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***Bungoma County Climate Change Fund***

**• Report and Financial Statements**

***For the period ended 31<sup>st</sup> Mar 2025***

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**1. Acronyms and Glossary of terms**

*a) Acronyms*

BOM	Board of Management
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board

*b) Glossary of Terms*

Fiduciary Management	The key management personnel who had financial responsibility
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## **Bungoma County Climate Change Fund**

### **• Report and Financial Statements**

**For the period ended 31<sup>st</sup> Mar 2025**

## **2. Key Entity Information and Management**

### **a) Background information**

Bungoma County Climate Change Fund is established by and derives its authority and accountability from Bungoma Climate Change Fund Act on 29<sup>th</sup> November 2022 (The Fund is wholly owned by the County Government of Bungoma and is domiciled in the department of Environment, Tourism and Climate change.

The fund's objective is to facilitate and coordinate County Climate Change mitigation and adaptation programmes; and for connected purposes.

The Fund's principal activity is to create a fund in the county for purpose of facilitating climate finance.

### **b) Principal Activities**

The principal activity/mission/ mandate of the Fund is to -

1. -Initiating and coordinating financing of climate change adaptation and mitigation projects at the community level.
2. -Establishing Climate Finance Mechanisms
3. -Coordinating collection and dissemination of climate change information to the public to create awareness and preparedness;

### **c) STEERING COMMITTEE**

<b>SN</b>	<b>Name</b>	<b>Position</b>
1.	H.E Hon Kenneth Makelo Lusaka	CHAIR PERSON
2.	ENG. Herbert Kibunguchy	Member
3.	Mr. Benedict Emacar	Member
4.	Dr.. Monicah Fedha	Member
5.	Ms Carolyne Khalayi	Member
6.	Dr. Andrew Wamalwqa	Member
7.	ARCH. Ronald Sasita	Member
8.	Dir. Jane Gitau Mukonambi	Member
9.	Eng. Barasa Wasike	Member
10.	Mrs Rachael Wamalwa	Member
11.	CC. Thomas Sangare	Member
12.	Rev. Johnstone Nyongesa	Member

**Bungoma County Climate Change Fund**

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**d) Key Management**

SN	POSITION	NAME
1	Fund Manager/ Administrator	JANE GITAU MUKONAMBI
2	Fund Accountant	CPA JACQUELINE MAKOKHA
3	Chief Officer Climate Change and Environment	NICHOLAS J, T KIBOI

**Key Entity and Management (Continued)**

**e) Fiduciary Oversight Arrangements**

SN	Position
1	County Assembly of Bungoma
2	Bungoma County Treasury
3	County Internal Audit

**f) Registered Offices**

P.O. Box 437  
Bungoma 50200, KENYA

**g) Fund Contacts**

0728039039

**h) Fund Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
Nairobi, Kenya

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**Key Entity and Management (Continued)**

**i) Independent Auditors**

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

**j) Principal Legal Adviser**

The Attorney General  
State Law Office  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
Nairobi, Kenya

**k) County Attorney**

**P.O BOX 437,**


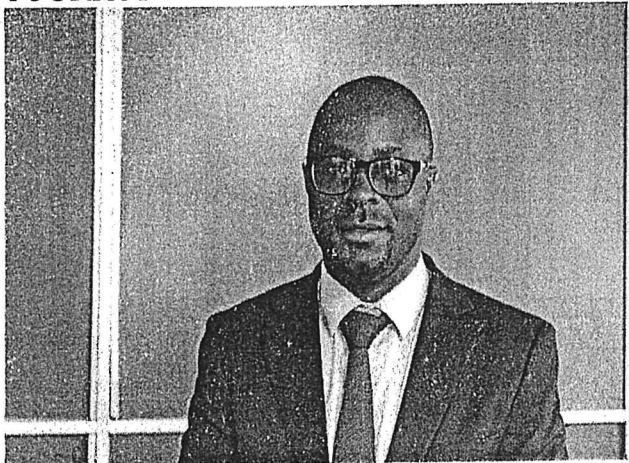
**BUNGOMA, 50200.**

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**3. Fund Administration Committee**

4. No	Name	
1	<p>H.E Hon. Kenneth Makelo Lusaka</p>  <p>H.E. THE GOVERNOR BUNGOMA COUNTY</p>	<p>Year of Birth: 18<sup>th</sup> Sep 1963            Bachelor Degree in Government and History            Master of Arts Degree in Public Policy and Administration, The International Institute of Social Studies (ISS) The Hague            2009-2011: Permanent Secretary, Ministry of Livestock Development            2013-Sept 2017: Governor, Bungoma County            2017: Dec Awarded the ELDER OF THE Golden Heart (EGH) by his Excellency The president in recognition of my leadership in Kenya            2017-Nov 2022: Speaker, the senate of Kenya.            2022 Aug to date: Elected Governor of Bungoma County for a second term.</p>
2	<p>CECM WATER, NATURAL RESOURCES, ENVIRONMENT, CLIMATE CHANGE AND TOURISM</p>  <p>Dr. ANDREW WAMALWA</p>	<p>Date of Birth: 4<sup>th</sup> Sept, 1983            2001 KCSE: Musingu High School            2008: University of Nairobi MBCH: B            2022: University of Medical Science of HAVANA CUBA Mmed Family Medicine.            Work Experience:            2010-2013: Samia Sub County MOH            2013-Aug -2015: MOH in Sirisia            2015-Nov -2017 MOH Webuye East Sub County.            2017-Nov-2018 – Kimilili MOH &amp; Medical superintendent            2022 May-2022 Oct Physician            2022-Nov-June 2024 CECM Health            2024 to date CECM - Environment, Tourism, Natural Resources and Climate Change</p>

**Bungoma County Climate Change Fund**

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**For the period ended 31<sup>st</sup> Mar 2025**

3	<p>DIRECTOR ENVIRONMENT, CLIMATE CHANGE AND TOURISM</p>  <p>Mrs Jane Gitau Mukonambi</p>	<p>YEAR OF BIRTH: 8<sup>TH</sup> May, 1971</p> <p>Master's Degree in Climate Change Adaptation and Sustainable Development</p> <p>Work Experience:</p> <p>1997-2006 –District crops officer Kajiado</p> <p>2007-2010-District crops officer Mt. Elgon</p> <p>2010-2018- Bumula sub-county Extensive and training officer</p> <p>2019-2021-Deputy Director Agriculture Bungoma.</p> <p>2021- to date-Director Climate Change</p>
4	<p>CECM AGRICULTURE, LIVESTOCK AND CO-OPERATIVE</p>  <p>ENG. HERBERT KIBUCHY</p>	<p>Year of Birth: 15<sup>th</sup> April 1957</p> <p>Bsc Degree In Civil Engineering</p>
5	<p>CECM GENDER, YOUTH AND SPORTS</p> <p>Mr. Benedict Emacar</p>	<p>Bachelor of commerce and CPA II</p> <p>Work experience</p> <p>Economic Advisor in Bungoma County and Constituency development fund account manager for Kimilili, MT Elgon and Butula. Also served a credit controller for Kenya postal directories ltd and Nation newspaper ltd</p> <p>2022 NOV: CECM Public Service Management and Administration</p>
6	<p>TRADE, ENERGY AND INDUSTRIALISATION</p> <p>Dr. Monicah Fedha</p>	<p>Bachelor of Science Degree in Agriculture from Egerton University, Masters of</p>

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		<p>science degree in food science and post-harvest technology from JKUAT and currently finalizing her PHD studies in food security and sustainable agriculture from Jaramogi Oginga Odinga university of Science and Technology.</p> <p>Chief officer Bungoma county both in education and agriculture department, and sub county agriculture officer.</p> <p>2022 Nov: CECM Agriculture, Livestock, Fisheries and cooperative development</p>
7	CECM HEALTH AND SANITATION Ms Carolyne Khalayi	<p>Bachelor of Commerce degree Accounting Option.</p> <p>Diploma business management Finance option</p> <p>Diploma in supplies Management</p> <p>Advanced level in certified public accounting (CPA)</p> <p>Work experience</p> <p>Records Management officer and accountant at national government constituency development fund-Kabuchai constituency.</p> <p>Served as Research Assistant for National tax payers Association.</p>
8	ARCH. Ronald Sasita	<p>Mr. Sasita was appointed CECM for Lands, Urban and Physical planning in November 2022. Prior to his appointment, he was a director at Yellowline Group Limited, Senior Architect at Udesign Architects and Interior Designers and Graduate Architect at Studio Infinity Architects. He also served as Chair of Bungoma municipal Board. Mr. Sasita has Bachelor of Architecture degree from the University of Nairobi and is a CPA finalist. He is a registered architect and a Corporate Member of Architectural Association of Kenya.</p>
9	Eng. Barasa Wasike	
10	Mrs Rachael Wamalwa	
11	CC. Thomas Sangare	
12	Rev. Johnstone Nyongesa	

**Bungoma County Climate Change Fund**

**• Report and Financial Statements**

**For the period ended 31<sup>ST</sup> MARCH.2025**


**1. Management Team**

Name	Details of qualifications and experience
<p>CECM WATER, NATURAL RESOURCES, ENVIRONMENT, CLIMATE CHANGE AND TOURISM</p>  <p>Dr. Andrew Wamalwa</p>	<p>Date of Birth: 4<sup>th</sup> Sept, 1983 2001 KCSE: Musingu High School 2008: University of Nairobi MBCH. B 2022: University of Medical Science of HAVANA CUBA Mmed Family Medicine. Work Experience: 2010-2013 : Samia Sub county MOH 2013-Aug -2015:MOH in Sirisia 2015-Nov -2017 MOH Webuye East Sub County. 2017-Nov-2018 – Kimilili MOH &amp; Medical superintendent 2022 May-2022 Oct Physician 2022-Nov-June 2024 CECM Health 2024 to-date CECM Environment,tourin,Natural Resources</p>
<p>CHIEF OFFICER, ENVIRONMENT, TOURISM AND CLIMATE CHANGE</p>  <p>MR. NICHOLAS JT. KIBOI CHIEF OFFICER ENVIRONMENT, TOURISM AND CLIMATE CHANGE</p>	<p>Date of Birth: 28<sup>th</sup> Nov,1968 1988 KACE: Kakamega High School 2015: Kabarak University Masters in Business Administration &amp; Management Administration. (MBA) 1992 – Teacher at Cheptais Boys High School 2003 – 2006 – Principal High School 2010 – 2022 - Snr High School Principal 2023 – Chief Officer, Education/Vocational Training Centre 2024 June to date – Chief Officer, Environment, Tourism and Climate Change</p>

**Bungoma County Climate Change Fund**

**• Report and Financial Statements**

**For the period ended 31<sup>ST</sup> MARCH.2025**

 <p>MRS JANE GITAU MUKONAMBI DIRECTOR</p>	<p>YEAR OF BIRTH: 8<sup>TH</sup> May, 1971 Master's Degree in Climate Change Adaptation and Sustainable Development Work Experience: 1997-2006 –District crops officer Kajiado 2007-2010-District crops officer Mt. Elgon 2010-2018- Bumula sub-county Extensive and training officer 2019-2021-Deputy Director Agriculture Bungoma. 2021- to date-Director Climate Change</p>



## **5. Management Discussion and Analysis**

### **1. PROGRAM ACTIVITIES UNDERTAKEN IN THE FY 2024/2025**

#### **CLIMATE CHANGE INSTITUTIONAL SUPPORT ((CCIS) AND COUNTY CLIMATE RESILIENT INVESTMENT (CCRI) GRANTS 1<sup>ST</sup>, 2<sup>ND</sup> and 3<sup>rd</sup> QUARTER ACTIVITY EXPENDITURE SUMMARY REPORT FOR THE FY 2024/2025**

##### **1. Supervision of projects under FLLoCA Program**

The climate change unit conducted supervision of the projects under the financing locally led climate action (FLLoCA) program with technical working group members from key sectors implementing climate change initiatives, sub-county/ward officers from the respective sub-departments. The objective of the supervision exercise was to enhance accountability and transparency in project implementation by offering technical guidance to the contractors and the implementing teams as guided by the bills of quantities for successful implementation. The technical committees were appointed and facilitated by the chief officer in charge of environment, tourism and climate change. The expected output of the supervision exercise was drafted project status reports that will inform subsequent processes including preparation of

##### **2. Supervision of Environment and Natural Resources Projects.**

The technical staff from sub-department of environment, tourism and climate change were appointed to carry out the supervision of projects under the department. The team technical team comprised of climate change unit and sub-county environment and climate change officers. The projects implemented under the sub-department include; establishment of tree nurseries across the thirty-nine (39) wards, rehabilitation of degraded sites (water pans, rivers and ecosystem in 18 areas) and institutional greening in ten (10) wards in different public institutions. The technical team were facilitated for a period of twenty days as the project implementation period was three months.

##### **3. Supervision of Agriculture and livestock Projects.**

The technical staff from sub-department of agriculture and livestock were appointed to carry out the supervision of projects under the sub-department. The technical team comprised of climate change unit and sub-county/ward agriculture and livestock officers. The projects implemented under the sub-department include; establishment of fruit tree nurseries, Establishment of fodder banks and fodder trees, establishment of zero grazing units alongside biogas units, establishment of apiary units and production of Hass avocado.

##### **4. Supervision of Energy Projects.**

The technical staff from sub-department of energy were appointed to carry out the supervision of projects under the sub-department. The technical team comprised of climate change unit and Energy department officers. The projects implemented under the sub-department include; supply and installation of energy centres for making energy saving Jikos/stoves for vulnerable members in four wards of maraka, Khasoko, Chwele/Kabuchai and Bukembe west.

##### **5. Monitoring and Evaluation of FLLoCA Projects**

The Climate change unit members from sub-department of environment, tourism and climate change were appointed to carry out the monitoring and evaluation of the FLLoCA funded projects. The objective of the exercise was to assess the progress of the projects being implemented as required for informed subsequent informed corrective measures and as a learning exercise. The exercise was led by the M&E focal point person and the climate change unit under the FLLoCA

program in the county and developed a report for subsequent decisions pertaining financing locally led climate action program projects.

**6. Mapping and collection of site-specific project data, unbundling of the project concepts and revising of the project implementation matrix for reporting to program implementation unit**

The climate change unit undertook Mapping and collection of site-specific project data, unbundling of the project concepts and revising of the project implementation matrix for reporting to program implementation unit. Field data collection was undertaken for the mapping exercise to collect project specific data through the KOBO tool as recommended by the program implementation unit among the counties.

The technical team embarked on unbundling the forty (40) projects to one hundred and thirty-nine projects as recommended by the program implementation team and cleaning of the county project implementation matrix consisting of the project location, coordinates, NEMA compliance licences, implementation status.

**7. Capacity building of field officers from the sector departments of environment, agriculture, livestock, energy and water on project planning, monitoring and management for the FLLoCA funded projects.**

The sub-department of Environment, Tourism and Climate Change organized for training workshop at Kabula pastoral centre for the field officers from the key sector departments implementing climate change actions under the financing locally led climate action program. The sector represented included; climate change unit, technical working group under the FLLoCA program, sub-county technical officers from sub-departments of agriculture, livestock, environment and climate change, natural resources, water and energy.

The objective of the workshop was to enhance the field officers with knowledge and skills in implementation of the FLLoCA program projects at the sub-county/ward level. Some of the topics covered included; FLLoCA program project management, evaluation and reporting, monitoring and evaluation, project supervision skills, monitoring of environment and social safeguards among others.

**8. Technical Evaluation of the Financing Locally Led Climate Action Program (FLLoCA) projects.**

The sub-department of environment, tourism and climate change organized for the evaluation of the advertised projects the county advertised the projects in two batches. The first batch consisted of water and a few projects from agriculture sector. The sub-projects for Environment, Agriculture and Energy Sectors Projects being the second batch for evaluation under the financing locally led climate action (FLLoCA) program were advertised via the standard newspaper on **5 July 2024** and ran for eighteen (18) days up to **23 July 2024**. Opening was done on the same final date of running on 23 July 2023 at 11.00am

The ad hoc evaluation committee was appointed by the chief officer – Environment, Tourism and Climate Change via letter Ref. CG/BGM/CO/FLLoCA/RFQ/APPNT/VOL1 (011) dated 23<sup>rd</sup> July, 2024 in accordance with public procurement and asset disposal act, 2015 section 46(1,4) to undertake the evaluation for the twenty-two (22) sub-projects for a period of fourteen (14) days majorly from the Agriculture, Water and Environment sectors. Evaluation team consisted of both the ad hoc committee and the secretariat as appointed by the Chief Officer.



### **9. Capacity building of the ward climate change planning committees on climate change advocacy, project planning and management**

The directorate of climate change under the climate change unit (CCU) undertook a capacity building activity for the ward climate change planning committees with the objective of enhancing the committees' skills and knowledge through climate change advocacy for effective project proposal development, project implementation and management and reporting. The activity was undertaken for the two days amongst all the forty-five (45) wards.

The main topics during the training were not limited to: FLLoCA program background information; Ward climate change specific roles in project implementation (monitoring, supervision, evaluation and reporting); Roles of project management committees; Eligible and ineligible activities under the program; Administrative operation of the fund under FLLoCA program; Procurement methods preferred under the FLLoCA program; Direct and indirect project benefits to the communities under the FLLoCA program

### **10. Community Sensitization on Project Implementation**

The directorate through the county climate change unit sensitized the communities on technical issues pertaining sub-project implementation under the financing locally led climate action (FLLoCA) program. There exist project management committees for the specific sub-projects that will play a vital role during project implementation.

The community was sensitized to be part of the project implementation to foster success and sustainability of the projects. Among the key thematic areas, that the communities were sensitized included; the contractor and the community at large compile to mode of engagement between the contractor and the communities, sub-project supervision and monitoring, reporting and technical aspect they need to ensure.

The covered thematic areas included; FLLoCA program background information; Ward climate change specific roles/ Roles of project management committees in project implementation (monitoring, supervision, evaluation and reporting; Eligible and ineligible activities under the program; Direct and indirect project benefits to the communities under the FLLoCA program and Project ownership and sustainability.

### **11. Preparation of tender documents**

The technical team from key sub-departments of environment, water, agriculture, livestock and energy prepared tender documents for their specific projects under the financing locally led climate action program. The procurement team led the technical officers in the workshop in developing the tender documents to inform subsequent processes of advertisement and evaluation before project implementation.

### **12. 1Climate change exhibition**

Under the directorate of climate change, a technical team was formulated to participate and show case climate actions and achievements during the Bungoma County trade fair exhibition that took place at Masinde Muliro stadium in Kanduyi.

The objective of the exhibition was to empower stakeholders with climate change knowledge relevant to Bungoma County and show case the achievement attained in the county on climate change. The expectations from the exhibition were to promote climate smart technologies and actions to the stakeholders for adoption either and an individual or group level to mitigate and adapt to the prevailing adverse climate change impacts.

### **13. Community project identification, Review and updating of the Bungoma county PCRA and climate change action plan**

The Sub-department of Environment, Tourism and Climate Change under the chief officer appointed a team to undertake community project identification across all the forty-five wards, thereafter review, and update the participatory climate risk assessment report and Bungoma county climate change action plan.

The team identified the community projects for the financial year 2024/2025 under the Financing locally led climate action program through public participation/consultation with the ward specific ward climate change planning committees.

The objective of the activity was to amend the participatory climate risk assessment report and climate change action plan as required under the financing locally led climate action (FLLoCA) program

The technical committee held a workshop for the technical inputs for the provided data that informed review and update of the Bungoma county participatory Climate risk assessment report and the Bungoma county Climate Change Action Plan 2023-2027.

### **14. Capacity building of the county climate change grievance redress mechanisms committee**

The sub-department of climate change and environment organized for a capacity-building workshop to capacity build the appointed technical team on grievance redress in the county under the financing locally led climate action program.

The grievance redress team appointed from diversified departments in the county including climate change, public service management, lands and physical planning, office of the county attorney, NEMA, social services and finance was obligated to handle any kind of complaints because of implementing projects under the FLLoCA program.

The objective of the workshop was to enhance and empower the grievance redress committee with skills and knowledge in complaints handling process during and after project implementation under the financing locally led climate action program.

The workshop was facilitated by technical officers from the program implementation unit (PIU) and the office of administrative justice in Kenya.

### **15. Review of environment and social impact assessment project reports under the FLLoCA program**

The approved Environment and Social Risk Management Manual (ESRM) under FLLoCA program provides for all sub-projects to undergo Environment and Social Impact Assessment and get approvals/licenses from NEMA prior to project implementation.

The technical team comprising of officers from NEMA, directorate of occupational health and safety, climate change unit, directorate of social services undertook technical review of the environment and social risk/impact assessment reports. The process was undertaken in two batches comprising of one hundred and thirty-nine project reports from key sectors of water, environment, natural resources, agriculture, livestock and energy. The output from review were the NEMA licences/approvals for all the site-specific projects as required under the program.

## ***Bungoma County Climate Change Fund***

### **• Report and Financial Statements**

**For the period ended 31<sup>st</sup> Mar 2025**

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#### **6. Statement of Management's Responsibilities**

Section 168 of the Public Finance Management Act, 2012 requires that, at the end of each quarter, the Administrator of a County Public Fund established by *Bungoma climate change fund act* shall prepare financial statements for the Fund in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The Administrator of the County Public Fund is responsible for the preparation and presentation of the Fund's financial statements, which give a true and fair view of the state of affairs of the Fund for and as at the end of the financial year ended on June 30, 2025. 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 Fund; (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 Fund; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

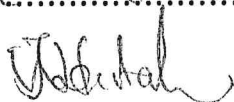
The Administrator of the County Public Fund accepts responsibility for the Fund's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and (*Bungoma County Climate Change Fund Act, 2022*). The Administrator of the Fund is of the opinion that the Fund's financial statements give a true and fair view of the state of Fund's transactions during the Period ended March 31, 2025, and of the Fund's financial position as at that date. The Administrator further confirm the completeness of the accounting records maintained for the Fund, which have been relied upon in the preparation of the Fund's financial statements as well as the adequacy of the systems of internal financial control.

In preparing the financial statements, the Administrator of the County Public Fund has assessed the Fund's ability to continue as a going concern and disclosed, as applicable, matters relating to the use of going concern basis of preparation of the financial statements. Nothing has come to the attention of the Administrator to indicate that the Fund will not remain a going concern for at least the next twelve months from the date of this statement.

#### **Approval of the financial statements**

The Fund's financial statements were approved by the Board on 7<sup>th</sup> April 2025 and signed on its behalf by:

.....JANE W. GITAU.....



**Administrator of the County Public Fund**

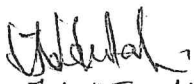
**Bungoma County Climate Change Fund**

**• Report and Financial Statements**

**For the period ended 31<sup>st</sup> Mar 2025**

**7. Statement of Financial Performance For The Period Ended 30<sup>th</sup>  
June 2024**

Description	Note	Period ended Dec 2024	Comparative Period
		Kshs	Kshs
<b>Revenue From Non-Exchange Transactions</b>			
Transfers From the County Government	1	45,500,000	-
Donations from partners		164,488,888	
<b>Total Revenue</b>		<b>209,988,888</b>	-
<b>Expenses</b>			
Use of goods and services	2	37,457,181	-
Other Grants Transfer		196,314,467	
<b>Total Expenses</b>		<b>233,771,648</b>	-
<b>Surplus/(Deficit) For the Period</b>		<b>- 23,782,760</b>	-

  
Name: JANE W. GITAU  
Administrator of the Fund

Name: Jacqueline N. Makacha  
Fund Accountant  
ICPAK Member Number: 31847

**Bungoma County Climate Change Fund**

• **Report and Financial Statements**

**For the period ended 31<sup>st</sup> Mar 2025**

**8. Statement of Financial Position as at 30<sup>th</sup>  
June 2024**

Description	Note	Period ended Dec 2023	Comparative Period
		Kshs	Kshs
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	3	207,422,801.70	-
Receivables from non-transactions	1b	153,401,668.30	
<b>Total Assets</b>		<b>360,824,470.00</b>	<b>-</b>
<b>Liabilities</b>			
<b>Net Assets</b>			
Accumulated Surplus		360,824,470.00	-
<b>Total Net Assets and Liabilities</b>		<b>360,824,470.00</b>	<b>-</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on

7<sup>th</sup> April ~~JAN, 5<sup>th</sup>~~ 2025 and signed by:

Name

JANE W. GITHAU

Administrator of the Fund

Name

Jacqueline N. Makumba

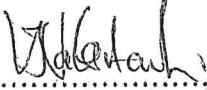
Fund Accountant

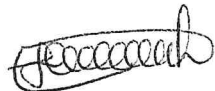
ICPAK Member Number: 31847

**Bungoma County Climate Change Fund**  
**Report and Financial Statements**  
**For the period ended 31<sup>st</sup> Mar 2025**

**9. Statement of Changes in Net Assets for the  
period ended 30<sup>th</sup> June 2024**

Description	Revolving Fund	Revaluati on Reserve	Accumulated surplus
		Kshs	Kshs
Balance as at the beginning of current period			384,607,230
Surplus/(Deficit) For the Period			(23,782,760)
Funds Received During the period			-
Transfers			
Revaluation Gain			-
Balance as at the end of Current period			360,824,470.00


  
.....  
Name JANE W. GITAU  
Administrator of the Fund


  
.....  
Name Jacqueline N. Malakorha  
Fund Accountant  
ICPAK Member Number: 31847

**Bungoma County Climate Change Fund**  
**Report and Financial Statements**  
**For the period ended 31<sup>st</sup> Mar 2025**

**10. Statement Of Cash Flows for the period ended 30<sup>th</sup> June ssss2024**

Description	Note	Period ended Dec 2023
		Kshs
<b>Cash flows from operating activities</b>		
<b>Receipts</b>		
Transfers from the county government		45,500,000
Donations from partners		11,087,220
<b>Total receipts</b>		<b>56,587,220</b>
<b>Payments</b>		
Use of goods and services		37,457,181
<b>Other Grants Transfer</b>		<b>196,314,467</b>
<b>Total payments</b>		<b>233,771,648</b>
<b>Net cash flows from operating activities</b>	4	- 177,184,428
<b>Net increase/(decrease) in cash &amp; cash Equivalents</b>		- 177,184,428
Cash and cash equivalents at 1 July		384,607,230
<b>Cash and cash equivalents at 31<sup>st</sup></b>		<b>207,422,802</b>

  
 Name: JANE W. GITAU  
 Administrator of the Fund

  
 Name: Jacqueline N. Makorha  
 Fund Accountant  
 ICPAK Member  
 Number: 31847



**Bungoma County Climate Change Fund**  
**Report and Financial Statements**  
**For the period ended 31<sup>st</sup> Mar 2025**

**11. Statement of Comparison of Budget  
and Actual Amounts for the Period**

Description	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% Utilisation
	Kshs	Kshs	Kshs	Kshs	Kshs	
	a	B	c=(a+b)	d	e=(c-d)	f=d/c*100
<b>Revenue</b>						
Transfers From County Govt.	91,000,000	0	91,000,000	45,500,000		50%
Other income	164,488,888	0	164,488,888	164,488,888		100%
<b>Total Income</b>	255,488,888	0	255,488,888	<b>209,988,888</b>		82%
<b>Expenses</b>					-	
Use of goods and services	41,674,444	0	41,674,444	37,457,181	4,217,263	90%
<b>Other Grants and Transfer</b>	213,814,444	0	213,814,444	196,314,467	17,499,977	92%
<b>Total Expenditure</b>	255,488,888	0	255,488,888	119,087,617	<b>21,717,240</b>	91%
<b>Surplus For the Period</b>	0	0	<b>233,771,648</b>	<b>23,782,760</b>	<b>23,782,760</b>	
					-	
<b>Capital expenditure</b>						0%



## **12. Notes to the Financial Statements**

### **1. General Information**

Bungoma County Climate Change entity is established by and derives its authority and accountability from Bungoma County Climate Change Fund Act. The entity is wholly owned by the Bungoma County Government and is domiciled in Kenya. The entity's principal activity is initiating and coordinating, financing of climate adaptation and mitigation projects at the community level.

### **2. Statement of compliance and basis of preparation**

The Fund's financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS). The financial statements are presented in Kenya shillings, which is the functional and reporting currency of the Fund. The accounting policies have been consistently applied to all the periods presented.

The financial statements have been prepared on the basis of historical cost, unless stated otherwise. The cash flow statement is prepared using the direct method. The financial statements are prepared on accrual basis.

### **3. 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.

##### **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.

**Summary of Significant Accounting Policies (Continued)**

**b) Budget information**

The original budget for FY 2024/2025 was approved by the County Assembly on 3<sup>rd</sup> July 2024. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the entity upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Fund recorded additional appropriations of Kshs 80,000,000 on the FY 2023/2024 budget following the governing body's approval. 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.

A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented under section 1 (pg viii) of these financial statements.

**c) 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.

**d) 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.

**Summary of Significant Accounting Policies (Continued)**

**e) 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 year period or investment property is measured at fair value with gains and losses recognised through surplus or deficit. (entity to amend appropriately)* 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 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.

**f) 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.

**Summary of Significant Accounting Policies (Continued)**

***Financial assets***

**Classification of financial assets**

The entity classifies its financial assets as subsequently measured at amortised 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.

**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.

***Bungoma County Climate Change Fund  
Report and Financial Statements  
For the period ended 31<sup>st</sup> Mar 2025***

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***Summary of Significant Accounting Policies (Continued)***

**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.

**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.

**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.

**Impairment**

***Financial liabilities***

**Classification**

The entity classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through profit or loss.

**Summary of Significant Accounting Policies (Continued)**

**l) 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 period 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.

**m) 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.

**n) 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.

**o) 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 directors, the CEO and senior managers.

***Bungoma County Climate Change Fund***  
**Report and Financial Statements**  
**For the period ended 31<sup>st</sup> Mar 2025**

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**Summary of Significant Accounting Policies (Continued)**

**p) 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 period. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial period.

**q) Comparative figures**

Where necessary comparative figures for the previous period have been amended or reconfigured to conform to the required changes in presentation.

**r) Events after the reporting period**

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

**s) Ultimate and Holding Entity**

The entity is a County Public Fund established by Bungoma County Climate Change Fund Act under the Ministry of Water, Natural Resources, Environment, Climate Change and Tourism. Its ultimate parent is the County Government of Bungoma.

**t) Currency**

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

## **5. 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 e.g.

**a) 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 period, are described below. The Entity based its assumptions and estimates on parameters available when the consolidated 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. IPSAS 1.140.

### **b) Useful lives and residual values**

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

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

### **c) Provisions**

Provisions were raised and management determined an estimate based on the information available.

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 Climate Change Fund**  
**Report and Financial Statements**  
**For the period ended 31<sup>st</sup> Mar 2025**

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

**1. Transfers from County Government**

Description	Period ended Dec 2023
	Kshs
Donations from FLLOCA	164,488,888
Transfers From County Govt. –Operations	45,500,000
<b>Total</b>	<b>209,988,888</b>

**2. Use of Goods and Services**

Description	Period ended 30 <sup>th</sup> June 2024
	K
Committee Allowances	21,010,919
Fuel	2,965,917
Catering Services	2,883,500
Fund expenses	9,130,549
Maintenance	400,000
Stationery	1,066,695
<b>Total</b>	<b>37,457,580</b>

**3. Cash and cash equivalents**

Description	Period ended m 30 <sup>th</sup> June 2024ss
	Kshs
Current Account	207,422,802
<b>Total Cash And Cash Equivalents</b>	<b>207,422,802</b>

**4. Receivables from non- exchange transactions**

Description	2023/2024
	Kshs
<b>Current Receivables</b>	
Receivable from non-exchange transactions	153,401,668.30
<b>Total Current Receivables</b>	<b>153,401,668.30</b>

*Bungoma County Climate Change Fund*  
Report and Financial Statements  
For the period ended 31<sup>st</sup> Mar 2025

Notes to the Financial Statements

Continued

6. Detailed analysis of the cash and cash equivalents are as follows:

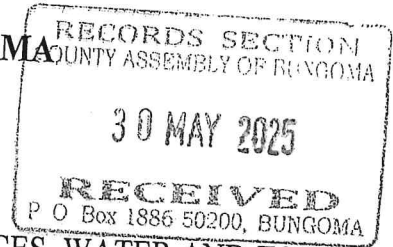
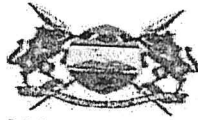
Financial Institution	Account number	Period ended 30 <sup>th</sup> June 2024 Kshs	Comparative Period Kshs
<b>c) Current Account</b>			
BUNGOMA CLIMATE CHANGE FUND ACCOUNT	1000647205	207,422,802	1
<b>Grand Total</b>		<b>207,422,802</b>	

13. Annexes.

Annex 1: Statement of Financial Performance Per Quarter

Description	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative to date period ended 30th June 2024
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
<b>Revenue from non-exchange transactions</b>					
Public Contributions and Donations	164,488,888	0	0	0	164,488,888
Transfers from County Government	91,000,000	0	0	0	45,500,000
<b>Revenue from exchange transactions</b>					
<b>Total revenue</b>	<b>255,488,888</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>209,988,888.00</b>
<b>Expenses</b>					
Use of goods and services	(37,457,579.90)	0	0	0	(37,457,579.90)
Other Grants Transfers	(196,314,467)	0	0	0	(196,314,467)
<b>Total expenses</b>	<b>-233,772,047</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(233,772,046.90)</b>
<b>Other gains/losses</b>					
Gain/loss on disposal of assets					
<b>Surplus/(deficit)</b>	<b>23,783,158.90</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,783,158.90</b>

COUNTY GOVERNMENT OF BUNGOMA



DEPARTMENT OF ENVIRONMENT, NATURAL RESOURCES, WATER AND TOURISM.  
Office of the County Executive Committee Member

Our Ref: CG/BGM/TE/CO/BCA/VOL.II (036)

Date: 30<sup>th</sup> May, 2025

The Clerk  
The County Assembly of Bungoma  
P.O. Box 1886 – 50200,  
BUNGOMA.

*Del*  
*20/5/25*

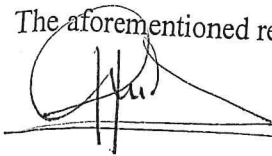
RE: SUBMISSION OF DOCUMENTS ON THE BUNGOMA COUNTY CLIMATE CHANGE FUND  
QUARTERLY REPORTS AND FINANCIAL STATEMENT FOR THE PERIOD ENDED 31<sup>ST</sup>  
MARCH 2025

The above subject matter refers:

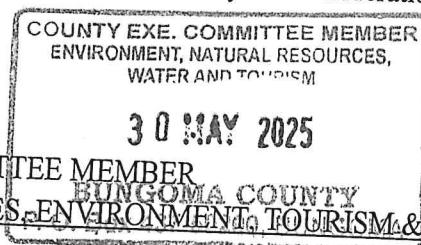
The Department of Environment, Tourism and Climate change is in receipt of the letter No. CAB/SECT/6/VOL. VII/43 dated 27<sup>th</sup> May, 2025 requesting the Department to submit the following written reports to your office for consumption:

1. Breakdown of the expenditures towards committee allowances of Kshs. 21,010,919 specifying the committee and its expenditure in the period under review. *(Date Committee, Activity and Amount)*
2. Detailed breakdown on the Fund expenses of Kshs 9,130,549. *(Date, Activity and Amount)*
3. The list of all climate change projects undertaken across the 45 wards, including their current status. List of all projects, total amount allocated to each project status and the contractor.
4. The key challenges the fund is currently facing and efforts put in place to address the challenges.

The aforementioned reports are attached herewith for your consideration.

  
DR. ANDREW WAMALWA

COUNTY EXECUTIVE COMMITTEE MEMBER  
BUNGOMA COUNTY  
WATER, NATURAL RESOURCES, ENVIRONMENT, TOURISM & CLIMATE CHANGE



- cc. 1. Hon. Speaker County Assembly ✓  
3. C.O Environment, Tourism and Climate Change



		Bumula wards	Installation of new solar system, Erection of Elevated tank, pipe network and water point	30100 ELDOROT				
17	West Bukusu	Solarisation and Extension of Nannunige Dam water Project	Installation of new solar system from electricity, Rehabilitation works, pipe network	ROCAN CONSTRUCTORS LTD P.O BOX 1140-30200 KITALE	4,824,707.00	100%	Works complete and operational	
18	Kabula	Upgrading of Wamunyiri Borehole in Kabula ward	Installation of new solar system, Erection of Elevated tank, pipe network and water point	EASDYONE ENT & CO. LTD P.O BOX 386-50200 BUNGOMA	4,889,500.00	100%	Works complete and operational	
ENERGY SECTOR PROJECTS								
19	BUMULA AND KANDUYI	PROPOSED SUPPLY AND INSTALLATION OF COMBUSTION CHAMBER FOR IMPROVED STOVES AND ENERGY CENTRE FOR RESEARCH ON TRAINING OF ENERGY TECHNOLOGIES IN KHASOKO AND BUKEMBE WEST WARDS	CONSTRUCTION OF ENERGY CENTRE AND MODERN COMBUSTION KILN, SUPPLY OF RAW MATERIALS FOR IMPROVED COOKING STOVES AND JIKOS	RENZLEW COMPANY LIMITED	5,950,005	100%	COMPLETED	
20	WEBUYE EAST, KABUCHAI SUB-COUNTIES	MARAKA AND CHWELE/KABUCHAI	PROPOSED SUPPLY AND INSTALLATION OF COMBUSTION CHAMBER FOR IMPROVED STOVES AND ENERGY CENTRE FOR RESEARCH ON TRAINING OF ENERGY TECHNOLOGIES IN MARAKA AND KABUCHAI	VERTALI GENERAL CONTRACTS	5,955,480	100%	COMPLETED	
AGRICULTURE SECTOR PROJECTS								
21	BUMULA	SOUTH BUKUSU, BUMULA, KIMALETT, KABULA AND KHASOKO WARDS	HASS AVOCADO FRUIT TREE PRODUCTION IN BUMULA SUB COUNTY	PROCURE, DISTRIBUTE AND MAINTAIN HASS AVOCADO - 61 ACRES	KTL FARMING LIMITED	5,980,445.00	85%	Gapping/ replacement of the seedlings ongoing . Maintenance ongoing to determine survival rates



22	KANDUYI, KABUCHAI	WEST SANGALO, EAST SANGALO, Musikoma, Chwele/Kabuchai, Luuya/Bwale and West Nalondo	HASS AVOCADO FRUIT TREE PRODUCTION IN KANDUYI AND KABUCHAI SUB COUNTIES	PROCURE, DISTRIBUTE AND MAINTAIN HASS AVOCADO - 61 ACRES	KIT FARMING LIMITED	5980445	85%	Gapping/ replacement of the seedlings ongoing. Maintenance ongoing to determine survival rates
23	BUNGOMA COUNTY	NDIVISI, NAMWELA, KHALABA, Kamukuywa, MUKUYUNI and Kibingei	FRUIT TREE NURSERY ESTABLISHMENT	SUPPLY AND INSTALLATION OF 6 FRUIT TREE NURSRIES - 6 SITES	OKRANET LTD	5,819,940.00	80%	<input type="checkbox"/> Delivery of root stocks, scions, grafting equipment and materials is pending <input type="checkbox"/> Registration by HCD, County, KEPHIS and technician fee is pending
24	BUMULA	SIBOTI	REHABILITATION AND AUGMENTATION OF SITABICHA WATER PAN	REHABILITATION AND AUGMENTATION OF SITABICHA WATER PAN	DINILE ENTERPRISES LIMITED P.O BOX 6883-00622 NAIROBI	56,000,000.00	75%	pending works (irrigation system, fish ponds, fruit trees, fanalization of the fence and the gate and system running for testing).
25	MT ELGON, SIRISIA	Cheptais, Chesikaki, Iwandanyi, Malakisi/South, Kulistru	HASS AVOCADO FRUIT TREE PRODUCTION IN MT ELGON AND SIRISIA SUB COUNTIES.	PROCURE, DISTRIBUTE AND MAINTAIN HASS AVOCADO - 34 ACRES	OCEAN DROP VENTURES LIMITED	5,126,000.00	70%	Gapping/ replacement of the seedlings ongoing. Maintenance ongoing to determine survival rates
26	TONGAREN, WEBUYE, WEST AND WEBUYE EAST SUB COUNTIES	Mpakalo, Milima, Maraka, Mithuu, Misikhu and Bokoi	HASS AVOCADO FRUIT TREE PRODUCTION IN TONGAREN, WEBUYE WEST AND WEBUYE EAST SUB COUNTIES	PROCURE, DISTRIBUTE AND MAINTAIN HASS AVOCADO - 50 ACRES	ALPHEUS	6,539,100.00	70%	Gapping/ replacement of the seedlings ongoing. Maintenance ongoing to determine survival rates
27	BUNGOMA COUNTY	MAENI, SIBOTI, MISIKHU, KAPKATINY (2), CHEPYUK (2) AND BUKEMBE WEST	PROPOSED ESTABLISHMENT OF FODDER BANKS FOR DAIRY FARMING	ESTABLISHMENT OF FODDER GRASS BANKS FOR DAIRY FARMING	MOSAIC LIMITED	4,665,560.00	20%	Sub-standard works done currently re-doing the works.
28	BUNGOMA COUNTY	WEST SANGALO, EAST SANGALO, SIBOTI (2), NDALU/TABANI, MBAKALO, NATIRI/KABUYEWE AND	PROPOSED CONSTRUCTION OF BEE HIVES (APIARY STRUCTURE)	ESTABLISHMENT OF APIARIES THROUGH INSTALLATION OF BEE KEEPING SYSTEMS FOR HONEY PRODUCTION -	MUKENYA STORES	7,790,000.00	10%	Sub-standard works done currently re-doing the works.
29	BUNGOMA COUNTY	NDIVISI, MARAKA, MITHUU, TUTUTI/MARAKARU, EAST SANGALO, BUKEMBE WEST	ZERO GRAZING AND BIOGAS UNITS	CONSTRUCTION OF ZERO GRAZING UNITS AND BIOGAS UNITS WITH CAPACITY OF 4 DAIRY COWS - 11 UNITS	DEKCON COMPANY	8,326,200.00	0%	Re-tendered









30	ELGON SUB-COUNTY	CHEPYUK, CHEPTAIS AND CHESIKAKI	PROPOSED REHABILITATION OF KUYWA, LWAKHAKHA RIVERS AND MATERE STREAM IN CHEPYUK, CHEPTAIS AND CHESIKAKI WARDS	Purchase and supply assorted tree seedlings (indigenous and bamboo), Land Preparation, Pegging, Fitting Holes, Planting and Maintenance ( Gap filling, Weeding, Pest and Disease Control, Watering) to ensure maximum survival rate; Involvement of Community groups in undertaking all the tasks -	PISONAZ INTERNATIONAL LIMITED	5,909,325	50%	WORK ONGOING TOPPING UP AND GAPPING
31	BUMULA	WEST BUKUSU, SOUTH BUKUSU, BUMULA AND KIMAEI WARDS	PROPOSED REHABILITATION OF NAMUNINGE DAM, SIO/MAYANJA RIVER, SIHLA AND NANDINGWA IN WEST BUKUSU, BUMULA, WEST SANG'ALO, AND KIMAEI WARDS	Purchase and supply assorted tree seedlings (indigenous and bamboo), Land Preparation, Pegging, Fitting Holes, Planting and Maintenance ( Gap filling, Weeding, Pest and Disease Control, Watering) to ensure maximum survival rate; Involvement of Community groups in undertaking all the tasks -	PISONAZ INTERNATIONAL LIMITED	5,917,200	50%	WORK ONGOING TOPPING UP AND GAPPING
32	KANDUYI	TUUTI/MARAKARU AND BUKEMBE WEST	PROPOSED REHABILITATION OF RIVER KHALABA, KHALABA DAM AND RIVER CHEWELE IN TUUTI/MARAKARU AND BUKEMBE WEST WARDS	Purchase and supply assorted tree seedlings (indigenous and bamboo), Land Preparation, Pegging, Fitting Holes, Planting and Maintenance ( Gap filling, Weeding, Pest and Disease Control, Watering) to ensure maximum survival rate; Involvement of Community groups in undertaking all the tasks -	CONCORD AIR LIMITED	5,715,000	45%	WORK ONGOING TOPPING UP AND GAPPING
33	ELGON AND SIRISIA SUB-COUNTY	Elgon, Malakisi/ South and Kulistru	PROPOSED REHABILITATION OF RIVERS KIMILLI, MALAKISI, AND BUKOKHOLO DAM	Purchase and supply assorted tree seedlings (indigenous and bamboo), Land Preparation, Pegging, Fitting Holes, Planting and Maintenance ( Gap filling, Weeding, Pest and Disease Control, Watering) to ensure maximum survival rate; Involvement of Community groups in undertaking all the tasks -	ERITE VENTURES ENTERPRISES	5,879,250	43%	WORK ONGOING TOPPING UP AND GAPPING



34	WEBUYE EAST AND TONGAREN	NDIVISI, AND MILIMA WARDS	PROPOSED REHABILITATION OF RIVERS KIRISI, MAGEMO DAM, AND NABINGENGE DAM IN NDIVISI, AND MILIMA WARDS	Purchase and supply assorted tree seedlings (indigenous and bamboo), Land Preparation, Pegging, Fitting Holes, Planting and Maintenance ( Gap filling, Weeding, Pest and Disease Control, Watering) to ensure maximum survival rate; Involvement of Community groups in undertaking all the tasks -	NORWEX COMPANY LIMITED	5,820,000	40%	WORK ONGOING TOPPING UP AND GAPPING
35	TONGAREN , AND WEBUYE EAST SUB COUNTIES	Tongaren, Ndaitu/Tabani, Soyasambu/Mitua, Mbakalo, Naitiri/Kabuyefwe, Milima, Maraka, Mituu And Ndivisi	PROPOSED ESTABLISHMENT AND MAINTENANCE OF TREE NURESIES IN TONGAREN AND WEBUYE EAST SUB- COUNTY	Purchase and Supply of assorted quality seeds; preparation of nursery bed ; supply and deliver approved soil media and potting materials; provision of water to the site; Fencing of the Site; Nursery Management for at least six months, involve the community groups in all the activities as they are the final beneficiaries	EMCASC AGENCIES LIMITED	7,068,330	32%	WORK ONGOING TOPPING UP AND GAPPING
36	KABUCHAI SUB COUNTY	CHWELE/KABUCHAI WARD	PROPOSED REHABILITATION OF RIVERS CHWELE, WABUKHONYI AND CHWELE WATER PANS IN CHWELE/KABUCHAI WARD IN KABUCHAI SUB COUNTY	Purchase and supply assorted tree seedlings (indigenous and bamboo), Land Preparation, Pegging, Fitting Holes, Planting and Maintenance ( Gap filling, Weeding, Pest and Disease Control, Watering) to ensure maximum survival rate; Involvement of Community groups in undertaking all the tasks -	LINDNER ELECTRICAL SALES LIMITED	5,552,000	30%	WORK ONGOING TOPPING UP AND GAPPING
37	KANDUYI, BUMULA	Khalaba, Musikoma, Butembe East, Butembe West, Tuiti/Marakaru, West Bukusu, Bumula, South Bukusu, Kinaceti, Siboti and Kabula	PROPOSED ESTABLISHMENT AND MAINTENANCE OF TREE NURESIES IN KANDUYI AND BUMULA SUB-COUNTY	Purchase and Supply of assorted quality seeds; preparation of nursery bed ; supply and deliver approved soil media and potting materials; provision of water to the site; Fencing of the Site; Nursery Management for at least six months, involve the community groups in all the activities as they are the final beneficiaries	MAIMEN ENTERPRISE LIMITED	8,554,500	20%	SUPPLIED EQUIPMENT AND FENCING - works ongoing



38	BUMULA KANDUYI KABUCHAI ELGON	KHASOKO, KABULA, MUSIKOMA, BUKEMBE EAST, WEST NALONDO AND CHESIKAKI WARDS	PROPOSED TREE GROWING WITHIN INSTITUTIONS IN KHASOKO, KABULA, MUSIKOMA, BUKEMBE EAST, WEST NALONDO AND CHESIKAKI WARDS.	Purchase and supply assorted tree seedlings (indigenous and fruit), Delivery of tree seedlings to different institutions within the ward, Land Preparation, Pitting Holes, Planting and Maintenance (Gap filling, Watering); Work with institutions and Community Groups to ensure high survival rate	PIXELLENT GREEN LIMITED	6,960,000	20% 	CURRENTLY BEATING UP ON THE SITES
39	ELGON SUB- COUNTY	Elgon, Cheplais, Kapkateny, Kaplana, Chepyuk, Chesikaki	PROPOSED ESTABLISHMENT AND MAINTENANCE OF TREE NURSERIES IN MT. ELGON SUB-COUNTY	Purchase and Supply of assorted quality seeds; preparation of nursery bed ; supply and deliver approved soil media and potting materials; provision of water to the site; Fencing of the Site; Nursery Management for at least six months, involve the community groups in all the activities as they are the final beneficiaries	MAIMEN ENTERPRISE LTD	5,460,000	10% 	CURRENTLY BEATING UP ON THE SITES
40	WEBUYE WEST, KABUCHAI, SIRISIA KIMILLI SUB- COUNTIES	Matulo, Sitikho, Bokoli, Chwele/Kabuchai, Lunya/Bwake, Iwandanyi, Malakisi/South Kulisiiru, Nanwela, Kimilili, Kibingei, Maeni and Kamukuywa	PROPOSED ESTABLISHMENT AND MAINTENANCE OF TREE seedlings (indigenous and bamboo), NURSERIES IN WEBUYE WEST, KABUCHAI, SIRISIA AND KIMILLI SUB-COUNTY	Purchase and supply assorted tree seedlings (indigenous and bamboo), Land Preparation, Pegging, Pitting Holes, Planting and Maintenance (Gap filling, Weeding, Pest and Disease Control, Watering) to ensure maximum survival rate; Involvement of Community groups in undertaking all the tasks - -	GEINEOSIS LIMITED	9,249,000	0% 	Re-tendered
41	KABUCHAI WEBUYE MATULO, MIHU, WEST, WEBUYE NATIRI/KABUYEFWE EAST AND TONGAREN KIMILLI SUB COUNTY	LUUYA/BWAKE, MATULO, MIHU, KAMUKUYWA, AND NATIRI/KABUYEFWE WARDS	PROPOSED TREE GROWING WITHIN INSTITUTIONS IN LUUYA/BWAKE, MATULO, MIHU, KAMUKUYWA, AND NATIRI/KABUYEFWE WARDS.	Purchase and supply assorted tree seedlings (indigenous and fruit), Delivery of tree seedlings to different institutions within the ward, Land Preparation, Pitting Holes, Planting and Maintenance (Gap filling, Watering); Work with institutions and Community Groups to ensure high survival rate	ROCKWELL LIMITED	5,910,500	0% 	Re-tendered

