468012     | KCB          | 3,858.50           | 15.25                 |
| 41   | Kisongo Youth Polytechnic          | 1112870954     | KCB          | 44,374.00          | 105.65                |
| 42   | Kongoli Youth Polytechnic          | 1153300486     | KCB          | 704.00             | 694.00                |
| 43   | Kony Youth Polytechnic             | 1209755939     | KCB          | 945.50             | 10,877.25             |
| 44   | Lukhokhwe Vocational Training Ce   | 1183224176     | KCB          | 128.00             | 1,115.00              |
| 45   | Lukhokhwe Vocational Training Ce   | 1177430266     | KCB          | 8,060.00           | 21,722.50             |
| 46   | Lunao Youth Polytechnic            | 0480262212016  | EQUITY B     | 242.00             | 242.00                |
| 47   | Lwanda Vocational Training Centre  | 1238586929     | KCB          | 900.00             | 900.00                |
| 48   | Lwanda Youth Polytechnic           | 1118973461     | KCB          | -                  | -                     |
| 49   | Lwanda Youth Polytechnic Aia       | 1154204359     | KCB          | 1,355.45           | 1,355.45              |

# Bungoma County Executive

## Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024

|     |                                    |                |        |             |            |
|-----|------------------------------------|----------------|--------|-------------|------------|
| 50  | Lwandanyi Youth Polytechnic        | 1238473504     | KCB    | 2,348.75    | 394.50     |
| 51  | Lwandanyi Youth Polytechnic        | 1112555528     | KCB    | 1,624.20    | (2,623.80) |
| 52  | Lwanja Vocational Training Centre  | 1179105567     | KCB    | 871.00      | 378.75     |
| 53  | Machakha Vocational Training       | 1238830641     | KCB    | -           | -          |
| 54  | Machakha Vocational Training       | 1154287890     | KCB    | 6,642.90    | 6,642.90   |
| 55  | Machakha Vocational Training       | 1106428781     | KCB    | 113.05      | 113.05     |
| 56  | Machwele Youth Polytechnic         | 1207085987     | KCB    | 1,233.25    | 1,233.25   |
| 57  | Magemo Vocational Training Centre  | 1238171427     | KCB    | 31,013.75   | 166.50     |
| 58  | Magemo Vocational Training Centre  | 1178588270     | KCB    | 600.60      | 1,912.35   |
| 59  | Malaha Vocational Training Centre  | 01141744001700 | CO-OP  | 183,978.60  | 818.60     |
| 60  | Malakisi Youth Polytechnic         | 1238534023     | KCB    | 19,879.50   | 1,113.50   |
| 61  | Malakisi Youth Polytechnic         | 1166509168     | KCB    | (1,585.50)  | 166.50     |
| 62  | Masaek Youth Polytechnic           | 1178133877     | KCB    | 3,084.50    | 1,446.25   |
| 63  | Masuno Vocational Training Centre  | 1167838033     | KCB    | 26.75       | 424.50     |
| 64  | Matulo Vocational Training Centre  | 1238362249     | KCB    | (29,311.50) | 626.25     |
| 65  | Matulo Youth Polytechnic           | 01139435775401 | CO-OP  | 136.00      | 436.00     |
| 66  | Milimani Vtc                       | 1181783674     | KCB    | 2,909.75    | 2,246.50   |
| 67  | Milo Vocation Training Centre      | 1210448459     | KCB    | 154,016.50  | 9,673.25   |
| 68  | Muchi Youth Polythenic.            | 1155054644     | KCB    | 40,115.25   | 16,768.00  |
| 69  | Muchi Youth Polythenic.            | 01129609212800 | CO-OP  | 72,962.17   | 77,926.17  |
| 70  | Mufule Youth Polytechnic           | 1238275699     | KCB    | 1,114.50    | 85.50      |
| 71  | Mufule Youth Polytechnic Rev       | 1153028751     | KCB    | 3,317.25    | 4,629.00   |
| 72  | Mukwa Vocational Training Centre   | 1238312586     | KCB    | 175.20      | 404.20     |
| 73  | Mukwa Youth Polytechnic            | 01129536539100 | CO-OP  | 4.84        | (1,194.31) |
| 74  | Muliro Youth Polytechnic           | 1182964680     | KCB    | 76,570.00   | 2,467.00   |
| 75  | Mungore Aia                        | 1153316366     | KCB    | 34,789.85   | 12,973.85  |
| 76  | Mungore Vtc                        | 1238506690     | KCB    | 17,223.75   | 14,425.75  |
| 77  | Musembe Vocational Training Centre | 01141610901000 | CO-OP  | 1,047.75    | 5,267.75   |
| 78  | Muteremuko Vtc                     | 1238473288     | KCB    | 77,249.00   | 127.00     |
| 79  | Muteremukovtc                      | 1254144951     | KCB    | 2,895.00    | 4,455.00   |
| 80  | Muteremuko Aia                     | 1153581612     | KCB    | 21,906.05   | 13,105.55  |
| 81  | Mwienga Vocational Training Centre | 0480266530830  | EQUITY | 46,323.00   | 1,898.00   |
| 82  | Nabulooli Youth Polytechnic        | 1167793048     | KCB    | 1,186.75    | 59.75      |
| 83  | Naitiri Vocational Training        | 1154213706     | KCB    | 4,889.45    | 37,396.95  |
| 84  | Namboani Friends                   | 1167671260     | KCB    | 1,421.75    | 28,985.50  |
| 85  | Namboani Voc Training Ctr Grant    | 1238533876     | KCB    | 24,930.75   | 584.50     |
| 86  | Namirembe Vtc                      | 1238094325     | KCB    | 460.00      | 451.00     |
| 87  | Namirembevtc                       | 1178632342     | KCB    | 1,237.50    | 693.50     |
| 88  | Namubila Youth Polytechnic         | 1112684360     | KCB    | 2,728.00    | 2,275.00   |
| 89  | Namuningie Youth Polytechnic       | 1167472152     | KCB    | 3,528.00    | 2,469.75   |
| 90  | Namwela Youth Polytechnic          | 1131338707     | KCB    | 1,480.00    | 1,480.00   |
| 91  | Sango Youth Polytechnic Aia        | 1153509431     | KCB    | 42,423.75   | 4,717.50   |
| 92  | Sawa Vtc                           | 1168216818     | KCB    | 1,195.50    | 97.25      |
| 93  | Sibakala Vtc                       | 01141687517100 | CO-OP  | 13,285.70   | 1,525.50   |
| 94  | Sichei Vtc                         | 01129668835600 | CO-OP  | 8,960.51    | 3,281.74   |
| 95  | Sikulu Vtc                         | 01141470179700 | CO-OP  | 51,932.30   | 932.30     |
| 96  | Sinoko Aia Collection              | 1154108074     | KCB    | 22,568.00   | 8,090.50   |
| 97  | Sirare Youth Polytechnic Aia       | 1153765616     | KCB    | 497.75      | 744.50     |
| 98  | Sirisia Vocational Training Centre | 1181756626     | KCB    | 118,158.25  | 98,838.00  |
| 99  | Sirisia Bok Vocational Training C  | 1133551327     | KCB    | 162,870.50  | 24,182.25  |
| 100 | Sirisia Bok Vocational Training C  | 1285855639     | KCB    | 293.75      | 133.50     |
| 101 | Sitabicha Vtc Revenue Acc          | 1154288722     | KCB    | 20,841.25   | 735.00     |
| 102 | Sitikho Vocational Training Centre | 1238837026     | KCB    | 7,980.75    | 189.75     |



**Bungoma County Executive  
Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024**

|     |                                     |                |       |                     |                     |
|-----|-------------------------------------|----------------|-------|---------------------|---------------------|
| 103 | Sitikho Youth Polytechnic-Aia       | 1171224575     | KCB   | 116,292.25          | 18,236.75           |
| 104 | Sosio Vtc                           | 1238368077     | KCB   | 9,881.90            | 2,608.65            |
| 105 | Sosio Vtc                           | 1132641764     | KCB   | 1,941.15            | 17,188.90           |
| 106 | Sosio Vtc                           | 1178014223     | KCB   | (1,580.25)          | 1,231.50            |
| 107 | St Cosmos Matili Vocational         | 1210091135     | KCB   | 46,586.25           | 8,738.00            |
| 108 | St Joseph Sudi Vocational Tc        | 1274560217     | KCB   | 627.25              | 879.25              |
| 109 | St.Teresa'S Kabula Vtc              | 1238623026     | KCB   | 39,002.75           | 1,770.50            |
| 110 | St.Teresa'S Kabula Vtc              | 1154305597     | KCB   | 51,992.75           | 107,045.50          |
| 111 | Sudi Youth Polytechnic              | 1177985896     | KCB   | 391.75              | 2,314.75            |
| 112 | Sulwe Vocational Training Centre    | 1181755557     | KCB   | 2,516.25            | 914.00              |
| 113 | Tabani Youth Polytechnic            | 1158341210     | KCB   | 146,396.00          | 6,648.00            |
| 114 | Toloso Vtc                          | 1158804806     | KCB   | 10,721.00           | -                   |
| 115 | Tongaren Vocational Training Cent   | 1238457657     | KCB   | 138,954.00          | 143,477.00          |
| 116 | Tongaren Vocational Training Cent   | 1318655196     | KCB   | 99,713.75           | 80.75               |
| 117 | Toroso Youth Polytechnic            | 1154363988     | KCB   | 41,390.50           | 4,581.50            |
| 118 | Wabukhonyi Vocational Training C    | 01139502142600 | CO-OP | 661.00              | 661.00              |
| 119 | Wamunyi Youth Polythenic            | 1170122078     | KCB   | 25,482.25           | 244.25              |
| 120 | Wekelekha Aia                       | 1153882817     | KCB   | 5,362.80            | 9,174.55            |
| 121 | Wekelekha Vtc                       | 1238306063     | KCB   | 571.95              | 129.70              |
| 122 | Wekelekha Vtc                       | 1254137416     | KCB   | 799.05              | 2,110.80            |
| 123 | Wekelekha Vtc                       | 1112555390     | KCB   | 705.25              | 2,017.00            |
| 124 | St Joseph Manani Vtc                | 1208603922     | KCB   | 203.50              | 203.50              |
| 125 | Soysambu Vtc                        | 01141668607800 | CO-OP | 1,172.50            | 2,112.50            |
| 126 | Sirisia Vocational Training Centre  | 1238527876     | KCB   | 48,816.25           | 1,301.00            |
| 127 | Sitabicha Vtc                       | 1238524966     | KCB   | 14,665.00           | 1,365.25            |
| 128 | Namubila Youth Polytechnic          | 1166260577     | KCB   | 8,650.00            | 8,650.00            |
| 129 | Sirakaru Vtc                        | 01141687190800 | CO-OP | 737.50              | 737.50              |
| 130 | Naitiri Vtc                         | 1238837719     | KCB   | 358.25              | -                   |
| 131 | Muyayi Vtc                          | 1176765337     | KCB   | 46,239.75           | 11,697.25           |
| 132 | Musembe Vtc                         | 1277634866     | KCB   | 477,877.75          | 468.50              |
| 133 | Mukuyuni Youth Polytechnic          | 01141050951801 | CO-OP | 3,844.87            | 3,844.87            |
| 134 | Misanga Vocational Training Centre  | 1178083934     | KCB   | 67,078.00           | 46,263.75           |
| 135 | Machwele Vct                        | 1238312322     | KCB   | (119.85)            | (119.85)            |
| 136 | Khasoko Youth Polytechnic           | 1112740031     | KCB   | 415.80              | 278,853.55          |
| 137 | Khasoko Youth Polytechnic           | 1238017908     | KCB   | 23,244.50           | 2,046.75            |
| 138 | Sirare Aia                          | 1238524923     | KCB   | 132.00              | 8.75                |
| 139 | Sinoko Vocational Training Centre   | 1238301649     | KCB   | 25,591.75           | 879.25              |
| 140 | Wabukhonyi Vocational Training C    | 1240567316     | KCB   | 9,447.25            | (500.15)            |
| 141 | Sirakaru Vocational Training Centre | 1178134032     | KCB   | 2,257.50            | 2,257.50            |
| 142 | Muliro Youth Polytechnic            | 1274160669     | KCB   | 8,159.00            | 497.00              |
| 143 | Baraki Youth Polytechnic            | 1166271749     | KCB   | 13,019.50           | 9,448.50            |
| 144 | Chwele Youth Polytechnic            | 1153313197     | KCB   | 2,033.50            | 1,800.25            |
| 145 | Musembe Vtc                         | 1274361605     | KCB   | 130.00              | 256.00              |
| 146 | Tongaren Vocational Training Cent   | 1.14147E+12    | co-op | 577.50              | 697.50              |
| 147 | Mitua Vocational Training Centre    | 1.14169E+12    | CO-OP | 56,528.34           | 57,368.34           |
| 148 | Bulondo Vocational Training Centre  | 1286889928     | KCB   | 1,888.25            | 800.00              |
| 149 | Chebwek Vocational Training Cent    | 1198831952     | KCB   | 108,437.25          | 61,489.25           |
| 150 | Wabukhonyi Vocational Training C    | 1324615834     | KCB   | 33,920.00           | (995.75)            |
|     | <b>Total</b>                        |                |       | <b>4,570,258.68</b> | <b>2,544,600.56</b> |

**Bungoma County Executive**  
**Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024**

**Appendix IV: Health Facilities Bank Balances**

|    | Facility                    | Account No.     | Bank   | Balance as at 31st December 2024 | Opening Balance as at 1st July 2024 |
|----|-----------------------------|-----------------|--------|----------------------------------|-------------------------------------|
| 1  | Luuya Dispensary            | 01134049437000  | COOP   | 46,232.35                        | 952.35                              |
| 2  | Lukhome Dispensary          | 01134290483900  | COOP   | 158,731.66                       | 1,268.66                            |
| 3  | Ngalasia Dispensary         | 01141049728500  | COOP   | 92,444.30                        | 6,684.30                            |
| 4  | Mahanga Dispensary          | 01141409223200  | COOP   | 35,236.70                        | 54.70                               |
| 5  | Kibisi Dispensary           | 01141050017200  | COOP   | 55,105.99                        | 40,219.99                           |
| 6  | Lungai Dispensary           | 01141269553600  | COOP   | 133,787.90                       | 379.90                              |
| 7  | Pwani Dispensary            | 01141435786400  | COOP   | 422,645.50                       | 6,733.50                            |
| 8  | Tamlega Dispensary          | 01141049074300  | COOP   | 122,612.75                       | 78,224.75                           |
| 9  | Kaptanai Dispensary         | 01141049045200  | COOP   | 640,277.50                       | 545,831.50                          |
| 10 | Kapkateny Dispensary        | 01141050438401  | COOP   | 93,911.80                        | 2,663.80                            |
| 11 | Chesikaki Dispensary        | 01141049332100  | COOP   | 51,865.37                        | 17,818.37                           |
| 12 | Kapsambu Dispensary         | 01141050577300  | COOP   | 1,867.50                         | 791.50                              |
| 13 | Tuikut Dispensary           | 01141049712500  | COOP   | 3,283.27                         | 1,594.27                            |
| 14 | Kang'Anga Dispensary        | 01141049982500  | COOP   | 495,234.14                       | 3,230.14                            |
| 15 | Kamuneru Dispensary         | 01134290031700  | COOP   | 292,866.45                       | 5,656.45                            |
| 16 | Kaborom Dispensary          | 01141096819500  | COOP   | 258,772.95                       | 109,650.95                          |
| 17 | Sango Naitiri Dispensary    | 1141096544700   | COOP   | 712.35                           | 402.35                              |
| 18 | Sango Naitiri Dispensary    | 1141688382400   | COOP   | 1,635.00                         | 1,016.00                            |
| 19 | Sirakaru Dispensary         | 01141085193000  | COOP   | 14,165.70                        | 16,614.70                           |
| 20 | Lukhuna Dispensary          | 01141085068000  | COOP   | 108,365.80                       | 1,263.80                            |
| 21 | Mihuu Dispensary            | 01141130928500  | COOP   | 250,881.55                       | 266.55                              |
| 22 | Makhanga Dispensary         | 01141269615300  | COOP   | 268,715.80                       | 481.80                              |
| 23 | Kaboywo Dispensary          | 0330295464204   | EQUITY | 179,222.00                       | 86,571.00                           |
| 24 | Kabula Dispensary           | 1126756431      | KCB    | 397,411.45                       | 155,526.45                          |
| 25 | Kibuke Dispensary           | 1126756016      | KCB    | 809.55                           | 532.55                              |
| 26 | Miluki Dispensary           | 1126756245      | KCB    | 507,621.10                       | 2,204.10                            |
| 27 | Nasianda Dispensary         | 1126756350      | KCB    | 949,224.55                       | 754.55                              |
| 28 | Siboti Dispensary           | 1126756512      | KCB    | 1,018,131.25                     | 42,241.25                           |
| 29 | Lwanda Dispensary           | 1121484921      | KCB    | 357,891.80                       | 986.80                              |
| 30 | Nalondo Model Health Centre | 1119245664      | KCB    | 352,610.30                       | 35,515.30                           |
| 31 | Sikulu Dispensary           | 1121429734      | KCB    | 27,687.85                        | 2,364.85                            |
| 32 | Bukembe Dispensary          | 1126755885      | KCB    | 797,181.75                       | 143,518.00                          |
| 33 | Bulondo Dispensary          | 1126756172      | KCB    | 46,430.25                        | 4,775.25                            |
| 34 | Ekitale Dispensary          | 112675539       | KCB    | 165,317.70                       | 7,978.45                            |
| 35 | Mayanja Dispensary          | 1126756121      | KCB    | 4,341.40                         | 4,546.40                            |
| 36 | Mechimeru Model Hc          | 1126756075      | KCB    | 853,394.15                       | 758.65                              |
| 37 | Mumbule Dispensary          | 1126756288      | KCB    | 60,491.95                        | 47,284.95                           |
| 38 | Korosiantet Dispensary      | 1133480020      | KCB    | 216,790.85                       | 31,508.85                           |
| 39 | Lwandanyi Dispensary        | 1133456782      | KCB    | 319,267.30                       | 55.30                               |
| 40 | Chepkube Dispensary         | 1126467936      | KCB    | 599,410.20                       | 1,760.70                            |
| 41 | Karima Dispensary           | 1135318239      | KCB    | 106,951.40                       | 1,908.65                            |
| 42 | Kopsiro Dispensary          | 1121202845      | KCB    | 1,408,278.45                     | 5,076.45                            |
| 43 | Bahai Dispensary            | 1119946247      | KCB    | 3,774.15                         | 16,668.90                           |
| 44 | Bituyu Dispensary           | 1129369609      | KCB    | 355,764.10                       | 2,601.10                            |
| 45 | Kibingei Dispensary         | 1112690573      | KCB    | 6,024.20                         | 12,798.70                           |
| 46 | Maeni Dispensary            | 1119084148      | KCB    | 90,902.35                        | 393.85                              |
| 47 | Nasusi Dispensary           | 1124755470      | KCB    | 6,830.50                         | 1,876.00                            |
| 48 | Kamenjo Dispensary          | 1135202273      | KCB    | 89,827.25                        | 9,624.25                            |
| 49 | Kaptalelio Dispensary       | 1139490230      | KCB    | 26,797.95                        | 104,749.70                          |
| 50 | Sacha Dispensary            | 1126740012      | KCB    | 130,241.20                       | 789.45                              |
| 51 | Makutano Dispensary         | 1133593828      | KCB    | 1,081,575.60                     | 130,177.60                          |
| 52 | Khaoya Dispensary           | 1135328056      | KCB    | 110,580.10                       | 3,828.10                            |
| 53 | Lurare Dispensary           | 1126598348      | KCB    | 308,045.55                       | 284.30                              |
| 54 | Miendo Dispensary           | 1126000426      | KCB    | 487,782.00                       | 105,860.90                          |
| 55 | Mukhe Dispensary            | 1134526148      | KCB    | 355,717.50                       | 34,370.50                           |
| 56 | Kayaya Dispensary           | 01141435270700  | COOP   | 31,959.75                        | 74.75                               |
| 57 | Ranje Health Centre         | 011414253616600 | COOP   | 251,593.00                       | 113,518.00                          |
| 58 | Kongoli Dispensary          | 01100290180700  | COOP   | 4,062.15                         | 4,062.15                            |
| 59 | Kongoli Dispensary          | 1221419838      | KCB    | 83,291.25                        | 587.25                              |
| 60 | Ndegelwa Dispensary         | 01134425359400  | COOP   | 48,560.15                        | 65,380.15                           |

# Bungoma County Executive

## Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024

|     |                              |                 |               |            |            |
|-----|------------------------------|-----------------|---------------|------------|------------|
| 61  | Musikoma Dispensary          | 01134050187400  | COOP          | 150,689.70 | 42,991.70  |
| 62  | Kapkota Community Dispensary | 0480294087914   | EQUITY BANK   | 1,851.75   | 788.25     |
| 63  | Ruanda Dispensary            | 01141426784100  | COOP          | 2,951.15   | 1,840.15   |
| 64  | Kubura Dispensary            | 01134011620700  | COOP          | 76,769.35  | 1,209.35   |
| 65  | Wasio Dispensary             | 01141536910000  | COOP          | 4,529.55   | 181.55     |
| 66  | Chesinende Dispensary        | 01141470169600  | COOP          | 228,327.85 | 95,466.85  |
| 67  | Chemworemo Dispensary        | 01141470036300  | COOP          | 799.54     | 344.54     |
| 68  | Chemses Dispensary           | 01141687687000  | COOP          | 670.50     | 836.50     |
| 69  | Koshok Dispensary            | 01141470070200  | COOP          | 378,859.00 | 32,710.00  |
| 70  | Kolani Dispensary            | 01141668658900  | COOP          | 50,670.39  | 3,545.39   |
| 71  | Machakha Dispensary          | 1209161346      | KCB           | 2,990.45   | 2,355.95   |
| 72  | Chebukutumi Dispensary       | 1207987336      | KCB           | 413,691.05 | 39,290.05  |
| 73  | Muanda Dispensary            | 1202843387      | KCB           | 32,972.80  | 345.30     |
| 74  | Mukwa Dispensary             | 1202886205      | KCB           | 848.60     | 69,005.60  |
| 75  | Talitia Dispensary           | 012561127373500 | NATIONAL BANK | 1,558.25   | 3,141.25   |
| 76  | Kitabisi Dispensary          | 01256127428800  | NATIONAL BANK | 30,641.80  | 1,474.80   |
| 77  | Kambini Community Dispensary | 01141469899800  | COOP          | 1,204.90   | 2,066.90   |
| 78  | Kamasielo Dispensary         | 1168162181      | KCB           | 42,072.85  | 1,047.85   |
| 79  | Sulwe Dispensary             | 1153820064      | KCB           | 59,136.70  | 1,005.70   |
| 80  | Chebukwabi Dispensary        | 01141469972500  | COOP          | 2,427.75   | 1,858.75   |
| 81  | Sango Kabuyefwe Dispensary   | 01141470741000  | COOP          | 74,997.80  | 1,224.80   |
| 82  | Mwikhupo Dispensary          | 01141695042900  | COOP          | 136,011.55 | 78,881.55  |
| 83  | Lukhokwe Dispensary          | 1202679234      | KCB           | 25,382.50  | 27,266.25  |
| 84  | Tabani Dispensary            | 01141687129700  | COOP          | 2,252.55   | 2,027.55   |
| 85  | Nabiswa Dispensary           |                 |               |            |            |
| 86  | Makololwe Dispensary         | 01141695043000  | COOP          | 84,568.00  | 5,092.00   |
| 87  | Chemwa Bridge Dispensary     | 01141535789700  | COOP          | 396,677.15 | 98,113.15  |
| 88  | Luucho Dispensary            | 1111283303      | COOP          | 1,474.50   | 11,789.25  |
| 89  | Sikusi Dispensary            | 1144360072      | KCB           | 77,157.60  | 423.60     |
| 90  | Makhonge Dispensary          | 1183733992      | KCB           | 490.10     | 26,321.10  |
| 91  | Mulachi Dispensary           | 01141744346500  | COOP          | 76,796.10  | 19,598.10  |
| 92  | Namarambi Dispensary         | 1233792512      | KCB           | 1,191.00   | 165,786.50 |
| 93  | Namarambi Dispensary         | 1122173369      | KCB           | 1,527.50   | 374.25     |
| 94  | Lukusi Dispensary            | 1141273926      | KCB           | 131,714.24 | 1,975.99   |
| 95  | Misikhu Dispensary           | 1121572766      | KCB           | 32,568.25  | 13,749.25  |
| 96  | Matulo Dispensary            | 01141411179000  | COOP          | 54,317.20  | 5,137.20   |
| 97  | Khalumuli Dispensary         | 1134108605      | KCB           | 1,317.45   | 5,658.20   |
| 98  | Kamukuywa Dispensary         | 1134427409      | KCB           | 43,426.75  | 981.50     |
| 99  | Khalala Dispensary           | 01141411854800  | COOP          | 4,956.65   | 3,685.65   |
| 100 | Lunakwe Dispensary           | 01141409553801  | COOP          | 125,751.50 | 5,211.50   |
| 101 | Kakimanyi (Webuye West)      | 01141744614800  | COOP          | 56,620.05  | 187,619.05 |
| 102 | Kituni Dispensary            | 1216095639      | KCB           | 65,626.75  | 4,688.25   |
| 103 | Marigo Dispensary            | 01141669793600  | COOP          | 55,817.65  | 6,985.65   |
| 104 | Namang'Ofulo Dispensary      | 1223274977      | KCB           | 140.60     | 30,606.60  |
| 105 | Matisi Dispensary            | 01141610194300  | COOP          | 253,649.25 | 248.25     |
| 106 | Sitikho Dispensary           | 1134634846      | KCB           | 13,343.85  | 5,449.85   |
| 107 | Mwomo Dispensary             | 1224313038      | KCB           | 1,844.95   | 5,002.95   |
| 108 | Chepkerer Dispensary         | 01141687659500  | COOP          | 81,353.85  | 20,707.85  |
| 109 | Lwakhakha Dispensary         | 1215747039      | KCB           | 32,661.76  |            |
| 110 | Kamusinde Dispensary         | 1254388427      | KCB           | 315.65     | 1,682.65   |
| 111 | Gk Prison Dispensary         | 01071204600100  | NATIONAL BANK | 5,730.20   | 4,165.20   |
| 112 | Chemoge Dispensary           | 1223047083      | KCB           | 57,338.85  | 445.85     |
| 113 | Namwatikho Dispensary        | 1220172251      | KCB           | 268,840.30 | 241,260.05 |
| 114 | Nasaka Dispensary            | 01141290153701  | COOP          | 271.00     | 817.00     |
| 115 | Kongit Dispensary            | 1222956810      | KCB           | 60,984.70  | 1,113.70   |
| 116 | Kapchebon Dispensary         | 01141469394900  | COOP          | 61,468.60  | 2,684.60   |
| 117 | Mwaimwai Dispensary          | 1222987937      | KCB           | 51,689.00  | 1,689.00   |
| 118 | Butieli Dispensary           | 01141782045000  | COOP          | 2,044.40   | 16,915.40  |
| 119 | Bukokholo Dispensary         | 1223084612      | KCB           | 32,416.20  | 4,553.45   |
| 120 | Nalondo Dispensary           | 1260357740      | KCB           | 707.85     | 595.85     |

# Bungoma County Executive

## Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024

|     |                         |                |      |               |              |
|-----|-------------------------|----------------|------|---------------|--------------|
| 121 | Tulienge Dispensary     | 1238380069     | KCB  | 31,057.65     | 188,894.40   |
| 122 | Bisunu Dispensary       | 125449256      | KCB  | 320,459.45    | 1,221.45     |
| 123 | Siritany Dispensary     | 1271283549     | KCB  | 51,925.95     | 33,167.20    |
| 124 | Namirembe Dispensary    | 1277093946     | KCB  | 104,272.85    | 35,889.60    |
| 125 | Kaptama Hc              | 01141689015200 | COOP | 127,732.05    | 1,941.05     |
| 126 | Mungore Disp            | 1284205037     | KCB  | 146,182.80    | 28,736.55    |
| 127 | Ngoli Disp              | 1240583524     | KCB  | 3,511.95      | 3,088.95     |
| 128 | Chepkitale Disp         | 1274140617     | KCB  | 64,503.15     | 433.90       |
| 129 | Khachonge Disp          | 1253001987     | KCB  | 3,346.50      | -            |
| 130 | Misemwa Disp            | 1281171026     | KCB  | 67,076.00     | 4.20         |
| 131 | Lukhoba Disp            | 1282381016     | KCB  | 2,160.85      | 1,851.85     |
| 132 | Milo Health Centre      | 1119113954     | KCB  | 566,557.95    | 140,719.45   |
| 133 | Malakisi Health Centre  | 01134011578100 | COOP | 392,770.60    | 1,088,540.60 |
| 134 | Webuye Health Centre    | 01134340000200 | COOP | 38,119.05     | 1,572.05     |
| 135 | Kimaeti Health Centre   | 1125431814     | KCB  | 2,263,083.25  | 2,242.75     |
| 136 | Tongaren Health Centre  | 1125057971     | KCB  | 642,857.70    | 152,099.45   |
| 137 | Ndalu Health Centre     | 01141268589000 | COOP | 227,117.45    | 77,426.45    |
| 138 | Makhonge Health Centre  | 1106942612     | KCB  | 4,927.25      | 1,006.25     |
| 139 | Kimalewa Health Centre  | 1126227307     | KCB  | 20,629.99     | 871.99       |
| 140 | Kabuchai Health Centre  | 1119257611     | KCB  | 2,554.80      | 773.05       |
| 141 | Daraja Mungu Dispensary | 1309416958     | KCB  | 3,746.00      | 874.00       |
| 142 | Samoya Dispensary       | 1292630868     | KCB  | 1,915.25      | 3,082.00     |
| 143 | Myanga Dispensary       | 1320506879     | KCB  | 114,767.25    | 255.25       |
| 144 | Nabukhisa Dispensary    | 1290244898     | KCB  | 38,173.25     | 58,710.25    |
| 145 | Mukuyuni Dispensary     | 01141644177300 | COOP | 1,587.00      | 1,923.00     |
| 146 | Eluuya Dispensary       | 01141644179900 | COOP | 4,216.00      | 4,122.00     |
|     | Totals                  |                |      | 24,495,506.10 | 5,166,797.19 |

# Bungoma County Executive

## Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024

### Appendix V: Pending Bills

| S/N | Supplier Of Goods/ Services    | Department | Date invoiced/ contracted | Particulars                                 | Original Amount (Contract) | Balance at the beginning of the year (July 2023) | Addition During the year | Amount paid During the year 2024/2025 | Outstanding Balance June 2024 |
|-----|--------------------------------|------------|---------------------------|---------------------------------------------|----------------------------|--------------------------------------------------|--------------------------|---------------------------------------|-------------------------------|
|     |                                |            |                           |                                             |                            | a                                                | b                        | c                                     | d=a+b-c                       |
| 1   | Kenya Commercial Bank          | Finance    |                           | Salaries to Permanent Staff                 |                            | 881,601,254                                      | 505,025,359              | 907,571,703                           | 479,144,911                   |
| 2   | Laptrust contribution          | Finance    | 30/06/2023                | Min. Of finance & economic planning         | 9,503,370                  | 9,503,370                                        |                          |                                       | 9,503,370                     |
| 3   | Laptrust contribution          | Finance    | 30/04/2023                | Min. Of finance & economic planning         | 9,502,332                  | 9,502,332                                        |                          |                                       | 9,502,332                     |
| 4   | LAPTRUST                       | Governor   |                           | Gratuity                                    |                            | 35,547,358                                       |                          |                                       | 35,547,358                    |
| 5   | Lapfund Contribution           |            | 2022/2023/2024            | Interest Payable for lapfund                | 254,603,344                | 254,603,344                                      |                          |                                       | 254,603,344                   |
| 6   | Laptrust contribution          | Finance    | 31/05/2023                | Min. Of finance & economic planning         | 9,498,976                  | 9,498,976                                        |                          |                                       | 9,498,976                     |
| 7   | Laptrust Contribution          |            | 2022/2023/2024            | Interest Accrued                            |                            | 58,664,115                                       |                          |                                       | 58,664,115                    |
| 8   | Lapfund                        | Finance    | 31/05/2023                | Min. Of finance & economic planning         | 18,835,440                 | 18,835,440                                       |                          |                                       | 18,835,440                    |
| 9   | Lapfund                        | Finance    | 30/06/2023                | Min. Of finance & economic planning         | 16,848,018                 | 16,848,018                                       |                          |                                       | 16,848,018                    |
| 10  | Lapfund                        | Finance    | 30/06/2023                | Min. Of finance & economic planning         | 16,831,347                 | 16,831,347                                       |                          |                                       | 16,831,347                    |
| 11  | Lapfund                        | Finance    |                           | Lapfund                                     | 16,788,140                 | 16,788,140                                       |                          |                                       | 16,788,140                    |
| 12  | Lapfund                        | Finance    |                           | Lapfund                                     | 16,147,319                 | 16,147,319                                       |                          |                                       | 16,147,319                    |
| 13  | Gok pss scheme                 | Finance    | Jun.2021                  | January 2021 deduction(finance)             | 3,345,389                  | 3,345,389                                        |                          |                                       | 3,345,389                     |
| 14  | Lapfund                        | Finance    |                           | Lapfund                                     | 6,030,478                  | 6,030,478                                        |                          |                                       | 6,030,478                     |
| 15  | Lapfund                        | Finance    |                           | Lapfund                                     | 6,020,487                  | 6,020,487                                        |                          |                                       | 6,020,487                     |
| 16  | Lapfund                        | Finance    |                           | Lapfund                                     | 6,010,990                  | 6,010,990                                        |                          |                                       | 6,010,990                     |
| 17  | Lapfund                        | Finance    |                           | Lapfund                                     | 6,017,132                  | 6,017,132                                        |                          |                                       | 6,017,132                     |
| 18  | Lapfund                        | Finance    |                           | Lapfund                                     | 6,017,045                  | 6,017,045                                        |                          |                                       | 6,017,045                     |
| 19  | Gok pss scheme                 | Finance    | 31/05/2023                | June 2021 deduction(finance,trade,cpsb,edu, | 3,901,648                  | 3,901,648                                        |                          |                                       | 3,901,648                     |
| 20  | Lapfund                        | Finance    |                           | Lapfund                                     | 16,135,847                 | 16,135,847                                       |                          |                                       | 16,135,847                    |
| 21  | Lapfund                        | Finance    |                           | Finance lapfund deduction -april 2021       | 15,878,960                 | 15,878,960                                       |                          |                                       | 15,878,960                    |
| 22  | Lapfund                        | Finance    |                           | Finance lapfund deduction - march - 2021    | 15,859,796                 | 15,859,796                                       |                          |                                       | 15,859,796                    |
| 23  | Lapfund                        | Finance    |                           | Lapfund                                     | 15,839,175                 | 15,839,175                                       |                          |                                       | 15,839,175                    |
| 24  | Laptrust (umbrella) retirement | Finance    |                           | Laptrust                                    | 8,864,820                  | 8,864,820                                        |                          |                                       | 8,864,820                     |
| 25  | Laptrust contribution          | Finance    | 30/06/2023                | Min. Of finance & economic planning         | 9,318,563                  | 9,318,563                                        |                          |                                       | 9,318,563                     |
| 26  | Laptrust contribution          | Finance    | 30/06/2023                | Min. Of finance & economic planning         | 8,681,054                  | 8,681,054                                        |                          |                                       | 8,681,054                     |
| 27  | Laptrust contribution          | Finance    | 30/06/2023                | Min. Of finance & economic planning         | 8,673,112                  | 8,673,112                                        |                          |                                       | 8,673,112                     |
| 28  | Lapfund                        | Finance    |                           | Education lapfund deduction -may 2021       | 5,817,279                  | 5,817,279                                        |                          |                                       | 5,817,279                     |
| 29  | Lapfund                        | Finance    |                           | Finance lapfund deduction -may 2021         | 15,816,692                 | 15,816,692                                       |                          |                                       | 15,816,692                    |
| 30  | Lapfund                        | Finance    |                           | Finance lapfund deduction - june 2021       | 15,784,270                 | 15,784,270                                       |                          |                                       | 15,784,270                    |
| 31  | Lapfund                        | Finance    |                           | Lapfund                                     | 16,715,957                 | 16,715,957                                       |                          |                                       | 16,715,957                    |
| 32  | Lapfund                        | Finance    | 30/04/2023                | Min. Of finance & economic planning         | 18,594,817                 | 18,594,817                                       |                          |                                       | 18,594,817                    |
| 33  | Lapfund                        | Finance    | 30/06/2023                | Min. Of education                           | 6,241,299                  | 6,241,299                                        |                          |                                       | 6,241,299                     |
| 34  | Lapfund                        | Finance    | 30/06/2023                | Min. Of education                           | 6,240,534                  | 6,240,534                                        |                          |                                       | 6,240,534                     |
| 35  | Lapfund                        | Finance    | 30/04/2023                | Min. Of education                           | 6,206,336                  | 6,206,336                                        |                          |                                       | 6,206,336                     |
| 36  | Gok pss scheme                 | Finance    | 31/05/2023                | Min. Of finance & economic planning         | 3,995,959                  | 3,995,959                                        |                          |                                       | 3,995,959                     |
| 37  | Gok pss scheme                 | Finance    | 30/06/2023                | Min. Of finance & economic planning         | 3,990,192                  | 3,990,192                                        |                          |                                       | 3,990,192                     |
| 38  | Gok pss scheme                 | Finance    | 30/06/2023                | Min. Of finance & economic planning         | 3,979,373                  | 3,979,373                                        |                          |                                       | 3,979,373                     |



**Bungoma County Executive  
Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024**

|    |                                      |                                    |             |                                                       |             |             |  |  |               |
|----|--------------------------------------|------------------------------------|-------------|-------------------------------------------------------|-------------|-------------|--|--|---------------|
| 39 | Laptrust benefit                     | Finance                            | 30/06/2023  | Min. Of finance & economic planning                   | 1,426,974   | 1,426,974   |  |  | 1,426,974     |
| 40 | Laptrust benefit                     | Finance                            | 31/05/2023  | Min. Of finance & economic planning                   | 1,425,783   | 1,425,783   |  |  | 1,425,783     |
| 41 | Laptrust contribution                | Finance                            | 30/06/2023  | Min. Of housing                                       | 26,371      | 26,371      |  |  | 26,371        |
| 42 | Kenya revenue authority              | Finance                            | 31/05/2023  | Min. Of trade, energy & industrialization             | 319,127     | 319,127     |  |  | 319,127       |
| 43 | Lapfund                              | Finance                            |             | Education lapfund deduction - June 2021               | 5,812,009   | 5,812,009   |  |  | 5,812,009     |
| 44 | Lapfund                              | Finance                            | 30/06/2023  | Min. Of finance & economic planning                   | 18,578,754  | 18,578,754  |  |  | 18,578,754    |
| 45 | Lapfund                              | Finance                            |             | Lapfund                                               | 17,157,488  | 17,157,488  |  |  | 17,157,488    |
| 46 | Kenya Commercial Bank                | Health                             |             | Wages                                                 | 74,591,013  | 74,591,013  |  |  | 74,591,013    |
|    |                                      |                                    |             | Sub Total Compensation for Employees                  | 505,025,359 | 505,025,359 |  |  | 1,249,437,488 |
| 47 | Kenya Power & Co. Ltd                | Lands                              |             | Electricity Bill                                      | 31,000      | 31,000      |  |  | 31,000        |
| 48 | Kenya Power and Lighting Co. Housing | Housing                            |             | Electricity Bill                                      | 25,000      | 25,000      |  |  | 25,000        |
| 49 | Kenya Power                          | Trade, Energy and Industri Bills   |             | Electricity Bills                                     | 10,000,000  | 10,000,000  |  |  | 10,000,000    |
| 50 | Kenya Power and Lightning Co         | Health Sanitation                  |             | Electricity bills                                     | 231,000     | 231,000     |  |  | 231,000       |
| 51 | Kenya Power and Lightning Co         | Health Sanitation                  |             | Electricity bills                                     | 48,677      | 48,677      |  |  | 48,677        |
| 52 | Nzwasco                              | Finance & Economic Planning        |             | Water Bill For Bungoma Municipal Market               | 21,443      | 21,443      |  |  | -             |
| 53 | Postal Corporation of Kenya          | Trade, Energy and Industri Notices |             | Postal Services                                       | 60,720      | 60,720      |  |  | 60,720        |
| 54 | Postal corporation of Kenya          | Trade & Industrialisation          | 04/12/2023  | Parcels despatched                                    | 51,270      | 51,270      |  |  | 51,270        |
| 55 | Standard media group                 | Public administration              |             | Payment for advert services-cleaning services         | 88,160      | 88,160      |  |  | 88,160        |
| 56 | Western Television                   | Public Administration              |             | Payment For Advertisement                             | 676,000     | 676,000     |  |  | 676,000       |
| 57 | West Fm                              | Public Administration              |             | Payment For Advertisement                             | 317,000     | 317,000     |  |  | 317,000       |
| 58 | Nyota F.M                            | Public Administration              |             | Payment For Advertisement                             | 116,000     | 116,000     |  |  | 116,000       |
| 59 | Robertech Communication              | Public Administration              |             | Payment For Advertisement                             | 100,000     | 100,000     |  |  | 100,000       |
| 60 | Sesa elimu centre                    | Gender and culture                 |             | Payment for assorted catering aitemis                 | 249,000     | 249,000     |  |  | 249,000       |
| 61 | Kivuli kanduyi resort limited        | Health Sanitation                  | NEG:334089  | Payment for lunches as attached                       | 6,000       | 6,000       |  |  | 6,000         |
| 62 | Postal Corporation of Kenya          | Health Sanitation                  |             | Payment for postal services                           | 2,200       | 2,200       |  |  | 2,200         |
| 63 | Terrano Holdings                     | Public Administration              |             | Payment For Posters And Fliers                        | 2,500,000   | 2,500,000   |  |  | 2,500,000     |
| 64 | Kemsa                                | Health Sanitation                  |             | Payment for Purchase of Supplies of Pharme            | 16,985,360  | 16,985,360  |  |  | 16,985,360    |
| 65 | Latex Ltd                            | Health Sanitation                  |             | Payment for supply and delivery of heavy dlu          | 747,000     | 747,000     |  |  | 747,000       |
| 66 | Sesa elimu centre                    | Gender and culture                 | NEG:3349726 | Payment for supply of assorted items for talanta hela | 499,560     | 499,560     |  |  | 499,560       |
| 67 | Webmar                               | Gender and culture                 |             | Payment For Supply Of Fuel                            | 350,000     | 350,000     |  |  | 350,000       |
| 68 | Webmar Ltd                           | Gender and culture                 |             | Payment for supply of fuel                            | 262,000     | 262,000     |  |  | 262,000       |
| 69 | Sesa Elimu Center                    | Health Sanitation                  | 08/04/2024  | Payment for the supply of news paper                  | 30,800      | 30,800      |  |  | 30,800        |
| 70 | Jentachi Investment                  | Public Administration              |             | Payment Of Flags                                      | 2,797,500   | 2,797,500   |  |  | 2,797,500     |
| 71 | Postal Corporation                   | Public Administration              |             | Payment Of Postal Charges                             | 560,000     | 560,000     |  |  | 560,000       |
| 72 | The Standard Group                   | County Secretary                   | 2023/2024   | Advertisement                                         | 900,000     | 900,000     |  |  | 900,000       |
| 73 | Nation Media Group                   | County Secretary                   | 2023/2024   | Advertisement                                         | 900,000     | 900,000     |  |  | 900,000       |
| 74 | Nation media group                   | Governors                          | 44838 °     | Advertisement                                         | 356,120     | 356,120     |  |  | 356,120       |
| 75 | Nation media group                   | Governors                          | 44812       | Advertisement                                         | 356,120     | 356,120     |  |  | 356,120       |
| 76 | Nation media group                   | Governors                          | 44988       | Advertisement                                         | 238,960     | 238,960     |  |  | 238,960       |



**Bungoma County Executive  
Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024**

|     |                                |                            |             |                                                                 |           |           |  |           |
|-----|--------------------------------|----------------------------|-------------|-----------------------------------------------------------------|-----------|-----------|--|-----------|
| 77  | Tipius enterprise ltd          | Governor                   | 44812       | media publicity                                                 |           | 4,000,000 |  | 4,000,000 |
| 78  | Standard group                 | Governors                  |             | Advertisement                                                   | 236,640   | 236,640   |  | 236,640   |
| 79  | Standard group plc             | Municipality               | 02/02/2023  | Provision for space order for advertisement                     | 216,920   | 216,920   |  | 216,920   |
| 80  | Standard group plc             | Municipality               | 13/04/2023  | Provision for space order for advertisement                     | 83,080    | 83,080    |  | 83,080    |
| 81  | Nation Media                   | Agriculture & livestock    |             | Provision of advertising services for Fertilizer and Maize Seed | 183,280   | 183,280   |  | 183,280   |
| 82  | Standard media                 | Agriculture & livestock    |             | Newspaper advertising awareness and public                      | 7,136,880 | 5,367,915 |  | 5,367,915 |
| 83  | The star publication           | County Secretary           | 2019/2020   | Provision for advertisement services                            | 600,000   | 600,000   |  | 600,000   |
| 84  | The standard group             | County Secretary           | 2019/2020   | Provision for advertisement services                            | 1,500,000 | 500,000   |  | 500,000   |
| 85  | The nation media               | County Secretary           | 2019/2020   | Provision for advertisement services                            | 400,800   | 400,800   |  | 400,800   |
| 86  | The Nation Group Ltd           | Trade, Energy and Industri | LSO.1986813 | Tender Advertisement                                            | 1,400,000 | 320,508   |  | 320,508   |
| 87  | Std media                      | Gender and culture         |             | Advertisement of high altitude training centre                  |           | 215,800   |  | 215,800   |
| 88  | Std media                      | Gender and culture         |             | Advertisement of Sangalo Multipurpose Hall                      |           | 215,800   |  | 215,800   |
| 89  | Nation media group plc         | Trade & Industrialisation  | 14/02/2023  | Advertisement publication for tender advert                     | 320,508   | 320,508   |  | 320,508   |
| 90  | The standard group plc p.o box | Trade & Industrialisation  | 05/12/2022  | Advertisement publication for tender advert                     | 88,160    | 88,160    |  | 88,160    |
| 91  | Standard group ltd             | Health                     | 20/2/2023   | Advertisement service for health and sanitati                   | 406,000   | 406,000   |  | 406,000   |
| 92  | Standard group advert-docum    | Gender and culture         | 31.03.2019  | Advertising, awareness, and publicity camp                      | 550,000   | 550,000   |  | 550,000   |
| 93  | Hillview Eco-Tourism hotel     | Health Sanitation          | 09/10/2024  | Provision of catering service while Compill                     | 120,000   | 120,000   |  | 120,000   |
| 94  | Milmani Garden hotel           | Health Sanitation          |             | provision of catering services for Task force                   | 30,000    | 30,000    |  | 30,000    |
| 95  | Kika hotel                     | Governor                   |             | Catering services                                               | 1,450,734 | 1,450,734 |  | 1,450,734 |
| 96  | Siritamu                       | Governor                   |             | Catering services                                               | 705,000   | 705,000   |  | 705,000   |
| 97  | Hunters paradise               | Governor                   |             | Catering services                                               | 675,000   | 675,000   |  | 675,000   |
| 98  | Kital Hotel                    | Health Sanitation          |             | Evaluation and report writing of projects                       | 670,000   | 670,000   |  | 670,000   |
| 99  | Joventure                      | Public Administration      |             | Evaluation Of Cleaning Services                                 |           | 360,000   |  | 360,000   |
| 100 | Joventure                      | Public Administration      |             | Evaluation Of Cleaning Services                                 |           | 230,000   |  | 230,000   |
| 101 | Divine Homes Resort            | Public Administration      |             | Evaluation Of Medical Cover                                     |           | 270,000   |  | 270,000   |
| 102 | Victoria Comfort Inn           | Public Administration      |             | Evaluation Of Security Services                                 |           | 332,500   |  | 332,500   |
| 103 | Iconic gardens                 | Education                  |             | Catering services                                               | 580,000   | 580,000   |  | 580,000   |
| 104 | M/S Pro and Resolutions limite | Governor                   |             | Catering services                                               |           | 506,250   |  | 506,250   |
| 105 | Kika hotel                     | Governors                  | 44825       | Catering services                                               | 307,000   | 307,000   |  | 307,000   |
| 106 | Kika hotel                     | County Secretary           |             | Catering services                                               | 226,155   | 226,155   |  | 226,155   |
| 107 | Zion resort bungoma            | Education                  | 43912       | Catering services                                               | 184,000   | 184,000   |  | 184,000   |
| 108 | Sawan hotel                    | Municipality               |             | Hotel and conference facilities                                 | 160,000   | 160,000   |  | 160,000   |
| 109 | Kika hotel                     | Municipality               | 26/06/2023  | Hotel and conference facilities                                 | 148,000   | 148,000   |  | 148,000   |
| 110 | County green hotel             | Municipality               | 03/04/2023  | Hotel and conference facilities                                 | 50,000    | 50,000    |  | 50,000    |
| 111 | County green hotel             | Municipality               | 03/06/2023  | Hotel and conference facilities                                 | 19,950    | 19,950    |  | 19,950    |
| 112 | Hill View Hotel                | Roads & public works       | 2023-2024   | Catering services                                               |           | 112,000   |  | 112,000   |
| 113 | Victoria comfort inn           | Agriculture & livestock    | 19/06/2021  | Conference facilities                                           | 819,000   | 819,000   |  | 819,000   |
| 114 | Prinias Hotel                  | Lands                      |             | Conference facilities                                           |           | 211,600   |  | 211,600   |
| 115 | Afriqne hotel ltd              | Finance                    | 29/05/2019  | Conference facilities while training chief offi                 | 264,000   | 264,000   |  | 264,000   |
| 116 | Sharny catering services       | Public administration      | 16/12/2022  | Catering during 2022 jamuhuri day                               | 630,000   | 630,000   |  | 630,000   |

# Bungoma County Executive Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024

|     |                                  |                             |                    |                                                                   |           |  |           |
|-----|----------------------------------|-----------------------------|--------------------|-------------------------------------------------------------------|-----------|--|-----------|
| 117 | Divine Homes Resort              | Roads & public works        |                    | Conference fee and accommodation charges                          | 2,902,500 |  | 2,902,500 |
| 118 | Ashleys Suits                    | Lands                       |                    | Conference services                                               | 516,825   |  | 516,825   |
| 119 | Hotel Itoya                      | Lands                       | 1986951            | Conference services                                               | 226,000   |  | 226,000   |
| 120 | Hotel Itoya                      | Housing                     | 1986951            | Conference services                                               | 139,600   |  | 139,600   |
| 121 | Victoria Comfort Inn             | Lands                       | 139987-2023/202    | Conference services                                               | 137,500   |  | 137,500   |
| 122 | Kika Hotel                       | Lands                       |                    | Conference services                                               | 75,000    |  | 75,000    |
| 123 | The county comfort               | Health Sanitation           |                    | conference service provision for Preparation                      | 91,000    |  | 91,000    |
| 124 | Millview hotel ltd               | Health                      | 15/06/2022         | Catering services for promotions                                  | 333,500   |  | 333,500   |
| 125 | Millview hotel limited           | Gender and culture          | 20/05/2021         | Catering services-bonding                                         | 614,100   |  | 614,100   |
| 126 | Victoria comfort inn ltd         | Health                      | 21/07/2022         | Catering servicesfor procurement plan                             | 605,150   |  | 605,150   |
| 127 | Millview hotel limited           | Gender and culture          | 4-5-2021           | Catering services-training by internal audit                      | 172,500   |  | 172,500   |
| 128 | The county comfort hotel limited | Health Sanitation           |                    | provision of catering services for Task force                     | 22,500    |  | 22,500    |
| 129 | The county comfort hotel limited | Health Sanitation           |                    | provision of catering services for Task force                     | 16,500    |  | 16,500    |
| 130 | The county comfort               | Health Sanitation           |                    | provision of catering services for Task force                     | 12,000    |  | 12,000    |
| 131 | Minata hotels                    | County Secretary            | 2018/2019          | Provision for catering services and accommd                       | 117,600   |  | 117,000   |
| 132 | Kika Hotel                       | County Secretary            | 2019/2020          | Provision for catering services and conference facility for staff | 85,500    |  | 85,500    |
| 133 | Hotel satellite view             | Health Sanitation           |                    | Provision for catering services for framework                     | 243,000   |  | 215,000   |
| 134 | Divine Homes Resort              | Roads & public works        |                    | Provision for conference                                          | 540,000   |  | 540,000   |
| 135 | Divine home resort               | Trade & Industrialisation   | 13/12/2021         | Provision for full board conference services                      | 365,000   |  | 365,000   |
| 136 | Kital Hotel                      | Health Sanitation           |                    | Provision of catering Evaluation of tenders                       | 250,000   |  | 250,000   |
| 137 | Mabanga atc                      | county public service board | 1ST MARCH 2021     | Provision of catering and conference services                     | 7,252,000 |  | 2,175,600 |
| 138 | Joventure hotel                  | county public service board | 27/02/2024         | Provision of catering and conference service                      | 210,000   |  | 210,000   |
| 139 | Kika hotel                       | county public service board | 23/12/2022         | Provision of catering and conference service                      | 75,000    |  | 75,000    |
| 140 | Millview hotel ltd               | county public service board | 29/06/2023         | Provision of catering and conference service                      | 55,200    |  | 55,200    |
| 141 | Milmani gardens hotel ltd        | county public service board | 11/2/2022/ 13/6/24 | Provision of catering and conference service                      | 200,700   |  | 35,850    |
| 142 | Divine homes resort              | Health Sanitation           |                    | Provision of catering for CEF projects evalua                     | 928,000   |  | 928,000   |
| 143 | Divine homes resort              | Health Sanitation           |                    | Provision of catering for CEF projects evalua                     | 112,500   |  | 112,500   |
| 144 | Bungoma country side inn         | Finance                     |                    | Provision of catering service                                     | 300,000   |  | 300,000   |
| 145 | Milman Garden hotel              | Health Sanitation           |                    | provision of catering service for departmenta                     | 160,000   |  | 160,000   |
| 146 | Milman Gardens                   | Health Sanitation           |                    | provision of catering service for departmenta                     | 135,000   |  | 135,000   |
| 147 | Sawan Hotel                      | Health Sanitation           |                    | provision of catering service for departmenta                     | 37,800    |  | 37,800    |
| 148 | Milmani hotel limited            | Health Sanitation           |                    | provision of catering service for departmenta                     | 22,000    |  | 22,000    |
| 149 | Milmani hotel limited            | Health Sanitation           |                    | provision of catering service for departmenta                     | 28,000    |  | 28,000    |
| 150 | Milmani Gardens hotel            | Health Sanitation           |                    | provision of catering service for departmenta                     | 140,000   |  | 140,000   |
| 151 | Joventure hotel                  | county public service board | 12/03/2021         | Provision of catering services                                    | 900,000   |  | 900,000   |
| 152 | Zabibu Restaurant Limited        | Health Sanitation           |                    | Meeting on medical and allied services in all                     | 12,500    |  | 12,500    |
| 153 | The perch hotel                  | Agriculture & livestock     | 11/01/2019         | Provision of catering services                                    | 700,000   |  | 700,000   |
| 154 | Ndupawa Holdings                 | Agriculture & livestock     |                    | Provision of catering services                                    | 350,000   |  | 350,000   |
| 155 | Kika hotel                       | county public service board | 20/12/2023         | Provision of catering services                                    | 250,000   |  | 250,000   |
| 156 | Vitoria suites                   | county public service board | 03/05/2021         | Provision of catering services                                    | 220,000   |  | 220,000   |

# Bungoma County Executive Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024

|     |                                   |                             |                  |                                                                 |           |           |         |           |
|-----|-----------------------------------|-----------------------------|------------------|-----------------------------------------------------------------|-----------|-----------|---------|-----------|
| 157 | Ndupawa Holdings                  | Agriculture & livestock     |                  | Provision of catering services                                  |           | 162,000   |         | 162,000   |
| 158 | Willard Guest House Hotel         | Agriculture & livestock     |                  | Provision of catering services                                  |           | 140,000   |         | 140,000   |
| 159 | Milimani Gardens Hotel            | Agriculture & livestock     |                  | Provision of catering services                                  |           | 100,000   |         | 100,000   |
| 160 | Willard Guest House Hotel         | Agriculture & livestock     |                  | Provision of catering services                                  |           | 29,350    |         | 29,350    |
| 161 | 430 Resort- Mabanga               | Agriculture & livestock     |                  | Provision of catering services                                  |           | 24,500    |         | 24,500    |
| 162 | M/S Willard Guest House           | Agriculture & livestock     |                  | Provision of Catering Services During Agricultural Field Day    |           | 100,000   | 100,000 | -         |
| 163 | Sawan Hotel                       | Agriculture & livestock     |                  | Provision of catering services during departmental policy draft |           | 480,000   | 480,000 | -         |
| 164 | Divine homes resort               | Health Sanitation           |                  | provision of catering services for budget con                   | 445,000   | 445,000   |         | 445,000   |
| 165 | Milimani Gardens                  | Health Sanitation           |                  | provision of catering services for budget con                   | 420,000   | 420,000   |         | 420,000   |
| 166 | Milimani Gardens hotel            | Health Sanitation           |                  | provision of catering services for budget con                   | 185,000   | 185,000   |         | 185,000   |
| 167 | Milman Gardens                    | Health Sanitation           |                  | provision of catering services for budget con                   | 142,000   | 142,000   |         | 142,000   |
| 168 | Milimani gardens                  | Health Sanitation           |                  | provision of catering services for budget con                   | 48,000    | 48,000    |         | 48,000    |
| 169 | Milimani Gardens limited          | Health Sanitation           |                  | provision of catering services for plans prepa                  | 123,000   | 123,000   |         | 123,000   |
| 170 | Prinias Hotel                     | Education                   | 1499085-2023-202 | Provision of catering services-Preparation of annual plan draf  | 227,500   | 227,500   |         | 227,500   |
| 171 | Hotel Aturkan                     | Health Sanitation           |                  | provision of catering service for 300 bed cat                   | 680,000   | 680,000   |         | 680,000   |
| 172 | Zabibu Restaurant limited         | Health Sanitation           |                  | County secretary boardroom meeting with c                       | 16,000    | 16,000    |         | 16,000    |
| 173 | Victoria comfort inn              | Agriculture & livestock     | 12/06/2021       | Day conference                                                  | 675,000   | 675,000   |         | 675,000   |
| 174 | Ciala Resorts                     | Public Administration       |                  | Consultative Meeting With Mcas                                  | 650,000   | 650,000   |         | 650,000   |
| 175 | Millview                          | Public Administration       |                  | Consultative Meeting With Mcas                                  | 400,000   | 400,000   |         | 400,000   |
| 176 | Divine Homes Resort               | Public Administration       |                  | Consultative Meetings With Mcas                                 | 550,000   | 550,000   |         | 550,000   |
| 177 | Ms Kika Hotel                     | Agriculture & livestock     |                  | Provision of Conference and catering services                   | 465,000   | 465,000   |         | 465,000   |
| 178 | Ms Kika Hotel                     | Agriculture & livestock     |                  | Provision of Conference and catering services                   | 265,000   | 265,000   |         | 265,000   |
| 179 | Ms Kika Hotel                     | Agriculture & livestock     |                  | Provision of Conference and catering services                   | 212,500   | 212,500   |         | 212,500   |
| 180 | Ms Kika Hotel                     | Agriculture & livestock     |                  | Provision of Conference and catering services                   | 130,000   | 130,000   |         | 130,000   |
| 181 | Kital Hotel                       | Health Sanitation           |                  | plan preparation                                                | 350,000   | 350,000   |         | 350,000   |
| 182 | Bonito hotels                     | Finance                     |                  | Provision of conference facility                                | 850,000   | 850,000   |         | 850,000   |
| 183 | County Green Hotel                | Agriculture & livestock     |                  | Provision of conference service during E-subsidy training       | 65,000    | 65,000    |         | 65,000    |
| 184 | County Green Hotel                | Agriculture & livestock     |                  | Provision of conference service during KAMIS training           | 306,000   | 306,000   |         | 306,000   |
| 185 | Itoya Hotel                       | Agriculture & livestock     |                  | Provision of Conference service for FISP evaluation committe    | 140,000   | 140,000   |         | 140,000   |
| 186 | Divine Homes Resort Ltd.          | Water & Toursim             | 22/2/2023        | Provision of Full Board & Conference Service                    | 1,330,000 | 1,330,000 |         | 1,330,000 |
| 187 | Prinias Hotel                     | Water & Toursim             | 30/11/2023       | Provision of Full Board & Conference Service                    | 600,000   | 600,000   |         | 600,000   |
| 188 | Prinias Hotel                     | Water & Toursim             | 14/12/2023       | Provision of Full Board & Conference Service                    | 240,000   | 240,000   |         | 240,000   |
| 189 | Joventure                         | Health Sanitation           | 04/03/2024       | provision of hotel services                                     | 1,500,000 | 1,500,000 |         | 1,500,000 |
| 190 | Aminata hotel                     | Health Sanitation           | 10/07/1905       | provision of hotel services                                     | 63,000    | 63,000    |         | 63,000    |
| 191 | African touch safari lmt          | Education                   | 4510             | Air ticketing                                                   | 267,150   | 267,150   |         | 267,150   |
| 192 | African Touch Safaris             | Finance & Economic Planning |                  | Air Travel Costs                                                | 768,110   | 768,110   |         | 768,110   |
| 193 | African Touch Safaris             | Finance & Economic Planning |                  | Air Travel Costs                                                | 728,505   | 728,505   |         | 728,505   |
| 194 | African touch safaris             | Municipality                | 26/05/2023       | Air travel for icpak training mombasa                           | 41,200    | 41,200    |         | 41,200    |
| 195 | African touch safaris             | Municipality                | 28/11/2022       | Air travel for icpak training mombasa                           | 40,170    | 40,170    |         | 40,170    |
| 196 | African touch safaris ltd p.o box | Trade & Industrilisation    | 10/06/2023       | Florten travell to morocco                                      | 360,000   | 360,000   |         | -         |

# Bungoma County Executive Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024

|     |                                    |                             |                    |                                                                  |            |            |  |            |
|-----|------------------------------------|-----------------------------|--------------------|------------------------------------------------------------------|------------|------------|--|------------|
| 197 | African Touch Safaris Ltd          | Lands                       |                    | Air travel services                                              |            | 228,500    |  | 228,500    |
| 198 | African Touch                      | Housing                     |                    | Air travel services                                              |            | 178,510    |  | 178,510    |
| 199 | African touch safaris              | Housing                     | 2022/23            | Air travel services                                              | 200,000    | 143,491    |  | 143,491    |
| 200 | African touch safaris              | Lands                       | 2022/23            | Air travel services                                              | 60,090     | 12,581     |  | 12,581     |
| 201 | African touch safaris              | County Secretary            | 2022/2023          | Provision of air tickets and traveling services                  | 419,007    | 346,407    |  | 346,407    |
| 202 | African Touch safaris              | county public service board | 2024               | Provision of airtickets                                          | 415,140    | 415,140    |  | 415,140    |
| 203 | Kenya Institute Of Supplies Ma     | Agriculture & livestock     |                    | Training Fees                                                    |            | 3,315,830  |  | 3,315,830  |
| 204 | Kism p.o. box 30400-00100 nair     | Trade & Industrialisation   | 18/11/2022         | Training services                                                | 214,600    | 214,600    |  | 214,600    |
| 205 | Kism                               | Finance & Economic Planning |                    | Women In Procurement And Supply Chain Forum Fee                  | 167,040    | 167,040    |  | 167,040    |
| 206 | lcpak                              | Finance & Economic Plan     | INV460641          | Interna Audit, Risk & Forensic Conference Fee                    | 177,000    | 177,000    |  | 177,000    |
| 207 | Ksg                                | Roads & Public works        | 28/01/1900         | Ksg baringo campus                                               | 345,000    | 345,000    |  | 345,000    |
| 208 | Kism                               | Agriculture & livestock     |                    | Kenya institute of supplies management train                     | 3,315,830  | 3,315,830  |  | 3,315,830  |
| 209 | Kenya School Of Reneue Admin       | Finance & Economic Planning |                    | Kesra Revenue Forecasting Training Fee                           | 185,600    | 185,600    |  | 185,600    |
| 210 | Institute Of Hrm                   | Finance & Economic Plan     | B10132             | Workplace Policies And Procedures Seminar Fee                    | 71,920     | 71,920     |  | 71,920     |
| 211 | lcpak p.o. Box 59963-00200 nair    | Trade & Industrialisation   | 04/11/2022         | Training services                                                | 123,000    | 123,000    |  | 123,000    |
| 212 | Kenya school of government-n       | Housing                     | 2022/23            | Tuition fee                                                      | 120,650    | 120,650    |  | 120,650    |
| 213 | Association of government libe     | Finance                     | 28/10/2022         | Tuition fee                                                      | 77,000     | 77,000     |  | 77,000     |
| 214 | Gpa                                | Public Administration       |                    | Procurement Training Fee                                         | 904,800    | 904,800    |  | 904,800    |
| 215 | Kism                               | Public Administration       |                    | Procurement Training Fee                                         | 550,000    | 550,000    |  | 550,000    |
| 216 | Kism                               | Finance                     |                    | Tuition fees for kism                                            | 433,840    | 433,840    |  | 433,840    |
| 217 | Kenya school of government         | county public service board | 06/06/2024         | Tuition fees corporate governance course to                      | 44,774     | 44,774     |  | 44,774     |
| 218 | Kenya institute of supplies man    | Municipality                | 15/11/2021         | Annual renewal of kism membership                                | 4,000      | 4,000      |  | 4,000      |
| 219 | Institute of certified public acco | Municipality                | 01/01/2021         | Annual subscription                                              | 22,400     | 22,400     |  | 22,400     |
| 220 | Ocharo kebira and co. Advocat      | County Secretary            | 2022/2023          | Provision for legal services                                     | 2,560,365  | 1,060,365  |  | 1,060,365  |
| 221 | BS Advocates LLP                   | Public Administration       | Kimilili SPMC C    | The applicant seeks the court to issue restraining orders to Ki  | 1,861,800  | 1,861,800  |  | 1,861,800  |
| 222 | Gpa                                | Agriculture & livestock     |                    | The global procurement academy training fe                       | 780,000    | 780,000    |  | 780,000    |
| 223 | Olando, Okello & Luseneka Ad       | Public Service Manage       | BGM HC ELRC        | The petitioner is a Trade Union. The complaint raised is that t  | 4,005,875  | 4,005,875  |  | 4,005,875  |
| 224 | Annex Mumalasi and Co. Advoca      | Agriculture, Livestock, Fis | Bgm HC Petition    | The Petitioner is seeking for orders to stop the leasing of Nzoi | 3,480,000  | 3,480,000  |  | 3,480,000  |
| 225 | Webmac General Contractors L       | Lands                       | 14/02/670-2023/203 | Preparation of Draft County Lands Policy                         | 2,094,012  | 2,094,012  |  | 2,094,012  |
| 226 | Kital Hotel                        | Health Sanitation           |                    | Preparation of IFMIS Annual procurement p                        | 420,000    | 420,000    |  | 420,000    |
| 227 | Planmaps Innovative Limited        | Lands                       |                    | Preparation of Local Physical Land Use devel                     | 4,758,900  | 4,758,900  |  | 4,758,900  |
| 228 | Anani wekesa & associates adv      | county public service board | 17/04/2023         | Preparation of legal services                                    | 469,522    | 469,522    |  | 469,522    |
| 229 | Waape Security Services            | Public Administration       |                    | Provision Of Security Services                                   | 11,514,200 | 11,514,200 |  | 11,514,200 |
| 230 | Pride Kings Services               | Public Administration       |                    | Provision Of Security Services                                   | 1,287,000  | 1,287,000  |  | 1,287,000  |
| 231 | Crown Force Security Services      | Public Administration       |                    | Provision Of Security Services                                   | 700,891    | 700,891    |  | 700,891    |
| 232 | Waape security service ltd         | Agriculture & livestock     | 05/05/2018         | Provision of security services                                   | 192,660    | 192,660    |  | 192,660    |
| 233 | M/s Elena Consultants              | Lands                       |                    | Preparation of Local physical land use devel                     | 3,243,000  | 3,243,000  |  | 3,243,000  |
| 234 | Webmac General Contractors L       | Governor                    |                    | Preparation of Special Programme Strategic                       | 4,498,800  | 4,498,800  |  | 4,498,800  |
| 235 | Real Appraisal                     | Lands                       |                    | Preparation of valuation roll for kimilili                       | 180,316    | 180,316    |  | 180,316    |
| 236 | Annet Mulalasi and Co. Advoca      | Public Administration       | Bgm ELRC Pet.      | The petitioners are sought for interim orders barring the Cou    | 2,900,000  | 2,900,000  |  | 2,900,000  |



# Bungoma County Executive Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024

|     |                                  |                                 |                      |                                                                |           |           |           |
|-----|----------------------------------|---------------------------------|----------------------|----------------------------------------------------------------|-----------|-----------|-----------|
| 237 | Wellaro Ltd                      | Education                       | Kimiliili SPMCC      | The Proposed Erection And Completion Of iNo Ecde Classroom     | 1,391,492 | 1,391,492 | 1,391,492 |
| 238 | Wekeasa and Simiyu Advocates     | Land, Urban & Physical Planning | 20/05/2021           | This is a land ownership dispute involving land parcel No. K11 | 593,600   | 593,600   | 593,600   |
| 239 | Kims kisika multi suppliers      | Public Administration           | 20/05/2021           | Cleaning services at bungoma ref. Hospital                     | 8,957,245 | 8,957,245 | 8,957,245 |
| 240 | Brightshine Enterprises          | Public Administration           |                      | Provision Of Cleaning Services                                 | 3,637,760 | 3,637,760 | 3,637,760 |
| 241 | Reinos Cleaning Services         | Public Administration           |                      | Provision Of Cleaning Services                                 | 1,427,400 | 1,427,400 | 1,427,400 |
| 242 | Ap Welfare- April, May And Jun   | Public Administration           |                      | Ap Welfare                                                     | 2,744,000 | 2,744,000 | 2,744,000 |
| 243 | Ap Welfare-Fy2023/2024           | Public Administration           |                      | Ap Welfare                                                     | 2,198,000 | 2,198,000 | 2,198,000 |
| 244 | Ap Welfare- Entire Fy 2022/23    | Public Administration           |                      | Ap Welfare                                                     | 2,198,000 | 2,198,000 | 2,198,000 |
| 245 | Prudential West insurance        | Mabanga ATC                     | 21/4/377             | provision of insurance services                                | 880,000   | 880,000   | 880,000   |
| 246 | Prudential west insurance        | Gender and culture              | NEG:1365209          | Provision of M/V Insurance Cover                               | 199,300   | 199,300   | 199,300   |
| 247 | Biju insurance company           |                                 |                      | Supply And Delivery Of Car Insurance                           | 738,530   | 738,530   | 738,530   |
| 248 | Life west Link Insurance Agency  | Education                       | 13/6/337-2023-2024   | Supply and delivery of car insurance                           | 458,000   | 458,000   | 458,000   |
| 249 | Corporate Insurance Co. Ltd      | Finance & Economic Planning     | 12/3/490             | Motorbike And Motorcycle Insurance Cover                       | 204,020   | 204,020   | 204,020   |
| 250 | MS Prudential West insurance     | Health                          |                      | Payment for motor vehicle insurance services                   | 2,100,000 | 2,100,000 | 2,100,000 |
| 251 | Wape Garage and Gen supplies     | Health Sanitation               |                      | Payment for motor vehicle insurance service                    | 21,000    | 21,000    | 21,000    |
| 252 | Prudential west insurance agency | County Secretary                | 2022/2023            | Provision for motor vehicle insurance service                  | 595,000   | 595,000   | 595,000   |
| 253 | Mali Safi                        | Governor                        |                      | Maintenance expenses- Motor vehicle                            | 1,700,520 | 1,700,520 | 1,700,520 |
| 254 | Wape Garage and General supplies | Governor                        |                      | Maintenance expenses- Motor vehicle                            | 707,800   | 707,800   | 707,800   |
| 255 | CFAO                             | Governor                        |                      | Maintenance expenses- Motor vehicle                            | 314,205   | 314,205   | 314,205   |
| 256 | Hanal Investment LTD             | Roads & public works            | 2023-2024            | Repair & servicing 39CG008A                                    | 1,344,300 | 1,344,300 | 1,344,300 |
| 257 | Hanal Investment LTD             | Roads & public works            | 2023-2024            | Repair & servicing Land cruiser PRADO KCX165K                  | 385,120   | 385,120   | 385,120   |
| 258 | Hanal Investment LTD             | Roads & public works            | 2023-2024            | Repair & servicing New holand grader KCD728G                   | 900,000   | 900,000   | 900,000   |
| 259 | Hanal Investment LTD             | Roads & public works            | 2023-2024            | Repair & servicing Toyota D cabin 39CG042A                     | 570,000   | 570,000   | 570,000   |
| 260 | Hanal Investment LTD             | Roads & public works            | 2023-2024            | Repair & servicing Toyota D cabin KCX135K                      | 64,148    | 64,148    | 64,148    |
| 261 | Hanal Investment LTD             | Roads & public works            | 2023-2024            | Repair & servicing Toyota D cabin KCX135K                      | 11,800    | 11,800    | 11,800    |
| 262 | Hanal Investment LTD             | Roads & public works            | 2023-2024            | Repair & servicing Toyota D cabin KCX137K                      | 8,000     | 8,000     | 8,000     |
| 263 | Hanal Investment LTD             | Roads & public works            | 2023-2024            | Repair & servicing Toyota D cabin KDW323V                      | 975,500   | 975,500   | 975,500   |
| 264 | Hanal Investment LTD             | Roads & public works            | 2023-2024            | Repair & servicing Toyota Prado KCX131K                        | 73,000    | 73,000    | 73,000    |
| 265 | Hanal Investment LTD             | Roads & public works            | 2023-2024            | Repair & servicing Toyota Prado KCX131K                        | 28,100    | 28,100    | 28,100    |
| 266 | Precision performance center     | Health Sanitation               |                      | Repair and maintenance of motor vehicle                        | 1,872,200 | 1,872,200 | 1,872,200 |
| 267 | Moscar auto                      | Education                       | 14/68864-2-2023-2024 | Repair and Maintenance of Motor vehicle                        | 570,000   | 570,000   | 570,000   |
| 268 | Namu & Ibrees Investment Ltd     | Finance & Economic Planning     | 344, 2023-2024       | Repair And Maintenance Of Printers And Photocopiers            | 251,030   | 251,030   | 251,030   |
| 269 | Precision performance center Ltd | Health                          | 44963                | Repair and service of motor vehicles                           | 1,578,717 | 1,578,717 | 1,578,717 |
| 270 | Terranova Autospares Ltd         | Trade, Energy and Industries    | L.S.O No.0531763     | Repair of 39CG057A                                             | 108,041   | 108,041   | 108,041   |
| 271 | Terranova Autospares Ltd         | Office of the governor and      | 12/08/2018           | Maintenance expenses- motor vehicle                            | 495,928   | 495,928   | 495,928   |
| 272 | M/s dessimu company ltd          | Finance                         |                      | Motor vehicle tyres                                            | 1,810,080 | 1,810,080 | 1,810,080 |
| 273 | Moscar Auto                      | Governor                        |                      | Motor vehicle maintenance                                      | 1,550,000 | 1,550,000 | 1,550,000 |
| 274 | Mali Safi Garage                 | Housing                         | 09/02/7340           | Motor vehicle maintenance                                      | 188,000   | 188,000   | 188,000   |
| 275 | NDengelwa Garage                 | Health Sanitation               | 04/04/2024           | Motor vehicle repair                                           | 29,000    | 29,000    | 29,000    |
| 276 | Wape Garage and Gen supplies     | Health Sanitation               | 24/05/2024           | Normal routine service for vehicles                            | 28,000    | 28,000    | 28,000    |

**Bungoma County Executive  
Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024**

|     |                                  |                              |                   |                                                                  |            |  |            |  |
|-----|----------------------------------|------------------------------|-------------------|------------------------------------------------------------------|------------|--|------------|--|
| 277 | Mali Safi Garage                 | Lands                        | 1448159-2023/2024 | Motor Vehicle Repair and Maintenance                             | 638,780    |  | 638,780    |  |
| 278 | Sinani Auto Garage               | Lands                        | 1466079-2023/2024 | Motor Vehicle Repair and Maintenance                             | 225,000    |  | 225,000    |  |
| 279 | Ndengelwa Garage                 | Health Sanitation            | 23/05/2024        | Motor vehicle repair and maintenance                             | 28,000     |  | 28,000     |  |
| 280 | Precision performance            | Water & Tourism              | 20/06/2023        | Motor vehicle servicing                                          | 415,373    |  | 415,373    |  |
| 281 | Prudential West Insurance Agency | Lands                        | 1386962-2023/2024 | Motor Vehicle Insurance Cover                                    | 530,816    |  | 530,816    |  |
| 282 | Mali Safi Garage Ltd             | Trade, Energy and Industries | 2023-2024         | Repair of 39CG057A                                               | 90,000     |  | 90,000     |  |
| 283 | Mbamu General Contractors Ltd    | Roads & public works         |                   | Supply of tyres                                                  | 948,000    |  | 948,000    |  |
| 284 | H/Q printers                     | Governor                     |                   | Supply Of Tyres                                                  | 387,500    |  | 387,500    |  |
| 285 | White calves                     | Public administration        |                   | Supply of tyres for public administration                        | 419,950    |  | 419,950    |  |
| 286 | Phica Lubes Auto Garage          | Roads & public works         | 2023-2024         | REPAIR OF GRADER-KBJ 7300 KOMATSU                                | 3,391,840  |  | 3,391,840  |  |
| 287 | Engo Garage                      | Agriculture & livestock      |                   | Repair of MV 39CG03A                                             | 100,000    |  | 100,000    |  |
| 288 | Wape garage                      | Governors                    | 44621             | Repair services                                                  | 630,000    |  | 630,000    |  |
| 289 | Terranova                        | Agriculture & livestock      |                   | Maintenance of MV                                                | 330,000    |  | 330,000    |  |
| 290 | Mali Safi Garage                 | County Secretary             | 2023/2024         | Provision Of Maintenance Of Motor Vehicles                       | 46,000     |  | 46,000     |  |
| 291 | Terranova                        | Agriculture & livestock      |                   | Maintenance of MV                                                | 272,394    |  | 272,394    |  |
| 292 | Dawana Motors                    | Agriculture & livestock      |                   | Maintenance of MV                                                | 110,400    |  | 110,400    |  |
| 293 | Engo garage                      | Agriculture & livestock      |                   | Maintenance of MV                                                | 70,000     |  | 70,000     |  |
| 294 | Madara Motor Service             | Agriculture & livestock      |                   | Maintenance of MV -GKA 428K                                      | 272,394    |  | 272,394    |  |
| 295 | Fmd                              | Agriculture & livestock      |                   | Major service and repair for tractor kca 460f                    | 115,050    |  | 115,050    |  |
| 296 | Hanal Investment LTD             | Roads & public works         | 2023-2024         | Delivery of sprokat KCA976F                                      | 93,000     |  | 93,000     |  |
| 297 | FISP Ward Vetting Committees     | Agriculture & livestock      |                   | Facilitation for FISP Beneficiaries Vetting Process and Issuance | 4,500,000  |  | 4,500,000  |  |
| 298 | Subleen general supplies         | Health Sanitation            |                   | Food and ration                                                  | 1,266,000  |  | 1,266,000  |  |
| 299 | M/s Dayton Pest control          | Health Sanitation            | 12/02/2020        | Fumigation services at Millo health centre                       | 1,500,000  |  | 1,500,000  |  |
| 300 | Tigris Investments               | Agriculture & livestock      |                   | General office supplies                                          | 380,000    |  | 380,000    |  |
| 301 | Lionel general office stationary | Health                       | 18/7/2019         | General office supplies                                          | 45,080     |  | 45,080     |  |
| 302 | M/S Multi Gibbs Enterprises Ltd  | Water & Tourism              |                   | Bugaa water project in Elgon Ward                                | 5,869,774  |  | 5,869,774  |  |
| 303 | Divine homes resort              | Health Sanitation            |                   | CEF PROJECTS evaluation                                          | 750,000    |  | 750,000    |  |
| 304 | lonevix Contractors Limited      | Health Sanitation            |                   | Completion of Commodity store at BCRH                            | 6,011,600  |  | 6,011,600  |  |
| 305 | Ayoti contractors                | Gender and culture           |                   | Completion of high altitude training centre                      | 30,980,230 |  | 30,980,230 |  |
| 306 | Pasisi enterprises ltd           | Gender and culture           |                   | Completion of sangalo multipurpose hall                          | 15,395,126 |  | 15,395,126 |  |
| 307 | Kital Hotel                      | Health Sanitation            |                   | Consolidation of procurement plan                                | 587,500    |  | 587,500    |  |
| 308 | M/s Gaspar Engineering works     | county public service board  | 13/4/2023         | Construction of office block                                     | 11,756,148 |  | 11,756,148 |  |
| 309 | Reyna Solutions Limited          | Water & Tourism              | 24/06/2022        | Construction and protection of 6no. Water s                      | 1,160,160  |  | 1,160,160  |  |
| 310 | M/S Revovis Enterprises Limited  | Water & Tourism              |                   | Construction and Protection of 8no. Water s                      | 1,997,010  |  | 1,997,010  |  |
| 311 | Snamuforce link investment       | Health                       | 44303             | Construction dispensary at malinda market                        | 1,965,968  |  | 1,965,968  |  |
| 312 | Aeropar Solutions limited        | Health Sanitation            |                   | Construction of 4NO. Doors pit latrines at K                     | 800,477    |  | 800,477    |  |
| 313 | Ereack group ltd                 | Health                       | 27/6/2023         | Construction of ablation block and 100 perso                     | 1,993,845  |  | 1,993,845  |  |
| 314 | M/S Likifa(K) Ltd                | Agriculture & livestock      |                   | Construction of Bumula DFCS Milk Cooler House                    | 4,390,580  |  | 4,390,580  |  |
| 315 | M/S Makolowe Gen Agencies        | Health Sanitation            |                   | Construction of dispensary at Misanga in Bu                      | 821,150    |  | 821,150    |  |
| 316 | M/S Evadhi Enterprises           | Agriculture & livestock      |                   | Construction Of Gate And Fencing of Maeni Warehouse              | 549,160    |  | 549,160    |  |



# Bungoma County Executive

## Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024

|     |                                  |                               |            |                                                            |            |            |  |            |            |
|-----|----------------------------------|-------------------------------|------------|------------------------------------------------------------|------------|------------|--|------------|------------|
| 317 | Hedika agencies                  | Health                        | 15/6/2023  | Construction of male and female wards at m                 | 639,160    | 639,160    |  |            | 639,160    |
| 318 | Wells Trading Co. Ltd            | Trade, Energy and Indust      | 28-May-24  | Construction of Modern Stalls and Shades at                | 44,326,424 | 44,326,424 |  | 40,000,000 | 4,326,424  |
| 319 | Two calves ltd                   | Gender and culture            | 2020/2021  | Construction of nalandu stadium                            | 6,615,486  | 6,615,486  |  |            | 1,515,241  |
| 320 | M/S Nawate Holding Limited       | Agriculture & livestock       |            | Construction Of Namwela Coffee Warehouse                   | 2,049,950  | 2,049,950  |  |            | 2,049,950  |
| 321 | Wimex Commodities Co. Ltd        | Water & Tourism               | 14/06/2023 | Construction of nandika water project in sibi              | 4,042,280  | 4,042,280  |  |            | 4,042,280  |
| 322 | Omumua ventures ltd              | Health                        | 27/6/2023  | Construction of out-patient wing at chwele k               | 3,748,120  | 864,891    |  |            | 864,891    |
| 323 | Wilkori Building And Civil En    | Water & Tourism               |            | Construction of perimeter fence and office a               | 31,016,521 | 19,798,571 |  |            | 19,798,571 |
| 324 | Lusal general supply limited     | Gender and culture            | 2020/21    | Construction of sangalo multipurpose hall                  | 849,845    | 849,845    |  |            | 849,845    |
| 325 | Cafable Enterprises              | Health Sanitation             |            | Construction of sewerline at Webuye                        | 31,221,600 | 26,359,200 |  |            | 26,359,200 |
| 326 | Glamax Enterprise                | Public Administration         |            | Construction of ward offices                               | 9,485,500  | 9,485,500  |  |            | 9,485,500  |
| 327 | M/S Moditec Group Ltd            | Public Administration         |            | Construction of ward offices                               | 8,960,963  | 8,960,963  |  |            | 8,960,963  |
| 328 | Sahary Logistic Limited          | Public Administration         |            | Construction of ward offices                               | 3,578,344  | 3,578,344  |  |            | 3,578,344  |
| 329 | M/S Welldan Construction Ltd     | Public Administration         |            | Construction of ward offices                               | 862,887    | 862,887    |  |            | 862,887    |
| 330 | Wanalu Enterprise                | Public Administration         |            | Construction of ward offices                               | 251,041    | 251,041    |  |            | 251,041    |
| 331 | M/S Edicons Kenya Limited        | Roads & Public works          |            | CONSULTANCY SERVICES FOR ROAD INV                          | 8,797,440  | 1,759,488  |  |            | 1,759,488  |
| 332 | M/s value partners consulting l  | Gender and culture            | 2019/20    | Development of departmental policies                       | 14,851,193 | 4,851,197  |  |            | 4,851,197  |
| 333 | Ngachi Multipurpose Ltd          | Water & Tourism               |            | Drilling And Equipping Of 4 No. Of Borehole                | 2,938,741  | 2,938,741  |  |            | 2,938,741  |
| 334 | M/S Brimar Holdings Company      | Water & Tourism               |            | Drilling and Equipping of Sirende Borehole                 | 3,429,416  | 3,429,416  |  |            | 3,429,416  |
| 335 | M/S Dynacorp Logistics Limited   | Water & Tourism               |            | Drilling and Equipping of Walala and Siloba                | 4,473,600  | 4,473,600  |  |            | 4,473,600  |
| 336 | M/S Sobremas Supplies Limited    | Water & Tourism               |            | Drilling and Equipping of Webuye S.A Prima                 | 2,297,624  | 2,297,624  |  |            | 2,297,624  |
| 337 | Naotrac Enterprises              | Water & Tourism               |            | Drilling And Upgrading Of Misanga Market                   | 2,365,542  | 2,365,542  |  |            | 2,365,542  |
| 338 | M/S Besimu Enterprises Limite    | Water & Tourism               |            | Drilling and Upgrading of Misikhu Market B                 | 5,762,208  | 5,762,208  |  |            | 5,762,208  |
| 339 | M/S East Africa Aquatech Drilli  | Water & Tourism               |            | Drilling and Upgrading of Mteremko Boreho                  | 2,951,736  | 2,951,736  |  |            | 2,951,736  |
| 340 | Ahqab company limited            | Water & Tourism               | 06/06/2023 | Drilling and upgrading of nanfata primary at               | 6,863,904  | 6,863,904  |  |            | 6,863,904  |
| 341 | M/S Zabeka Enterprises Limited   | Water & Tourism               |            | Drilling Of Namatondoi Primary Borehole In Bokoli Ward     | 357,976    | 357,976    |  |            | 357,976    |
| 342 | Kongasis investment limited      | Gender and culture            | 06/04/2020 | Fencing of sang'alo                                        | 5,827,238  | 2,109,705  |  |            | 2,109,705  |
| 343 | M/S Sinawa Enterprises Limited   | Water & Tourism               |            | Drilling of borehole at matunda market ,machakha and bum   | 728,182    | 728,182    |  |            | 728,182    |
| 344 | Skytones investment co. Ltd      | finance & economical planning |            | Erection and completion of classroom at mun                | 1,364,632  | 1,333,732  |  |            | 1,333,732  |
| 345 | M/s gaspas engineering works     | Gender and culture            | 2022/23    | Erection and completion of metallic stand at               | 6,588,881  | 4,456,985  |  |            | 4,456,985  |
| 346 | Jodebo enterprises ltd           | Gender and culture            | 2022/23    | Erection and completion of youth empowerment               | 3,834,050  | 2,497,148  |  |            | 2,497,148  |
| 347 | MS Sharkels Construction Ltd     | Health                        |            | Erection and completion works for outpatient department Ch | 3,156,552  | 3,156,552  |  |            | 3,156,552  |
| 348 | M/S Grifon Nest Contractors L    | Health Sanitation             |            | Erection and completion works of maternity                 | 1,890,805  | 1,854,805  |  |            | 1,854,805  |
| 349 | Grifon Nest Contractors ltd      | Health                        |            | Erection and completion works of maternity wing at Chebuku | 1,581,700  | 1,581,700  |  |            | 1,581,700  |
| 350 | Inter-Regional Company           | Agriculture & livestock       |            | Erection of Chainlink Fence and gate at Sirandafu FCS      | 3,199,686  | 3,199,686  |  |            | 3,199,686  |
| 351 | Cheluna enterprise               | Roads & Public works          | 04-Jul-22  | General withholding tax                                    | 785,347    | 785,347    |  |            | 785,347    |
| 352 | Janventures company limited      | Roads & Public works          | 04-Jul-22  | General withholding tax                                    | 431,080    | 431,080    |  |            | 431,080    |
| 353 | Safario investors company limit  | Roads & Public works          | 05-Jul-22  | General withholding tax                                    | 312,156    | 312,156    |  |            | 312,156    |
| 354 | Welldan Contractors Limited      | County Secretary              | 23-Dec-21  | General withholding tax                                    | 166,279    | 166,279    |  |            | 166,279    |
| 355 | Icpak                            | Roads & Public works          | 02/05/2023 | Icpak seminar tuition fee                                  | 241,000    | 241,000    |  |            | 241,000    |
| 356 | M/s eagle power services ltd p.d | Trade & Industrilisation      | 10/01/2022 | Installation of 2 no.solar powered floodlights             | 786,500    | 786,500    |  |            | 786,500    |

# Bungoma County Executive

## Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024

|     |                                  |                                     |              |                                                           |            |            |         |            |
|-----|----------------------------------|-------------------------------------|--------------|-----------------------------------------------------------|------------|------------|---------|------------|
| 357 | M/s multiple dimensions ltd p    | Trade & Industrialisation           | 10/02/2021   | Installation of 2no. Solar powered street light           | 928,000    | 928,000    | 219,000 | 928,000    |
| 358 | Renzlew Co. Ltd                  | Trade, Energy and Industrialisation |              | Installation of 3 No. Container Stalls in Kabula Ward     | 219,000    |            | 219,000 | -          |
| 359 | M/siono logistics p.o.box 1707-4 | Trade & Industrialisation           | 16/03/2023   | Installation of 3no. Solar floodlights at maro            | 2,827,500  | 2,827,500  |         | 2,827,500  |
| 360 | M/s paed hope enterprises p.o.   | Trade & Industrialisation           | 16/03/2023   | Installation of 3no. Solar floodlights at webu            | 2,820,000  | 2,820,000  |         | 2,820,000  |
| 361 | M/s gaussian solutions ltd       | Trade & Industrialisation           | 04/01/2022   | Installation of 4 no.solar powered street light           | 1,353,000  | 1,353,000  |         | 1,353,000  |
| 362 | Muliro Engineering And Co. Ltd   | Finance & Economic Plan             | BGM/CNTY/CEP | Installation Of Culvert At Wekuke Waliombo Drift          | 249,874    | 249,874    |         | 249,874    |
| 363 | Eagle power services limited     | Trade & Industrialisation           | 05/10/2022   | Installation of streetlights at kwa area and bil          | 786,000    | 786,000    |         | 786,000    |
| 364 | Namwaya construction compar      | Roads & Public works                | 04-Jul-22    | Other infrastructure and civil works                      | 842,118    | 842,118    |         | 842,118    |
| 365 | Integrated Services Delivery lsc | Water & Tourism                     | 24-Jun-22    | Other Infrastructure And Civil Works                      | 478,964    | 478,964    |         | 478,964    |
| 366 | Jessisham enterprises limited    | Roads & Public works                | 04-Jul-22    | Other infrastructure and civil works                      | 331,984    | 331,984    |         | 331,984    |
| 367 | Olichem enterprises              | Education                           | 02-Jul-22    | Other infrastructure and civil works                      | 94,820     | 94,820     |         | 94,820     |
| 368 | Chemamul Investment              | Roads & Public works                |              | Periodic maintenance of Chemwesus kibundo kamungo Road    | 5,065,024  | 5,065,024  |         | 5,065,024  |
| 369 | Yamaha Investmet Ltd             | Roads & Public works                |              | Periodic maintenance of Kaimagul kipsikrok Road BGM/CN    | 6,148,000  | 6,148,000  |         | 6,148,000  |
| 370 | Chlovan Building Co.Ltd          | Roads & Public works                |              | Periodic maintenance of SA.Mwaliu house kingdom hospital  | 4,387,120  | 4,387,120  |         | 4,387,120  |
| 371 | M/S Bnb Engineering Limited      | Roads & Public works                |              | Periodic Maintenance Of Chenjen - St Walumoli - Madisi Mk | 3,723,170  | 3,723,170  |         | 3,723,170  |
| 372 | Sla Company Limited              | Roads & Public works                |              | Periodic Maintenance of Cocktail - Sirabicha              | 9,557,005  | 9,557,005  |         | 9,557,005  |
| 373 | Megawide Building And Civil En   | Roads & Public works                |              | Periodic Maintenance of Oluti Nasianda Junction road BGM/ | 6,137,850  | 6,137,850  |         | 6,137,850  |
| 374 | Sunkung Logistics                | Roads & Public works                |              | Periodic Maintenance of pongola cbm-Muyayi Dam road in w  | 3,152,880  | 3,152,880  |         | 3,152,880  |
| 375 | Belitra enterprises ltd          | Roads & Public works                | 30/06/2023   | Periodic maintenance of roads in bokoli war               | 6,817,382  | 6,817,382  |         | 6,817,382  |
| 376 | M/s brb engineering limited      | Roads & Public works                | 30/05/2022   | Periodic maintenance of roads in bukembe v                | 6,792,542  | 6,792,542  |         | 6,792,542  |
| 377 | Best-wits company limited        | Roads & Public works                | 20/04/2022   | Periodic maintenance of roads in cheptais w               | 10,149,304 | 10,149,304 |         | 10,149,304 |
| 378 | Best-wits company limited        | Roads & Public works                | 20/04/2022   | Periodic maintenance of roads in chesikaki v              | 13,570,260 | 13,570,260 |         | 13,570,260 |
| 379 | Madigah east africa limited      | Roads & Public works                |              | Periodic maintenance of roads in chwele kat               | 16,240,000 | 16,240,000 |         | 16,240,000 |
| 380 | Kanduyi stores                   | Roads & Public works                | 25/04/2022   | Periodic maintenance of roads in east sang'a              | 3,870,073  | 3,870,073  |         | 3,870,073  |
| 381 | Croyant technologies             | Roads & Public works                | 17/06/2022   | Periodic maintenance of roads in elgon ward               | 13,597,694 | 13,597,694 |         | 13,597,694 |
| 382 | M/s cheluna enterprise           | Roads & Public works                |              | Periodic maintenance of roads in kapkateny                | 9,511,362  | 9,511,362  |         | 9,511,362  |
| 383 | Inter Regional Company Limite    | Roads & Public works                |              | Periodic Maintenance Of Roads in Kaptama Ward             | 5,108,824  | 5,108,824  |         | 5,108,824  |
| 384 | Boku construction limited        | Roads & Public works                | 12/05/2022   | Periodic maintenance of roads in malakisi - s             | 10,408,297 | 10,408,297 |         | 10,408,297 |
| 385 | Kevleah agencies limited         | Roads & Public works                | 27/06/2022   | Periodic maintenance of roads in mihuu war                | 17,145,299 | 17,145,299 |         | 17,145,299 |
| 386 | Kokoyo limited                   | Roads & Public works                | 17/06/2022   | Periodic maintenance of roads in milima wa                | 6,165,151  | 6,165,151  |         | 6,165,151  |
| 387 | Jessisham Enterprises Limited    | Roads & Public works                |              | Periodic Maintenance Of Roads in Milima Ward              | 3,350,550  | 3,350,550  |         | 3,350,550  |
| 388 | M/S Kokoyo Limited               | Roads & Public works                |              | Periodic maintenance of Roads in Milima W                 | 6,165,151  | 6,165,151  |         | 6,165,151  |
| 389 | Emricon Limited                  | Roads & Public works                |              | Periodic Maintenance Of Roads in Musikoma Ward            | 9,953,617  | 9,953,617  |         | 9,953,617  |
| 390 | Midfirm Enterprises              | Roads & Public works                |              | Periodic Maintenance Of Roads in Naitiri-Ka               | 12,855,101 | 12,855,101 |         | 12,855,101 |
| 391 | Cheluna Enterprises              | Roads & Public works                |              | Periodic Maintenance Of Roads in Namwela Ward             | 1,506,561  | 1,506,561  |         | 1,506,561  |
| 392 | Emg mondi ltd.                   | Roads & Public works                | 13/06/2022   | Periodic maintenance of roads in ndalu- tab               | 10,069,868 | 10,069,868 |         | 10,069,868 |
| 393 | M/S Limassol Ltd                 | Roads & Public works                |              | Periodic Maintenance of Roads in Siboti Wal               | 8,098,134  | 8,098,134  |         | 8,098,134  |
| 394 | Vicpat company limited           | Roads & Public works                | 20/04/2022   | Periodic maintenance of roads in south buk                | 4,252,769  | 4,252,769  |         | 4,252,769  |
| 395 | Brima operations company limi    | Roads & Public works                | 25/04/2022   | Periodic maintenance of roads in township v               | 3,994,431  | 3,994,431  |         | 3,994,431  |
| 396 | Emricon limited                  | Roads & Public works                | 25/04/2022   | Periodic maintenance of roads in tuuti - ma               | 17,456,985 | 17,456,985 |         | 17,456,985 |

# Bungoma County Executive

## Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024

|     |                                 |                         |            |                                                              |            |            |  |            |
|-----|---------------------------------|-------------------------|------------|--------------------------------------------------------------|------------|------------|--|------------|
| 397 | Edomaris company limited        | Roads & Public works    |            | Periodic maintenance of roads in west bukus                  | 15,680,363 | 9,527,550  |  | 9,527,550  |
| 398 | Vertali General Contractors Ltd | Roads & Public works    |            | Periodic Maintenance Of Roads in West Nak                    | 13,921,465 | 10,921,465 |  | 10,921,465 |
| 399 | Nekom Investment Limited        | Roads & Public works    |            | Periodic Maintenance of Salvation Army Mwanja Road in Ma     |            | 2,297,757  |  | 2,297,757  |
| 400 | Kamatolindo construction ltd    | Roads & Public works    | 22/06/2023 | Periodic maintenance of sinoko primary sch                   | 2,811,787  | 2,811,787  |  | 2,811,787  |
| 401 | HQ printers INTL LTD            | Health Sanitation       | 06/08/2024 | Photographing of 40,000 pages of Bungoma                     | 200,000    | 200,000    |  | 200,000    |
| 402 | Earster E.A Limited             | Water & Tourism         |            | Pipeline extension in Chepyuk ward                           | 897,840    | 897,840    |  | 897,840    |
| 403 | M/S Jaro Contractors            | Water & Tourism         |            | Piping of chabware water to community kapchoywa              |            | 271,600    |  | 271,600    |
| 404 | M/S Davalyn ventures ltd        | Health Sanitation       |            | Proposed completion works for staff houses                   | 939,670    | 652,824    |  | 652,824    |
| 405 | Bamuchi Data Solutions          | Education               |            | Proposed Construction Of 1 No Ecde Classroom At Lutaso,Nja   |            | 180,361    |  | 180,361    |
| 406 | Glamax Enterprises              | Health Sanitation       |            | Proposed Completion of maternity ward Nat                    | 1,500,000  | 1,218,800  |  | 1,218,800  |
| 407 | Nalek Building and Civil Engin  | Health Sanitation       |            | Proposed Completion of Maternity wing at                     | 1,000,000  | 978,409    |  | 978,409    |
| 408 | MS Mujana Link Investments L    | Health                  |            | Proposed completion of maternity wing at Kaptalelio Dispensa |            | 1,724,800  |  | 1,724,800  |
| 409 | Benwax                          | Education               |            | Proposed Completion Of No 1 Ecde Classroom At Khasolo, Ra    |            | 905,496    |  | 905,496    |
| 410 | MS Kimama Contractors Ltd       | Health                  |            | Proposed completion works for Kipsabula Dispensary in Bung   |            | 1,460,452  |  | 1,460,452  |
| 411 | Getrans Solutions Limited       | Agriculture & livestock |            | Proposed construction and Completion of Milk Processing Pl   |            | 11,637,890 |  | 11,637,890 |
| 412 | Pasisi Enterprise Limited       | Education               |            | Proposed Construction Of 1 No Ecde Classroom At Kebei Sing   |            | 1,400,190  |  | 1,400,190  |
| 413 | Khatiri Enterprise              | Education               |            | Proposed Construction Of 1 No Ecde Classroom At Makhonge     |            | 2,451,510  |  | 2,451,510  |
| 414 | Shirsamo Agencies               | Education               |            | Proposed Construction Of 1 No Ecde Classroom At Mukhuu       |            | 237,247    |  | 237,247    |
| 415 | M/S Vimat enterprises limited   | Health Sanitation       |            | Proposed construction of 4 No pit latrine and                | 991,719    | 427,435    |  | 427,435    |
| 416 | M/S Lussio Construction Ltd     | Health                  |            | Proposed construction of 4NO door pit latrine with urinal at |            | 697,150    |  | 697,150    |
| 417 | M/S Dot Engineering construct   | Health Sanitation       |            | Proposed construction of 4No pit latrine and                 | 762,120    | 593,884    |  | 593,884    |
| 418 | M/S Jeraso Ent. Ltd             | Health Sanitation       |            | Proposed construction of 4no. Door pit latrin                | 878,178    | 673,483    |  | 673,483    |
| 419 | M/S Mukhaso construction ltd    | Health Sanitation       |            | Proposed construction of 4No.Door Pit latrin                 |            | 303,800    |  | 303,800    |
| 420 | M/S Besimu ent. Ltd             | Health Sanitation       |            | Proposed construction of 4No.Door pit latrin                 | 996,579    | 271,151    |  | 271,151    |
| 421 | Namwaya Construction Ltd        | Roads & Public works    |            | Proposed construction of box culvert on river silonya BGM/C  |            | 9,481,840  |  | 9,481,840  |
| 422 | M/S Makololwe general agenci    | Health Sanitation       |            | Proposed construction of dispensary at Misa                  | 1,918,130  | 731,948    |  | 731,948    |
| 423 | M/S Evadhi ent.                 | Health Sanitation       |            | Proposed construction of fence and gate for                  | 1,434,919  | 1,434,919  |  | 1,434,919  |
| 424 | M/S Ocean Drop ltd              | Health Sanitation       |            | Proposed construction of fence, gate and 4N                  | 1,884,072  | 1,428,864  |  | 1,428,864  |
| 425 | Wilkor Building and Civil Engi  | Housing                 |            | Proposed Construction of Governors residence                 |            | 12,913,200 |  | 12,913,200 |
| 426 | Pedagogoe icorporated ltd       | Gender and culture      |            | Proposed construction of maraka stadium                      |            | 4,978,550  |  | 4,978,550  |
| 427 | M/S Marforce trading company    | Health Sanitation       |            | Proposed construction of maternity ward at                   | 1,999,000  | 346,019    |  | 346,019    |
| 428 | MS Filitego Group Ltd           | Health                  |            | Proposed construction of maternity ward Nasyanda and Fenc    |            | 943,672    |  | 943,672    |
| 429 | M/s Nabuyama General contr      | Health Sanitation       |            | Proposed construction of Ngwelo dispensary                   | 2,926,370  | 1,109,026  |  | 1,109,026  |
| 430 | MS Omuuma Ventures Ltd          | Health Sanitation       |            | Proposed construction of Outpatient Wing a                   | 384,879    | 384,879    |  | 384,879    |
| 431 | M/S Omuuma ventures ltd         | Health Sanitation       |            | Proposed construction of out-patient wing at                 | 3,748,120  | 2,272,509  |  | 2,272,509  |
| 432 | Olichem Enterprises             | Education               |            | Proposed Construction of 1 No Ecde Classroom At Marakaru, Lo |            | 278,581    |  | 278,581    |
| 433 | M/S Shirmy general contractor   | Health Sanitation       |            | Proposed erection and completion works for                   | 2,807,857  | 1,039,247  |  | 1,039,247  |
| 434 | Frankism General Contractors    | Education               |            | Proposed Erection And Completion Of 1 No Classroom At Mb     |            | 1,632,200  |  | 1,632,200  |
| 435 | Tuscany Company                 | Education               |            | Proposed Erection And Completion Of 1 No Ecde Classroom /    |            | 1,450,000  |  | 1,450,000  |
| 436 | Henford Limited                 | Education               |            | Proposed Erection And Completion Of 1 No Workshop At Lw      |            | 620,530    |  | 620,530    |

**Bungoma County Executive  
Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024**

|     |                               |                    |                                                              |            |  |            |
|-----|-------------------------------|--------------------|--------------------------------------------------------------|------------|--|------------|
| 437 | Barbola Company Limited       | Education          | Proposed Erection And Completion Of 1 No Ecde Classroom A    | 2,223,890  |  | 2,223,890  |
| 438 | Inter Regional Company Ltd    | Education          | Proposed Erection And Completion Of 1 No Ecde Classroom A    | 523,554    |  | 523,554    |
| 439 | Robamach Company Ltd          | Education          | Proposed Erection And Completion Of 1 No Ecde Classroom A    | 1,284,727  |  | 1,284,727  |
| 440 | Mosaic Oomph                  | Education          | Proposed Erection And Completion Of 1 No Ecde Classroom A    | 141,813    |  | 141,813    |
| 441 | Ndombisa General Supplies     | Education          | Proposed Erection And Completion Of 1 No Ecde Classroom A    | 1,487,620  |  | 1,487,620  |
| 442 | Makololwe General Agencies    | Education          | Proposed Erection And Completion Of 1 No Ecde Classroom A    | 518,660    |  | 518,660    |
| 443 | Ndombisa General Supplies     | Education          | Proposed Erection And Completion Of 1 No Ecde Classroom S    | 1,096,760  |  | 1,096,760  |
| 444 | Revois Enterprises            | Education          | Proposed Erection And Completion Of 2 No Classroom And 2     | 1,600,000  |  | 1,600,000  |
| 445 | Daytime Renovators            | Education          | Proposed Erection And Completion Of Admin Block And Cor      | 400,000    |  | 400,000    |
| 446 | Sinawa Enterprises Ltd        | Education          | Proposed Erection And Completion Of Admin Block, Comput      | 664,848    |  | 664,848    |
| 447 | Tenestone Ltd                 | Education          | Proposed Erection And Completion Of Chwele Vocational Tra    | 10,428,907 |  | 10,428,907 |
| 448 | Nabwaya Contractors           | Health Sanitation  | proposed erection and completion of lab at N                 | 1,179,520  |  | 1,179,520  |
| 449 | M/S Nabwaya contractors co. l | Health Sanitation  | Proposed erection and completion of lab at N                 | 1,874,138  |  | 1,005,846  |
| 450 | M/S Nabwaya construction co   | Health Sanitation  | Proposed erection and completion of male w                   | 1,272,295  |  | 1,272,295  |
| 451 | Lunao enterprises             | Gender and culture | Proposed erection and completion of masinde muliro stadium   | 96,353,827 |  | 96,353,827 |
| 452 | M/S Kemasha Investment Co. l  | Health Sanitation  | Proposed erection and completion of out-pa                   | 3,033,918  |  | 3,033,918  |
| 453 | M/S Kemasha Investment Co. l  | Health Sanitation  | Proposed erection and completion of out-pa                   | 14,443,311 |  | 4,661,605  |
| 454 | M/S Sinawa dispensary limite  | Health Sanitation  | Proposed erection and completion of staff hd                 | 1,499,392  |  | 289,215    |
| 455 | Mau Co Ltd                    | Education          | Proposed Erection And Completion Of Works For 1 No Ecde C    | 3,212,760  |  | 3,212,760  |
| 456 | Swalibora And And Mwasame     | Education          | Proposed Erection And Completion Of Works For 1 No Ecde C    | 865,640    |  | 865,640    |
| 457 | MS Befra Ltd                  | Health             | Proposed erection and completion of works for maternity at N | 1,842,209  |  | 1,842,209  |
| 458 | Rova Capital Ltd              | Education          | Proposed Erection And Completion Of 1 No Ecde Classroom A    | 1,348,892  |  | 1,348,892  |
| 459 | M/S Pucham Enterprise limited | Health Sanitation  | Proposed erection and completion ofmaternl                   | 405,067    |  | 405,067    |
| 460 | MS Qualtech Diverse Investme  | Health Sanitation  | Proposed erection and completion works fo                    | 1,498,703  |  | 1,498,703  |
| 461 | Piusrobi Investments          | Education          | Proposed Erection And Completion Works For 1 No Classroom    | 1,506,575  |  | 1,506,575  |
| 462 | Ommuma Ventures Ltd           | Education          | Proposed Erection And Completion Works For 1 No Ecde Clas    | 2,948,160  |  | 2,948,160  |
| 463 | Sunkung Logistics Limited     | Education          | Proposed Erection And Completion Works For 1 No Ecde Clas    | 1,399,800  |  | 1,399,800  |
| 464 | Madimi Extra                  | Education          | Proposed Erection And Completion Works For 1 No Ecde Clas    | 684,300    |  | 684,300    |
| 465 | Pasisi Enterprise Limited     | Education          | Proposed Erection And Completion Works For 1 No Ecde Clas    | 1,400,190  |  | 1,400,190  |
| 466 | Madimi Extra                  | Education          | Proposed Erection And Completion Works For 1 No Ecde Clas    | 650,680    |  | 650,680    |
| 467 | Dot Engineering Construction  | Education          | Proposed Erection And Completion Works For 1 No Ecde Clas    | 1,450,000  |  | 1,450,000  |
| 468 | Whimala Enterprise            | Education          | Proposed Erection And Completion Works For 1 No Ecde Clas    | 2,584,140  |  | 2,584,140  |
| 469 | Makhocas Builders Ltd         | Education          | Proposed Erection And Completion Works For 1 No Ecde Clas    | 217,900    |  | 217,900    |
| 470 | Mifa Agencies                 | Education          | Proposed Erection And Completion Works For 1 No Ecde Clas    | 33,380     |  | 33,380     |
| 471 | Gabverox General Agencies Ltd | Education          | Proposed Erection And Completion Works For 1 No Ecde Clas    | 3,383,490  |  | 3,383,490  |
| 472 | Sobremax Supplies Ltd         | Education          | Proposed Erection And Completion Works For 2 No. Worksho     | 1,371,140  |  | 1,371,140  |
| 473 | M/S Seth swan enterprises     | Health Sanitation  | Proposed erection and completion works for                   | 1,107,418  |  | 1,107,418  |
| 474 | M/S Nabwaya contractors co. l | Health Sanitation  | Proposed erection and completion works for                   | 2,236,525  |  | 2,236,525  |
| 475 | M/S Makololwe Agencies        | Health Sanitation  | Proposed erection and completion works for                   | 3,998,713  |  | 2,340,309  |
| 476 | M/S Zehnliite                 | Health Sanitation  | Proposed erection and completion works for                   | 2,640,856  |  | 2,640,856  |



# Bungoma County Executive Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024

|     |                                  |                                     |                 |                                                                 |               |            |  |            |
|-----|----------------------------------|-------------------------------------|-----------------|-----------------------------------------------------------------|---------------|------------|--|------------|
| 477 | M/S Burest general agencies co   | Health Sanitation                   |                 | Proposed erection and completion works for                      | 1,967,390     | 1,671,526  |  | 1,671,526  |
| 478 | M/S Nabwaya contractors comp     | Health Sanitation                   |                 | Proposed erection and completion works for                      | 4,814,556     | 2,317,831  |  | 2,317,831  |
| 479 | M/S Lussio Construction Ltd      | Health Sanitation                   |                 | Proposed erection and completion works for                      | 1,199,650     | 1,199,650  |  | 1,199,650  |
| 480 | Calamart International Compar    | Education                           |                 | Proposed Erection And Completion Works Of iNo Ecde Class        |               | 1,253,800  |  | 1,253,800  |
| 481 | Hertz Investments Ltd            | Education                           |                 | Proposed Erection And Completion Works Of iNo Ecde Class        |               | 1,506,181  |  | 1,506,181  |
| 482 | Gabverox General Agencies Lim    | Education                           |                 | Proposed Erection And Completion Works Of iNo Ecde Class        |               | 876,204    |  | 876,204    |
| 483 | M/S Hedka Agencies Ltd           | Health Sanitation                   |                 | Proposed erection and completion of male                        | 2,303,000     | 1,334,663  |  | 1,334,663  |
| 484 | Calamart Company Limited         | Trade & Industrialisation           | 16/6090/2022-23 | Proposed installation of iNo. solar powered fl                  | 970,000       | 970,000    |  | 970,000    |
| 485 | Multiple Dimensions Ltd          | Trade, Energy and Industrialization |                 | Proposed installation of 2No. solar powered l                   | Kapitama Ward | 923,360    |  | 923,360    |
| 486 | Yazeem Ltd                       | Trade, Energy and Industrialization |                 | Proposed installation of 3 no solar powered streetlight in Sou  |               | 908,350    |  | 908,350    |
| 487 | Westlink Electrical and Hardwa   | Trade, Energy and Industrialization |                 | Proposed installation of 3 no solar powered streetlight in Che  |               | 893,600    |  | 893,600    |
| 488 | Paed Hope Enterprises            | Trade, Energy and Industrialization |                 | Proposed installation of 3No. Solar Floodlight at Webuey S.A    |               | 2,820,000  |  | 2,820,000  |
| 489 | Jonu Logistics                   | Trade, Energy and Industrialization |                 | Proposed installation of 3No. Solar Powered Floodlight at Mar   |               | 2,827,500  |  | 2,827,500  |
| 490 | Aquascope Services Ltd           | Trade & Industrialisation           | 902862/2021-22  | Proposed Installation of 3No.Solar Powered                      | 970,000       | 970,000    |  | 970,000    |
| 491 | Westlink Electrical and Hardwa   | Trade, Energy and Industrialization |                 | Proposed installation of 5 no solar powered streetlight in Kha  |               | 1,506,000  |  | 1,506,000  |
| 492 | Westlink Electrical and Hardwa   | Trade, Energy and Industrialization |                 | Proposed installation of Solar Powered Floodlights across the   |               | 31,947,500 |  | 31,947,500 |
| 493 | Ryagle Enterprises Ltd           | Trade, Energy and Industrialization |                 | Proposed installation of solar powered streetlight at Buyofu in |               | 970,000    |  | 970,000    |
| 494 | Delle International Ltd          | Trade & Industrialisation           | 14/7772/2023-24 | Proposed Laying of Cabros and drainage Syst                     | 14,501,350    | 14,501,350 |  | 14,501,350 |
| 495 | Focus Point Systems Ltd          | Roads & Public works                |                 | Proposed Rehabilitation works for fire station offices kanduyi  | 16,362,251    | 16,362,251 |  | 16,362,251 |
| 496 | Nabwaya contractors              | Agriculture & livestock             | 21/06/2021      | Proposed renovation works                                       | 2,424,980     | 2,424,980  |  | 2,424,980  |
| 497 | M/S Gashame solution enterpri    | Health Sanitation                   |                 | Proposed renovation works for Lwanda disp                       | 949,809       | 807,965    |  | 807,965    |
| 498 | M/S Jdefrost Construction Ltd    | Health Sanitation                   |                 | Proposed renovation works of ngoli dispens                      | 849,829       | 423,614    |  | 423,614    |
| 499 | M/s integrated services delivery | Trade & Industrialisation           | 18/01/2023      | Proposed supply installation and commission                     | 33,809,926    | 13,809,926 |  | 13,809,926 |
| 500 | M/S Glowan Limited               | Water & Tourism                     |                 | Protection of 4 NO water springs in Chepyul                     | 938,068       | 938,068    |  | 938,068    |
| 501 | Eagle power services limited     | Trade & Industrialisation           | 2021/22         | Installation of streetlights at kwa area in muh                 | 967,800       | 967,800    |  | 967,800    |
| 502 | Intercity Construction Limited   | Water & Tourism                     |                 | Rehabilitation And Augmentation Of Kaberv                       | 36,034,960    | 6,846,642  |  | 6,846,642  |
| 503 | M/S Kanze Solutions              | Water & Tourism                     |                 | Rehabilitation And Extension Of Water Pipeline In Kapitama      |               | 244,108    |  | 244,108    |
| 504 | Multi Gibbs Enterprises          | Water & Tourism                     |                 | Rehabilitation And Extension Of Chesikaki-S                     | 33,391,751    | 9,559,922  |  | 9,559,922  |
| 505 | Sinawa Enterprises Ltd           | Water & Tourism                     |                 | Rehabilitation of 3nr Boreholes and Upgradit                    | 4,856,920     | 4,856,920  |  | 4,856,920  |
| 506 | Merisi Building&Construction     | Water & Tourism                     | 10/106/2023     | Rehabilitation Of Chekondi Chepchebon Kai                       | 3,393,519     | 3,393,519  |  | 3,393,519  |
| 507 | Dataloop Limited                 | Lands                               |                 | Review of Local Physical Land Use developm                      | Webuye        | 2,053,664  |  | 2,053,664  |
| 508 | Frame Park                       | Roads & Public works                |                 | Routine maintenance of Bitobo-impreza Road and nakhwana         |               | 7,500,560  |  | 7,500,560  |
| 509 | Precision construction and gen   | Roads & Public works                | 23/05/2022      | Routine maintenance of bruno - namawanga                        | 5,707,520     | 5,611,848  |  | 5,611,848  |
| 510 | Phelamix investments limited     | Roads & Public works                | 05/05/2022      | Routine maintenance of chepkube - ack - riv                     | 2,360,446.3   | 1,562,520  |  | 1,562,520  |
| 511 | Ednew contractors limited        | Roads & Public works                | 23/05/2022      | Routine maintenance of kapesoi - chepkube                       | 2,513,329     | 2,390,528  |  | 2,390,528  |
| 512 | Dennix limited                   | Roads & Public works                | 17/05/2022      | Routine maintenance of kulisiru - kasiamo rd                    | 4,473,488     | 4,402,420  |  | 4,402,420  |
| 513 | Flagship                         | Roads & Public works                | 44686           | Routine maintenance of land b - chepyuk ce                      | 8,010,479     | 7,831,926  |  | 7,831,926  |
| 514 | Mautuma Stores                   | Roads & Public works                |                 | Routine Maintenance Of Mabanga Market - Ngalasia Primary        |               | 4,804,790  |  | 4,804,790  |
| 515 | Laverda company limited          | Roads & Public works                | 20/04/2022      | Routine maintenance of maliki p.a.g - maliki                    | 5,146,618     | 5,024,018  |  | 5,024,018  |
| 516 | Wasser E.A Systems               | Roads & Public works                |                 | Routine Maintenance Of Misimo Secondary - Bakhwami - Ma         |               | 5,109,006  |  | 5,109,006  |

# Bungoma County Executive

## Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024

|     |                                 |                           |            |                                                           |            |  |  |            |
|-----|---------------------------------|---------------------------|------------|-----------------------------------------------------------|------------|--|--|------------|
| 517 | Devbees solutions               | Roads & Public works      | 23/06/2022 | Routine maintenance of moi girls - kapiola b              | 3,489,974  |  |  | 3,489,974  |
| 518 | Kanduyt construction            | Roads & Public works      | 07/06/2022 | Routine maintenance of mulembe - mbakalo                  | 5,046,152  |  |  | 5,046,152  |
| 519 | Vertal general contractors ltd  | Roads & Public works      | 13/04/2022 | Routine maintenance of nambuya - tamulega                 | 2,193,589  |  |  | 2,193,589  |
| 520 | Hanal Investments               | Roads & Public works      |            | Routine maintenance of roads in kimili and Tongaren contr | 11,936,400 |  |  | 11,936,400 |
| 521 | Qualmax Property Investment     | Water & Tourism           |            | Rehabilitation Of Sirare Water Project                    | 534,352    |  |  | 534,352    |
| 522 | M/s telexas company ltd         | Housing                   | 27/1/22    | Renovation and refurbishment of 6 units of                | 550,992    |  |  | 550,992    |
| 523 | M/S Damza Limited               | Water & Tourism           |            | Upgrading and Extension of Mukwa Commu                    | 5,661,612  |  |  | 5,661,612  |
| 524 | M/S Befra Ventures Limited      | Water & Tourism           |            | Upgrading and Extension of Napong'o Wate                  | 5,390,520  |  |  | 5,390,520  |
| 525 | M/S Whitmala Enterprise Com     | Water & Tourism           |            | Upgrading Kimatuni S.A Borehole in Bumil                  | 4,762,702  |  |  | 4,762,702  |
| 526 | Glare technology                | Gender and culture        | 2015/16    | Supply, installation and commissioning of el              | 2,436,568  |  |  | 2,436,568  |
| 527 | Snowpeak ltd                    | Gender and culture        | 2015/16    | Supply, installation and commissioning of k               | 496,674    |  |  | 496,674    |
| 528 | Dynacorp Logistics              | Roads & Public works      |            | Upgrading of A1 Salmond Khalaba Road BGM/CNTY/RPW/O       | 5,491,183  |  |  | 5,491,183  |
| 529 | M/S Bargitoch Limited           | Water & Tourism           |            | Upgrading of borehole at Kulisuru primary                 | 3,685,740  |  |  | 3,685,740  |
| 530 | Dawson company limited          | Water & Tourism           | 14/06/2023 | Upgrading of kisawayi and musakasa water f                | 4,977,480  |  |  | 4,977,480  |
| 531 | M/S Mc Kellpats Capital (K) Lir | Water & Tourism           |            | Upgrading of Malinda Market Borehole in K                 | 1,773,600  |  |  | 1,773,600  |
| 532 | Mid firm enterprises limited    | Roads & Public works      | 05-Jul-22  | Vat withholding                                           | 627,804    |  |  | 627,804    |
| 533 | Remval enterprises limited      | Education                 | 15-Jun-22  | Vat withholding                                           | 178,820    |  |  | 178,820    |
| 534 | Crowada contractors and gener   | Trade & Industrialisation | 05-Jul-22  | Vat withholding                                           | 171,774    |  |  | 171,774    |
| 535 | Sylon supplies and consultancy  | Education                 | 15-Jun-22  | Vat withholding                                           | 111,909    |  |  | 111,909    |
| 536 | Wasser E.A Systems              | Water & Tourism           | 04-May-22  | Vat withholding                                           | 65,491     |  |  | 65,491     |
| 537 | Kaulila Enterprises             | Health Sanitation         |            | renovation at Chwele Subcounty Hospital                   | 2,510,986  |  |  | 2,510,986  |
| 538 | Likifaf(k)ltd.                  | Agriculture & livestock   | 27/5/21    | Renovation of conference hall and dining at               | 2,424,980  |  |  | 2,424,980  |
| 539 | Coltech investments limited     | Roads & Public works      | 23/06/2022 | Spot improvement of chebukaka - kimalewa                  | 4,518,432  |  |  | 4,518,432  |
| 540 | M/S Trusima Ventures Limited    | Water & Tourism           |            | Purchase and installation of pressed still tan            | 1,454,500  |  |  | 1,454,500  |
| 541 | M/S Avalanche Investments Lir   | Roads & Public works      |            | Spot Improvement Of Kona Tatu - Kongit - Mashambani Road  | 6,729,452  |  |  | 6,729,452  |
| 542 | M/s meresi engineering works    | Agriculture & livestock   | 22/07/2022 | Renovation of mbakalo coffee ware house in                | 2,017,500  |  |  | 2,017,500  |
| 543 | Majimbo Contractors Company     | Water & Tourism           |            | Kaberwa-Kapowony-Chesamisi-Maeni-Kam                      | 23,417,402 |  |  | 23,417,402 |
| 544 | Wa & Wa Limited                 | Water & Tourism           |            | Kibabii-Sasuri Water Project Phase II                     | 5,513,168  |  |  | 5,513,168  |
| 545 | Ierich Co. Ltd                  | Water & Tourism           | 30/06/2024 | supply and delivery of drilling rig materials             | 2,352,000  |  |  | 2,352,000  |
| 546 | Integrated Services             | Water & Tourism           | 30/06/2024 | supply and delivery of drilling rig materials             | 569,508    |  |  | 569,508    |
| 547 | M/S Matui Contractors Limited   | Water & Tourism           |            | Kongit Water project                                      | 3,974,856  |  |  | 3,974,856  |
| 548 | M/S Tongsoy Company Limited     | Water & Tourism           |            | Muliro Water Project In Ndalu Taban Ward                  | 4,270,585  |  |  | 4,270,585  |
| 549 | M/S Emricon Limited             | Water & Tourism           |            | Nabikoto Project(rehabilitation,pipeline wat              | 4,362,760  |  |  | 4,362,760  |
| 550 | Gaussian Solutions Ltd          | Water & Tourism           |            | Lutaso Water Project                                      | 2,899,159  |  |  | 2,899,159  |
| 551 | M/S Gaussian Solution Limited   | Water & Tourism           |            | Lutaso water project (extension of pipeline at            | 3,392,188  |  |  | 3,392,188  |
| 552 | Namwaya construction compar     | Health                    | 12-05-2020 | Male ward at kamasielo dispensary                         | 412,909    |  |  | 412,909    |
| 553 | Wiwana Investments              | Lands                     |            | Purchase of land for Burandasi VTC                        | 1,200,000  |  |  | 1,200,000  |
| 554 | Mariko Enterprises              | Lands                     |            | Purchase of land for Mukuyuni ward office                 | 1,440,000  |  |  | 1,440,000  |
| 555 | Takhatakha Enterprises          | Lands                     |            | Purchase of land for symombe ECDE                         | 1,924,000  |  |  | 1,924,000  |
| 556 | Maroro Enterprises              | Lands                     |            | Purchase of 1/2 an Acre for St. Joseph Sudi V.T.C.        | 1,500,000  |  |  | 1,500,000  |



**Bungoma County Executive  
Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024**

|     |                                  |                            |                   |                                                              |            |            |            |
|-----|----------------------------------|----------------------------|-------------------|--------------------------------------------------------------|------------|------------|------------|
| 557 | Subleen general supplies         | Health Sanitation          |                   | Computer accessories                                         | 2,000,000  | 2,000,000  |            |
| 558 | Shion investment compan          | Governors                  | 44273             | Purchase of computers                                        | 949,500    | 949,500    | 2,000,000  |
| 559 | Wasser E.A System                | Public Administration      |                   | Supply And Delivery Of Computer Accessory                    | 580,000    | 580,000    | 949,500    |
| 560 | Geokid General Enterprise Lim    | Public Administration      |                   | Supply And Delivery Of Computer Accessory                    | 498,000    | 498,000    | 580,000    |
| 561 | Mid firm enterprises limited     | Agriculture & livestock    | 904291-2021/2022  | Supply and delivery of computer accessories                  | 316,580    | 316,580    | 498,000    |
| 562 | Golden edils ltd                 | Agriculture & livestock    | 10/06/2022        | Supply and delivery of hp laptop                             | 148,000    | 148,000    | 316,580    |
| 563 | Kizakura construction compan     | Municipality               | 3121565           | Supply of ict items                                          | 797,000    | 797,000    | 148,000    |
| 564 | Augumarry enterprises            | Health                     | 30/5/2022         | Supply and delivery of accessories for compu                 | 212,000    | 212,000    | 797,000    |
| 565 | Fantastic Smart Enterprises      | Health Sanitation          | 11/09/2023        | Supply and delivery of Laptops ,Desktops and                 | 967,380    | 967,380    | 212,000    |
| 566 | Evadhi Enterprises               | County Secretary           | 2022/23           | supply and delivery of ICT equipments                        | 870,000    | 870,000    | 967,380    |
| 567 | Evacameline company              | Finance                    | 08/05/2023        | Supply and delivery of ict items for for com                 | 2,583,500  | 2,583,500  | 870,000    |
| 568 | M/s Penseha Enterprises Ltd      | Health Sanitation          |                   | Supply and delivery of computers accessories                 | 319,500    | 319,500    | 2,583,500  |
| 569 | Min Harleen Limited              | Education                  | 1356332-2023-202  | Supply and Delivery of computers and accessories for educati | 2,484,500  | 2,484,500  | 319,500    |
| 570 | Qualtech Diverse Investments     | Education                  | 1356329-2023-202  | Supply and Delivery of computers and accessories for VTC     | 737,000    | 737,000    | 2,484,500  |
| 571 | Phinerock Ventures               | county public service boar | 13/03/2024        | Supply of office photocopier                                 | 690,000    | 690,000    | 737,000    |
| 572 | Evacameline company              | Finance                    | 19/04/2023        | Purchase of ict items-audit department                       | 370,000    | 370,000    | 690,000    |
| 573 | Mid firm enterprises             | County Secretary           | 2018/2019         | Purchase of ict equipment's                                  | 13,000     | 13,000     | 370,000    |
| 574 | Mankos agencies Ltd              | Health                     | 45048             | Office accessories and printer                               | 234,900    | 234,900    | 13,000     |
| 575 | Mbig                             | Public Administration      |                   | Rent For Blackhouse                                          | 4,704,368  | 4,704,368  | 234,900    |
| 576 | Philip asira                     | Public administration      | 10/06/2022        | Rent for mitua soyambu ward fy2021/2022                      | 72,000     | 72,000     | 4,704,368  |
| 577 | Andrew juma                      | Public Administration      | 09/01/2020        | Rent for ward admin                                          | 72,000     | 72,000     | 72,000     |
| 578 | Ngarisha sacco ltd               | Finance                    | 07/06/2023        | Office rent                                                  | 537,429    | 537,429    | 72,000     |
| 579 | Chivas enterprise limited        |                            |                   | Supply And Delivery Furniture                                | 12,510,000 | 12,510,000 | 537,429    |
| 580 | Fair deal                        | county Secretary           | 2017/2018         | Supply and delivery of office furniture                      | 876,415    | 876,415    | 12,510,000 |
| 581 | Hanal                            | Governor                   |                   | Supply Of Furniture                                          | 2,000,000  | 2,000,000  | 876,415    |
| 582 | M/s aderema enterprises          | county public service boar | 30/06/2023        | Supply of office furniture                                   | 556,950    | 556,950    | 2,000,000  |
| 583 | Toben solutions ltd              | Governor                   |                   | supply of furniture                                          | 299,700    | 299,700    | 556,950    |
| 584 | Rodgab Africa Ltd                | Housing                    | 138829/23/24      | Supply of furniture                                          | 105,000    | 105,000    | 299,700    |
| 585 | Lunexa media agency enterpris    | Agriculture & livestock    | 10/05/2022        | Supply and delivery of office furniture                      | 265,000    | 265,000    | 105,000    |
| 586 | Gresea Holdings Ltd              | Education                  | 1352960-2023-202  | Supply and delivery of furniture                             | 1,500,000  | 1,500,000  | 265,000    |
| 587 | Sobremax Supplies Ltd            | Health                     |                   | Purchase of office furnitures                                | 1,580,450  | 1,580,450  | 1,500,000  |
| 588 | Calvick Company Ltd              | Agriculture & livestock    |                   | Office supplies                                              | 49,700     | 49,700     | 1,580,450  |
| 589 | Lunexsa enterprises              | Agriculture & livestock    | 07/04/2022        | Supply and delivery of office general statione               | 399,576    | 399,576    | 49,700     |
| 590 | Puritec logistics                | Governor                   |                   | Supply Of Sanitary Materials                                 | 793,500    | 793,500    | 399,576    |
| 591 | Lionel general office stationary | Health                     | 04/07/2020        | Supply of stationary                                         | 684,000    | 684,000    | 793,500    |
| 592 | Piusrobby enterprises            | Governor                   |                   | Supply Of Stationary                                         | 449,000    | 449,000    | 684,000    |
| 593 | Jentachi Investments             | Lands                      | 1411252-2023/2024 | Supply and delivery of stationary                            | 221,000    | 221,000    | 449,000    |
| 594 | Tabkures Enterprises Ltd         | Health Sanitation          | 17/09/2023        | Supply and delivery of stationary in the depa                | 499,960    | 499,960    | 221,000    |
| 595 | Deprine holdings ltd             | Governor                   |                   | Supply Of Protocal Item                                      | 744,684    | 744,684    | 499,960    |
| 596 | Jentachi i Investments           | Education                  | 1435591-2023-2024 | Supply and delivery of Stationery                            | 499,375    | 499,375    | 744,684    |

**Bungoma County Executive  
Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024**

|     |                                  |                             |                   |                                                            |            |  |  |            |
|-----|----------------------------------|-----------------------------|-------------------|------------------------------------------------------------|------------|--|--|------------|
| 597 | Fantastic smart enterprise       | Governor                    |                   | Supply Of Office Stationary                                | 2,963,200  |  |  | 2,963,200  |
| 598 | Wasser E.A. Systems LTD          | county public service board | 14/3/2024         | Supply of office stationary                                | 574,100    |  |  | 574,100    |
| 599 | Bleiden Enterprises              | Mabanga ATC                 | 13/5/8995         | supply of perishables                                      | 837,400    |  |  | 837,400    |
| 600 | Flash brands and designs limited |                             |                   |                                                            | 100,000    |  |  | 100,000    |
| 601 | Roseda General Traders           | Mabanga ATC                 | 13/8/85-2023/2024 | Supply And Delivery Of Success Cards                       | 272,820    |  |  | 272,820    |
| 602 | Emat enterprise limited          | County Secretary            | 2022/2023         | supply and delivery of toiletries                          | 800,000    |  |  | 800,000    |
| 603 | Gg steal co. Limited             | county Secretary            | 2019/2020         | Supply and delivery of tonners                             | 406,000    |  |  | 406,000    |
| 604 | Webar enterprises                | Gender and culture          | NEG-13/5823-2021  | Supply And Delivery of Tonners                             | 279,700    |  |  | 279,700    |
| 605 | Glamax Enterprises               | County Secretary            | 2023/2024         | Supply and delivery of Tonners (LEGAL)                     | 288,000    |  |  | 288,000    |
| 606 | Lionel general office stationary | Health                      | 10/12/2019        | Supply of stationary                                       | 103,550    |  |  | 103,550    |
| 607 | Care Services Consultancy        | Public Administration       |                   | Supply Of Uniforms                                         | 3,999,000  |  |  | 3,999,000  |
| 608 | M/s Ngurika holding ltd          | Health Sanitation           | 31/1/2023         | Supply and delivery of office stationary                   | 519,800    |  |  | 519,800    |
| 609 | Lunexa Enterprises               | Agriculture & livestock     |                   | Supply and Delivery of office supplies                     | 263,000    |  |  | 263,000    |
| 610 | Sialo one general supplies       | Gender and culture          | 2022/23           | Purchase of stationary                                     | 242,665    |  |  | 242,665    |
| 611 | Sinawa enterprises limited       | Trade & Industrialisation   | 05-jul-22         | Other capital grants and trans                             | 179,652    |  |  | 179,652    |
| 612 | Ranvel Services Ltd              | Health Sanitation           | 29/05/2023        | Procurement OF Chemicals for diisinfestation               | 2,067,500  |  |  | 2,067,500  |
| 613 | Evadhi Enterprise                | Health Sanitation           | 04/08/2024        | Procurement of uniform for the devolution                  | 208,000    |  |  | 208,000    |
| 614 | MS Greesa Holding Ltd            | Health Sanitation           | 27/11/2023        | Purchase of non- pharmaceuticals                           | 2,999,750  |  |  | 2,984,750  |
| 615 | HQ printers INTL LTD             | Health Sanitation           | 11/04/2024        | Purchase of identification cards for Executiv              | 6,000      |  |  | 6,000      |
| 616 | Swanstorm international limite   | Health Sanitation           |                   | Purchase of medical equipment at Malinda d                 | 1,900,000  |  |  | 1,893,850  |
| 617 | Laxet Limited                    | Health Sanitation           |                   | Purchase of medical equipment for Savanna                  | 1,017,100  |  |  | 1,017,100  |
| 618 | Waiwand General Solutions        | Health Sanitation           |                   | Purchase of medical equipment in Chepyuk                   | 941,150    |  |  | 941,150    |
| 619 | Tenancity Co.ltd                 | Health                      |                   | Purchase of medical equipment in Kapama dispensary in Kap  | 706,880    |  |  | 706,880    |
| 620 | White Jewel Co ventures ltd      | Health                      |                   | Purchase of medical equipment in Naitiri, Kabuyefwe ward ( | 1,485,230  |  |  | 1,485,230  |
| 621 | M/S Hedka Agencies Ltd           | Health Sanitation           | 11/07/2023        | Purchase of neglected tropical diseases                    | 990,510    |  |  | 990,510    |
| 622 | M/s Sinawa Enterprises LTD       | Health Sanitation           | 21/2/2024         | Purchase of non-pharmaceuticals                            | 2,981,250  |  |  | 2,981,250  |
| 623 | M/s Mijam Enterprises ltd        | Health Sanitation           | 27/11/2023        | Purchase of non-pharmaceuticals                            | 2,734,000  |  |  | 2,734,000  |
| 624 | M/s Donama Altimate ltd          | Health Sanitation           | 29/4/2024         | Purchase of non-pharmaceuticals                            | 1,489,000  |  |  | 1,489,000  |
| 625 | M/s Schenker General Mechan      | Health Sanitation           | 20/10/2023        | Purchase of non-pharmaceuticals                            | 405,000    |  |  | 405,000    |
| 626 | Deprine Holding Limited          | Health Sanitation           |                   | Purchase of patient bed linen beddings and                 | 5,669,500  |  |  | 5,669,500  |
| 627 | Kemsa                            | Health Sanitation           | 12th Apr 2024     | Purchase of pharmaceuticals                                | 10,497,000 |  |  | 10,497,000 |
| 628 | Dovas Pharmacy                   | Health Sanitation           | 09/02/2024        | Purchase of pharmaceuticals                                | 6,265,000  |  |  | 6,265,000  |
| 629 | Besimu general supplies          | Gender and culture          | 2022/23           | Purchase of tailoring machines                             | 959,040    |  |  | 959,040    |
| 630 | Kenya urban forum (kuf)          | Municipality                | 05/06/2023        | Registration fees (kuf) workshop                           | 140,000    |  |  | 140,000    |
| 631 | Hillview Eco-Tourism             | Health Sanitation           |                   | Report writing for framework contract                      | 160,000    |  |  | 160,000    |
| 632 | Sently solutions                 | Health                      |                   | Request for purchase of medical equipment in Ndalu ward    | 943,100    |  |  | 943,100    |
| 633 | Sealton Co .Ltd                  | Health                      |                   | Request for signage services as per attached document      | 1,806,000  |  |  | 1,806,000  |
| 634 | Edga Security Systems            | Public Administration       |                   | Security Service                                           | 2,850,000  |  |  | 2,850,000  |
| 635 | Administration Police Service    | Finance & Economic Planning |                   | Security Services Offered At Governors Residence           | 760,000    |  |  | 760,000    |
| 636 | Terrenova                        | Trade & Industrialisation   | 2022/2023         | Servicing of department vehicles                           | 294,131    |  |  | 294,131    |

**Bungoma County Executive  
Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024**

|     |                                  |                                     |                        |                                                              |            |             |            |
|-----|----------------------------------|-------------------------------------|------------------------|--------------------------------------------------------------|------------|-------------|------------|
| 637 | westdrop solutions ltd           | Health Sanitation                   | 25/02/2022, 24/03/2022 | supply and delivery Food and ration                          | 2,800,000  | 2,800,000   | 2,800,000  |
| 638 | Shiffa Enterprises               | Agriculture & livestock             |                        | Supply and delivery of 2-month old chicken birds             |            |             | 2,800,000  |
| 639 | Lamas Investors                  | Mabanga ATC                         | 13/58876               | supply and delivery of animal feeds                          |            | 3,740,980   | 3,740,980  |
| 640 | Nawee enterprises                | Agriculture & livestock             | 12/01/2022             | Supply and delivery of assorted catering item                | 631,400    | 1,500,000   | 1,500,000  |
| 641 | Sarufi book center enterprises   | Agriculture & livestock             | 19/01/2022             | Supply and delivery of assorted general office               | 608,490    | 631,400     | 631,400    |
| 642 | Phinerock Ventures               | County Secretary                    | 2023/2024              | Supply and delivery of carpet and curtains                   |            | 500,000     | 608,490    |
| 643 | Anweks ventures ltd              | Governor                            |                        | Supply And Delivery Of Catering Items                        | 796,750    | 796,750     | 500,000    |
| 644 | Ben Wax Ltd                      | County Secretary                    | 2023/2024              | Supply and delivery of Catering items                        | 499,400    | 499,400     | -          |
| 645 | Roseda General Traders           | Lands                               | 13/87164-2023/2024     | Supply and delivery of catering items                        |            | 456,700     | 499,400    |
| 646 | Medhi investment                 | Water & Tourism                     | 11/08/2023             | Supply and delivery of catering items                        | 396,400    | 396,400     | 396,400    |
| 647 | Midland Emporium Ltd             | Agriculture & livestock             |                        | Supply and delivery of Certified Fertilizer                  |            | 116,452,200 | 66,000,000 |
| 648 | M/s Kenya seed company limited   | Agriculture & livestock             | 2018/2019              | Supply and delivery of certified maize seed                  | 31,200,000 | 31,200,000  | 31,200,000 |
| 649 | Sesa elimu centre                | Agriculture & livestock             | 15/06/2022             | Supply and delivery of cleaning material                     | 293,200    | 293,200     | 293,200    |
| 650 | Fantastic smart ltd              | Gender and culture                  | 2019/2020              | Supply and delivery of cleaning materials                    | 103,795    | 103,795     | 103,795    |
| 651 | Fantastic smart ltd              | Gender and culture                  | IFMIS NEG NO.7         | Supply And Delivery Of Cleaning Materials                    |            | 103,795     | 103,795    |
| 652 | Geineosis Limited                | Agriculture & livestock             |                        | Supply and Delivery of Coffee Seedlings                      |            | 1,996,000   | 1,996,000  |
| 653 | Dovas pharmacy                   | Health Sanitation                   |                        | Supply and delivery of collar T-shirts                       | 285,000    | 285,000     | 285,000    |
| 654 | Dovas pharmacy                   | Health Sanitation                   | 02/02/2024             | Supply and delivery of drugs                                 | 8,177,950  | 8,177,950   | 8,177,950  |
| 655 | Westlink Electrical and Hardware | Trade, Energy and Industrialization |                        | Supply and Delivery of Electrical Materials                  |            | 3,874,000   | 3,874,000  |
| 656 | M/s Felters investment           | Health Sanitation                   |                        | Supply and delivery of food stuffs                           | 1,418,560  | 1,418,560   | 1,418,560  |
| 657 | Shreeji services                 | Education                           |                        | Supply and delivery of fuel                                  | 1,000,000  | 1,000,000   | 1,000,000  |
| 658 | Lionel general office stationery | Gender and culture                  | NEG-14755444-2020      | Supply And Delivery of Kicosca Uniforms                      |            | 690,000     | 690,000    |
| 659 | Rodhamin enterprises             | Education                           |                        | Supply And Delivery Of Kitchen Items                         | 199,900    | 199,900     | 199,900    |
| 660 | Demutut dominion limited         | Finance                             | 13/56330-2023-2024     | Supply and Delivery of learning materials                    |            | 872,716     | 872,716    |
| 661 | Pentamo enterprises limited      | Finance                             | 25/04/2023             | Supply and delivery of media items for comm                  | 424,000    | 424,000     | 424,000    |
| 662 | M/S Kotch Laboratory Solution    | Health Sanitation                   |                        | Supply and delivery of medical equipment for                 | 1,890,125  | 1,890,125   | 1,890,125  |
| 663 | Wanyalipopo Enterprises          | Health Sanitation                   | 05/04/2019             | Supply and delivery of medical equipment for                 | 1,200,000  | 1,200,000   | 1,200,000  |
| 664 | Sesa Elimu                       | Agriculture & livestock             |                        | Supply and Delivery of Newspapers                            |            | 143,780     | 143,780    |
| 665 | Makololiwe general agencies ltd  | Agriculture & livestock             | 28/04/2022             | Supply and delivery of office catering                       | 395,200    | 395,200     | 395,200    |
| 666 | Trinaup agencies                 | Health                              | 45000                  | Supply and delivery of oxigel                                | 95,000     | 95,000      | 95,000     |
| 667 | Geokid general enterprises ltd   | Education                           | 13/56336-2023/2024     | Supply and Delivery of printing items                        |            | 1,143,000   | 1,143,000  |
| 668 | Kibochi ventures                 | Agriculture & livestock             | 903301-2021/2022       | Supply and delivery of sanitary and cleaning                 | 390,000    | 390,000     | 390,000    |
| 669 | Pamu business enterprises        | Education                           | 45104                  | Supply and delivery of staff uniform                         | 199,100    | 199,100     | 199,100    |
| 670 | Markram Ltd                      | Agriculture & livestock             |                        | Supply and delivery of Uniforms                              | 49,000     | 49,000      | 49,000     |
| 671 | M/s Rinamu chemisity             | Health Sanitation                   |                        | Supply and delivery of non-pharmaceuticals                   | 2,950,000  | 2,950,000   | 2,950,000  |
| 672 | M/s Blacktimber Ltd              | Health Sanitation                   | 04/03/2024             | Supply and delivery of non-pharmaceuticals                   | 2,918,500  | 2,918,500   | 2,918,500  |
| 673 | M/s Krenshaw Limited             | Lands                               |                        | Supply Installation Testion and Commissioning of GIS network |            | 2,975,500   | 2,975,500  |
| 674 | Emat Enterprises                 | Mabanga ATC                         | 13/58898-2023/24       | supply of beddings and linen                                 |            | 2,998,500   | 2,998,500  |
| 675 | Lionel general office stationery | Health                              | 07/08/2019             | Supply of cleaning materials                                 | 140,000    | 140,000     | 140,000    |
| 676 | Lionel general office stationery | Health                              | 29/6/2020              | Supply of cleaning materials                                 | 137,750    | 137,750     | 137,750    |

**Bungoma County Executive  
Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024**

|     |                                  |                             |                   |                                                          |                      |                   |  |                      |
|-----|----------------------------------|-----------------------------|-------------------|----------------------------------------------------------|----------------------|-------------------|--|----------------------|
| 677 | Lionel general office stationary | Health                      | 02/04/2019        | Supply of cleaning materials                             | 100,000              | 100,000           |  | 100,000              |
| 678 | Medhi investments                | Health                      | 44324             | Supply of cleaning materials                             | 46,560               | 46,560            |  | 46,560               |
| 679 | Tribesh enterprise ltd           | Health Sanitation           | 23/11/2023        | Supply of computer accessories                           | 239,660              | 239,660           |  | 239,660              |
| 680 | Kerphine solutions               | county public service board | 21/06/2023        | Supply of corporate uniforms                             | 287,650              | 287,650           |  | 287,650              |
| 681 | Kemsa                            | Health                      | 20/3/2023         | Supply of drugs                                          | 3,514,124            | 1,678,198         |  | 1,678,198            |
| 682 | Amylin chemist                   | Health                      | 43759             | Supply of drugs                                          | 468,045              | 468,045           |  | 468,045              |
| 683 | Meds                             | Health                      | 45012             | Supply of drugs at kimilili sch                          | 868,029              | 868,029           |  | 868,029              |
| 684 | Webmar investmet ltd             | Health                      | 45113             | Supply of fuel                                           | 3,000,000            | 1,000,000         |  | 1,000,000            |
| 685 | Webmar Investment                | Agriculture & livestock     |                   | Supply of fuel and lubricants                            | 200,000              | 200,000           |  | 200,000              |
| 686 | Webmar Investment                | Agriculture & livestock     |                   | Supply of fuel and lubricants                            | 180,000              | 180,000           |  | 180,000              |
| 687 | Webmar Investment                | Mabanga ATC                 | 3163373           | supply of fuels                                          | 720,000              | 720,000           |  | 720,000              |
| 688 | AVATA Ventures ltd               | Health Sanitation           |                   | Supply of Lab reagents                                   | 650,000              | 650,000           |  | 650,000              |
| 689 | Erasmom Enterprise ltd           | Health                      |                   | Supply of medical equipment for Ndalu disp in Ndalu ward | 1,904,200            | 1,904,200         |  | 1,904,200            |
| 690 | Kibo African Limited             | Finance & Economic Plan     | 3121862           | Supply Of Motorbikes                                     | 15,987,626           | 15,987,626        |  | 15,987,626           |
| 691 | Sesa Elimu Center                | Health Sanitation           | 08/04/2024        | supply of news paper                                     | 29,260               | 29,260            |  | 29,260               |
| 692 | Brookhart health care            | Health                      | 21/06/2022        | Supply of non pharms                                     | 10,948,930           | 10,948,930        |  | 10,948,930           |
| 693 | Giamax enterprises               | Health                      | 44827             | Supply of non pharms                                     | 338,000              | 338,000           |  | 338,000              |
| 694 | Sunbleen General Suppliers       | Health Sanitation           | 10/02/2022, 09/04 | Supply of Non pharms webuye Hosp                         | 4,250,000            | 4,250,000         |  | 4,250,000            |
| 695 | ouch Bee Sltutions ltd           | Health Sanitation           | 07/03/2022,06/04  | Supply of Non pharms webuye Hosp                         | 1,550,000            | 1,550,000         |  | 1,550,000            |
| 696 | Redhart supplies and construct   | Health                      | 16/2/2023         | Supply of nonpharms                                      | 269,000              | 269,000           |  | 269,000              |
| 697 | Touch Bee Sltutions ltd          | Health Sanitation           |                   | supply of pharms webuye                                  | 800,000              | 800,000           |  | 800,000              |
| 698 | Lionel general office stationary | Health                      | 07/08/2014        | Supplyand delivery of non pharms to mteleg               | 150,000              | 150,000           |  | 150,000              |
| 699 | Naotrac Enterprises              | Health Sanitation           | 06/04/2019        | supply of mamapacks                                      | 3,886,288            | 3,886,288         |  | 3,886,288            |
| 700 | M/S Chelawa Agencies             | Water & Toursim             |                   | 448,980                                                  | 448,980              |                   |  | 448,980              |
| 701 | Mackmi enterprises               | Water & Toursim             | 3022/2024         | 462,870                                                  | 209,870              |                   |  | 209,870              |
| 702 | M/S Neotrac Enterprises          | Water & Toursim             |                   | 964,312                                                  | 192,862              |                   |  | 192,862              |
|     |                                  |                             |                   | <b>Sub Total - Trade Payables</b>                        | <b>1,572,252,350</b> | <b>99,599,865</b> |  | <b>1,472,652,486</b> |
| 703 | Lunao enterprises                | Gender and culture          | 16-Jun-23         | Contractors retention money                              | 3,778,023            |                   |  | 3,778,023            |
| 704 | Beamling international enterpr   | Roads & Public works        | 10-Feb-23         | Contractors retention money                              | 2,235,552            |                   |  | 2,235,552            |
| 705 | Interlect contractors ltd        | Health                      | 16-Jun-23         | Contractors retention money                              | 2,192,728            |                   |  | 2,192,728            |
| 706 | Dynacorp logistics limited       | Roads & Public works        | 28-Jun-23         | Contractors retention money                              | 2,114,882            |                   |  | 2,114,882            |
| 707 | Nambaya natela enterprises lim   | Roads & Public works        | 12-Apr-22         | Contractors retention money                              | 1,897,650            |                   |  | 1,897,650            |
| 708 | Kevleah agencies limited         | Roads & Public works        | 26-Apr-22         | Contractors retention money                              | 1,711,873            |                   |  | 1,711,873            |
| 709 | Lunao enterprises                | Gender and culture          | 17-Nov-21         | Contractors retention money                              | 1,641,936            |                   |  | 1,641,936            |
| 710 | Kemasha investments limited      | Roads & Public works        | 03-Feb-22         | Contractors retention money                              | 1,567,499            |                   |  | 1,567,499            |
| 711 | Wanalu enterprise                | Education                   | 03-Jun-23         | Contractors retention money                              | 1,316,224            |                   |  | 1,316,224            |
| 712 | Civilmar limited                 | Roads & Public works        | 17-May-22         | Contractors retention money                              | 1,162,935            |                   |  | 1,162,935            |
| 713 | Mercedario contractors limited   | Roads & Public works        | 18-May-23         | Contractors retention money                              | 1,056,264            |                   |  | 1,056,264            |
| 714 | Mid firm enterprises limited     | Roads & Public works        | 24-Dec-21         | Contractors retention money                              | 919,305              |                   |  | 919,305              |



# Bungoma County Executive

## Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024

|     |                                |                          |           |                             |         |         |         |
|-----|--------------------------------|--------------------------|-----------|-----------------------------|---------|---------|---------|
| 715 | Keen developer kenya limited   | Roads & Public works     | 10-Nov-21 | Contractors retention money | 859,444 | 859,444 | 859,444 |
| 716 | Bungoma county government      | Roads & Public works     | 28-Sep-21 | Contractors retention money | 857,588 | 857,588 | 857,588 |
| 717 | Inter regional company limited | Roads & Public works     | 25-Apr-22 | Contractors retention money | 807,371 | 807,371 | 807,371 |
| 718 | Fitego group limited           | Roads & Public works     | 17-Jan-22 | Contractors retention money | 734,509 | 734,509 | 734,509 |
| 719 | Kenie investment ltd           | Roads & Public works     | 24-Dec-21 | Contractors retention money | 722,703 | 722,703 | 722,703 |
| 720 | Swalibora and mwasame(k) lim   | Education                | 28-Jan-22 | Contractors retention money | 701,502 | 701,502 | 701,502 |
| 721 | Namwaya construction company   | Roads & Public works     | 26-May-22 | Contractors retention money | 680,523 | 680,523 | 680,523 |
| 722 | Trusima ventures company lim   | Roads & Public works     | 14-Apr-22 | Contractors retention money | 634,520 | 634,520 | 634,520 |
| 723 | Cheluna enterprise             | Roads & Public works     | 12-May-22 | Contractors retention money | 575,312 | 575,312 | 575,312 |
| 724 | Biomobility e a ltd            | Health                   | 21-Feb-22 | Contractors retention money | 559,843 | 559,843 | 559,843 |
| 725 | Gamma builders limited         | Education                | 08-Dec-21 | Contractors retention money | 516,704 | 516,704 | 516,704 |
| 726 | Tenestone limited              | Education                | 28-Jan-22 | Contractors retention money | 515,226 | 515,226 | 515,226 |
| 727 | Earthcare services limited     | Roads & Public works     | 23-Dec-21 | Contractors retention money | 507,686 | 507,686 | 507,686 |
| 728 | Renja holdings limited         | Health                   | 05-May-22 | Contractors retention money | 404,931 | 404,931 | 404,931 |
| 729 | Wasser E.A Systems             | Water & Toursim          | 04-May-22 | Contractors retention money | 379,850 | 379,850 | 379,850 |
| 730 | Danaso building and construc   | Education                | 28-Jan-22 | Contractors retention money | 379,424 | 379,424 | 379,424 |
| 731 | Chikhabe business enterprises  | Education                | 28-Jan-22 | Contractors retention money | 354,943 | 354,943 | 354,943 |
| 732 | Mid firm enterprises limited   | Gender and culture       | 19-May-22 | Contractors retention money | 346,672 | 346,672 | 346,672 |
| 733 | Sinawa enterprises limited     | Education                | 04-May-22 | Contractors retention money | 345,010 | 345,010 | 345,010 |
| 734 | Chikhabe business enterprises  | Education                | 08-Dec-21 | Contractors retention money | 344,862 | 344,862 | 344,862 |
| 735 | Aquascope services limited     | Trade & Industrilisation | 09-May-22 | Contractors retention money | 319,020 | 319,020 | 319,020 |
| 736 | Naotrac enterprises            | Health                   | 21-Feb-22 | Contractors retention money | 262,382 | 262,382 | 262,382 |
| 737 | Befra ventures limited         | Education                | 26-May-22 | Contractors retention money | 257,632 | 257,632 | 257,632 |
| 738 | Puharm enterprises limited     | Health                   | 10-Mar-22 | Contractors retention money | 225,524 | 225,524 | 225,524 |
| 739 | Eastline solutions limited     | Education                | 21-Feb-22 | Contractors retention money | 224,218 | 224,218 | 224,218 |
| 740 | Geineosis limited              | Education                | 14-Feb-22 | Contractors retention money | 223,971 | 223,971 | 223,971 |
| 741 | Easterly winds ltd             | Education                | 08-Dec-21 | Contractors retention money | 220,334 | 220,334 | 220,334 |
| 742 | Rennox Group Limited           | Water & Toursim          | 27-Apr-22 | Contractors retention money | 205,985 | 205,985 | 205,985 |
| 743 | Makololwe general agencies lim | Health                   | 13-Apr-22 | Contractors retention money | 201,829 | 201,829 | 201,829 |
| 744 | Qualmax Property Investments   | Water & Toursim          | 10-Feb-22 | Contractors retention money | 196,604 | 196,604 | 196,604 |
| 745 | Seamrise Investment Machinar   | Water & Toursim          | 10-Dec-21 | Contractors retention money | 193,950 | 193,950 | 193,950 |
| 746 | Henamity enterprises limited   | Education                | 26-May-22 | Contractors retention money | 190,962 | 190,962 | 190,962 |
| 747 | Sinawa enterprises limited     | Trade & Industrilisation | 04-May-22 | Contractors retention money | 189,797 | 189,797 | 189,797 |
| 748 | Lwafu General Services Limited | Roads & Public works     | 14-Apr-22 | Contractors retention money | 188,454 | 188,454 | 188,454 |
| 749 | Gostak company                 | Education                | 14-Feb-22 | Contractors retention money | 187,686 | 187,686 | 187,686 |
| 750 | Ambass company                 | Agriculture & livestock  | 12-Apr-22 | Contractors retention money | 184,034 | 184,034 | 184,034 |
| 751 | Kongasis investments limited   | Gender and culture       | 23-Feb-22 | Contractors retention money | 179,993 | 179,993 | 179,993 |
| 752 | Puritec logistics limited      | Education                | 16-Mar-22 | Contractors retention money | 177,411 | 177,411 | 177,411 |
| 753 | Pekals limited                 | Health                   | 09-Feb-22 | Contractors retention money | 175,672 | 175,672 | 175,672 |
| 754 | Khafrey Engineers Limited      | Water & Toursim          | 21-Dec-21 | Contractors retention money | 168,400 | 168,400 | 168,400 |



**Bungoma County Executive  
Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024**

|     |                                  |                           |           |                                         |                      |                    |                      |
|-----|----------------------------------|---------------------------|-----------|-----------------------------------------|----------------------|--------------------|----------------------|
| 755 | Nelcom holdings limited          | Education                 | 28-Apr-22 | Contractors retention money             | 166,789              | 166,789            | 166,789              |
| 756 | Lweya (kenya) company limited    | Health                    | 15-Feb-22 | Contractors retention money             | 163,461              | 163,461            | 163,461              |
| 757 | Davalyn ventures                 | Education                 | 21-Dec-21 | Contractors retention money             | 152,975              | 152,975            | 152,975              |
| 758 | Avalanche investments limited    | Education                 | 28-Apr-22 | Contractors retention money             | 147,688              | 147,688            | 147,688              |
| 759 | Zabeka Enterprises Limited       | Water & Tourism           | 20-Dec-21 | Contractors retention money             | 143,190              | 143,190            | 143,190              |
| 760 | Branji investment limited        | Roads & Public works      | 24-Dec-21 | Contractors retention money             | 134,235              | 134,235            | 134,235              |
| 761 | Seamrise Investment Machinery    | Water & Tourism           | 10-Dec-21 | Contractors retention money             | 134,140              | 134,140            | 134,140              |
| 762 | Chikhabe business enterprises    | Education                 | 02-Dec-21 | Contractors retention money             | 130,546              | 130,546            | 130,546              |
| 763 | Makhocas builders ltd            | Education                 | 28-Apr-22 | Contractors retention money             | 129,985              | 129,985            | 129,985              |
| 764 | Calm enterprises kenya limited   | County Secretary          | 08-Feb-22 | Contractors retention money             | 128,650              | 128,650            | 128,650              |
| 765 | Multi gibbs enterprise limited   | Education                 | 21-Dec-21 | Contractors retention money             | 118,030              | 118,030            | 118,030              |
| 766 | Gapbus company limited           | Health                    | 14-Mar-22 | Contractors retention money             | 116,625              | 116,625            | 116,625              |
| 767 | Skypower limited                 | Trade & Industrialisation | 20-May-22 | Contractors retention money             | 114,000              | 114,000            | 114,000              |
| 768 | Kemasha investments limited      | Roads & Public works      | 23-Dec-21 | Contractors retention money             | 111,360              | 111,360            | 111,360              |
| 769 | Jerich company limited           | Roads & Public works      | 08-Mar-22 | Contractors retention money             | 109,951              | 109,951            | 109,951              |
| 770 | Damaso building and construction | Education                 | 21-Feb-22 | Contractors retention money             | 107,666              | 107,666            | 107,666              |
| 771 | Sinamujocce link investment      | Health                    | 09-Mar-22 | Contractors retention money             | 106,008              | 106,008            | 106,008              |
| 772 | Renja holdings limited           | Roads & Public works      | 23-Dec-21 | Contractors retention money             | 104,122              | 104,122            | 104,122              |
| 773 | Dahenva company limited          | Water & Tourism           | 21-Dec-21 | Contractors retention money             | 96,077               | 96,077             | 96,077               |
| 774 | Zaliqep Contractors And General  | Water & Tourism           | 21-Dec-21 | Contractors retention money             | 94,104               | 94,104             | 94,104               |
| 775 | Akoll and jo company limited     | Health                    | 10-May-22 | Contractors retention money             | 88,877               | 88,877             | 88,877               |
| 776 | Maresi Building And Construction | Water & Tourism           | 14-Apr-22 | Contractors Retention Money             | 88,860               | 88,860             | 88,860               |
| 777 | Avalanche investments limited    | Roads & Public works      | 05-Jul-22 | Contractors retention money             | 88,012               | 88,012             | 88,012               |
| 778 | Multi gibbs enterprise limited   | Health                    | 10-Mar-22 | Contractors retention money             | 86,240               | 86,240             | 86,240               |
| 779 | Burest general agencies company  | Education                 | 24-Dec-21 | Contractors retention money             | 80,095               | 80,095             | 80,095               |
| 780 | Gbr construction co. Ltd         | Education                 | 28-Apr-22 | Contractors retention money             | 74,777               | 74,777             | 74,777               |
| 781 | Bumula building contractors and  | Health                    | 11-Feb-22 | Contractors retention money             | 72,753               | 72,753             | 72,753               |
| 782 | Lweya (kenya) company limited    | Education                 | 12-May-22 | Contractors retention money             | 69,169               | 69,169             | 69,169               |
| 783 | Frageo machinery company limited | Education                 | 08-Dec-21 | Contractors retention money             | 66,520               | 66,520             | 66,520               |
| 784 | Vicpat company limited           | Education                 | 02-Dec-21 | Contractors retention money             | 38,073               | 38,073             | 38,073               |
| 785 | Renbik building and construction | Education                 | 06-Dec-21 | Contractors retention money             | 36,920               | 36,920             | 36,920               |
| 786 | Anoksmatic investments limited   | Trade & Industrialisation | 10-Dec-21 | Contractors retention money             | 29,320               | 29,320             | 29,320               |
|     | <b>Grand Total</b>               |                           |           | <b>Sub Total -Contractors Retention</b> | <b>2,810,861,598</b> | <b>505,025,359</b> | <b>1,081,762,580</b> |
|     |                                  |                           |           |                                         | <b>40,326,565</b>    | <b>40,326,565</b>  | <b>2,762,416,538</b> |

Bungoma County Executive  
Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024

Appendix V: Bank Reconciliation

FO.30

COUNTY GOVERNMENT OF BUNGOMA  
BANK RECONCILIATION STATEMENT AS AT 31st December 2024  
ACCOUNT NAME: BUNGOMA COUNTY CLIMATE CHANGE FUND  
BANK ACCOUNT NO:1000647205

|       |                                                    |                |
|-------|----------------------------------------------------|----------------|
|       | Balance as per cashbook on 31.12.2024              | 276,598,012.85 |
| Add   | Payments in the cashbook not in the bankstatement  | 0.00           |
|       |                                                    | 276,598,012.85 |
| Less: | Receipts in the cashbook not in the bank statement | -              |
|       | Balance as per bank statement on 31.12.2024        | 276,598,012.85 |

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

Prepared by

|           |             |      |
|-----------|-------------|------|
| Signature | Designation | Date |
|-----------|-------------|------|

Approved by

|           |             |      |
|-----------|-------------|------|
| Signature | Designation | Date |
|-----------|-------------|------|

FO.30

COUNTY GOVERNMENT OF BUNGOMA  
BANK RECONCILIATION STATEMENT AS AT 31st December 2024  
ACCOUNT NAME: BUNGOMA COUNTY DEVELOPMENT, CENTRAL BANK OF KENYA  
BANK ACCOUNT NO:1000170921

|       |                                                    |            |
|-------|----------------------------------------------------|------------|
|       | Balance as per cashbook on 31.12.2024              | 870,528.50 |
| Add   | Payments in the cashbook not in the bankstatement  |            |
|       |                                                    |            |
| Less: | Receipts in the cashbook not in the bank statement |            |
|       | Balance as per bank statement on 31.12.2024        | 870,528.50 |

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

Prepared by

|           |             |      |
|-----------|-------------|------|
| Signature | Designation | Date |
|-----------|-------------|------|

Approved by

|           |             |      |
|-----------|-------------|------|
| Signature | Designation | Date |
|-----------|-------------|------|

**Bungoma County Executive**  
**Quarterly Reports and Financial Statements for the Period ended Dec 31, 2024**

FO.30

**COUNTY GOVERNMENT OF BUNGOMA**

**BANK RECONCILIATION STATEMENT AS AT 31st December 2024**

**ACCOUNT NAME: BUNGOMA COUNTY RECURRENT, CENTRAL BANK OF KENYA**

**BANK ACCOUNT NO: 1000171006**

|                                                          |               |
|----------------------------------------------------------|---------------|
| Balance as per cashbook on 31.12.2024                    | 15,158,913.80 |
| Add Payments in the cashbook not in the bankstatement    |               |
| Less: Receipts in the cashbook not in the bank statement |               |
| Balance as per bank statement on 31.12.2024              | 15,158,913.80 |

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

Prepared by

Signature

Designation

Date

Approved by

Signature

Designation

Date

FO.30

**COUNTY GOVERNMENT OF BUNGOMA**

**BANK RECONCILIATION STATEMENT AS AT 31st December 2024**

**ACCOUNT NAME: BUNGOMA COUNTY DEPOSIT ACCOUNT**

**BANK ACCOUNT NO: 1000248416**

|                                                          |              |
|----------------------------------------------------------|--------------|
| Balance as per cashbook on 31.12.2024                    | 6,170,352.25 |
| Add Payments in the cashbook not in the bankstatement    |              |
| Less: Receipts in the cashbook not in the bank statement |              |
| Balance as per bank statement on 31.12.2024              | 6,170,352.25 |

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

Prepared by

Signature

Designation

Date

Approved by

Signature

Designation

Date