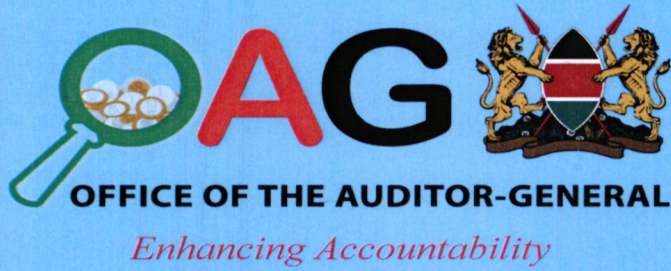


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REPORT

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THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF BUNGOMA

**FOR THE YEAR ENDED
30 JUNE, 2022**





COUNTY GOVERNMENT OF BUNGOMA EXECUTIVE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2022

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

BUNGOMA COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

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1. Key Bungoma county Executive Information And Management.

a) Background information

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

b) Key Management

The County Executive's day-to-day management is under the following key ministries or departments:

- Agriculture, Livestock, Fisheries and Co-Op Development
- Tourism
- Water and Natural Resource
- Roads and Public Works
- Education, Science and ICT Statistics
- Health and Sanitation
- Trade, Energy and Industrialization
- Lands, Urban and Physical Planning
- Municipal Boards
- Gender, Culture, Youth and Sports
- Finance and Economic Planning
- County Public Service Board
- Governor's D/Governor's Offices
- Public Administration
- Sub County Administration
- County Secretary

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Finance And Economic Planning	CPA Esther N. Wamalwa
2.	CO Finance	Dinah Makokha
3.	CO Economic Planning	Edward Mukhandia.
4.	CO Health and Sanitation	Patrick Wandili
5.	CO Gender and Culture	Saphia Awil
6.	CO Youth and Sports	Carolyne Masete
7.	CO Tourisms & Environment	Soeti Moses Sichei
8.	CO Water and Natural Resources	Stephen makhanu
9.	CO Agriculture	John Wasike

BUNGOMA COUNTY EXECUTIVE

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No.	Designation	Name
10.	CO Livestock and Fisheries	Aruput Juma
11.	CO Education & vocational Training	Rose Situma
12.	CO County Secretary	Simiyu Chrispinus
13.	CO Roads and Public works	Moses Marango.
14	CO Public service and Management	Abidan Kapchanga
15	CO Trade and Energy	Stephen makhanu
16	CO Lands and Housing	George Kombo
17	CO Governors	Isaac Mukenya
18	CO Cooperatives & development.	Ag.John wasike
19	CO County Public service board	Joseph S Makata
20	Director Accounting services Finance	CPA Lumba Bernard.

Senior Management – County Executive of Bungoma

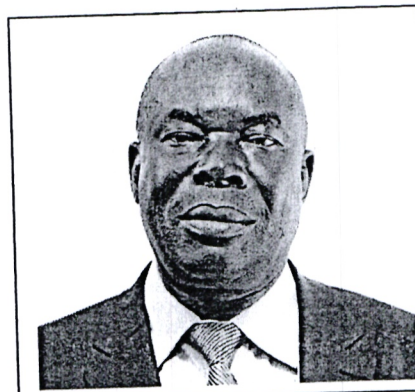


H.E. Wycliffe Wafula Wangamati – Governor

Until August 8, 2017, H.E. Governor Wycliffe Wafula Wangamati served as the Managing Director and shareholder of all the holdings of Alexander Forbes Risk and Insurance Brokers Kenya – a position he has held from July 1, 2009. He is the second Governor of Bungoma County. Hon Wangamati holds BSc Mathematics (First Class) from Moi University. He also holds professional qualifications as a Fellow of the Institute Of Actuaries from the UK – making him the 4th Kenyan to qualify as an Actuary in the country at the time. Governor Wangamati is a Qualified Actuary and an Experienced Senior Manager with both Local and International experience in Pensions and Investment Consultancy. He is a Fellow of the Institute of Actuaries in England and has worked both in South Africa and England for over six years where he gained cutting-edge experience in Investment Consultancy and Pensions Management. He has an in-depth understanding of the financial market place through both formal training and broad international experience. H.E. Governor Wangamati is a Scheme Actuary and Principal Consultant to several Pension schemes in Sub Saharan Africa with an Asset base of about USD1 billion. Governor Wangamati is keen on agro-processing, infrastructure and manufacturing as a way of boosting trade and creating employment.

Prof. Charles K. Ngome – Deputy Governor

Prof. Charles Kibanani Ngome is the Deputy Governor, Bungoma County. He is a respected educationist whose experience spans generations. He holds a PhD and a Master of Education degree from Kenyatta University and a Bachelor of Arts degree and Post Graduate Diploma in Education from Makerere University. Prof Ngome has taught in various universities in the Country, including the University of Nairobi, Kenyatta University, Masai Mara University, Masinde Muliro University of Science and Technology, Moi University as well as Mt Kenya University. He has also held various positions including serving as Chief Executive – Soteni a Nairobi-based NGO, External Examiner University of Nairobi, Managing Consultant Kamkam Development Consultants and Commissioner, Commission for Higher Education (CHE) Nairobi.



Ms. Esther Wamalwa - CECM, Finance and Economic Planning



Ms. Wamalwa was appointed as the CEC, Finance and Economic Planning on December 21, 2017 she has since been in the same role and has been driving the Financial Management Agenda in the County.

Before her appointment, she served as the Head of Finance at the Print Exchange Limited from 2008 to 2017. She has also worked at Sotik Tea Company as Senior Finance Officer. Ms. Wamalwa holds MSc. in Commerce (Finance and Economics option) from KCA University (Nairobi). She also holds

Bachelor of Commerce (Finance Option) from KCA University. She is a CPA (K) and a member of ICPAK.

Dr. Anthony Walela - CECM, Health Services

Dr. Anthony Walela was appointed the CEC of ministry of Health and Sanitation. Before joining the County Government of Bungoma, Dr. Walela has acted in the capacity of Director for the following firms; Countywide Pharmaceuticals, Mumbi house Pharmaceuticals – Nairobi, Lela Pharmacy – Bungoma, Lake Basin Development Authority – Kisumu and Pharmacy & Poison Board.

Dr. Walela has a Bachelor of Pharmacy from the University of Nairobi.



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Mr. Gregory Naulikha - CEC, Trade, Energy and Industrialization



Mr. Naulikha was appointed CEC, Trade, Energy and Industrialization in December 2017. Prior to his appointment, Mr. Naulikha was a Consultant - Baseline Survey for WFPs USDA, Mc Govern-Dole International Food for Education and Child Nutrition Program's Support in Kenya: Programme Manager for African Digital Schools: Planned, organized, directed and managed the ADSI Programme. He has also been a Lecturer at Kenyatta University and later, Lecturer and Head of the Geography Department at Catholic University of Eastern Africa.

Mr. Naulikha holds a Bachelor of Education (Hons) Degree and a Master of Arts Degree in Economics (Agricultural Geography - Major; Rural Development Planning -Minor) from Kenyatta University and is currently pursuing PhD studies in Philanthropy and Development in Kenya

Mr. Collins Mukhongo - CECM, Roads Transport and

Mr. Collins Mukhongo was appointed the CEC for Roads in December 2017. Prior to his appointment, he worked with Kenya Revenue Authority in various positions like; Project Management Officer, manager IT Infrastructure, Ass. Commissioner ICT, Principal Engineer among others.

Mr. Mukhongo holds an MBA from University of Nairobi. Post graduate certificate in Applied Radiation Protection, BSc. Electrical and Electronics Engineering both from University of Nairobi.



Mr. Bramuel Murgor - CEC, Lands, Urban, Physical planning and Housing.

Mr. Murgor was appointed CEC for Lands, Urban and Physical planning in December 2017. Prior to his appointment, He has been a Lecturer Moi University Eldoret, Mount Kenya University. He previously worked as Chief Settlement Officer and HOD Ministry of Lands and Settlement in Various stations across the country.

Mr. Murgor holds, MBA-Strategic Management from Kenya Methodist University, A (Geography, government and Public administration)

Currently he is a PhD. Student Business Administration

(Strategic Management Kisii University).

Mr. Richard Sabwami Keya – CEC, Public Administration

Mr. Richard Keya was appointed CEC for Public Administration in December 2017. Prior to his appointment, he was a school Principal at St. Stephens Sikusi Secondary school. He has also been a teacher to various schools. Mr. Sabwami holds a bachelor of Education (ARTS) from Kenyatta University.



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Ms. Betty Mayeku-CEC, Education Youth Affairs & Sports



Ms. Betty Mayeku was appointed CEC for Education Youth Affairs and Sports in December 2017. Prior to her appointment, Ms. Mayeku was a Lecturer at Kibabii University, Kenya - Department of Computer Science, School of Computing and Informatics (SCAI), she previously worked for Oracle Academy, Kenya - Java programming Informatica Feminale (International Summer University for Women in Informatics), University of Bremen, Germany - Agile programming with Ruby on Rails, programming in PHP, Ruby and

Python, Jomo Kenyatta University of Science and Technology (JKUAT) - Elearning (Training of Trainers), Web based learning and content development training
She holds: PhD. Computer Science, Georg-August University, Göttingen, Germany, M.Ed., Educational Technology, Maseno University, Kenya Bachelor of Education (science, Maseno University, Kenya Computer Studies (Major subject) & Physics (Minor subject)

Ms. Everlyne Kakai – CECM, Gender and Culture

Ms. Everlyne Kakai was appointed CEC for Gender and Culture in December 2017. Prior to her appointment, she was working as head of Accounting unit in County Government of Nakuru. Ms. Everlyne Kakai holds a Bachelor of Commerce (Banking and Finance option) from Egerton University. She is currently pursuing MBA (Accounting Option).



Mr. Renson Makhete – CEC, Tourism, Forestry, Environment and Natural Resources

Mr. Makhete was appointed CEC, Tourism, Forestry, Environment and Natural Resources in December 2017. Prior to his appointment; he was Quality Assurance Coordinator, Mount Kenya University (MKU) before then he was Deputy Director MKU Garissa Campus. Previously he was the Head of Business Development Service Unit, Kenya Industrial Estates. Mr. Makhete holds MBA University of Nairobi 2008/09, Mount Kenya University 2014/15 BA (Hons) in Economics and Philosophy UoN. Currently he is a PhD student in Strategic Management-JKUAT.

Mr. Mathews Chirasha - CEC, Agriculture, Livestock, Fisheries and Cooperative Development.

Mr. Mathews Chirasha was appointed the CEC ministry of Agriculture in December 2018. Prior to his appointment, he worked as an Independent Consultant, a Value Chain Development Specialist with USAID. He also worked as a Regional Manager and a Business Development Advisor. He holds a degree in Business and Management from Egerton University and an MBA in Administration from the University of Nairobi among other trainings.



d) Fiduciary Oversight Arrangements

The key fiduciary oversight bodies at the County for the year ended 30th June 2021 were:

i. County Assembly of Bungoma County

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

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

ii. Audit Committee

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

- To obtain assurance from management that all financial and non-financial internal control and risk management functions are operating effectively and reliably.
- To provide an independent review of the County Executive's reporting functions to ensure the integrity of financial reports.
- To monitor the effectiveness of the County Executive's performance management and performance information.
- To provide strong and effective oversight of County Executive's internal audit function.
- To provide effective liaison and facilitate communication between management and external audit.
- To provide oversight of the implementation of accepted audit recommendations.
- To ensure that the County Executive effectively monitors compliance with legislative and regulatory requirements and promotes a culture committed to lawful and ethical behaviour.

iii. Public Accounts Committee

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

iv. Budget and Appropriations Committee

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

e) County Executive of Bungoma Headquarters

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

f) County Executive of Bungoma Contacts

Telephone: 055-30343
E-mail: info@bungoma.go.ke
Website: www.bungoma.go.ke

g) County Executive of Bungoma Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Kenya Commercial Bank,
P.O. Box 201-50200
Bungoma.
3. Equity Bank Ltd,
P. O. Box 2450-50200,
Bungoma.
4. Co-operative Bank of Kenya Ltd,
P.O. Box 1964-50200,
Bungoma.
5. National Bank of Kenya,
P.O. Box 25-50200,
Bungoma.

h) Independent Auditors

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

i) Principal Legal Adviser

The County Attorney.

Bungoma Municipal Building.

P.o. box 437 50200

Bungoma, kenya.

2. Foreword by the CECM Finance and Economic Planning

It is my pleasure to present the County Government of Bungoma financial statements for the year ended 30th June 2022. The financial statements present the financial performance of the County Government over the past year.

The promulgation of the Constitution of Kenya, 2010, under Chapter 11 ushered Kenya into a new system of governance, replacing the centralized system with a devolved system of governance. The devolved system of governance consists of the National Government and 47 County Governments.

Financing of the County Governments

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

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

Financial Performance

a) Revenue

In the year ended 30 June 2022, the County had projected revenues of Kshs.14,454,364,385 consisting of Kshs.1,488,336,493 from own sources and Kshs.12,966,027,892 from CARA.

A Graphical Representation of the Revenue Budget Is as Shown Below:

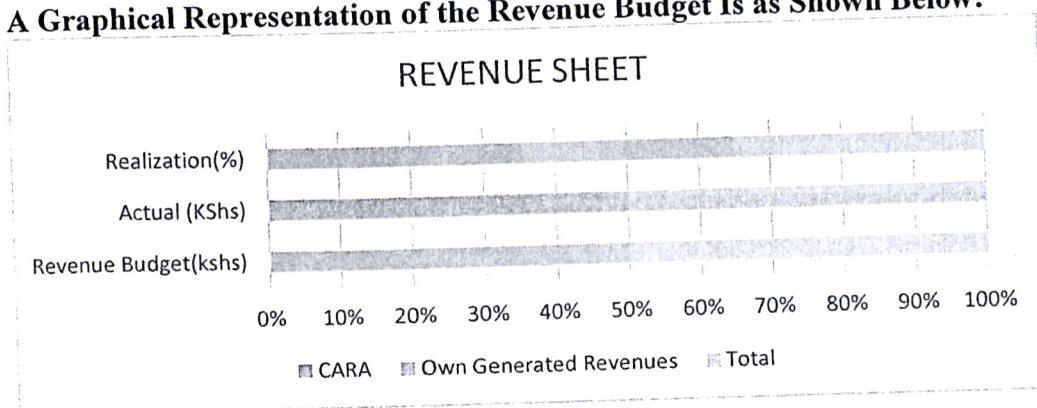


Figure 1: Bungoma County Revenue Sources in FY 2020/21.

- CARA revenues continue to form the largest part of our revenue budget, contributing 90% towards our budget. Our own generated revenues formed 10% of our budget.
- Out of the projected revenue, the County was able to Transmit Kshs.10, 614,043,797.35

BUNGOMA COUNTY EXECUTIVE

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from the CRF in actual revenues to various operational accounts, representing 77% performance and ksh, 146,696,495.96 representing own generated revenues.

- In the table below, we present an analysis of revenue performance during the year.

Table 1: Revenue Performance in comparison with the budget in FY 2021/22

REVENUE CLASSIFICATION	Revenue Budget(KShs)	Actual (KShs)	Realization(%)
CARA	13,712,839,493.50	10,614,043,797.35	77%
Own Generated Revenues	200,272,278.50	147,581,045.90	74%
Total	13,913,111,772.00	10,761,624,843.25	77%

b) Payments

The total expenditure budget for the financial year was Kshs.14, 454,364,385 and total actual expenditure amounted to Kshs.10, 924,567,612 representing 79% budget absorption. Out of the total expenditure, Kshs.2, 043,168,402 was development expenditure while Ksh 8,881,399,209 was recurrent expenditure as analyzed and depicted in the table and chart below:

Expenditure Classification	Expenditure budget (Kshs)	Actual (Kshs)	Realization (%)
Recurrent	9,433,734,013	8,870,810,939	94%
Development	4,479,377,759	2,098,202,115	47%
Total	13,913,111,772	10,969,013,054	79%

Figure 2: Depicts Bungoma county Expenditure Performance vs budget for year 2021-22

The total Expenditure of ksh 10,969,013,054 is spread per item expenditure in comparison with previous financial years as follows:

Description	Actual Payments	Actual Payments	Actual Payments
	2021/22 Ksh	2020/21 Ksh	2019/20 Ksh
Compensation of Employees	4,842,460,884.95	4,749,354,974.60	4,575,821,138.35
Use of goods and services	2,037,798,793.45	2,292,745,288.79	2,435,568,064.48
Transfers to Other Government Uni	962,742,192.00	972,355,098.00	1,022,394,768.50
Other grants and transfers	1,304,180,080.45	1,654,406,321.80	1,405,248,657.58
Social Security Benefits	44,019,521.00	2,063,196.00	15,875,177.60
Acquisition of Assets	1,609,935,883.55	2,095,330,137.75	1,433,943,390.75
Other Payments	167,875,698.30	70,041,312.30	298,106,780.25
Total Amount	10,969,013,053.70	11,836,296,329.24	11,186,957,977.51

c) County Projects

The various projects undertaken by the county that include on delivering all our flagship projects which are Dual Carriage way 6.5km of Mumias-Bungoma Road from Sangálo Junction – Kanduyi; Modernization of Masinde Muliro Stadium – Kanduyi; Webuye Industrial Park and the development of Gravity Water Systems; construction of a milk coolant in Webuye. We are keen on the development of urban regions that proactively contribute to a resilient, livable, sustainable urban environment. With a budget appropriated of ksh.4, 479,377,759 other projects are ksh 550m issued as bursaries, Construction of a 300 bed maternity wing at Bungoma referral among others

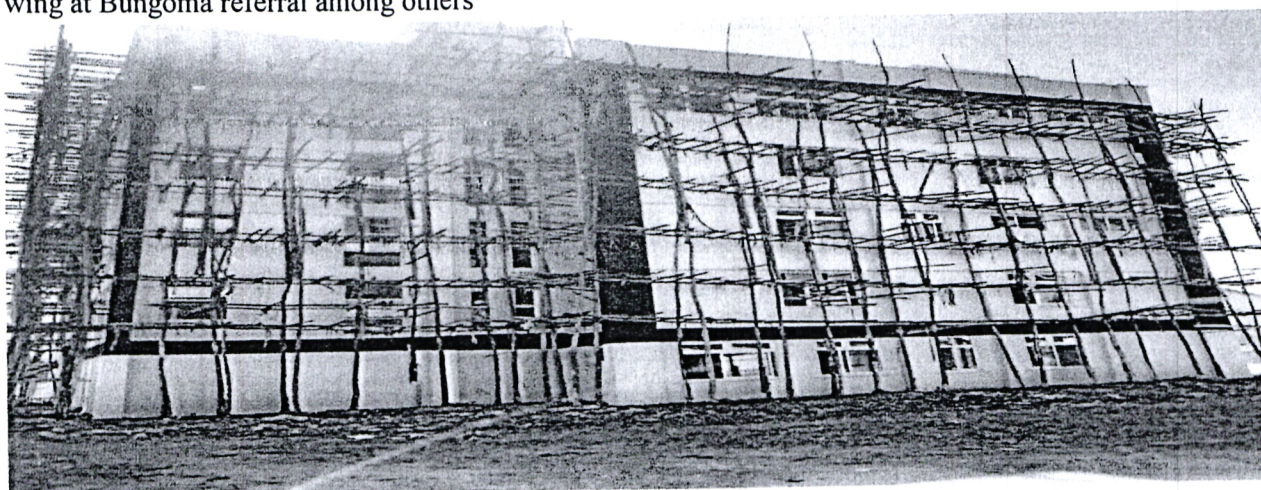


Figure 1: Construction of a 300-bed capacity wing at Bungoma County Referral.

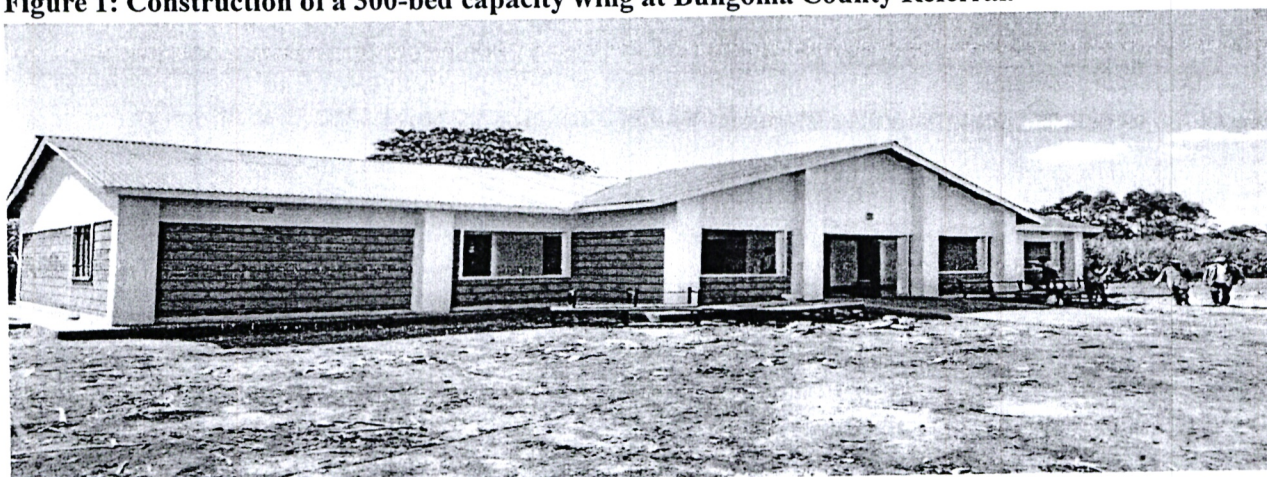


Figure 2: Sulwe Dispensaries nearing Completion.



Figure 3: Dual Carriageway from Kanduyi to Musikoma Centre.**d) Challenges**

Implementation challenges of strategic objectives for the County Government included the following: - Inadequate and delayed Government funding to sectors, High poverty level, Political interference in project prioritization and implementation, Inadequate Infrastructure, Inadequate capacity of contractors, Lack of Industrial land, Delay of procurement process, the Covid-19 pandemic, Political activity with the year among other challenges.

e) Future Outlook

In the financial year 2022/2023, the County Government has a total budget of Kshs.12,914,280,380 of which, recurrent is Kshs.9,102,727,029 and development is Kshs.3,811,553,351. The budget intends to fund various project, which include:

- Ongoing Upgrading of access and main roads across the countywide i.e. The Kanduyi –sang’alo junction dual road and Upgrading of Misikhu Brigadier Road
- Bursary allocation to need students amounting to ksh 400,000,000.
- Purchase and delivery of certified fertilizer for Farm Input Support (220 beneficiaries per ward) - All 45 Wards
- Renovation and construction of Masinde Muliro stadium at Kanduyi and Nalondo stadium.
- Ongoing Construction of 300 bed capacity maternity wing at bungoma county referral & Sirisia Sub county Hospital and Dispensaries.
- Maintenance of Rural Roads (WBP) and CEF projects
- Protection of water towers.

f) Key risk management strategies.


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

- a) Risk registers, based on a standardised methodology, are used to identify, assess and monitor the key risks (both financial and non-financial) faced by the County Government
- b) Risks are identified, assessed, evaluated, responded to depending on the risk ranking and monitored. Depending on the ranking of the risk, the management employs the following strategies as per the Approved Risk Management Policy Framework of the County;
 - i. Risks ranked as high – The event creating the risk is immediately stopped and a comprehensive action plan immediately prepared with appropriate risk responses that include transferring the risks, avoiding the risk or reducing the risk
 - ii. Risks ranked as significant – An action plan is developed and action taken within three months. The approved actions include transferring the risks, avoiding the risk or reducing the risk
 - iii. Risks ranked as moderate - An action plan is developed and action taken within six months. The approved actions include transferring the risks, avoiding the risk or reducing the risk. Where such risks are accepted, a contingency plan is immediately developed

BUNGOMA COUNTY EXECUTIVE

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- iv. Risks ranked as low - An action plan is developed and action taken. The approved actions include reducing the risk or accepting the risks where it is deemed cost-effective. The risks ranked low are continuously monitored so as to assess the changed status
- c) We have continuously enhanced our internal systems to mitigate risks such as fraud, poor service delivery, failed targets among others and to improve efficiency and effectiveness. During the year we conducted Enterprise Risk Management training for the Members of the County Executive Committee, Accounting Officers, Members of the Audit Committee and other key stakeholders in risk management
- d) The MDAs have set up the PFM Standing Committees with added responsibilities in monitoring the identified risks in the Departments



CPA CHRISPINUS BARASA.

ICPAK MEMBER NUMBER: 19812

**CECM FINANCE AND ECONOMIC PLANNING
COUNTY GOVERNMENT OF BUNGOMA.**

3. Statement of Performance against County Predetermined 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.

Strategic development objectives

The County's 2018-2022 CIDP has identified six (6) key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's "Big Four", NIUPLAN, SDGs and the MTP III.

The strategic objectives are a synthesised product of the afore-mentioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks.

The key development objectives of the Bungoma County's 2018-2022 CIDP are to:

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

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Below we present the progress made in attaining the objectives of the CIDP (2018-2022) for Bungoma County.

<i>Ref</i>	<i>Objective as per CIDP</i>	<i>Performance/Progress made up since 2018 up to date</i>	<i>Remarks (Explain the reasons underperformance/ Over performance)</i>
4.2 Page57	Increase agricultural production and Productivity through Increased access to critical farm inputs, improved agricultural markets and value addition.	70%	Budget Constraints
4.2 page 61	Develop adequate, reliable and efficient multi-modal transport network in the County	70%	Budget Constrains/poor political goodwill and bad weather.
4.2 page69	Increase access to safe water supply in rural areas.	50%	Budget constraints.
4.2 page65	Achieve equitable access to relevant and quality education and training	50%	Budget Constraints
4.2 page 68	Increase conservation of natural and cultural heritage, expansion and modernization of sports facilities.	50%	Budget Constraints
4.2 page67	Renovate and consolidate the existing health infrastructure for effective service delivery, Procure, distribute and maintain appropriate medical equipment.	45%	Budget constraints

Progress on Attainment of Development Objectives from Annual Development Plan.

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

Department	Objective	Outcome	Indicator	Performance
Agriculture, Rural and Urban Development	To enhance crop production and productivity	Improved food security, incomes and livelihoods	Number of fertilizer (planting and top dressing) beneficiaries (50kg)	16,000 bags of fertilizer supplied to farmers
			Tonnes of maize seed distributed	160 tonnes of Maize seeds supplied to farmers
Energy, Roads and ICT	To promote Energy access, Industrialization and Investments	Enhanced connectivity of affordable Energy and Industrialization	Number of Educational institutions, markets and health centres connected to power	248-grid energy installed across all the 45 wards. Awaiting metering

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			No. of flood-mast lights installed	7 flood lights installed, 8 more under installation
	Develop a motorable, safe and secure road network	Efficient transport network	No. of Kilometres Maintained (RMLF)	177.30Km of Kilometres Maintained (RMLF), passed targeted 100Km
			No. of KM upgraded to dual Carriageway	67% done in the period
			No. of Km of Ward roads opened and maintained	386.80Km Km of Ward roads opened and maintained
Health and Sanitation		Improved County Population Health and well-being.	Construction of Comprehensive Teaching and referral hospital	300 bed Child block 65% complete
			100 bed maternal & child block at Sirisia Sub-County	65% complete
			Number of casualty department equipped at Bungoma county Referral Hospital	one casualty department was equipped at 100% complete
Education	to enhance the capacity of the department to provide effective and efficient delivery service	quality early childhood education enhanced	No of children enrolment	145,937 children enrolled
			% of children enrolled in pre-primary schools immunized	Achieved 100%
	To offer support to primary, secondary and tertiary education institutions.	A holistic education system sustained.	Amount disbursed to needy students and various institutions	240 million disbursed
Gender and Youth		To develop Facilities for Recreation	Masinde Muliro Stadium renovated / modernized	Construction of pavilion of pavilion is ongoing at 67% complete

4. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile

The County's programmes are all based on a five year County Integrated Development Plan as required by the Public Finance Management Act 2012. This ensure that only programmes that were planned and included in the CIDP are funded. This therefore, has created an optimum utilization of resources in the delivery of goods and services to the public. However, political transition has led to change in key priorities and resource allocations. Sometimes affecting service delivery.

2. Environmental performance

The County has adopted the environmental sustainability measures through the SDGs. In effort to boost national target of achieving 10% forest cover, the County in conjunction with Equity Bank planted 147,000 tree seedlings in seven learning institution in the F/ Y 2021/22. This will go a long way in mitigating the effects of climate change.

3. Employee welfare

The county has policy that guides recruitment and promotions. The County Public Service Board encourages diversity based on ethnicity and ensures that at least one third of either gender is recruited. Special consideration is given to vulnerable groups such as women and persons living with disabilities through affirmatives actions to ensure equity and fairness in resource distribution.

Staff are encouraged to improve their skills through further studies and periodic trainings organised through the County Government.

Appraisals and promotions are based on merit in line with the requirements of the Public Service Commission of Kenya.

4. Market place practices-

The County government of Bungoma Carries out its mandate as service provider to the public. It ensure that services reach to every citizen wherever they are in the County. It also promotes fair completion in the market through ensuring that everybody pays a fair share of revenue especially those in business.

5. Community engagements-

The County ensure Members of the Community and other development partners are involved in the conceptualization, planning and execution of all development projects and programmes. This is actualized through public participation where all stakeholders are involved. Therefore, this encourages the ownership of the projects implemented

BUNGOMA COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

- ✓ As the world was fighting Covid19 through all possible means, the Governor's Office in Bungoma County was not left behind; it conducted education about the Covid protocols in place and provided the tools required to do the same.
- ✓ The Ministry of Lands Urban and urban planning conducted education barazas in line with the requirements in place before one starts constructing a permanent building; this is in a quest to reduce the number of structures coming up illegally which have in the recent past raised concern after buildings have collapsed and led to loss of lives and to avoid construction on prohibited places.
- ✓ In the spirit of giving back to the Community, the Ministry of Lands, Urban and Physical Planning conducted land clinics through which the members of the public were enlightened about procedures involved when one wants to acquire land and the types of transfer of title that exist.
- ✓ After the emergency of Covid19 and being a year in which the Bukusu conduct their initiation, the Ministry went out of its way to actively educate the public about the dangers of undergoing this practise as is normal. The elders and administrators were engaged in various places to help spread this information about safe practises in the prevailing circumstances.
- ✓ While construction works of roads are being undertaken, the communities around have time and again suffered from unwanted relationships with engaged workers leading to pregnancies in school children and increased cases of transmission of HIV. In a bid to curb this, the Ministry undertook trainings to create awareness about the same.
- ✓ Organising for medical camps where they invite specialist who provide specialist services to the residents of Bungoma County. So far, two medical camps have been held one in Webuye County Hospital and Chwele hospital where 3,000 patients accessed specialized services.
- ✓ The department through the Beyond Zero program offer outreach services and conduct reverse referral services where they take medical specialist to rural facilities. There is a routine program for all the eleven sub counties.
- ✓ The department also supports the community health volunteers by paying them stipends to offer primary health services freely to people.

5. Statement of Management Responsibilities

Sections 163,164 and 165 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity, receiver of receipts and consolidated financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2022. 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 Executive; (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 Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive'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 CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2022, and of its financial position as at that date.

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

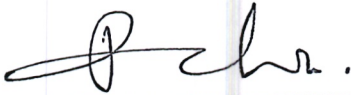
BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

The CEC member for finance confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Executive'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 CEC member for finance confirms that the County Executive'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

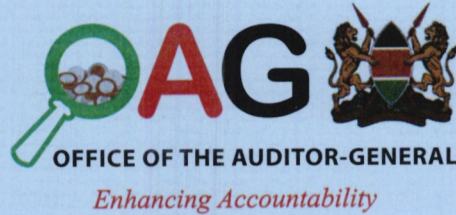
The County Executive's financial statements were approved and signed by the CEC member for finance on 13/12 2022.



.....
County Executive Committee Member –
Finance and Economic Planning

REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF BUNGOMA FOR THE YEAR ENDED 30 JUNE, 2022

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 Executive of Bungoma set out on pages 1 to 70, which comprise of the statement of assets and liabilities as at

30 June, 2022, 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 Executive of Bungoma as at 30 June, 2022, 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 Public Finance Management Act, 2012, and the County Governments Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

1.1 Variance Between the Financial Statements and IFMIS Records

As disclosed in Note 4 to the financial statements, the statement of receipts and payments reflects an amount of Kshs.2,037,798,793 in respect to use of goods and services which includes domestic travel and subsistence allowances amount of Kshs.472,971,099. However, review of the Integrated Financial Management Information System (IFMIS) payment details revealed that temporary imprest of Kshs.822,490,935 was issued to staff during the year under review which is at variance with the domestic travel and subsistence amount of Kshs.472,971,099 resulting to an unreconciled and unexplained variance of Kshs.349,519,836.

In the circumstances, the accuracy and completeness of the domestic travel and subsistence allowances amount of Kshs.472,971,099 could not be confirmed.

1.2 Variance in Exchequer Releases

As disclosed in Note 1 to the financial statements, the statement of receipts and payments reflects an amount of Kshs.10,614,043,797 in respect to exchequer releases (transfers from the CRF). However, the County Revenue Fund bank statements reflect exchequer releases of Kshs.10,621,565,597 resulting to an unexplained and unreconciled variance of Kshs.7,521,800.

In the circumstances, the accuracy and completeness of the exchequer releases amount of Kshs.10,614,043,797 could not be confirmed.

2. Anomalies in Cash and Cash Equivalents

The statement of assets and liabilities reflects a balance of Kshs.631,768,735 in respect of cash and cash equivalents which, as disclosed in Note 10A to the financial statements, comprise of balances in seventeen (17) bank accounts maintained by the County Government. However, bank reconciliation statements for five (5) bank accounts reflect

receipts in cash book not recorded in bank statements totalling to Kshs.530,243,870. No explanation was provided on why the receipts had not been banked as at 30 June, 2022.

In addition, Note 10A to the financial statements indicates that in 2020/2021, the County Government had forty-three (43) active bank accounts with balances. No explanation was provided on the circumstances under which the bank accounts reduced from forty three (43) in 2020/2021 to seventeen (17) in the year under review and the fate of the balances in the twenty six (26) accounts not disclosed..

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.631,768,735 as at 30 June, 2022 could not be confirmed.

3. Long Outstanding and Inaccurate Pending Bills

Note 1 under other important disclosures reflects a balance of Kshs.1,199,306,316 in respect of pending accounts payable as disclosed in Annex 2 to the financial statements. The balances comprise of balance brought forward of Kshs.438,603,086, additions during the year of Kshs.1,039,275,422 and payments during the year of Kshs.277,532,150. However, no explanation was provided for failure to clear the long outstanding bills brought forward, which relate to the years between 2015/2016 and 2020/2021.

Further, a recalculation of the balance brought forward, additions during the year and payments during the year gives a total balance of Kshs.1,200,346,358 instead of the balance of Kshs.1,199,306,316. The variance of Kshs.1,040,000 was not explained or reconciled.

In the circumstances, the accuracy and correct valuation of the pending accounts payable balance of Kshs.1,199,306,316 could not be confirmed.

4. Anomalies in Fixed Assets

Records maintained by the County Executive indicate that during the years between 2017/2018 and 2021/2022, the County Government purchased a total of thirty-five (35) parcels of land valued at Kshs.18,700,000. Although the parcels of land had all been paid for as at 30 June, 2022, the County Government not obtained title deeds for all of them as at the time of audit in January, 2023.

Further, Annex 4 to the financial statements on summary of non-current assets register reflects additions during the year amounting to Kshs.1,780,973,782 which is at variance with the corresponding amount of Kshs.1,609,935,884 shown in the statement of cash flows. The variance of Kshs.171,037,898 has not been explained or reconciled.

In addition, the Management did not provide an updated asset register with details relating to: nature or type of asset, date of purchase, cost, supplier, unique identification number, current value, current location, user, accumulated depreciation and net book value.

In the circumstances, the accuracy, completeness and ownership of the non-current assets valued at Kshs.22,891,249,443 as at 30 June, 2022, could not be confirmed.

5. Transfers to Other Government Entities

As disclosed in Note 5 to the financial statements, the statement of receipts and payments reflects an amount of Kshs.962,742,192 in respect to transfers to other Government entities. However, the amount excludes amounts of Kshs.44,273,433 and Kshs.75,717,730 transferred to Bungoma and Kimilili Municipalities respectively, shown in IFMIS payment details.

In the circumstances, the accuracy and completeness of transfers to other Government entities of Kshs.962,742,192 could not be confirmed.

6. Other Grants and Transfers

As disclosed in Note 6 to the financial statements, the statement of receipts and payments reflects other grants and payments amount of Kshs.1,304,180,080 which includes Kshs.754,180,080 in respect of other capital grants and transfers. However, the amount includes Kshs.95,315,640 relating to development of roads. No explanation was provided on the misallocation of the expenditure.

In the circumstances, the accuracy and completeness of the expenditure on other grants and transfers of Kshs.754,180,080 could not be confirmed.

7. Unsupported Social Security Benefits

As disclosed in Note 7 to the financial statements, the statement of receipts and payments reflects an amount of Kshs.44,019,521 in respect of social security benefits. However, supporting schedules were not provided for audit .

In the circumstances, the accuracy and completeness of the social security benefits amount of Kshs.44,019,521 could not be confirmed.

8. Unsupported Facilitation of MCAs of County Assembly of Bungoma

As disclosed in Note 4 to the financial statements, the statement of receipts and payments reflects use of goods and services amount of Kshs.2,037,798,793 which includes an amount of Kshs.377,187,730 in respect of hospitality supplies and services, out of which Kshs.3,717,200 was incurred in facilitating Members of County Assembly (MCAs) of the County Assembly of Bungoma for various activities carried out by the County Executive. However, supporting documents like invitation letters, letter from the speaker of the County Assembly confirming that the MCAs' allowances were authorized by the County Assembly were not provided for audit.

In the circumstances, accuracy, completeness and propriety of the expenditure of Kshs.3,717,200 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Executive 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

Key audit matters are those matters that, in my professional judgement, 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

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.13,913,111,772 and Kshs.10,761,624,843 respectively, resulting to under-funding of Kshs.3,151,486,929 or 23% of the approved budget. Similarly, the County Executive incurred actual expenditure of Kshs.10,969,013,054 against approved budget of Kshs.13,913,111,772 resulting to under- performance of Kshs.2,944,098,718 or 21% of the budget.

The under-funding and under-performance affected the planned activities and may have impacted negatively on service delivery to the public.

2. Unresolved Prior Year Matters

As disclosed under the progress on follow up of auditor's recommendations section of the financial statements, some of the prior year audit issues remained unresolved as at 30 June, 2022. Management has not provided satisfactory reasons for the delay in resolving the issues.

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. Outstanding Imprest

The statement of assets and liabilities reflects a balance of Kshs.46,734,065 in respect of accounts receivable - outstanding imprest which, as disclosed in Note 11 to the financial statements, relates to Government imprest. Out of the balance, imprests totalling to Kshs.35,149,850 were issued in 2016/2017, 2018/2019, 2019/2020 and 2020/2021 financial years, while the balance of Kshs.11,584,215 relates to the year under review. No explanation was provided for failure to account and recover the imprests from the defaulting officers, contrary to Regulation 93(5) of the Public Finance Management (County Governments) Regulations, 2015, which requires an imprest holder to surrender or account for imprest within seven (7) working days after returning to duty station.

In the circumstances, Management was in breach of the law.

2. Late Receipt of Exchequer Issues from The National Treasury

Review of bank statements and cash books of the County Executive revealed that out of the exchequer releases of Kshs.10,614,043,797 reflected in the statement of receipts and payments, exchequer releases totalling to Kshs.571,770,689 were received on diverse dates between 16 June, 2022 and 15 July, 2022. This is contrary to Section 17(6) of the Public Finance Management Act, 2012 which provides that the National Treasury shall, at the beginning of every quarter, and in any event not later than the fifteenth day from the commencement of the quarter, disburse monies to County Governments. No explanation was provided on why funds from the National Treasury were not received in time as required by law.

In the circumstances, the County Executive was not able to accomplish its activities and programs as projected in the annual budget.

3. Excess Wage Bill

The statement of receipts and payments reflects expenditure of Kshs.4,842,460,885 in respect of compensation of employees, which represents 45% of the total receipts in the year of Kshs.10,761,624,843. This is contrary to Regulation 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015, which states that total expenditure on the wage bill for County Governments should not exceed thirty-five (35) percent of the County Government's total revenue

In the circumstances, Management was in breach of the law.

4. Engagement of Temporary Workers

The statement of receipts and payments reflects expenditure of Kshs.4,842,460,885 in respect of compensation of employees which, as disclosed in Note 3 to the financial

statements, includes an amount of Kshs.215,778,183 relating to basic wages of temporary employees, including Kshs.78,000,000 paid to three thousand two hundred and sixty-eight (3,268) volunteer community health workers serving in three hundred and twenty-nine (329) community health units at a token payment of Kshs.2,000 per volunteer per month. However, it was not explained how the temporary employees and community health workers were identified and engaged since Management did not provide a needs assessment report, application letters from the workers, terms and conditions of the workers and reports from the field on achievements of the workers. This is contrary to Section 37(1)(6) of the Employment Act, 2007 which provides that a casual employee is one who performs work which cannot reasonably be expected to be completed within a period or a number of working days amounting in aggregate to the equivalent of three months or more.

In the circumstances, Management was in breach of law.

5. Project Implementation Status

The County Executive had projected to implement three hundred and eighty-two (382) development projects during the year under review. However, as at 30 June, 2022, one hundred and nineteen (119) or 31% had been completed, one hundred and eighty-two (182) or 48% were on-going, two (2) projects had been halted while seventy nine (79) or 21% had not been started.

In the circumstances, the public did not receive value for money from the projects.

6. Unsupported Provision of Consultancy Services

The statement of receipts and payments reflects an amount of Kshs.2,037,798,793 in respect of use of goods and services which, as disclosed in Note 4 to the financial statements, includes Kshs.376,244,300 relating to other operating expenses. This amount includes an amount of Kshs.8,942,765 paid to five (5) law firms for provision of legal services to the County Government. However, procurement documents relating to the law firms including advertisements, tender opening and evaluation minutes, professional opinion, letters of award and regret letters, were not provided for audit review. It was therefore not possible to confirm how the consultants were identified and if proper procurement procedures were followed. This is contrary to Section 91(1) of the Public Procurement and Asset Disposal Act, 2015 which provides that open tendering shall be the preferred procurement method for procurement of goods, works and services.

In the circumstances, Management was in breach of the law.

7. Unremitted Statutory Contributions

Records maintained by the County Government revealed that as at 30 June, 2022, the County Executive had not remitted statutory deductions amounting to Kshs.461,337,574 due to five (5) statutory bodies. The amount of Kshs.461,337,574 is made up a principal

amount of Kshs.361,218,466 and accumulated interest of Kshs.100,119,108 arising from the non-remittance of the statutory dues.

In the circumstances, Management was in breach of the law.

8. Non-adherence to One-third Basic Salary Rule

The statement of receipts and payments reflects an amount of Kshs.4,842,460,885 in respect of compensation of employees which, as disclosed in Note 3 to the financial statements, includes Kshs.4,443,865,745 relating to basic salaries of permanent employees. However, review of the Integrated Payroll and Personnel Database (IPPD) as at 30 June, 2022 revealed that an average of 374 employees were earning net salaries that were less than one-third of their basic salaries during the year under review. This is contrary to Section 19(3) of the Employment Act, 2007 which provides that total deductions from salaries of employees shall not exceed two-thirds of the respective basic salaries.

In the circumstances, Management was in breach of the law.

9. Staff Ethnic Diversity

Records provided for audit revealed that during the year under review, the County Executive recruited two hundred and fifty six (256) employees. However, out of this number, two hundred and fourteen (214) or 84% were from the dominant ethnic community in the County. This is contrary to Section 65(1) of the County Governments Act, 2012 which provides that in selecting candidates for appointment, the County Public Service Board shall consider that at least thirty (30) percent of the vacant posts are not from the dominant ethnic community in the County.

In the circumstances, Management was in breach of the law.

10. Failure to Maintain a Staff Establishment Record

During the year under review, the County Executive of Bungoma did not maintain a staff establishment record. This is contrary to Section 5(2)(f) of the County Governments Act, 2012 which provides that a County Government is responsible for the establishment and staffing of its public service. It was therefore not possible to confirm the County Government's optimum staffing levels, areas of overstaffing and any other staffing requirements.

In the circumstances, Management was in breach of the law.

11. Unsupported Construction of Maternal Child Ward Block

As disclosed in Note 8 to the financial statements, the statement of receipts and payments reflects acquisition of assets amount of Kshs.1,609,935,884 which includes an amount of

Kshs.653,973,092 in respect to construction and civil works, out of which Kshs.12,354,500 was incurred as preliminary expenses in the proposed construction of a maternal child ward block. The preliminary expenses included purchases of two (2) project vehicles, insurance cover, payments to the resident clerk of works, purchase of seven (7) laptops, capacity building and supply of water and electricity. However, log books for the two (2) vehicles, receipts for the laptops purchased and insurance policies were not provided for audit.

In the circumstances, ownership and regularity of the expenditure of Kshs.12,354,500 could not be confirmed.

12. Undelivered Medical Equipment

As disclosed in Note 8 to the financial statements, the statement of receipts and payments reflects acquisition of assets amount of Kshs.1,609,935,884 which includes an amount of Kshs.28,280,580 in respect of purchase of specialized plant, equipment and machinery out of which Kshs.17,684,600 was incurred on purchase of medical equipment for casualty department. However, review of documents and physical inspection of the equipment carried out in July, 2022 revealed that the supplier delivered medical equipment worth Kshs.14,462,300 resulting to undelivered equipment worth Kshs.3,222,300. No explanation was provided for failure to have the remaining equipment delivered.

In the circumstances, the County Executive did not obtain value for money from the investment in the equipment.

13. Construction of Mama Mboga Sheds at Kolani and Shiundu Markets

As disclosed in Note 8 to the financial statements, the statement of receipts and payments reflects acquisition of assets amount of Kshs.1,609,935,884 which includes an amount of Kshs.653,973,092 in respect of construction and civil works, out of which Kshs.1,897,974 was incurred in the construction of two (2) mama mboga sheds, each at Kolani and Shiundu markets in Namwela ward. However, the contractor used gauge 30 roofing iron sheets instead of gauge 28 as provided for in the Bill of Quantities. In addition, the sheds did not also have selling stalls for displaying merchandize as provided for in the Bill of Quantities.

In the circumstances, the County Executive did not obtain value for money from the project.

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 procedures performed, except for the matter described in the Basis for 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

Composition of Audit Committee and Failure to Operationalize the Risk Management Policy Framework

As reported previously, review of the audit committee members' appointment letters and the audit committee meeting minutes revealed that as at 30 June, 2022, the committee lacked two (2) members: an independent member and a representative of the County Treasury. The positions fell vacant on 4 December, 2018 and 3 March, 2020 respectively. In addition, the County Government was yet to operationalize the approved Risk Management Policy framework and did not have an updated risk register, contrary to Regulation 158(1)(b) of the Public Finance Management (County Governments) Regulations, 2015.

In the circumstances, effectiveness of internal controls, risk management and governance of the County Government could not be confirmed.

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 overall governance.

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless

Management is aware of intention to dissolve the County Executive or to cease its 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 Executive's financial reporting process, reviewing the effectiveness of how the Management 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 controls in order to give an assurance on the effectiveness of internal control, risk management and overall 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 controls 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 Executive'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 Executive's ability 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 Executive to cease 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 Executive 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 to 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

17 February, 2023

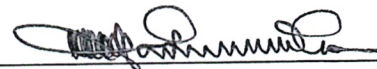
BUNGOMA COUNTY EXECUTIVE**Annual Report and Financial Statements for the year ended June 30, 2022.****7. Statement of Receipts and Payments for the year ended 30th June 2022.**

		2021-2022	2020-2021
	Notes	Kshs	Kshs
Receipts			
Exchequer releases (Transfers from the CRF)	1	10,614,043,797	10,609,851,432
Other receipts	2	147,581,046	790,664,681
Total receipts		10,761,624,843	11,400,516,113
Payments			
Compensation of employees	3	4,842,460,885	4,749,354,975
Use of goods and services	4	2,037,798,793	2,292,745,289
Transfers to other government entities	5	962,742,192	972,355,098
Other grants and transfers	6	1,304,180,080	1,654,406,322
Social security benefits	7	44,019,521	2,063,196
Acquisition of assets	8	1,609,935,884	2,095,330,138
Other payments	9	167,875,698	70,041,312
Total payments		10,969,013,054	11,836,296,328
Surplus/deficit		(207,388,210)	(435,780,215)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 15/12/2022 and signed by:



Chief Officer
Name: Dinah Makokha




Director Accounting services
Name: Bernard Lumba
ICPAK Member Number: 21133

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.


8. Statement of Assets and Liabilities as at 30th June 2022

FINANCIAL ASSETS	Note	2021-2022 Kshs	2020-2021 Kshs
Cash and Cash Equivalents			
Bank Balances	10A	631,768,735	1,328,678,784
Cash Balances	10B	-	153,850
Total Cash and cash equivalents		631,768,735	1,328,832,634
Accounts receivables – Outstanding Imprests	11	46,734,065	86,802,499
TOTAL FINANCIAL ASSETS		678,502,800	1,415,635,133
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	12	293,425,903	352,728,705
NET FINANCIAL ASSETS		385,076,897	1,062,906,428
REPRESENTED BY			
Fund balance b/fwd	13	1,062,906,428	1,279,867,919
Prior year adjustments	14	(470,441,320)	218,818,724
Surplus/Deficit for the year		(207,388,210)	(435,780,215)
NET FINANCIAL POSITION		385,076,897	1,062,906,428

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 15/12/2022 and signed by:



 Chief Officer
 Name: Dinah Makokha



 Director Accounting services
 Name: Bernard Lumba
 ICPAK Member Number: 21133

BUNGOMA COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

9. Statement of Cash Flows for the period ended 30th June 2022.

	Notes	2021-2022 Kshs	2020-2021 Kshs
Receipts from operating income			
Exchequer releases (Transfers from the CRF)	1	10,614,043,797	10,609,851,432
Other receipts	2	147,581,046	790,664,681
		10,761,624,843	11,400,516,113
Payments for operating expenses			
Compensation of employees	3	4,842,460,885	4,749,354,975
Use of goods and services	4	2,037,798,793	2,292,745,289
Transfers to other government units	5	962,742,192	972,355,098
Other grants and transfers	6	1,304,180,080	1,654,406,322
Social security benefits	7	44,019,521	2,063,196
Other payments	9	167,875,698	70,041,312
		9,359,077,170	9,740,966,191
Adjusted for:			
Other adjustments Prior year adjustments	14	(470,441,320)	218,818,724
Decrease/(increase) in outstanding imprests & advan	15	40,068,434	(19,613,145)
Increase/(decrease) in deposits and retentions	16	(59,302,802)	106,799,393
		(489,675,688)	306,004,972
Net cash flow from operating activities		912,871,985	1,965,554,895
Cash flow from investing activities			
Acquisition of assets	8	1,609,935,884	2,095,330,138
Net cash flows from investing activities		1,609,935,884	2,095,330,138
Net increase in cash and cash equivalents		(697,063,899)	(129,775,243)
Cash and cash equivalents at beginning of the year		1,328,832,634	1,458,607,877
Cash and cash equivalents at end of the year		631,768,735	1,328,832,634

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

15/12/2022 2022 and signed by:



Chief Officer
Name: Dinah Makokha



Director Accounting services
Name: Bernard Lumba
ICPAK Member Number: 21133

BUNGOMA COUNTY EXECUTIVE
Consolidated Reports and Financial Statements
For the year ended June 30, 2022

10. Statement of Comparison of Budget & Actual Amounts

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Exchequer releases (Transfers from the CRF)	12,169,053,357	1,543,786,137	13,712,839,494	10,614,043,797	3,098,795,696	77%
Other receipts	50,272,279	150,000,000	200,272,278	147,581,046	52,691,233	74%
Total	12,219,325,636	1,693,786,136	13,913,111,772	10,761,624,843	3,151,486,929	77%
Payments						
Compensation of employees	5,154,079,701	10,320,594	5,164,400,295	4,842,460,885	321,939,410	94%
Use of goods and services	1,630,029,817	381,863,841	2,011,893,658	2,037,798,793	(25,905,135)	101%
Transfers to other government units	941,179,505	87,000,000	1,028,179,505	962,742,192	65,437,313	94%
Other grants and transfers	1,645,700,084	1,240,618,413	2,886,318,497	1,304,180,080	1,582,138,417	45%
Social security benefits	46,456,661	-	46,456,661	44,019,521	2,437,140	95%
Acquisition of assets	2,731,879,868	(275,702,387)	2,456,177,481	1,609,935,884	846,241,597	66%
Other payments	70,000,000	249,685,675	319,685,675	167,875,698	151,809,977	53%
Total	12,219,325,636	1,693,786,136	13,913,111,772	10,969,013,054	2,944,098,718	79%
Surplus/(Deficit)	0	- 0	- 0	(207,388,210)	207,388,210	


(a) Less percentage on other receipt & Exchequer Releases is due to impact on covid-19 to the economy and political interference

(b) 45% on other grants delay in disbursement of funds from national government.


(c) 66% on acquisition of assets was due to late disbursement of funds.

(d) The increase of Kshs.1,693,786,136 from original to final budget was due to additional funds allocated in supplementary estimates and Approved by assembly.

The County Executive's financial statements were approved on 15/12/2022 and signed by:



 Chief Officer
 Name: Dinah Makokha




 Director Accounting services
 Name: Bernard Lumba
 ICPAK Member Number: 21133

11. Statement of Comparison of Budget & Actual Amounts: Recurrent


Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Exchequer releases (Transfers from the CRF)	8,398,385,992	835,075,743	9,233,461,735	8,641,709,373	591,752,362	94%
Other receipts	50,272,279	150,000,000	200,272,278	147,581,046	52,691,233	74%
Total	8,448,658,271	985,075,742	9,433,734,013	8,789,290,419	644,443,594	93%
Payments						
Compensation of employees	5,154,079,701	10,320,594	5,164,400,295	4,842,460,885	321,939,410	94%
Use of goods and services	1,607,029,817	388,801,291	1,995,831,108	2,035,402,743	(39,571,635)	102%
Transfers to other government units	921,179,505	-	921,179,505	921,175,971	3,534	100%
Other grants and transfers	583,057,659	334,584,595	917,642,254	796,488,038	121,154,216	87%
Social security benefits	46,456,661	-	46,456,661	44,019,521	2,437,140	95%
Acquisition of assets	66,854,928	1,683,587	68,538,515	63,388,083	5,150,432	92%
Other payments	70,000,000	249,685,675	319,685,675	167,875,698	151,809,977	53%
Total	8,448,658,271	985,075,742	9,433,734,013	8,870,810,939	562,923,074	94%
Surplus/(De deficit)	0	- 0	- 0	(81,520,520)	81,520,520	

- a) Less percentage on other receipt & Exchequer Releases is due to impact on covid-19 to the economy and political interference
- b) 53% on other payments was due to late disbursement of funds.
- c) The increase of Kshs.985,075,742 from original to final budget was due to additional funds allocated in supplementary estimates and Approved by assembly.

The County Executive's financial statements were approved on 15/12 2022 and signed by:



Chief Officer
Name: Dinah Makokha



Director Accounting services
Name: Bernard Lumba
ICPAK Member Number: 21133

12. Statement of Comparison of Budget & Actual Amounts: Development

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Exchequer releases (Transfers from the CRF)	3,770,667,365	708,710,394	4,479,377,759	1,972,334,424	2,507,043,335	44%
Total	3,770,667,365	708,710,394	4,479,377,759	1,972,334,424	2,507,043,335	44%
Payments						
Use of goods and services	23,000,000	- 6,937,450	16,062,550	2,396,050	13,666,500	15%
Transfers to other government units	20,000,000	87,000,000	107,000,000	41,566,221	65,433,779	39%
Other grants and transfers	1,062,642,425	906,033,818	1,968,676,243	507,692,043	1,460,984,200	26%
Acquisition of assets	2,665,024,940	- 277,385,974	2,387,638,966	1,546,547,801	841,091,165	65%
Total	3,770,667,365	708,710,394	4,479,377,759	2,098,202,115	2,381,175,644	47%
Surplus/(Deficit)	0	- 0	-	(125,867,690)	125,867,690	

(a) Less percentage on Exchequer Releases is due to impact on covid-19 to the economy and political interference

(b) 15% on use of goods and services is due to delays in receipted of funds

(c) 26% on other grants & 39% on transfers to other government's delay in disbursement of funds from national government.

(d) 65% on acquisition of assets was due to late disbursement of funds.

(e) The increase of Kshs.708,710,394 from original to final budget was due to additional funds allocated in supplementary estimates and Approved by assembly.

The County Executive's financial statements were approved on 12/12/2022 and signed by:

Dinah Makokha

Chief Officer
Name: Dinah Makokha

Bernard Lumba

Director Accounting services
Name: Bernard Lumba
ICPAK Member Number: 21133

13. Budget Execution by Programmes and Sub-Programmes

Programmes based Budget report as at 30th June 2022.					
Programme/Sub-Programme	Final Budget	Indicators	Outcome	Actual on compar	Budget utilization
	2021-2022			2021-2022	difference
	Kshs	Kshs	Kshs	Kshs	Kshs
Programme 1: General Administration, plan	8,608,957,438	-	Enhanced efficiency and effect	7,003,720,269	1,605,237,169
Administration and support services	1,784,416,472	-	Enhanced efficiency and effect	1,353,123,104	431,293,368
Annual devolution conference	3,000,000		Enhanced efficiency and effect	-	3,000,000
Health Administration Planning and support ser	680,964,067		Improved County Population H	529,113,166	151,850,901
Health Infrastructure	97,124,894		Improved County Population H	46,689,846	50,435,048
Human Resources Management	5,263,992,100	-	Enhanced efficiency and effect	4,842,460,885	421,531,215
Institutional accountability, efficiency and effecti	63,657,092		Enhanced efficiency and effect	60,860,205	2,796,887
Institutional Accountability, Leadership, Efficien	2,430,000		Enhanced efficiency and effect	-	2,430,000
Marking of international/national events	4,800,000		Enhanced efficiency and effect	4,597,445	202,555
Planning and financial Management	2,178,239	-	Enhanced efficiency and effect	-	2,178,239
Policy and Legal Framework formulation	8,600,000		Informed and empowered cour	-	8,600,000
Public Participation, Civic Education and outrea	7,400,000		Informed and empowered cour	-	7,400,000
NARIGP	514,946,619		Enhanced efficiency and effect	80,306,785	434,639,834
ASDSP II	46,167,495		Enhanced efficiency and effect	40,748,424	5,419,071
Pending bills	35,973,460	-	Enhanced efficiency and effect	1,167,732	34,805,728
Ward Based Projects	62,461,000		Enhanced efficiency and effect	29,287,672	33,173,328
CEF	30,846,000		Enhanced efficiency and effect	15,365,006	15,480,994
Transport infrastructure development and n	1,549,460,621		Enhanced efficiency and effect	1,061,413,171	488,047,450
Transport infrastructure development and mana	1,549,460,621	208 Km opened	Enhanced efficiency and effect	1,061,413,171	488,047,450
Public safety and transport operations	10,440,000			-	10,440,000
Public safety and transport operations	10,440,000			-	10,440,000
Building standards and other civil works	3,537,534			-	3,537,534
Building standards and other civil works	3,537,534			-	3,537,534
Trade and Enterprise Development	1,900,000		Enhanced trading and investm	-	1,900,000
Trade and Enterprise Development	1,900,000			-	1,900,000
Energy Development and Management	4,000,000		Enhanced Affordable Energy C	3,040,085	959,916
Energy Development and Management	4,000,000	solar flood mast lights	Enhanced Affordable Energy C	3,040,085	959,916

Land and Crop Development and Management	94,257,221		Improved food security, income	86,840,085	7,417,136
S.P 2.1: Agricultural extension and training services	4,746,821			-	4,746,821
S.P 2.2: Crop production and productivity	86,970,400	1800 Farmers Trained.	Improved food security, income	86,840,085	130,315
SP 2.7 Irrigation Extension and training	2,540,000			-	2,540,000
Livestock development and management	24,700,000	3 County specific Livestock	Increased livestock production	-	24,700,000
SP 3.1 Livestock production extension, Training	5,600,000			-	5,600,000
SP 3.4 Disease and Vector Control	7,000,000			-	7,000,000
SP 3.5 Food Safety And Quality Control	5,500,000			-	5,500,000
SP 3.7 Veterinary Extension Services	3,600,000			-	3,600,000
SP 3.8 Breeding and AI Subsidy programme	3,000,000			-	3,000,000
Fisheries development and management	6,500,000		Increased fish production and income	-	6,500,000
SP 4.1 Fisheries extension service and training	3,000,000			-	3,000,000
SP 4.2 Fisheries product value-chain development	3,500,000			-	3,500,000
Cooperatives Development and Management	11,300,000		Improved governance in cooperatives	-	11,300,000
SP 5.1 Cooperatives extension service and training	9,800,000			-	9,800,000
SP 5.2 Cooperatives Audit Services	1,500,000			-	1,500,000
Institutional Development and Management	38,940,000		Improved efficiency and effectiveness	-	38,940,000
SP 6.3 Infrastructural development (ATC)	30,700,000			-	30,700,000
SP 6.5 Tractor hire services	5,000,000			-	5,000,000
SP 6.8 Operational development (CFF)	3,240,000			-	3,240,000
Preventive Promotive and Rehabilitative	104,824,022		Reduced burden of preventable diseases	18,925,673	5,079,411
SP 2: Communicable and non-communicable diseases	18,005,084	48 awareness meetings Conduct	Reduced burden of preventable diseases	12,925,673	5,079,411
SP 2: Health Promotion services	6,000,000			6,000,000	-
SP 3: Disease surveillance	2,746,938			-	2,746,938
SP 4: Community health services	78,072,000	48 awareness meetings Conduct		-	78,072,000
Curative & health Services	434,865,820		Reduced burden of preventable diseases	390,021,466	44,844,354
SP 3: Routine Medical Services	424,865,820		Reduced burden of preventable diseases	390,021,466	34,844,354
SP 3: Blood Bank Services	10,000,000		Reduced burden of preventable diseases	-	10,000,000
Health Research	8,200,000		Reduced burden of preventable diseases	-	8,200,000
SP 4: Capacity Development	8,200,000		Reduced burden of preventable diseases	-	8,200,000
Maternal and Child Health	54,469,787		Increased uptake in Reproductive Health Services	-	54,469,787
SP 5: Maternity Services	52,969,787		Increased uptake in Reproductive Health Services	-	52,969,787
SP 5: Immunization Services	1,500,000		Increased uptake in Reproductive Health Services	-	1,500,000

DUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Water and Sewerage Services Management	181,472,140		Increased population with acc	68,469,272	113,002,868
SP Water Services Provision	152,668,384		Increased population with acc	59,762,164	92,906,220
SP. Rig operation and maintenance	1,850,705		Increased population with acc	290,192	1,560,513
SP. Stakeholders engagement (water users assoc	4,800,000		Increased population with acc	-	4,800,000
SP. KOICA counterpart funding	16,553,051		Increased population with acc	8,416,916	8,136,135
SP. Sub- County operations	3,200,000		Increased population with acc	-	3,200,000
SP. Routine Maintenance of water supplies	2,400,000		Increased population with acc	-	2,400,000
Integrated Solid Waste Management	227,942,024		A clean habitable environment	226,907,089	1,034,935
SP. Garbage collection and transportation	227,942,024	Clean Towns and Markets		226,907,089	1,034,935
Infrastructure development	115,730,000			87,308,821	28,421,179
SP6 : Infrastructure development	115,730,000			87,308,821	28,421,179
Vocational Training centres	92,566,263		Increased access, enrolment an	64,089,938	28,476,325
Sp1: Tuition support grant	92,566,263			64,089,938	28,476,325
Educational support Scheme	410,000,000		A holistic education system sus	550,000,000	(140,000,000)
Sp1: Education support and bursary scheme	410,000,000			550,000,000	(140,000,000)
Land Resource Survey/Mapping and Mana	9,700,000		Established survey/Cadastre res	-	9,700,000
SP 1: Land acquisition	9,700,000				9,700,000
Housing development and Human Settlement	50,000,000			-	50,000,000
SP 1: Estate Management	-			-	-
sp3: Housing Grant	50,000,000				50,000,000
Urban Infrastructure Development and Ma	563,828,413	-	Improved urban economy and e	-	563,828,413
SP 3.1: Urban Transport and Infrastructure	198,876,358		Improved urban economy and e	-	198,876,358
Infrastructure. Housing and public works	364,952,055		Improved urban economy and e	-	364,952,055
Economic development planning and coord	76,478,230		Improved urban economy and e	76,282,052	196,179
Economic development planning and coordina	76,478,230	-	Improved urban economy and e	76,282,052	196,179
Monitoring and evaluation services	37,337,494		Improved urban economy and e	29,683,832	7,653,662
Monitoring and evaluation services	37,337,494	-	Improved urban economy and e	29,683,832	7,653,662
Public finance management	71,243,550		Improved urban economy and e	56,032,450	15,211,100
Public finance management	71,243,550	-	Improved urban economy and e	56,032,450	15,211,100
Kenya Devolution Support Programme	344,173,420		Improved urban economy and e	132,146,624	212,026,796
Kenya Devolution Support Programme	344,173,420		Improved urban economy and e	132,146,624	212,026,796
ICT and information management services	8,914,028		Improved urban economy and e	5,678,000	3,236,028
ICT and information management services	8,914,028	-	Improved urban economy and e	5,678,000	3,236,028

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Sports Facility Development and Managem	273,573,021		Improved urban economy and e	157,296,583	116,276,438
Sp 4.1Development of sports facility	273,573,021		Improved urban economy and e	157,296,583	116,276,438
Sports talent development and managemen	4,171,000		Improved urban economy and e	-	4,171,000
5.1Sports and talent development established	4,171,000		Improved urban economy and e	-	4,171,000
Governors and National Values	2,702,854		Improved urban economy and e	-	2,702,854
SP 3. 1Quality Assurance	2,702,854			-	2,702,854
Executive Total Budget.	13,426,184,880			10,017,855,409	3,408,329,471
County Assembly	1,028,179,505			962,742,192	65,437,313
GRAND TOTAL BUDGET	14,454,364,385			10,980,597,601	3,473,766,784

14. Significant Accounting Policies

The key 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 receivables and payables are disclosed in the Statement of Assets and Liabilities.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Executive 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 Bungoma County Executive. The financial statements encompass the reporting entity as specified under section 164 of the PFM Act 2012.

3. Recognition of receipts and payments

a) Recognition of receipts

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

Significant Accounting Policies (Continued)

i) Transfers from the County Revenue Fund (CRF)

Transfer from CRF 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 a notification received by the entity.

ii) Proceeds from sale of assets

Proceeds from the sale of assets are recognised in the statement of receipts and payments when the related monies from the sale are received by the entity.

b) Recognition of payments

The County Executive recognises all expenses when the event occurs, and the related cash has been paid out.

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) Interest on borrowing

Borrowing costs that include interest are recognized as payment in the period in which they incurred and paid for.

iv) Repayment of borrowing (principal amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. The stock of debt is disclosed as an annexure to the County consolidated financial statements.

Significant Accounting Policies (Continued)**v) 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 each public entity 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 the County Executive 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, the County Executive 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 Executive s such as; national government may fund the operation of health or education program; a donor may pay directly for construction of a given market etc. Details of payments by third parties on behalf of the county Executive 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.

Significant Accounting Policies (Continued)

a) 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. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2022, this amounted to KShs **293,425,903** compared to KShs **352,728,705** in prior period as indicated on note 12.

7. Imprests and Advances

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. Third Party Deposits and Retention

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 Executive's fixed asset register a summary of which is provided as a memorandum to these financial statements.

Significant Accounting Policies (Continued)

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 County Executive at the end of the year. Pending bills 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

Section 185 (2) (i) of the PFM Act requires the County Government to report on the payments made, or losses incurred, by the county government 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

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 County Executive 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.

Significant Accounting Policies (Continued)

12. Contingent Assets

The County Executive 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 County Executive 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.

13. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 19th August 2021 for the period 1st July 2021 to 30 June 2022 as required by law. There was one (1) number of supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to 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 subsequent to submission of the financial year end financial statements to the National Treasury and other stakeholders with a significant impact on the financial statements may be adjusted with the concurrence of National Treasury.

Significant Accounting Policies (Continued)

16. Prior Period Adjustment

During the year, errors that have been corrected are disclosed under note 14 explaining the nature and amounts.

17. Related Party Transactions

Related party means parties are related if one party has the ability to:

- a) Control the other party or
- b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party entity and another entity are subject to common control.

Related party transaction is a transfer of resources or obligations between related parties regardless of whether a price is charged.

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

15. Notes to the Financial Statements

1. Exchequer Releases(Transfer from the CRF)

Description	2021-2022	2020-2021
	Kshs	Kshs
Total Exchequer Releases for quarter 1	1,514,522,313	764,877,125
Total Exchequer Releases for quarter 2	2,821,653,159	3,157,347,489
Total Exchequer Releases for quarter 3	2,271,332,689	2,393,434,207
Total Exchequer Releases for quarter 4	4,006,535,636	4,294,192,611
Total	10,614,043,797	10,609,851,433

- ✓ *The comparative figure of ksh 10,609,851,433 is composed of equitable share ksh 9,658,503,900, proceeds from domestic & foreign grants of ksh 684,362,891, Transfers from other Govt entities ksh 266,961,417 and Returns to County Revenue fund of ksh 23,224.*

2. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
AMC fees.(Mabanga Agriculture Training centres)	17,303,683	15,656,784
Dispensaries Fees and Insurance Claims	114,215,701	19,959,435
Polythenics fees	16,061,662	7,112,844
Local Revenue Collections		402,771,170
Level 4 & 5 Hospitals	-	345,164,448
Total	147,581,046	790,664,681

- ✓ *In year 2021-2022 level 5&4 and Receiver of revenues(local revenues) are self-reporting entities thus are excluded, due to conforming to the changes in the revised financial statements by IPSAB*
- ✓ *The comparative figures are consolidated to be in accordance with the revised template, reference audited statements for 2020-2021.*

3. Compensation of Employees

	2021-2022	2020-2021
	Kshs	Kshs
Basic salaries of permanent employees	4,443,865,745	3,669,775,659
Basic wages of temporary employees	215,778,183	160,512,687
Personal allowances paid as part of salary		764,579,987
Personal allowances paid as reimbursements	6,731,388	7,477,833
Pension and other social security contributions	176,085,569	147,008,810
Total	4,842,460,885	4,749,354,975

BUNGOMA COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

Notes to the Financial Statements (Continued)**4. Use of Goods and Services**

	2021-2022	2020-2021
	Kshs	Kshs
Utilities, supplies and services	24,197,439	48,287,525
Communication, supplies and services	30,067,404	23,012,443
Domestic travel and subsistence	472,971,099	422,499,383
Foreign travel and subsistence	5,431,220	12,712,762
Printing, advertising and information supplies & services	28,623,927	44,804,975
Rentals of produced assets	7,365,750	9,954,098
Training expenses	148,173,458	133,991,064
Hospitality supplies and services	377,187,730	398,981,791
Insurance costs	178,270,436	160,608,029
Specialised materials and services	163,400,545	355,952,576
Office and general supplies and services	21,041,416	44,069,811
Fuel Oil and Lubricants	75,063,017	108,974,720
Other operating expenses	376,244,300	377,179,395
Routine maintenance – vehicles and other transport equip	41,830,479	49,042,623
Routine maintenance – other assets	87,930,575	102,674,094
Total	2,037,798,793	2,292,745,289

- ✓ *In year 2021-2022 level 5&4 are self-reporting entities thus the expenditures are excluded, as a result to conform to the changes in the revised financial statements by IPSAB*

5. Transfer to Other Government entities

	2021-2022	2020-2021
	Kshs	Kshs
Transfers to County Assembly of BUNGOMA	962,742,192	972,355,098
TOTAL	962,742,192	972,355,098

- ✓ *This represents exchequer releases apportioned to the County Assembly of Bungoma, transferred from the CRF account to their account. It comprises Kshs.921, 175,971 recurrent and Kshs.41, 566,221 Development.*

6. Other Grants and Payments

	2021-2022	2020-2021
	Kshs	Kshs
Scholarships and other educational benefits	550,000,000	110,000,000
Other capital grants and transfers	754,180,080	1,544,406,322
TOTAL	1,304,180,080	1,654,406,322

- ✓ *The fund is transferred to other accounts in aid of bursaries, medical services, support of community to boost their economic welfare through the Nagrip funding and other critical services for the County.*
- ✓ *All self-reporting Entities i.e. Municipality returns are excluded in the year 2021-2022 in conformity to the changes in the reporting template by IPSAB.*

BUNGOMA COUNTY EXECUTIVE**Annual Report and Financial Statements for the year ended June 30, 2022.****Notes to the Financial Statements (Continued)****7. Social Security Benefits**

	2021-2022	2020-2021
	Kshs	Kshs
Social security benefits in cash and in kind	44,019,521	2,063,196
Total	44,019,521	2,063,196

- ✓ *The fund is gratuity for chief officers, CEC Members, paid to CPF (Laptrust, pension fund) paid upon expiry of their contracts/terms.*

8. Acquisition of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Non Financial Assets		
Construction of Buildings	27,998,916	41,174,074
Refurbishment of Buildings		4,242,893
Construction of Roads		41,960,786
Construction and Civil Works	653,973,092	973,215,274
Overhaul and Refurbishment of Construction and Civil	605,319,862	468,063,171
Purchase of Vehicles and Other Transport Equipment		5,945,690
Purchase of Household Furniture and Institutional		1,777,598
Purchase of Office Furniture and General Equipment	20,107,945	38,687,524
Purchase of ICT Equipment		510,000
Purchase of Specialised Plant, Equipment and Machinery	28,280,580	48,625,634
Purchase of Certified Seeds, Breeding Stock and Live	1,990,000	61,845,557
Research, Studies, Project Preparation, Design &	38,927,053	36,713,132
Rehabilitation of Civil Works	144,510,746	247,757,939
Acquisition of Strategic Stocks and commodities	84,173,774	79,184,782
Acquisition of Land	2,780,000	42,000,000
Acquisition of Intangible Assets	1,873,916	3,626,084
Total	1,609,935,884	2,095,330,138

- ✓ *All self-reporting Entities i.e. Level 4 & 5 are excluded in the year 2021-2022 in conformity to the changes in the reporting template by IPSAB.*

9. Other Payments

	2021-2022	2020-2021
	Kshs	Kshs
Civil Contingency Reserves	47,000,000	70,000,000
Other payments	120,875,698	41,312
Total	167,875,698	70,041,312

- a. *Civil contingency Reserves Represents transfers to emergency Fund.*
b. *Other payment includes payments made to KRA and suppliers*

BUNGOMA COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

Notes to the Financial Statements (Continued)

10. Cash and Bank Balances

10A. Bank Balances

	Amount in bank account currency	Indicate whether recurrent or development, deposits, receipts, etc	2021-2022	2020-2021
Name of Bank, Account No. & Currency			Kshs	Kshs
1. Central Bank of Kenya Account No. 1000170006	KES	Recurrent	285,343	8
2. Central Bank of Kenya Account No. 1000170921	KES	Development	678,129	1,525,080
3. Central Bank of Kenya	KES	Deposits	284,656,453	343,959,255
4 Bungoma County DANIDA Fund Account 1000342099	KES	Fund	9,862,356	30,083,836
5. Bungoma County NARGIP Account 1000368446	KES	Fund	52,386,430	0.10
6. Bungoma County RMLF Account 1000338784	KES	Fund	3,389,571	51,745,505
7. Bungoma County Village Polytechnic Project 10003684	KES	Fund	646	33,990,646
8. Bungoma County Urban Support programme	KES	Fund	-	-
9. Bungoma County Agric Sector Dev. Prog	KES	Fund	-	-
10. Bungoma County Kenya devplution support Program	KES	Fund	52,805,780	189,168,989
11. Bungoma HSSF(Consolidated)	KES	FIF	27,560,364	41,382,809
12. Mabanga Agricultural Training Centre KCB	KES	FIF	8,455	101,330
13. Bungoma County Agriculture Mechanization Centre F	KES	FIF	158,846	113,366
14. Public Health Collection Account KCB 1156993393	KES	FIF	1,456,408	1,456,408
15. Public Health Collection Account KCB 1225921872	KES	FIF	2,988,503	1,557,399
16. Bungoma County Agric Sector Dev. Prog(operation A	KES	Fund	24,829,759	34,384,645
17. Bungoma county NAGRIP account(kcb operation) A	KES	Fund	149,560,648	56,516,014
18. County Govt of Bungoma Covid 19 Fund-127512637	KES	Fund	1,128,568	43,937,003
19. Bungoma Vocational Training(Consolidated)	KES	Fund	20,012,476	51,790,763
20. Central Bank of Kenya Account No. 1000171518	KES	Revenuc	-	230,677,452
21. Bumula Health Centre Dev Community	KES	FIF	-	79,603
22. Mt. Elgon District Health Services	KES	FIF	-	1,427,022
23. Kimilili Health Management Services	KES	FIF	-	6,058,289
24. Health Care Services Webuye	KES	FIF	-	1,611,955
25. MOH Hospitals(Bungoma Referral)	KES	FIF	-	42,270,997
26. Bokoli Sub-District Hospital	KES	FIF	-	74,364
27. Med Sup Nait. Cost Sharing Account	KES	FIF	-	51,813
28. Sirisia Sub-District Hospital CA MoE/ School Accou	KES	FIF	-	520,646
29. Chwele Sub-Distrcit Hospital - BGM	KES	FIF	-	30,816
30. Cheptais Sub-Distrcit Hospital	KES	FIF	-	148,755
31. Cheptais Sub County Hospital Collection Account	KES	FIF	-	70,375
32. Chwele Sub County Hospital Collection account (Co-	KES	FIF	-	600
33. Bumula Sub County Hospital Collection Account -01	KES	FIF	-	42,920
34. .MT. Elgon Sub County Hospital - Collection 114178	KES	FIF	-	2,150
35. Sirisia Sub County Hospital Revenue Collection -0114	KES	FIF	-	14,890
36. Naitiri Sub-District Hospital Collection Account(KE	KES	FIF	-	619
37. Sinoko Sub County Hospital coperative Bank	KES	FIF	-	368,881
38. Sinoko Sub County Hospital kcb Bank	KES	FIF	-	52,391
39. Co-operative Bank of Kenya Account No. 011416691	KES	Revenue Collection	-	49,450
40. Kenya Commercial Bank Account No. 1177737930	KES	Revenue Collection	-	353,946
41. Equity Bank Account No. 0480261006908	KES	Revenue Collection	-	38,370
42. National Bank of Kenya Account No. 010011136760	KES	Revenue Collection	-	1200.37
43. Kimilili Municipality 077000039020	KES	Fund	-	102,962,575.29
44. Bungoma municiplaity 077000039018	KES	Fund	-	59,693,680.23
45. Bungoma County Institutional Support programmes- C	KES	Fund	-	364,404.33
Total Amount			631,768,735	1,328,678,784

- ✓ All self-reporting Entities i.e. County Revenue fund account, Level 4 & 5, Municipalities and Local collection revenue accounts (receiver of revenues) are excluded in the year 2021-2022 in conformity to the changes in the reporting template by IPSAB; hence, the nil balances as the balances are captured in the respective statements.

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Notes to the Financial Statements (Continued)

10 B Cash in Hand

	2021-2022	2020-2021
	Kshs	Kshs
Cash in Hand – Held in domestic currency	-	153,850
Total	-	153,850

Cash in hand should also be analysed as follows:

	2021-2022	2020-2021
	Kshs	Kshs
Nasianda Health Centre		151,350
Sulwe Dispensary		2,500
Total	-	153,850.00

11. Outstanding imprests

Description.	2021-2022	2020-2021
	Kshs	Kshs
Government Imprests	46,734,065	86,802,499
Total	46,734,065	86,802,499

See Annex 3 for a detailed analysis of the outstanding imprests

Breakdown of Imprest	2021-2022	2020-2021
Department	Kshs	Kshs
Agriculture, livestock & cooperative Mgt		509,330
County Secretary	8,128,170	33,670,132
Finance and economic planning	24,365,695	24,916,806
Gender, sports & youth	-	500,000
Governors	1,547,700	4,748,500
Health & Sanitation		2,369,971
Lands & urban planning		1,689,500
Public Administration	12,692,500	16,276,700
Trade & Industrialization		2,121,560
Total Imprest	46,734,065	86,802,499

12. Deposits and Retention

Description.	2021-2022	2020-2021
	Kshs	Kshs
Deposits	293,425,903	352,728,705
Total	293,425,903	352,728,705

Below are workings

BUNGOMA COUNTY EXECUTIVE**Annual Report and Financial Statements for the year ended June 30, 2022.****Notes to the Financial Statements (Continued)**

Description	Ksh
Outstanding Retention 30 June 2020	352,728,705
Addition for July 2021- June 2022	92,075,119
Total balance	444,803,824
Less: Retention payments in July 2020-June-2022	151,377,921
Balance as at 30 June 2022.	293,425,903

13. Fund Balance Brought Forward

	2020/2021	2019/2020
	Kshs	Kshs
Bank accounts-Central Bank	881,150,772	782,163,131
Commercial Bank Accounts-FIF	97,435,961	113,153,013
Commercial Bank Accounts-Revenue	442,966	368,995
Commercial Bank Accounts-Funds	349,649,085	562,922,737
Cash in hand	153,850	-
Accounts Receivables	86,802,499	67,189,354
Accounts Payables	(352,728,705)	(245,929,312)
Total	1,062,906,428	1,279,867,919

14. Prior Year Adjustments

A prior period adjustment really applies to the correction of an error in the financial statements of a prior period.

	Balance b/f 2020/2021 as per Financial statements	Adjustments	Adjustment Balance 2020/2021
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	1,328,678,784	(418,788,671)	909,890,112
Cash in hand	153,850	-	153,850
Accounts Payables	(352,728,705)	-	(352,728,705)
Receivables	86,802,499	(51,652,649)	35,149,850
	1,062,906,428	(470,441,320)	592,465,107

- a) 418,788,671 Adjustment on bank balances is attributed to payments from previous year being affected in the current year. It's a total of the following:
- 26,882,231.37 polytechnics bank balance, arising due to lack of polytechnics reporting by their own hence it's the initial time to be incorporated in Fs statements,
 - Development of ksh 1,525,079.65 and Recurrent of ksh 8.50 are return to CRF having been opening balances in previous year 2020/21
 - 2,819,912.45 attributed to refund to development account of a payment made in year 2020/2021, but refunded back to Development accounts in the current financial year thus increasing the balance brought forward.
 - 446,965,727 is attributed to self-reporting entities, as follows: Crf ksh 230,677,452, local revenue ksh, 442,966 Municipalities ksh 163,020,659.85 and level 4& 5 ksh

Notes to the Financial Statements (Continued)

52,824,649, in aligning with the changes with the revised templates as provided by PSASB, thus decreasing Bal. B/F.

b) The adjustment on receivable of ksh 51,652,649 were imprests surrendered from previous year's financial years

15. Increase/ (Decrease) in Outstanding Imprests and Advances

Description of the error	2021-2022	2020-2021
	Kshs	Kshs
Receivables as at 1 st July (a)	86,802,499	67,189,354
Receivables as at 30 th June (b)	46,734,065	86,802,499
Increase)/ Decrease in Receivables (c=(b-a))	40,068,434	(19,613,145)

16. Increase/ (Decrease) in Deposits and Retention

Description of the error	2021-2022	2020-2021
	Kshs	Kshs
Payables as at 1 st July (a)	352,728,705	245,929,312
Payables as at 30 th June (b)	293,425,903	352,728,705
Increase/ (Decrease) in payables c= b-a	(59,302,802)	106,799,393

BUNGOMA COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

Other Important Disclosures**1. Pending Accounts Payable (See Annex 2)**

Description	Balance B/F	Additions for the period	Paid during the year	Balance C/F
	2020/2021			2021/2022
	Kshs	Kshs	Kshs	Kshs
Construction of buildings	31,458,596	79,609,941	18,321,981	91,706,515
Construction of civil works	74,156,719	433,394,453	65,386,445	442,164,727
Supply of goods	98,292,095	179,487,006	67,079,095	210,700,006
Supply of services	234,695,676	346,784,021	126,744,629	454,735,069
Total	438,603,086	1,039,275,422	277,532,150	1,199,306,316

2. External Assistance

Description	2021-2022	2020/2021
	Kshs	Kshs
External assistance received as loans and grants	298,503,058	684,362,891
Total	298,503,058	684,362,891
<i>a) External assistance relating loans and grants</i>		
Description	2020/2021	2019/2020
	Kshs	Kshs
External assistance received as grants	298,503,058	684,362,891
Total	298,503,058	684,362,891

b) Undrawn external assistance

Purpose for which the undrawn external assistance may be	2021-2022	2020/2021
Description	Kshs	Kshs
Undrawn external assistance - grants	-	1,242,635,460
Total	-	1,242,635,460

3. Payments by Third Party on Behalf of the County Executive

This relates to payments done directly to supplier on behalf of the county Executive such as national government may fund the operation of health or education program, a donor may pay

BUNGOMA COUNTY EXECUTIVE**Annual Report and Financial Statements for the year ended June 30, 2022.**

directly for construction of a given market, but during the financial year 2021-2022, no third party had done payment for the county government.

4. 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 Executive:

- i) Key management personnel that include the Governor, the Deputy Governor, Members of the County Assembly, County Executive Committee Members and Chief Officers for various County Ministries and Departments.
- ii) County Ministries and Departments.
- iii) The National Government.
- iv) Other County Governments Entities and
- v) County Established Public Funds.
- vi) Nzoia Water and Sewerage company Limited

Related party transactions

	2021- 2022	2020- 2021
	Kshs	Kshs
Key Management Compensation (Governors,	125,627,388	123,809,427
Transfers to related parties		
Transfer to the County Assembly	962,742,192	972,355,098
Transfers to other County Government Entiti	597,000,000	143,524,775
Transfers to Development Projects	246,116,628	1,080,698,400
Total Transfers to related parties	1,805,858,820	2,196,578,273
Transfers from related parties		
Transfers from the Exchequer	10,614,043,797	9,130,524,859
Total Transfers from related parties	10,614,043,797	9,130,524,859
Total Transfers from related parties	10,614,043,797	9,130,524,859

Other Important Disclosures (Continued)

7. Leasing of Medical Equipment

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments in the year 2021/22 amounts relating to leased medical equipment was Kshs 359,322,710 (2020-2021 Kshs 132,021,277)

8. Covid- 19 Funds

Covid -19 Funds	2021-2022	2020-2021
	Kshs	Kshs
Receipts		
Receipts from the National Government to fight (balance Brought Forward)	43,937,003	213,714,000
Total Receipts	43,937,003	213,714,000
Payments		
Purchase of Covid 19 materials- masks, sanitizers etc	34,819,008	88,022,525
Purchase of beds and ICU units		27,929,381
Payment of hospital utility bills		3,180,981
Purchase of beddings for isolation centres		2,827,440
Purchase of hospital equipment for isolation centres		11,034,760
Renovation of Health isolation facilities	283,853	18,096,381
Training of staff		2,694,999
Isolation centre staff accommodation, meals and allowance		8,191,000
Support supervision	7,705,574	6,437,635
Fuel for support supervision		1,000,000
Repair of vehicle for Covid 19 activities		330,000
Bank charges		31,895
Total payments	42,808,435	169,776,997
Balance in the covid 19 Fund	1,128,568	43,937,003

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9. Health Facilities & Dispensaries Bank Balances'

	FACILITY	ACCOUNT NO.	BANK	2021-2022	2020-2021
1	Luuya Dispensary	01134049437000	Co-operative	29,752.75	190,496
2	Lukhome Dispensary	01134290483900	Co-operative	114,389.36	206,612
3	Ngalasia Dispensary	01141049728500	Co-operative	484,977.40	355,309
5	Mahanga Dispensary	01141409223200	Co-operative	85,531.40	370,089
6	Kibisi Dispensary	01141050017200	Co-operative	59,403.39	297,813
7	LUNGAI DISPENSARY	01141269553600	Co-operative	166,537.90	218,516
8	Pwani dispensary	O1141435786400	Co-operative	572,296.10	270,034
9	Tamlega Dispensary	01141049074300	Co-operative	432,598.45	199,221
10	Kaptanai Dispensary	01141049045200	Co-operative	274,722.55	341,097
11	Kapkateny Dispensary	01141050438401	Co-operative	93,244.30	297,164
12	Chesikaki Dispensary	01141049332100	Co-operative	192,544.27	264,316
13	Kapsambu Dispensary	01141050577300	Co-operative	1,589,179.90	165,613
14	Tuikut Dispensary	01141049712500	Co-operative	1,615,816.57	264,958
15	Kang'anga Dispensary	01141049982500	Co-operative	153,441.64	238,409
16	Kamuneru Dispensary	01134290031700	Co-operative	242,910.85	279,250
17	Kaborom Dispensary	01141096819500	Co-operative	278,583.45	380,349
18	Sango Naitiri Dispensary	01141096544700	Co-operative	742.85	242,003
	Sango Naitiri Dispensary	01141688382400	Co-operative	51,735.00	
19	Sirakaru Dispensary	01141085193000	Co-operative	9,725.80	208,594
20	Lukhuna Dispensary	01109085068000	Co-operative	544,167.70	401,002
21	Mihuu Dispensary	01141130928500	Co-operative	643,767.35	327,253
22	Makhanga Dispensary	01141269615300	Co-operative	140,545.20	247,526
23	Kaboywo Dispensary	0330295464204	Equity	122,838.90	505,278
24	Kabula Dispensary	1126756431	K.C.B	1,160,182.65	1,519,994
25	Kibuke Dispensary	1126756016	K.C.B	162,193.75	316,504
26	Miluki Dispensary	1126756245	K.C.B	394,364.55	629,294
27	Nasianda Dispensary	1126756350	K.C.B	299,541.20	296,764
28	Siboti Dispensary	1126756512	K.C.B	586,948.15	605,966
29	Lwanda Dispensary	1121484921	K.C.B	27,845.55	266,784
30	Nalondo Model Health centre	1119245664	K.C.B	764,992.50	437,944
31	Sikulu dispensary	1121429734	K.C.B	255,434.45	274,511
32	Bukembe Dispensary	1126755885	K.C.B	482,247.25	461,593
33	Bulondo Dispensary	1126756172	K.C.B	35,929.15	446,872
34	Ekitale Dispensary	1126755397	K.C.B	174,659.00	589,645
35	Mayanja Dispensary	1126756121	K.C.B	318,095.45	657,282
36	Mechimeru Model HC	1126756075	K.C.B	1,003,793.85	492,482
37	Mumbule Dispensary	1126756288	K.C.B	174,706.70	258,130
38	Korosiandet Dispensary	1133480020	K.C.B	238,083.85	302,407
39	Lwandanyi Dispensary	1133456782	K.C.B	422,583.20	482,761
40	Chepkube Dispensary	1126467936	K.C.B	434,307.20	281,929
41	Karima Dispensary	1115059491	K.C.B	250,486.00	393,419
42	Kopsiro Dispensary	1121202845	K.C.B	243,566.95	328,847
43	Bahai Dispensary	1119946247	K.C.B	77,266.60	226,794
44	Bituyu Dispensary	1129369609	K.C.B	38,511.30	210,260
45	Kibingei Dispensary	1112690573	K.C.B	349,321.40	176,537
46	Maeni Dispensary	1119084148	K.C.B	236,813.30	172,976
47	Nasusi Dispensary	1124755470	K.C.B	76,047.15	264,814
48	Kamenjo Dispensary	1135202273	K.C.B	34,414.10	193,454

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49	Kaptalelio Dispensary	1139490230	K.C.B	54,016.10	275,221
50	Sacha Dispensary	1126740012	K.C.B	149,608.35	213,819
51	Makutano Dispensary	1133593828	K.C.B	854,404.30	504,729
52	Khaoya Dispensary	1135328056	K.C.B	92,018.30	278,571
53	Lurarc Dispensary	1126598348	K.C.B	203,710.70	254,284
54	Miendo Dispensary	1126000426	K.C.B	61,716.65	254,261
55	Mukhe Dispensary	1134526148	K.C.B	163,163.10	234,638
56	Kayaya Dispensary	01141435270700	Cooperative	117,647.35	216,694
57	Ranje Health Centre	01141425361600	Cooperative	29,662.30	250,443
58	Kongoli Dispensary	1221419838	KCB	120,262.35	559,673
59	Ndegelwa Dispensary	01134425359400	Cooperative	1,749.05	447,908
60	Musikoma Dispensary	01134050187400	Cooperative	166,125.70	228,740
61	Kapkota community Dispensary	0480294087914	Equity	93,069.85	223,860
62	Ruanda Dispensary	01141426784100	cooperative	152,287.25	236,825
63	Kubura Dispensary	01134011620700	cooperative	201,655.35	203,280
64	Wasio Dispensary	01141536910000	cooperative	34,659.55	223,045
65	Chesinende Dispensary	01141470169600	Cooperative	133,422.25	327,591
66	Chemworemo Dispensary	01141470036300	Cooperative	993.54	229,900
67	Chemses Dispensary	01141687687000	Cooperative	33,915.60	193,805
68	Koshok Dispensary	01141470070200	Cooperative	38,069.60	282,975
69	Kolani Dispensary	01141668658900	Cooperative	105,519.24	232,863
70	Machakha Dispensary	1209161346	KCB	190,958.05	357,894
71	Chepkutumi Dispensary	01141011540000	Cooperative	389,769.35	352,808
72	Muanda Dispensary	1202843387	KCB	63,026.60	245,905
73	Mukwa Dispensary	12028886205	KCB	46,911.50	238,410
74	TALITIA DISPENSARY	01256127373500	NBK	12,475.65	318,316
75	Kitabisi Dispensary	01256127428800	NBK	146,304.70	498,856
76	Kambini community Dispensary	001141469899800	Cooperative	757.90	171,382
77	Kamasielo Dispensary	1168162181	KCB	28,024.15	153,940
78	Sulwe Dispensary	1153820064	KCB	873.40	146,536
79	Chebukwabi Dispensary	01141469972500	Cooperative	11,651.45	160,866
80	Sango Kabuyefwe Dispensary	1141470741000	Cooperative	423.90	182,775
81	Mwikhupo Dispensary	01141695042900	Cooperative	2,492.85	211,769
82	Lukhokwe Dispensary	1202679234	KCB	3,876.75	240,413
83	Tabani Dispensary	01141687129700	Cooperative	52,804.05	235,752
85	Makololwe Dispensary	1141695043000	Cooperative	115,377.10	356,394
86	Chemwa Bridge Dispensary	1141535789700	Cooperative	191,211.95	193,502
87	Luucho Dispensary	1111283303	KCB	3,523.80	193,991
88	Sikusi Dispensary	114436007200	KCB	61,647.15	286,091
89	Makhonge dispensary	1183733992	KCB	127,130.75	183,363
90	Mulachi Dispensary	01141744346500	Cooperative	22,398.50	227,219
91	Namarambi Dispensary	1122173369	KCB	13.85	327,639
	Namarambi Dispensary	1233792512	KCB	82,397.00	
92	Lukusi Dispensary	1141273926	KCB	140,049.24	217,879
93	Misikhu Dispensary	1121572766	KCB	93,158.70	182,390
94	Matulo Dispensary	1141411179000	Cooperative	215,961.50	313,123
95	Khalumuli Dispensary	1134108605	KCB	149,815.25	457,951
96	Kamukuywa Dispensary	1134427409	KCB	10,324.20	223,800
97	Khalala Dispensary	1141411854800	Cooperative	165,640.60	201,178
98	LUNAKWE Dispensary	01141409553801	Cooperative	77,950.00	235,638
99	Kakimanyi(webuye West)	01141744614800	CO-OPERATIVE	259,402.85	263,589
100	KITUNI DISPENSARY	1216095639	KCB	106,178.50	241,109
101	MARIGO DISPENSARY	01141669793600	COOPERATIVE	185,968.95	193,753
102	Namang'ofulo Dispensary	1223274977	KCB	108,457.45	310,799

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103	MATISI DISPENSARY	01141610194300	COOPERATIVE	199,670.05	292,539
104	SITIKHO DISPENSARY	1134634846	KCB	94,965.35	267,367
105	MWOMO DISPENSARY	1224313038	KCB	124,895.00	185,811
106	CHEPKERER DISPENSARY	01141687659500	CO-OPERATIVE	36,444.15	208,990
107	LWAKHAKHA DISPENSARY	1215747039	KCB	194,317.50	176,734
108	KAMUSINDE DISPENSARY	1254388427	KCB	3,170.45	205,425
109	GK PRISON DISPENSARY	01071204600100	NATIONAL	231.20	381,054
110	CHEMOGE DISPENSARY	1223047083	KCB	739.40	269,950
111	NAMWATIKHO DISPENSARY	1220172251	KCB	34,884.55	269,607
112	NASAKA DISPENSARY	01141290153701	COOPERATIVE	2,276.20	230,047
113	KONGIT DISPENSARY	1222956810	KCB	29,298.60	220,577
114	KAPCHEBON DISPENSARY	01141469394900	COOPERATIVE	30,573.70	165,265
115	MWAIMWAI DISPENSARY	1222987937	KCB	467.50	100,780
116	BUTIELI DISPENSARY	01141782045000	COOPERATIVE	22,697.40	331,788
117	BUKOKHOLO DISPENSARY	1223084612	KCB	37,890.10	274,790
118	Nalondo Dispensary	1260357740	KCB	33,814.40	161,395
119	TULIENGE DISPENSARY	1238380069	KCB	107,490.40	224,266
120	BISUNU DISPENSARY	01141049313100	CO-OPERATIVE	88,921.75	314,314
121	SIRITANY DISPENSARY	1271283549	K.C.B	37,621.95	152,663
122	NAMIREMBE DISPENSARY	1277093946	K.C.B	43,226.05	160,394
123	KAPTAMA HC	01141689015200	CO-OPERATIVE	32,497.95	229,594
124	MUNGORE DISP	1284205037	K.C.B	42,229.05	163,020
125	NGOLI DISP	1240583524	K.C.B	31,161.40	131,890
126	CHEPKITALE DISP	1274140617	K.C.B	27,527.20	203,250
127	KHACHONGE DISP	1253001987	K.C.B	(494.90)	100,467
128	MISEMWA DISP	1281171026	K.C.B	563.00	150,000
129	LUKHOBBA DISP	1282381016	K.C.B	370.30	119,184
130	MILO HEALTH CENTRE	1119113954	K.C.B	103,188.15	366,496
131	MALAKISI HEALTH CENTRE	01134011578100	Co-operative	784,215.10	664,417
132	WEBUYE HEALTH CENTRE	01134340000200	Co-operative	402,478.05	1,552,358
134	KIMAETI HEALTH CENTRE	1125431814	K.C.B	804,760.75	688,292
135	TONGAREN HEALTH CENTRE	1125057971	K.C.B	446,850.55	419,975
136	NDALU HEALTH CENTRE	01141268589000	Co-operative	857,692.05	443,753
137	MAKHONGE HEALTH CENTRE	1106942612	K.C.B	44,452.50	342,348
138	KIMALEWA HEALTH CENTRE	1126227307	K.C.B	402,437.84	344,766
139	KABUCHAI HEALTH CENTRE	1119257611	K.C.B	440,416.45	312,227
	TOTALS			27,560,363.54	41,382,808.71

10. Reconciliation of Accounts Payable and Deposits bank Balance.

The statement of assets and liabilities reflects accounts payables balance of Kshs.293,425,903 while note 10A shows deposit bank account balance of Kshs. 284,656453.4, resulting in a variance of Kshs.8,769,449.85. This variance is attributed to payments made to CRF account before the deposit account had been opened. The payments, which are analyzed below, are yet to be transferred to deposits bank account:

RETENTION LIST FROM PRVEVIOUS ACCOUNTS			
42,296	XEROX VENTURES LIMITED - pv no.844	Tourism, Forestry, Environment an	296,315
42,549	JYAN CONSTRUCTION SERVICES - pv no469 /		124,332
42,517	MAMI BUILDING AND CIVIL ENGINEERING COMPANY LIMITED - pv		140,279
42,543	ndarumanya company limited - PV NO. 372 /		305,190
42,514	XEROX VENTURES LIMITED - PV NO 35	Tourism, Forestry, Environment an	99,383
42,479	terra craft limited	terra craft limited	286,980
42,380	IMAGE INNOVATIONS LTD - pv no.156 /	IMAGE INNOVATIONS LTD	204,056
42,446	Sarit Building and Civil Contractors limited	Sarit Building and Civil Contractors	222,794
42,515	NAMUKOLI PLUMBERS AND FABRICAT	NAMUKOLI PLUMBERS AND	21,544
42,422	M'big ltd.	M'big ltd.	983,055
42,479	JYAN CONSTRUCTION SERVICES - Pv no	JYAN CONSTRUCTION SERV	214,885
42,424	Batacom Contractors	Batacom Contractors	144,416
42,465	Calsilanic Building & Civil Contractors limited	Calsilanic Building & Civil Contract	129,018
42,384	Filtego Group limited	Filtego Group limited	336,017
42,537	Filtego Group limited	Filtego Group limited	293,394
42,257	P.G Mals Enterprises	P.G Mals Enterprises	351,422
42,422	Imalison Enterprises	Imalison Enterprises	292,320
42,361	SAKAM ENTERPRISES LTD - pv no.2367 /	SAKAM ENTERPRISES LTD -	2,258,783
42,545	Namwaya Enterprises ltd	Namwaya Enterprises ltd	147,342
42,514	BARESE ENTERPRISES LIMITED - pv no 3	BARESE ENTERPRISES LIMIT	257,054
42,528	Glare Technology and Electrical Systems Limited	Glare Technology and Electrical Sy	835,641
42,471	Hanal Investment ltd	Hanal Investment ltd	85,353
42,465	barowest suppliers and stationaries	barowest suppliers and stationaries	271,158
42,499	kitekesy investment	kitekesy investment	147,890
42,545	ronex enterprises limited	ronex enterprises limited	134,670
42,482	efficient contractors limited	efficient contractors limited	124,180
42,409	weima enterprises limited	weima enterprises limited	61,980
	Total		8,769,449

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11. Vocational Training centres/Polytechnics(consolidated statements)

	NAME OF VTC	ACCOUNT NO.	BANK	2021-2022 ksh	2020-2021 ksh
1	Bakisa Vocational Training Centre	1238749372	KCB BANK KENYA	94,180	182,663
2	Bakisa Vocational Training Centre	1182051731	KCB BANK KENYA	29,480	174,194
3	Bitobo Youth Polytechnic	01134050221700	CO.OPERATIVE BA	170,318	380,898
4	Bukembe VTC	1209158884	KCB	2,215	30,242
5	Bukembe VTC Grant	1240564988	KCB	142	201,270
6	Bulondo Youth Polytechnic	1132798558	KCB	32,413	77,915
7	Bungoma Township VTC	1178544850	KCB BANK KENYA	44,225	170,264
8	Burangasi Youth Polytechnic Aia	1238623174	KCB	91,604	528,238
9	Burangasi Youth Polytechnic Aia	1154302423	KCB	15,578	68,602
10	Bwake Youth Polytechnic	01141669815300	COOPERATIVE	4,231	6,711
11	Cheptais VTC -Grant	1273333225	KCB	281,443	6,777,788
12	Chepkurkur Youth Polytechnic	1239168942	KCB	644,284	644,284
13	Chwele Youth Polytechnic	1178913791	KCB	891	361,060
14	Cheptais VTC Operation	1225515424	KCB	1,216	136,083
15	Cheptais VTC Devt	1225515637	KCB	73,006	73,006
16	Chwele Youth Polytechnic	1112555498	KCB	30,489	8,326
17	Chwele Youth Polytechnic	1273381718	KCB	1,550	641
18	Friends Sengel Youth Polytechnic	01139687409700	COOPERATIVE	39,156	39,156
19	Friends Voc Training C. Mihuu	1238849687	KCB	277,775	457,958
20	Friends Voc Training C. Mihuu	1151320587	KCB	1,776	9,458
21	Kamasielo Youth Polytechnic Svtt Grant	1238516750	KCB BANK KENYA	1,445,503	945,031
22	Kamasielo Youth Polytechnic Svtt Grant	1154221334	KCB BANK KENYA	5,754	68,201
23	Khasoko Youth Polytechnic	1153505193	KCB	17,797	36,687
24	Khelela VTC	1238525067	KCB	132,063	860,514
25	Khelela VTC	1179340663	KCB	8,560	39,914
26	Kibabii Youth Polytechnic	1238082971	KCB	3,243	692,226
27	Kibabii Youth Polytechnic Aia	1153543931	KCB	4,817	167,488
28	Kibingei VTC	1197818952	KCB	8,667	15,927
29	Kibingei VTC	1176782266	KCB	3,305	3,305
30	Kiboochi Youth Polytechnic	1134049748400	CO-OP.	36,273	126,273
31	Kikwechi Youth Polytechnic Aia	1154425827	KCB BANK KENYA	2,600	25,486
32	Kimabole Youth Polytechnic	1164941372	KCB BANK KENYA	1,823	163,829
33	Kipsikirok Vocational Training Cent	1178453359	KCB BANK KENYA	37,652	231,167
34	Kiptiroko Youth Polytechnic	1178014185	KCB BANK KENYA	1,958,903	6,338,307
35	Kiptiroko Youth Polytechnic	01141085246500	CO.OPERATIVE BA	1,468	105,808
36	Kisiwa Youth Polytechnic	1238474284	KCB	42,476	1,543,048
37	Kisiwa Youth Polytechnic	1106221699	KCB	5,268	26,507
38	Kisongo Youth Polytechnic	1238468012	KCB	3,355	470,261
39	Kisongo Youth Polytechnic	1112870954	KCB	210	66
40	Kongoli Youth Polytechnic	1153300486	KCB	3,003	15,052
41	Kony Youth Polytechnic	1209755939	KCB	41	34,358
42	Lukhokwe Vocational Training Centre	1183224176	KCB BANK KENYA	432	101,310
43	Lukhokwe Vocational Training Centre	1177430266	KCB BANK KENYA	51,594	53,976
44	Lunao Youth Polytechnic	0480262212016	EQUITY BANK	532	187,892
45	Lwanda Vocational Training Centre	1238586929	KCB BANK KENYA	1,151	152,823
46	Lwanda Youth Polytechnic	1118973461	KCB BANK KENYA	502	1,126
47	Lwanda Youth Polytechnic AIA	1154204359	KCB BANK KENYA	725	725

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48	Lwandanyi Youth Polytechnic	1238473504	KCB	318,665	3,514,039
49	Lwandanyi Youth Polytechnic	1112555528	KCB	21,135	46,143
50	Lwanja Vocational Training Centre	1179105567	KCB BANK KENYA	27,829	222,727
51	Machakha Vocational Training	1238830641	KCB	1,205	609,822
52	Machakha Vocational Training	1154287890	KCB	258	449
53	Machakha Vocational Training	1106428781	KCB	239	239
54	Machwele Youth Polytechnic	1207085987	KCB	438	1,253
55	Magemo Vocational Training Centre	1238171427	KCB BANK KENYA	7,721	227,097
56	Magemo Vocational Training Centre	1178588270	KCB BANK KENYA	17,756	101,902
57	Malaha Vocational Training Centre	01141744001700	CO.OPERATIVE BA	1,294	93,264
58	Malakisi Youth Polytechnic	1238534023	KCB	101,176	621,833
59	Malakisi Youth Polytechnic	1166509168	KCB	10,780	104,288
60	Masaek Youth Polytechnic	1178133877	KCB	32,704	140,526
61	Masuno Vocational Training Centre	1167838033	KCB BANK KENYA	107	8,066
62	Matulo Vocational Training Centre	128362249	KCB BANK KENYA	3,089	244,941
63	Matulo Youth Polytechnic	01139435775401	CO.OPERATIVE BA	5,646	2,846
64	Millilmani VTC	1181783674	KCB	6,855	6,855
65	Milo Vocation Training Centre	1210448459	KCB BANK KENYA	9,876	9,876
66	Muchi Youth Polythenic.	1155054644	KCB	150,738	240,120
67	Muchi Youth Polythenic.	01129609212800	COOPERATIVE	137,692	210,348
68	Mufule Youth Polytechnic	1238275699	KCB BANK KENYA	39,591	863,014
69	Mufule Youth Polytechnic	1106302486	KCB BANK KENYA	504	630
70	Mufule Youth Polytechnic Rev	1153028751	KCB BANK KENYA	14,450	10,456
71	Mukwa Vocational Training Centre	1238312586	KCB BANK KENYA	1,393	600,099
72	Mukwa Youth Polytechnic	01129536539100	CO.OPERATIVE BA	-	330
73	Muliro Youth Polytechnic	1182964680	KCB	26,194	68,299
74	Mungore AIA	1153316366	KCB	6,046	9,850
75	Mungore VTC	1238506690	KCB	65,279	494,676
76	Musembe Vocational Training Centre	01141610901000	CO.OPERATIVE BA	1,348	19,208
77	Muteremko VTC	1238473288	KCB	757	959,324
78	Muteremko VTC	1254144951	KCB	79,343	516,855
79	Muteremuko AIA	1153581612	KCB	23,582	48,784
80	Mwiyenga Vocational Training Centre	0480266530830	EQUITY BANK	29,658	54,298
81	Nabulooli Youth Polytechnic	1167793048	KCB BANK KENYA	401	14,283
82	NAITIRI Vocational Training	1154213706	KCB	53,070	140,953
83	Namboani Friends	1167671260	KCB	30,741	27,123
84	Namboani Voc Training Ctr Grant	1238533876	KCB	203,258	341,766
85	Namirembe VTC	1238094325	KCB	577	241,612
86	Namirembe VTC	1178632342	KCB	494	331
87	Namubila Youth Polytechnic	1112684360	KCB	6,380	170,089
88	Namuninge Youth Polytechnic	1167472152	KCB BANK KENYA	29,589	39,223
89	Namwela Youth Polytechnic	1131338707	KCB	9,588	46,970
90	Sango Youth Polytechnic Aia	1153509431	KCB BANK KENYA	2,313	89,815
91	Sawa VTC	1168216818	KCB	852	175,395
92	Sibakala VTC	01141687517100	COOPERATIVE	506	31,466
93	Sichei VTC	01129668835600	COOPERATIVE	4,671	127,584
94	Sikulu VTC	01141470179700	COOPERATIVE	62,227	98,967
95	Sinoko AIA Collection	1154108074	KCB	6,722	96,169
96	Sirare AIA	1238524923	KCB	94,449	94,449
97	Sirare Youth Polytechnic AIA	1153765616	KCB BANK KENYA	9,250	94,449
98	Sirisia Vocational Training Centre	1181756626	KCB BANK KENYA	112,507	230,627
99	Sirisia Bok Vocational Training C	1133551327	KCB BANK KENYA	64,209	133,426
100	Sirisia Bok Vocational Training C	1156307953	KCB BANK KENYA	477	477

BUNGOMA COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

101	Sitabicha VTC Revenue Acc	1154288722	KCB	10,273	71,275
102	Sitikho Vocational Training Centre	1238837026	KCB BANK KENYA	3,517	440,301
103	Sitikho Youth Polytechnic-AIA	1171224575	KCB BANK KENYA	14,255	121,908
104	Sosio VTC	1238368077	KCB	2,143,404	7,254,883
105	Sosio VTC	1132641764	KCB	31,575	90,743
106	Sosio VTC	1178014223	KCB	20,659	82,430
107	St Cosmos Matili Vocational	1210091135	KCB BANK KENYA	637	4,690
108	St Joceph Sudi Vocational Tc	1274560217	KCB BANK KENYA	1,858	16,170
109	St.Teresa's Kabula VTC	1238623026	KCB	789,718	1,049,023
110	St.Teresa's Kabula VTC	1154305597	KCB	31,684	153,157
111	Sudi Youth Polytechnic	1177985896	KCB BANK KENYA	4,464	3,069
112	Sulwe Vocational Training Centre	1181755557	KCB BANK KENYA	938	82,470
113	Tabani Youth Polytechnic	1158341210	KCB BANK KENYA	13,115	99,049
114	Toloso VTC	1158804806	KCB	839	2,095
115	Tongaren Vocational Training Centre	1238457657	KCB BANK KENYA	961,873	5,300,247
116	Tongaren Vocational Training Centre	01141470857000	CO.OPERATIVE BA	57,328	174,218
117	Toroso Youth Polytechnic	1154363988	KCB	3,053	205,431
118	Wabukhonyi Vocational Training Centre	01139502142600	CO.OPERATIVE BA	1,651	3,831
119	Wamunyiri Youth Polythenic	1170122078	KCB	1,286	59,214
120	Wekelekha AIA	1153882817	KCB	168,064	249,271
121	Wekelekha VTC	1238306063	KCB	15	647,637
122	Wekelekha VTC	1254137416	KCB	358,235	404,628
123	Wekelekha VTC	1112555390	KCB	302,780	291,343
		Sub Total		12,368,115	51,790,763
	Not Capture In the Previous year				
124	ST Joseph Manani VTC	1208603922	KCB	88,243	132,750.00
125	SOYSAMBU VTC	01141668607800	COOP BUNGOMA	2,932.50	58,402.50
126	SIRISIA VTC	1238527876	KCB	265,206.00	4,086,109.00
127	SIRISIA VTC	1285855639	KCB	74.00	-
128	SITABICHA VTC	1238524966	KCB	269,145.00	555,422.00
129	Namubila Youth Polytechnic	1166260577	Kcb	8,650	8,650
130	SIRAKARU VTC	01141687190800	COOP KIMILILI	2,167.50	81,697.50
131	NAITIRI VTC	1238837719	KCB	249,907.00	2,225,274.00
132	MUYAYI VTC	1176765337	KCB	88,606.50	188,523.50
133	MUSEMBE VTC	1277634866	KCB	12,088.00	87,555.00
134	NAMUBILA VTC	1166260577	KCB	8,650.00	8,650.00
135	MUKUYUNI YOUTH POLYTECHNIC	01141050951801	COOP KIMILILI	449.87	22,974.87
136	MISENYA VOCATIONAL TRAINING	1178083934	KCB	54,566.50	313,202.50
137	MACHWELE VCT	1238312322	KCB	3,559.00	535,760.00
138	Khasoko Youth Polytechnic	1112740031	kcb	360,653	1,844
139	Khasoko Youth Polytechnic	1238017908	Kcb	34,620	4,860,277
140	Chebukwabi Youth Polytechnic	11544222772	Kcb	4,462	29,249
141	Chebukwabi Youth Polytechnic	1238515452	Kcb	29,137	471,489
142	Sirare AIA	1238524923	KCB	30,495	341,003
143	Sinoko VTC	1238301649	KCB	4,306,022	7,742,604
144	Wabukhonyi Vocational Training Centre	1240567316	KCB	1,373,894	3,691,137
145	Bitobo Youth Polytechnic	1238506763	Kcb	62,230	866,191
146	Sirikaru Vocational Training Centre	1141687190800	Coop	73,823	53,858
147	Muliro Youth Polytechnic	1274160669	Kcb	314,780	519,609
		Sub Total		7,644,361.02	26,882,231.37
		Grant total		20,012,476.29	78,672,994

17. Progress On Follow Up 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.

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Time frame
REPORT OF THE OFFICE OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE COUNTY EXECUTIVE OF THE FINANCIAL YEAR 2018-2019					
REPORT ON THE FINANCIAL STATEMENTS					
Basis for Qualified Opinion					
1.1	<p>Variations between Financial Statements and General Ledger - The financial statements for the year under review reflect total receipts and accounts receivables-outstanding imprests balances of Kshs.10,298,407,291 and Kshs.67,189,354 respectively, which differ with corresponding general ledger. The variations have not been explained or reconciled.</p> <p>Under the circumstances, the accuracy and completeness of the balances reflected in the financial statements for the year ended 30th June 2020 could not be confirmed.</p> <p>Management has attributed the above variations to the non-operational cash management module, misposting of revenues captured in IFMIS to the ledger, and use of journal entries to record most of the use of goods and services expenditures relating to health facilities and dispensaries.</p>	<p>The Management agrees with the auditor’s finding and would wish to comment as follows, including the action taken;</p> <p>a) Comments- The Audited Annual Financial Statements and Reports for the year ended 30th June, 2020 present a true and fair view of events as the process of preparation involves rigorous reconciliation of IFMIS records and the bank transactions.</p> <p>However, it should be noted that there are many factors that contribute to the variations;</p> <p>i) Transactions undertaken by the Departments of Health (Hospitals, Health Centres and Dispensaries) and Agriculture Facilities (Mabanga ATC/FTC) that are essentially off-IFMIS</p> <p>ii) Mismatch between classifications in IFMIS and the Approved Standard Chart of Accounts. For example, whereas IFMIS classifies the transactions under the economic item series ‘2640500’ to be under ‘Transfers to Other Government Units’ the approved Standard Chart of Accounts classifies such transactions to be under ‘Other Capital Grants and Transfers,’ hence a difference in the classification that does</p>	Director of Accounting Services	Partially resolved	3 months

Ref			Focal Point	Statu s	Time frame
No.	Issue / Observations from Auditor	Management comments	person		:
		<p>not affect the total expenditure. Our classification of the transactions was further underpinned by the County Executive's Financial Reporting Template issued by the PSASB. The template limits the accounts to be classified under 'Transfer to Other Government Entities/Units' to include</p> <ul style="list-style-type: none"> a. Transfers to County Government entities b. Transfers to Other Counties c. Transfers to National Government entities <p>These payments related to donor funded projects and programmes such as Urban Support Programme, Devolution Support Programmes among other</p> <ul style="list-style-type: none"> iii) Assets, liabilities and Fund balances are accumulation of balances since the year 2013 when IFMIS was introduced iv) IFMIS Cash Management module only became effective in the year 2018/2019 and could only be used from the year 2018/2019 onwards. Therefore, the clearance of the previous balances could not be done as IFMIS could not import previous bank statements for the years before 2018/2019 v) Technical capacity and challenges of the IFMIS users. vi) Wrong selection of the Chart of Accounts Codes by the Departments due to lack of capacity. For example, pending bills were budgeted for and paid from the Economic Sub-Item 2410104; Suppliers Credits was 			

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Time frame
		<p>interpreted otherwise and utilized during the budget making to budget for the pending bills. The Approved Chart of Accounts and IFMIS classifies this item under 'Finance Costs, including Loan Interest.' The expenditure of KShs. 248,106,780 paid under the economic item 2410104 was classified under 'Other Payments'</p> <p>vii) The National Treasury has not yet provided for mechanisms of recording transfers from the County Revenue Fund Account to the County Assembly</p> <p>b) Action–The County Government has since undertaken the following initiatives;</p> <ul style="list-style-type: none"> i) The National Treasury has undertaken several trainings in regard to the use of IFMIS ii) Through the support of The National Treasury, relevant reconciliations have been made through the system so as to clear the prior year variances. The exercise is still ongoing. 			
OTHER MATTER					
1.	<p>Budgetary Control and Performance -</p> <p>The summary statement of appropriation – recurrent and development combined reflects an approved revenue budget of Kshs. 13,836.129,303 against the actual receipts of Kshs.10,298,407,291, resulting in overall net under collection of Kshs.3,537,722,013 or 26%. Similarly, the statement reflects an approved expenditure budget of an overall under expenditure of Kshs.13,836,129,303 against actual expenditure of Kshs.11,186,957,978,</p>	<p>The Management agrees with the auditor's finding and would wish to comment as follows including the action taken;</p> <p>a) Comments – The under-absorption was caused by a variety of factors. These include;</p> <ul style="list-style-type: none"> i. Delay in receipt of Exchequer Releases. The Exchequer was not received on time so as to allow for sufficient time for planning and 	Chief Officer, Economic Planning	Suspended	

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person	Statu s	Time frame
	<p>resulting to an overall under expenditure of Kshs.2,649,171,925, or 19%. The underfunding and underperformance constrained execution of planned activities and delivery of services to the residents of Bungoma County.</p>	<p>making payments for the planned events on a timely manner.</p> <p>ii. The County Government received KShs. 1,817,397,581 Exchequer Releases in June, 2020 and KShs. 317,183,537 in July, 2020(Extended period). This totals to KShs. 2,134,581,118 an accounts for 21% of the Annual Cashflow Plan for the Exchequer Releases. The late receipts may not grant sufficient time for effective planning and spending the same in whole</p> <p>iii. The County Government had not received KShs. 1,034,513,211 as at the close of the extended period of the Financial Year 2020/2021. This amount accounted for 7% of the Approved Budget for the Financial Year 2019/2020</p> <p>i) Local revenue – The County Government collected 86% of its revenue targets. The County Government had forecasted to collect KShs. 919,174,079 but collected KShs. 788,624,304, hence a shortfall of KShs.130,549,776</p> <p>ii) Other contributing factors to a limited extent include projects that had not been completed, incidences of terminated contracts due to non-performance among other</p> <p>Action– As explained above, the major contributor to under-absorption is delayed Exchequer Releases. The County Government</p>			

Annual Report and Financial Statements for the year ended June 30, 2022.

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Time frame																																																															
		is in continuous pursuit of this matter through the Council of Governors so as to ensure that Exchequer Releases are made on time by The National Treasury																																																																		
2.	<p>During the year under review, the County Executive of Bungoma had budgeted for Exchequer releases of Kshs.10,846,450,004 but received a total of Kshs.9,184,320,428, out of which Exchequer releases totaling Kshs.2,351,512,079 were released in the month of June and July, 2020 as shown below:</p> <table border="1"> <thead> <tr> <th>Date</th> <th>EFT No.</th> <th>Amount(KShs.)</th> </tr> </thead> <tbody> <tr> <td colspan="3">Received</td> </tr> <tr> <td>04/06/2020</td> <td>FT20156HR2YS</td> <td>933,833,250</td> </tr> <tr> <td>24/06/2020</td> <td>FT20176TLKYR</td> <td>800,428,500</td> </tr> <tr> <td>15/06/2020</td> <td>FT2016750P2W</td> <td>13,359,375</td> </tr> <tr> <td>30/06/2020</td> <td>FT20182FZLV1</td> <td>9,975,000</td> </tr> <tr> <td>04/06/2020</td> <td>FT20156KT84R</td> <td>26,964,149</td> </tr> <tr> <td>04/06/2020</td> <td>FT20156X8TP6</td> <td>32,837,307</td> </tr> <tr> <td>02/07/2020</td> <td>FT201844CBWR</td> <td>215,270,498</td> </tr> <tr> <td>04-Jun-20</td> <td>FT20156G3KXH</td> <td>213,714,000.00</td> </tr> <tr> <td>06-Jul-20</td> <td>FT20188PB7Z8</td> <td>66,330,000.00</td> </tr> <tr> <td>02/07/2020</td> <td>FT201848HS1B</td> <td>8,800,000</td> </tr> <tr> <td>02/07/2020</td> <td>FT201840F18C</td> <td>30,000,000</td> </tr> <tr> <td>Total</td> <td></td> <td>2,351,512,079</td> </tr> </tbody> </table> <p>As a result of the delayed receipt of funds, the County executive did not have sufficient time to absorb its budget for the year.</p>	Date	EFT No.	Amount(KShs.)	Received			04/06/2020	FT20156HR2YS	933,833,250	24/06/2020	FT20176TLKYR	800,428,500	15/06/2020	FT2016750P2W	13,359,375	30/06/2020	FT20182FZLV1	9,975,000	04/06/2020	FT20156KT84R	26,964,149	04/06/2020	FT20156X8TP6	32,837,307	02/07/2020	FT201844CBWR	215,270,498	04-Jun-20	FT20156G3KXH	213,714,000.00	06-Jul-20	FT20188PB7Z8	66,330,000.00	02/07/2020	FT201848HS1B	8,800,000	02/07/2020	FT201840F18C	30,000,000	Total		2,351,512,079	<p>The Management agrees with the auditor's finding and would wish to comment as follows including the action taken;</p> <p>a) Comments – The County Government has experienced challenges beyond its control due to late disbursements as reported by the auditor. However, the Management would like to make the following corrections;</p> <p>i. The following transactions related to Covid-19 support programme that had not been budgeted for in the year 2019/2020, but budgeted for in the year 201/20/2021. Therefore, the funds are not classified as late receipts.</p> <table border="1"> <thead> <tr> <th>Date Received</th> <th>EFT No.</th> <th>Amount(KShs.)</th> </tr> </thead> <tbody> <tr> <td>04-Jun-20</td> <td>FT20156G3KXH</td> <td>213,714,000.00</td> </tr> <tr> <td>06-Jul-20</td> <td>FT20188PB7Z8</td> <td>66,330,000.00</td> </tr> <tr> <td>Total</td> <td></td> <td>280,044,000</td> </tr> </tbody> </table> <p>ii. The table excludes KShs. 63,113,039 in relation to the Roads Maintenance Levy Programme received on 2nd July, 2020.</p> <p>iii. In view of the corrections, the restated schedule is as follows, hence late Exchequer Receipts of KShs. 2,134,581,118;</p> <table border="1"> <thead> <tr> <th>Date Received</th> <th>EFT No.</th> <th>Amount(KShs.)</th> </tr> </thead> <tbody> <tr> <td>04/06/2020</td> <td>FT20156HR2YS</td> <td>933,833,250</td> </tr> <tr> <td>24/06/2020</td> <td>FT20176TLKYR</td> <td>800,428,500</td> </tr> </tbody> </table>	Date Received	EFT No.	Amount(KShs.)	04-Jun-20	FT20156G3KXH	213,714,000.00	06-Jul-20	FT20188PB7Z8	66,330,000.00	Total		280,044,000	Date Received	EFT No.	Amount(KShs.)	04/06/2020	FT20156HR2YS	933,833,250	24/06/2020	FT20176TLKYR	800,428,500	CECM, Finance and Economic Planning	Suspended	
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3.	<p>Pending Bills - As disclosed in note 7.9(1) and Annex 2 to the financial statements, the County Executive had pending bills totaling Kshs.322,771,151 which were due to suppliers of goods and services as at 30 June, 2020. The balance includes long outstanding payables of Kshs.47,584,498 dating from 15 September, 2012 to 31 December, 2019. Further, pending bills amounting to Kshs.7,817,181 settled during the year under review were not in the lists of pending bills for 2017/2018 and 2018/2019 financial years. Failure to settle pending bills in the year to which they relate affects the budget for the following year and may attract penalties and interest in case of litigations.</p>	<p>a) Comments</p> <p>i. Pending bills not settled on time</p> <p>The pending bills were not settled on time as a result of delayed Exchequer Releases and some invoices that were not received on time to allow for the timely processing of the payments. A number of the listed pending bills were erroneously listed as they were essentially commitments.</p> <p>ii. Payment of pending bills not in the list of pending bills</p> <p>The items referred to were commitments that were created in the year 2018-2019 but had not matured to be declared as pending bills as at 30th June, 2019. The Financial Reporting Template does not provide for the disclosure of commitments which are essentially contingent liabilities.</p>	Respective Accounting Officers	Partially resolved	3 months																											

Annual Report and Financial Statements for the year ended June 30, 2022.

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Time frame
		<p>The budgetary provision for these items was captured under the budgetary provision meant for pending bills so as to allow expenditure tracking of the Commitments and Pending Bills brought forward from the Financial Year 2018/2019.</p> <p>b) Action;</p> <ul style="list-style-type: none"> i. Eligible pending bills have since been paid. The remaining eligible pending bills are currently awaiting for the First Supplementary Budget to be uploaded on IFMIS. The delay in payment was occasioned by the untimely availing of all supporting documents. 			
REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES					
1.	<p>During the financial year under review, the County Executive was to implement a total of 437 projects or programmes with a total budget of Kshs.11,048,122,237 by different sectors. However, analysis of the projects implementation performance indicated that thirty-eight (38) or 9% of the projects had not started, two hundred and thirty-five (235) or 54% projects were on-going, eleven (11) or 3% projects had been halted, fifteen (15) or 3% of the projects, though complete, had defects, and one hundred and thirty-eight (138) or 32% of the projects had been completed.</p> <p>Under the circumstances, the County Executive may not have achieved its targets as approved by the County Assembly hence service delivery may not be fully realized by the residents of Bungoma County.</p>	<p>a) Action—The County Government has since undertaken the following initiatives;</p> <ul style="list-style-type: none"> i. Formation of project implementation committees to monitor the timely and effective implementation of the projects ii. Pursued the timely issuance of Exchequer Releases from The National Treasury so as not to delay payment of Valued Works iii. Pursued measures aimed at improving the performance of local revenues so as not to be affected by delayed Exchequer Releases from the National Government iv. Timely preparation and approval of Procurement Plans so as not to begin 	Respective Accounting Officers	Partially resolved	3 months

Annual Report and Financial Statements for the year ended June 30, 2022.

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Time frame
		procurement processes early enough			
2.	<p>Long Outstanding Imprests - The statement of assets and liabilities reflects an accounts receivable – outstanding imprests balance of Kshs.67,189,354 as at 30 June, 2020. Review of the position on 15 December, 2020 indicated that imprests totalling Kshs.8,936,000 had been accounted for, leaving a balance of Kshs.58,253,354 still outstanding. This is contrary to Regulation 93(5) of the Public Finance Management (County Governments) Regulations, 2015 which requires imprest holders to surrender or account for imprests within seven working days after returning to duty station.</p> <p>In the circumstances, Management was in breach of the law.</p>	<p>The Management acknowledges the outstanding imprests of KShs. 67,189,354.</p>	Respective Accounting Officer	Partially resolved – Recommendations initiated	3 months
3.	<p>Non-Compliance with Public Finance Management Fiscal Responsibility Principles - The statement of receipts and payments reflects total expenditure of Kshs.11,186,957,378 which comprised of recurrent and development expenditure of Kshs.8,602,595,740 and Kshs.2,584,361,638, respectively. However, development expenditure accounted for 23% of the total expenditure which is below the 30% threshold stipulated by Section 25(1)(g) of the Public Finance Management (County Governments) Regulations, 2015.</p> <p>Further, the statement reflects an expenditure of Kshs.4,575,821,138 under compensation of employees which is 44% of the actual total revenue for the year of Kshs.10,298,407,291. This is contrary to the maximum limit of 35% set under Section 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015.</p> <p>The Management was, therefore, in breach of the law.</p>	<p>a) Development expenditure at 23%</p> <p>i. Comments – The Management agrees that the expenditure on development was below 30% as required by Sec. 25(1)(b) of the PFM Regulations, 2015. However, the Management would like to explain that the budgeted amount was KShs. 4,594,339,281, which accounted for 33% of the total planned expenditure. The absorption was impeded by factors explained above under 'Budgetary Control and Performance,' and also listed below;</p> <p>➤ Delayed Exchequer financing – Projects meant for civil works are paid based on the progressive evaluation. Therefore, when the preceding certificate(s) have not been paid,</p>	CECM, Finance and Economic Planning	Suspended	

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person	Statu s	Time frame :
		<p>contractors will delay the progress until when the preceding certificates are paid</p> <ul style="list-style-type: none"> ➤ Weather – The progress of infrastructural projects(roads) is hampered by rains ➤ Contractor’s lack of capacity – Some contractors fail to perform as required. This has led to termination and retendering of contracts which impacts on the progress of the projects <p>ii. Action–The County Government has since undertaken the following initiatives;</p> <ul style="list-style-type: none"> ➤ Formation of project implementation committees to monitor the timely and effective implementation of the projects ➤ Pursued the timely issuance of Exchequer Releases from The National Treasury so as not delay payment of Valued Works ➤ Pursued measures aimed at improving the performance of local revenues so as not to be affected by delayed Exchequer Releases from the National Government ➤ Timely preparation and approval of Procurement Plans so as to begin procurement processes early enough <p>b) Expenditure on compensation of employees at 44% The Management agrees with the auditor’s finding and would wish to comment as follows, including the action taken;</p>			

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Time frame
		<p>i. Comments – The Management wishes to explain that the principle has historically not been met and has been caused by many historical factors that have occurred over time since the year 2013;</p> <ul style="list-style-type: none"> ➤ Implementation of Collective Bargaining Agreement for health workers was undertaken so as to stabilize the industrial relations and restore provision of services ➤ Conversion of terms for the ECD teachers was undertaken so as to provide stability in the sector ➤ Employment of staff in critical functions such as health, roads, education among other <p>ii. Action – The following actions have since been taken;</p> <p>The County Government has since resolved to only recruit technical officers in key priority areas</p>			
4.	<p>Failure to Submit Revenue Statements for Audit - Information available indicates that the receiver of revenue for the County Government of Bungoma did not prepare and submit the quarterly and annual revenue statements as required by sections 158 and 165 of the Public Finance Management Act, 2012. The statements and information not availed included the following:</p> <ul style="list-style-type: none"> a) Statement of receipts and disbursements b) Statement of arrears of revenue, classified by financial year; c) Reasons for material differences between approved estimates and the actual revenue collected. 	<p>The Management agrees with the auditor’s finding and would wish to comment as follows, including the action taken;</p> <p>a) Comments</p> <p>In the year 2019/2020, the Revenue Statements were not produced in the year and formally submitted to the statutory institutions, including the Office of the Auditor General as required by Sec. 165(3) of the PFM Act, 2012 because of lack of a template Approved by the PSASB.</p> <p>However, the Revenue Department has been reporting and submitting the returns on monthly, quarterly and annual basis for</p>	Director of Revenue	Partially resolved	3 months

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Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Time frame
	<p>d) The actual revenue received by the receiver and transmitted to the county exchequer account.</p> <p>e) The actual revenue received by the receiver and not transmitted to the county exchequer account;</p> <p>f) A responsibility statement by the receiver of revenue on the revenue statement. Consequently, Management was in breach of the law.</p>	<p>consolidation and incorporation into the financial statements. These statutory financial statements and reports are usually submitted to the various statutory Public Finance Management institutions.</p> <p>These returns were not in a format prescribed by the PSASB. Therefore, lack of Revenue Statements does not imply that the revenue reported in the Annual Financial Statements and Reports for the year ended 30th June, 2020 are inaccurate. The figures are verifiable.</p> <p>At the time of preparation of the annual financial statements and reports for the year ending 30th June, 2020, the Receivers of Revenue Reporting Template had not been developed and issued by the PSASB. The PSASB has since developed a reporting template for the National Government Reporting entities.</p> <p>b) Action - The County Government has since customized the template for our use and are intent on training the Reporting Officers on how to use the template. The template has been put to use from the year 2020/2021</p>			
5.1	<p>Non-adherence to Third Pay Rule - Analysis of the payrolls revealed that one hundred and seventeen (117) employees drew net salary that was below one third of their basic pay contrary to Section 19(3) of the Employment Act, 2007 which requires that the total amount of all deductions which may be made by an employer from the wages of his employee at any one time shall not exceed two-thirds of the basic pay.</p> <p>In the circumstance, the Management is in breach of the law.</p>	<p>The Third rule is fully adhered to, however, in some circumstances due to statutory obligations e.g. the Finance Bill on house Rent was adjusted to higher figures which affected most of the staff that were occupying Government houses. Governor's office staff were downgraded their job groups and also recovered the over payment vide a letter from the County Public Service Board. We have case where we effected pensions deductions yet some employees had engaged in loans. Some cases are disciplinary where an employee is either on interdiction/suspension while others have recoveries for</p>	Chief Officer, Office of the County Secretary	Not resolved	3 months

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Time frame
		various reasons. Imprest recoveries and those with court cases where most of the staff are getting half salary and house allowance only.			
5.2	<p>Engagement of Temporary Workers - During the year under review, the County Executive spent an amount of Kshs.242,671,993 on basic wages of temporary employees, an increase of Kshs.64,587,778 from the previous year's expenditure of Kshs.178,084,215. However, scrutiny of employees records revealed that out of the expenditure of Kshs.242,671,993, an amount of Kshs.235,888,852 was not supported with the following documents:</p> <p>i) Evidence of how the temporary employees were hired, the work for which they were hired, and their terms and conditions of services.</p> <p>ii) Muster roll showing attendances of casual work.</p> <p>iii) Approval by the County Public Services Board, authorizing Departments to recruit casual employees.</p> <p>iv) Listing of all temporary workers engaged by various Departments.</p> <p>In the circumstance, the Management is in breach of the law.</p>	<p>The Management agrees with the auditor's observation. The issue of casual employees has been of great concern to the Management given that a number of the casual employees have served for a very long time given that a number of them were inherited from the defunct local authorities and the national government. A number of them were also engaged during the formative period of devolution. The Management has not been able to dismiss these employees at will because of the rigidities associated with the Employment Act, 2007.</p> <p>a) Action—The County Government has since undertaken the following initiatives;</p> <p>On casual employees;</p> <p>i) The Management has stopped any recruitment of casual employees(other than the health function) because of the challenges associated with it</p> <p>ii) The Management had stopped the services of the previous casual employees. However, the employees went to court and the Management was ordered to place them on permanent and pensionable terms. The Management is in the process of finalizing the placement of the long-serving casual employees to Permanent and pensionable terms as ordered by the courts</p> <p>iii) The Management has also developed a Draft Policy</p>	Secretary, CPSB	Partially resolved as per the listed actions in the 'Management Comments' Section	3 months

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Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Time frame
		in the Management of Casual Employees			
5.3	<p>Over-Employment of People from the Dominant Ethnic Community - Review of human resource records revealed 5,205 or 84% of all the County Executive's employees were from the dominant local community in the County. This is contrary to the provisions of the National Cohesion and Integration Act, 2008 which stipulates that at least 30% of employees should be from communities other than the dominant one. Consequently, the Management is in breach of the law.</p>	<p>The management agrees to the audit findings. The management further expounded that majority of the County Executive employees transcended and or were inherited from the defunct local authorities a matter that was beyond their control. However, the management made an undertaking that going forward there will be competitive recruitment while strictly observing the provisions of the National Cohesion and Integration Act, 2008 as well as section 65 (1) (e) of the County Governments Act, 2012.</p>	Secretary, CPSB	Suspended	
6.	<p>Payment of Legal Dues/Fees - Information available indicates that the Department of County Secretary paid five (5) legal firms legal dues/fees totaling Kshs.8, 001,644 for representing the County Executive in various cases during year under review. However, the following anomalies were noted:</p> <p>a) Two (2) of the legal firms were not in the list of prequalified firms to provide legal services to the County Government. Management indicated that one of the legal firms was prequalified by the defunct County Council of Bungoma and Municipal Council of Bungoma, while the other was prequalified in the year 2014.</p> <p>b) Further, Management did not provide details of how the legal fees/dues totaling to Kshs.8, 001,644 were arrived at and the current status of the cases involving the County Government.</p> <p>In the circumstances, the County Government may not have received value for money totaling Kshs.8, 001,644 incurred on legal services.</p>	<p>(i) M/S J.O MAKALI And Co. Advocates The firm of M/s J.O Makali And Co. Advocates was prequalified by the defunct County Council of Bungoma and the Municipal Council of Bungoma to offer legal services. The cases in respect of which the County Government has paid legal fees to the said firm of M/s J.O Makali And Co. Advocates are the cases that the firm was instructed to by the defunct County Council of Bungoma and the Municipal Council of Bungoma respectively to represent them and which the County Government took over.</p> <p>(ii) M/s Kuloba and Wangila Co. Advocates The firm of M/s Kuloba And Wangila Co. Advocates is prequalified to offer legal services to the County Government of Bungoma. It was prequalified under continuous registration for Legal services in the year 2018(attached herewith, please find a copy of the prequalified list and a copy of the instructions letter to the Advocates for the said matter PPARB Appl. No.6 of 2019).</p>	County Attorney	Not resolved	3 months

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person	Statu s	Time frame :
		<p>(iii) M/s ManyongeWanyama And Associates The firm of M/s ManyongeWanyama and Associates is prequalified to offer legal services to the County Government of Bungoma. It was prequalified to offer legal services in the year 2015(attached herewith, please find a copy of the list from the office of the Director of procurement, Bungoma County Government).</p> <p>(iv) M/s OcharoKebira And Co. Advocates The firm of M/s OcharoKebira andCo.Advocates is prequalified to offer legal services to the County Government of Bungoma. It was prequalified to offer legal services in the year 2014 and given work thereof. (attached herewith, please find a copy of the list from the office of the Director of procurement, Bungoma County Government).</p> <p>(v) M/s Meritad Law Africa Limited Liability partner The firm of M/s Law Africa Limited Liability partner is prequalified to offer legal services to offer legal services to the County Government of Bungoma. It was prequalified under continuous registration for Legal services in the year 2018(attached herewith, please find a copy of the prequalified list from the office of Director of procurement, Bungoma County Government). On the issue of how the legal fees/dues totaling to Ksh.8, 001,644 were calculated and current status of the cases involving the County Executive, We wish to draw your attention to the provisions of section 5 (1) of the Public Procurement and Assets Disposal Act, which provides as follows; <i>5. Conflicts with other Acts</i></p>			

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Time frame						
		<p>(1) This Act shall prevail in case of any inconsistency between this Act and any other legislation or government notices or circulars, in matters relating to procurement and asset disposal except in cases where procurement of professional services is governed by an Act of parliament applicable for such services.</p> <p>The computation of legal fees is governed by the provisions of the Advocates Act and the provisions of the Advocates Remuneration Amendment order 2014. The fees paid in all those matters were computed and are in compliance with the Advocates Remuneration Amendment order thus the County got value for money in the legal representation.</p> <p>However, in some circumstances where the legal fees computed by a firm of Advocates is at variance with a review of the County Attorney, the said firm of Advocates would file his bill of costs for taxation in court.</p>									
7.	<p>During the year under review, the Department of Public Service Management and Administration implemented several Ward Offices construction projects which included three projects costing a total of Kshs.12, 274,440. However, the following anomalies were noted;</p> <p>Table 1: Construction of Ward Offices</p> <table border="1"> <thead> <tr> <th>Project Name</th> <th>Cost (Kshs.)</th> <th>Findings</th> </tr> </thead> <tbody> <tr> <td>Ward Administrators Offices in Soysambu, Tongaren and Ndal Ward</td> <td>7,500,000</td> <td>Land had no title deed, Fencing not done, Offices not complete Management indicated, without providing documentary evidence, that</td> </tr> </tbody> </table>	Project Name	Cost (Kshs.)	Findings	Ward Administrators Offices in Soysambu, Tongaren and Ndal Ward	7,500,000	Land had no title deed, Fencing not done, Offices not complete Management indicated, without providing documentary evidence, that	<p>The department agreed with the audit findings. It further stated that the efforts were in place to acquire land for the construction of the remaining ward offices.</p> <p>The management further stated that the Bills of Quantities did not include fencing of the offices. The management averred that Tongaren Ward office was complete while the remaining two ward offices namely; Soysambu and Ndal did not take off due to lack of land.</p>	Chief Officer, Public Administration	Not resolved	3 months
Project Name	Cost (Kshs.)	Findings									
Ward Administrators Offices in Soysambu, Tongaren and Ndal Ward	7,500,000	Land had no title deed, Fencing not done, Offices not complete Management indicated, without providing documentary evidence, that									

Ref No.	Issue / Observations from Auditor		Management comments	Focal Point person	Status	Time frame
			the process of acquiring title deeds was ongoing and that the office at Tongaren was complete and in use.			
	Ward Administrators Offices in Maraka, Ndivisi and Mihuu Wards	3,887,248	Land had no title deed Project stalled Management indicated that the Maraka and Ndivisi offices were complete and in use, while Mihuu office was 90% complete, but did not provide documentary evidence to support the explanation.			
	Ward Administrators Offices in Misikhu and Bokoli Wards	887,192	Land had no title deed Project stalled Management explained without providing documentary evidence, that the project had been delayed by a court case and was 75% complete.			
	Total	12,274,440				
In the circumstances, the County Executive may not have received value for money on the expenditure of Kshs.12, 274,440.						

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Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Time frame
8.	<p>Supply and Installation of Networking Equipment and CCTVs -</p> <p>During the financial year 2017/2018, the Department of Public Service Management and Administration awarded a tender for supply, delivery and installation of networking equipment and closed circuit televisions (CCTVs). The tender was awarded to a local firm at a contract sum of Kshs.10, 832,178 and was fully paid as at 30 June, 2020. However, the audit of the contract, in October, 2020 revealed the following anomalies:</p> <p>a) The networking items were not tagged.</p> <p>b) The networking equipment installed in the Departments of Environment, Water and Tourism; and Agriculture, Livestock, Fisheries, and Cooperative Development were not working, due to a damaged router.</p> <p>In view of the foregoing, the County Executive may not have obtained value for money on the expenditure of Kshs.10, 832,178 and the purpose for which the equipment and CCTVs were procured may not be achieved.</p>	<p>The management submitted as follows;</p> <p>a) Tagging is work in progress and falls under the Department of Finance and Economic Planning and the relevant department has been informed and is working to remedy the matter</p> <p>b) The damaged routers at the departments of Environment Water Tourism, Agriculture Livestock Fisheries and Cooperatives Development were replaced and now operational.</p>	Chief Officer, Public Administration	Partially resolved	3 months
9.	<p>Delayed Completion of High Altitude Training Centre in Mt. Elgon Sub-County - A local contractor was awarded a tender for proposed completion of the High Altitude Training Center in Mt. Elgon Sub-County at a contract sum of Kshs.37, 068,629. The contract commenced on 11 April, 2016 and was expected to be completed on 12th December, 2016. As at the time of audit in October, 2020, the contractor had been paid Kshs.14, 606,224. However, audit inspection revealed that the project was not complete, despite several extensions of the contract period. Further, ownership documents for the parcel of land on which the Training Centre stands were not provided for audit review.</p> <p>In the circumstances, the County Executive may not have received value for money on the expenditure of Kshs.14, 606,224 and the Training Centre</p>	<p>The management disagreed with the audit observations and submitted that the amount captured in the audit report of ksh.14, 606,224 was for phase II of the project. That under phase I, during the awarding of the contract in the year 2016, there was no attendant budgetary allocation then. As such, there was value for money in respect to the said payment. The accounting officer further submitted that the key issue in the audit report was the delayed completion of the project and that the main works are now complete at 97% save for electrical works representing about 3% under phase I. Additionally, the management submitted that the main challenge bedeviling the project since inception has always been under budgeting. That out of the total budgetary allocation of</p>	Not resolved	Chief Officer, Youth and Sports	3 months

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Time frame
	may not be completed to benefit the residents of Bungoma County.	Ksh.37Million, ksh.14, 606,224 was paid. The management additionally stated that the first contract with M/s ZudaFric after having been terminated for non-delivery, the same was re-advertised and later awarded to twocalves. As for the issue of lack of ownership documents regarding the parcel of land on which the Training Center stands, the management stated that it had communicated with the relevant department of Lands for necessary action.			
10.	<p>Delayed Completion of Market Stalls -</p> <p>On 2 May, 2020, the Department of Trade, Energy and Industrialization engaged a local Technical Training Institute to supply and fabricate 50 modern market stalls in Bungoma Town at a total cost of Kshs.9, 500,400. The stalls were to be made from ten (10) containers, with each container accommodating five (5) stalls. The work was to commence on 2 May, 2020 and end on 30 September, 2020, a period of five months. However, the following was noted;</p> <p>(i) As at the time of audit on 16 October, 2020, the Department had paid a total of Kshs.5, 700,240 to the Institute. However, physical verification carried out on 16 October, 2020 revealed that no single-stall had been erected. Management attributed the delay in constructing the stalls to inability by the Institute to transport containers from Mombasa during the lock-down period brought about by the Covid-19 pandemic and delay in receiving funds from the Exchequer.</p> <p>(ii) An audit inspection of the project on 26 January, 2021 revealed that out of the ten containers (fifty stalls); eight containers (forty stalls) had been supplied and partly fabricated, while two containers (ten stalls) had not been supplied.</p>	<p>In the response, the management stated as follows;</p> <p>a) The delays in completion of the stalls in question was attributed to inability on the part of the contractor to transport the goods/containers from Mombasa due to covid-19 restrictions and lockdowns and by extension late exchequer releases</p> <p>b) In regard to the issue of the ten stalls which had been installed and were being occupied by homeless boys during the time of audit, the management submitted that;the said stalls after having been installed were duly locked and additionally, the said homeless boys were basically staying just next to the site.</p> <p>c) The management further submitted that, in three weeks' time from the date of the interrogation exercise, the department would be giving out the stalls to the traders.</p> <p>d) As for the variations which were carried out on the original BQs,the accounting officer stated that the same was necessitated by the need to incorporate new components which were not factored in the original BQ. Additionally, the variations done fell within the same</p>	Chief Officer, Trade	Resolved	

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Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Time frame
	<p>(iii) Further, out of the forty stalls supplied, thirty had been installed at two sites, one site with four containers (twenty stalls) and the other site with two containers (ten stalls). However, the latter ten stalls had been occupied by homeless boys.</p> <p>(iv) The remaining two containers (ten stalls) had not been installed and were lying idle. Management explained that the site where these ten stalls and the ten not yet delivered were to be installed had disputed and therefore, the Department was looking for an alternative site.</p> <p>In the circumstances, the County Executive may not receive value for money on the expenditure Kshs.5, 700,240 and the targeted traders may not benefit from the project.</p>	<p>contract sum.</p> <p>e) The accounting officer further submitted that the delay was also attributed to the change of leadership at Kisiwa Technical Training Institute which institution had been contracted by the department to carry out the said works.</p>			
11.	<p>Non-Operational Market Sheds - During the year under review, the County Executive, through the Department of Trade, Energy and Industrialization, awarded a local company contracts to construct two (2) Mama Mboga Sheds at Bukembe Market at a cost of Kshs.1,116,312 and three (3) Mama Mboga Sheds at Malakisi Market at a cost of Kshs.1,430,423. The contract periods were 60 days and 90 days respectively and the total contract sum of Kshs.2, 546,735 was paid to the contractor. During field verification exercise, it was observed that although the Mama Mboga Sheds existed, they were not being used by the intended beneficiaries because they did not have walls as well as merchandise worktops. Instead, the traders were using their own makeshift stalls at the roadside. Management indicated that the walls and merchandise worktops were not part of the work procured but did not clarify why they were excluded.</p> <p>In the circumstances, the purpose for which the sheds were constructed</p>	<p>The accounting officer in his submissions stated that, the management was equally taken aback when it dawned on it that such key components had not been incorporated in the BQ at the time of preparation. The management further submitted that the accounting officers usually come on board after tender opening and as such they are never privy to the contents of the BQs because the BQs aspect is a exclusively a preserve of the county department of Public Works.</p>	Chief Officer, Trade	Not resolved	3 months

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Time frame															
	may not have been achieved and the expenditure of Kshs.2, 546,735 may have been a waste of public resources.																			
12.	<p>Non-Operational Water Projects -During the year under review, the County Government awarded contracts for drilling of three boreholes to three contractors at a total cost of Kshs.8, 481,061 as detailed below:</p> <table border="1" data-bbox="315 655 1025 954"> <thead> <tr> <th>Project Name</th> <th>Payment Voucher No.</th> <th>Amount (Kshs.)</th> </tr> </thead> <tbody> <tr> <td>Mwibale, Sikalame and Mwikhupo</td> <td>280</td> <td>3,662,018</td> </tr> <tr> <td>Bukembe market borehole</td> <td>245</td> <td>3,176,970</td> </tr> <tr> <td>Sangalo market borehole</td> <td>248</td> <td>1,642,072</td> </tr> <tr> <td>Total</td> <td></td> <td>8,481,060</td> </tr> </tbody> </table> <p>Review of water analysis report and physical verification of the boreholes conducted on 15 October, 2020, revealed that although the boreholes had been sunk and the hand pumps installed, the water that was flowing therefrom was contaminated and was, therefore, not fit for human consumption. Management indicated that the County Executive had engaged chemists from Nzoia Water and Sanitation Company Limited to purify the water.</p> <p>In the circumstances, the County Executive may not obtain value for money in the expenditure of Kshs.8, 481,060 and the intended purpose of the boreholes may not be achieved.</p>	Project Name	Payment Voucher No.	Amount (Kshs.)	Mwibale, Sikalame and Mwikhupo	280	3,662,018	Bukembe market borehole	245	3,176,970	Sangalo market borehole	248	1,642,072	Total		8,481,060	<p>The management agrees with the audit findings. They further submitted that the hydrological and Geo-physical surveys determine the depth at which the aquifer can be found but not the water quality and quantity. The water quality is determined after drilling and water samples taken to the laboratory for physical, chemical and bacteriological analysis. In the meantime, the department had stopped the community from using the water.</p> <p>The management went to state that the department intended to purify the water through oxidation but the process involved had financial implications that required direct allocation of funds totaling to Kshs. 868,804.75 from Community Empowerment Fund as per the attached budget</p>	Chief Officer, Water	Not resolved	3 months
Project Name	Payment Voucher No.	Amount (Kshs.)																		
Mwibale, Sikalame and Mwikhupo	280	3,662,018																		
Bukembe market borehole	245	3,176,970																		
Sangalo market borehole	248	1,642,072																		
Total		8,481,060																		

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Time frame															
13.	<p>Chebukwabi-Kibingei Water Project - The County Executive through the Department of Environment, Water and Tourism signed three interlinked contracts with a local company to construct intake, pipeline, and two water tanks (100m³) at Kamuneru and Sambocho and KamuneruSacho community water project at a total cost of Kshs.50,589,665 as detailed below:</p> <table border="1"> <thead> <tr> <th>Details</th> <th>Tender No.</th> <th>Amount (Kshs.)</th> </tr> </thead> <tbody> <tr> <td>Construction of intake pipeline and tanks at Chebukwabi-Kibingei water project</td> <td>BGM/CNTY/OT/WTR/96/2017-2018</td> <td>38,390,917</td> </tr> <tr> <td>Construction of Sambocho water project</td> <td>BGM/CNTY/WTR/DT/291/2018-2019</td> <td>4,964,000</td> </tr> <tr> <td>KamuneruSacho Community water project</td> <td>BGM/CNTY/WTR/127/2017-2018</td> <td>7,243,748</td> </tr> <tr> <td>Total</td> <td></td> <td>50,598,665</td> </tr> </tbody> </table> <p>As at the time of audit inspection on 15 October, 2020, the contractor had been paid a total of Kshs.48, 890,169. It was also observed that the intake was complete with the pipeline running up to the tank at Kamuneru and another one up to the tank at Sambocho. However, the water was not flowing and Management attributed lack of flow of water to vandalism of</p>	Details	Tender No.	Amount (Kshs.)	Construction of intake pipeline and tanks at Chebukwabi-Kibingei water project	BGM/CNTY/OT/WTR/96/2017-2018	38,390,917	Construction of Sambocho water project	BGM/CNTY/WTR/DT/291/2018-2019	4,964,000	KamuneruSacho Community water project	BGM/CNTY/WTR/127/2017-2018	7,243,748	Total		50,598,665	<p>The management agreed with the audit findings. The department submitted that after realizing challenges of vandalism, burst and damages on valves, it came up with a strategy of forming a management committee that comprised of members across the cluster region whereby the chair is from Kamuneru, Secretary from Kibingei and Treasurer from Sambocho. The committee members represent their regions. The management confirms that the strategy has improved on management since December 2020; the three regions of Kamuneru, Sambocho and Sacho are receiving water effectively. The Minutes for the election of the Committee Members are attached.</p>	Chief Officer, Water	Resolved	
Details	Tender No.	Amount (Kshs.)																		
Construction of intake pipeline and tanks at Chebukwabi-Kibingei water project	BGM/CNTY/OT/WTR/96/2017-2018	38,390,917																		
Construction of Sambocho water project	BGM/CNTY/WTR/DT/291/2018-2019	4,964,000																		
KamuneruSacho Community water project	BGM/CNTY/WTR/127/2017-2018	7,243,748																		
Total		50,598,665																		

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Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Time frame
	<p>pipeline, control valves and air valves said to be perpetrated by the neighboring communities of Sambocho and Kamuneru.</p> <p>In view of the foregoing, the County Executive may not obtain value for money on the expenditure of Kshs.48, 890,169 and the residents of Kamuneru and Sambocho may not get the expected water.</p>				
14.1	<p>Purchase of 12 Parcels of Land - The Department of Lands, Urban Physical Planning and Housing purchased twelve (12) parcels of land during the year ended 30 June, 2020 at a total cost of Kshs.20, 550,000. However, information provided indicates that the Department did not have ownership documents for all the parcels of land. Further, the Department did not budget for administrative costs which would have been used to cover valuation fees, survey fees, stamp duty, registration fees, laying of beacons, and fencing/securing charges. Management indicated that the process of acquiring title deeds for the parcels of land was on-going while administrative costs of Kshs.7, 460,000 were factored in the 2020/2021 budget.</p>	<p>The management agreed with the audit findings and submitted as follows;</p> <p>The department purchased twelve parcels of land (12) under the Ward based Projects at a total cost of Ksh. 20,550,000.</p> <p>Copies of title deeds are normally used to purchase the land and the originals are handed over after payment. Parcels without copies of titles have grant of letters of administration intestate from the courts as they process ownership documents under succession.</p> <p>The department did not have a budgetary allocation on administrative costs to cover survey fees, valuation costs, beaconing, stamp duty, registration fees and fencing due to the limited ceiling allocated to the department despite being amongst our proposals during the budget making process.</p> <p>An administrative cost allocated in the FY 2020/21 budget for the parcels is still on-going given the long processes involved. Further, no funds have been allocated in the 2021/22 FY budget for the same.</p>	Chief Officer, Lands	Not resolved	3 months

Annual Report and Financial Statements for the year ended June 30, 2022.

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Time frame
14.2	<p>Purchase of 3 Acres of Land - The Department of Environment, Water and Tourism purchased three (3) acres of land at Chepyuk Phase I Settlement Scheme/1262, under Korea International Cooperation Agency (KOICA) project at a cost of Kshs.1, 800,000. Management explained that the land was acquired from beneficiaries of the Settlement Scheme who did not have title deeds but were issued with allotment letters. However, copies of the allotment letter in respect of the 3 acres of land purchased were not provided for audit verification.</p> <p>In the absence of the title deed and allotment letter, the ownership of land costing Kshs.22, 350,000 could not be confirmed.</p>	<p>The management agrees with the audit findings. However, the management went ahead to substantiate that the settlement scheme plots did not have title deeds but instead had allotment letters that were used for payments.</p>	Chief Officer, Water	Resolved	
15.	<p>Upgrading of Misikhu-Naitiri-Brigadier Road - The Department of Roads, Infrastructure and Public Works awarded a contract for the upgrading of forty (40) km Misikhu-Naitiri-Brigadier Road to a construction company at a contract sum of Kshs.1,115,939,198. Available documents indicated that out of the contract sum of Kshs.1, 115,939,198, the National Government was to contribute Kshs.700, 000,000, while the balance of Kshs.415, 939,198 was to be met by the County Government of Bungoma. The scope of work entailed site clearance and demolition, earth works, excavation and filling for structures, culverts and drainage works, passage of traffic, natural material base and sub-base, bituminous surface treatment and surfaces dressing, concrete works and road furniture repair and maintenances. The contract period was twenty-four months, from 19 December, 2016 to 19 December, 2018. The completion date was later extended by eleven (11) months twice to November 2020. As at 30 June, 2020, payments on contract amounted to Kshs.617, 538,270, representing 55% of contract sum. However, the audit of the project revealed the following unsatisfactory matters:</p>	<ul style="list-style-type: none"> a) The section from Naitiri to Misikhu was advertised and awarded to the contractor who is on site. b) Only 18.65km had been tarmacked and the contractor had done 2.2km earthworks so as to finish the 20km which is 20% of the contracted road c) The potholes and wearing off observed on the road was due to heavy surface runoff occasioned by heavy rains during the season. Otherwise, the contractor had done a sub grade 2 layers on this road. d) The contractor had suspended the works because of the discussion that is ongoing between National Government and County Government on the completion of the remaining section. e) The road signage were installed 2016 December when the contractor commenced the works, but with time the signage were vandalized by locals f) The quantities of culvert were under estimated from the 	Chief Officer, Roads	Resolved	

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Time frame
	<p>a) The Kshs.700, 000,000 expected from the National Government had not been received as at 30 June, 2020, which adversely affected implementation of the project. Management indicated that the National Government had factored Kshs.200, 000,000 in the budget of the Kenya Rural Roads Authority. It was also explained that the contract for the section of the road that had not been undertaken was to be terminated and re-advertised by KeRRA.</p> <p>b) Physical inspection of the road on 11 October, 2020 revealed the following:</p> <ul style="list-style-type: none"> i) Only 18.65Km of the road had been tarmacked. ii) The contractor had partially done earthwork on 2.2Km of the untarmacked section which was impassable due to heavy rains. iii) The contractor was not on site and no material or workers were seen at the site, an indication of no work in progress. Management explained that this was due to ongoing discussions between the National Government and County Government on completion of the remaining section of the road. iv) There was no road signage. According to Management, the road signage had been installed but was later vandalized. v) The culvert and drainage work had not been done beyond the first 10km of the road because the quantities provided in the Bills of Quantities were exhausted. vi) Some sections of road had started developing potholes as result of use of the road by heavier trucks than intended in the design of the road. vii) Stone pitching indicated in the Bills of Quantities was poorly done on a section of the road, while it had not been done on 	<p>conception stage of the project, that's why the contractor was not issued with instructions to continue doing access culverts beyond 10km, apart from doing the cross-culverts</p> <p>g) This Road was designed for low volume vehicles. The designed traffic that was used was T3, but since there is an increase in sugarcane growing in the region , the trucks that use the road are of class T2 hence overloading under thus reducing on the lifespan of the road</p> <p>h) The quantities of stone pitching were under-estimated from the conception stage of the project, that is why the contractor was not issued with more instructions to continue with the works</p>			

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Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Time frame
	<p>other sections due to exhaustion of quantities provided in the Bills of Quantities.</p> <p>In view of the foregoing, it may take a long period of time for the residents of Bungoma County to fully benefit from the road and the County Executive may not achieve value for money from the expenditure of Kshs.617, 538,270.</p>				
16.	<p>Non-Operational Generators - The Department of Health and Sanitation procured 7 generators consisting of five (5) 11KV generators for Sinoko Hospital, Kimilili Hospital, Mechimeru Health Centre, Bumula Sub-County Hospital and Sirisia Sub-County Hospital and two (2) 20KV generators for Kapsokwony and Chwele Sub-County Hospitals. The contract for supply of the generators was awarded to a local company which was paid Kshs.9, 460,690 on 16 June, 2020. Physical inspection carried out in October, 2020 revealed that the generators were not operational, which Management attributed to failure by the health facilities to install 3-phase power supply since the generators were to be on standby in case of power outage.</p> <p>In the circumstances, the Department may not have received value for money for the expenditure of Kshs.9, 460,690 and the people of Bungoma County may not obtain services efficiently from the hospitals as intended due to lack of reliable electric power</p>	<p>The three power phase was installed in the facilities where the generators were supplied and currently the generators are operational.</p>	Chief Officer, Health	Resolved	
17.	<p>Un-Procedural Borrowings - Department of Health and Sanitation -</p> <p>a) The County Executive, through the Department of Health and Sanitation, borrowed Kshs.51, 068,602 from Bungoma County Referral Hospital over a period stretching from 3rd June, 2015 to 24th March, 2020. The borrowed funds were in form of temporary imprest issued to the staff of the County Executive for various reasons, including Covid-19 pandemic awareness campaign. However, it was</p>	<p>The department borrowed funds from the hospitals and at the time of audit, the borrowed amount had been refunded</p>	Chief Officer, Health	Not resolved	3 months

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Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person	Statu s	Time frame
	<p>not clarified why the borrowed amount was not first received in the County Treasury accounts before being paid out as imprest. Further, available records indicated that as at 30 June, 2020, only Kshs.15, 208,719 had been refunded to the Hospital, while the balance of Kshs.35, 859,883 had not been refunded. Management indicated that out of the outstanding amount of Kshs.35, 859,883, Kshs.28, 000,000 was refunded through purchase of specialized materials for the hospital. In addition, the imprest warrants and supporting documents for Kshs.51, 068,602 were not provided for audit verification.</p> <p>b) The County Executive, through the Department of Health and Sanitation, borrowed Kshs.6, 598,100 from Webuye Sub-County Hospital through temporary imprest issued to several officers of the County Executive to facilitate County activities, despite the County Executive having its own budget lines and Exchequer funding. Further, it was not clarified why the borrowed amount was not first received in the County Treasury accounts before being paid out as imprest. In addition, the imprest warrants and surrender vouchers for Kshs.6, 598,100 were not provided for audit verification and although a sum of Kshs.2, 744,880 had been refunded to the Hospital as at 30th June, 2020, the balance of Kshs.3, 853,220 was still outstanding.</p> <p>In the circumstances, the County Executive may not have obtained value for money on the expenditure of Kshs.57, 666,702 and the outstanding amounts of Kshs.39, 713,103 may not be refunded to the hospitals, which may adversely affect service delivery by the two hospitals.</p>				

Ref No.	Issue / Observations from Auditor	Management comments							Focal Point person	Status	Time frame																																																	
18.	<p>Stalled and Non-Operational Projects - Physical audit verification of a sample of eight (8) projects with a budget of Kshs.94,535,078 and actual expenditure of Kshs.75,147,848 under the Department of Health and Sanitation revealed the following unsatisfactory implementation status:</p> <table border="1"> <thead> <tr> <th>Project Name</th> <th>Location of the Project</th> <th>Budget (Kshs.)</th> <th>Expenditure (Kshs.)</th> <th>Absorption (%)</th> <th>Status as at 10/12/2020</th> <th>Comments</th> </tr> </thead> <tbody> <tr> <td>Construction of Maternal/Child Ward Block at Bungoma County Referral Hospital</td> <td>BCRH</td> <td>25,045,531</td> <td>25,045,531</td> <td>100</td> <td>48% Complete</td> <td>Stalled (contractor not on site) despite full payment</td> </tr> <tr> <td>Construction of Maternal/Child Ward Block at Sirisia Hospital</td> <td>Sirisia Hospital</td> <td>35,000,000</td> <td>24,678,258</td> <td>71</td> <td>45% Complete</td> <td>Stalled (contractor not on site)</td> </tr> </tbody> </table>	Project Name	Location of the Project	Budget (Kshs.)	Expenditure (Kshs.)	Absorption (%)	Status as at 10/12/2020	Comments	Construction of Maternal/Child Ward Block at Bungoma County Referral Hospital	BCRH	25,045,531	25,045,531	100	48% Complete	Stalled (contractor not on site) despite full payment	Construction of Maternal/Child Ward Block at Sirisia Hospital	Sirisia Hospital	35,000,000	24,678,258	71	45% Complete	Stalled (contractor not on site)	<p>The Current status of the eight Health facilities is as indicated below;</p> <table border="1"> <thead> <tr> <th>Project Name</th> <th>Location of the Project</th> <th>Budget (Kshs.)</th> <th>Expenditure (Kshs.)</th> <th>Absorption (%)</th> <th>Status as at 10/12/2020</th> <th>Current status</th> </tr> </thead> <tbody> <tr> <td>Construction of Maternal/Child Ward Block at Bungoma County Referral Hospital</td> <td>BCRH</td> <td>25,045,531</td> <td>25,045,531</td> <td>100</td> <td>48% Complete</td> <td>93% complete however, Covid 19 containment measures slowed progress</td> </tr> <tr> <td>Construction of Maternal/Child Ward Block at Sirisia Hospital</td> <td>Sirisia Hospital</td> <td>35,000,000</td> <td>24,678,258</td> <td>71</td> <td>45% Complete</td> <td>85% complete however, Covid 19 containment measures slowed progress</td> </tr> <tr> <td>Supply of seven generators at Sirisia Health Centre</td> <td>Bumula, kimilili, tosinoko, mechimuru, K</td> <td>9,870,200</td> <td>9,460,691</td> <td>96</td> <td>100% Complete</td> <td>The 3 phase power supplied</td> </tr> </tbody> </table>							Project Name	Location of the Project	Budget (Kshs.)	Expenditure (Kshs.)	Absorption (%)	Status as at 10/12/2020	Current status	Construction of Maternal/Child Ward Block at Bungoma County Referral Hospital	BCRH	25,045,531	25,045,531	100	48% Complete	93% complete however, Covid 19 containment measures slowed progress	Construction of Maternal/Child Ward Block at Sirisia Hospital	Sirisia Hospital	35,000,000	24,678,258	71	45% Complete	85% complete however, Covid 19 containment measures slowed progress	Supply of seven generators at Sirisia Health Centre	Bumula, kimilili, tosinoko, mechimuru, K	9,870,200	9,460,691	96	100% Complete	The 3 phase power supplied	Chief Officer, Health	Partially resolved	3 months
Project Name	Location of the Project	Budget (Kshs.)	Expenditure (Kshs.)	Absorption (%)	Status as at 10/12/2020	Comments																																																						
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Ref No.	Issue / Observations from Auditor							Management comments							Focal Point person	Status	Time frame
	Hospital							cilities	apsokwony, Sirisia, Chwele						and generator s working		
	Supply of seven generators to seven health facilities	Bumula, kimilili, sinokomechi meru, Kapsokwony SirisiaChwele	9,870,200	9,460,691	96	100% Complete	Not operational										
							Power supply to be upgraded to 3 - phase	Construction of Makunga dispensary	Makunga	3,939,580	1,898,069	48	70%	100% complete	complete low staffing hindering operationalization		
								Erection and completion of dispensary	Mukuyuni dispensary	3,216,773	3,216,773	100	100%	Complete	Operational		
	Construction of Makunga dispensary	Makunga dispensary	3,939,580	1,898,069	48	70% Complete	complete but not operational due to lack of perso	Construction of Makunga dispensary	Makunga	3,939,580	1,898,069	48	70%	Complete			
								Construction of Kabula market toilets	Kabula	2,295,849	1,606,507	70	Taslim Global Ventures	Waiting completion of mechanical works after contractor final			

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Ref No.	Issue / Observations from Auditor							Management comments							Focal person	Status	Time frame		
							nnel and equipment. No ownership documents for land.												
	Erection and completion of dispensary and 2 door pit latrine	Mukuyuni dispensary	3,216,773	3,216,773	100	100%	Not operational because of lack of personnel and toilets	Construction of Mechimerumaternity Wing	Mechimeru	2,157,145	2,151,080	100	100%	Operational					
								Purchase of medical equipment for Casualty wing at BCRH	Bungoma	13,010,000	7,090,940	55	50%	Casualty equipment supplied and in use					
								Total		94,535,078	75,147,848	79							
	Construction of Kabula market modern	Kabula	2,295,849	1,606,507	70		Taslim Global Ventu Stalled project because												

Ref No.	Issue / Observations from Auditor							Management comments	Focal Point person	Status	Time frame
	toilets					res Ltd	se the contractor has not been paid 2 nd certificate.				
	Construction of Mechimeru maternity wing	Mechimeru	2,157,145	2,151,080	100	100% Complete	Non-operational with defects such as hanging doors and poor painting and no				

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Ref No.	Issue / Observations from Auditor							Management comments	Focal Point person	Status	Time frame
							drain age				
	Purchase of medical equipment for casualty wing at BCRH	Bungoma	13,010,000	7,090,940	55	50%	Complete but not operational due to lack of equipment.				
	Total		94,535,078	75,147,848	79						
In the circumstances, the County Executive may not have received value for money on the expenditure of Kshs.75, 147,848 and residents of Bungoma County may not benefit from these projects.											
19.	Sub-Standard Works at Kamasielo and Kamuneru Primary Schools - The Department of Education and Vocational Training contracted two local companies to construct Early Childhood Development (ECD) classrooms at Kamasielo Primary School (Kimaeti) and Kamuneru Primary School (Mt. Elgon) at costs of Kshs.2,373,810 and Kshs.1,673,340 respectively, for each classroom both totaling Kshs.4,047,150. As at 30 June, 2020, the two contractors had been paid Kshs.631, 005 and Kshs.1, 670,851 respectively, both amounting to Kshs.2, 301,856. Physical							The management agreed to the audit findings and responded as follows: The contract sum for M/s Techno shine ltd (BGM/CNTY/EDU/CEF/OT/81/2018 2019) was Ksh 2,373,810 out of which Ksh 2,113,328.05 was paid and the Retention amount of 211,332.81 is still outstanding which is sufficient to make good the defects as per the payment report from the projects supervisor as attached. M/s Lyss Enterprise was compelled by the project	Chief Officer, Education	Partially resolved	3 months

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Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Time frame
	<p>inspection of the projects carried out in October, 2020 revealed the following;</p> <p>(i) Flooring of the classrooms was poorly done and did not conform to the specifications in the Bills of Quantities.</p> <p>(ii) Further, the high cement sand screed skirting with rounded junction, wall finishing and coved junction had started chipping and cracking. Management indicated that the contractor would not be paid the remaining amount until they completed work.</p> <p>Consequently, the County Executive may not have received value for money on the expenditure of Kshs.2, 301,856.</p>	<p>supervisor to return to the site at Kamuneru Primary School in Mt. Elgon to make good the defects before the retention amount of 167,085 is paid. The contract sum for M/s Lyss Enterprise (BGM/CNTY/EDU/CEF/RFQ/110/2018 2019) is Ksh 1,673,340 out of which Ksh 1,670,851.20 was paid and retention amount of Ksh. 167,085 is outstanding and sufficient to make good the defects as per attached payment report.</p> <p>The management also informed the committee during the interrogation exercise that the Contractor at Kamasielo upon receiving the demand to redo the works; he was responsive and did the works as required to the satisfaction of the Works Department and was cleared for payment.</p>			
20.	<p>Incomplete Works on Construction of Classrooms - In the year 2018/2019, the Department of Education and Vocational Training awarded a contract for construction of one classroom each in Toroso and Kimambole Polytechnics to a local contractor at a contract sum of Kshs.5, 819,220. Site visits done in October, 2020 revealed that the two classrooms were not complete and the contractor had left the sites without providing explanation, after being paid Kshs.2, 750,383.</p> <p>Consequently, the County Executive may not have received value for money on the expenditure of Kshs.2, 750,383 and the students of Toroso and Kimambole polytechnics may not enjoy decent learning environment as planned.</p>	<p>The management agreed to the audit findings and further submitted as follows:</p> <p>The Department sent default notice to the contractor, M/s Barmack ltd BGM/CNTY/EDU/OT/75/2018-2019 to return to the site at Toroso and Kimambole polytechnics to complete the works before the remaining payments are made, the contractor thereafter failed to return to the site and the department terminated the contract. A new contractor is in the process of being sourced to complete the works. The payment of 47% is equivalent to works done. Attached is a termination letter</p>	Chief Officer, Education	Partially resolved	

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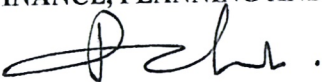
Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Time frame
21.	<p>1. Stalled and Non-Operational Projects</p> <p>a) During the year 2018/2019, the Department of Agriculture, Livestock, Fisheries and Cooperative Development awarded a tender for the proposed construction of a chicken production unit at Mabanga Agricultural Training College (ATC) to a local company at a contract sum of Kshs.2, 556,375. A payment of Kshs.1, 063,888 was made to the Contractor on 2 June, 2020. However, physical audit inspection of the project in October, 2020 revealed that the project, though complete, was not operational. Management indicated that the project was not operational because the Department had not yet purchased the chickens.</p> <p>b) The Department also awarded a tender for the proposed erection and completion of a zero grazing unit at Mabanga ATC to a local company at a contract sum of Kshs.2, 112,307. A payment of Kshs.1, 142,971 was made to the Contractor on 19 March, 2020. However, physical audit inspection of the project in October, 2020 revealed that the project had stalled due to existence of gaps in the Bills of Quantities prepared by the Department of Works.</p> <p>Consequently, the County Executive may not receive value for money from the payments Kshs.2, 206,859 and residents of Bungoma County may not receive benefits from the two projects as planned.</p>	<p>The management acknowledges the observation made by the audit. However, for both cases operational measures have been undertaken as follows:</p> <p>a) The chicken unit at Mabanga ATC is currently operational as it houses four incubators that were procured and installed at the facility. The facility is also housing several chicken of different ages and has provided an opportunity for poultry farmer training and demonstrations.</p> <p>b) The Zero Grazing Unit at Mabanga ATC had design defects with the Bill of Quantities prepared by Public Works which the contractor stopped after realized was going beyond the provided quantities. Corrective measures were undertaken and required BQs were prepared for completion of the pending works. Since contract variations would go beyond the required legal framework, the department procured a contractor to complete the pending works and the works are ongoing.</p>	Chief Officer, Agriculture/Livestock	Partially resolved	3 months
22.	<p>Purchase and Distribution of Maize Seeds to County Wards -</p> <p>Information available indicates that the Department of Agriculture, Livestock, Fisheries and Co-operative Development purchased 7,274 bags of maize seeds - Western Seed Varieties (WS) Hybrids at unit price of Kshs.2, 500 for Kshs.18, 185,000 which was paid on 16 June, 2020. The seeds were delivered to all the 45 wards of Bungoma County. However, the</p>	<p>The management acknowledges the observation made by the audit. It should, however, be noted that the department procured maize seed based on the three agro-ecological zones in the County (High-lands, Mid-lands and Low-lands) and seed preferences of farmers in each Sub-county. A survey was undertaken to establish maize seed preferences by farmers in each sub-county and the report clearly</p>	Chief Officer, Agriculture	Resolved	

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Time frame
	<p>supplier was identified through direct method of procurement and no convincing reasons were provided to satisfy the conditions specified in Section 103(2) of the Public Procurement and Asset Disposal Act, 2015 for using this procurement method.</p> <p>In the circumstances, the County Executive was in breach of law.</p>	<p>showed that most farmers in the low-lands preferred maize seed varieties manufactured and distributed by Western Seed Company. Farmers in the Mid-lands and High-lands preferred seed varieties manufactured and distributed by Kenya Seed Company. The department therefore initiated direct procurement processes to acquire maize seed from Kenya Seed and Western Seed as per the attached documents. The process was in conformity to Section 103(2a) of the public procurement and disposal Act 2015 for using this method.</p>			
REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE					
	<p>Internal Control Weakness in Health Facilities - During the year under review, the County Executive, through the Department of Health and Sanitation, spent an amount of Kshs.269, 705,782 on specialized materials and supplies which included medical drugs, lab reagents, equipment, dressing and other non-pharmaceutical items. During audit inspection of health facilities in the County, the following internal control weaknesses were noted:</p> <p>a) Bungoma County Referrals Hospital (BCRH) had a very small store and supplies procured by the Department and the Hospital were crammed there in such a way that it was very difficult to trace an item. Management indicated that construction of a commodity store had been initiated.</p> <p>b) BCRH procured a Health Management Information System to facilitate the smooth running of the Hospital. However, the store module was not fully operational.</p> <p>c) In the Sirisia Sub-County Hospital, the store's records were not</p>	<p>a) It's true that Bungoma County Referral Hospital has a small store but this problem will be sorted out once the commodity store that is under construction is completed</p> <p>b) The store module at the time of time of audit had a mechanical problem but now it has been rectified and operational.</p> <p>c) At Sirisia Sub-County hospital, store records were not well kept at the time of audit but now this issue has been sorted out as the management responded to it immediately it was pointed out by the auditors.</p> <p>d) Similarly, there is a fuel register at Bumula Sub-County Hospital after the auditors raised the issue</p>	Chief Officer, Health	Resolved	

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Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person	Statu s	Time frame
	<p>properly kept and the balances in the ledgers were not matching the actual balances in the stores. For instance, the bin cards for catheters and urine bags and Cannula gauges had balances of 615 and 1820, while the actual balances in the store were 21 and 24 respectively.</p> <p>d) Bumula Sub-County Hospital did not have a fuel register.</p> <p>The weaknesses noted may lead to irregularities and losses in the Department, which may lead to loss of public funds.</p>				

CEC, FINANCE, PLANNING AND ECONOMIC PLANNING.

SIGN 

DATE 15/12/2022

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For the year ended June 30, 2022

18. Annexes

Annex 1 – Analysis Of Transfers From the CRF

Period (2021/22)	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total
	(Kshs)	(Kshs)	(Kshs)	(Kshs)	(Kshs)
Equitable Share	1,514,522,313	2,819,153,159	2,271,332,689	3,710,532,578	10,315,540,739
DANIDA - Universal Healthcare in Devolved Units Programme				9,852,563	9,852,563
National Agricultural & Rural Inclusive Growth Project (NARIGP)				225,737,849	225,737,849
Youth Polytechnic support grant				30,099,938	30,099,938
Agriculture Sector Development Support Project (ASDSP)		2,500,000		30,312,708	32,812,708
Total	1,514,522,313	2,821,653,159	2,271,332,689	4,006,535,636	10,614,043,797

Note: The above comprises transfers from the Exchequer from CARA, comprising of equitable share, Level 5 and donor funds released through the exchequer.

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Annex 2 – Analysis Of Pending Accounts Payable

	Supplier of Goods or Services	Date Contracted.	Original Contract Amount	Balance at the beginning of the year	Addition During the year	Amount Paid during the year 21/22	Outstanding Bal As 30th June 2022	Comments
				a	b	c	d=a+b-c	
Construction Of Buildings								
1	Jowk Enterprises		12,438,077	3,244,034			3,244,034	Proposed completion of Chwele chicken Sla
2	Aderema Enterprises	08/06/2022	2,896,320		1,038,520		1,038,520	Proposed construction of Nakhwana dis
3	Aeropar Solutions Company	12/04/2022	3,362,625		2,969,495		2,969,495	Proposed construction of general ward at
4	Akoli and Jo CO Limited	03/06/2022	2,933,257		1,577,530		1,577,530	Proposed erection and completion of lab
5	My Lennah (K) ltd	4/22/2020	3,912,719	1,129,919		1,129,919		Renovations of County residential houses a
6	NABWAYA CONTRACTORS		2,424,980		2,424,980		2,424,980	PROPOSED RENOVATION WORKS
7	Albywood agency Limited	30/05/2020	10,204,358		5,810,927		5,810,927	Proposed construction of Theatre at Bok
8	Befra Ventures Limited	03/03/2022	2,703,250	1,558,520	876,909	1,558,520	876,909	Construction of Savana dispensary in Mil
9	Benir Company Limited	18/01/2022	2,053,374		2,053,277		2,053,277	Construction of Maternity Block at Kitur
10	Boku Construction Limited	13/04/2022	1,161,650		1,061,650		1,061,650	Construction of septic tank at Lwandanyi
11	Bumula building contractors	25-Jun-21	727,530	727,530		727,530	-	completion of staff residential house at Tun
12	Compton Ltd	21/04/2022	2,892,130	1,035,540	887,981	1,035,540	887,981	Proposed construction of Out-patient wi
13	Davalyme ventures Limited	18/01/2022	3,551,550		2,195,834		2,195,834	Construction of Khaoya dispensary and
14	Filtego Group ltd	06/06/2022	3,975,990		2,053,653		2,053,653	Construction of maternity ward at Nasya
15	Frageo Machinery co ltd	22/06/2022	3,499,500		1,840,028		1,840,028	Proposed renovation of staff houses at B
16	Gapbus company ltd	24-May-21	1,166,249	1,166,249		1,166,249	-	maternity ward at kapkeke disp cert no 1
17	Glemic Enterprises	07/02/2022	5,756,256		180,554		180,554	Proposed erection and completion of ou
18	Glemic Enterprises	07/02/2022	1,871,130		1,871,130		1,871,130	Completion of Mabusi dispensary in Bur
19	Hedka Agencies ltd	29/06/2022	1,999,736		981,223		981,223	Proposed construction of maternity wing
20	Henford ltd	14/06/2022	2,658,660		1,376,881		1,376,881	Proposed construction of Maternity wing
21	Interregional company ltd	24-Jun-21	1,243,114	1,243,114		1,243,114	-	maternity wing at misikhu disp cert no 1
22	Kenwest investment ltd	25-Jun-21	1,452,018	1,452,018		1,452,018	-	completion of staff house at namwela cert n
23	Kormo Ltd	22/12/2020	984,100		979,374		979,374	Construction of 200 persons septic Tank
24	Likiifa K. Ltd	2018/19	5,671,170		1,666,282		1,666,282	Construction of Maeni youth empowerm
25	Lumimu Expres Limited	24/03/2022	3,914,682		1,736,801		1,736,801	Renovation works on Pharmacy store
26	Lweya (K) Limited	21/06/2022	1,963,330		984,830		984,830	Proposed erection and completion of ma
27	Lweya Kenya co Ltd		5,494,140		3,808,820		3,808,820	Proposed erection and completion of Ma
28	M/S Moditec Group LTD	12/8/2020	599,823	599,823		599,823	-	Erection and completion works for offices i
29	M/S Welldan Construction LTI	6/29/2020	1,347,401	1,347,401		1,347,401	-	Erection and completion works for offices i
30	Makhaneidher Company Limited	30/03/2022	2,488,450		863,353		863,353	Proposed construction of maternity wing

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31	Makololwe Agencies	15/03/2020	2,904,700		2,904,700		2,904,700	Proposed construction of male and female ward at
32	Makololwe Agencies	22/06/2022	4,454,670		1,517,270		1,517,270	Construction of male and female ward at
33	Makololwe general agencies	13-Jul-20	2,018,294	2,018,294		2,018,294	-	CERT NO 2 makunga and kanima dispensary
34	Mankos agencies ltd	28-Jun-21	3,018,617	3,018,617			3,018,617	erection of toboo chepkitale disp cert no 1
35	Matui Contractors Ltd	12/04/2022	1,920,400		649,180		649,180	Proposed construction of Maternity wing
36	Mayabra Enterprises Limited	01/11/2021	925,000		909,895		909,895	Construction of placenta pits at Kapkater
37	Meljotek Company Limited		4,977,060		4,977,060		4,977,060	Proposed construction of of Sulwe disp
38	Moks construction Enterprises Ltd	26th April 2021	4,989,885		4,216,535		4,216,535	Construction of Nalondo dispensary
39	Multigibbs enterprise	16-Jun-21	1,689,530	1,689,530		1,689,530	-	Chebukwabi disp cert no 1
40	MY LENNAH(K) Ltd		3,912,719	66,579		66,579	-	RENOVATION OF COUNTY HOUSES
41	Nabuyama General contractor	22/02/2022	2,926,370		257,400		257,400	Construction of Ngwelo dispensary in sit
42	Namamuka Agencies	18/06/2019	1,486,644		237,103		237,103	Proposed construction of septic tank at I
43	Neso Limited	12/04/2022	2,479,750		2,479,688		2,479,688	Renovation of Ranje dispensary
44	OLICHEM ENTERPRISES	25-Jun-21	836,894	836,894		836,894	-	maternity wing koshok disp cert no 1
45	Paed Hope enterprises	28/07/2021	4,502,569	2,733,891	2,398,150	1,693,850	2,398,150	Proposed construction of Kimacti disper
46	Paed Hope enterprises	28/06/2021	2,885,910	1,535,705			1,535,705	Proposed construction of Maternity wing
47	pearlmore Ltd	10/05/2022	999,800		998,102		998,102	proposed construction of 4Nodoor pit l
48	Pekals ltd	21/04/2022	9,732,050	1,756,720	872,498	1,756,720	872,498	Proposed construction of Maternity wing
49	Pensha Enterprises	28/06/2021	1,905,850	1,904,417	-		1,904,417	Proposed Construction of Maternity war
50	Qualmax property investment Limit	20/05/2022	1,494,671		1,494,671		1,494,671	Proposed Construction of maternity win
51	Ramagon construction Co ltd	04/05/2020	2,727,080		747,226		747,226	Proposed completion of Mukwa dispens
52	Rydave developers ltd	28/06/2022	6,942,774		6,632,822		6,632,822	Renovation works of Keps store and dire
53	Shirkles construction Limited	08/07/2021	13,191,213	2,393,800	-		2,393,800	Proposed erection and completion works
54	Shirmy general contractor building ar	06/05/2020	2,000,010		1,327,350		1,327,350	EXTENSION OF MAKHONGE DISI
55	Sinamujoe Link Investment		1,896,555		460,050		460,050	Proposed renovation of X-ray departmer
56	Sinawa enterprises	06/06/2022	719,000		710,376		710,376	Proposed construction of 4No pit latrine
57	Sinawa enterprises		998,070		985,110		985,110	Proposed completion of Tamlega dispen
58	Swali Bora and Mwasame(K) Limited		2,878,300		2,550,144		2,550,144	proposed construction of 3No door pit l
59	Sylon and consultancy Limited	30/03/2022	2,599,108		1,357,049		1,357,049	Construction of Milani dispensary and 2l
60	Wellaroo Limited	22/06/2022	2,185,993		1,687,530		1,687,530	Proposed construction of Maternity war
62	Sub Total		193,547,056	31,458,596	79,609,941	18,321,981	91,706,515	

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63	Construction of Civil Works					1,840,340	-	DESILTATION OF PONDS,FLOOD CO
64	M/S AMBASS COMPANY	29/06/2020	2,881,440	1,840,340				
65	M/S MVUMILIFU CONTRACTORS LIMITED		2,654,652		2,538,575		2,538,575	Periodic Maintenance Of Roads in Kamu
66	Avalanche Investments Limited	4/5/2020	2,839,482	1,301,543		1,301,543	-	Periodic Maintenance of Roads in Townsh
67	BANAK CONSTRUCTION COMPANY LIMITED		5,728,718		5,605,410		5,605,410	Routine Maintenance of Khasoko Secon
68	bellus energies ltd p.o box 77774-001	05/04/2022	1,875,024		1,875,024		1,875,024	borehole drilling and installation of hand
69	BEST-WITS COMPANY LIMITED		10,149,304		10,009,640		10,009,640	Periodic Maintenance Of Roads in Chept
70	BEST-WITS COMPANY LIMITED		13,570,260		13,037,240		13,037,240	Periodic Maintenance Of Roads in Chesik
71	BOKU CONSTRUCTION LIMITED		10,408,297		10,320,787		10,320,787	Periodic Maintenance Of Roads in Malak
72	BRIMA OPERATIONS COMPANY LIMITED		3,994,431		3,787,843		3,787,843	Periodic Maintenance Of Roads in Town
73	CAVRAM HOLDINGS LIMITED	05/10/2022	1,937,744		1,917,744		1,917,744	Installation of 2.No high floods mast lig
74	CHERANGANI HILLS LTD		82,688,442	1,671,478		1,671,478	-	Construction of fire station complex
75	CIVILMAR LIMITED		6,099,825		5,935,524		5,935,524	Routine Maintenance Of Muji Secondary
76	COLTECH INVESTMENTS LIMITED		4,654,053		4,518,432		4,518,432	Spot Improvement of Chebukaka - Kim
77	CROWADA CONTRACTORS AND GENERAL SUP		13,673,782	2,839,482		2,839,482	-	Periodic maintenance of Roads in Siboti Wa
78	CROYANT TECHNOLOGIES		13,597,694		1,939,230		1,939,230	Periodic Maintenance Of Roads in Elgon
79	DENNIX LIMITED		4,473,488		4,402,420		4,402,420	Routine Maintenance of Kulisiru - Kasia
80	DEVBEES SOLUTIONS		5,132,652		5,056,985		5,056,985	Routine Maintenance Of Moi Girls - Kap
81	Eagle power services limited	05/10/2022	786,000		786,000		786,000	Installation of streetlights at kwa area and
82	Eagle power services limited	2021/22	967,800		967,800		967,800	Installation of streetlights at kwa area IN
83	EDNEW CONTRACTORS LIMITED		2,513,329		2,390,528		2,390,528	Routine Maintenance Of Kapesoi - Chep
84	EDOMARIS COMPANY LIMITED		15,689,363		9,527,550		9,527,550	Periodic Maintenance Of Roads in West I
85	EM G MONDI LTD		10,384,811		10,069,868		10,069,868	Periodic Maintenance Of Roads in Ndal
86	EMRICON LIMITED		17,456,985		10,124,480		10,124,480	Periodic Maintenance Of Roads in Tuuti
87	ENIVILLE VENTURES LTD	22/6/2020	9,792,476	1,431,626		1,431,626	-	Periodic Maintenance of Roads in South Bu
88	FLAGSHIP		8,010,479		7,831,926		7,831,926	Routine Maintenance of Land B - Chepyu
89	GLOSHINE INVESTMENT LIMITED		7,109,466		5,228,120		5,228,120	Periodic Maintenance Of Roads in West S
90	GOMERI ENTERPRISES		2,379,363		2,374,507		2,374,507	Periodic maint of in south bukusu ward
91	HEMILLERS COMPANY LIMITED		2,381,364		2,210,125		2,210,125	Periodic Maintenance Of Roads in Buker
92	Hotel Satelite		252,000		252,000		252,000	
93	Hotel Satelite		747,000		747,000		747,000	
94	INTER REGIONAL COMPANY LIMITED		8,608,824		7,027,690		7,027,690	Periodic Maintenance Of Roads in Kapt
95	janventures company limited	22/6/2020	4,016,674	805,272		805,272	-	Drilling Of 2no Boreholes And Construction
96	Kaffrey Engineers Ltd	21/06/2020	691,100	691,100		691,100		Supplies of Electrical Equipment
97	KAMLWANG ENTERPRISES LI	05/04/2022	4,620,396		4,620,396		4,620,396	Borehole drilling,installation of solar pur
98	KANDUYI CONSTRUCTION		6,767,669		6,046,152		6,046,152	Routine Maintenance Of Mulembe - Mb
99	KEMASHA INVESTMENTS	28/5/2020	11,153,120	1,113,600		1,113,600	-	CONSTRUCTION OF LUBUNDA - NAM
100	Kenya School of Government		361,920		361,920		361,920	

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101	KEVLEAH AGENCIES LIMITED		17,145,299		7,690,336		7,690,336	Periodic Maintenance Of Roads in Mihui
102	KEVLEAH AGENCIES LIMITED		1,125,780		1,125,780		1,125,780	Maint Of Kbuchai & elgon
103	KOKOYO LIMITED		6,165,151		6,054,852		6,054,852	Periodic Maintenance Of Roads in Milim
104	KOMINA CONTRACTORS (K) LTD		3,875,212		2,073,500		2,073,500	Periodic Maintenance of Roads in Khaso
105	kongasis Investment Limited	4/6/2020	5,827,238	5,827,238		2,676,838	3,150,400	FENCING OF SANG'ALO
106	KONTINUM ACCESS CONSTRU	05/04/2022	5,549,136		5,549,136		5,549,136	BOREHOLE DRILLING AND UPGR
107	laverda co. ltd	05/04/2022	1,426,087		1,426,087		1,426,087	PIPELINE EXTENSION
108	LAVERDA COMPANY LIMITED		5,146,618		5,024,018		5,024,018	Routine Maintenance Of Maliki P.A.G - N
109	LIKIFA K LTD	6/8/2019	1,666,282	1,666,282		1,666,282	-	CONSTRUCTION OF MAENI YOUTH E
110	LIKIFA K. LTD		11,024,130	4,991,086		4,991,086	-	CONSTRUCTION OF MUYAYI - NANG
111	Lumimu express		1,885,138	1,885,138		1,885,138	-	pharmacy stores at bungoma cer no 1
112	lunao enterprises		37,257,250	1,651,433		1,651,433	-	storm water drainage in bungoma otwn
113	Lunao Enterprises	2018/19	679,386,376		79,905,310		79,905,310	Construction of phase 1 of Masinde Mul
114	LWEYA (KENYA) COMPANY LI	19/04/2022	990,340		988,340		988,340	Construction of 3 no. Bodaboda sheds in
115	M/S DANCOLIN CONTRACTOR	23/02/2022	1,780,497		1,780,497		1,780,497	DRILLING OF NGOYA BUYOFU BC
116	M/S Ajudsmart Co. Limited	19/5/22	2,200,000		2,200,000		2,200,000	Purchase of Land for Cheswe E.C.D.E in
117	M/S AVENSCA INVESTMENT LIMITED		2,275,224		2,205,450		2,205,450	PERIODIC MAINTENANCE OF RO.
118	M/S BEFRA VENTURES LIMITE	23/02/2022	3,486,960		3,486,960		3,486,960	Drilling of 2no. Boreholes and equipping
119	M/S Chelawa Agencies		448,980		448,980		448,980	
120	M/S DAVBEES SOLUTIONS		7,040,101	593,050			593,050	PERIODIC MAINTENANCE OF RO.
121	M/S DENMO ENTERPRISES LIM	13/06/2022	380,712		379,932		379,932	Construction of 1 No. Bodaboda Sheds
122	M/S EAGLE POWER SERVICES	19/04/2022	2,278,500		2,278,500		2,278,500	Installation of grid powered streetlights i
123	M/s Gaspas Engineering Works	27/1/22	2,116,590		2,116,590		2,116,590	Constructions and erection of perimeter v
124	M/S Gaussian Solutions LTD	2020/21	951,000		951,000		951,000	Proposed installation of grid powered str
125	M/S GBR Construction CO.LTD	13/6/2022	1,160,000		1,580,000		1,580,000	Construction of 4 no. Boda boda shed at
126	M/S GOETHERM LIMITED P.O	23/02/2022	475,600		475,600		475,600	REHABILITATION OF 2NO. SHALL
127	M/S GOSTAK COMPANY		994,900	994,900		994,900	-	DESILITATION OF CWHELE FISH PON
128	M/S HILL HOLDINGS CONSTRUCTION LIMITEI		3,483,869		3,483,869		3,483,869	ROUTINE MAINTENANCE OF MAI
129	M/S IDMUS TRADING LTD		9,846,434		450,300		450,300	PERIODIC MAINTENANCE OF RO.
130	M/S JANVENTURES COMPANY	23/02/2022	3,095,112		3,095,112		3,095,112	UPGRADING OF 1NO. BOREHOLE
131	M/S JEI DE CONSTRUCTION C	30/05/2022	4,395,275		2,484,500		2,484,500	Proposed construction of gabro laying in
132	M/s Kelco builders limited	24/6/2020	10,741,368	752,000		752,000	-	Periodic Maintenance of Roads in Matulo W
133	M/S KONTINAM ACCESS CONS	23/02/2022	4,701,828		4,701,828		4,701,828	UPGRADING OF BOREHOLE TO SC
134	M/s Lexah holdings limited	16/6/2020	10,142,924	1,452,360		1,452,360	-	Periodic Maintenance of Roads in West Buk
135	M/S LILANS LINK SUPPLIES LT	2019/20	3,895,784		3,895,784		3,895,784	Construction of watching stand at mbak

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136	M/s Limassol ltd	7/6/2020	8,098,134	1,080,285		1,080,285	-	Periodic Maintenance of Roads in Siboti W
137	M/S LINFEZA GENERAL SUPPLI	23/02/2022	3,944,000		3,944,000		3,944,000	UPGRADING OF BOREHOLE TO SQ
138	M/S Majimbo Contractors Co. ltd		35,057,364		11,639,962		11,639,962	
139	M/S MARESI BUILDING AND C	23/02/2022	1,939,600		1,939,600		1,939,600	borehole drilling and installation of hand
140	M/S NADIHACOMA ENTERPRISE		6,935,292		6,926,940		6,926,940	Periodic maintenancē of Roads in Khaso
141	M/S Naibei Maywa Enterprises	9/12/2021	400,000		400,000		400,000	Purchase of Land for Kapsabula Dispens
142	M/S Neotrac Enterprises		964,312		192,862		192,862	
143	M/s Netima enterprises Limited	26/5/2020	8,877,132	1,698,240		1,698,240	-	Periodic Maintenance of Roads in Chepyuk
144	M/S PISONAZ INTERNATIONAL	30/5/2022	4,790,400		4,790,400		4,790,400	Installation of 3 no.solar powered floodl
145	M/s Sabema international Ltd	15/4/2020	6,655,152	1,919,110		1,919,110	-	Periodic Maintenance of Roads in Kaptama
146	M/S SAPHAM EAST AFRICA LIM	23/02/2022	4,849,100		4,849,100		4,849,100	SPRING PROTECTION, PIPE LAYIN
147	M/S SINAWA ENTERPRISES		4,198,649		4,053,620		4,053,620	SPOT IMPROVEMENT OF ST. PAUL
148	M/s Telexas Company Ltd	27/1/22	2,877,492		2,877,492		2,877,492	Renovation and Refurbishment of 6 unit
149	M/s Valeria construction Limite	24/6/2020	10,071,340	1,620,054		1,620,054	-	Periodic Maintenance of Roads in East Sang
150	M/s Wellaroo Ltd	27/1/22	2,494,800		2,494,800		2,494,800	Renovation and Refurbishment of 5 unit
151	M/s Wingar limited	18/5/2020	10,121,359	1,212,899		1,212,899	-	Periodic Maintenance of Roads in Khalaba Y
152	M/s Worthview General Supplies ltd	27/1/22	2,142,172		2,142,172		2,142,172	Renovation and Refurbishment of of 6 u
153	m/s Yonak (K) Limited		6,965,742		908,002		908,002	Periodic Maintenancē of Roads in Ndal
154	M/S Zaligep Contractors and General supplies		1,384,000		138,400		138,400	
155	maboko ltd p.o box 69-40131	05/04/2022	3,930,676		3,930,676		3,930,676	UPGRADING OF 1NO. BOREHOLE
156	MAFIGAH EAST AFRICA LIMITED		16,240,000		16,208,680		16,208,680	Periodic Maintenancē Of Roads in Chwel
157	MAIMEN ENTERPRISE LIMITED		3,162,392		3,063,459		3,063,459	Periodic Maintenancē of Mauso - Bunang
158	MAKANAKA INVESTMENTS COMPANY LTD		6,649,062		292,320		292,320	Periodic maintenancē of Roads in Ndal
159	MAKHANEIDHER COMPNAY LTD		2,172,303		2,154,315		2,154,315	period maintenancē of roads in chesikaki
160	Masterpiece construction co.ltd	5/30/2019	59,850	59,850		59,850	-	1st and 2nd moiety for construction of bod
161	MID FIRM ENTERPRISES L	20/06/2019	12,335,022	884,616		884,616	-	PROPOSED CONSTRUCTION OF PERI
162	MID FIRM ENTERPRISES LIMITE	6/7/2019	3,466,718	3,466,718		3,466,718	-	CONSTRUCTION OF HOSTELS AT HIG
163	MODULAR DEVELOPMENT EN	27/04/2022	1,936,215		1,936,215		1,936,215	Installation of No.3 Solar floodlights at S
164	moks construction enterprise	14-Jun-21	4,891,181	4,891,181		4,891,181	-	construction of nalondo disp
165	moks construction enterprise	14-Jun-21	2,054,451	2,054,451		2,054,451	-	construction of chepkurkur disp
166	Ms Pelicē & Daughters Enterprises	15/2/22	1,500,000		1,500,000		1,500,000	Purchase of Land for Webuye S.A E.C.D
167	Nabwaya contractors		855,203	855,203		855,203	-	ablution blocks chwele, lwakhakha, mayanj
168	Namwali enterprise		1,500,000	1,500,000		1,500,000	-	purchase of land for kimwanga market
169	NAMWAYA CONSTRUCTION CO. LTD		1,197,500		1,197,500		1,197,500	Construction of ECDE dassroom at ma
170	Namwaya Construction Compa	12.05-2020	412,909	412,909		412,909	-	male ward at kamasielo dispensary

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

171	NEWARK HOLDINGS LIMITED	2021/22	1,192,480		1,190,160		1,190,160	Construction of 4No. Bodaboda sheds a
172	NEWARK HOLDINGS LTD		6,971,878		6,971,878		6,971,878	construction of 1 no. ECDE Classroom a
173	Ngachi multipurpose limited		4,892,880		2,446,440		2,446,440	
174	OCEAN-DROP VENTURES LIMITED		2,770,086		2,068,280		2,068,280	Routine Maintenance Of KMTC - Joven
175	PAMU BUSINESS ENTERPRISES LTD		2,993,780		2,993,780		2,993,780	Construction of 2no. ecde classrooms an
176	Peter Sikuku Enreprises	3/2/2022	800,000		800,000		800,000	Purchase of land for Sacho Dispensary in
177	PHELAMIX INVESTMENTS LIMITED		5,165,448		4,718,764		4,718,764	Routine Maintenance of Makutano - Was
178	PHELAMIX INVESTMENTS LIMITED		2,360,446		1,562,520		1,562,520	Routine Maintenance Of Chepkube - AC
179	PRECISION CONSTRUCTION AND GENERAL SU		5,707,520		5,611,848		5,611,848	Routine Maintenance Of Bruno - Namav
180	Renja Holdings Limited	5/19/2017	936,764	936,764		936,764	-	final payment for construction of wanasikoh
181	ROAD GAP AFRICA LTD		7,770,840		7,770,240		7,770,240	Periodic Maintenance of Roads in Musiko
182	SAFERIO INVESTORS COM	19-Jun-20	1,038,210	1,038,210		1,038,210	-	6 no door pti latrines at lukusi and furoyio r
183	Sawasure		4,781,520		2,383,800		2,383,800	Construction Of Township Water Proje
184	SHIRSAMO AGENCIES		8,661,441	5,546,819		5,546,819	-	Construction of Njiwa Box Culvert in Tong
185	Simba Village Limited		151,200		151,200		151,200	
186	Skytones investment co. ltd		1,364,632	1,333,732			1,333,732	Erection and completion of classrom at mur
187	SnoWPeak ltd	2015/16	1,847,540		1,350,866		1,350,866	Supply, installationa and commissioning
188	swantech systems ltd p.o box 77774	05/04/2022	2,939,788		2,939,788		2,939,788	REHABILITATION OF 1NO. SHALL
189	Sylon consultancy		8,414,652		874,409		874,409	Drilling Of 3no. Boreholes In TuutiMar
190	TRUSIMA VENTURES COMPANY LIMITED		13,801,854		7,456,422		7,456,422	Periodic Maintenance Of Roads in Luuya
191	TWO CALVES LTD	2015/16	4,786,705		4,786,705		4,786,705	Variation of Contract for construction of
192	Vertali General Construction	06/09/2021	974,000		974,000		974,000	Construction of 4 no.boda boda sheds a
193	Vertali General Contractor	11-Jun-21	969,340	969,340		969,340	-	4 no door pit latrine at mechimeru market c
194	Vertali General Contractor	27/5/2020	974,000	974,000		974,000	-	Construction of 4 no. Boda boda sheds at N
195	VERTALI GENERAL CONTRACTORS LTD		2,317,425		2,193,589		2,193,589	Routine Maintenance of Nambuya - Tam
196	VICPAT COMPANY LIMITED	24th june 2021	714,734	714,734		714,734	-	5 no door pit latrines at mabusi disp cert no
197	VICPAT COMPANY LIMITED		4,252,769		3,866,253		3,866,253	Periodic Maintenance Of Roads in South
198	WANALU ENTERPRISES P.O BC	05/04/2022	1,998,000		1,998,000		1,998,000	UPGRADING OF 1NO. BOREHOLE
199	Idmus Trading co.	22/6/2020	9,846,434	450,300		450,300	-	Periodic Maintenance of Roads in west Sang
200	LKIFA(K)LTD.	27/5/21	2,424,980	2,424,980			2,424,980	RENOVATION OF CONFERENCE HAI
201	SNOW PEAK LTD	6/4/2016	1,350,866	1,350,866		1,350,866	-	INSTALLATION OF COLD ROOM AT H
202	TWO CALVES LTD		4,786,705	4,786,705		4,786,705		VARIATION OF WORKS FOR CPONST
203	WELLAROO LIMITED.		2,795,000		2,795,000		2,795,000	Proposed erection and completion works
204	West drop Solutions		546,820		546,820		546,820	
205	Wilkore Buildings	10/12/20119	466,825	466,825		466,825	-	
207	Sub Total		1,464,308,204	74,156,719	433,394,453	65,386,445	442,164,727	

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208	Supply of Goods							
209	Antmall Company LTD	28/03/2021	134,000		134,000		134,000	Supply and delivery of tyres
210	AUGUMARY ENTERPRISES	25.8.20	144,140	144,140		144,140	-	FOOD AND RATION
211	AUGUMARY ENTERPRISES	7.7.20	138,800	138,800		138,800	-	FOOD AND RATION
212	AUGUMARY ENTERPRISES	10.5.21	85,200	85,200		85,200		FOOD AND RATION
213	AUGUMARY ENTERPRISES	13.6.19	43,500	43,500		43,500		OTHER FUEL- FIREWOOD
214	AUGUMARY ENTERPRISES	10.5.21	42,800	42,800		42,800		GEN. O. STATIONERY
215	AUGUMARY ENTERPRISES	6.5.21	34,000	34,000		34,000	-	ACCESSORIES
216	Augumary ltd	30/05/2022	212,000		212,000		212,000	Supply of computer accessories
217	AVATA Ventures ltd	18/03/2022	650,000		650,000		650,000	Supply of Lab reagents webuye hosp
218	BESIMU ENTEPRISES	2021/22	3,374,600		3,374,600		3,374,600	SUPPLY OF SPORTING EQUIPMEN
219	BIOLINE AGENCY LTD	13.7.20	510,000	510,000		510,000		LAB MATERIALS
220	BIOSCAN DIAGNOSTICS E	1.3.19	450,270	450,270		450,270		LAB MATERIALS
221	BIOSCAN DIAGNOSTICS E	5.8.19	403,500	403,500		403,500		LAB MATERIALS
222	Brookhart Health care	21/06/2022	10,948,930		10,948,930		10,948,930	Supply of Non pharms
223	Cardio Group Limited	17/06/2021	2,675,190		2,675,190		2,675,190	Procurement of uniforms for enforacme
224	CHEMLABS LIMITED	24.9.18	35,000	35,000		35,000		LAB REAGENTS
225	CHEM-LABS LTD	27.6.19	171,041	171,041		171,041		LAB REAGENTS
226	CHIKHABE BUSINESS ENT	1.7.20	362,400	362,400		362,400	-	NON PHARM
227	DAWAMEDS CHEMIST	24.7.18	76,000	76,000		76,000		MEDICAL DRUGS
228	DOVAS PHARMACY	2.5.19	770,850	770,850		770,850		NON PHARM
229	Evalbe Buildind and Constructio	30/06/2021	17,550,532	17,550,532		17,550,532	-	GARBAGE COLLECTION,TRANSPORT
230	Fair deal		876,415	876,415		876,415		supply of furnitures
231	Fantastic Smart Enterprise	17/04/2020	103,795	103,795		103,795		Purchase of sanitary materials
232	H.S.SAID PRINTERS AND S	21.4.17	84,000	84,000		84,000		MEDICAL RECORDS
233	Hugy General supplies		197,500	195,000		195,000		Supply and delivery of tyres 5no
234	ICPAK		22,400	22,400		22,400	-	Subscription fee for 2019 and 2020
235	JESTA EAST AFRICA LIMIT	18/08/2015	94,000	94,000		94,000		X RAY
236	Kadcell investments ltd		2,000,000	2,000,000		2,000,000	-	supply of mpos
237	KELPAT PRESS (EA) LTD	9.01.17	261,600	261,600		261,600	-	PATIENT FILES
238	KEMSA		15,902,559		15,902,559		15,902,559	Lab reagents
239	KEMSA		27,764,070		27,764,070		27,764,070	Non pharms
240	KEMSA		44,998,283		44,998,283		44,998,283	Pharms
241	KENSOGRA TRADERS	15.09.12	56,000	56,000		56,000		FOOD
242	KENYA SEED COMPANY LIMIT	936210-2021/2022	27,260,000		27,260,000		27,260,000	SUPPLY AND DELIVERY OF CERTI

BUNGOMA COUNTY EXECUTIVE
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243	LEOTECH SUPPLIES	20.4.21	156,200	156,200		156,200	-	NON-PHARMS
244	MARGARET AUKA PAUL	4-Jun-18	39,150	39,150		39,150		OTHER FUEL- FIREWOOD
245	MEDIFLON ENTERPRISES	3.21.17	166,750	166,750		166,750	-	LAB MATERIALS
246	Mid Firm Enterprise LTD		13,000	13,000			13,000	Supply and delivery of Surge protector
247	Sedisherry collection and varied supply		424,510	424,510		424,510		Supply of office stationery
248	MS KIKA HOTEL		2,491,500		2,491,500		2,491,500	PROVISION OF CONFERENCE PAC
249	MUKULU INVESTMENTS	3.6.18	52,200	52,200		52,200	-	FIREWOOD
250	Naotrac Entr	04/01/2022	6,205,884		6,205,884		6,205,884	supply of mam a packs
251	NENA BUSINESS VENTURE	17/06/2020	219,000	219,000		219,000		SUPPLY OF OFFICE FURNITURE
252	Pensha ltd	20/05/2021	319,500		319,500		319,500	Supply of computer accessories
253	PHYWAN PRINT MASTERS		104,562	104,562		104,562		FOOD AND RATION
254	RONAK PHARMACY	13.1.18	218,850	218,850		218,850	-	NON PHARM
255	ROSEVERO (K) LIMITED	914025-2021/2022	58,348,000		22,296,000		22,296,000	SUPPLY AND DELIVERY OF BASAL
256	Rosevero (k) Limited	11/2/2021	35,457,600	35,457,600		35,457,600	-	Farm Inputs
257	Rossynah Investments	22.5.2020	6,019,880	2,786,880		2,786,880		Supply of casualty wing medical equipment
258	SARUFI BOOK CENTER ENTERPRISES	903680-2021/2022	608,490		608,490		608,490	SUPPLY AND DELIVERY OF ASSOR
259	SAWIMA ENTERPRISES	12.3.18	99,300	99,300		99,300		FOOD AND RATION
260	SAWIMA ENTERPRISES	30.11.16	47,800	47,800		47,800		FOOD
261	SAWIMA ENTERPRISES LTD	6.2.019	200,000	200,000		200,000		FOOD AND RATION
262	SCIENCE SCOPE	17/10/2018	280,000	280,000		280,000		LAB REAGENTS
263	SKYEND INVESTMENT LTD	3.8.20	546,500	546,500		546,500		MEDICAL DRUGS
264	slow motion	4/20/2021	540,000	540,000		540,000	-	purchase of land for mihuu water project
265	Subleen general supplies		1,266,000		1,266,000		1,266,000	Food and ration
266	Subleen general supplies		2,000,000		2,000,000		2,000,000	Computer accessories
267	Sunbleen General Suppliers	10/02/2022, 09/05	4,250,000		4,250,000		4,250,000	Supply of Non pharms webuye Hosp
268	touch Bee Solutions ltd	07/03/2022,06/05	1,550,000		1,550,000		1,550,000	Supply of Non pharms webuye Hosp
269	Touch Bee Solutions ltd		800,000		800,000		800,000	supply of pharms webuye
270	TRANS QUEEN COMPANY LIMITED	903249-2021/2022	980,000		980,000		980,000	SUPPLY AND DELIVERY OF MOTO
271	TRUNEX	26.2.2019	502,000	502,000		502,000		NON Pharms
272	WEBMAR INVESTMENT LTD	1.7.20	120,500	120,500		120,500		REFINED FUEL
273	westdrop solutions ltd	25/02/2022, 24/05	2,800,000		2,800,000		2,800,000	Food and ration
274	YOUNG GROCERY TRADE	28.2.19	506,050	506,050		506,050	-	FOOD AND RATION
275	YOUNG GROCERY TRADE	22.2.19	100,000	100,000		100,000	-	FOOD AND RATION
276	M/S KENYA SEED COMPANY LIMITED		31,200,000	31,200,000			31,200,000	SUPPLY AND DELIVERY OF CERTIFI
278	Sub Total		317,066,601	98,292,095	179,487,006	67,079,095	210,700,006	

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279	Supply of Services							
280	A.P Welfare	3/31/2021	1,092,000	1,092,000		1,092,000	-	Security Service
281	Administration Police Welfare	4/27/2022	1,500,000		1,500,000		1,500,000	Signed list for police Services
282	African Touch		173,140		173,140		173,140	Airline services to Department Officers
283	African Touch Safaris		8,488,330	2,164,836	5,477,535	2,164,836	5,477,535	Travel Costs (Airlines, Bus, Railway)
284	African Touch Safaris Ltd	22/11/2021	418,530		418,530		418,530	Provision of air tickets for official travels
285	Afrique hotel ltd	5/29/2019	264,000	264,000			264,000	conference facilities while training chief offi
286	Andrew Juma	1/9/2020	72,000	72,000			72,000	rent for ward admin
287	Annet Mumalasi	2/20/2017	757,500	757,500		757,500	-	Legal fee
288	AUGUMARY ENTERPRISES	6.5.21	56,320	56,320		56,320		CATERING SERVICES
289	AUTOWORK INTERNATIO	1/28/2020	195,000	195,000		195,000		SUPPLY AND DELIVERY OF TYRES 5
290	AUTOWORK INTERNATIO	16/2/21	36,400	36,400		36,400		REPAIR OF VEHICLES
291	AUTOWORK INTERNATIO	10/2/2021	30,000	30,000		30,000		REPAIR OF VEHICLES
292	AUTOWORK INTERNATIO	23/6/21	27,900	27,900		27,900		REPAIR OF VEHICLES
293	AUTOWORK INTERNATIO	5/5/2021	21,200	21,200		21,200		REPAIR OF VEHICLES
294	AZMASOFT CONSULTING LIMITED		6,928,445		6,928,445		6,928,445	PROVISION OF AUDIT SYSTEM TE
295	BONITO HOTELS		850,000		850,000		850,000	PROVISION OF CONFERENCE FAC
296	BUNGOMA COUNTRY SIDE INN		300,000	300,000			300,000	PROVISION OF CATERING SERVIC
297	Burg Safaris & Tours	18/11/2021	228,600		228,600		228,600	Provision of air tickets
298	carhill travel solution	2/3/2019	114,830	114,830		114,830	-	travelling
299	Ciala Hotel	24/08/2020	517,400		517,400		517,400	Catering Services-Meeting union member
300	CmcMotors	20/05/2021	820,545		820,545		820,545	Repair of 39CGO57A
301	CmcMotors	09/12/2021	209,299		209,299		209,299	Repair of KCD315G
302	CMC MOTORS GROUP LTT	23/03/2020	884,932	884,932		884,932		REPAIR OF KBG 280C
303	CMC MOTORS GROUP LTT	25/3/2020	308,466	308,466		308,466	-	MAJOR REPAIR OF 39 CG027A
304	CMC MOTORS GROUP LTT	25/3/2020	250,260	250,260		250,260	-	MAJOR REPAIR OF 39 CG013A
305	combined autoservices	6/10/2021	47,372	47,372		47,372		motor vehivle service
306	combined autoservices	5/16/2021	42,804	42,804		42,804		motor vehivle service
307	COMBINED AUTOWORKS	27/4/21	33,600	33,600		33,600		REPAIR OF VEHICLES
308	Daudi Walujuna wepukhulu	9/28/2020	90,000	90,000		90,000		annual Rent
309	DEWALS FARM ENTERPRIS	8/8/2021	937,500	937,500		937,500		SUPPLY AND DELIVERY OF FINGERI
310	Director of pensions	2/10/2021	1,222,140		1,222,140		1,222,140	Everlyne Opoloi pensions
311	Divine Home Resort	13/12/2021	408,000		408,000		408,000	Provision for full board conference servie
312	DIVINE HOMES RESORT		138,600		138,600		138,600	PROVISION OF CATERING SERVIC
313	DIVINE HOMES RESORT		220,500		220,500		220,500	PROVISION OF CATERING SERVIC
314	DIVINE HOMES RESORT		344,400		344,400		344,400	PROVISION OF CONFERENCE FAC

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315	DIVINE HOMES RESORT		261,800		261,800		261,800	PROVISION OF CONFERENCE FAC
316	DIVINE HOMES RESORT		112,200		112,200		112,200	PROVISION OF CONFERENCE FAC
317	ELAGORIA GENERAL SUP	18/03/2020	216,874	216,874		216,874	-	SUPPLY OF TONNERS
318	Elegant Hotel	2019	109,600	109,600		109,600	-	Provision of catering services
319	Elegant Hotel	15/11/21	25,200		25,200		25,200	Catering Services
320	EMICO MECHANICAL CO	09/08/2020	407,740	407,740		407,740		Repair of HILLUX D/cabin 39CG042A
321	EMICO MECHANICAL CO	22/8/2020	221,792	221,792		221,792		Repair of Drum/roller KCD 2946
322	ENGO GARAGE	4/6/2021	28,500	28,500		28,500	-	REPAIR OF VEHICLES
323	ENGO GARAGE	17/05/21	12,150	12,150		12,150	-	REPAIR OF VEHICLES
324	Engo Garage	4/1/2021	1,083,500	1,083,500		1,083,500	-	motor vehivle service
325	Engo Garage	17/06/2021	972,080		972,080		972,080	Repair of motor vehide KBZ 969D
326	Evalbe Buildind and Construction Co		210,606,380		270,727		270,727	GARBAGE COLLECTION,TRANSPQ
327	Fellow enterprise	2019	520,000	520,000		520,000	-	Completion of maternity wing lurare/lukho
328	feygen General supplies	5/25/2021	1,312,000	1,312,000		1,312,000	-	Suply and delivery of laptops and printers
329	FMD		115,050		115,050		115,050	MAJOR SERVICE AND REPAIR FOR
330	Franeto Enterprises	5/10/2021	2,963,844	2,963,844		2,963,844	-	Provision for cleaning service
331	GA INSURANCE LIMITED	5/5/2020	92,540	92,540		92,540	-	PROVISION OF COMPREHENSIVE MC
332	Gaussian Solutions Limited	04/09/2021	951,000	951,000		951,000		Installation of street lights at Lusaka Road t
333	GEOVIM CONTRACTORS I	2/7/2021	1,482,400	1,482,400		1,482,400	-	SUPPLY AND DELIVERY OF FISH FEE
334	Go Solar Systems Ltd	27/5/2020	2,000,600	2,000,600		2,000,600		Installation of Security Lights at Froyi and N
335	GOK PSS SCHEME		3,901,648	3,901,648			3,901,648	JUNE,2021 DEDUCTION(FINANCE,TR
336	GOK PSS SCHEME		3,345,389	3,345,389			3,345,389	JANUARY 2021 DEDUCTION(FINANCE
337	GOK PSS SCHEME		37,022	37,022			37,022	APRIL, 2021 DEDUCTION(CPSB & LAN
338	GOK PSS SCHEME		20,258	20,258			20,258	MARCH 2021 DEDUCTION(TRADE & F
339	GOK PSS SCHEME		4,083	4,083			4,083	MAY , 2021 DEDUCTION(TRADE,CPSE
340	GPA		780,000		780,000		780,000	THE GLOBAL PROCUREMENT ACA
341	Hillview Ecotourism Centre		46,400	46,400		46,400	-	Catering Services
342	Hotel Satellite		114,000		114,000		114,000	
343	HUGY GENERAL SUPPLIES	26/11/2019	14,500	14,500		14,500	-	REPAIRS AND MAINATANCE OF VEH
344	ICPAK	18/11/2020	550,000	550,000			550,000	PROVISION OF CONFERENCE FEES
345	ICPAK	14/06/2021	70,000	70,000		70,000	-	Tuition fee
346	INFINITY INDEX		10,730,000		10,730,000		10,730,000	DEVELOPMENT,DESIGN AND PRI
347	J.O Makali and Company Advo	2018	377,101	377,101		377,101	-	Legal fees
348	JESTA EAST AFRICA LIMIT	18/08/2015	94,000	94,000		94,000		X RAY
349	JOGAN MULTI-SUPPLIERS	2018	240,350	240,350		240,350		MAINTENANCE

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350	JOGAN MULTI-SUPPLIERS	9.10.20	268,800	268,800		268,800		ELECTRICITY
351	JOHNCELE INSURANCE COMPANY		6,199,000		6,199,000		6,199,000	
352	Joice Khakasa Namulunda	11/23/2020	120,000	120,000		120,000	-	annual Rent
353	Jos Hansen East Africa	3/15/2021	4,296,640	4,296,640		4,296,640	-	supply and delivery of survey equipment
354	Joventure hotel	02/03/2018	102,000		102,000		102,000	Catering service (receptions), accommodation
355	Joventure hotel	01/11/2021	300,000		300,000		300,000	Catering service (receptions), accommodation
356	Joventure Hotel	18.7.2021	360,000		360,000		360,000	Catering Services-Evaluation committee d
357	JOVENTURE HOTEL		922,500		922,500		922,500	PROVISION OF CONFERENCE FAC
358	JOVENTURE HOTEL		184,500		184,500		184,500	EXTENSION-PROVISION OF CONI
359	JOVENTURE HOTEL		308,500		308,500		308,500	PROVISION OF CONFERENCE FAC
360	Joventure Hotel		142,000		142,000		142,000	
361	Joventure Hotel	11/02/2021	900,000	900,000			900,000	Provision of catering services
362	Joventure Hotel	04/07/2021	330,000	330,000			330,000	Provision of catering services
363	JOVENTURE HOTEL LIMIT	3/2/2018	102,000	102,000		102,000	-	Hotel services
364	KADCELL LIMITED	6/17/2021	804,000	804,000		804,000	-	SUPPLY AND DELIVERY OF ACCOUN
365	KENYA POWER	5/21/2021	44,366	44,366		44,366		ELECTRICITY BILL FOR TOWNHALL B
366	KENYA POWER AND LIGHTING	6/18/2020	216,618	216,618		216,618		ELECTRICITY BILL FOR A/C NO.27645
367	Kenya Revenue Authority		1,215,000		1,215,000		1,215,000	House allowance benefits for former D/
368	Kenya School of Government	10/19/2021	46,400		46,400		46,400	Tuition Fees
369	kenya School of Government -	4/28/2017	456,000	456,000		456,000	-	tution fee for SLDP
370	Kenya School of Government -	20/12/2020	152,000	152,000			152,000	strategic leadership development Course
371	KIBOCH VENTURES	903301-2021/2022	390,000		390,000		390,000	SUPPLY AND DELIVERY OF SANIT
372	KIKA HOTEL	28/1/21	304,000	304,000			304,000	Provision Of Conference Facilities
373	KIKA HOTEL	26/7/20	154,000	154,000			154,000	Provision Of Conference Facilities
374	Kika Hotel	2,020	437,500	437,500			437,500	Staff retreat to Kisumu
375	Kika Hotel		226,155	226,155			226,155	Catering Services
376	kika hotel	8/13/2019	21,000	21,000			21,000	provisionof conference facility
377	Kika Hotel		109,600		109,600		109,600	Provision Of Conference Facilities And S
378	Kims Kisika multi Suppliers	5/20/2021	13,732,477	13,732,477		375,000	13,357,477	Cleaning services at Bungoma ref. hospital
379	KISM		433,840		433,840		433,840	TUITION FEES FOR KISM
380	KISM		3,315,830		3,315,830		3,315,830	KENYA INSTITUTE OF SUPPLIES M
381	KUSCO	28/2/21	315,000	315,000			315,000	PROVISION OF TUITION FEES
382	LAPFUND		15,880,761	15,880,761		15,880,761	-	FINANCE LAPFUND DEDUCTION -FE
383	LAPFUND		15,878,960	15,878,960			15,878,960	FINANCE LAPFUND DEDUCTION -AI
384	LAPFUND		15,859,796	15,859,796			15,859,796	FINANCE LAPFUND DEDUCTION - M

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Annual Report and Financial Statements for the year ended June 30, 2022.

385	LAPFUND		15,816,692	15,816,692		15,816,692	FINANCE LAPFUND DEDUCTION - MA
386	LAPFUND		15,784,270	15,784,270		15,784,270	FINANCE LAPFUND DEDUCTION - JU
387	LAPFUND		5,817,279	5,817,279		5,817,279	EDUCATION LAPFUND DEDUCTION
388	LAPFUND		5,812,009	5,812,009		5,812,009	EDUCATION LAPFUND DEDUCTION
389	LAPFUND		623,888		623,888	623,888	LAPFUND DEDUCTION FOR FEBRU
390	LAPFUND		628,162		628,162	628,162	LAPFUND DEDUCTION FOR MARCH
391	LAPFUND		627,672		627,672	627,672	LAPFUND
392	LAPFUND		627,672		627,672	627,672	LAPFUND
393	LAPFUND		6,010,990		6,010,990	6,010,990	LAPFUND
394	LAPFUND		6,030,478		6,030,478	6,030,478	LAPFUND
395	LAPFUND		6,020,487		6,020,487	6,020,487	LAPFUND
396	LAPFUND		6,017,045		6,017,045	6,017,045	LAPFUND
397	LAPFUND		6,017,132		6,017,132	6,017,132	LAPFUND
398	LAPFUND		16,192,394		16,192,394	16,192,394	LAPFUND
399	LAPFUND		16,162,257		16,162,257	16,162,257	LAPFUND
400	LAPFUND		15,839,175		15,839,175	15,839,175	LAPFUND
401	LAPFUND		16,135,847		16,135,847	16,135,847	LAPFUND
402	LAPFUND		17,157,488		17,157,488	17,157,488	LAPFUND
403	LAPFUND		16,788,140		16,788,140	16,788,140	LAPFUND
404	LAPFUND		16,640,611		16,640,611	16,640,611	LAPFUND
405	LAPFUND		1,436,397		1,436,397	1,436,397	LAPFUND
406	LAPFUND		16,715,957		16,715,957	16,715,957	LAPFUND
407	LAPFUND		1,422,071		1,422,071	1,422,071	LAPFUND
408	LAPFUND		16,147,319		16,147,319	16,147,319	LAPFUND
409	LAPTRUST		100,536	100,536		100,536	AGRICULTURE LAPTRUST DEDUCTIO
410	Laptrust (umbrella) Retirement Fund		1,289,953		1,289,953	1,289,953	LAPTRUST CONTRI
411	Laptrust (umbrella) Retirement Fund		1,289,953		1,289,953	1,289,953	LAPTRUST CONTRI
412	Laptrust (umbrella) Retirement Fund		8,864,820		8,864,820	8,864,820	LAPTRUST
413	Laptrust (umbrella) Retirement Fund		8,567,776		8,567,776	8,567,776	LAPTRUST
414	Laptrust (umbrella) Retirement Fund		8,469,839		8,469,839	8,469,839	LAPTRUST
415	Laptrust (umbrella) Retirement Fund		2,532,121		2,532,121	2,532,121	LAPTRUST
416	Laptrust (umbrella) Retirement Fund		2,397,435		2,397,435	2,397,435	LAPTRUST
417	Laptrust (umbrella) Retirement Fund Govemors		8,721,259		8,721,259	8,721,259	LAPTRUST
418	LAPTRUST PENSION TRUST		8,316,364	8,316,364		8,316,364	FINANCE LAPTRUST DEDUCTION MA
419	LAPTRUST PENSION TRUST		8,290,175	8,290,175		8,290,175	FINANCE LAPTRUST DEDUCTION JU

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420	LAPTRUST PENSION TRUST		14,000,000	14,000,000		14,000,000	-	Gratuity for Staff
421	LEOTECH SUPPLIES	6.8.20	674,280	674,280		674,280	-	MAINT. OF BLD & STN
422	LINFENZA GNERAL SUPPLY		498,027	498,027		498,027		SUPPLY AND DELIVERY OF OFFICE I
423	LOCAL AUTHORITIES PROVIDENT FUND		704,416			704,416		LAPFUND
424	LOCAL AUTHORITIES PROVIDENT FUND		643,720			643,720		LAPFUND
425	LOCAL AUTHORITIES PROVIDENT FUND		569,805			569,805		LAPFUND
426	LOCAL AUTHORITIES PROVIDENT FUND		592,639			592,639		LAPFUND
427	LOCAL AUTHORITIES PROVIDENT FUND		592,838			592,838		LAPFUND
428	LOCAL AUTHORITIES PROVIDENT FUND		1,006,486			1,006,486		LAPFUND
429	LOCAL AUTHORITIES PROVIDENT FUND		1,003,300			1,003,300		LAPFUND
430	LOCAL AUTHORITIES PROVIDENT FUND HEAL		710,206			710,206		LAPFUND
431	LUSON GENERAL SUPPLY	906229-2021/2022	1,000,000			1,000,000	1,000,000	SUPPLY AND DELIVERY OF STAFF
432	MABANGA ATC		240,000	240,000	-	240,000	-	Provision of catering services
433	MABANGA ATC		41,000	41,000			41,000	CATERING SERVICES OFFERED(R
434	MABANGA ATC		106,000			106,000	106,000	CATERING SERICES
435	Mabanga ATC	21/10/2021	2,293,600			2,293,600	2,293,600	Provision of catering services
436	Mali safi Garage		298,140			298,140	298,140	
437	Mayabra Enterprises	5/19/2021	201,500	201,500		201,500	-	motor vehivle service
438	MBIG	2018-2021	6,400,000	5,802,737	6,400,000	5,802,737	6,400,000	Supply of refined fuel and lubricants
439	MBIG Ltd	11/03/2022	2,400,739			2,400,739	2,400,739	Supply of fuel
440	MECHNICAL AND TRANSI	04/06/2021	63,400	63,400		63,400		Inspection of ministry motor vehicle and pla
441	MECHNICAL AND TRANSI	04/06/2021	29,800	29,800		29,800		Inspection of ministry motor vehicle and pla
442	MID FIRM ENTERPRISES LIMIT	904291-2021/2022	316,580			316,580	316,580	SUPPLY AND DELIVERY OF COMP
443	MILLSVIEW HOTEL	12/10/2020	187,500	187,500		187,500		PROVISION OF CONFERENCE SERVIC
444	Millsview Hotel	7/19/2020	273,700	273,700		273,700		EXTENSION OF PREPARATION OF PE
445	Millsview Hotel	7/7/2020	65,500	65,500		65,500		EXTENSION OF GOVERNORS RETRE
446	Millsview Hotel Ltd	02/03/2021	110,000			110,000	110,000	Provision of catering services
447	Millsview Hotel Ltd	15/05/2021	103,500	103,500			103,500	Provision of catering services
448	Millsview Hotel Ltd	20/10/2021	67,500			67,500	67,500	Provision of catering services
449	MILLVIEW HOTEL		339,200			339,200	339,200	PROVISION OF CONFERENCE FAC
450	Millview Hotel Limited	20/05/2021	614,100	614,100			614,100	Catering Services-Bonding
451	Millview Hotel Limited	4.5.2021	172,500	172,500			172,500	Catering Services-training by internal aud
452	MillView Hotel ltd	15/06/2022	333,500			333,500	333,500	Catering services for promotions
453	Minata Hotel		205,800			205,800	205,800	
454	MINATA HOTELS	30/04/2021	189,000	189,000			189,000	Hotel services

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455	Minata Hotels.		117,600	117,600	-	117,600	-	Catering Services
456	Minata Hotels.	30/ 4 /2021	210,000	777,000		777,000	-	Hotel services
457	Minata Hotels.	30/04/2021	378,000	378,000		378,000		Hotel services
458	MS KIKA HOTEL	2020	363,000	363,000		363,000		PROVISION OF CONFERENCE PACKA
459	MS KIKA HOTEL	2020	343,500	343,500		343,500		PROVISION OF CONFERENCE PACKA
460	NAMAMUKA AGENCIES		23,103	23,103		23,103	-	FINAL PAYMENT MAYANJA SEPTIC T
461	NATION MEDIA		4,176,320		4,176,320		4,176,320	NEWSPAPER ADVERTISING,AWAI
462	Nation Media Group LTD	22/12/2018	684,400		684,400		684,400	Advertisement for the position of Chairr
463	National media group	13/04/2019	356,120	356,120		356,120	-	Advertisement
464	National media group	12/17/2019	183,280	183,280		183,280	-	COS SEC INVESTMENT DIRECTORS
465	National media group	22/04/2021	110,200	110,200		110,200	-	PLACEMENT OF SHORTLISTED VILLA
466	National media group	9/7/2020	180,120	180,120		180,120	-	Advertisement of Garbage collection
467	NAWEE ENTERPRISES	903854-2021/2022	631,400		631,400		631,400	SUPPLY AND DELIVERY OF ASSOR
468	nssf		1,600	1,600		1,600	-	HOUSING NSSF DEDUCTION - JUNE 2
469	Nzoia water services	16/05/2022	40,000		40,000		40,000	Water bills
470	NZOIA WATER SERVICES COMPANY LTI		7,000	7,000		7,000		WATER
471	Nzowasco	July 2021-Jun 2022	37,480		37,480		37,480	Water Bill
472	Perch hotel	11/1/2019	700,000	700,000		700,000		catering services
473	PHICA LUBES AUTO GARAGE	11/26/2022	3,391,840		3,391,840		3,391,840	REPAIR OF GRADER-KBJ 7300 KOM
474	PHICA LUBES AUTO GARAGE	11/26/2022	3,432,672		3,432,672		3,432,672	KCA 976F NEWHOLLAND
475	PHICA LUBES AUTO GARAGE	11/26/2022	3,181,074		3,181,074		3,181,074	GRADER GKA554R KOMATSU
476	PHICA LUBES AUTO GARAGE	11/26/2022	428,040		428,040		428,040	S/WAGON 39CG 04/A TOYOTA
477	PHICA LUBES AUTO GARAGE	11/26/2022	1,623,304		1,623,304		1,623,304	LOWBED 2E8536 RANDON
478	PHICA LUBES AUTO GARAGE	11/26/2022	680,572		680,572		680,572	D/CABIN KBW323 TOYOTA
479	PHICA LUBES AUTO GARAGE	11/26/2022	2,054,940		2,054,940		2,054,940	PRIMEMOVER 39CG008A
480	PHICA LUBES AUTO GARAGE	11/26/2022	684,075		684,075		684,075	D/CABIN 39CG 042ATOYOTA
481	PHICA LUBES AUTO GARAGE	11/26/2022	2,252,720		2,252,720		2,252,720	TRIPPER KBZ996D Mitsubish
482	PHICA LUBES AUTO GARAGE	11/26/2022	4,289,101		4,289,101		4,289,101	GRADER KCA 349F NEWHOLLAND
483	PHICA LUBES AUTO GARAGE	11/26/2022	2,072,688		2,072,688		2,072,688	TIPPER KBZ 997D Mitsubish
484	Philip Asira	7/8/2019	72,000	72,000		72,000		rent for ward admin
485	POSTA KENYA		6,840		6,840		6,840	-
486	POSTAL CORPORATION		1,100		1,100		1,100	COURIER SERVICES
487	POSTAL CORPORATION O	2019	6,834	6,834		6,834		EMS SERVICES
488	POSTAL CORPORATION O	4/6/2021	6,490	6,490		6,490		EMS services
489	POSTAL CORPORATION O	4/6/2021	6,490	6,490		6,490		EMS SERVICES INVOICE NO.PCK-0420
489	PRECISION PERFORMANCE	14/5/20	148,131	148,131		148,131	-	REPAIR OF VEHICLES

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490	Precision Perforance Center	28/06/2021	229,881	229,881		229,881	-	Vehicle maintenance
491	QUETREK LTD	2021/22	2,400,000		2,400,000		2,400,000	PROVISION OF CONSULTANCY SE
492	Real Appraisal	2019	5,840,000	1,752,000		1,752,000		preparation of valuation roll for kimilili
493	Real Appraisal	9/19/2019	5,840,000		1,571,684		1,571,684	Preparation of valuation roll for kimilili
494	ROMAN INSURANCE AGENCY	914019-2021/2022	878,620		878,620		878,620	PROVISION OF COMPREHENSIVE
495	SAFARICOM LTD	6/30/2021	1,138,470	1,138,470		1,138,470	-	PROVISION OF USSB SERVICES AND I
496	SEDISHERRY COLLECTION	23/02/2017	194,580	194,580		194,580	-	SUPPLY OF OFFICE STATIONERY
497	SESA ELIMU CENTRE		214,900	214,900		214,900		SUPPLY OF NEWSPAPERS VARIOUS
498	Shreeji Service Station	4/30/2021	3,348,204	134,911		134,911		Supply of Fuel
499	Silasco supplies	6/12/2020	544,614	544,614		544,614		
500	Simple and Swift Contractors Ltd	20/04/2021	493,800	493,800		493,800		Stationery
501	Simuplan consultants	9/19/2019	5,840,000	1,070,946		1,070,946	-	consultancy services for preparation of kimiti
502	Simuplan consultants	9/19/2019	5,840,000	1,275,622			1,275,622	Consultancy services for preparation of kimiti
503	Simuplan consultants	7/1/2019	3,498,444	840,833			840,833	Consultancy services for preparation of n
504	Simuplan consultants	7/1/2019	5,307,464	1,275,622			1,275,622	consultancy services for preparation of ka
505	SINAMUJOC LINK INVESTMENT		548,000	548,000		548,000	-	SUPPLY AND DELIVERY OF OFFICE I
506	Sky Port Logistics Limited	2/25/2021	1,910,000	1,910,000		1,910,000	-	Supply and delivery of Desktops
507	Slyvion Investments Company L	2/16/2021	949,500	949,500		949,500	-	Suply of Laptops,Pads and desktops
508	ST. JOHNS OPTICAL SERVI	28.4.14	70,700	70,700		70,700	-	OPTICALS
509	St.patricks pastoral centre	2019	3,218,650	3,218,650		3,218,650	-	conference facilities
510	Standard group advert-documentary	31.03.2019	550,000		550,000		550,000	Advertising, Awareness, and publicity ca
511	STANDARD MEDIA		7,136,880		7,136,880		7,136,880	NEWSPAPER ADVERTISING,AWAI
512	STAVSTANLVIN LTD		100,000	100,000		100,000	-	Internet installation
513	Stevstanlvln Limited	5/6/2021	59,996	59,996		59,996	-	Monthly internet subscription
514	TELKOM KENYA LTD	6/30/2021	600,000	600,000		600,000	-	INTERNET SUBSCRIPTION
515	TERRANOVA AUTOSPARES LIM	14/03/2019	289,962	289,962		289,962	-	Repair and service of GKA 305s
516	TERRANOVA AUTOSPARES LIM	29/04/2029	264,016	264,016		264,016	-	REPAIR OF VEHICLES
517	TERRANOVA AUTOSPARES LIM	2/5/2019	239,825	239,825			239,825	Repair and service of GKA 171T
518	TERRANOVA AUTOSPARES LIM	3/5/2021	33,438	33,438		33,438	-	REPAIR OF VEHICLES
519	Terranova Autospares LTD	8/12/2018	495,928		495,928		495,928	Mentenance expenses- Motor vehicle
520	Terrenova		294,131		294,131		294,131	Servicing of Department vehides
521	THE BREEZ HOTEL	12/10/2020	934,800	934,800		934,800	-	Hotel services
522	The Global Procurement Academy	26/10/21	150,800		150,800		150,800	Tuition fees
523	THE STANDARD GROUP	1/29/2021	177,480	177,480		177,480	-	Advertisment of Survey equipment
524	THE STANDARD GROUP	3/31/2019	550,000	550,000		550,000	-	

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525	THE STANDARD GROUP	3/3/2020	83,752	83,752		83,752	-	provision of advertisement services
526	THE STANDARD GROUP	9/25/2020	200,000	200,000		200,000	-	Advertisement of water projects
527	THE STANDARD GROUP	11/20/2020	174,420	174,420		174,420	-	Advertisement of Rig materials
528	THE STANDARD GROUP	10/28/2020	174,420	174,420		174,420	-	Advertisement of water projects
529	The standard group PLC	6/24/2020	666,900		666,900		666,900	Advertising, Awareness and Publicity Car
530	The standard group PLC	2/7/2020	406,000		406,000		406,000	Advertising, Awareness and Publicity Car
531	The standard group PLC	9/30/2020	1,824,000		1,824,000		1,824,000	Advertising, Awareness and Publicity Car
532	The Standard Group PLC	23/06/2021	177,480		177,480	177,480	-	Advertisement for village administrators
533	The Standard Group PLC	23/03/2021	216,920	216,920	-		216,920	Advertisement for provision of Cleaning
534	THE STANDARD NEWSPAPER	19/06/2020	2,964,000	2,964,000		2,964,000		Advertisement
535	THE STANDARD NEWSPAPER	22/11/2019	1,800,000	1,800,000		1,800,000		Advertisement
536	THE STANDARD NEWSPAPER	9/12/2018	324,800	324,800		324,800		Advertisement
537	THE STANDARD NEWSPAPER	13/04/2021	177,480	177,480		177,480	-	CORRIGENDUM ON ECDE SHORTLIST
538	THE STANDARD NEWSPAPER	13/04/2021	109,620	109,620		109,620	-	CORRIGENDUM ON ECDE SHORTLIST
539	THE STANDARD NEWSPAPER	19/04/2021	88,160	88,160		88,160	-	RESCHEDULING OF ECDE INTERVIEW
540	THE STANDARD NEWSPAPER	28/04/2021	68,440	68,440		68,440	-	NOTICE FOR INTERVIEWS OF ECDE
541	THE STANDARD NEWSPAPER	21/05/2020	174,420	174,420		174,420	-	advertisement of policy
542	THE STANDARD NEWSPAPER	22/05/2020	107,730	107,730		107,730	-	advertisement of policy
543	The Star Publication	25/06/2021	169,340		169,340		169,340	Advertisement for provision of Cleaning
544	THE STAR PUBLICATIONS	13/04/2021	169,360	169,360		169,360	-	PLACEMENT OF SHORTLISTED VILLAGE
545	THE STAR PUBLICATIONS	19/04/2021	85,504	85,504		85,504	-	RESCHEDULING OF ECDE INTERVIEW
546	THE STAR PUBLICATIONS	30/10/202	166,440	166,440		166,440	-	Advertisement of position of Village administrator
547	THE STAR PUBLICATIONS	10/28/2020	166,440	166,440		166,440	-	Advertisement of Water projects
548	The star Publications Ltd	6/23/2020	672,235		672,235		672,235	Advertising, Awareness and Publicity Car
549	TRUNEX LIMITED	5/24/2021	2,460,000	2,460,000		2,460,000		SUPPLY AND DELIVERY OF THERMAL
550	UPHILL ENGINEERING SERVICES	4.6.18	137,228	137,228		137,228	-	LAUNDRY MACHINE SERVICE
551	VALUE PARTNERS		14,851,193	14,851,193		14,851,193	-	PREPARATION OF FIVE(5) policies
552	Victoria comfort inn	10/27/2018	48,720	48,720		48,720	-	conference services
553	Victoria comfort Inn ltd	21/07/2022	605,150		605,150		605,150	catering services for procurement plan
554	Victoria comfort inn	18.6.2022	192,000	192,000		192,000	-	provision of conference facility

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555	Vittoria Suites	03/05/2021	220,000		220,000		220,000	Provision of catering services
556	Vittoria suites	2019	60,000	60,000		60,000		Provision of catering services
557	WAPE GARAGE	22/6/21	21,950	21,950		21,950	-	REPAIR OF VEHICLES
558	WAPE GARAGE		2,991,640		2,991,640		2,991,640	PROVISION OF MOTOR VEHICLE I
559	WAPE GARAGE AND GENERAL	2018	52,350	52,350		52,350	-	M.V MAINTENANCE
560	WAPE GARAGE AND GENERAL	8.3.21	997,000	997,000		997,000	-	MAINT. OF M/V
561	WAPE GARAGE AND GENERAL	1.3.21	152,130	152,130		152,130	-	MAINTENANCE EXPENSES
562	WAPE GARAGE AND GENERAL	10.6.19	60,000	60,000		60,000	-	MAINTENANCE EXPENSES
563	Wape garage and vehide supplies	24/06/2022	1,300,000		1,300,000		1,300,000	Maintenance of motor vehides
564	Wape Garage and General supplies	6/7/2021	772,000		772,000		772,000	Mentenance expenses- Motor vehide
565	Wape Garage and General supplies	3/1/2022	1,196,500		1,196,500		1,196,500	Mentenance expenses- Motor vehide
566	WASSER E.A SYSTEMS		495,500	495,500		495,500	-	SUPPLY AND DELIVERY OF COMPUT
567	WASSER E.A SYSTEMS	932700-2021/2022	700,000		700,000		700,000	SUPPLY AND DELIVERY OF 5.NO I
568	WEST DROP SOLUTION		199,652	199,652		199,652		SUPPLY AND DELIVERY OF CLEANIN
569	West end consultancy	12/02/2021	3,405,371	3,405,371		-	3,405,371	Development of BQS & plans
	Sub Total		813,884,067	234,695,676	346,784,021	126,744,629	454,735,069	
	Grand Total		2,788,805,927	438,603,086	1,039,275,422	277,532,150	1,199,306,316	

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Annex 3 – Analysis Of imprests

No.	Name Of Officer Or Institution	Warrant No.	Date Imprest Taken	Personal Number	Amount Taken	Amount Surrendered	Balance
			Kshs		Kshs	Kshs	Kshs
				GOVERNORS			
1	AMOS MAKANDA	4320526	3/8/2022	20170095039	564,200.00		564,200.00
2	IGNATIUS WANGILA	3882923	10/19/2020	20170105325	983,500.00		983,500.00
				SUB TOTAL	1,547,700.00	-	1,547,700.00
				COUNTY SECRETARY			
3	CYRIL WAYONG'O	4105088	10/6/2021	20190008069	200,000.00		200,000.00
4	JACOB JUNIOR	4105100	11/24/2021	20170086254	1,575,000.00		1,575,000.00
5	SAMSON WANJALA	4105018	12/16/2021	20170075831	43,800.00		43,800.00
6	CYRIL WAYONG'O	4105080	9/22/2021	20190008069	210,000.00		210,000.00
7	CYRIL WAYONG'O	4105043	2/4/2022	20190008069	200,000.00		200,000.00
8	BRAMUEL MANIAFU	4105035	2/10/2022	20170011719	200,000.00		200,000.00
9	GETRINE TARIT	4105038	3/25/2022	20170034778	28,050.00		28,050.00
10	ABIGAEAL WALAKA	4592404	3/25/2022	20170104640	86,820.00		86,820.00
11	LYDIA MTAI	3544538	8/10/2019	20130036967	50,000.00		50,000.00
12	ABIGAEAL WALAKA	3856405	2/5/2021	20170104640	437,000.00		437,000.00
13	BRAMUEL MANIAFU	3884415	11/10/2020	20170091719	485,000.00		485,000.00
14	ROSE WAFULA	3856416	3/8/2021	19990026830	700,000.00		700,000.00
15	BONFACE WAYNE NY	3200446	5/6/2020	20180095050	1,552,500.00		1,552,500.00
16	CAROLYNE MALANGA	2514337	9/27/2016	20160036466	2,360,000.00		2,360,000.00
				SUB TOTALS	8,128,170.00	-	8,128,170.00
				PUBLIC ADMINISTRATION			
17	SOKWONY LAIKONG'	4266299	9/22/2021	20140016897	1,166,000.00		1,166,000.00
18	NIXON KIBOI	4266300	10/12/2021	20170016940	700,000.00		700,000.00
19	CATHERINE WASWA	4318417	11/4/2021	20160036644	50,000.00		50,000.00
20	JAMES NAMUNGA	4320504	12/6/2021	20140018248	700,000.00		700,000.00
21	WENSLAUS PURIA	4554022	12/10/2021	2010004153	1,079,800.00		1,079,800.00
22	ALLAN OPICHO	4554026	12/21/2021	20150029431	880,000.00		880,000.00
23	PIRSCHILD WASIKE	4554042	5/31/2022	20070005579	1,260,000.00		1,260,000.00
24	ZADOCK MWANGA	4105165	4/6/2021	20140017938	543,400		543,400.00
25	CLEOPHAS MWAMI	3884236	11/10/2020	20140017983	752,500		752,500.00
26	MARTIN WASIKE	4266282	6/23/2021	20140018239	812,000		812,000.00
27	FRANCIS TOME	3551609	9/9/2019		3,689,000		3,689,000.00
28	BENSON SIMIYU	3884237	10/27/2020	20160041697	612,000		612,000.00
29	ABISAI KIBOI	3882904	10/27/2020	20140007530	447,800		447,800.00
				SUB TOTALS	12,692,500.00	-	12,692,500.00

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

				FINANCE AND PLANNING		
30	LUKE MUKOYA	4320646	11/24/2021	19920014517	538,020.00	538,020.00
31	LUKE MUKOYA	4587697	2/18/2022	19920014517	924,000.00	924,000.00
32	SOKWONY LAIKONG	4587824	3/9/2022	20140016897	62,000.00	62,000.00
33	ROSE MUTORO	4587813	3/9/2022	20140016879	62,000.00	62,000.00
34	MARTIN WASIKE	4587840	3/17/2022	2140018239	69,000.00	69,000.00
35	SARAH MUKHWANA	4554423	5/19/2022	20170070874	100,200.00	100,200.00
36	BENSON WABWILE	4554449	5/31/2022	20150030078	100,000.00	100,000.00
37	LUKE MUKOYA	4554475	6/3/2022	19920014517	535,325.00	535,325.00
38	BENSON WABWILE	4320802	7/4/2022	20150030078	100,000.00	100,000.00
39	ANNE KHISA	4320831	7/5/2022	20140016931	150,000.00	150,000.00
40	LINETY N SIMIYU	4092359	11/10/2020	20140013529	100,000	100,000.00
41	ELDAH SIKHILA	4245505	5/5/2021	20150029351	600,500	600,500.00
42	ANN NGANO	3551971	12/13/2018	20150017833	1,214,900	1,214,900.00
43	ELDAH MUTILA NANI	3150746	10/5/2018	20150029351	3,011,000	3,011,000.00
44	AUGUSTINE KIPSANG	3170909	10/22/2018	2007004013	3,455,750	3,455,750.00
45	DUNSTONE WAFULA	3150748	10/9/2018		3,801,000	3,801,000.00
46	MATHIEWS TSUMA	3170948	11/20/2018	2006068187	4,547,000	4,547,000.00
47	EVANS KATENYA KIS	3150579	9/19/2018	20150017520	4,995,000	4,995,000.00
					24,365,695.00	24,365,695.00
				GRAND TOTALS	46,734,065.00	46,734,065.00

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Annex 4 – Summary Of Non-Current Asset Register

Asset class	Historical Cost b/f	Additions during the year	Disposals during the year	Transfers in/(out) during the year	Historical Cost c/f
	(KShs)	(KShs)	(KShs)	(KShs)	(KShs)
	2019/2020				2020/2021
Land	11,766,035,015	2,780,000		-	11,768,815,015
Buildings and structures	827,175,825	142,710,400		-	969,886,225
Transport equipment	618,154,767	-		-	618,154,767
Office equipment, furniture and fitting	371,337,758	23,007,945		-	394,345,703
ICT Equipment	221,414,419	8,706,680		-	230,121,099
Machinery and Equipment	628,104,497	28,280,580		-	656,385,077
Biological assets	55,827,366	-		-	55,827,366
Intangible assets	267,665,759	88,037,690		-	355,703,449
Infrastructure assets- Roads, Rails	5,923,682,684	1,448,523,434		-	7,372,206,118
others	430,877,570	38,927,053		-	469,804,624
Total	21,110,275,661	1,780,973,782	-	-	22,891,249,443
Break down of assets is as follows:					
Recurent & Development(As per note-11)		1,609,935,884			
Rmlf national Government funding		44,719,735			
Kdsp Funding		115,948,541			
Danida Funding		10,369,623			
Total		1,780,973,782			

Under the guidelines by the IPSASB, all assets acquired during the year should tie to note 8 on acquisition of assets during the year which does not provide a true record of assets purchased. Some donor partners enforce conditional reporting where all items are classified under one line and on analysing the items of expenditure they is an element acquisition of assets causing a variation to the normal reporting, as we so it deem fit disclose.

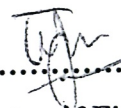
BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Annex 5 – Inter-Entity Transfers

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred	Amount Confirmed as received	difference	Confirmation
		KShs	KShs	KShs	KShs	KShs	KShs	KShs	
1	County Assembly	92,549,169	260,893,343	342,900,927	266,398,753	962,742,192	962,742,192	-	
2	Agriculture ASDSP			2,500,000	30,312,708	32,812,708	32,812,708	-	
3	Agriculture NARGIP				173,351,419	173,351,419	173,351,419	-	
4	Education Village Polythnics				30,099,938	30,099,938	30,099,938	-	
5	Health DANIDA				9,852,563	9,852,563	9,852,563	-	
10	EMERNGNCY FUND	35,000,000		12,000,000		47,000,000	47,000,000	-	
11	BUNGOMA COUNTY EDUCAT	175,000,000	175,000,000		200,000,000	550,000,000	550,000,000	-	
	Total	302,549,169	435,893,343	357,400,927	710,015,381	1,805,858,820	1,805,858,820	-	



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Director of Finance
County Executive



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Director of Finance
County Assembly/fund/project

BUNGOMA COUNT EXECUTIVE
Consolidated Reports and Financial Statements
For the year ended June 30, 2022


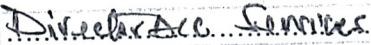
Annex 6: – Bank Reconciliation/FO 30 Reports


RECONCILIATION MONTH:-	JUNE,2022	F.O30
ACCOUNT DESCRIPTION:-	BUNGOMA COUNTY DEVELOPMENT ACCOUNT	
BANK ACCOUNT NO.	1000170921	
	Balance as per bank statement on 30.06.2022	172,885,207.25
Add	Receipts in cashbook not in bank statement	227,250,294.00
		400,135,501.25
Less	payments in cashbook not in bank statement	399,457,372.15
	Balance as per cashbook on 30.06.2022	678,129.10
I certify that I have verified the bank balances in the cashbook with the bank statement and confirm the above reconciliation is correct.		
Approved by:	<i>Director AEC Services</i>	15/12/2022
Signature	Designation	Date

RECONCILIATION MONTH:-	JUNE,2022	FO.30
Account name :	BUNGOMA COUNTY DEVOLUTION SUPP PROG-KES	
Account number :	1000374616	
	Balance as per bank statement on 30.06.2022	78,590,472.60
Add	Receipts in cashbook not in bank statement	
		78,590,472.60
Less	payments in cashbook not in bank statement	25,784,692.95
	Balance as per cashbook on 30.06.2022	52,805,779.65
I certify that I have verified the bank balances in the cashbook with the bank statement and confirm the above reconciliation is correct.		
Approved by:	<i>Director AEC Services</i>	
Signature	Designation	Date 15/12/2022

BUNGOMA COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

RECONCILIATION MONTH:-		JUNE, 2022	FO.30
Account name : BUNGOMA COUNTY AGR SEC DEV S.PRO-KES			
BANK ACCOUNT NO.		1000368497	
	Balance as per bank statement on 30.06.2022		19,312,708.00
Add	Receipts in cashbook not in bank statement		19,312,708.00
Less:	payments in cashbook not in bank statement		19,312,708.00
	Balance as per cashbook on 30.06.2022		-
I certify that I have verified the bank balances in the cashbook with the bank statement and confirm the above reconciliation is correct.			
		Approved by:	
Signature		Designation	Date
			15/12/2022


RECONCILIATION MONTH:JUNE, 2022.		F.O30
ACCOUNT DESCRIPTION:-BUNGOMA COUNTY DANIDA ACCOUNT		
BANK ACCOUNT NO. 1000342099		
	Balance as per bank statement on 30.06.2022	1,395,793.30
Add:	Receipts in cashbook not in bank statement	9,852,563.00
		11,248,356.30
Less:	payments in cashbook not in bank statement	1,386,000.00
	Balance as per cashbook on 30.06.2022	9,862,356.30
I certify that I have verified the bank balances in the cashbook with the bank statement and confirm the above reconciliation is correct.		
		Approved by:
Signature		Designation
		Date
		15/12/2022

BUNGOMA COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.


RECONCILIATION MONTH: JUNE, 2022		F.O 30
Account number : 1000248416		
Account name : BUNGOMA COUNTY DEPOSIT ACCOUNT-KES		
	Balance as per bank statement on 30.06.2022	290,964,934.35
Add	Receipts in cashbook not in bank statement	2,432,529.65
		293,397,464.00
Less:	payments in cashbook not in bank statement	8,741,010.65
	Balance as per cashbook on 30.06.2022	284,656,453.35

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

Approved by:  Director Acc Services
 Signature: _____ Designation: _____ Date: 15/12/2022

RECONCILIATION MONTH:-		JUNE, 2022.	FO.30
ACCOUNT DESCRIPTION:-		BUNGOMA COUNTY NARGIP ACCOUNT	
BANK ACCOUNT NO.		1000368446	
	Balance as per bank statement on 30.06.2022	145,606,683.60	
Add	Receipts in cashbook not in bank statement	52,386,429.35	
		197,993,112.95	
Less	payments in cashbook not in bank statement	145,606,682.55	
	Balance as per cashbook on 30.06.2022	52,386,430.40	

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

Approved by:  Director Acc Services
 Signature: _____ Designation: _____ Date: 15/12/2022


BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

RECONCILIATION MONTH:-	JUNE,2022	FO.30
Account name	Account name : BUNGOMA COUNTY VILLAGE POLY PROJ-KES	
BANK ACCOUNT NO.	1000368489	
	Balance as per bank statement on 30.06.2022`	30,100,584.00
Add	Receipts in cashbook not in bank statement	0
		30,100,584.00
Less:	payments in cashbook not in bank statement	30,099,938.00
	Balance as per cashbook on 30.06.2022	646.00
I certify that I have verified the bank balances in the cashbook with the bank statement and confirm the above reconciliation is correct.		
Approved by:	<i>[Signature]</i>	<i>[Signature]</i>
Signature	Director Acc. Services	Date 15/12/2022
	Designation	Date

COUNTY GOVERNMENT OF BUNGOMA		FO.30
BANK RECONCILIATION STATEMENT AS AT 30TH JUNE,2022		
ACCOUNT NAME: BUNGOMA COUNTY RECURRENT, CENTRAL BANK OF KENYA		
BANK ACCOUNT NO:	1000171006	
	Balance as per bank statement on 30.06.2022	84,461,135.85
Add	Receipts in cashbook not in bank statement	238,322,054.00
		322,783,189.85
Less:	payments in cashbook not in bank statement	322,497,846.70
	Balance as per cashbook on 30.06.2022	285,343.15
I certify that I have verified the bank balances in the cashbook with the bank statement and confirm the above reconciliation is correct.		
Approved by:	<i>[Signature]</i>	<i>[Signature]</i>
Signature	Director Acc. Services	Date 15/12/2022
	Designation	Date

BUNGOMA COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

RECONCILIATION MONTH:-		JUNE,2022	FO.30
Account name : BUNGOMA COUNTY ROAD MAIN.LEVY FUND-KES			
BANK ACCOUNT NO.		1000338784	
	Balance as per bank statement on 30.06.2022		4,750,027.55
Add	Receipts in cashbook not in bank statement		-
			4,750,027.55
Less:	payments in cashbook not in bank statement		1,360,456.80
	Balance as per cashbook on 30.06.2022		3,389,570.75
I certify that I have verified the bank balances in the cashbook with the bank statement and confirm the above reconciliation is correct.			
Approved by:			
	Director Acc Services		15/12/2022
Signature	Designation		Date