

REPUBLIC OF KENYA



Paper laid
Big Chairperson, selected
Committee on County Public
Accounts and Investment
Committee

07/07/2015

KENYA NATIONAL AUDIT OFFICE

REPORT



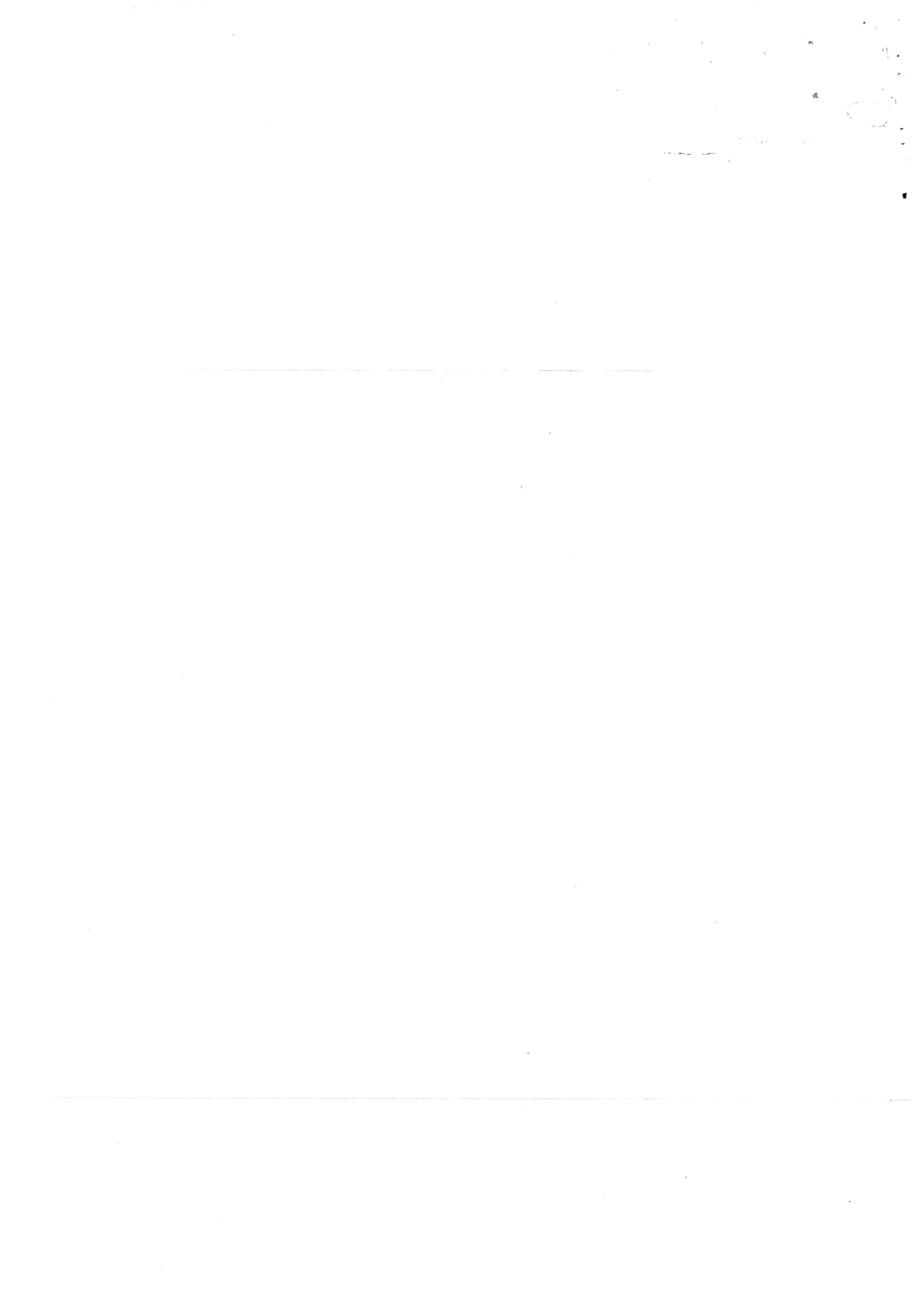
OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
COUNTY GOVERNMENT OF BUNGOMA**

**FOR THE YEAR ENDED
30 JUNE 2014**



REPUBLIC OF KENYA

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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON COUNTY GOVERNMENT OF BUNGOMA FOR THE YEAR ENDED 30 JUNE 2014

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Bungoma County Government set out on pages 4 - 28, which comprise the statement of assets and liabilities as at 30 June 2014, and statement of receipts and payment, summary statement of appropriation: recurrent and development combined, summary statement of appropriation: recurrent, summary statement of appropriation: development and the statement of cash flows 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 8 of the Public Audit Act, 2003. 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.

Management's Responsibility for the Financial Statements

The 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 such internal control as management determines is necessary to enable the preparation of financial statement that are free from material misstatement, whether due to fraud or error.

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 7 of the Public Audit Act, 2003.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act, 2003 and submit the audit report in compliance with Article 229(7) of the Constitution of Kenya. The audit was conducted in accordance with International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's

judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the County Government as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my adverse audit opinion.

Basis for Adverse Opinion

1. Unverified Opening Balance

The comparative balance included in the financial statements for the year ended 30 June 2014 of Kshs.757,553.00 in respect of cash and cash equivalents was not supported by bank reconciliation statements and audited financial statements as at 30 June 2014.

In the circumstances, the accuracy of the cash and cash equivalents opening balance reflected in the financial statements for the year ended 30 June 2014 could not be confirmed.

2. Acquisition of Assets

The County Government acquired assets worth Kshs.457,556,293.00 during the year and took over other assets worth Kshs.122,459,730.00 from the defunct Local Authorities, thereby bringing the total assets value to Kshs.580,016,063.00 as at 30 June 2014.

However, the County did not maintain an updated fixed asset register that consists of the assets' description, serial numbers, purchase price, depreciation, condition, net book value and location for its fixed asset valued at Kshs.580,016,063.00.

Further, no logbooks were made available for the motor vehicles valued at Kshs.53,660,210.00 that were acquired during the year. The title deeds for all the land parcels owned were also not made available for audit verification. In addition, no handing over report for the assets taken over by the County Government of Bungoma from the defunct local authorities was made available for audit review.

Consequently, it has not been possible to confirm the accuracy, ownership and location of the non-current assets with a value of Kshs.580,016,068.00 reflected in the financial statement as at 30 June 2014.

3. Cash and Cash Equivalents

The statement of assets and liabilities reflects a cash and cash equivalents balance of Kshs.1,210,064,663.00 as at 30 June 2014. However, included in the balance are imprests amounting Kshs.34,461,236.00 issued to various officers that remained un-surrendered as at 26 February 2015. No reasons were given for failure to surrender or recover the imprests as required.

As a result, the accuracy of the cash and cash equivalents balance of Kshs.1,210,064,663.00 as at 30 June 2014 could not be confirmed.

4. Other Grants and Payments

Included under other grants and payments of Kshs.156,071,369.00 as at 30 June 2014 are disbursements of Kshs.106,071,369.00 in respect of scholarships and other educational benefits whose returns were not provided for audit review.

In the circumstances, the propriety and accuracy of the disbursements of Kshs.106,071,369.00 could not be confirmed.

5. Under Collection of Revenue

The County's statement of receipts and payments shows that other receipts (local revenue) of Kshs.182,513,221.00 was collected against a budgeted amount of Kshs.1,470,854,962.00 resulting in an under collection of Kshs.1,288,001,254.00. No reasons were given for the under collections.

Further, receipts from local sources amounting to Kshs.182,513,229.00 raised in the year were not supported by a detailed analysis.

In the circumstances, the accuracy and completeness of the local revenue collection of Kshs.182,513,229.00 could not be confirmed.

Adverse Opinion

Because of the significance of the matters discussed in the Basis for Adverse Opinion paragraph, the financial statements do not present fairly the financial position of Bungoma County Government as at 30 June 2014, and of its financial performance and its cash flows for the year ended, in accordance with International Public Sector Accounting Standards and do not fully comply with the County Government Act, 2012 and the Public Finance Management Act, 2012.

Other Matter

Low Budget Absorption Rate

The County Development Expenditure budget for the year 2013/2014 was Kshs.3,817,630,942.00. During the same period only Kshs.818,837,249.00 was spent resulting in an under expenditure of Kshs.2,998,793,693.00. No reason was given for the low absorption rate.

Consequently, the County residents did not receive the planned and budgeted for services and the County Government did not meet its performance objectives.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

04 June 2015

I.



COUNTY GOVERNMENT OF BUNGOMA

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2014**

FINAL ACCOUNTS

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

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COUNTY GOVERNMENT OF BUNGOMA
Reports and Financial Statements
For the year ended June 30, 2014

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COUNTY GOVERNMENT OF BUNGOMA
Reports and Financial Statements
For the year ended June 30, 2014

II. KEY COUNTY 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's* day-to-day management is under the following key organs:

- County Executive; and
- County Assembly;

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2014 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Ag. County Secretary	Juma Matzansa
2.	County Secretary	Murumba Chiuli
3.	C.E.C.M. - finance	Paul Masinde
4.	Principal Fin. Officer	Oscar Ojwang
5.	HOT (A)	Vincent Ngeywo

(d) Fiduciary Oversight Arrangements

Here, provide a high-level description of the key fiduciary oversight arrangements covering (say):

- *Controller of Budget*
- *County Assembly committees*
- *County Internal Audit Office*
- *KENAO*

(e) County Headquarters

P.O. Box 437 - 50200
Municipal Building
Moi Avenue
Bungoma, KENYA



COUNTY GOVERNMENT OF BUNGOMA
Reports and Financial Statements
For the year ended June 30, 2014

(f) County Contacts

Telephone: 055-30343
E-mail: bungomacountygovt@gmail.com
Website: www.bungomacounty.go.ke

(g) County Bankers

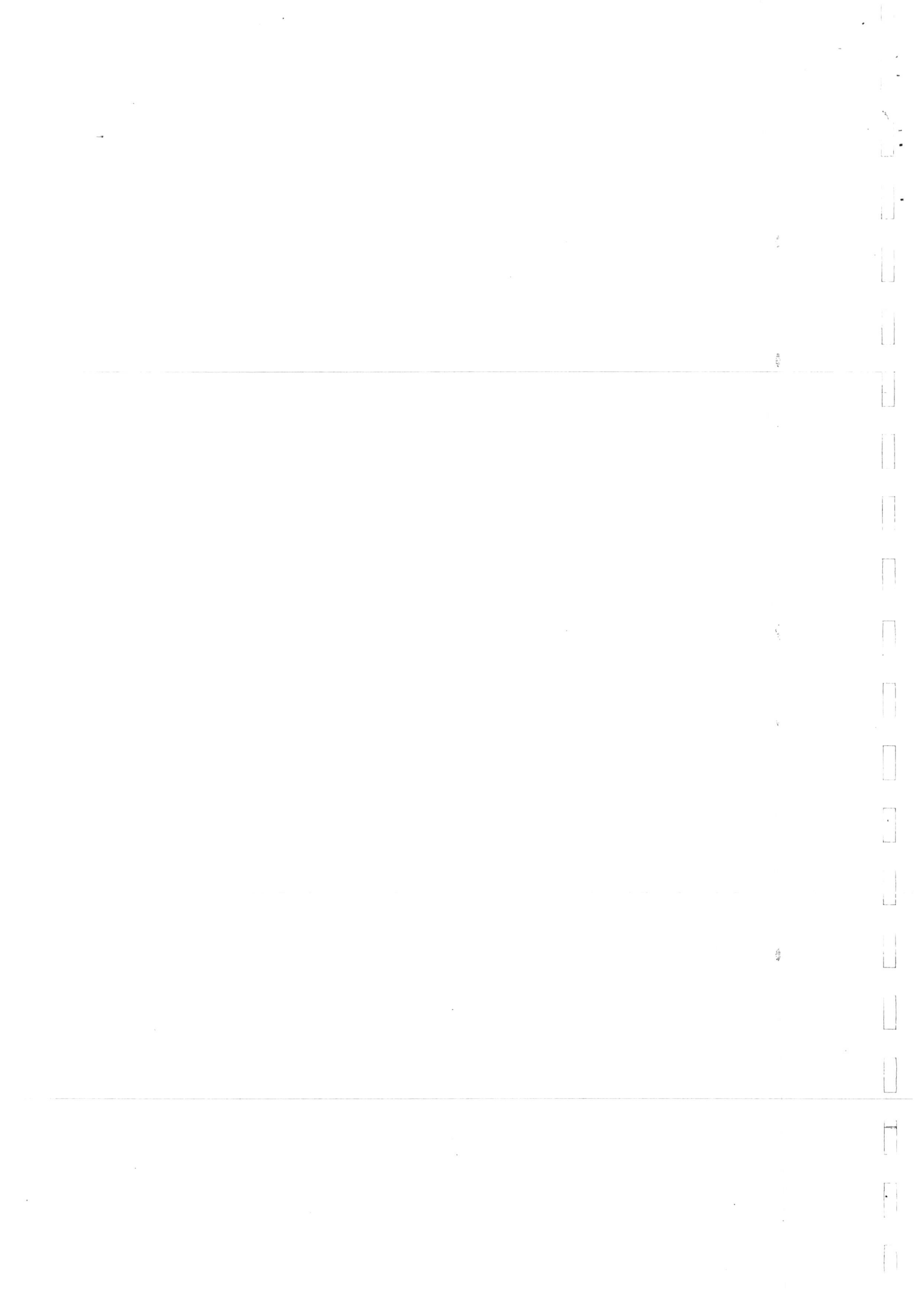
1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Equity Bank
Moi Avenue
Bungoma

(h) Independent Auditors

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

(i) Principal Legal Adviser

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



COUNTY GOVERNMENT OF BUNGOMA
Reports and Financial Statements
For the year ended June 30, 2014

I. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Section 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 each County Government entity, receiver of revenue 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 County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial year ended on June 30, 2014. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Government; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Government'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's financial statements give a true and fair view of the state of County Government's transactions during the financial year ended June 30, 2014, and of the its financial position as at that date. The CEC member for finance further confirms the completeness of the accounting records maintained for the County Government which have been relied upon in the preparation of the its financial statements as well as the adequacy of the systems of internal financial control.

The CEC member for finance confirms that the County Government has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Government's funds received during the 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 Government's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The County Government's financial statements were approved and signed by the CEC member for finance on _____ 2014.



County Executive Committee member - Finance

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COUNTY GOVERNMENT OF BUNGOMA
Reports and Financial Statements
For the year ended June 30, 2014

II. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014 Kshs	2012-2013 Kshs
RECEIPTS			
Tax Receipts	1	-	-
Social Security Contributions	2	-	-
Proceeds from Domestic and Foreign Grants	3	-	-
Exchequer releases	4	5,173,401,777.00	350,690,458.00
Transfers from Other Government Entities	5	-	-
Proceeds from Domestic Borrowings	6	-	-
Proceeds from Foreign Borrowings	7	-	-
Proceeds from Sale of Assets	8	-	-
Reimbursements and Refunds	9	-	-
Returns of Equity Holdings	10	-	-
Other Receipts	11	182,513,229.00	46,358,675.00
TOTAL RECEIPTS		5,355,915,006.00	397,049,133.00
PAYMENTS			
Compensation of Employees	12	1,751,377,168.00	170,302,191.00
Use of goods and services	13	1,576,393,478.65	103,529,770.00
Interest payments	14	-	-
Subsidies	15	-	-
Transfers to Other Government Units	16	-	-
Other grants and transfers	17	156,071,369.00	-
Social Security Benefits	18	-	-
Acquisition of Assets	19	457,556,293.00	122,459,770.00
Finance Costs, including Loan Interest	20	-	-
Repayment of principal on Domestic and Foreign borrowing	21	-	-
Other Payments	22	205,209,560.00	-
TOTAL PAYMENTS		4,146,607,895.65	397,049,133.00
SURPLUS/DEFICIT		1,209,307,110.35	757,553.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The county financial statements were approved on _____ 2014 and signed by:



CEC Member - Finance



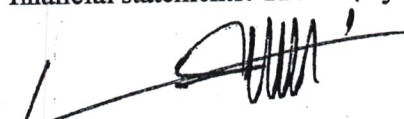
Chief Officer - Finance


COUNTY GOVERNMENT OF BUNGOMA
Reports and Financial Statements
For the year ended June 30, 2014

III. STATEMENT OF ASSETS AND LIABILITIES

	Note	2013-2014 Kshs	2012-2013 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	23A	1,142,101,113.35	757,553.00
Cash Balances	23B	-	-
Cash Equivalents	23C	-	-
Outstanding Imprests	23D	67,963,550.00	-
Receivables	24	-	-
TOTAL FINANCIAL ASSETS		1,210,064,663.35	757,553.00
LESS: FINANCIAL LIABILITIES			
Payables	25	-	-
TOTAL FINANCIAL LIABILITIES		-	-
NET FINANCIAL ASSETS/(LIABILITIES)		-	-
REPRESENTED BY			
Fund balance b/fwd		757,553.00	-
Surplus/Deficit for the year		1,209,307,110.35	757,553.00
Prior year adjustments		-	-
NET FINANCIAL POSITION		1,210,064,663.35	757,553.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The county financial statements were approved on _____ 2014 and signed by:


 CEC Member - Finance


 Chief Officer - Finance

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COUNTY GOVERNMENT OF BUNGOMA
Reports and Financial Statements
For the year ended June 30, 2014

IV. STATEMENT OF CASHFLOW

Receipts for operating income

Tax Revenues	1	-	-
Social Security Contributions	2	-	-
Proceeds from Domestic and Foreign Grants	3	-	-
Exchequer Releases	4	5,173,401,777.00	350,000,000
Transfers from Other Government Entities	5	-	-
Reimbursements and Refunds	9	-	-
Returns of Equity Holdings	10	-	-
Other Revenues	11	182,513,219	46,358,675

Payments for operating expenses

Compensation of Employees	12	1,751,377,168.00	170,302,191.00
Use of goods and services	13	1,576,393,478.65	103,529,619.00
Interest payments	14	-	-
Subsidies	15	-	-
Transfers to Other Government Units	16	-	-
Other grants and transfers	17	156,071,396.00	-
Social Security Benefits	18	-	-
Finance Costs, including Loan Interest	20	-	-
Other Expenses	22	205,209,560.00	-

Adjusted for:

Changes in receivables		-	-
Changes in payables		-	-
Adjustments during the year		-	-

Net cashflow from operating activities 1,666,863,403.35 123,217,323.00

CASHFLOW FROM INVESTING ACTIVITIES

Proceeds from Sale of Assets	8	-	-
Acquisition of Assets	19	- 457,556,293.00	- 122,459,770.00
Net cash flows from Investing Activities		- 457,556,293.00	- 122,217,323.00

CASHFLOW FROM BORROWING ACTIVITIES

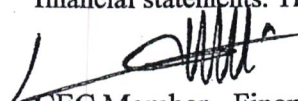
Proceeds from Domestic Borrowings	6	-	-
Proceeds from Foreign Borrowings	7	-	-
Repayment of principal on Domestic and Foreign borrowing	21	-	-
Net cash flow from financing activities		-	-

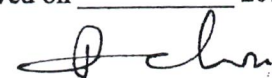
NET INCREASE IN CASH AND CASH EQUIVALENT 1,209,307,110.35 757,553.00

Cash and cash equivalent at BEGINNING of the year 757,553.00 -

Cash and cash equivalent at END of the year 1,766,324,678.35 757,553.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The county financial statements were approved on _____ 2014 and signed by:


 CEC Member - Finance


 Chief Officer - Finance

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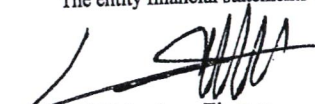
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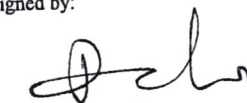
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I.SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

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						
Tax Receipts	-	-	-	-	-	
Social Security Contributions	-	-	-	-	-	
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	
Exchequer releases	5,949,000,000	231,666,881	6,180,666,881	5,173,401,777	556,260,016	84%
Transfers from Other Government Entities	-	-	-	-	-	
Proceeds from Domestic Borrowings	-	-	-	-	-	
Proceeds from Foreign Borrowings	-	-	-	-	-	
Proceeds from Sale of Assets	-	-	-	-	-	
Reimbursements and Refunds	-	-	-	-	-	
Returns of Equity Holdings	-	-	-	-	-	
Other Receipts	2,753,780,000	- 1,282,925,038	1,470,854,962	182,513,229	1,288,341,733	12%
TOTALS	8,702,780,000	- 1,051,258,157	7,651,521,843	5,355,915,006	1,844,601,749	70%
PAYMENTS						
21 Compensation of Employees	2,981,108,658	- 119,812,130	2,861,296,528	1,751,377,168	1,109,919,360	61%
22 Use of goods and services	2,022,893,804	- 250,299,431	1,772,594,373	1,576,393,479	196,200,894	89%
24 Interest payments	-	-	-	-	-	0%
25 Subsidies	-	-	-	-	-	0%
Transfers to Other Government Units	-	-	-	-	-	0%
263/261/2/4 Other grants and transfers	219,500,000	-	219,500,000	156,071,396	63,428,604	71%
27 Social Security Benefits	-	-	-	-	-	0%
30&40 Acquisition of Assets	3,267,661,307	- 680,116,992	2,587,544,315	457,556,293	2,129,988,022	18%
Finance Costs, including Loan Interest	-	-	-	-	-	
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	
55 Other Payments - Debt Resolution	210,586,627	-	210,586,627	205,209,560	5,377,067	97%
28 TOTALS	8,701,750,396	- 1,050,228,553	7,651,521,843	4,146,607,896	3,504,913,947	54%

The entity financial statements were approved on _____ 2015 and signed by:


CEC Member - Finance

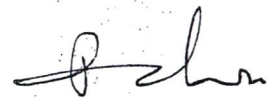

Chief Officer Finance

VI. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=d-c	% of Utilisation Difference to Final Budget f=d/c %
Compensation of Employees	2,981,108,658	-119,812,130	2,861,296,528	2,091,734,120	79,562,408	73%
Use of goods and services	2,022,893,804	38,677,375	2,061,571,179	1,687,041,615	374,529,564	82%
Interest payments						
Subsidies						
Transfers to Other Government Units						
Other grants and transfers						
Social Security Benefits						
Acquisition of Assets						
Finance Costs, including Loan Interest						
Repayment of principal on Domestic and Foreign borrowing						
Other Payments						
TOTALS						

The county financial statements were approved on _____ 2014 and signed by:


CEC Member - Finance


Chief Officer - Finance

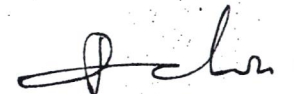
Reports and Financial Statements
For the year ended June 30, 2014

VII. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
Compensation of Employees		-	-	-	-	-
Use of goods and services	-	-	-	-	-	-
Interest payments	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	-	-	-	-	-	-
Other grants and transfers	219,500,000	-	219,500,000	156,071,396	63,428,604	71%
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	3,267,661,307	119,883,008	3,387,54,315	457,556,293	2,929,988,022	14%
Finance Costs, including Loan Interest	-	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	-
Other Payments	210,586,627	-	210,586,627	205,209,560	5,377,067	97%
TOTALS	-	-	-	-	-	-

The county financial statements were approved on _____ 2014 and signed by:


CEC Member - Finance


Chief Officer - Finance

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VIII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and relevant legal framework of the Government of Kenya. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *county* and all values are rounded to the nearest thousand (Kshs'000). The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the *county*.

2. Recognition of revenue and expenses

The *county* recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the *county*. In addition, the *county* recognises all expenses when the event occurs and the related cash has actually been paid out by the *county*. For Bungoma County Revenue was recognised when the National Government acknowledges the disbursement into our County revenue account. Our Local revenue was recognised when the actual amounts was collected and banked into the same County Revenue account as per presented figures

3. In-kind contributions

In-kind contributions are donations that are made to the *county* 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* includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

4. 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. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to

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COUNTY GOVERNMENT OF BUNGOMA
Reports and Financial Statements
For the year ended June 30, 2014

authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. 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 recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the *county* at the end of the year. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

6. Receivables and payables

These relate to provisioning balances for the GAV and Exchequer accounts as required by the current Government Financial Regulations and Procedures. These provisioning balances do not have an impact on the receipts and payments and therefore do not contravene the principles on the cash based IPSAS.

7. 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's* budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the *county's* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

8. Comparative figures

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation. The previous financial year was made up of only three months transaction which made comparison unrealistic under normal circumstances.

9. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2014.

COUNTY GOVERNMENT OF BUNGOMA
Reports and Financial Statements
For the year ended June 30, 2014

IX. NOTES TO THE FINANCIAL STATEMENTS

1 TAX REVENUES

	2013 - 2014 Kshs	2012 - 2013 Kshs
Taxes on Income, Profits and Capital Gains	-	-
Taxes on Property	-	-
Taxes on Goods and Services	-	-
Taxes on International Trade and Transactions	-	-
Other Taxes (not elsewhere classified)	-	-
Total	-	-

2 SOCIAL SECURITY CONTRIBUTIONS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Receipts for Health Insurance Contribution	-	-
Receipts to NHIF for Health Insurance Contributions	-	-
Receipts from Govt Employees to Social & Welfare Schemes in Govt	-	-
Total	-	-

3 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2013 - 2014 Kshs	2012 - 2013 Kshs
Grants Received from Bilateral Donors (Foreign Governments)				
(Insert name of donor)	-	-	-	-
(Insert name of donor)	-	-	-	-
Grants Received from Multilateral Donors (International Organisations)				
(Insert name of donor)	-	-	-	-
(Insert name of donor)	-	-	-	-
Grants Received from other levels of government				
(Insert name of donor)	-	-	-	-
(Insert name of donor)	-	-	-	-
Total				-

COUNTY GOVERNMENT OF BUNGOMA**Reports and Financial Statements****For the year ended June 30, 2014****NOTES TO THE FINANCIAL STATEMENTS (Continued)****7 PROCEEDS FROM FOREIGN BORROWINGS**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Total	-	-

8 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Total	-	-

9 REIMBURSEMENTS AND REFUNDS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Refund from World Food Programme (WFP)	-	-
Reimbursement of Audit Fees	-	-
Reimbursement on Messing Charges (UNICEF)	-	-
Reimbursement from World Bank – ECD	-	-
Reimbursement from Individuals and Private Organisations	-	-
Reimbursement from Local Government Authorities	-	-
Reimbursement from Statutory Organisations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds	-	-
Total	-	-

COUNTY GOVERNMENT OF BUNGOMA
Reports and Financial Statements
For the year ended June 30, 2014

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10 RETURNS OF EQUITY HOLDINGS

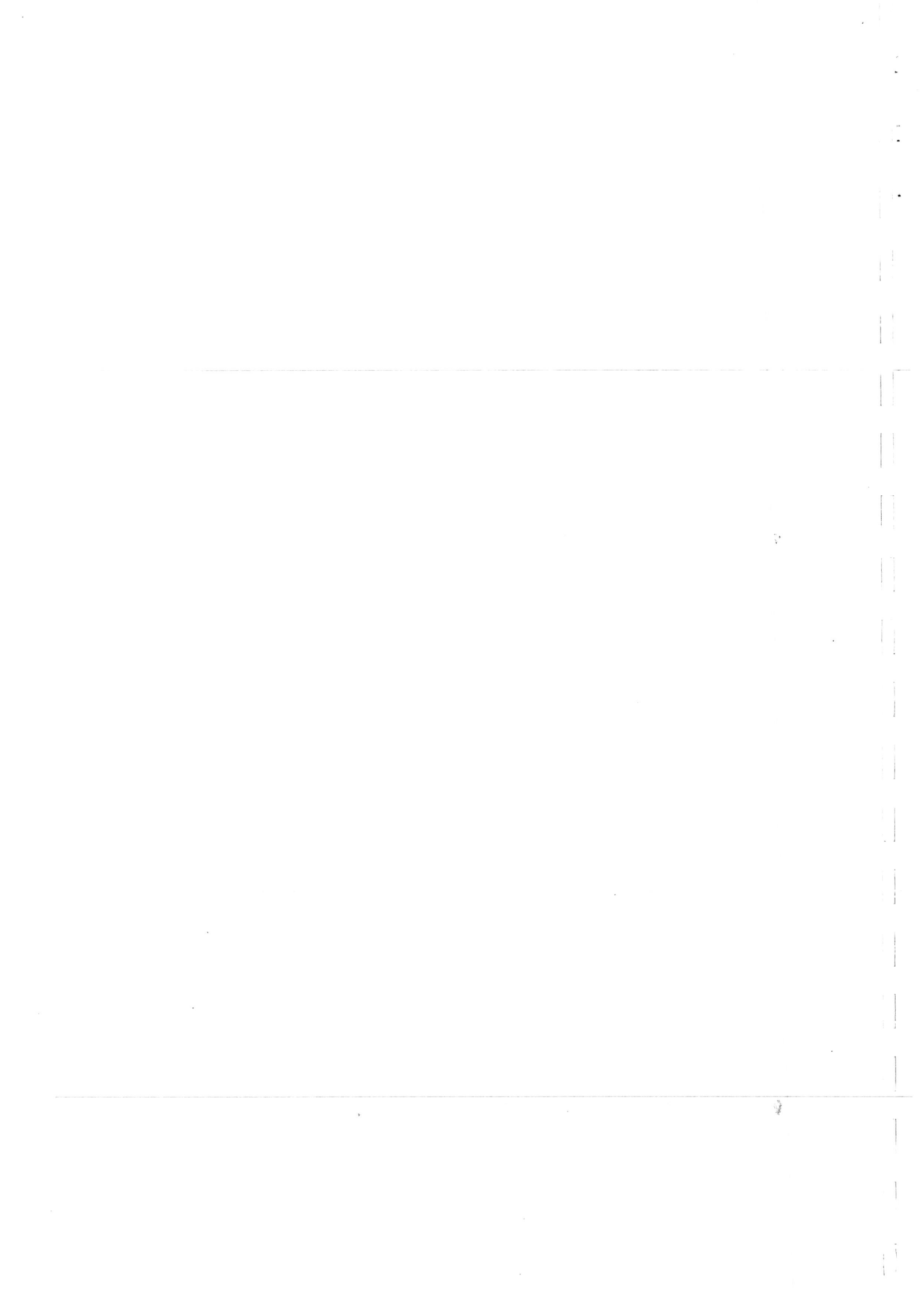
	2013 - 2014	2012 - 2013
	Kshs	Kshs
Returns of Equity Holdings in Domestic Organisations	-	
Returns of Equity Holdings in International Organisations	-	
	-	
Total	-	

11 OTHER REVENUES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Interest Received	-	
Profits and Dividends	-	
Rents	-	
Other Property Income	16,506,122	7,241,458
Sales of Market Establishments	82,032,213	17,229,329
Receipts from Administrative Fees and Charges	54,023,576	21,694,747
Receipts from Administrative Fees and Charges - Collected as AIA	-	
Receipts from Incidental Sales by Non-Market Establishments	-	
Receipts from Sales by Non-Market Establishments	4,472,522	
Receipts from Sale of Incidental Goods	-	
Fines Penalties and Forfeitures	-	
Receipts from Voluntary transfers other than grants	-	
Other Receipts Not Classified Elsewhere	25,478,796	193,140
Total	182,513,219	46,358,675

12 COMPENSATION OF EMPLOYEES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Basic salaries of permanent employees	1,311,409,042.00	170,302,191
Basic wages of temporary employees	-	-
Personal allowances paid as part of salary	439,968,126.00	-
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	-	-
Compulsory national social security schemes	-	-
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	1,751,377,168.00	170,302,191.00



COUNTY GOVERNMENT OF BUNGOMA
Reports and Financial Statements
For the year ended June 30, 2014

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 USE OF GOODS AND SERVICES

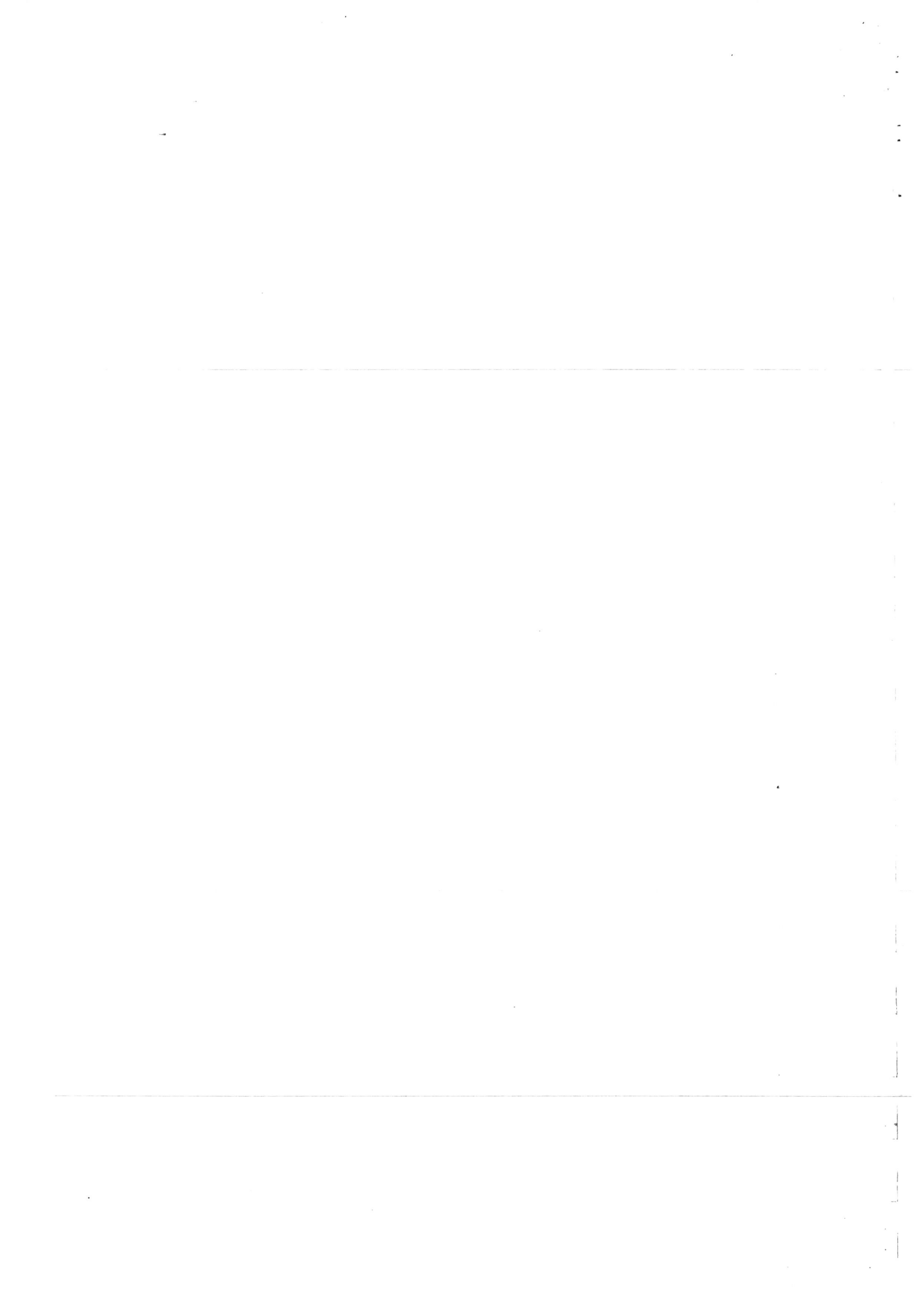
	2013 - 2014	2012 - 2013
	Kshs	Kshs
Utilities, supplies and services	16,809,754.00	154,977.00
Communication, supplies and services	9,417,188.00	738,345.00
Domestic travel and subsistence	36,311,878.00	16,825,620.00
Foreign travel and subsistence	289,227,087.00	-
Printing, advertising and information supplies & services	62,232,074.00	1,814,210.00
Rentals of produced assets	5,444,800.00	36,200.00
Training expenses	197,203,459.00	594,000.00
Hospitality supplies and services	92,945,562.00	13,261,382.00
Insurance costs	101,627,037.00	1,957,607.00
Specialised materials and services	21,766,838.00	197,600.00
Office and general supplies and services	145,979,746.00	4,616,877.00
Other operating expenses	487,494,602.65	16,164,223.00
Routine maintenance – vehicles and other transport equipment	29,080,604.00	1,734,547.00
Routine maintenance – other assets	80,852,849.00	1,502,664.00
Fuel, oil & lubricants		43,931,367.00
Total	1,576,393,478.65	103,931,367.00

14 INTEREST PAYMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Interest Payments on Foreign Borrowing	-	-
Interest on Domestic Borrowing	-	-
Interest on Borrowing From Other Government Units	-	-
Total	-	-

15 SUBSIDIES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Subsidies to Public Corporations <i>See list attached</i> (insert name)	-	-
Subsidies to Private Enterprises <i>See list attached</i> (insert name)	-	-
TOTAL	-	-



COUNTY GOVERNMENT OF BUNGOMA
Reports and Financial Statements
For the year ended June 30, 2014

NOTES TO THE FINANCIAL STATEMENTS (Continued)

16 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
Transfers to Central government entities See attached list	-	-
Transfers to Counties (insert name of budget agency)	-	-
(insert name of budget agency)	-	-
TOTAL	-	-

17 OTHER GRANTS AND OTHER PAYMENTS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Scholarships and other educational benefits	106,071,369.00	-
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Other current transfers, grants	-	-
Other capital grants and transfers	50,000,000.00	-
Total	156,071,369.00	-

18 SOCIAL SECURITY BENEFITS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Government pension and retirement benefits	-	-
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	-	-

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COUNTY GOVERNMENT OF BUNGOMA
Reports and Financial Statements
For the year ended June 30, 2014

NOTES TO THE FINANCIAL STATEMENTS (Continued)

19 ACQUISITION OF ASSETS

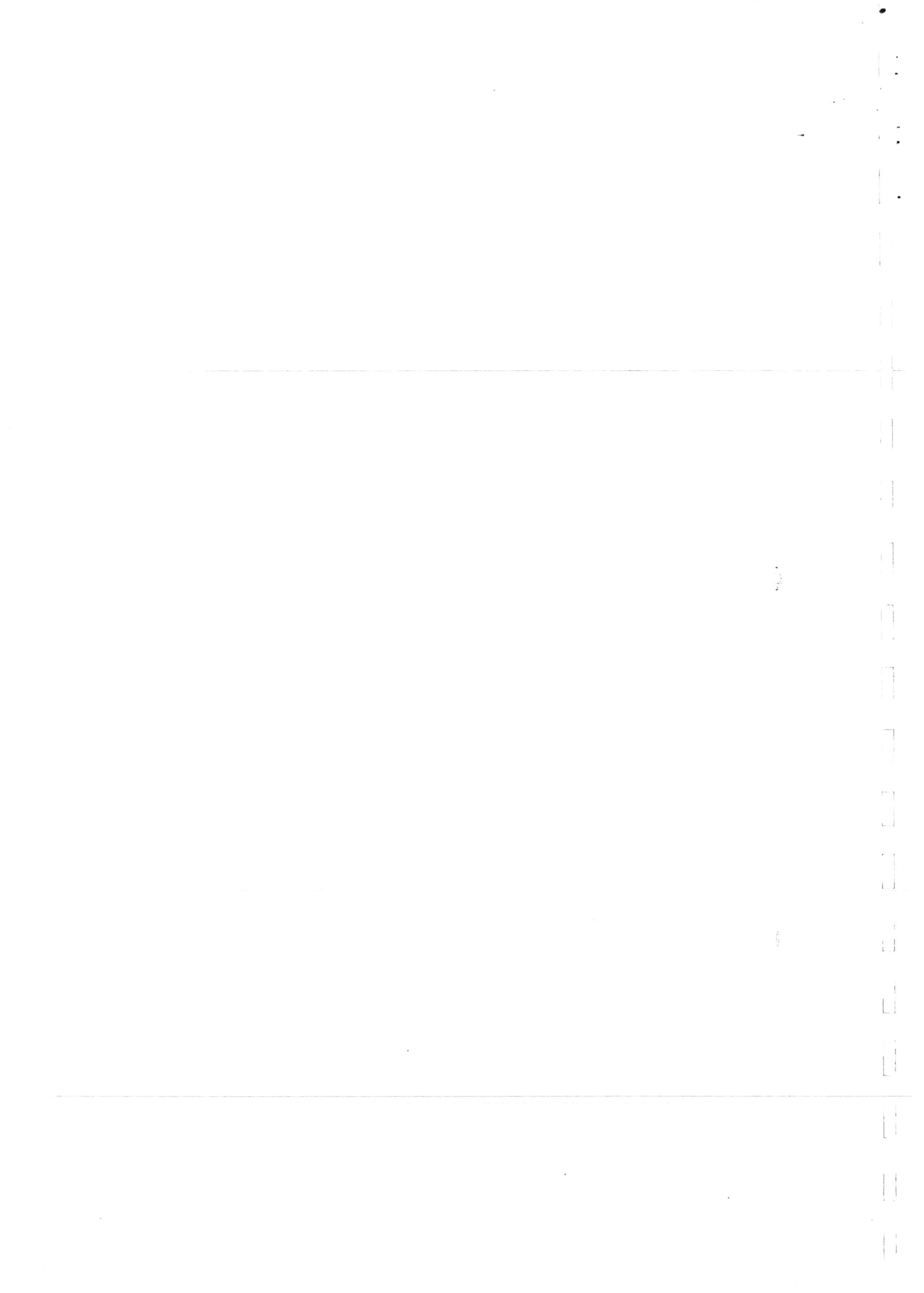
Non Financial Assets

	2013 - 2014 Kshs	2012 - 2013 Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	26,756,288.00
Construction of Roads	106,317,624.00	-
Construction and Civil Works	-	-
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	53,660,210.00	73,522,259.00
Overhaul of ICT Equipment software and other ICT assets	94,152,502.00	16,924,384.00
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	82,004,254.00	1,564,835.00
Purchase of Specialised Plant, Equipment and Machinery	21,766,838.00	6,634,034
Rehabilitation and Renovation of Plant, Machinery and Equip.	36,085,215.00	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	18,172,500.00	-
Research, Studies, Project Preparation, Design & Supervision	10,264,741.00	-
Rehabilitation of Civil Works	35,132,409.00	-
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
<u>Financial Assets</u>		
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Foreign financial Institutions operating Abroad	-	-
Other Foreign Enterprises	-	-
Foreign Payables - From Previous Years	-	-
Total	457,556,293.00	122,459,770.0

20 FINANCE COSTS, INCLUDING LOAN INTEREST

	2013 - 2014 Kshs	2012 - 2013 Kshs
Exchange Rate Losses	-	-
Interest Payments on Foreign Borrowings	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-
Interest on Domestic Borrowings (Non-Govt)	-	-
Interest on Borrowings from Other Government Units	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)



COUNTY GOVERNMENT OF BUNGOMA
Reports and Financial Statements
For the year ended June 30, 2014

21 FINANCE COSTS, INCLUDING LOAN INTEREST

	2013 - 2014 Kshs	2012 - 2013 Kshs
Exchange Rate Losses	-	-
Interest Payments on Foreign Borrowings	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-
Interest on Domestic Borrowings (Non-Govt)	-	-
Interest on Borrowings from Other Government Units	-	-

22 REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

	2013 - 2014 Kshs	2012 - 2013 Kshs
Repayments on Borrowings from Domestic	-	-
Principal Repayments on Guaranteed Debt Taken over by Government	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-
Repayment of Principal from Foreign Lending & On – Lending	-	-
Total	-	-

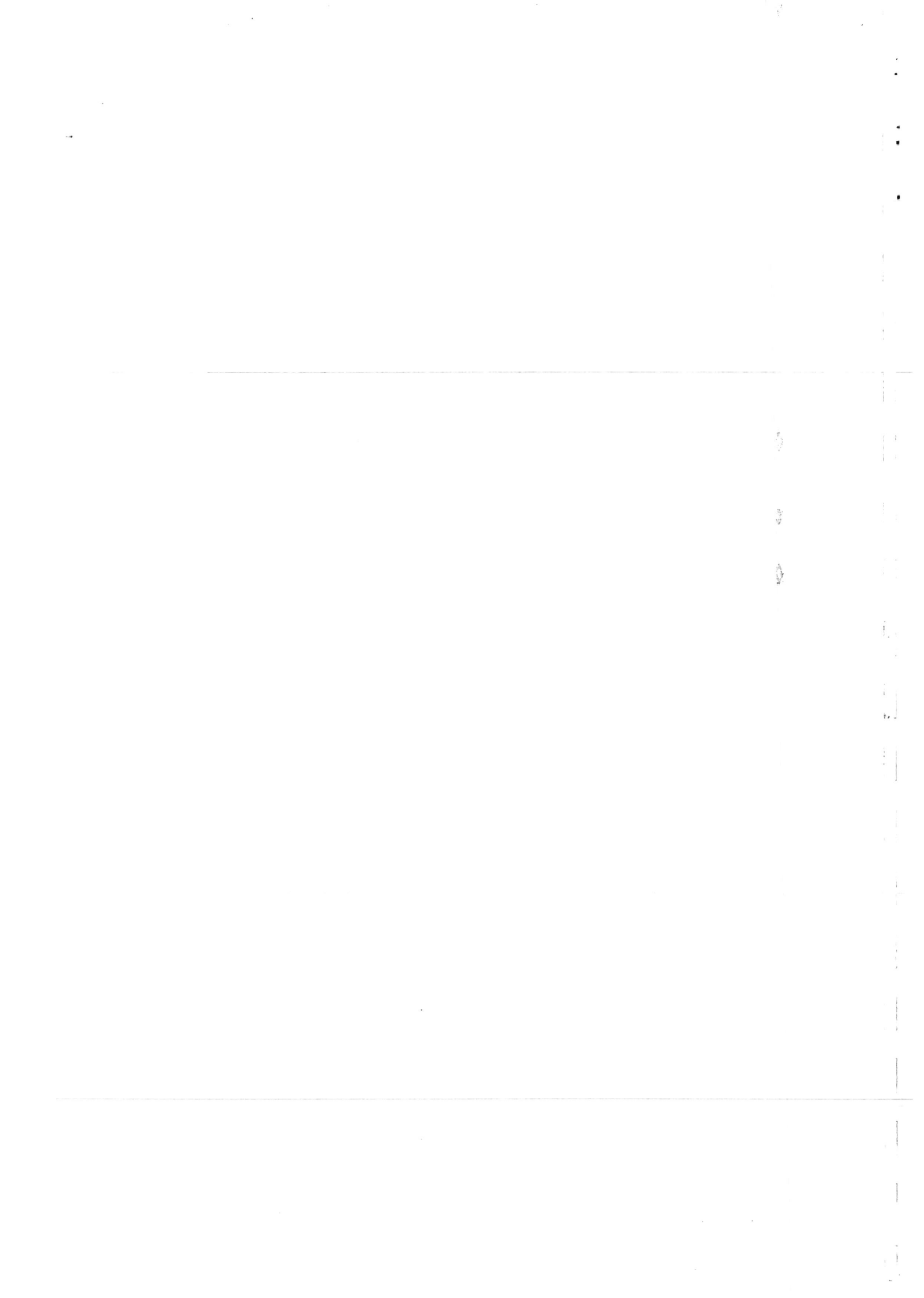
23 OTHER PAYMENTS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Capital Transfers to Non-Financial Public Enterprises	-	-
Capital Transfer to Public Financial Institutions and Enterprises	-	-
Capital Transfer to Private Non-Financial Enterprises	-	-
Other expenses – supplier credits	205,209,560.00	-
Domestic Accounts	-	-
	205,209,560.00	-

COUNTY GOVERNMENT OF BUNGOMA
Reports and Financial Statements
For the year ended June 30, 2014

23A Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Exc rate	201 - 2014	2012 - 2013
			Kshs	Kshs
<i>Central Bank of Kenya, Recurrent Account</i>	-	-	218,707,714.35-	-
<i>Name of Bank, Account No. & currency</i>	-	-	461,549,187.45-	-
<i>Name of Bank, Account No. & currency</i>	-	-	461,844,211.55-	-
Total			1,142,101,113.35	-



COUNTY GOVERNMENT OF BUNGOMA
Reports and Financial Statements
For the year ended June 30, 2014

NOTES TO THE FINANCIAL STATEMENTS (Continued)

23B CASH IN HAND

	2013 - 2014 Kshs	2012 - 2013 Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
Total	-	-

[Provide cash count certificates for each]

23C Cash equivalents (short-term deposits)

Name of Bank, Account No. & currency	Amount in foreign currency	Exchange rate	2013 - 2014 Kshs	2012 - 2013 Kshs
<i>Describe the nature of deposit</i>	-	-	-	-
Total			-	-

23D OUTSTANDING IMPRESTS

Name of Officer or Institution	Amount Taken Kshs	Amount Surrendered Kshs	Balance Kshs
Ministry of Tourism		-	17,462,076.00
Public Administration	-	-	14,259,030.00
Finance & Economic Planning	-	-	11,369,106.00
Name of Officer or Institution	-	-	3,778,645.00
Culture & Gender			839,240.00
Office of the Governor	-	-	2,466,500.00
Health & Sanitation	-	-	3,148,270.00
Lands & Urban			4,516,840.00
Agriculture			3,671,640.00
Education & ICT			2,633,765.00
Roads			347,000.00
Others			3,471,438.00
Total			67,963,438.00

COUNTY GOVERNMENT OF BUNGOMA
Reports and Financial Statements
For the year ended June 30, 2014

NOTES TO THE FINANCIAL STATEMENTS (Continued)

24 RECEIVABLES

	2013 - 2014 Kshs	2012 - 2013 Kshs
Exchequer Provisioning account balance	-	-
Others (<i>specify</i>)	-	-
Total	-	-

25 PAYABLES

	2013 - 2014 Kshs	2012 - 2013 Kshs
GAV Provisioning account balance	-	-
Excess A.I.A	-	-
Others (<i>specify</i>)	-	-
Total	-	-

26 BALANCES BROUGHT FORWARD

	2013 - 2014 Kshs	2012 - 2013 Kshs
Bank accounts	1,142,101,113	-
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Imprest	67,963,550.00	-
Receivables	-	-
Payables	-	-
Total	1,210,064,663.00	-

[Provide short appropriate explanations as necessary]

COUNTY GOVERNMENT OF BUNGOMA
Reports and Financial Statements
For the year ended June 30, 2014

27 PRIOR YEAR ADJUSTMENTS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Bank accounts	-	-
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Imprest	-	-
Receivables	-	-
Payables	-	-
Total	-	-

28 OTHER IMPORTANT DISCLOSURES

28.1 PENDING ACCOUNTS PAYABLE (See Annex 1)

	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

28.2 PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-
Others (<i>specify</i>)	-	-
	-	-

28.3 OTHER PENDING PAYABLES (See Annex 3)

	Kshs	Kshs
Amounts due to National Government entities	-	-
Amounts due to County Government entities	-	-
Amounts due to third parties	-	-
Others (<i>specify</i>)	-	-
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COUNTY GOVERNMENT OF BUNGOMA
Reports and Financial Statements
For the year ended June 30, 2014

29 PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management;
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your county responsible for implementation of each issue;
- (iv) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.

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COUNTY GOVERNMENT OF BUNGOMA
Reports and Financial Statements
For the year ended June 30, 2014

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2012	Comments
	a	b	c	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.				40,200,562.67		
6.						
Sub-Total				40,200,562.67		
Supply of goods						
7.						
8.				123,404,205.00		
9.						
Sub-Total				123,404,205.00		
Supply of services						
10.						
11.				56,490,102.32		
12.						
Sub-Total				56,490,102.32		
Grand Total				220,094,869.99		

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COUNTY GOVERNMENT OF BUNGOMA

Reports and Financial Statements

For the year ended June 30, 2014

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2012	Comments
		a	b	c	d=a-c		
Senior Management							
1.							
2.							
3.							
Sub-Total							
Middle Management							
4.							
5.							
6.							
Sub-Total							
Unionisable Employees							
7.							
8.							
9.							
Sub-Total							
Others (specify)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

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COUNTY GOVERNMENT OF BUNGOMA

Reports and Financial Statements

For the year ended June 30, 2014

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2012	Comments
		a	b	c	d=a-c		
Amounts due to National Govt Entities							
1.							
2.							
3.							
Sub-Total							
Amounts due to County Govt Entities							
4.							
5.							
6.							
Sub-Total							
Amounts due to Third Parties							
7.							
8.							
9.							
Sub-Total							
Others (specify)							
10.							
11.							
12.							
Sub-Total							
Grand Total							



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I. SUMMARY STATEMENT OF PROVISIONINGS

Details of General Accounts On Vote

	2013 - 2014 Kshs	2012 - 2013 Kshs
GAV Provisioning account balance	1,209,307,110.35	757,553.00
Total	1,209,307,110.35	757,553.00

Details of Exchequer Account

	2013 - 2014 Kshs	2012 - 2013 Kshs
Exchequer Provisioning account balance	1,007,265,104.00	-
Total	1,007,265,104.00	-

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
				2013	2012	
	a	b	c	d=a-c		
Construction of buildings						
Sub-Total						
Construction of civil works						
				40,200,562.67		
Sub-Total				40,200,562.67		
Supply of goods						
				123,404,205.00		
Sub-Total				123,404,205.00		
Supply of services						
				56,490,102.32		
Sub-Total				56,490,102.32		
Grand Total				220,094,869.99		

NOTE: SEE ATTACHED SCHEDULE

COUNTY GOVERNMENT OF BUNGOMA
CREDITORS AS 30TH JUNE 2014

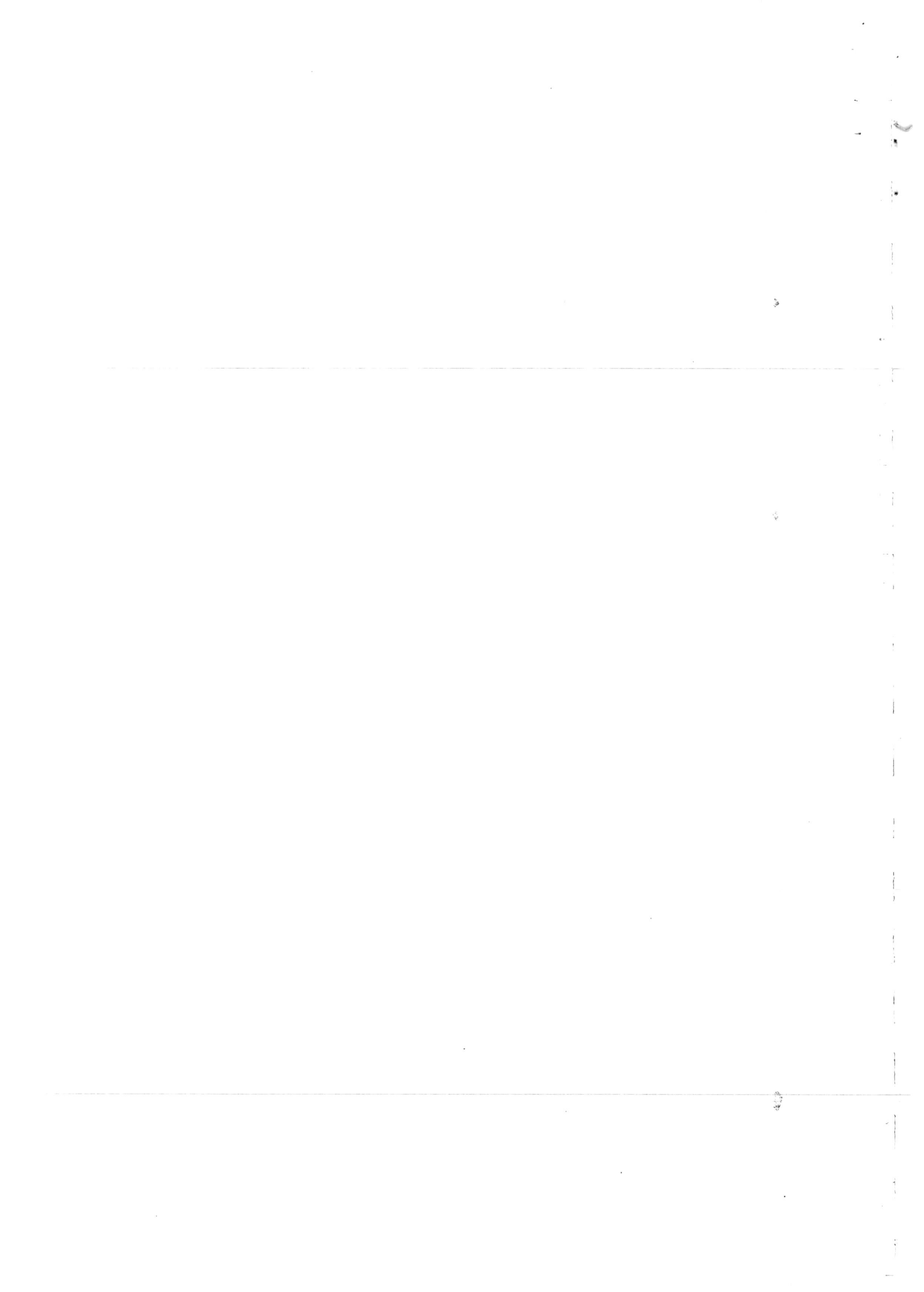
COUNTY ADMINISTRATION(201)

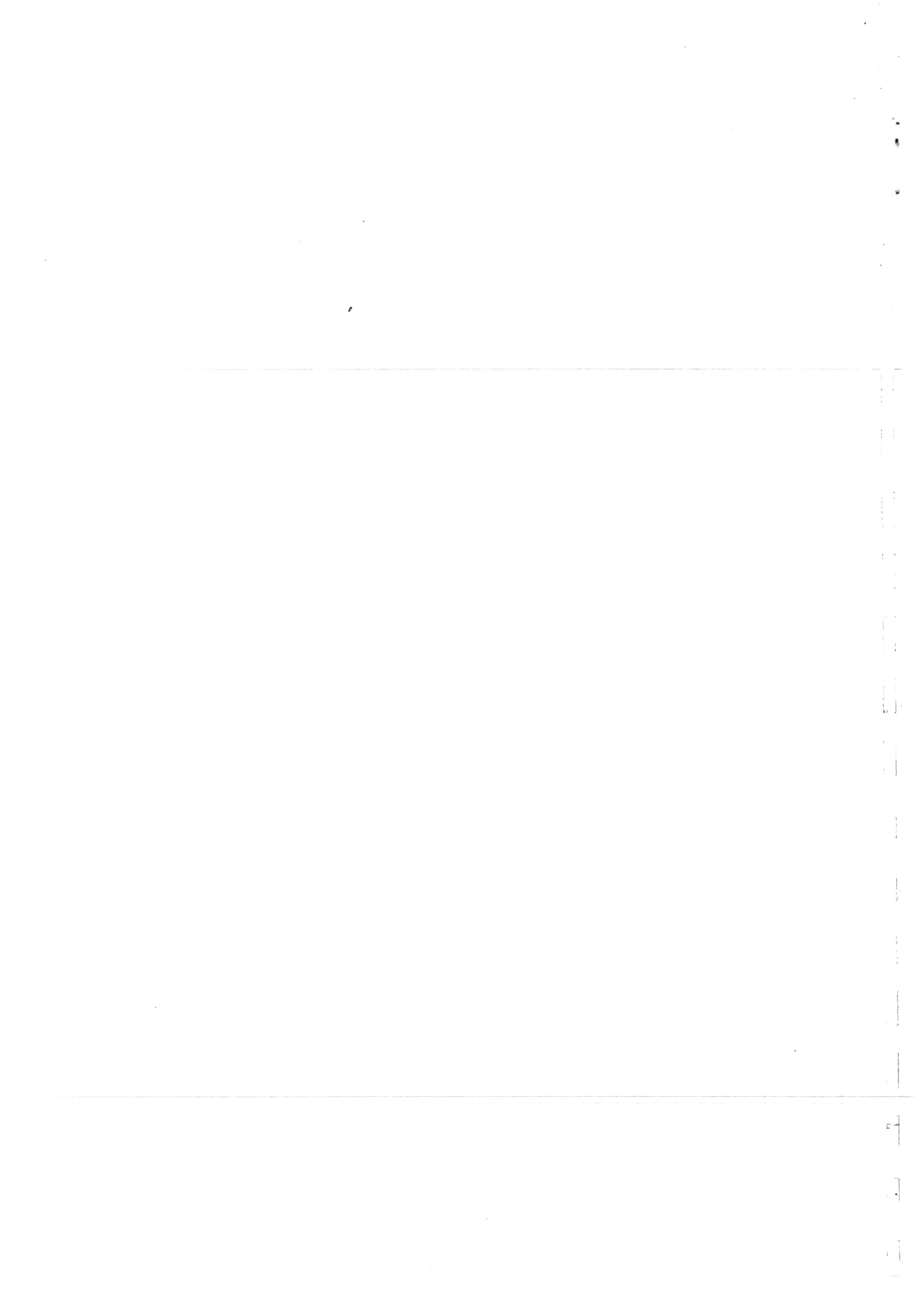
DATE	PV NO.	PAYEE	DETAILS	AMOUNT (KSH)
6/30/2014		GODFREY OTIENO		1,000.00
6/30/2014		LEONIDA WAFULA		10,000.00
6/30/2014		JANE SIMIYU		5,000.00
6/30/2014		SAMSON OTIENO		4,000.00
6/30/2014		JEREMIAH MUCHEMI		85,000.00
6/30/2014		CHRISTINE WEASONGA		4,000.00
6/30/2014		NICODEMUS OYALO		7,000.00
6/30/2014		PRISCILLAH WASIKE		3,000.00
6/30/2014		NEBERT BARASA		12,800.00
6/30/2014		NANCY KIMACHAS		10,000.00
6/30/2014		ALICE WAFULA		198,870.00
6/30/2014		EDWIN ERAMBO		7,000.00
6/30/2014		EVERRLYNE SIMIYU		15,500.00
6/30/2014		PROTUS KUTERE		500.00
		GIDEON SIRAI		150,000.00
		ISAYA KISINGANI		2,000.00
		MAGARET N. KHISA		10,400.00
		MORRIS WANYONYI		3,050.00
		AHADRACK W. KALIO		103,450.00
		MONICA FEDHA		66,420.00
		MACKDONALD LIVETE		5,000.00
		JACOB OKISEGERE		3,200.00
		JACOB OKISEGERE		200.00
		MAGARET N. WASIKE		12,900.00
		JACOB OKISEGERE		4,280.00
		PATRICK KOYI		74,105.00
		MICHAEL NGUNYI		28,200.00
		DAVID KIBITI		36,000.00
		GRACE KHAYOTA		44,000.00
		JOHN LUMBUKU		10,600.00
		JUSTUS SITATI		2,250.00
		DORCAS S. EMODI		22,500.00
		JULIA CDHESIRO		370,000.00
		CHRISTOPHER KITIDEI		370,000.00
		EDWARD CHEBWIRE		825.00
		REUBEN RUTO		80,300.00
		REUBEN RUTO		42,525.00
		EVERLAND OTWOMA		13,500.00
		FLORENCE LUKOSI		230,000.00
		TOYOTA KENYA		30,000.00
		KENYA INDUSTRIAL ESTATES		5,000.00
		TOYOTA KENYA		15,000.00
		BUNGOLINK TOURS		53,995.00
		IROKO HOTELS		8,045.00
		NZOIA SUGAR COMPANY		26,950.00
		KENYA POWER		235,046.00
		M. BIG LTD		273,195.00
		M/S CIC GENERAL INSURANCE		26,157.00
		KENYA POWER & LIGHTING CO.		15,264.00
		KENYA POWER & LIGHTING CO.		15,264.00
		PAN AFRICAN PAPER MILLS		151,910.00
		IROKO HOTELS		93,740.00
		TOYOTA KENYA		318,190.00
		BUDGET FURNITURE		79,310.00
		BUDGET FURNITURE		155,600.00
		COOL & SMARTECH AGENCIES		237,600.00
		COOL & SMARTECH AGENCIES		650,500.00
		M. BIG LTD		230,588.00
		BUNGOLINK TOURS		31,320.00
		DT DOBIE		33,050.00
		WACHENYE AUTO GARAGE		25,700.00
		M/S CENRIVA TRADERS LTD		711,550.00
		KERICHO TOYOTA KENYA LTD		15,800.00
		WESTFIELD MOTORS LTD		12,500.00
		ULTRA HOLDINGS (K) LTD		114,000.00
		TREMISY ENTERPRISES		150,000.00
		NZOIA WATERSERVICES Co. LTD		9,218.00
		CHEMIATY ENTERPRISES		600,000.00
		AGRICULTURE DEVELOPMENT CORPORATION		900,000.00
		KENYA POWER		14,014.00
		KENYA POWER		7,511.30
		KENYA POWER		13,236.90
		KENYA POWER		21,417.00
		KENYA POWER		8,273.00
		KENYA POWER		6,686.00

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2013/14	Historical Cost (Kshs) 2012/13
Land		
Buildings and structures	141,450,033	26,756,288
Transport equipment	53,660,210	73,522,259
Office equipment, furniture and fittings	82,004,254	3,692,004
ICT Equipment, Software and Other ICT Assets	94,152,502	16,924,384
Other Machinery and Equipment	57,852,053	
Heritage and cultural assets		
Intangible assets		
Others	28,437,241	1,564,835
Total	457,556,293	122,459,770





IMPREST OUTSTANDING AS AT 30 JUNE 2014

Name	Warrant No.	Amount (Ksh)	Ministry
Teresa Barasa	1478047	1,061,400	Tourism
Evans Fwamba	420570	6,400,000	Tourism
Martin Talian	887401	4,500,000	Tourism
Abraham S. Wekesa	147017	322,900	Tourism
Martin Talian	887403	4,514,500	Tourism
Teresa Barasa	2047514	414,740	Tourism
Antrica Wapakala	887363	50,000	Tourism
Judith Khisa	1854311	377,416	Tourism
Antrica Wapakala		535,500	Tourism
Peter Khakina	1838367	761,760	Tourism
		18,938,216	
Dorothy Barasa	2047521	281,000	Administration
Benard Barasa	147018	91,490	Administration
Jane Wekesa Nelima	887400	122,000	Administration
John Masinde	887416	826,800	Administration
Benard Barasa	1838382	209,940	Administration
N.C Wamalwa	887442	700,000	Administration
Beatrice Mabonga	1854099	360,000	Administration
Ben Arenico	887405	682,000	Administration
Benedict Emachar	887461	4,955,000	Administration
Juma Sicharani	1478031	1,000,000	Administration
Magret Wasike	1478030	432,000	P. Admin.
Donald Bulimo	1791628	554,000	Administration
Thomas Wafula	887384	132,000	Administration
C. Mulunda	1854314	121,000	Administration
Ester Oduor		2,039,000	P. Admin.
Donald Bulimo	1838375	120,000	Administration
Mokin Arap Ptang'ny		296,000	Administration
John Masinde		1,632,800	Administration
		14,555,030	
Ayub China	887412	844,020	Finance
Everline Simiyu	887391	64,000	Finance
Josephine W. Wekesa	2047530	4,161,000	Finance
Johnstone J. Sicharani	1918534	1,836,000	Finance
Oscar Ojwang'	1918546	210,180	Finance
Mercy Nalianya	887462	1,818,050	Finance
Jedida Kulundu	887491	337,500	Finance
Josephine W. Wekesa	887453	1,744,000	Finance
Jeremiah Muchemi	887470	248,356	Finance
Paul Masinde	887460	1,122,888	Finance
Oscar Ojwang'	887426	106,000	Finance
		12,491,994	
Mayabi Augustine	887407	172,100	Gender



Julita Wamalwa	1777286	282,000	Agriculture
Reuben Buchacha	1854208	144,500	Agriculture
Monica Salano	1854231	1,530,000	Agriculture
Arlington O Mushled		338,500	Agriculture
Samson Kunyu	1854161	353,000	Agriculture
Vincent Wechabe	1854140	170,000	Agriculture
		3,307,740	
Sindani B. Wellington	1838391	1,204,000	Lands
		1,204,000	
MercyMarumbu	887475	125,500	Education
Berly N. Mutekhele	887404	1,350,600	Education
Noellah Musundi	2047511	414,740	Education
Berly N. Mutekhele		742,925	Education
		2,633,765	
Violet Muchenje	887430	200,000	Roads
Martin Simiyu Mulati		70,000	Roads
Moses Musonye	1838388	147,000	Roads
		417,000	

67,963,550



APPENDIX VI

EXAMINATION OF PAYMENTS THAT DID NOT PASS THROUGH ALL PROCEDURES

<u>Date</u>	<u>Warrant</u>	<u>Payee</u>	<u>Amount (Kshs.)</u>
14.4.2014	1963591	Ekaya Alumasi	175,000.00
30.4.2014	1989504	Erick Otieno	417,500.00
1.4.2014	1963561	Jennifer Korio	127,890.00
27.3.2014	1963539	Esther Ngumbao	258,000.00
27.3.2014	1963542	Esther Ngumbao	826,000.00
1.4.2014	1963557	Victor Okundi	235,000.00
8.4.2014	1963585	Erick Otieno	54,000.00
27.3.2014	1963538	Hellen Mutie	200,000.00
17.6.2014	1940732	Wilfred Manyi	348,700.00
2.4.2014	1963558	Dorcas Ambuto	127,890.00
2.4.2014	1963559	Philomena Nzioki	127,890.00
2.4.2014	1963560	Nancy Mutai	127,890.00
4.4.2014	no warrant no		100,000.00
17.4.2014	1963598	Austine Inyundele	1,199,019.00
27.3.2014	1963537	Hellen Mutai	843,000.00
8.5.2014	1989525	Romeo Castro	319,700.00
12.5.2014	1989538	Romeo Castro	250,000.00
			5,737,479.00

