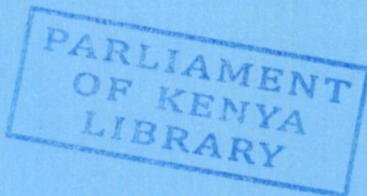


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REPUBLIC OF KENYA



Enhancing Accountability



REPORT

OF

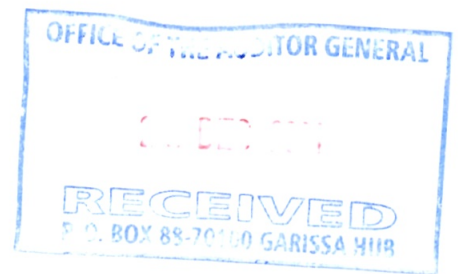
THE AUDITOR-GENERAL

PAPERS LAID	
DATE	14/10/2022
TABLED BY	SEN. MAJORITY WHIP.
COMMITTEE	_____
CLERK AT THE TABLE	A. MACHARIA

ON

COUNTY ASSEMBLY OF WAJIR

**FOR THE YEAR ENDED
30 JUNE, 2021**



WAJIR COUNTY ASSEMBLY

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2021**

**Prepared in accordance with the Cash Basis of Accounting Method under the International Public
Sector Accounting Standards (IPSAS)**

WAJIR COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2021

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1. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The Wajir County Assembly is constituted as per the constitution of Kenya is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 30 Members of County Assembly (MCAs) elected and 19 nominated totalling to 49 MCAs to represent members of the public from their respective wards and interest groups. The MCAs are responsible for making any laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

(b) Key Management

The Assembly's day-to-day management is under the following key organs:

No.	Designation	Name
1.	Speaker of the County Assembly	Ibrahim Ahmed Yakub
2.	Clerk of the County Assembly	Shalle Mursal Sheikh
3.	Principal Finance Officer	Abdullahi Ahmed

The above team work in conjunction with;

1. County Assembly Service Board
2. County Assembly Staff Management Committee
3. County Assembly Finance Management Committee
4. County Assembly Internal Audit Office

(c) Fiduciary Management

The key management personnel who held office during the year ended 30th June 2021 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer- Clerk	Shalle Mursal Sheikh
2.	Principal Finance Officer	Abdullahi Ahmed

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(d) Fiduciary Oversight Arrangements

Below find a high-level description of the key fiduciary oversight arrangements covering;

-County Finance, Budget and Appropriations committee whose functions include; -

- investigate, inquire into and report on all matters related to coordination, control and monitoring of the county budget and finance
- discuss and review the estimates and make recommendations to the county assembly
- examine the county budget policy statement presented to the county assembly
- examine bills related to the county budget and finance including appropriations bills
- evaluate tax estimates, economic and budgetary policies and programmes with direct budget outlays.

-County Public Accounts and Investment committee that is responsible for;

- the examination of the accounts showing the appropriations of the sum voted by the county assembly to meet the public expenditure and of other such accounts laid before the county assembly as the committee may think fit
- the examination of the reports, accounts and workings of the county public investments
- the examination of the reports of auditor general on the annual accounts of the county government and examination of special report, if any, of the auditor general on the county government expenditure
- oversight over management and performance of county public investments.

-Committee on Implementation whose mandate is to; -

- scrutinize the resolutions of the county assembly (including the adopted committee reports), petitions and the undertakings given by the county executive committee and examine whether or not such decisions and undertakings have been implemented and where implemented, the extent to which they have been implemented: and whether such implementation has taken place within the reasonable time necessary
- the committee may propose to the county assembly, sanctions against any member of the county executive committee who fails to report to the relevant select committee on implementation status without justifiable reasons

WAJIR COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2021

(e) Entity Headquarters

County Assembly Building,
P.O. BOX 495 – 70200,
Wajir Town,
clerk@wajirassembly.go.ke

(f) Entity Contacts

County Assembly Building,
P.O. BOX 495 – 70200,
Wajir Town,
clerk@wajirassembly.go.ke
Website: www.wajirassembly.go.ke

(g) Entity Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
NAIROBI, KENYA
2. Kenya Commercial Bank Wajir Branch

(h) Independent Auditor

Auditor General
Office of The Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
NAIROBI, KENYA

(i) Principal Legal Adviser

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

WAJIR COUNTY ASSEMBLY
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2. FORWARD BY THE CLERK OF THE ASSEMBLY

1) FORWARD BY THE CLERK OF THE ASSEMBLY

Budget performance
The County Assembly executed its budget according to the approved estimates and obtained a 87% absorption of the budget. The total expenditures for the assembly was Ksh. 689.9 million, all of which was meeting the recurrent expenditures.
Operational Performance
In the Financial year 2020/2021 the county assembly of wajir approved a total of 3 bills. The bills include the following; <ul style="list-style-type: none"> I. The Wajir County Appropriation bill 2020/2021 II. The Wajir County Supplementary Appropriation bill 2020/2021 III. The Constitution of Kenya Amendment Bill 2020 <p>Additionally, the following policy documents were approved;</p> <ul style="list-style-type: none"> • The Wajir County annual development plan 2020-2021 • The Wajir County fiscal strategy paper 2020-2021 <p>The bills and the policy documents approved by the assembly in this period are of immense benefit to the people of wajir in the following main ways;</p> <ul style="list-style-type: none"> ❖ The Wajir County Assembly has ensured development across the county and the uninterrupted flow of service delivery through the timely enactment and approval of relevant appropriations and policy documents ❖ Through legislation the Wajir County assembly has ensured that policies approved by the County Assembly conforms to the PFM act 2012. <p>The assembly has a total of 24 committees that include 12 select committees and 12 sectoral committees whose mandates is cut across all the developed sectors</p>
Performance of key development projects
The county Assembly had planned development activities of Ksh 30M. However, the funds were never released from exchequer.
Comment on value-for-money achievements
The County Assembly undertook its constitutional mandates of carrying out legislative business, oversight and representation. The Members of the County Assembly also participated in all relevant conferences and workshops.
Challenges and Recommended Way Forward
In the continuous implementation of the integrated financial management Information System as well as internet banking platforms, we encountered the following challenges; <ul style="list-style-type: none"> • Poor internet connectivity slowing down processing of transactions of both IFMIS and

WAJIR COUNTY ASSEMBLY
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For the year ended June 30, 2021

internet banking;

- Late disbursement of funds leading to penalties and interests
- Development budget allocation not disbursed leading to 96% execution of Budget
- CRA did not fund some critical budget lines hence leading to pending bills
- Due to Covid 19 the Assembly was not running on full time basis. There were times the Assembly will be closed for weeks thus hampering the strategic objectives for the County Assembly.

Way forward

- Timely release of funds
- CRA to fund critical budget lines to avoid pending bills
- Encouraging Hon MCAs and staff to take Covid 19 vaccines

Sign:



Name: Shalle Mursal Sheikh

Clerk of the County Assembly

WAJIR COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2021

3. STATEMENT OF PERFORMANCE AGAINST COUNTY ASSEMBLY PREDETRMINED OBJECTIVES

Introduction

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each County Government Entity Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the county government entity's performance against predetermined objectives.

The key mandate of the County Assembly of Wajir is legislation, oversight, and representation. To achieve this, the assembly's program was document in terms of objective, key performance indicators, and output. Below were the expected outputs of the assembly in FY 2020/2021

Below were the expected outputs of the Assembly in FY 20/201

Program 1	Objective	Outcome	Indicator	Performance
Legislation, oversight and representation	Enhanced professional development of MCAs – Provide ongoing professional development of MCAs	Enhanced the ability of the MCAs in Legislation	3 legislative proposals and 2 policy documents were approved by Wajir County Assembly in the FY 2020/2021.	In FY 20/21 MCA were trained on the review and analysis of programme based budget.
	Enhanced professional development of Committees for Effective Oversight on the executive	Enhanced the ability to conduct impartial investigation and Scrutiny of documents,	50% increase in oversight roles of assembly committees	In FY 20/21 MCA were trained on monitoring and overseeing the implementation of County assembly businesses, investigate, inquire into and report matters related to coordination, control and monitoring of the county budget.
Community and Stake holders	More involvement of the Public in decision making during legislation and Budget approvals	Enhanced the ability to consider the public proposals in decision making	70 % increase in the involvement of public in decision making	In the FY 20/21 all approvals conducted by the assembly were subjected to public hearings and involvement

4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

Wajir County Assembly exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on five pillars: putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of our achievements in each pillar

1. Sustainability strategy and profile -

The top management of Wajir County Assembly is committed to the Assembly's sustainability programs in the foreseeable future. The top management ensures that there is proper implementation of the strategic policy of the entity and by so doing will result to better sustainability of the County Assembly.

2. Environmental Performance

The Wajir County Assembly spearheaded by its leadership is a champion of environmental conservation. The Assembly has participated in several tree planting activities, town clean ups and environmental awareness campaigns. The Assembly also encourages conservation through minimisation of paper misuse and proper waste disposal.

3. Employee welfare

Wajir County Assembly has Human Resource policy that clearly gives direction on hiring process and takes into account gender balancing at the work place. Reward for most performing employees is also considered.

4. Market Place Practices

Wajir County Assembly ensures that its contracts are awarded transparently and with strict conformity to the law. This in turn encourages competition and the achievement of value for money. Complaints from suppliers are also handled by the most senior personnel of the institution in a timely manner.

5. Community Engagements-

All bills and other legislative proposals of Wajir County Assembly are subjected to public participation in all the 6 sub counties of Wajir County. This ensures that the people of Wajir County are greatly involved in the making of the decisions that affect their lives.

WAJIR COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2021

5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Sections 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer of a County Government Entity to prepare financial statements in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended June 30, 2021. 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 Assembly; (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 Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2021, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Clerk confirms that the County Assembly'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.

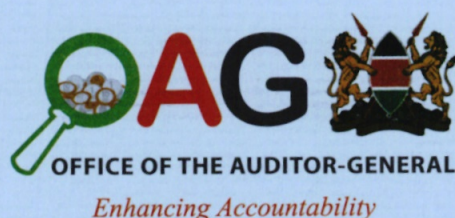
Approval of the financial statements

The County Assembly's financial statements were approved and signed by the Clerk of the County Assembly on 19/06/2021 2021.

Name: Shalle Mursal Sheikh
Clerk of the County Assembly

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF WAJIR FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure government achieves value for money and that such funds are applied for intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal control, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Wajir set out on pages 1 to 21, which comprise the statement of financial assets and liabilities as

at 30 June, 2021 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Assembly of Wajir as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Government Act, 2012.

Basis for Qualified Opinion

1. Over Payment of Mileage Allowances

As disclosed in Note 3 to the financial statements, the statement of receipts and payments reflects use of goods and services totalling Kshs.346,376,437 which includes domestic travel and subsistence allowances of Kshs.222,567,817, which further include Kshs.154,056,016 paid as mileage allowance to members of the County Assembly. Comparison of the claimed distances with the actual distances from Wajir to the respective wards indicated that the claims were exaggerated. Analysis of the claims based on actual distances from Wajir to the respective wards as provided by the Ministry of Transport and Infrastructure, payable to the Members as amounted to Kshs.44,933,341 while the actual amount paid was Kshs.154,056,016 resulting to an unaccountable and over payment of Kshs.108,866,525.

Consequently, the accuracy and completeness of the Kshs.154,056,016 paid to Members of County Assembly as mileage claims for the year ended 30 June, 2021 could not be confirmed.

2. Processing of Payments Outside IFMIS

During the year under review, the County Assembly operated a current account at Kenya Commercial Bank, Account Number 1201485371. During the year under review, Kshs.12,279,849 was transferred to the account, which had an opening balance of Kshs.67,983, from the County Assembly Central Bank of Kenya recurrent account. However, examination of the account's bank statements indicated that the account had a balance of Kshs.96,681 as at 30 June, 2021. This implies that payments amounting to Kshs.12,251,151 were made from the account all which were processed outside the Integrated Financial Management Information System (IFMIS).

Consequently, the accuracy and completeness of payments of Kshs.12,251,151 made outside IFMIS could not be confirmed.

3. Unaccounted for Members Sitting Allowances

Analysis of payroll for the year ended 30 June, 2021 indicated that the County Assembly paid Members of County Assembly and Members of County Assembly Public Service Board a total of Kshs.17,772,841 as sitting allowances for committee, plenary and Board sittings during the year. However, scrutiny of signed attendance schedules and summaries including arrears for June, 2020 indicated that members sitting allowances payable during the year under review was Kshs.14,503,100 leading to unsupported variance of Kshs.3,269,741.

In the circumstances, the accuracy and completeness of Kshs.17,772,841 paid as sitting allowances could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Assembly Wajir Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

Pending Bills

Annex 1 to the financial statements reflects pending bills balance of Kshs.215,349,359 for which documents supporting the pending bills balance were not provided for audit review. These include creditors ledger, projects files and supplier invoices among others.

Consequently, the completeness, authenticity and existence of the pending bills balance of Kshs.215,349,359 as at 30 June, 2021 could not be confirmed.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution based on the audit procedures performed except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Cash Reimbursements - Hospitality Supplies and Services

As disclosed in Note 3 to the financial statements, the statement of receipts and payments reflects use of goods and services of Kshs.346,376,437 which includes Kshs.17,500,000 with regard to hospitality supplies and services. Review of payment records revealed that some of the goods and services for office operations were purchased in cash by officers who would later seek reimbursement of the same. Some of the staff sought reimbursements of accumulated cash purchases of up to Kshs.400,000 per person. From a sample of documents examined, cash reimbursements to officers amounted to Kshs.3,200,000 during the year under review. The Management has not explained how the officers financed the operations of the County Assembly using their own funds..

In the circumstances, the propriety and value for money on the Kshs.3,200,000 cash purchases could not be confirmed.

2. Irregular Procurement of Legal Services

As disclosed in Note 3 to the financial statements, the statement of receipts and payments reflects other operating expenses amounting to Kshs.27,468,851 which includes Kshs.17,000,000 paid as legal fees to two law firms. However, review of the payment documents revealed that the legal services were single sourced as there was no evidence of competitive bidding from the list of prequalified legal firms. This is in contravention to Section 91(1) of the Public Procurement and Assets Disposal Act, 2015 which states that open tendering shall be the preferred procurement method for procurement of goods, works and services.

Consequently, the Management was in breach of the law.

3. Compensation of Employees

3.1 Irregular Payment of Special House Allowance

Analysis of June, 2021 Integrated Payroll and Personnel Database (IPPD) revealed that sixty-five (65) employees were earning special house allowances in addition to the normal house allowances approved by the Salaries and Remuneration Commission Circular Ref. No SRC/ADM/1/13 Vol. III (126) of 10 December, 2014. Although the Circular provided that public servants whose existing rates of house allowances were above the rates provided shall retain the existing levels, public servants who were subsequently promoted or re-designated were expected to take the new rates approved in the Circular.

The sixty-five (65) employees have either been promoted, re-designated or newly employed after the effective date of the Circular.

Consequently, the Management was in breach of the law.

3.2 Failure to Maintain Staff Establishment

The County Assembly did not maintain a comprehensive approved staff establishment that indicates the optimal number of staff for each category, the number in post and the variance.

In the absence of an approved establishment, it was not possible to confirm whether the County Assembly was operating within optimal level of staff establishment.

3.3 Irregular Recruitment and Promotion of Staff

Examination of staff personal files revealed that nine (9) staff personal files did not contain academic certificates of the staff or evidence of other relevant qualifications while some of the staff were appointed in job groups N and P which ordinarily require holders to have undergraduate qualifications.

In addition, an officer was promoted from scale 8 to scale 11. There was however no evidence provided to support his progression from scale 8 to 10 in order to qualify for promotion to scale 11. The officer had served in scale 8 for less than one year before being promoted to scale 11. Additionally, there was no evidence of advertisement of the position, interviews conducted and recommendation by the Staff Advisory Committee as required.

In view of the above observations, it was not possible to confirm which criteria was used to promote the officer to scale 11 before serving in scales 9 and 10 in accordance with human resource guidelines.

3.4 Failure to Deduct and Remit Income Tax

During the year under review, the County Assembly paid a total of Kshs.102,000,000 as car grants to the Speaker and Members of the County Assembly. This being income from employment qualifies for Pay as You Earn (PAYE) tax at 30% of the amount paid. The County Assembly was therefore required to deduct PAYE amounting to Kshs.30,600,000 and remit the amount to Kenya Revenue Authority.

Consequently, the Management was in breach of the law.

3.5 Non-Compliance with Staffing Level Ceiling

A review of the County Assembly payroll for the month of June, 2021 indicated the County Assembly had a total of one hundred and ninety-four (194) employees. The Commission on Revenue Allocation recommendation circular number CRA/FA/01 VOL 11 (22) dated 28 June, 2018 on County Government Recurrent Expenditure ceilings addressed to County Governors and Speakers of County Assemblies, capped the maximum number of staff of County Assemblies under group 2 under which County Assembly of Wajir falls, at one hundred (100). This implies that the County Assembly exceeded the maximum number of staff by ninety-four (94).

Consequently, the Management was in breach of the law.

3.6 Non-Adherence to Ethnic Balance Requirement in Employee Composition

A review of the June, 2021 payroll indicated that the County Assembly had a total of 194 employees. However, analysis of the employees' data revealed that 99% of the employees were from the dominant ethnic community.

In view of the above, the Management did not comply with the requirement of Section 65(l)(e) of the County Government Act, 2012 which provides that the County Public Service Board shall ensure that at least 30% of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the County.

3.7 Manual Payroll

A review of the County Assembly's payroll established that the Assembly maintained two sets of payrolls. One payroll was using the Integrated Personnel and Payroll Database (IPPD) with a total of 234 employees and Members of County Assembly (MCAs) while the other was in excel spreadsheet with a total of two (2) employees, four (4) Members of County Assembly and one (1) Board member. No satisfactory explanations were provided for maintaining a manual payroll.

Processing of salaries of staff and MCAs through manual payroll may expose the County Assembly to fraudulent payments.

4. Irregular Payment of Subscription Fees

Included in other operating expenses amount of Kshs.27,468,851 is an amount of Kshs.1,000,000 paid as subscription fees to Society of Clerks at the Table (SOCATT). This organisation is not anchored in law and therefore payments made to the organisation cannot be considered as proper charge to public funds.

5. Irregularities in Procurement of Security Uniforms

Included in use of goods and services amount of Kshs.346,376,437 for the year ended 30 June, 2021 is an amount of Kshs.1,920,000 on provision of security uniforms. Review of the documents relating to provision of security uniforms revealed the following anomalies:

- i). A purchase order which was raised on 15 August, 2020 was not approved and authorized by the relevant officers.
- ii). There was no evidence in form of S13, stores ledger and inspection and acceptance committee certificate to confirm how the uniforms were received.
- iii). Payment to the supplier was made on 30 July, 2020 while the quotations for the supply were opened on 3 August, 2020 and evaluation done on 4 August, 2020. This implies that payment was made before commencement of the procurement process.

In the circumstances, it was not possible to confirm whether the County Assembly got value for money on Kshs.1,920,000 incurred in the acquisition of security uniforms.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 based on the audit procedure, performed, except for the matters described in the Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1.0 Failure to Establish an Audit Committee

As previously reported, the County Assembly had not established an audit committee contrary to Regulation 167(1) of the Public Finance Management (County Government) Regulations, 2015 requires every County Government entity to establish an Audit Committee in accordance with prescribed regulations to monitor the entity's accountability processes and control systems, and offer objective advice on issues concerning risk, control, regulatory requirements and governance of the County.

In the circumstances, it was not possible to confirm the existence of effective overall governance of the County Assembly.

2.0 Information Technology Internal Controls Weaknesses

During the year under review, the Management did not have in place the following controls to ensure smooth running of its operations: -

- i). An IT strategy committee and IT steering committee. This resulted to inadequacy in IT governance, which forms a critical part of the County Assembly's governance structure.
- ii). A policy to manage upgrades made to all financial/performance information systems except those done by the National Treasury. Therefore, unauthorized changes may be made to the systems and this may lead to loss of data or valuable information.
- iii). Policies in place which cover physical access to IT environments. This could result in loss to information assets due to damages or theft.

- iv). Disaster management and recovery policies in place including fire suppression systems.
- v). Business continuity plan and the IT continuity plan including an off-site back-up plan.

In view of the above internal control weaknesses, the County Assembly's disaster management, business recovery and continuity of the operations may not be guaranteed.

3.0 Lack of Risk Management Policy

Review of records and interviews with Management revealed that the County Assembly had not established a risk management system. In addition, an effective reporting system that entailed hotlines, reporting centres and whistle blower facilities had not been established to support accountable and effective management of the financial and other managerial operations of the County Assembly.

In the absence of risk management policy, the Management may not identify and effectively respond to risks in order to minimize or prevent their impact.

4.0 Summary of Fixed Assets

A review of Annex 4 to the financial statements on the summary of fixed assets reflects Kshs.82,165,921 being total assets owned by the County Assembly as at 30 June, 2021. However, the asset register provided for audit review did not include the land and buildings occupied by the County Assembly that was inherited from the defunct Wajir County Council. As a result, the asset register did not include all the fixed assets owned by the County Assembly.

Failure to maintain an up to date asset register may lead to loss of the County Assembly's assets.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the County Assembly's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to dissolve the County Assembly or to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the County Assembly's financial reporting process, reviewing the effectiveness of how the County Assembly monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of

the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the County Assembly's policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Assembly's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Assembly to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Assembly to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

04 May, 2022

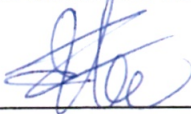
WAJIR COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2021

7. FINANCIAL STATEMENTS

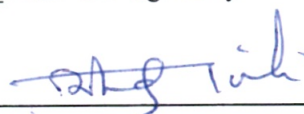
7.1. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021

	Note	2020/2021 Kshs	2019/2020 Kshs
RECEIPTS			
Exchequer releases	1	932,194,404	689,977,501
TOTAL RECEIPTS		932,194,404	689,977,501
PAYMENTS			
Compensation of Employees	2	541,956,830	380,992,588
Use of goods and services	3	346,376,437	297,264,520
Social Security Benefits	4	42,732,055	4,652,074
Acquisition of Assets	5	1,000,000	7,000,000
TOTAL PAYMENTS		932,065,322	689,909,182
SURPLUS/DEFICIT		129,082	68,319

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 15/12/ 2021 and signed by:



Clerk of the Assembly
Name: Shalle Mursal Sheikh



Principal Finance Officer – County Assembly
Name: Abdullahi Ahmed
ICPAK Member Number:20351

WAJIR COUNTY ASSEMBLY
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7.2. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES AS AT 30TH JUNE 2021

		2020/2021	2019/2020
FINANCIAL ASSETS	Note	Kshs	Kshs
Cash and Cash Equivalents			
Bank Balances	6	129,082	68,319
Total Cash and cash equivalents		129,082	68,319
TOTAL FINANCIAL ASSETS		129,082	68,319
FINANCIAL LIABILITIES			
NET FINANCIAL ASSETS		129,082	68,319
REPRESENTED BY			
Fund balance b/fwd	7	68,319	107,577
Prior year adjustments	8	(68,319)	(107,577)
Surplus/Deficit for the year		129,082	68,319
NET FINANCIAL POSITION		129,082	68,319

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 15/12/2021 2021 and signed by:


 Clerk of the Assembly
 Name: Shalle Mursal Sheikh



 Principal Finance Officer – County Assembly
 Name: Abdullahi Ahmed
 ICPAK Member Number:20351

WAJIR COUNTY ASSEMBLY
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For the year ended June 30, 2021

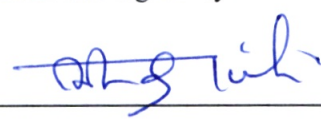
7.3. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2021

	Note	2020/2021 Kshs	2019/2020 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating income			
Exchequer releases	1	932,194,404	689,977,501
Payments for operating expenses			
Compensation of Employees	2	541,956,830	380,992,588
Use of goods and services	3	346,376,437	297,264,520
Social Security Benefits	4	42,732,055	4,652,074
Adjusted for:			
Changes in receivables prior year adjustments		(68,319)	(107,537)
Total Adjustments		(68,319)	(107,537)
Net cash flows from operating activities		1,060,763	6,960,782
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	5	1,000,000	7,000,000
Net cash flows from investing activities		1,000,000	7,000,000
CASHFLOW FROM FINANCING ACTIVITIES			
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		60,763	(39,218)
Cash and cash equivalent at BEGINNING of the year	7	68,319	107,537
Cash and cash equivalent at END of the year	8	129,082	68,319

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 15/12/ 2021 and signed by:



 Clerk of the Assembly
 Name: Shalle Mursal Sheikh



 Principal Finance Officer – County Assembly
 Name: Abdullahi Ahmed
 ICPAK Member Number:20351

7.4. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	870,194,403	102,000,001	972,194,404	932,194,404	40,000,000	96%
TOTAL	870,194,403	102,000,001	972,194,404	932,194,404	40,000,000	96%
PAYMENTS						
Compensation of Employees	478,075,132	63,911,693	541,986,825	541,956,830	29,995	100%
Use of goods and services	294,843,049	50,536,640	345,379,689	346,376,437	(996,748)	100.3%
Social Security Benefits	54,469,631	(11,734,581)	42,735,050	42,732,055	2,995	100%
Acquisition of Assets	42,500,000	(1,500,000)	41,000,000	1,000,000	40,000,000	2%
Finance Costs, including Loan Interest	306,591	786,249	1,092,840	-	1,092,840	0%
TOTAL	870,194,403	102,000,001	972,194,404	932,065,322	40,129,082	96%

The assembly's financial statements were approved on 15/12/ 2021 and signed by:



Clerk of the Assembly
Name: Shalle Mursal Sheikh



Principal Finance Officer – County Assembly
Name: Abdullahi Ahmed

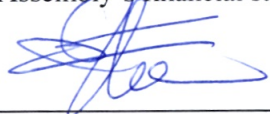
ICPAK Member Number: 20351

WAJIR COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended 30 June 2021


7.5. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/e %
RECEIPTS						
Exchequer releases	830,194,403	102,000,001	932,194,404	932,194,404	932,194,404	100%
TOTAL	830,194,403	102,000,001	932,194,404	932,194,404	932,194,404	100%
PAYMENTS						
Compensation of Employees	478,075,132	63,911,693	541,986,825	541,956,830	29,995	100%
Use of goods and services	294,843,049.00	50,536,640.00	345,379,689	346,376,437	(996,748)	100.3%
Social Security Benefits	54,469,631	(11,734,581)	42,735,050	42,732,055	2,995	100%
Acquisition of Assets	2,500,000	(1,500,000)	1,000,000	1,000,000	-	100%
Finance Costs, including Loan Interest	306,591	786,249	1,092,840	-	1,092,840	100%
TOTAL	830,194,403	102,000,001	932,194,404	932,065,322	129,082	100%

The Assembly's financial statements were approved on 15/12/2021 and signed by:



Clerk of the Assembly
 Name: Shalle Mursal Sheikh



Principal Finance Officer – County Assembly
 Name: Abdullahi Ahmed


ICPAK Member Number:20351

7.6. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	40,000,000		40,000,000		40,000,000	0%
TOTAL	40,000,000	-	40,000,000	-	40,000,000	0%
PAYMENTS				-		
Acquisition of Assets	40,000,000	-	40,000,000	-	40,000,000	0%
TOTAL	40,000,000	-	40,000,000		40,000,000	0%

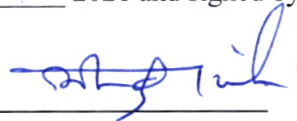
(a) *The county Assembly of Wajir did not receive an allocation of Kshs 40,000,000 from the Exchequer thus there was no expenditure on development*

The Assembly's financial statements were approved on 15/12 2021 and signed by:



Clerk of the Assembly

Name: Shalle Mursal Sheikh



Principal Finance Office – County Assembly

Name: Abdullahi Ahmed

ICPAK Member Number:20351

7.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
			KShs	KShs	KShs	KShs	KShs
71503336 0	715033360	Legislative and oversight Services	870,194,403	102,000,001	972,194,404	932,065,322	40,129,082
		Grand Total	870,194,403	102,000,001	972,194,404	932,065,322	40,129,082

7.8. SIGNIFICANT ACCOUNTING POLICIES

The principle accounting policies adopted in the preparation of these financial statements are set out below:

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The statement of assets and liabilities, although not a requirement of the IPSAS Cash Standard, has been included to disclose information on receivables and payables.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of Wajir County Assembly. All values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

2. Reporting entity

The financial statements are for the Wajir County Assembly. The financial statements encompass the reporting entity as specified in section 164 of PFM Act 2012.

3. Recognition of receipts and payments

a) Recognition of receipts

The County Assembly of Wajir recognises all receipts from the various sources when the event occurs, and the related cash has been received by the Assembly.

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i) Transfers from the Exchequer/ County Treasury

Transfer from Exchequer is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

ii) Other Receipts

Other receipts relate to receipts such as tender fees among others. These are recognised in the financial statements when the associated cash is received.

b) Recognition of payments

Wajir County Assembly recognises all expenses when the event occurs, and the related cash has actually been paid out by the entity.

i) Compensation of employees

Salaries and Wages, Allowances, Statutory Contribution for employees are recognized in the period when the compensation is paid.

ii) Use of goods and services

Goods and services are recognized as payments in the period when the goods/services are consumed and paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

iii) Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by Wajir County Assembly and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

4. In-kind contributions

In-kind contributions are donations that are made to Wajir County Assembly in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, Wajir County Assembly includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

5. Third Party Payments

This relates to payments done directly to supplier on behalf of the county Assembly such as; national government may fund some programs of the assembly, a donor may pay directly for construction of a given building etc. Details of payments by third parties on behalf of the assembly is detailed in the notes to this financial statement.

6. 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.

Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

There were no amounts maintained in deposit bank accounts as at 30th June 2021.

WAJIR COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2021

7. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

8. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted and prescribed by the Public Sector Accounting Standards Board. Other liabilities including pending bills are disclosed in the financial statements.

9. Non-current assets

Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the County Assembly's fixed asset register a summary of which is provided as a memorandum to these financial statements.

10. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the assembly at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

11. Contingent Liabilities

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:
 - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships. 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. Annex 6 of this financial statement is a register of the contingent liabilities in the year.

Section 185 (2) (i) of the PFM Act requires the County Assembly to report on the payments made, or losses incurred, by the county Assembly to meet contingent liabilities as a result of loans during the financial year, including payments made in respect of loan write-offs or waiver of interest on loans.

12. Contingent Assets

The Assembly 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.

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13. Budget

The budget is prepared on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The Wajir County Assembly's budget was approved as required by Law. The original budget was approved by the County Assembly on 19th October, 2020 for the period 1st July 2020 to 30 June 2021 as required by law. There was one supplementary budget passed in the year. The supplementary budgets were approved on 02/06/2021. A high-level assessment of the assembly's actual performance against the comparable budget for the financial year under review has been included in the Statement of Comparison between actual and budgeted amounts included in these financial statements.

14. Comparative figures

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

15. Subsequent events

Events after submission of the financial year end financial statements to County Treasury and other stakeholders with a significant impact on the financial statements may be adjusted with the concurrence of the County Treasury.

16. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

17. Related party transactions

Related party transactions involve cash and in-kind transactions with the National Government, National Government entities and County Governments. Specific information with regards to related party transactions is included in the disclosure notes.

WAJIR COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2021

7.9. NOTES TO THE FINANCIAL STATEMENTS

1. Transfers from the County Treasury/Exchequer Releases

	2020/2021	2019/2020
	Kshs	Kshs
Total Exchequer Releases for quarter 1	-	86,000,000
Total Exchequer Releases for quarter 2	388,783,314	276,097,503
Total Exchequer Releases for quarter 3	176,612,774	162,181,123
Total Exchequer Releases for quarter 4	366,798,316	165,698,875
Cumulative Amount	932,194,404	689,977,501

2. COMPENSATION OF EMPLOYEES

	2020/2021	2019/2020
	Kshs	Kshs
Basic salaries of permanent employees	306,652,868	243,315,503
Basic wages of temporary employees	-	35,848,194
Personal allowances paid as part of salary	213,192,058	85,819,009
Personal allowances paid as reimbursements	3,263,480	2,796,000
Pension and other social security contributions	18,848,425	13,213,883
Total	541,956,830	380,992,588

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3. USE OF GOODS AND SERVICES

	2020/2021	2019/2020
	Kshs	Kshs
Utilities, supplies and services	415,055	134,885
Communication, supplies and services	10,000	9,450
Domestic travel and subsistence	222,567,817	194,322,665
Foreign travel and subsistence	1,925,800	11,744,068
Printing, advertising and information supplies & services	894,130	13,905
Rentals of produced assets	12,360,000	8,050,000
Training expenses	8,146,626	4,031,345
Hospitality supplies and services	17,500,000	25,932,889
Insurance costs	42,836,458	27,681,410
Specialized materials and services	1,920,000	1,299,766
Office and general supplies and services	7,560,000	8,822,470
Fuel Oil and Lubricants	700,000	-
Other Operating Expenses	27,468,851	13,576,667
Routine maintenance – vehicles and other transport equipment	180,000	
Routine maintenance – other assets	1,891,700	1,645,000
Total	346,376,437	297,264,520

4. SOCIAL SECURITY BENEFITS

	2020/2021	2019/2020
	Kshs	Kshs
Government pension and retirement benefits	42,732,055	4,652,074
Total	42,732,055	4,652,074

5. ACQUISITION OF ASSETS

	2020/2021	2019/2020
	Kshs	Kshs
Purchase of Office Furniture and General Equipment	1,000,000.00	7,000,000
Total	1,000,000	7,000,000

WAJIR COUNTY ASSEMBLY
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6. BANK BALANCES

	Amount in bank account currency	Indicate whether recurrent or development, deposits, receipts, etc	Ex. rate (if in foreign currency)	2020/2021	2019/2020
Name of Bank, Account No. & Currency			Kshs	Kshs	Kshs
Central Bank, Account No.1000241397			-	32,401	336
Kenya Commercial Bank, Account No.1201485371			-	96,681	67,983
Total			-	129,082	68,319

7. FUND BALANCE BROUGHT FORWARD

	2020/2021	2019/2020
	Kshs	Kshs
Bank accounts	68,319	107,577
Total	68,319	107,577

8. PRIOR YEAR ADJUSTMENTS

Description	2020-2021	2019-2020
	KShs	KShs
Adjustments on bank accounts balances	129,082	107,577
Total	129,082	107,577

WAJIR COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended 30 June 2021

7.10. OTHER DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (Annex 1)

Description	Balance b/f FY 2019/2020 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2020/2021 Kshs
Supply of goods and services	124,931,473	118,351,785	95,783,970	147,499,288
Salaries, gratuity & others	124,004,169	292,657,682	348,811,780	67,850,071
Total	248,935,642	411,009,467	444,595,750	215,349,359

2. RELATED PARTY DISCLOSURES

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS. The following comprise of related parties to the County Assembly:

- i) Members of County Assembly.
- ii) Key management personnel that include the Clerk of the Assembly and heads of departments.
- iii) The County Executive.
- iv) County Ministries and Departments.
- v) Other County Government entities including corporations, funds and boards.
- vi) The National Government.
- vii) Other County Governments; and
- viii) State Corporations and Semi-Autonomous Government Agencies.

Related party transactions:

	2020- 2021 Kshs	2019- 2020 Kshs
<u>Transfers from related parties</u>		
Transfers from the County Executive- Exchequer	932,194,403	689,977,501
Total Transfers from related parties	932,194,403	689,977,501

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8. PROGRESS ON FOLLOW ON PRIOR YEAR AUDITOR'S RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Timeframe:
1.1	An amount of Kshs 5,952,800 not supported with travelling documents, invitation letters, nominating letters to the participating staff, signed expenditure schedules with details of job groups and the applicable rates for the job groups, attendance registers and training programs. The payments were not supported by CASB approved training programs. Further car hire, hall hire and conferences were paid for while no imprest warrant was issued.	The audit certificate was received this week. Appropriate interventions will be undertaken	Principal Finance Officer	Unresolved	June 2022
1.2	A review of the expenditure and the supporting documentation revealed that an expenditure amounting to Kshs 4,809,895 was not supported with training programmes initiated by the County Assembly Services Board. some of the MCAs and staff were not issued with safari imprest as required by regulation but instead made claim upon return. It was therefore not clear how the MCAs and officials financed the trips costing substantial amounts.No reports were made available for audit indicating the benefits to the Assembly from the trainings/conferences outside the Country. Further payments amounting to Kshs. 1,219,400 was in respect to foreign travel incurred during FY 2018/2019. The amount was not disclosed as pending bills in the financial statements for 2018/2019.	The audit certificate was received this week. Appropriate interventions will be undertaken	Principal Finance Officer	Unresolved	June 2022

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Timeframe:
2.	Examination of payment vouchers and other supporting documents revealed that an amount of Kshs. 3,324,718 paid to various Members of County Assembly as mileage allowances were not supported with copies of the vehicle logbooks owned by the MCAs or a binding lease agreement for the vehicles and authorized work tickets. It was also noted that some of the signatures appended to the lease agreements and work tickets supporting the payments were different from those of the MCAs in the payment schedule and statutory declaration forms.	The audit certificate was received this week. Appropriate interventions will be undertaken	Principal Finance Officer	Unresolved	June 2022
Other mater					
1	Budget Control and Performance Wajir County Executive have failed to transfer 100,285,221 to Wajir County Assembly	Amount has since been received albeit in the subsequent financial year.	Clerk	Resolved	July 2021
Report on Lawfulness and Effectiveness in the use of public Resources					
1	Contrary to legal notice No. 106 of 2013 an RFQ was used for procurement of CCTV cameras worth Kshs 2,850,000. The legal notice required value of goods above 2,000,000 to use open tender	The audit certificate was received this week. Appropriate interventions will be undertaken	Principal Procurement Officer	Unresolved	June 2022
2	Non compliance with Staffing Level; Wajir County Assembly has 196 staff against a provision of maximum of 100 staff. This is in breach of the law.	The audit certificate was received this week. Appropriate interventions will be undertaken	Principal Human Resource Officer	Unresolved	June 2022
3	Unsupported pending bills; Pending bills disclosed not supported with source documents	The audit certificate was received this week. Appropriate interventions will be undertaken	Principal Finance Officer	Unresolved	June 2022
Report on Effectiveness of Internal Controls, Risk Management and Governance					
1	Assets Register did not include land and Buildings	The audit certificate was received this week.	Principal Finance	Unresolved	June 2022

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Timeframe:
		Appropriate interventions will be undertaken	Officer		
2	IFMIS transaction listing lacked description of nature and purpose of payments	The audit certificate was received this week. Appropriate interventions will be undertaken	Principal Finance Officer	Unresolved	June 2022
3	Management did not establish an audit committee	The audit certificate was received this week. Appropriate interventions will be undertaken	Principal Finance Officer	Unresolved	June 2022
4	Assembly did not establish a risk management System	The audit certificate was received this week. Appropriate interventions will be undertaken	Principal Finance Officer	Unresolved	June 2022
5	Assembly did not maintain a comprehensive approved staff establishment.	The audit certificate was received this week. Appropriate interventions will be undertaken	Principal Finance Officer	Unresolved	June 2022
6	Details of ward employees, authority to hire, the process of hiring ,terms of engagement and duties performed by ward employees was not provided for audit	The audit certificate was received this week. Appropriate interventions will be undertaken	Principal Finance Officer	Unresolved	June 2022

Clerk of the County Assembly

Sign.....

Date..15/12/2021.....

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9. ANNEXES

ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020/21	Comments
	A	b	c	d=a-c	
Construction of buildings					
1.					
Sub-Total					
Construction of civil works					
2. Construction of Civil Works				40,000,000	
Sub-Total				40,000,000	
Supply of goods					
3. Supply of goods				71,243,288	
Sub-Total				71,243,288	
Supply of services					
4. Legal fees				36,256,000	
5. Others					
Sub-Total				36,256,000	
Grand Total				147,499,288	

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ANNEX 2 – ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff/Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020/21	Comments
	A	b	C	d=a-c	
1. Salaries				-	
2. Mileage				13,651,054	
3. Domestic travel allowance				6,603,840	
4. Security operations				3,880,565	
5. Ward office operations				3,000,000	
6. House Leaders office operation				1,500,00	
Sub-Total				28,635,459	

ANNEX 3 – ANALYSIS OF OTHER PENDING PAYABLES

Name	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020/21	Comments
	a	b	c	d=a-c	
Amounts due to National Govt Entities					
1.					
Sub-Total					
Amounts due to County Govt Entities					
2.					
Sub-Total					
Amounts due to Third Parties					
3. MCA Gratuity				11,534,840	
4. Pension				27,679,772	
Sub-Total				39,214,612	
Grand Total				67,850,071	

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ANNEX 4 – SUMMARY OF NON-CURRENT ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2019/20	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out)	Historical Cost c/f (KShs) 2020/2021
ICT Equipment	14,136,002	1,000,000			15,136,002
Motor Vehicles	26,986,000				26,986,000
Office Furniture	29,743,918				29,743,918
Plant and equipment	10,300,001				10,300,001
Total	81,165,921				82,165,921



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7. PROGRESS ON FOLLOW ON PRIOR YEAR AUDITOR'S RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status:	Timeframe:
				(Resolved / Not Resolved)	(Put a date when you expect the issue to be resolved)
Basis of Qualified Opinion					
1. Unsupported Foreign Travel and Accommodation Allowances	As disclosed in Note 4 to the financial statements, the statement of receipts and payments under the use of goods and services balance of Kshs.461,012,872 constitutes foreign travel and subsistence amount of Kshs.3,140,486 which includes Kshs.576,200 in respect of foreign travel accommodation for two officers who attended a seminar on executive security and open source intelligence techniques from 13 to 17 May, 2019 at Emerald Hotel Kampala, Uganda for five days at the invitation of the Kenya Institute of Management. The amount of Kshs.576,200 was not supported by the relevant travel documents together with a return to office report. In the circumstances, the propriety in the utilization of Kshs.576,200 could not be ascertained.	The management agrees with the findings of audit and has instituted process of recoveries from the imprest holder. Communication between the Board and the imprest holder is available. Steps had been initiated on recovery and discipline on the officer concerned but this was complicated due to involvement of the court by the officer. There is also communication from the officer's advocate. So far there is zero recovery of the amount.	Accounting Officer	Resolved	FY 2020/21

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<p>2. Reconciliation of Balances on Acquisition of Assets</p>	<p>As disclosed under Note 7 to the financial statements, the statement of receipts and expenditure reflects an expenditure of Kshs.103,380,386 under acquisition of assets which includes construction of building and refurbishment of building expenses of Kshs.77,181,965 and Kshs.9,403,426 respectively. However, it was noted that these balances do not agree with the supporting schedules leading to an un-reconciled variance of Kshs.9,640,259 as tabulated below:</p> <table border="1" data-bbox="577 614 981 798"> <thead> <tr> <th>Details</th> <th>Financial Statements Ksh.</th> <th>Supporting Schedule Ksh.</th> <th>Difference Ksh.</th> </tr> </thead> <tbody> <tr> <td>Construction of Buildings</td> <td>77,181,965</td> <td>85,724,405</td> <td>8,542,440</td> </tr> <tr> <td>Refurbishment of Buildings</td> <td>9,403,426</td> <td>10,501,245</td> <td>1,097,819</td> </tr> <tr> <td>Total</td> <td></td> <td></td> <td>9,640,259</td> </tr> </tbody> </table> <p>In the circumstances, the ownership, accuracy and completeness of the total assets figure of Kshs.77,181,965 as at 30 June, 2019 could not be ascertained.</p>	Details	Financial Statements Ksh.	Supporting Schedule Ksh.	Difference Ksh.	Construction of Buildings	77,181,965	85,724,405	8,542,440	Refurbishment of Buildings	9,403,426	10,501,245	1,097,819	Total			9,640,259	<p>The amounts included in the financial statement relates to the Net Amount and Taxes paid out. The variance relates to Retention funds transferred to the County Government Retention Account held by County Executive of which amount has been highlighted under "Transfers to Other Government Entities" on pg 16 of the Financial Statement for the Year Ended 30th June 2019.</p> <p>The Management has taken note of the Auditor's recommendation to be including the Retention amount under Assets i.e.to be capturing the Gross value of the Asset. In the Financial statement 2019/2020 the acquisition of assets has been adjusted accordingly.</p>	<ul style="list-style-type: none"> ▪ Accounting Officer ▪ Senior Accounts Controller 	<p>Resolved</p>	
Details	Financial Statements Ksh.	Supporting Schedule Ksh.	Difference Ksh.																		
Construction of Buildings	77,181,965	85,724,405	8,542,440																		
Refurbishment of Buildings	9,403,426	10,501,245	1,097,819																		
Total			9,640,259																		
<p>3. Variances in the Bank Balances</p>	<p>As disclosed in Note 9A to the financial statements, the statement of assets and liabilities reflects a bank balance of Kshs.1,560,549 as at 30 June, 2019. Review of the bank reconciliation statements attached as Annexure 6 to the financial statements revealed that the Management used the bank certificate balances instead of the reconciled cash book balances for both the Central Bank development and recurrent bank account leading to a variance of Kshs.161,046 as tabulated below;</p> <p>In the circumstances, it was not possible to ascertain the accuracy of the reported bank balance of Kshs.1,560,549 reported as at 30 June, 2019.</p> <table border="1" data-bbox="577 1321 1003 1353"> <thead> <tr> <th></th> <th>Bank</th> <th>Reconciled</th> <th></th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>		Bank	Reconciled						<p>The management agrees with the findings of audit and the bank reconciliation statement has been corrected. {See attachments}</p>	<ul style="list-style-type: none"> ▪ Senior Accounts Controller 	<p>Resolved</p>									
	Bank	Reconciled																			

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Bank Account	Certificate Balance Ksh.	Balance Ksh.	Variance Ksh.
Central Bank-Development	1,549,071	1,130,501	418,570
Central Bank- Recurrent	4,378	261,902	(257,524)
			161,046

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of County Assembly of Bungoma Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters : Other Matter

1. Budgetary Performance and Control

During the year under review, the Management of the County Assembly had a balanced budgeted of receipts and expenditure of Kshs.985,080,484, comprising recurrent allocation of Kshs.874,978,131 or 89% of total budget, and development allocation of Kshs.110,102,353 or 11% of the total budget. However, the County Assembly actual receipts amounted to Kshs.959,877,909 or 97% of the budgeted receipts.

The Assembly incurred an actual total expenditure of Kshs.959,124,251 which was 99.9% of actual receipts but 97% of the budget. Whereas the County Assembly incurred an overall actual expenditure/budget absorption ratio of 97%, instances of poor performance were noted mainly on

Over-absorption of budget occurred as a result of reallocations which were necessitated as a result of the 50% absorption half year ceiling set by the National Assembly and various programs had underutilized their votes thus necessitated the reallocations on those un-utilized votes to continue Assembly operations. Delays in the implementation of the supplementary budget led to the over-absorption on some of the votes thereof.

The over-expenditure was attributed to the unbudgeted for expenditure during the financial year which included a circular from CAF (County Assembly Forum) recommending that sitting allowances for the members be processed as per the previous circular.

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	<p>transfer to Other Government Entities which registered a performance rate of 48%. There were also instances where the budgeted amounts were exceeded on social security benefits, acquisition of assets and finance costs.</p> <p>Management has attributed the over expenditure to the settlement of award in a court case for a Member of County Assembly while the finance cost relates to withholding Value Added Tax (VAT) of 6%.</p>	<p>In addition, over-expenditure also arose due to Social Security benefits which is amount budgeted only for employer's pension contribution. The component of employee's contribution is usually included in the gross salary payment of the employees' i.e. included in the Basic/House Allowance. The employee's pension contribution is added to the employer's pension contribution which results to over expenditure and can only be sorted out through Supplementary budgets which most at times are delayed.</p> <p>Management will comply with the budget allocations and controls</p>			
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<p>2. Other Pending Payables</p>	<p>As disclosed under Note 5.10 - Other Important Disclosures and Annexure 3 to the financial statements, the County Assembly had outstanding pending bills balance of Kshs.29,289,892 comprising of Kshs.9,591,024 and Kshs.19,698,868 due to the Assembly Staff Car and Mortgage Fund and Assembly MCA Car and Mortgage Fund respectively as at June, 2019.</p> <p>However, a review of the previous year's report indicated that an amount of Kshs.81,128,709 constituting Kshs.73,529,415 and Kshs.7,599,294 for the Assembly MCA Car and Mortgage Fund and the Assembly Staff Car and Mortgage Fund respectively, had remained outstanding at the end of the year. However, during the year under review an amount of Kshs.4,484,276 was remitted. From the foregoing, the outstanding balance ought to have been Kshs.76,644,433 and not the balance of Kshs.29,289,892 reported in the financial statements.</p> <p>In absence of any reconciliation between the two records, it was not possible to ascertain accuracy of other pending payables balance of Kshs.29,289,892 reported in the financial statements.</p>	<p>County Assembly reports basing on IPSAS Cash method while the Funds report basing on Accrual method. The amount reported in the County Assembly Financial statements reflects only what was received and remitted during the Financial year as per IPSAS Cash basis.</p> <p>The County Assembly Service Board has transferred Ksh 28,301,276 to the Funds as per the evidence of the transfer attached (Appendix III) in continuously reducing the balance owed to the funds.</p>	<ul style="list-style-type: none"> ▪ CASB ▪ Accounting Officer ▪ Finance and Accounts department 	<p>Resolved</p>	
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<p>3. Outstanding Imprests</p>	<p>Note 10 to the financial statements indicates that the Assembly had outstanding imprests amounting to Kshs.464,000 as at 30 June, 2019. No explanation was provided why the amount still remained unaccounted for in contravention of Regulation 93(5) of the Public Finance Management (County Governments) Regulations, 2015) which requires a holder of a temporary imprest to account or surrender it within seven (7) working days after returning to duty station.</p>	<p>Reasons for delay in surrendering included cases where an officer's training dates were changed due to unavoidable circumstances despite having been facilitated. The outstanding Imprest has so far been recovered through the payroll and cleared as per the attached proof of full recovery with the payment voucher attached. Appendix IV Additionally, the management has improved on its internal controls on the management of imprest per regulation 93(5) of the Public Finance Management (County Governments) Regulations, 2015).</p>	<ul style="list-style-type: none"> ▪ Accounting Officer ▪ Human Resource 	<p>Resolved</p>	
<p>4. Prior Year Matters</p>	<p>In the audit report of the previous year, several paragraphs were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management has not resolved the issues nor given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board.</p>	<p>The delayed resolution of most of previous audit issues is as a result of limited budgets where resolutions require huge budgetary allocations. A team of officers appointed by the Accounting officer has been delegated to assess all unresolved issues of audit and report to the County Assembly Service Board and a further follow up with Office of Auditor General to ensure internal and external audit issues are resolved timeously.</p>			
<p align="center">REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES Basis for Conclusion</p>					
<p>1. Acquisition of Assets 1.1. Purchase of Motor Vehicle and Other Transport Equipment</p>	<p>Note 7 to the financial statements reflects acquisition of assets figure of Kshs.103,380,386 which includes an amount of Kshs.10,942,500 paid in respect of purchase of motor vehicles and other transport equipment. Out of this, the County Assembly procured a 33-seater luxury bus at a total cost of Kshs.4,980,000 during the year from a contracted local dealer. However, review of the Tender Evaluation Committee's</p>	<p>County Assembly of Bungoma procured 33seater bus at cost of Ksh 4,980,000 to Kenya Coach Industries and not M/S Central Famers Garage at a cost of Ksh 5,455,000 who had won under the tender evaluation minutes. The procurement legal opinion by the procurement officer recommended Kenya Coach Industries because there was no mandatory criterion that was ignored and the substance of the tender remained. Failure to serialize a single page by the tenderer which was in</p>	<p>Accounting Officer</p>	<p>Resolved</p>	

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	<p>Minutes dated 5 March, 2019 revealed that the supplier had been disqualified as non-responsive and was thus not subjected to technical and commercial evaluation, and it was recommended that the contract be awarded to another dealer at a price of Kshs.5,455,000.</p> <p>Further, another bidder was disqualified at the technical evaluation stage on the grounds that the submitted bid indicating HINO brand instead of Isuzu make. The user technical specifications did not restrict the model. In addition, the Inspection and Acceptance Committee Certificate was not availed for audit review.</p> <p>Consequently, the Management contravened Section 80(1) of the Public Procurement and Asset Disposal Act, 2015 that requires the Evaluation Committee to evaluate and compare the responsive tenders and Section 48(1 & 3) which requires the Accounting Officer to establish an Inspection and Acceptance Committee to inspect and review the goods, works or services in order to ensure compliance with the terms and specifications of the contract.</p>	<p>the tender documents could not warrant Assembly losing Kshs. 475,000 were if the winning bidder was awarded the tender.</p> <p>The assembly doesn't have technical knowledge on the inspection of vehicles and therefore we tasked the National Transport and Safety Authority to do the mechanical inspection for us. Attached is a report done by NTSA for your review. (Appendix V)</p> <p>The County Assembly of Bungoma commits to procure goods and services in total compliance to the Public Procurement laws and regulations.</p>			
<p>1.2. Refurbishment of County Assembly Speaker's Residence</p>	<p>As disclosed in Note 7 to the financial statements, the statement of receipts and payments reflects acquisition of assets figure of Kshs.103,380,386 which includes an amount of Kshs.9,403,426 paid in respect of refurbishment of buildings. Out of this, the Assembly awarded a contract to a local contractor to refurbish the Speaker's residence on 30 April, 2018 vide contract No. CA/BGM/PUR/281/2018-2019 at a cost of Kshs.1,984,060. However, the engineer's estimates and procurement documents were not availed for audit review. Audit verification procedure planned on the</p>	<p>The lease agreement with the landlord was terminated as per the available termination letter since when the house ceased to be occupied by the Honorable Speaker. The Bills of quantities for the works done and the tender documents are annexed in (Appendix VI).</p> <p>A recovery of the renovation cost was however implemented by way of not remitting any rent to the Landlord, a subject we are concluding with the Landlord.</p>			

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	site could not be done due to non-cooperation from the client. As a result, it was not possible to ascertain whether value for money was achieved in the application of the refurbishment expenditure				
1.3. Delayed Construction of Office Block	<p>Note 7 to the financial statements reflects acquisition of assets figure of Kshs.103,380,386 which includes an amount of Kshs.77,181,965 paid in respect of construction of buildings as part of contract awarded to a local contractor at a contract sum of Kshs.447,768,217. The contract was to be carried out in eighteen (18) months with expected completion date of May, 2018 but which was later revised to 127 weeks pushing the completion period to 13 May, 2019.</p> <p>However, documentation for application and approval of a revised completion date in line with the provisions of Section 139(2) of the Public Procurement and Asset Disposal Act, 2015 which requires an Accounting Officer of a procuring County Assembly of Bungoma, on the recommendation of an Evaluation Committee, to approve the request for the extension of contract period accompanied by a certificate from the tenderer was not provided for audit verification.</p> <p>Consequently, Management was in breach of the law.</p>	<p>The delayed completion of the office block has been occasioned by non-appropriation of funds to County Assembly's Development vote, delayed exchequer or adverse reversal of funds in County Assembly's Supplementary Budgets. The extension request and grant by the project management team has been attached for your reference. (Appendix VIII)</p> <p>In the FY 2020/21 the County Assembly of Bungoma has received an allocation of Ksh 208 M in the equalization fund and the Assembly is optimistic to have the funds appropriated fully to its 1st Supplementary budget. KSh. 116M has been allocated in the supplementary budget for the completion of the office block and relevant period extension will be done in total compliance to the provisions of the Act.</p>	<ul style="list-style-type: none"> ▪ CASB ▪ Accounting Officer 	Not Resolved	FY 2020/21
2. Use of Goods and Services 2.1 Hospitality Supplies and Services	<p>As disclosed in Note 4 to the financial statements, included in the use of goods and services balance of Kshs.461,012,872 is a hospitality supplies and services expenditure amounting to Kshs.260,462,788. However, examination of the expenditure revealed the following anomalies on non-compliance and ineffective application of resources:</p>				

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<p>2.1.1. Misallocation of Funds to Foreign Travel and Subsistence</p>	<p>Review of payment records revealed that Kshs.43,697,320 of funds budgeted under hospitality supplies and services were misapplied towards foreign travel and accommodation without evidence of request and subsequent approval of the re-allocations by the County Treasury.</p> <p>This was in contravention of Section 154(2b) of the Public Finance Management Act, 2012 which provides that an Accounting Officer for a County Government County Assembly of Bungoma may re-allocate funds between programs, or between sub-votes, in the budget for a financial year, but only if a request for the re-allocation has been made to the County Treasury explaining the reasons for the re-allocation and the County Treasury has approved the request.</p>	<p>The reason for the reallocation majorly is because of the nature of the County Assembly Committee services activities which are all appropriated to the Hospitality Supplies and Services votes. The committee activities which are carried outside the country (Foreign travel and accommodation) are paid from the hospitality and supplies vote appropriated to the committees.</p> <p>The Assembly commits to budget for the activities appropriately as per the projected committee work plans and any reallocations will be in strict compliance to the Provisions of the Public Finance Management Act.</p>			
<p>2.1.2. Unauthorised Transfer of Funds</p>	<p>In addition, the Assembly paid Kshs.5,000,000 to the County Assemblies Forum being annual subscription for the 2018/2019 financial year under hospitality and supplies vote. However, review of the approved budget revealed that the expenditure was not budgeted for.</p> <p>Consequently, the Management contravened Regulation 43(2) of the Public Finance Management (County Governments) Regulations, 2015 that requires a County Government County Assembly of Bungoma to execute their approved budgets based on the annual appropriation legislation, and the approved annual cash flow plan with the exception of unforeseen and unavoidable spending dealt with through the County Emergency Fund or supplementary estimate.</p>	<p>The County Assemblies Forum had not issued invoices from previous years and a demand was issued to the institution during the year and failure to remit the requisite fees could result to the Assembly losing out on any benefits from networking and synergy from other Assemblies. The County Assembly of Bungoma Subscribes to the forum and is therefore required to make the payments annually.</p> <p>Since then, the Assembly has been budgeting for the expenditure in each financial year.</p>			

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<p>2.1.3. Irregular Overpayment of Travel and Subsistence Allowances</p>	<p>Included in the figure of hospitality and supplies are payments towards travel and subsistence for MCAs and staff totalling Kshs.65,415,110 out of which there was an overpayment of Kshs.57,376,570 arising from either payment of subsistence allowance for activities carried out within the County Headquarters or application of wrong subsistence rates. In addition, some payments were not properly supported with participants' invitation letters, approval documents, stamped foreign travel documents, original work tickets, signed attendance registers, original receipts or activity reports.</p> <p>As a result, Management failed to comply with the provisions of Regulation 93(3) of the Public Finance Management (County Governments) Regulations, 2015 which provides that temporary imprests be issued mainly in respect of official journeys and are intended to provide officers with funds with which they can meet travelling, accommodation and incidental expenses. Further, the Assembly did not adhere to the rates as provided by SRC Circular No.SRC/ADM/CIIR/1/13VOL.IV(1) of 20 November, 2017 that reviewed rates and cluster classification for all the cadres in County Public Service.</p> <p>Further, there was violation of Regulation 104(1) of Public Finance Management (County Governments) Regulations, 2015 which requires that all receipts and payment vouchers of public moneys be properly supported by pre-numbered receipts and payment vouchers and properly supported by the appropriate authority and documentation to authenticate the expenditure.</p>	<p>This resulted from delays in submitting of the requisite documents from individual beneficiaries and application of wrong rates due to lack of clear guidelines on treatment of retreats within the County Headquarters.</p> <p>Management has supported most of the payments paid to Hon Members and secretariats and in the cases where wrong rates were applied, recoveries have been instituted. We would wish to state that we are currently observing correct Subsistence rates to officers by having budget attached to programs, which is approved and examined before processing.</p>			
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2.2. Other Operating Expenses	Included in the use of goods and services balance of Kshs.461,012,872 are other operating expenses of Kshs.94,068,180 as disclosed in Note 4 to the financial statements. However, review of records and information revealed the following anomalies:				
2.2.1. Irregular Payment of Task Force Allowance	<p>The Assembly incurred an amount of Kshs.531,300 in respect of allowances to members of a task force composed of own staff to audit paid and pending hotel bills. However, the allowances were calculated using wrong rates leading to overpayment of Kshs.315,300. In addition, it was noted that the taskforce terms of reference included routine tasks that can be performed by internal auditors within their normal work. Further, the task force report was not availed for audit verification.</p> <p>Consequently, the Assembly contravened the provisions of Circular No. MSPS.2/1A.VOL.XLVOL.III/(119) dated 2 August, 2013 issued by the Ministry of Devolution and Planning that states that taskforces can only be appointed with clear justification and assigned tasks that are not routine in nature as well as the Salaries and Remuneration Commission (SRC) Circular No. SRC/ADM/CIR/1/13(122) of 16 April, 2014 which specifies the rates for payments of allowances to members of a task force.</p>	<p>The Accounting officer is mandated to constitute taskforces for purposes of executing tasks as per justifiable terms of reference as per the attached appointment letters (APPENDIX IX). The Ethics and Anti-corruption commission had raised concerns on how the Assembly Committee's hotels bills were being processed. Due to the urgency in authenticating hotel bills for payments which had fallen due for a long time and in compliance to the presidential decree on pending bills, the accounting officer sought to get a relatively larger team to review the subject matter within the record shortest period so as to bring sanity in the management of hotel services. The activity involved was examination in nature, and auditors were brought on board for consultancy services.</p> <p>The wrong rates were attributed to payment of subsistence allowances to officers who retreated within the headquarter for the activity.</p> <p>We have instituted recovery of the overpayments so as to comply with the taskforce rates.</p>	Accounting Officer	Resolved	FY 2020/21
2.2.2. Irregular Payment for County Assembly Service Board (CASB)	The Assembly is noted to have paid sitting allowances amounting to Kshs.674,000 to the members of the County Assembly Service Board for internal sittings on 26 June, 2019. The payment was for two (2) sittings in February, 2019, five (5) sittings in March, 2019 and one (1) sitting by Chair and Secretary as required. The meeting held on 26 February, 2019 had no substantive agenda while the	The management agrees with findings of audit and has since submitted the amounts to payroll for recovery and has also ensured compliance of the SRC circular.	<ul style="list-style-type: none"> ▪ Accounting Officer ▪ Human Resource 	Resolved	

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<p>Allowances</p>	<p>meeting held on 12 March, 2019 was held without prior notice and had no minutes and thus contravening Regulation 104(1) of Public Finance Management (County Governments) Regulations, 2015 which requires that all receipts and payment vouchers of public moneys to be properly supported by pre-numbered receipts and payment vouchers and authorised by the appropriate authority.</p> <p>Further, two County Assembly Service Board (CASB) members were paid a commuter allowance of Kshs.10,000 per sitting for 16 sittings totalling Kshs.320,000 in contravention of Clause 4 of the circular referenced SRC/TS/CGOVRT/3/61 Vol. IV (49) dated 8 December, 2017 that nullified the earlier provisions by letters and or circulars on remuneration packages for part time/external members of CASB, including the commuter allowance at the rate of Kshs.10,000 per sitting.</p>				
<p>3. Compensation of Employees</p> <p>3.1. Irregular Compensation of Basic Salary and Allowances</p>	<p>Note 3 to the financial statements reflects compensation of employees' figure of Kshs.302,663,670 which includes an amount of Kshs.285,456,410 paid in respect of basic salaries of permanent employees.</p> <p>Out of this, the Assembly paid a total of Kshs.3,211,000 to an external member of the County Assembly Service Board (CASB) for basic salary and allowances for the period between July, 2017 and October 2018, the period within which the petition against her dismissal/appointment was being considered.</p> <p>The first term of the external member elapsed on 8 August, 2017, the day of the General Elections in line with Section 48(2) of the County Assembly Services Act, 2017 which provides that external members shall continue to serve as</p>	<p>Payment to the external member, was made in compliance to County Government Act No 17 of 2012 12(6) which says that despite, subsection (5), when the term of the County Assembly ends, a member of the county assembly service board under subsection (3) (d) shall continue in office until a new member has assumed office in the member's place in the next Assembly.</p>	<p>Accounting Officer</p>	<p>Resolved</p>	

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	<p>members of the CASB upon commencement of the Act on 27 July, 2017 and before the first General Elections held on 8 August, 2017.</p> <p>There was thus no basis for such payment since her term ended with the General Elections of August, 2017 and her new appointment commenced in 24 October, 2018 after the petition against her was dispensed with by the High Court of Kenya at Bungoma with express orders that each party should bear their own costs.</p>				
<p>3.2. Management of Employee Pension, Gratuity and Social Security Schemes</p>	<p>A review of the County Assembly's payroll revealed that twenty (20) employees engaged on permanent and pensionable terms were not members of any pension scheme as at September, 2018 in contravention of Section 26 of the County Assembly Services Act, 2017, which requires the County Assembly Services Board to establish a contributory pension scheme for all its employees.</p> <p>Further, the employees were not contributors to National Social Security Fund. Thus, the Assembly was in breach of Section 19(1) and (5) of the NSSF Act, 2013 which requires every employer, who under a contract of service, employs one employee or more to register with the Fund as a contributing employer and further register the employees as members of the Fund. Every employee should be registered with the Fund.</p> <p>The Assembly did not make provisions for the ward office staff gratuity amounting to Kshs.2,812,320 in respect of the year under review and yet the letter of appointments for ward office staff provides that the successful candidates are entitled to a gratuity payment at the end of their engagement period.</p>	<p>The management agrees with the findings of audit and has made concerted efforts in ensuring all employees on permanent and pensionable are enrolled in the pension scheme.</p>	<p>Accounting Officer Human Resource</p>	<p>Resolved</p>	
		<p>The County Assembly Service Board has commenced process of developing a policy document on the management of Ward Office which will ensure gratuity of the ward offices employees is remitted.</p>	<p>CASB Accounting Officer Human Resource</p>	<p>Not Resolved</p>	

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<p>3.3. Failure to Deduct PAYE Tax from Gratuity Paid to Members of County Assembly</p>	<p>The Assembly has a memorandum of understanding with the Local Authority Pension Trust Fund (LAPFUND) to manage MCA gratuities and make monthly transfers towards the same. However, the Assembly paid Kenya Revenue Authority a total of Kshs.4,507,963 for tax and penalty on non-remitted tax on gratuity. It is not clear why the penalty was not borne by LAPFUND given that they have the full delegated responsibility over the management of the gratuity.</p> <p>The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit so as to obtain assurance as to whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.</p>	<p>As per the contract signed by the County Assembly of Bungoma and LAPFUND it indicated under article 4 (4.8) that upon payment the Board will deduct statutory deductions and remit the same to relevant authorities on behalf of the member. {See attached contract document}. The Assembly paid the amount based on a demand notice issued by the Kenya Revenue Authority but in the subsequent monthly PAYE of Ksh 7,269,937.83, County Assembly only paid Ksh 2,761,974.85 on 20th December 2018.</p>	<p>Accounting Officer</p>	<p>Resolved</p>	
<p>REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE</p>					
<p>Basis for Conclusion</p>					
<p>1. Fixed Asset Register</p>	<p>Annexure 4 on the summary of fixed asset register reflects assets totalling Kshs.531,744,677 as at 30 June, 2019. However, the Assembly did not avail an updated asset register for audit verification and hence it was not possible to ascertain the nature, number, physical location and fair value of the Assembly's assets contrary to Regulation 136(1) of the Public Finance Management Regulations, 2015 which requires that the accounting officer shall be responsible for maintaining a register of assets under his/her control or possession.</p>	<p>The management agrees with the findings of audit and has commenced process to have an updated asset register.</p>	<ul style="list-style-type: none"> ▪ CASB ▪ Accounting Officer ▪ Accounts and Finance department 	<p>Not Resolved</p>	

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<p>2. Internal Audit Function</p>	<p>The Audit Committee had not developed, communicated and implemented a risk management policy and framework. Consequently, the internal audit function did not effectively discharge its management oversight role.</p>	<p>The management agrees with the findings of audit and has since developed, communicated and implemented the Risk Management Policy and Framework. {document attached}</p>	<ul style="list-style-type: none"> ▪ CASB ▪ Accounting Officer ▪ Internal Audit Committee 	<p>Resolved</p>	
<p>3. Information and Communication Technology Control Environment</p>	<p>Review of governance documents and interviews with the Management revealed the following significant weaknesses in the Information and Communication Technology (ICT) control environment;</p> <ul style="list-style-type: none"> • Non-establishment of an ICT Strategic Committee at the Board Level. • Non-establishment of an ICT Strategic Plan. • Roles and responsibilities for each ICT function not defined. • There is no process in place to ensure up-to-date security on all systems software including patch management process, only manual methods are used. • There is no formal change request documentation completed indicating the change to be made and the reasons for all changes to the financial systems for any system upgrades. • No documented and tested emergency procedure has been put in place. • The County Assembly of Bungoma does not have an ICT Continuity and Disaster Recovery 	<p>The management agrees with the findings of audit and has communicated to the County Assembly Service Board to ensure that IT resources are governed in line with the best practices by establishing a functional IT strategic committee, an IT strategic plan and an up-to date approved ICT policy as per the recommendations of audit</p>	<ul style="list-style-type: none"> ▪ Accounting Officer / CASB 	<p>Not Resolved</p>	<p>FY 2020/21</p>

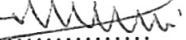
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	<p>Plan.</p> <ul style="list-style-type: none"> No Back-Up and Retention Strategy. No online back-ups in place. Back-ups are not secured in an offsite storage facility. <p>As a result, the Assembly's ICT infrastructure and resources are not managed in line with the best practices.</p>				
<p>4. Management of Ward Office Operations</p>	<p>Field visits to twenty-six (26) out of forty five (45) wards during the period under review revealed the following anomalies in the management of the Ward Operations Fund;</p> <ul style="list-style-type: none"> Failure by the Ward Managers to engage the department of lands, housing and urban development in estimating the market lease/rent rates for the occupied offices. In addition, no lease/rent agreements for the visited offices were availed for audit verification. Non-adherence to the County Service Board circular on the staffing of ward offices. While the circular set the maximum number of staff at 	<p>The management agrees with the findings of audit and has complied with the recommendations of audit by; Developing a policy document on the management of Ward Office which will ensure overall governance of the ward offices is maintained.</p> <p>The Assembly has noted audit recommendations of engagement of the department of lands, housing and urban development in estimating the market lease/rent rates for the occupied offices. However the ward offices have a lease contract signed by the landlord and the accounting officer. {see attached lease agreements for the sampled ward offices}.</p> <p>Currently, the pay point of the employees of the ward is at County Assembly of Bungoma where their salary remitted for only 3 staff. The CRA circular, payroll extracts and letter of appointments have been attached for audit verification.</p> <p>The ward offices remit 10% rental income to the Kenya Revenue Authority as per attached receipts.</p> <p>The statutory deductions are remitted for only 3 Ward offices staff.</p>	<ul style="list-style-type: none"> CASB Accounting Officer Human Resource Ward Managers 	Not Resolved	FY 2020/21

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	<p>three, most of the wards engaged extra staff without appropriate authority. In addition, the letters of appointments for the staff were not availed for audit verification.</p> <ul style="list-style-type: none"> • Failure to withhold rental income tax at the rate of 10% as required. • Failure to remit NHIF and NSSF contributions on a monthly basis for all employees. The County Assembly did not remit NSSF contributions, employees' or employer's share, in respect of the 135-ward staff for the year under review, amounting to Kshs.648,000. <p>The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit so as to obtain assurance as to whether effective processes and systems of internal control, risk management and overall governance were maintained in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.</p>		<ul style="list-style-type: none"> ▪ Accounting Officer ▪ Human Resource <ul style="list-style-type: none"> ▪ Accounting Officer ▪ Accounts and Finance department ▪ Ward Managers 	<p>Resolved</p> <p>Resolved</p>	
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Ag. Clerk of the County Assembly

Sign.....

Date.....18.03.2022

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ANNEXES

ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

	Balance b/f 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021	Comments
Construction of buildings					
LUNAO ENTERPRISES	140,722,948		93,672,588	47,050,360	Construction of Office Block
Sub-Total	140,722,948	-	93,672,588	47,050,360	
Construction of civil works					
NAMAMUKA AGENCIES		393,932		393,932	Fencing of speakers land
Sub-Total	-	393,932	-	393,932	
Supplier of Goods					
Felmark Contractors Limited	364,000		260,000	104,000	
Subleen General Supplier	531,210		531,210	-	
Slyvion Investments Co.Ltd	619,000		619,000	-	
Blaise Investments	2,650,272		1,200,000	1,450,272	
Azmasoft Consulting Ltd	3,550,419		-	3,550,419	
Evadhi Enterprises	937,000		349,624	587,376	
Henamity Enterprises Ltd	2,057,266		2,057,266	-	
Baycoms Africa Limited	23,894,628		21,185,221	2,709,407	
M/S Dahenva Company Limited	2,812,000		1,500,000	1,312,000	
Felveek Enterprises	29,000		-	29,000	
Ziggie Mo Enterprises	1,978,875		1,550,000	428,875	
Vivo Energy	450,000		450,000	-	
ELGON REFRESH	-	44,650		44,650	Supply of drinking water
TERAB ENTERPRISES	-	260,000		260,000	Supply and delivery of tents
ZIGGIE MO ENTERPRISES	-	428,875		428,875	Supply of stationery
DAHENVA COMPANY	-	1,312,000		1,312,000	Supply of tonners
LELASCAP LIMITED	-	130,000		130,000	Supply of tonners
WEST DROP SOLUTIONS	-	112,500		112,500	Supply of tyres
ELGON REFRESH	-	40,000		40,000	Purchase of dispenser drinking water and disposable cups
BLAISE INVESTMENTS	-	2,613,372	1,179,310	1,434,062	Supply of uniforms
TRIVECTOR LIMITED	-	250,000		250,000	Supply of photocopying papers
Sub-Total	39,873,669	5,191,397	30,881,632	14,183,435	

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Supply of services					
African Touch Safaris	1,023,715	-	189,575	834,140	Air Tickets
The Standard Group	295,800	-		295,800	Advertisement of Tenders
Nation Media Group	1,063,632	-		1,063,632	Advertisement of Tender Note 2017/2020
County Comfort Hotel	155	-		155	Provision of catering services
Victoria Comfort Inn	225,400	-		225,400	Public Investment Committee
Minata Hotels	335,700	-		335,700	Pic Committee
Devolution Administration Institute	60,000	-	600,000	(540,000)	Public Investment
Afrique Hotel Ltd	44,000	-	44,000	-	Powers and Privileges Committee
Santamara Resort	311,950	-		311,950	Delegated Facilities
Elegant Hotel Ltd	123,819	-		123,819	Implementation Committee
Kika Hotel	770,270	-		770,270	Budget Committee
Joventure Hotel	991	-		991	Tourism Committee
Iko Resort	522,600	-	296,800	225,800	Tourism Committee
Westfield Motors Ltd	1,256,093	-		1,256,093	Repair Services
Centrica Hotel	168,450		168,450	-	
Greenvale Hotel	43,300		43,300	-	
Infinity Index	3,610,000		3,610,000	-	
Intra Africa Assurance Company	5,304,000		5,212,948	91,052	
M/S J.K Makali & Co Advocates(Tax)	46,380			46,380	
M/S Ocharo Kebira & Co. Advocates	3,248,000			3,248,000	Legal fees
Mlimani Gardens Hotel	207,000			207,000	
Pride Kings Service Ltd	365,980			365,980	
EASTERN & SOUTHERN AFRICAN MANAGEMENT INSTITUTE	-	21,600		21,600	Tuition fees for participants during leadership and change management program at Kisumu
MANDATE SECURITY	-	426,000		426,000	Provision of security services for the month of May 2021
NATION MEDIA	-	183,280		183,280	Advertsment
JOVENTURE HOTEL	-	105,000		105,000	Catering services for labour committee
IKO RESORT	-	427,400		427,400	Catering services of all secretoral committees on 3rd quarter report F/Y 2020/2021
STADARD GROUP	-	168,200		168,200	Advertsment
STADARD GROUP	-	168,200		168,200	Advertsment
STADARD GROUP	-	324,800		324,800	Advertsment
STADARD GROUP	-	168,200		168,200	Advertsment
MLIMANI GARDENS	-	369,000		369,000	Conference facilitiesfor tourism committees

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JOVENTURE HOTEL	-	180,000		180,000	Conference facilities for HODS meeting On Annual Budget Preparation for FY 2021/22
JOVENTURE HOTEL	-	312,500		312,500	Conference facilities for Liason Meeting on preparation of committees workplans for the F/Y 2021/22
VICTORIA COMFORT INN	-	165,600		165,600	Conference facilities for budget committee On report writing on the County Fiscal Strategy Paper F/Y 2020/21
MINATA HOTELS	-	117,000		117,000	Conference facilities for legislative procedures & chambers services
MINATA HOTELS	-	56,000		56,000	Conference facilities for evaluation committee
IKO RESORT	-	122,100		122,100	Conference facilities for Finance Committee to write a report on the petition by Kenya Private Schools Association, Bungoma Branch
IKO RESORT	-	110,000		110,000	Conference facilities for Records department on updating of file classification scheme
VICTORIA COMFORT INN	-	179,400		179,400	Provision conference facilities for speakers panel for development of the First Draft Procedure Guideline in the committee of whole house
VICTORIA COMFORT INN	-	135,000		135,000	Provision of conference for delegated committee to undertake a training
VICTORIA COMFORT INN	-	92,000		92,000	Provision of conference for health committee
VICTORIA COMFORT INN	-	158,700		158,700	Provision of conference for Public Admin committee
VICTORIA COMFORT INN	-	46,000		46,000	Provision of conference for selection committee
VICTORIA COMFORT INN	-	138,000		138,000	Provision of conference for committee on selection
VICTORIA COMFORT INN	-	89,700		89,700	Provision of conference for delegated committee
VICTORIA COMFORT INN	-	78,200		78,200	Provision of conference for speakers panel
J.O MAKALI & COMPANY	-	580,000		580,000	Interim fees
MANDATE SECURITY	-	420,000		420,000	Provision of security services for the month of June 2021
AZMASOFT CONSULTING LTD	-	3,550,419		3,550,419	Payment of teammate audit management system and annual maintenance fee
JOVENTURE HOTEL	-	627,500		627,500	Provision of conference facilities to whole house
KIKA HOTEL	-	193,600		193,600	Provision of conference facilities to PAC committee
KIKA HOTEL	-	63,200		63,200	Provision of conference facilities to service board

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KIKA HOTEL	-	159,600	159,600	Provision of conference facilities to PAC committee
KIKA HOTEL	-	96,800	96,800	Provision of conference facilities for delegated committee
KIKA HOTEL	-	96,800	96,800	Provision of conference facilities for legal and justice committee
KIKA HOTEL	-	146,000	146,000	Provision of conference facilities for gender committee
KIKA HOTEL	-	113,600	113,600	Provision of conference facilities for finance committee
KIKA HOTEL	-	145,200	145,200	Provision of conference facilities for committee on labour and social welfare
KIKA HOTEL	-	185,070	185,070	Provision of conference facilities for rules and procedures committee
KIKA HOTEL	-	53,200	53,200	Provision of conference facilities for education and vocational training committee
VICTORIA COMFORT INN	-	100,000	100,000	Provision of conference facilities for powers and privileges committee
VICTORIA COMFORT INN	-	47,500	47,500	Provision of of conference facilities for budget committee
VICTORIA COMFORT INN	-	107,500	107,500	provision of conference facilities for public admin committee
NATION MEDIA	-	416,440	416,440	Advertsment
NILAM ENTERPRISES	-	220,136	220,136	Motor vehicle repair services
MLIMANI GARDENS	-	41,000	41,000	Catering services
TERRANOVA AUTO SPARES	-	57,208	57,208	Motor vehicle repair services
KENYA SCHOOL OF GOVERNMENT	-	110,000	110,000	Tuition fees for participants
NILAM ENTERPRISES	-	179,521	179,521	Motor vehicle repair services
STADARD GROUP	-	131,100	131,100	Advertsment
JOVENTURE HOTEL	-	157,500	157,500	Provision of conference facilities for the committee of Agriculture
STADARD GROUP	-	168,200	168,200	Advertsment
VICTORIA COMFORT INN	-	25,300	25,300	Provision of conference facilities to service board
VICTORIA COMFORT INN	-	97,500	97,500	Provision of conference facilities for finance committee
VICTORIA COMFORT INN	-	95,000	95,000	Provision of conference facilities to budget committee

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VICTORIA COMFORT INN	-	144,900	144,900	Provision of conference facilities to education committee
VICTORIA COMFORT INN	-	142,500	142,500	Provision of conference facilities to HOD'S
KIKA HOTEL	-	101,600	101,600	Provision of conference facilities during Rules committee
KIKA HOTEL	-	116,000	116,000	Provision of conference facilities durings Lands committee
KIKA HOTEL	-	145,200	145,200	Provision of conference facilities durings Health committee
KIKA HOTEL	-	138,000	138,000	Provision of conference facilities durings PIC committee
KIKA HOTEL	-	46,000	46,000	Provision of conference facilities durings Roads committee
NSSF	-	54,000	54,000	Ward staff
LAPFUND	-	644,490	644,490	Ward staff gratuity
MLIMANI GARDENS	-	28,000	28,000	Provision of conference facilities to staff advisory committee
MLIMANI GARDENS	-	85,400	85,400	Half day conference facilities
VICTORIA COMFORT INN	-	134,000	134,000	Provision of conference facilities to roads committee
NATION MEDIA	-	175,392	175,392	Advertsment
NATION MEDIA	-	279,560	279,560	Advertsment
KIKA HOTEL	-	150,000	150,000	Provision of conference facilities for housing and sanitation committee
KIKA HOTEL	-	197,070	197,070	Provision of conference facilities for rules and procedures committee
VICTORIA COMFORT INN	-	107,500	107,500	Provision of conference facilities for implementation committee
VICTORIA COMFORT INN	-	72,500	72,500	Provision of conference facilities for implementation committee
MLIMANI GARDENS	-	8,000	8,000	Catering Services
MLIMANI GARDENS	-	17,000	17,000	Catering services
HM WASILWA ADVOCATES	-	1,698,276	1,698,276	Legal fees
NATION MEDIA	-	175,392	175,392	Advertsment
NATION MEDIA	-	73,080	73,080	Advertsment
STADARD GROUP	-	262,200	262,200	Advertsment
STADARD GROUP	-	133,400	133,400	Advertsment
STADARD GROUP	-	82,650	82,650	Advertsment
NATION MEDIA	-	169,860	169,860	Advertsment
STAR	-	166,440	166,440	Advertsment
NATION MEDIA	-	73,080	73,080	Advertsment
NATION MEDIA	-	175,392	175,392	Advertsment
STANDARD GROUP	-	168,200	168,200	Advertsment

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NATION MEDIA	-	183,280		183,280	Advertsment
NATION MEDIA	-	274,740		274,740	Advertsment
STANDARD GROUP	-	127,600		127,600	Advertsment
STANDARD GROUP	-	131,100		131,100	Advertsment
MINATA HOTELS	-	75,000		75,000	Provision of conference facilities for legislative procedures and chambers
SKEL SOLUTIONS	-	498,000		498,000	Maintenance of county assembly mace
OMUNDI BWONCHIRI	-	1,200,000		1,200,000	Fee note
J.O MAKALI & COMPANY	-	1,750,000		1,750,000	Fee note
STANDARD GROUP	-	133,400		133,400	Advertsment
STANDARD GROUP	-	168,200		168,200	Advertsment
ICPAK	-	65,000		65,000	Tuition fees for Symon Walukana
KENYA SCHOOL OF GOVERNMENT	-	97,440		97,440	Tuition fees for two members of Board
INSTITUTE OF INTERNAL AUDITORS	-	140,000		140,000	Tuition fees for Alfred Makokha and Samuel Wanyika
ELGOTEC LIMITED	-	170,000		170,000	Servicing of hansard system
WESTFIELD MOTORS LTD	-	335,640		335,640	Motor vehicle repair services
NATION MEDIA	-	279,560		279,560	Advertsment
PARLIAMENTARY SERVICE COMMISSION	-	45,000		45,000	Tuition fees for Remi Owiti
NATION MEDIA	-	251,604		251,604	Advertsment
NATION MEDIA	-	213,180		213,180	Advertsment
NATION MEDIA	-	180,120		180,120	Advertsment
STAR PUBLICATION	-	166,440		166,440	Advertsment
NGETON ELECTRICAL SERVICES	-	121,400		121,400	Repair services
VICTORIA COMFORT INN	-	69,000		69,000	Provision of conferece facilities to implementation committee
Sub-Total	19,027,236	25,367,560	10,165,073	34,229,722	
Grand Total	199,623,853	30,952,889	134,719,292	95,857,449	

BUNGOMA COUNTY ASSEMBLY
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ANNEX 2 - OTHER PENDING PAYABLES

Name	Brief Transaction Description	Balance b/f from 2019/2020	Addition During the year	Amount Paid To-Date	Outstanding Balance	Comments
					2020/2021	
Amounts due to National Govt Entities						
	Sub-Total					
Amounts due to County Govt Entities						
Bungoma County Assembly Car Loan and Mortgage Scheme Fund	Borrowings by CASB	12,565,723	-	2,703,500	9,862,223	
Bungoma County Assembly Employee Car Loan and Mortgage	Borrowings by CASB	67,079,845	123,471,712	91,222,073	99,329,484	
	Sub-Total	79,645,568	123,471,712	93,925,573	109,191,707	
Amounts due to Third Parties						
	Sub-Total					
Others (specify)						
	Sub-Total					
	Grand Total	79,645,568	123,471,712	93,925,573	109,191,707	

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ANNEX 3 – SUMMARY OF NON-CURRENT ASSET REGISTER

Asset class	Historical Cost	Additions during the	Disposals during	Transfers in/(out)	Historical Cost c/f
	b/f	period	the period		
	(KShs)	(KShs)	(KShs)		(KShs)
	2020/2021				2020/2021
Land	96,000,000	-	-	-	96,000,000
Buildings and structures	467,610,347	93,672,588	-	-	561,282,935
Transport equipment	34,942,500	-	-	-	34,942,500
Office equipment, furniture and fittings	42,402,269	383,124	-	-	42,785,393
ICT Equipment	52,783,422	21,185,221	-	-	73,968,643
Machinery and Equipment	5,912,000	-	-	-	5,912,000
Biological assets	-	-	-	-	-
Infrastructure Assets	-	-	-	-	-
Heritage and cultural assets	-	-	-	-	-
Intangible assets	450,000	-	-	-	450,000
Work In Progress	-	-	-	-	-
Total	700,100,538	115,240,933	-	-	815,341,471

BUNGOMA COUNTY ASSEMBLY
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ANNEX 4– ANALYSIS OF ACCOUNTS RECIEVABLES

Government Imprest

NAME	IMPREST NO:	AMOUNT	SURRENDERED	OUTSTANDING IMPRESTS.
SAMUEL WANYIKA	4063796	366,600	366,600	-
SYMON WALUKANA	4063808	144,000	144,000	-
MARTHA ALAKA	4063807	1,278,000	1,278,000	-
ABRAHAM SIMIYU	3740686	1,085,000	1,085,000	-
CORNELIA NYONGESA	4063868	4,987,500	4,987,500	-
AGGREY MAKOKHA	4063778	1,705,200	1,705,200	-
AGGREY MAKOKHA	4063756	181,810	181,810	-
LEVIS WANJALA	4063869	838,000	838,000	-
ELVIS WERUNGA	4063788	2,701,000	2,701,000	-
WAMUKOTA SITUMA	4063785	30,000	30,000	-
AGGREY MAKOKHA	4063789	941,200	941,200	-
SAMUEL WANYIKA	3740690	1,070,200	1,070,200	-
RUTH KUBEBA	4063758	20,000	20,000	-
KAREN WANYAMA	4063793	4,523,200	4,523,200	-
PROTUS SIMIYU	4063782	832,800	832,800	-
ELVIS WERUNGA	4063755	1,403,500	1,403,500	-
SYMON WALUKANA	4063814	1,162,000	1,162,000	-
KAREN WANYAMA	4063802	1,057,200	1,057,200	-
ELVIS WERUNGA	3740683	907,800	907,800	-
KAREN WANYAMA	4063751	445,200	445,200	-
ELVIS WERUNGA	3740684	297,200	297,200	-
SYMON WALUKANA	4245556	318,400	318,400	-
SYMON WALUKANA	4063753	5,739,000	5,739,000	-
PROTUS SIMIYU	4063860	1,287,500	1,287,500	-
LEONARD MOMOS	4063854	1,612,500	1,612,500	-
JOSYLINE SITUMA	4063831	5,692,000	5,692,000	-
LEONARD MOMOS(whole house)		6,805,600	6,805,600	-
KAREN WANYAMA	4063865	1,500,000	1,500,000	-
PAUL MUDOGA	4063866	802,450	802,450	-
PAUL MUDOGA	3740694	3,740,694	3,740,694	-
SYMON WALUKANA	3740696	2,866,000	2,866,000	-
ERIC NGBILO	4063763	2,499,000	2,499,000	-
CORNELIA NYONGESA	4063773	930,500	930,500	-
ALFRED MAKOKHA	3740698	190,800	190,800	-

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NICOLAS MAGHAS	3740685	1,216,400	1,216,400	-
MARY SIFUMA	3740699	362,600	362,600	-
ERIC NGOBILO	4063770	1,658,000	1,658,000	-
PRUDENCIA BARASA	4063775	735,200	735,200	-
NICOLAS MAGHAS	4063777	844,400	844,400	-
LEONARD MOMOS	4063812	885,200	885,200	-
ELVIS WERUNGA	3740700	908,300	908,300	-
PAUL MUDOGA	4063823	1,057,200	1,057,200	-
PAUL MUDOGA	4063824	1,403,500	1,403,500	-
NICOLAS MAGHAS	4063816	1,456,000	1,456,000	-
KAREN WANYAMA	4063752	1,583,600	1,583,600	-
DIANA KHAEMBA	3740695	1,863,000	1,863,000	-
ELIJAH ODERA	4063861	1,091,000	1,091,000	-
MARTHA ALAKA	3740691	908,300	908,300	-
NICOLAS MAGHAS	4063765	1,169,600	1,169,600	-
BENEDICT KIMWEI	4063764	2,629,100	2,629,100	-
LEONARD MOMOS	4063813	1,450,500	1,450,500	-
VIOLET WAKOLI	4063784	895,600	895,600	-
KAREN WANYAMA	4063768	1,210,400	1,210,400	-
SITUMA JOSYLINE	4063769	2,624,000	2,624,000	-
PAUL MUDOGA	4063809	76,000	76,000	-
PAUL MUDOGA	4063786	1,068,400	1,068,400	-
JACKLINE OTUKI	4063817	30,000	30,000	-
SITUMA JOSYLINE	4063766	1,650,800	1,650,800	-
JOSEPH JUMA	4063835	75,200	75,200	-
PAUL MUDOGA	4063946	1,503,500	1,503,500	-
PAUL MUDOGA	4063826	120,000	120,000	-
ANTONY MULATI	4063839	60,500	60,500	-
LEONARD MOMOS	4063760	796,800	796,800	-
NICOLAS MAGHAS	4063867	1,370,000	1,370,000	-
ELVIS WERUNGA	4063792	1,299,000	1,299,000	-
NICOLAS MAGHAS	4063815	1,023,600	1,023,600	-
JACKLINE OTUKI	4063848	4,500	4,500	-
LEONARD MOMOS	4063761	692,000	692,000	-
EVANS MANG'ARA	4063849	1,361,200	1,361,200	-
EVANS MANG'ARA	4245562	1,379,000	1,379,000	-
EVANS MANG'ARA	4063827	1,231,200	1,231,200	-

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JEDIDAH KULUNDU	4245583	182,000	182,000	-
SAMUEL WANYIKA	4245594	206,300		206,300
SAMUEL WANYIKA	4063851	1,201,800	1,201,800	-
LEONARD MOMOS	4063842	1,312,000	1,312,000	-
LEONARD MOMOS	4063829	1,464,000	1,464,000	-
JOSYLINE SITUMA	4063859	288,000	288,000	-
KAREN WANYAMA	4245561	2,265,000	2,265,000	-
KAREN WANYAMA	4063858	1,456,000	1,456,000	-
OSCAR SIFUMA	4063970	2,224,300	2,224,300	-
JOSEPH JUMA	4063980	1,428,000	1,428,000	-
MARTHA ALAKA	4063767	711,900	711,900	-
MARTHA ALAKA	4063795	535,000	535,000	-
ABRAHAM SIMIYU	4063857	1,583,600	1,583,600	-
OSCAR SIFUMA	4063870	2,002,800	2,002,800	-
OSCAR SIFUMA	4245566	1,636,000	1,636,000	-
OSCAR SIFUMA	4063850	1,173,500	1,173,500	-
LYLIAN NAMUKHASI	4063888	5,668,000	5,668,000	-
WINSTON SAKWA	4063891	313,800	313,800	-
SYMON WALUKANA	4063979	867,000	867,000	-
JOSEPH JUMA	4063832	16,000	16,000	-
JOSEPH JUMA	4063833	8,320	8,320	-
PETER MBITO	4063906	1,486,000	1,486,000	-
LYLIAN NAMUKHASI	4063876	834,600	834,600	-
LUCY ECHESA	4063852	1,255,200	1,255,200	-
LUCY ECHESA	4063981	283,500	283,500	-
LYLIAN NAMUKHASI (BORROWED CAR LOAN)		5,962,100	5,962,100	-
NICOLAS MAGHAS	4063994	2,331,600	2,331,600	-
KAREN WANYAMA	4063958	1,417,500	1,417,500	-
ERIC NGOBILO	4063836	75,200		75,200
ERIC NGOBILO	4063915	1,394,000	1,394,000	-
EVANS MANG'ARA	4063969	1,370,000	1,370,000	-
PAUL MUDOGA	4063971	856,900	856,900	-
PAUL MUDOGA	4063959	1,428,000	1,428,000	-
PAUL MUDOGA	4063976	1,370,000	1,370,000	-
ELVIS WERUNGA	4063966	1,219,000	1,219,000	-
CORNELIA NYONGESA	4063967	1,212,000	1,212,000	-
NICOLAS MAGHAS	4063973	1,115,000	1,115,000	-

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ARIEL WEKESA	4063988	1,082,000	1,082,000	-
PURITY MWASAME	4063965	1,068,000	1,068,000	-
PURITY MWASAME	4063968	1,040,000	1,040,000	-
ERIC NGOBILO	4063956	995,000	995,000	-
KAREN WANYAMA	4063957	871,000	871,000	-
AGGREY MAKOKHA	4063896	825,200	825,200	-
CYRUS OKURI	4063986	815,200	815,200	-
LYLIAN NAMUKHASI	4063990	806,400	806,400	-
CLEOPHAS WABWILE	4063984	762,400	762,400	-
LYLIAN NAMUKHASI	4063992	379,600	379,600	-
ANTONY MULATI	4063991	303,200	303,200	-
KENNEDY TARACHA	4063978	286,000	286,000	-
CLEOPHAS WABWILE	4063844	22,000	22,000	-
CLEOPHAS WABWILE	4063874	20,000		20,000
LEVIS WANJALA	4063961	231,000	231,000	-
ERIC NGOBILO	4063901	2,671,000	2,671,000	-
PURITY MWASAME	4063881	1,979,100	1,979,100	-
LEONARD MOMOS	4063889	1,537,200		1,537,200
AGGREY MAKOKHA	4063907	1,422,800	1,422,800	-
DIANA KHAEMBA	4063974	1,396,800		1,396,800
CYRUS OKURI	4063903	982,000		982,000
ANTONY MULATI	4127664	67,200	67,200	-
ANTONY MULATI	4127673	89,600	89,600	-
ANTONY MULATI	4063904	569,500	569,500	-
STEPHEN MANYONGE	4063841	140,000	140,000	-
JOSHUA MWASAME	4127669	14,360		14,360
STEPHEN MANYONGE	4063840	300,000	300,000	-
STEPHEN MANYONGE	4245554	685,000	685,000	-
STEPHEN MANYONGE	4063905	500,000	500,000	-
CYRUS OKURI	4063892	480,000	480,000	-
PRUDENCIA BARASA	4063960	138,000	138,000	-
ABRAHAM SIMIYU	4245558	1,686,400	1,686,400	-
ERIC NGOBILO	4063944	1,950,500	1,950,500	-
ALFRED MAKOKHA	4063934	1,154,000	1,154,000	-
IGNATIUS WANGILA	4063845	936,000	936,000	-
KAREN WANYAMA	4063927	985,500	985,500	-
PHILLIP SINOYA	4063955	810,000	810,000	-

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AGGREY MAKOKHA	4063928	265,200	265,200	-
MARGRET MUKENDA	4063924	112,000	112,000	-
ABRAHM SIMIYU	4063982	1,220,000	1,220,000	-
ELVIS WERUNGA	4060862	1,430,400	1,430,400	-
ERIC NGALA	4063926	15,000	15,000	-
LEONARD MOMOS	4063828	1,064,800	1,064,800	-
LEONARD MOMOS	4127662	105,700	105,700	-
LYLIAN NAMUKHASI	4245573	4,688,000	4,688,000	-
AGGREY MAKOKHA	4063948	376,200	376,200	-
AGGREY MAKOKHA	4245589	1,325,600	1,325,600	-
DIANA KHAEMBA	4127661	40,000		40,000
PROTUS SIMIYU	4245585	1,033,000	1,033,000	-
PAUL MUDOGA	4063996	1,081,000	1,081,000	-
CHARLES WAFULA	4245567	600,000	600,000	-
ERIC NGOBILO	4245576	1,365,600	1,365,600	-
CAREN KAMONYA	4245593	140,700	140,700	-
DENNIS WASWA	4245599	1,728,400	1,728,400	-
PURITY MWASAME	4245588	1,226,000	1,226,000	-
SYMON WALUKANA	4245564	1,312,000	1,312,000	-
PURITY MWASAME	4063810	1,063,000	1,063,000	-
PURITY MWASAME	4063930	487,200		487,200
PURITY MWASAME	4063933	750,000	750,000	-
ALEX CHERONGIS	4063943	1,488,800	1,488,800	-
PURITY MWASAME	4245596	1,442,000	1,442,000	-
LEONARD MOMOS	4127656	825,200	825,200	-
PETER MBITO	4127658	1,523,000	1,523,000	-
PAUL MUDOGA	4127659	80,000	80,000	-
CALEB NDIWA	4127653	287,000	287,000	-
ALEX CHERONGIS	4127654	766,800	766,800	-
ALEX CHERONGIS	4245595	1,024,000	1,024,000	-
ANTONY MULATI	4127651	1,416,000	1,416,000	-
MARY SIFUMA	4245580	48,000	48,000	-
MARY SIFUMA	4127663	639,500	639,500	-
CAREN KAMONYA	4245563	28,000		28,000
CAREN KAMONYA	4245592	142,400	142,400	-
CAREN KAMONYA	4063929	175,600	175,600	-
ANGELINE NGAVA	4245584	618,800	618,800	-

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PURITY MWASAME	4063949	1,312,000	1,312,000	-
STEPHEN MANYONGE	4127655	508,200	508,200	-
DIANA KHAEMBA	4245578	838,000	838,000	-
MARY SIFUMA	4127670	105,000	105,000	-
ELVIS WERUNGA	4063945	104,600	104,600	-
ELVIS WERUNGA	4245572	1,299,000	1,299,000	-
LEONARD MOMOS	4245553	1,254,000	1,254,000	-
PRUDENCIA BARASA	4063947	1,082,000	1,082,000	-
PAUL MUDOGA	4245571	1,084,400	1,084,400	-
PURITY MWASAME	4245597	558,000		558,000
ABRAHAM SIMIYU	4245575	1,208,000	1,208,000	-
LEVIS WANJALA	4063998	88,000	88,000	-
CYRUS OKURI	4245577	1,428,000		1,428,000
KAREN WANYAMA	4245598	846,400	846,400	-
NICOLAS MAGHAS	4245590	2,259,600	2,259,600	-
BCA- LEONARD MOMOS	18/9/2020	152,000	152,000	-
NICOLAS MAGHAS	4245559	1,428,000	1,428,000	-
BEATRICE MAINYA	4245574	30,000	30,000	-
ARIEL WEKESA		42,000	42,000	-
ARIEL WEKESA	4063999	28,000	28,000	-
CLEOPHAS WABWILE	4245565	1,312,000	1,312,000	-
NICOLAS MAGHAS	4063938	1,231,000		1,231,000
ANNE WEKESA	4245560	966,000	966,000	-
OSCAR SIFUMA	4245552	944,800	944,800	-
Abraham Wekesa Simiyu	3740687	924,000	924,000	-
ABRAHAM SIMIYU	4245569	680,000	680,000	-
ABRAHAM SIMIYU	4245591	622,000	622,000	-
ANTONY MULATI	4063754	125,000	125,000	-
PURITY MWASAME	18/9/2020	1,063,600	1,063,600	-
ANTONY MULATI	4063941	71,200	71,200	-
ANTONY MULATI	4245557	57,100	57,100	-
RUTH KUBEBA	4063922	20,000	20,000	-
ANNE WEKESA	4245551	46,000		46,000
CALISTUS NDIYIRA	4127667	12,000	12,000	-
MARTIN WAMUKOTA	7/9/2020	126,000	126,000	-
VIOLET WAKOLI	4063942	41,800	41,800	-
PURITY MWASAME	4127676	1,168,000	1,168,000	-
PAUL MUDOGA	4127660	2,787,000	2,787,000	-
AGGREY MAKOKHA		1,292,000	1,292,000	-
VIOLET WAKOLI	4063757	533,400	533,400	-
SAMUEL WANYIKA	15/9/2020	366,000	366,000	-
VIOLET WAKOLI	4063989	404,400	404,400	-
ANTONY MULATI	4245586	154,400	154,400	-
DIANA KHAEMBA	4127678	100,000	100,000	-
		242,449,134	234,399,074	8,050,060

BUNGOMA COUNTY ASSEMBLY
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ANNEX 5 – STATEMENT OF RETENTION

Invoice Date	Description	Invoice Amount	Amount Paid	Balance
15-Nov-18	FREPSOS INVESTMENT LIMITED - F	480,842.50	480,842.50	0.00
	FREPSOS INVESTMENT LIMITED - F	66,293.90	66,293.90	0.00
29-Jun-19	INFINITY INDEX LTD - BCA1243 /	275,876.00		275,876.00
11-Jun-20	INFINITY INDEX LTD - BCA1506 /	113,824.00		113,824.00
19-Dec-19	LUNAO ENTERPRISES - BCA 775 /	2,137,691.35		2,137,691.35
22-Oct-19	LUNAO ENTERPRISES - BCA 152 /	857,260.50		857,260.50
7-Mar-18	LUNAO ENTERPRISES - BCA008 /	3,569,392.00		3,569,392.00
10-Sep-18	LUNAO ENTERPRISES - Bca023 /	2,108,181.20		2,108,181.20
15-May-18	LUNAO ENTERPRISES - BCA1123 /	1,337,760.80		1,337,760.80
15-Jun-19	LUNAO ENTERPRISES - Bca1135 /	2,000,000.00		2,000,000.00
4-May-20	LUNAO ENTERPRISES - BCA1339 /	4,200,000.00		4,200,000.00
11-Jun-20	LUNAO ENTERPRISES - BCA1512 /	1,800,000.00		1,800,000.00
30-Jun-20	LUNAO ENTERPRISES - BCA1599 /	1,182,312.65		1,182,312.65
15-Nov-18	LUNAO ENTERPRISES - BCA433 /	1,053,101.70		1,053,101.70
14-Dec-18	LUNAO ENTERPRISES - Bca532 /	2,266,468.60		2,266,468.60
6-May-19	LUNAO ENTERPRISES - BCA859A /	1,114,689.00		1,114,689.00
22-Jun-20	Mahadi Investments Limited - BCA182 /	229,627.05		229,627.05
19-Dec-19	namamuka agencies ltd - BCA 676 /	94,708.90		94,708.90
13-Sep-18	namamuka agencies ltd - Bca024 /	198,406.00		198,406.00
11-Mar-21	Lunao Enterprises	1,500,000.00	-	1,500,000.00
12-Jul-21	LUNAO ENTERPRISES	5,698,261.65	-	5,698,261.65
7-Jul-21	LUNAO ENTERPRISES	3,814,981.30	-	3,814,981.30
5-Jul-21	LUNAO ENTERPRISES	2,236,079.50	-	2,236,079.50
		38,335,758.60	547,136.40	37,788,622.20

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ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT

BANK RECONCILIATION STATEMENT	
DEVELOPMENT ACCOUNT NO. 1000283041	
MONTH:- JUNE 2021	
Balance as per Cash Book	4,221,243.25
Add Payments in Cashbook not in the Bank	99,857,808.75
Receipts in the BS not in the CB	-
Less Payments in the BS not in the CB	-
Receipts in the CB not in the BS	104,079,052.00
Balance as per Bank Statement	-
PREPARED BY:- <i>A. Mutale</i>	VERIFIED BY:- <i>[Signature]</i>
SIGNATURE:- <i>[Signature]</i>	SIGNATURE:- <i>[Signature]</i>
DATE:- <i>30/7/2021</i>	DATE:- <i>30/7/21</i>

WORKINGS

Payments in Cashbook not in the Bank

DATE	PVN	PAYEE	AMOUNT
30/04/21	BCA 887	KRA	365,262.40
30/04/21	BCA 887	BAYCOMS AFRICA LTD	20,819,958.60
30/04/21	BCA 821	County Government of Bungoma	5,698,261.65
30/04/21	BCA 821	County Government of Bungoma	2,236,079.50
30/04/21	BCA 821	KRA	385,530.95
30/04/21	BCA 821	LUNAO ENTERPRISES	19,068,360.70
30/6/2021	BCA1048	KRA	982,458.90

BUNGOMA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2021

30/6/2021	BCA1048	KRA	1,709,478.50
30/6/2021	BCA1048	LUNAO ENTERPRISES	48,592,417.55
			99,857,808.75

Receipts in the CB not in the BS

DATE	DESCRIPTION	AMOUNT
30/6/2021	Exchequer Releases	47,096,435.00
30/6/2021	Exchequer Releases	56,982,617.00
		104,079,052.00

BUNGOMA COUNTY ASSEMBLY
Reports and Financial Statements
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BANK RECONCILIATION STATEMENT	
RECURRENT ACCOUNT NO. 1000194103	
MONTH:- JUNE 2021	
Balance as per Cash Book	43,918.85
Add Payments in Cashbook not in the Bank	103,985,783.30
Receipts in the BS not in the CB	-
Less Payments in the BS not in the CB	-
Receipts in the CB not in the BS	101,263,388.00
Balance as per Bank Statement	2,766,314.15
PREPARED BY:- <i>A. Mulati</i>	VERIFIED BY:- <i>J. Luvani</i>
SIGNATURE:- <i>[Signature]</i>	SIGNATURE:- <i>[Signature]</i>
DATE:- <i>30/7/2021</i>	DATE:- <i>30/7/21</i>

WORKINGS

Receipts in the CB not in the BS

DATE	DESCRIPTION	AMOUNT
30/6/2021	Exchequer Releases	49,885,959.00
30/6/2021	Exchequer Releases	29,498,756.00
30/6/2021	Exchequer Releases	15,442,139.00
30/6/2021	Exchequer Releases	4,665,907.00
30/6/2021	Exchequer Releases	1,770,627.00
		101,263,388.00

Payments in Cashbook not in the Bank

DATE	PAYEE	PV NO.	AMOUNT
30/6/2021	ALEX KIPROTICH CHERONGIS	4063943	1,488,800.00
30/6/2021	BARASA MULONGO PRUDENCIA	4063947	1,082,000.00
30/6/2021	AGGREY WILLIAM MAKOKHA	4063948	376,200.00
30/6/2021	PURITY NAMURWA MWASAME	4063949	1,312,000.00

BUNGOMA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2021

30/6/2021	PAUL KHAKHOLE MUDOGA	4063996	1,081,000.00
30/6/2021	LEVIS WANJALA WAKHUNGU	4063998	88,000.00
30/6/2021	ANTONY WELAMONDI MULATI	4127651	1,416,000.00
30/6/2021	MASIKA ALFRED MAKOKHA	4127652	195,200.00
30/6/2021	CALEB NDIWA NDIWA	4127653	287,000.00
30/6/2021	ALEX KIPROTICH CHERONGIS	4127654	766,800.00
30/6/2021	STEPHEN MANYONGE NYONGESA	4127655	508,200.00
30/6/2021	LEONARD MOMOS JUMA	4127656	825,200.00
30/6/2021	PETER MBITO	4127658	1,523,000.00
30/6/2021	PAUL KHAKHOLE MUDOGA	4127659	80,000.00
30/6/2021	DIANA NALIKA KHAEMBA	4127661	40,000.00
30/6/2021	MARY NASWA SIFUMA	4127663	639,500.00
30/6/2021	ANTONY WELAMONDI MULATI	4127664	67,200.00
30/6/2021	STEPHEN MANYONGE NYONGESA	4127665	12,012.00
30/6/2021	CALISTUS WANJALA NDIEYIRA	4127667	12,000.00
30/6/2021	ARIEL SHARON WEKESA	4127668	42,000.00
30/6/2021	STEPHEN MANYONGE NYONGESA	4127669	14,360.00
30/6/2021	MARY NASWA SIFUMA	4127670	105,000.00
30/6/2021	LEONARD MOMOS JUMA	4245553	1,254,000.00
30/6/2021	ABRAHAM WEKESA SIMIYU	4245558	1,686,400.00
30/6/2021	NICOLAS KIBOI MAGHAS	4245559	1,428,000.00
30/6/2021	CAREN KAMONYA SAPAYA	4245563	28,000.00
30/6/2021	SYMON WANJALA WALUKANA	4245564	1,312,000.00
30/6/2021	OSCAR NAMUSASI SIFUMA	4245566	1,636,000.00
30/6/2021	PAUL KHAKHOLE MUDOGA	4245571	1,084,400.00
30/6/2021	ELVIS WEPUNDI WERUNGA	4245572	1,299,000.00
30/6/2021	ABRAHAM WEKESA SIMIYU	4245575	1,208,000.00
30/6/2021	ERICK LITORO NGOBILO	4245576	1,365,600.00
30/6/2021	CYRUS MASIKA OKURI	4245577	1,428,000.00
30/6/2021	MARY NASWA SIFUMA	4245580	48,000.00
30/6/2021	JEDDIDA NASIMIYU KULUNDU	4245583	182,000.00
30/6/2021	PROTUS WANGILA SIMIYU	4245585	1,033,000.00
30/6/2021	RACHAEL LUCY ECHESA	4245587	112,000.00
30/6/2021	AGGREY WILLIAM MAKOKHA	4245589	1,325,600.00
30/6/2021	NICOLAS KIBOI MAGHAS	4245590	259,600.00
30/6/2021	NICOLAS KIBOI MAGHAS	4245590	2,000,000.00
30/6/2021	CAREN KAMONYA SAPAYA	4245593	140,700.00
30/6/2021	SAMWEL SIMIYU WANYIKA	4245594	206,300.00
30/6/2021	ALEX KIPROTICH CHERONGIS	4245595	1,024,000.00
30/6/2021	PURITY NAMURWA MWASAME	4245596	1,442,000.00
30/6/2021	DENNIS WANJALA WASWA	4245599	1,728,400.00
30/6/2021	JOHN ONGWAE MOSONGO	BCA 1013	56,400.00

BUNGOMA COUNTY ASSEMBLY
Reports and Financial Statements
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30/6/2021	SYMON WANJALA WALUKANA	BCA 1017	37,600.00
30/6/2021	COUNTY ASSEMBLY OF BUNGOMA-IMPREST	BCA 1044	2,115,000.00
30/6/2021	JACKSON OUMA WAMBULWA	BCA 1046	64,000.00
30/6/2021	ANTONY WELAMONDI MULATI	BCA 1058	89,600.00
30/6/2021	VIVO ENERGY KENYA LIMITED	BCA 1071	442,241.40
30/6/2021	Mandate Company Limited	BCA 1075	473,689.65
30/6/2021	COUNTY ASSEMBLY OF BUNGOMA-IMPREST	BCA 1086	3,079,200.00
30/6/2021	COUNTY ASSEMBLY OF BUNGOMA-IMPREST	BCA 1087	2,737,400.00
30/6/2021	STAR PUBLICATIONS	BCA 370	163,570.35
30/6/2021	VICTORIA COMFORT INN LIMITED	BCA 419	142,401.70
30/6/2021	NILAM ENTERPRISES	BCA 647	148,735.60
30/6/2021	NILAM ENTERPRISES	BCA 654	69,550.80
30/6/2021	KRA	BCA 691	1,793.10
30/6/2021	JOVENTURE HOTEL LIMITED	BCA 693	113,017.25
30/6/2021	MILELE LIMITED	BCA 753	746,206.90
30/6/2021	KRA	BCA 782	11,724.15
30/6/2021	KRA	BCA 782	34,000.00
30/6/2021	KRA	BCA 787	1,724.15
30/6/2021	KRA	BCA 874	418.1
30/6/2021	Wigot Gardens Limited	BCA 882	77,578.95
30/6/2021	Mandate Company Limited	BCA 883	473,689.65
30/6/2021	DEVOLUTION ADMINISTRATION INSTITUTE	BCA 905	501,507.00
30/6/2021	DEVOLUTION ADMINISTRATION INSTITUTE	BCA 909	501,507.00
30/6/2021	DEVOLUTION ADMINISTRATION INSTITUTE	BCA 910	501,507.00
30/6/2021	KRA	BCA 948	6,853.45
30/6/2021	KRA	BCA 954	517.25
30/6/2021	KRA	BCA 957	8,834.00
30/6/2021	PRIDE KINGS SECURITY SERVICES LIMIT	BCA 957	503,538.00
30/6/2021	KRA	BCA 988	3,105.50
30/6/2021	GRACE SUNDUKWA	BCA1000	44,000.00
30/6/2021	makhana namaemba violet	BCA1001	44,000.00
30/6/2021	GRACE SUNDUKWA	BCA1002	58,000.00
30/6/2021	REBAH NAFULA WABWILE	BCA1003	144,000.00
30/6/2021	MARTIN ODIKORI OMUSEE	BCA1004	14,700.00
30/6/2021	SOSPETER SAENYI MALABA	BCA1005	14,700.00
30/6/2021	SOSPETER SAENYI MALABA	BCA1006	17,907.00
30/6/2021	JOHN ONGWAE MOSONGO	BCA1011	6,000.00
30/6/2021	EMMANUEL MUKHEBI SITUMA	BCA1012	50,400.00
30/6/2021	HENRY MAJIMBO OKUMU	BCA1014	42,000.00
30/6/2021	JAMES BARASA MUKHONGO	BCA1015	42,000.00

BUNGOMA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2021

30/6/2021	JULIA NALIKA LUNANI	BCA1016	37,600.00
30/6/2021	ERIC MATHIAS NGALA	BCA1018	18,900.00
30/6/2021	SAMWEL CHERUIYOT TOO	BCA1019	18,900.00
30/6/2021	KENNEDY BARASA TARACHA	BCA1020	18,900.00
30/6/2021	MLIMANI GARDENS HOTEL LIMITED	BCA1024	11,901.20
30/6/2021	COUNTY ASSEMBLY OF BUNGOMA SALARY A	BCA1027	5,095,135.60
30/6/2021	COUNTY ASSEMBLY OF BUNGOMA SALARY A	BCA1028	10,069,082.20
30/6/2021	NATIONAL HOSPITAL INSURANCE FUND	BCA1030	288,700.00
30/6/2021	COUNTY ASSEMBLY OF BUNGOMA-IMPRESST	BCA1031	36,000.00
30/6/2021	ROBERT WABULE MUMBWANI	BCA1033	33,600.00
30/6/2021	JOHN SIMIYU SIFUNA	BCA1034	18,900.00
30/6/2021	ERICK LITORO NGOBILO	BCA1035	33,600.00
30/6/2021	ANTONY WELAMONDI MULATI	BCA1036	10,919.00
30/6/2021	nssf	BCA1037	32,200.00
30/6/2021	LAPTRUST PENSION TRUST	BCA1038A	2,748,233.30
30/6/2021	LOCAL AUTHORITIES PROVIDENT FUND	BCA1039	1,781,080.20
30/6/2021	COUNTY ASSEMBLY OF BUNGOMA SALARY A	BCA1040	1,143,300.00
30/6/2021	LAPTRUST PENSION TRUST	BCA1041	1,699,842.00
30/6/2021	LOCAL AUTHORITIES PROVIDENT FUND	BCA1042	89,900.00
30/6/2021	nssf	BCA1043	53,600.00
30/6/2021	JOHN ONGWAE MOSONGO	BCA1051	93,310.00
30/6/2021	PAUL WANYONYI WAMALWA	BCA1052	58,000.00
30/6/2021	JACKSON OUMA WAMBULWA	BCA1054	42,000.00
30/6/2021	JOHN SIMIYU SIFUNA	BCA1056	3,000.00
30/6/2021	ERIC NGALA MATHIAS	BCA1057	3,000.00
30/6/2021	MERCYLINE TERESIA MOTUM	BCA1058	9,000.00
30/6/2021	AUGUMARY ENTERPRISES	BCA1063	11,793.10
30/6/2021	STEPHEN WAMALWA WAFULA	BCA1070	108,700.00
30/6/2021	ELVIS WEPUNDI WERUNGA	BCA2210701	37,600.00
30/6/2021	KRA	BCA370	2,869.65
30/6/2021	KRA	BCA419	2,498.30
30/6/2021	ELEGANT HOTELLTD	BCA420	4,422.40
30/6/2021	KAREN NASIMIYU WANYAMA	BCA4245598	846,400.00
30/6/2021	KRA	BCA647	2,609.40
30/6/2021	KRA	BCA654	1,220.20
30/6/2021	KIKA HOTEL	BCA666	185,151.70
30/6/2021	JOVENTURE HOTEL LIMITED	BCA667	213,258.60
30/6/2021	MLIMANI GARDENS HOTEL LIMITED	BCA668	102,796.55
30/6/2021	KIKA HOTEL	BCA669	123,434.50

BUNGOMA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2021

30/6/2021	JOVENTURE HOTEL LIMITED	BCA670	55,034.50
30/6/2021	VICTORIA COMFORT INN LIMITED	BCA671	319,691.40
30/6/2021	MLIMANI GARDENS HOTEL LIMITED	BCA672	636,827.60
30/6/2021	CORNELIA NAFULA NYONGESA	BCA681	33,600.00
30/6/2021	KENYA SCHOOL OF GOVERNMENT MOMBAS	BCA691	102,206.90
30/6/2021	MLIMANI GARDENS HOTEL LIMITED	BCA692	29,482.75
30/6/2021	KRA	BCA693	1,982.75
30/6/2021	Tribesh Enterprises Limited	BCA755	61,225.85
30/6/2021	KRA	BCA756	986.35
30/6/2021	NILAM ENTERPRISES	BCA780	84,246.00
30/6/2021	ANWAR And COMPANY ADVOCATES	BCA782	634,275.85
30/6/2021	INSTITUTE OF INTERNAL AUDITORS KEN	BCA784	15,000.00
30/6/2021	KRA	BCA786	1,896.55
30/6/2021	VICTORIA COMFORT INN LIMITED	BCA786	108,103.45
30/6/2021	ST. PATRICKS PASTORAL CENTRE-KABULA	BCA787	98,275.85
30/6/2021	KIKA HOTEL	BCA800	171,000.00
30/6/2021	JOVENTURE HOTEL LIMITED	BCA801	486,465.50
30/6/2021	KRA	BCA802	189.65
30/6/2021	MLIMANI GARDENS HOTEL LIMITED	BCA802	10,810.35
30/6/2021	KRA	BCA811	655.15
30/6/2021	MINATA HOTELS	BCA811	37,344.85
30/6/2021	JOVENTURE HOTEL LIMITED	BCA812	125,301.70
30/6/2021	KRA	BCA812	2,198.30
30/6/2021	JOVENTURE HOTEL LIMITED	BCA815	142,500.00
30/6/2021	AFRICAN TOUCH SAFARIS LTD	BCA817	217,530.00
30/6/2021	JOVENTURE HOTEL LIMITED	BCA819	83,534.50
30/6/2021	KRA	BCA819	1,465.50
30/6/2021	INSTITUTE OF HUMAN RESOURCE MANAGE	BCA823	280,086.20
30/6/2021	IKO RESORT	BCA824	463,468.95
30/6/2021	KRA	BCA824	8,131.05
30/6/2021	AGGREY WILLIAM MAKOKHA	BCA839	44,560.00
30/6/2021	MERCYLINE TERESIA MOTUM	BCA859	34,187.00
30/6/2021	KRA	BCA863	2,851.40
30/6/2021	Slyvion Investments Company Limited	BCA863	162,528.60
30/6/2021	AUGUMARY ENTERPRISES	BCA864	33,413.80
30/6/2021	KRA	BCA864	586.2
30/6/2021	SAMWEL CHERUIYOT TOO	BCA869	75,600.00
30/6/2021	AFRICAN TOUCH SAFARIS LTD	BCA871	22,100.00
30/6/2021	ELGON REFRESH	BCA874	23,831.90
30/6/2021	JORAJOH VENTURES	BCA875	88,448.30
30/6/2021	KRA	BCA875	1,551.70
30/6/2021	KRA	BCA882	1,361.05

BUNGOMA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2021

30/6/2021	KRA	BCA883	8,310.35
30/6/2021	LAPTRUST PENSION TRUST	BCA886	25,000.00
30/6/2021	ELEGANT HOTELLTD	BCA890	62,159.50
30/6/2021	KRA	BCA890	1,090.50
30/6/2021	JOVENTURE HOTEL LIMITED	BCA891	196,551.70
30/6/2021	KRA	BCA891	3,448.30
30/6/2021	KRA	BCA895	827.6
30/6/2021	Santamara Resort Limited	BCA895	47,172.40
30/6/2021	Felmark Group Limited	BCA907	255,517.25
30/6/2021	COUNTY ASSEMBLY OF BUNGOMA-IMPREST	BCA916	6,903,659.30
30/6/2021	LOCAL AUTHORITIES PROVIDENT FUND	BCA937	1,781,080.20
30/6/2021	LAPTRUST PENSION TRUST	BCA938	2,653,266.70
30/6/2021	LOCAL AUTHORITIES PROVIDENT FUND	BCA939	89,900.00
30/6/2021	LAPTRUST PENSION TRUST	BCA940	1,699,842.00
30/6/2021	COUNTY ASSEMBLY OF BUNGOMA-IMPREST	BCA941	2,115,000.00
30/6/2021	AGGREY WILLIAM MAKOKHA	BCA945	51,520.00
30/6/2021	VICTORIA COMFORT INN LIMITED	BCA948	390,646.55
30/6/2021	ERIC MATHIAS NGALA	BCA951	3,000.00
30/6/2021	Wigot Gardens Limited	BCA954	29,482.75
30/6/2021	KRA	BCA954A	1,250.00
30/6/2021	VICTORIA COMFORT INN LIMITED	BCA954A	71,250.00
30/6/2021	ELEGANT HOTELLTD	BCA959	3,931.05
30/6/2021	KRA	BCA959	68.95
30/6/2021	IGNATIUS WEKESA WANGILA	BCA961	20,360.00
30/6/2021	LOCAL AUTHORITIES PROVIDENT FUND	BCA962	1,288,980.00
30/6/2021	JOHN ONGWAE MOSONGO	BCA964	10,000.00
30/6/2021	ANTHONY SIMIYU MABELE	BCA965	204,000.00
30/6/2021	SYMON WANJALA WALUKANA	BCA966	86,400.00
30/6/2021	RACHELLE NEKESA KHISA	BCA967	204,000.00
30/6/2021	KENYA SCHOOL OF GOVERNMENT MOMBAS	BCA968	95,720.70
30/6/2021	KRA	BCA968	1,679.30
30/6/2021	AFRICAN TOUCH SAFARIS LTD	BCA985	59,200.00
30/6/2021	HENRY MAJIMBO OKUMU	BCA987	49,000.00
30/6/2021	NATION MEDIA GROUP LIMITED	BCA988	177,014.50
30/6/2021	JOHN ONGWAE MOSONGO	BCA992	6,000.00
30/6/2021	KENYA POWER AND LIGHTING COMPANY	BCA994	440,000.00
30/6/2021	ABRAHAM WEKESA SIMIYU	BCA996	75,200.00
30/6/2021	ANNE WEKESA NANG'ONI	BCA997	92,000.00
30/6/2021	CYRUS MASIKA OKURI	BCA998	75,200.00
30/6/2021	JERUSA ALEU SIKUKU	BCA999	44,000.00

BUNGOMA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2021

30/6/2021	KRA	5,913,628.80
30/6/2021	KRA	208.8
30/6/2021	KRA	206.9
30/6/2021	KRA	77.6
30/6/2021	KRA	517.25
30/6/2021	KRA	965.5
30/6/2021	KRA	1,074.15
30/6/2021	KRA	1,478.00
30/6/2021	KRA	1,803.45
30/6/2021	KRA	2,165.50
30/6/2021	KRA	2,500.00
30/6/2021	KRA	3,000.00
30/6/2021	KRA	3,248.30
30/6/2021	KRA	3,741.40
30/6/2021	KRA	4,482.75
30/6/2021	KRA	4,913.80
30/6/2021	KRA	5,608.60
30/6/2021	KRA	7,758.60
30/6/2021	KRA	8,534.50
30/6/2021	KRA	9,270.00
30/6/2021	KRA	9,270.00
30/6/2021	KRA	11,172.40
30/6/2021	KRA	13,793.10
30/6/2021	KRA	26,883.00
30/6/2021	KRA	26,883.00
30/6/2021	KRA	26,883.00
		103,985,783.30

BUNGOMA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2021

BANK RECONCILIATION STATEMENT

IMPREST ACCOUNT NO. 1180534050

MONTH:- JUNE 2021

Balance as per Cash Book	1,452.28
Add Payments in Cashbook not in the Bank	25,181,559.00
Receipts in the BS not in the CB	-
Less Payments in the BS not in the CB	-
Receipts in the CB not in the BS	24,745,659.30
Balance as per Bank Statement	437,352

PREPARED BY:- A. Mulati

SIGNATURE:- *[Signature]*

DATE:- 30/07/2021

VERIFIED BY:- J. Kurian

SIGNATURE:- *[Signature]*

DATE:- 30/7/21

WORKINGS

Payments in Cashbook not in the Bank

DATE	PVN	AMOUNT
30/6/2021	Various	25,181,559.00
		25,181,559.00

Receipts in the CB not in the BS

DATE	DESCRIPTION	AMOUNT
30/6/2021	Cash Inflows	24,745,659.30
		24,745,659.30