

REPUBLIC OF KENYA



Enhancing Accountability

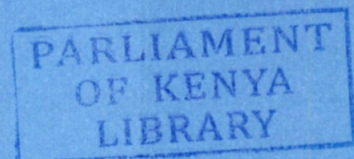
REPORT

OF

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THE AUDITOR-GENERAL

ON



COUNTY ASSEMBLY OF BUNGOMA

**FOR THE YEAR ENDED
30 JUNE, 2023**



COUNTY ASSEMBLY OF BUNGOMA

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2023



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

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1. Acronyms and Glossary of Terms

a) Acronyms

CARA	County Allocation of Revenue Act
CASB	County Assembly Service Board
CECM	County Executive Committee Member
CIDP	County Integrated Development Plan
CRF	County Revenue Fund
FY	Financial Year
HR	Human Resource
ICPAK	Institute of Certified
ICT	Information and Communication Technology
IIA	Institute of Internal Auditors
IPSAS	International Public Sector Accounting Standards
KISM	Kenya Institute of Supplies Management
Kshs	Kenya Shillings
LSK	Law Society of Kenya
MCA	Member of County Assembly
OSHA	Occupational Safety and Health Act
PAIC	Public Accounts and Investment Committee
PBB	Programme Based Budget
PFM	Public Finance Management
PRSK	Public Relations Society of Kenya
PSASB	Public Sector Accounting Standards Board
SC	Sectoral Committee
SOCATT	Society Of Clerks At The Table

b) Glossary of Terms

Comparative FY	Means the financial year proceeding the current financial year.
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2. Key Entity Information and Management

(a) Background information

The County Assembly of Bungoma is constituted as per the Constitution of Kenya. It is headed by the Speaker, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes of 45 elected and 17 nominated Members of County Assembly (MCAs). The MCAs are responsible for making laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

(b) Key Management Team

At the apex of decision making at the County Assembly is the County Assembly Service Board (CASB). The Clerk who is the Accounting Officer and secretary to CASB is in charge of the day to day running. CASB is created under Section 12 of the County Governments Act, 2012, as a body corporate with perpetual succession and a common seal. The Board comprises of five members - the Speaker who is the Chairperson; two members representing the Majority and Minority parties at the County Assembly and two external Members.

According to Sec. 12 of the County Governments Act, The Board is mandated to provide services and facilities to ensure the efficient and effective functioning of the County Assembly, Constitute offices in the County Assembly Service and appoint and supervise office holders, Prepare annual estimates of expenditure of the County Assembly Service and submit them to the County Assembly for approval, exercise budgetary control over the service, and Undertake singly or jointly with other relevant organizations programmes to promote the ideals of parliamentary democracy

The Board also performs other functions:

- i. Necessary for the welfare of members and staff of the County Assembly
- ii. As prescribed by National Legislature

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



HON. EMMANUEL SITUMA- CHAIR CASB

He was re-elected as the 3rd Speaker of County Assembly of Bungoma in September 2022. He presides over the County Assembly Sittings and Chairs the County Assembly Service Board.

Hon. Situma holds a Bachelors of Law Degree from Nagpur University, India. Before his election, Hon. Situma was a practicing advocate. He holds a valid practicing certificate from the Law Society of Kenya.

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HON. JOSEPH JUMA– VICE CHAIR

He was re-elected as MCA for Marakuru / Tuuti Ward in August 2022. The Majority party seconded him to CASB in October 2022. He is the vice chair of the Board and majority party leader. He previously served as the Deputy Majority Leader and as vice chair of Powers & Privileges Committee.



HON. ALI MACHANI – MEMBER

He was re-elected MCA Maraka Ward in August 2022. The Minority party seconded him as a member to CASB in October 2022. He previously served as a Minority Leader in the first Assembly; he was also the Chairperson of the Budget and Appropriations Committee. He served as His Worship the Mayor in the defunct Municipal Council of Webuye.



MS. JESCA MAYABI -MEMBER

She serves in the County Assembly Service Board as a public representative. She has 36 years of experience as an accomplished trainer and administrator with the Teachers Service Commission. She holds a Bachelor of Education (Guiding and Counselling) from Moi University.



MR. ANTHONY MABELE- MEMBER

He is a member of the County Assembly Service Board as a public representative. He is a teacher by profession and has vast knowledge in management of Public affairs. He holds a Master of Science from Masinde Muliro University of Science and Technology. He has previously worked with the TSC.



CHARLES WAFULA- SECRETARY CASB

He is the Clerk of the County Assembly with his appointment effected in November 2022. He was previously the Acting Clerk of the County Assembly of Bungoma from February 2022. He holds an undergraduate degree in Bachelor in Commerce (Accounting) from KCA University with a Diploma in Accounts and CPA Part II. He has also had training at Kenya School of Government Senior Management Course and Strategic Leadership and Development Program

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No.	Designation	Name
1	Speaker of the County Assembly	Hon. Emmanuel Situma
2	Clerk of the County Assembly	Charles Wanjala Wafula
3	Deputy Clerk Administration	Josylyne Nanjala Situma
4	Deputy Clerk Legislative Services	Leonard Juma Momos
Head of Departments:		
1	Finance and Accounts Department	Symon Wanjala Walukana
2	Budget & Fiscal Analyst	Diana Naliaka Khaemba
3	Internal Audit	Alfred Masika Makokha
4	HR & Administrative Services	Abraham Simiyu Wekesa
5	Sergeant at Arms	Calistus Ndieyira Wekesa
6	Hansard Services	Dennis Wanjala Waswa
7	Public Communications Unit	Rosemary Naliaka Wachiye
8	Procurement	Mercy Nasumbu Mukwanja
9	Legal Services	Ignatius Wekesa Wangila
10	ICT	Benedict Mutoro Muchenje
11	Committee Services	Elvis Wepundi Werunga
12	Legislative Procedural & Chamber Services	Colleta Namubuya Simiyu
13	Research & Library Unit	Martha Alaka Aluoch

(c) Fiduciary Management

The key management personnel who held office during the year ended 30th June 2023 and who had direct fiduciary responsibility were:

No.	Designation	Name
1	Accounting Officer- Clerk	Charles W. Wafula
2	Principal Finance Officer	Symon Wanjala Walukana

(d) Fiduciary Oversight Arrangements

Audit Committee

The Audit Committee was established through the gazette notice No. 2690; Public Finance Management Act (No. 18 of 2012), Public Finance Management Regulations 2015 and gazette Notice No 2690 on the Audit Committee guidelines for County Governments. The Audit Committee is established to provide assistance to the accounting officer with its responsibilities outlined in its charter with the general feature of ensuring good corporate governance.

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No	Name	Position
1	Dr. Destaings Nyongesa	Chairman
2	CPA Fred Wasike	Member
3	Murambi Njibwakale	Member
4	Diana Naliaka Khaemba	Member
5	Alfred Masika Makokha	Secretary

Finance and Economic Planning Committee

The Finance and Economic Planning Committee is mandated to oversight on matters relating to public finance, monetary policies, revenue policies (including taxation), County Integrated Development plan (CIDP) and mobilization of resources for funding the budgetary requirements of the county government including putting in more mechanism to raise revenue and resources. Finance & Economic planning committee is a service committee established under standing order No. 218 of the Bungoma County Assembly standing orders.

Current membership is as indicated here below,

No	Name	Position
1	Hon. James Mukhongo	Chairperson
2	Hon. Orize Kundu	Vice chairperson
3	Hon Stephen Wamalwa	Member
4	Hon. Aggrey Mulongo	Member
5	Hon. Everlyne Mutiembu	Member
6	Hon. Vitalis Wangila	Member
7	Hon. Catherine Kituyi	Member
8	Hon. Christine Mukhongo	Member
9	Hon Tony Barasa	Member
10	Hon. Everton Nganga	Member
11	Hon. Violet Makhanu	Member
12	Hon. Jack Kawa	Member
13	Hon. George Makari	Member
14	Hon. Francis Chemion	Member
15	Hon. Godfrey Wanyama	Member

Public Accounts and Investment Committee

The Public Accounts Committee is a standing Committee established under standing order No. 218 of the Bungoma County Assembly standing order. The functions of the committee include but not limited to,

- pursuant to Article 185 (3) of the Constitution, to exercise oversight over County Executive Committee and any other County Executive Organ;
- pursuant to Article 229 (7) and (8), of the Constitution, to examine the reports of the Auditor-General on the annual accounts of the County Government;
- to examine special reports, if any, of the Auditor-General on County Government Funds;

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- d) to examine the reports, if any, of the Auditor General on the County Public Investments; and
- e) to exercise oversight over County Public Accounts and Investments.

The members of the committee are as shown in the table below,

		Position
1	Hon. Everton Nganga	Chairperson
2	Hon. Timothy Chikati	Vice chairperson
3	Hon. Alfred Mukhanya	Member
4	Hon. Anthony Lusenaka	Member
5	Hon. Everlyne Mutiambu	Member
6	Hon. Benard Kikechi	Member
7	Hon. Metrine Nangalama	Member
8	Hon. Stephen Kaiser	Member
9	Hon. John Wanyama	Member
10	Hon. Violet Makhanu	Member
11	Hon. Jerusa Aleu	Member

Budget and Appropriations Committee

The Budget and Appropriations Committee provides guidance in the budgetary process. The Committee's mandate is to,

- a) discuss and review the estimates and make recommendation to the County Assembly;
- b) examine the County Fiscal Strategy Paper presented to the County Assembly;
- c) examine the County Debt Management Strategy management Paper presented to the County Assembly;
- d) examine Bills related to the National Budget, including Appropriations Bills; and
- e) Evaluate tax estimates, economic and budgetary policies and programmes with direct budget outlays.

The members of the committee are as shown in the table below,

		Position
1	Hon. Jackson Wambulwa	Chairperson
2	Hon. Charles Nangulu	Vice chairperson
3	Hon. Ali Machani	Member
4	Hon. Anthony Lusenaka	Member
5	Hon. Grace Sundukwa	Member
6	Hon. Millia Masungu	Member
7	Hon. Meshack Simiyu	Member
8	Hon. Joan Kirong	Member
9	Hon. Polycarp Wandabusi	Member
10	Hon. Sudi Busolo	Member
11	Hon. Caleb Wanjala	Member

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(e) County Assembly of Bungoma Headquarters

County Assembly of Bungoma
P.O. Box 1886 -50200
Former County Council Building
Moi Avenue
BUNGOMA, KENYA

(f) County Assembly of Bungoma Contacts

Telephone: 0202651905 / 0208000663
E-mail: info@bungomaassembly.go.ke
Website: <http://www.bungomaassembly.go.ke>

(g) Bungoma County Assembly Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
NAIROBI, KENYA
2. Kenya Commercial Bank of Kenya
P.O. Box 201- 50200
BUNGOMA, KENYA

(h) Independent Auditor

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

(i) Principal Legal Adviser

The County Attorney
County Government of Bungoma
P.O. Box 437 - 50200
BUNGOMA, KENYA

3. Governance Statement

The County Assembly

The County Assembly of Bungoma constitutes of the Members of County Assembly (elected and nominated) and the Speaker who is an ex-officio member. Section 10 (4) of the County Governments 2012 provides that a County Assembly shall observe the following order of precedence.

- a) the speaker of the county assembly,
- b) the leader of the majority party, and
- c) the leader of the minority party

The Roles of the County Assembly of Bungoma are as outlined in Section 8 of the County Governments Act 2012 and they include:

- a) Vet and approve nominees for appointment to county public office as may be provided for in this Act or any other law.
- b) Perform the roles set out under Article 185 of the Constitution.
- c) 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.
- d) Approve the borrowing by the County Government in accordance with Article 212 of the Constitution.
- e) Approve county development planning; and
- f) Perform any other role as may be set out under the Constitution or legislation.

The County Assembly executes its mandate, through committees as classified under;

Standing Committees

Standing committees are generally responsible for overseeing the work of government departments and agencies. They include,

House Business Committee; Committee on Appointment; Public Accounts and Investment Committee; Budget and Appropriations Committee; County Assembly Procedure and House Rules Committee; Committee on Implementation; Committee on Justice, Cohesion and Legal Affairs; Committee on Delegated County Legislation; Power and Privileges Committee and Liaison Committee.

Sectoral Committees

The mandate of Sectoral Committees is to examine matter (s) assigned by the Standing Orders and is exercised within the limits contemplated under Part 2 of the Fourth Schedule to the Constitution. They include,

Finance and Economic Planning; Education and Vocational Training; Agriculture, Livestock, Fisheries, Irrigation, and Cooperative Development; Roads, Transport, Infrastructure and Public Works; Tourism, Environment, Water and Natural Resources; Gender, Culture and Social Welfare;

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Health Services; Land, Urban, Physical Planning and Housing; Trade, Energy and Industrialization; Public Administration and ICT; Labour Relations, Members Service and Facilities and Youth Affairs and Sports.

The standing committees of the County Assembly of Bungoma are further discussed below,

a) House Business Committee

There is established committee known as the House Business Committee consisting of the Speaker who is the chairperson of the committee; and such other members of the County Assembly as provided in the Standing Orders of the County Assembly.

The committee prepares and, if necessary, from time to time adjust the House Calendar with the approval of the County Assembly.

The Committee monitors and oversee the implementation of the House Business and programmes; implement the Standing Orders respecting the scheduling or programming of the business of the House and functioning of the Committees of the County Assembly.

The committee also determines the order in which the reports of Committees shall be debated in the County Assembly and may take decisions and issue directives and guidelines to prioritize or postpone any business of the House acting with the concurrence of the Leader of the Majority Party or the Leader of the Minority Party, as the case may be.

The committee held (21) meetings in FY 2022/2023. The committee members during FY 2023 were,

No.	Member	Designation	Ward
1	Hon. Emmanuel Situma	Chairperson/ Hon Speaker	
2	Hon. Wamalwa Stephen Wafula	Deputy Speaker	Mitua/Soysambu
3	Hon. Juma Joseph Nyongesa	Leader of Majority	Marakaru Tuuti
4	Hon. Namunyu Anthony Lusenaka	Leader of Minority	Bukembe West
5	Hon. Hentry Nyongesa Khaemba	Member	Bumula
6	Hon. Jacob Psero Marugaa	Member	Chesikaki
7	Hon. Makhanu Cornelius Wanjala	Member	Khalaba
8	Hon. Jackson Ouma Wambulwa	Member	Kimaeti
9	Hon. Mukhongo Christine Cunera	Member	Kimilili
10	Hon. Makhanu Violet Namaemba	Member	Mihuu
11	Hon. Masungo Millah Nanyokia	Member	Misikhu
12	Hon. Meshack Wekesa Simiyu	Member	Mukuyuni
13	Hon. Metrine Nangiala Nangalama	Member	Nominated
14	Hon. Mildred Apiyo Barasa	Member	Nominated
15	Hon. Ipara Johnstone Okasida	Member	Tongaren

b) Committee of Powers and Privileges

There is established a committee known as the Committee of Powers and Privileges consisting of the Speaker, who is the chairperson of the Committee; and such other Members of the County Assembly as may be provided in the Standing Orders of the County Assembly. The functions of

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the Committee of Powers and Privileges include inquiring into the conduct of a member whose conduct is alleged to constitute a breach of privileges accorded to the MCAs by any legislation or standing orders and performing such other functions as may be specified by enabling legislation. The committee held (25) meetings in FY 2022/2023. The committee members during FY 2022/2023 were:

No.	Member	Designation	Ward
1	Hon. Emmanuel Situma	Chairperson	Speaker
2	Hon. Bridgit Lusika Katasi	Vice Chairperson	Nominated
3	Hon. Kawa Jack Zakayo	Member	Bokoli
4	Hon. Vitalis Sifuna Wangila	Member	Kabula
5	Hon. Tony Khaoya Barasa	Member	Lwandanyi
6	Hon Mutoka Ali Machani	Member	Maraka
7	Hon. Juma Joseph Nyongesa	Member	Marakaru Tuuti
8	Hon. Masungu Mullah Nanyokia	Member	Misikhu
9	Hon. Moureen Khanjila Wafula	Member	Nominated
10	Hon. Eunice Kirui Yeko	Member	Nominated
11	Hon. Orize Wanjala Kundu	Member	Siboti

c) Committee on Appointment

There is established a committee known as the Committee on Appointment consisting of the Speaker, who is the chairperson of the Committee; and such other MCAs as may be provided in the Standing Orders of the County Assembly. The Committee on Appointments considers, for approval by the County Assembly appointments under Articles 179(2) (Members of County Executive Committee); appointments under Sections 32D (b); 44 (2) (b) of the County Governments Act, 2012 and Section 5 of the Office of the County Attorney Act, 2020. The committee held seven (7) meetings in FY 2022/2023.

The committee members during the financial year were,

No.	Member	Designation	Ward
1	Hon. Emmanuel Situma	Chairperson	Speaker
2	Hon. Wamalwa Stephen Wafula	Vice Chairperson	Mitua/Soysambu
3	Hon. James Barasa Mukhongo	Member	Kabuchai/Chwele
4	Hon. Vitalis Sifuna Wangila	Member	Kabula
5	Hon. Joan Kirong Chemayiek	Member	Kapkateny
6	Hon. Francis Chemion Masai	Member	Kaptama
7	Hon. Everline Mutiambu Naboelela	Member	Malakisi/South K
8	Hon. Juma Joseph Nyongesa	Member	Marakaru Tuuti
9	Hon. Makari George Wasike	Member	Musikoma
10	Hon. Sundukwa Grace	Member	Sitikho

d) Public Accounts/Investment Committee

The committee was formed to provide oversight on the County's finances. The committee held (25) meetings in FY 2022/2023. The members who served in the committee during the year were:

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No.	Member	Designation	Ward
1	Hon. Nganga Everton Sifuna	Chairperson	East Sang'alo
2	Hon. Chikati Timothy Chitekei	Vice chairperson	Ndalu/Tabani
3	Hon. Namunyu Anthony Lusenaka	Member	Bukembe West
4	Hon. Everline Mutiambu Naboelela	Member	Malakisi/South Kulisiru
5	Hon. Simiyu Steve Kaiser	Member	Matulo
6	Hon. Kikechi Benard Wekesa	Member	Mbakalo
7	Hon. Makhanu Violet Namaemba	Member	Mihuu
8	Hon. Sikuku Jerusa Aleu	Member	Milima
9	Hon. Mukhanya Alfred Wekesa	Member	Ndivisi
10	Hon. Mitrine Nangiala Nangalama	Member	Nominated
11	Hon. John Kennedy Wanyama	Member	Nominated

e) Budget and Appropriations Committee

The budget and appropriations committee provides guidance in the budgetary process. It is charged with the budget making process and ensuring that there is public participation in the budget process. The members who served in the committee during the period were:

No.	Member	Designation	Ward
1	Hon. Jackson Ouma Wambulwa	Chairperson	Kimaeti
2	Hon. Charles Simiyu Nangulu	V/Chairperson	Namwela
3	Hon. Namunyu Anthony Lusenaka	Minority Leader	Bukembe West
4	Hon. Peter Caleb Wanjala	Member	Bukembe East
5	Hon. Joan Kirong Chemayiek	Member	Kapkateny
6	Hon Mutoka Ali Machani	Member	Maraka
7	Hon. Masungo Millah Nanyokia	Member	Misikhu
8	Hon. Meshack Wekesa Simiyu	Member	Mukuyuni
9	Hon. Sundukwa Grace	Member	Sitikho
10	Hon. Isaiah Busolo Sudi	Member	South Bukusu
11	Hon. Kimeta Polycarp Wandabusi	Member	West Nalondo

f) County Assembly Procedure and House Rules Committee

There is established a committee known as the County Assembly Procedure and House Rules Committee. The Committee comprises of the Speaker as the Chairperson of the Committee, the Deputy Speaker, Members of Speaker's Panel and not more than two other Members. The Committee considers and reports on all matters relating to the Standing Orders. It may also propose amendments to the Standing Orders and any such amendments shall upon approval by the County Assembly, take effect at the time appointed by the County Assembly. The committee held (24) meetings in FY 2022/2023.

The committee members during the financial year were,

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No.	Member	Designation	Ward
1	Hon. Emmanuel Situma	Chairperson	Speaker
2	Hon. Wamalwa Stephen Wafula	V. Chairperson/ Deputy Speaker	Mitua/ Soysambu
3	Hon. Makhanu Cornelius Wanjala	Member	Khalaba
4	Hon. Benjamin Jeremiah Otsiulah	Member	Khasoko
5	Hon. Mukhongo Christine Cunera	Member	Kimilili

g) Committee on Implementation

There is established a committee known as the Committee on Implementation. The Committee scrutinizes the resolutions of the House (including adopted Committee reports), Petitions and the undertakings given by the County Executive Committee and examine— whether or not such decisions and undertakings have been implemented and where implemented, the extent to which they have been implemented; whether such implementation has taken place within the minimum time necessary; and whether or not legislation passed by the House has been operationalized and where operationalized, the extent to which such operationalization has taken place within the minimum time necessary. The Committee may propose to the House, sanctions against any Member of the County Executive Committee who fails to report to the relevant Select Committee on implementation status without justifiable reasons. The committee held (24) meetings in FY 2022/2023.

The committee members during the financial year were,

No.	Member	Designation	Ward
1	Hon. Waliaula Aggrey Mulongo	Chairperson	Kibingei
2	Hon. Job Lumbwani Mukoyandali	V. Chairperson	West Bukusu
3	Hon. Moureen Khanjila Wafula	Member	Nominated
4	Hon. Frankline Simwoto Korir	Member	Chepyuk
5	Hon. Vitalis Sifuna Wangila	Member	Kabula
6	Hon. Obama Abraham Kimugui Wa	Member	Kamukuywa
7	Hon. Mukhanya Alfred Wekesa	Member	Ndivisi
8	Hon. Aggrey Onyieko Bosire	Member	Nominated
9	Hon. Catherine Mating Kituyi	Member	Nominated
10	Hon. Alice Nanyama Kibaba	Member	Nominated
11	Hon. Kuloba Jeremiah	Member	Township

h) Committee on Justice, Cohesion and Legal Affairs

There is established a committee known as the Committee on Justice, Cohesion and Legal Affairs. The functions of the Committee include to carrying out matters of Constitutional affairs, administration of Law and Justice,

- including ethics, integrity, elections and human rights; and all Petitions save for petitions under Standing Order 78 (5);
- monitor and promote measures relating to policy and program initiatives in pursuit of peace and County cohesion; investigate, inquire into and report on all matters relating to inter-community cohesion in the County;

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- c) monitor and promote measures designed to enhance the equalization of opportunities and improvement in the quality of life and status of all persons, including persons who are marginalized on the basis of gender, age, disability, health status, ethnic, racial, cultural or religious background or affiliation or any other such ground;
- d) investigate, inquire into and report on all matters relating to discrimination or marginalization of persons; make proposals to County Assembly including legislative proposals for the protection, equalization of opportunities and promotion of the welfare of the affected groups.

The committee held (29) meetings in FY 2022/2023.

The committee members during the financial year were,

No.	MEMBERS	POSITION	WARD
1	Hon. Jacob Psero Marugaa	Chairperson	Chesikaki
2	Hon. Everline Wabwire Anyango	V. Chairperson	Nominated
3	Hon. Francis Chemion Masai	Member	Kaptama
4	Hon. Owongo Idd Chamawi	Member	Maeni
5	Hon. Everline Mutiambu Naboelela	Member	Malakisi/South Kulisiru
6	Hon. Makari George Wasike	Member	Musikoma
7	Hon. Chikati Timothy Chitekei	Member	Ndalu/Tabani
8	Hon. Edwin Wekesa Opwora	Member	Bwake/Luuya
9	Hon. Linda Kharakha Wekesa	Member	Nominated
10	Hon. Sheila Sifuma	Member	Nominated
11	Hon. Kuloba Jeremiah	Member	Township

i) Committee on Delegated County Legislation

There is established a committee known as the Committee on Delegated County Legislation. The Committee considers in respect of any statutory instrument whether it; is in accord with the provisions of the Constitution, the Act pursuant to which it is made or other relevant written law

The committee infringes on fundamental rights and freedoms of the public contains a matter which in the opinion of the Committee should more properly be dealt with in an Act of the County Assembly or any other basis as per the Standing Orders of the County Assembly. The committee held (25) meetings in FY 2022/2023.

The committee members during the financial year were,

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No.	Member	Designation	Ward
1	Hon. George Tendet	Chairperson	Elgon
2	Hon. Dorcas Nakhumicha Ndasaba	V. Chairperson	Nominated
3	Hon. Martin Cheseto Chemorion	Member	Cheptais
4	Hon. Waliaula Aggrey Mulongo	Member	Kibingei
5	Hon. Waiti Wafula Waiti	Member	Naitiri/Kabuyefwe
6	Hon. Mukhwana Godfrey Wanyama	Member	West Sang'alo
7	Hon. Angeline Chelegat Rugut	Member	Nominated
8	Hon. Aggrey Onyieko Bosire	Member	Nominated
9	Hon. Allan Nyongesa Wanyama	Member	Nominated
10	Hon. Florence Theresia Juma	Member	Nominated
11	Hon. Metrine Nangila Wilson	Member	Nominated

j) Liaison Committee

There is established a committee known as the Liaison Committee, which consists of the Deputy Speaker as Chairperson of the Committee; the first panellist of the Speaker's Panel who is the Vice-Chairperson and Chairpersons of all Committees of the County Assembly excluding the Ad hoc Committees. The committee guides and co-ordinates the operations, policies and mandates of all Committees as per the Constitution of Kenya, other Relevant Statutes and the Standing Orders; deliberate on and apportion the annual operating budget among the Committees depending on their work plans and Committee Budget ceilings and other functions as stated in the Standing Orders of the County Assembly. The committee held (27) meetings in FY 2022/2023.

The committee members during the financial year were,

No.	Member	Designation	Ward
1	Hon. Wanalwa Stephen Wafula	Chairperson	Mitua/Soysambu
2	Hon. Mukhongo Christine Cwera	V. Chairperson	Kinilili
3	Hon. Emmanuel Situma	Member	Speaker
4	Hon. Kawa Jack Zakayo	Member	Bokoli
5	Hon. Hentry Nyongesa Khaemba	Member	Bumula
6	Hon. Edwin Wekesa Opwora	Member	Bwake/Luria
7	Hon. Frankline Simwoto Korir	Member	Chepyuk
8	Hon. Jacob Psero Marugaa	Member	Chesikaki
9	Hon. Nganga Everton Sifuna	Member	East Sang'alo
10	Hon. George Quemoy Tendet	Member	Elgon
11	Hon. James Barasa Mukhongo	Member	Kabuchai/Chwele
12	Hon. Francis Chemion Masai	Member	Kaptama
13	Hon. Benjamin Jeremiah Otsiulah	Member	Khasoko
14	Hon. Waliaula Aggrey Mulongo	Member	Kibingei
15	Hon. Jackson Ouma Wambulwa	Member	Kinaeti
16	Hon. Tony Khaoya Barasa	Member	Lwandanyi
17	Hon. Juma Joseph Nyongesa	Member	Marakaru Tunti
18	Hon. Makhanu Violet Nannemba	Member	Mihuu
19	Hon. Makari George Wasike	Member	Musikoma
20	Hon. Waiti Wafula Waiti	Member	Naitiri/Kabuyefwe
21	Hon. Ipara Johnstone Okasida	Member	Tongaren

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Communication with all Stakeholders

Pursuant to the provisions of article 196(1) (b) of the Kenyan constitution 2010, Section 87 of the County Governments Act and the Standing Order 140 (2) of the County Assembly of Bungoma Standing Orders, the Assembly is committed to ensuring that all its stakeholders are provided with full and timely information about its programmes and performance through the County Assembly website and other forms of media. This communication is important in ensuring that stakeholder expectations are aligned to the County Assembly's service delivery charter.

In this regard, several Committees facilitated public participation in consideration of several documents as shown in the table below,

No.	Committee	Document	Date	Venue
1	Budget and appropriation	CFSP 2023	8 th March, 2023	Kamukunji Hall at County Assembly.
2	Budget and Appropriation	Annual Budget Estimates FY 2023/24	22 nd to 26 th May, 2023.	Sub County Level and one Stakeholder forum held in the Kamukunji Hall at County Assembly
3	Trade, Energy and Industrialization	Bungoma County Weights and measures Bill, 2023	9 th April, 2023	Written memoranda
4	Trade, Energy and Industrialization	Bungoma County Public markets Amendments Bill, 2023	9 th April, 2023	Written memorandum
5	Gender, Culture and welfare	Bungoma County Cultural Heritage Bill, 2019	24 th November, 2022	Santa Mara hotel
6	Gender, Culture and welfare	Bungoma County Public Entertainment and Amenities Bill, 2023	17 th May, 2023	Written memoranda
7	Public Administration and ICT	Bungoma County State of County Address, 2023	24 th November, 2022	Santa Mara Hotel
8	Finance and Economic Planning	Bungoma County Equitable Development Bill, 2022	24 th November, 2022	Santa Mara Hotel

9	Finance and Economic Planning	Bungoma County Finance Bill, 2022	13 th February, 2023	Santa Mara Hotel
10	Finance and Economic Planning	Bungoma County Annual Development Plan	13 th February, 2023	Santa Mara Hotel
11	Finance and Economic Planning	Bungoma County Integrated Development Plan	20 th to 24 th March, 2023	Across 9 sub counties
12	Lands, Urban, Physical Planning	Bungoma County outdoor advertising, Control and Regulation Bill, 2023	17 th May, 2023	Written memoranda
13	Agriculture, Livestock, Fisheries, Irrigation & Cooperative Development Committee	Bungoma County Cooperative Societies Bill 2023	17 th May, 2023	Written memoranda

14	Public Administration and ICT	Bungoma County Inspectorate, Compliance and Enforcement, Bill 2023	17 th May, 2023	Written memoranda
15	Finance and Economic Planning	Bungoma County Revenue Administration and Management (Amendment Bill)	17 th May, 2023	Written memoranda

Risk management

The County Assembly Service Board approved the County Assembly of Bungoma Risk Management Policy in December 2022. The Policy guides on integrating enterprise risk management strategies within the organization initiatives. It provides a framework on monitoring

internal and external factors and events that might positively or negatively impact the County Assembly's ability to implement its strategies and achieve its objectives.

In this regard, a Risk Management Committee has been appointed by the Accounting Officer to specifically ensure that the overall risk management strategy is integrated with the corporate business strategy and plan. A Risk Facilitator has been equally appointed to provide support to the Risk Management Committee on reporting and consolidation mechanism of risk management operations. Internal Audit department through consultancy and advisory services has previously been tasked with supporting the Assembly in implementing risk management strategies that has seen development of risk registers and continuous risk assessment and analysis, whose results have been used in formulation of annual audit risk based plans. The County Assembly has fully complied with setting up effective arrangements for risk management and internal control.

Compliance

The Internal Audit Department through its plans has been scheduling compliance audits across the Assembly. Reports from the department on non-compliance have been disposed of by management through the management committee and the CASB. The CASB has one of its sub-committees of Audit, Legal and compliance committee that has the sole mandate in looking into compliance by the Assembly on the relevant laws that affect her. Reports on compliance are formally discussed by this committee for policy and strategic direction.

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4. Foreword by the Clerk of the Assembly

It is with great pleasure that I present to you the Annual Financial Statements for the year 2022/2023. The total budget for the financial year 2022/2023 was Kshs. 1,294,353,579. The amount represents Kshs. 1,187,560,394 recurrent budget and Kshs. 106,793,185 for development budget. The recurrent budget component consists of Kshs. 227,000,000 for Members Car loan and staff mortgage facility.

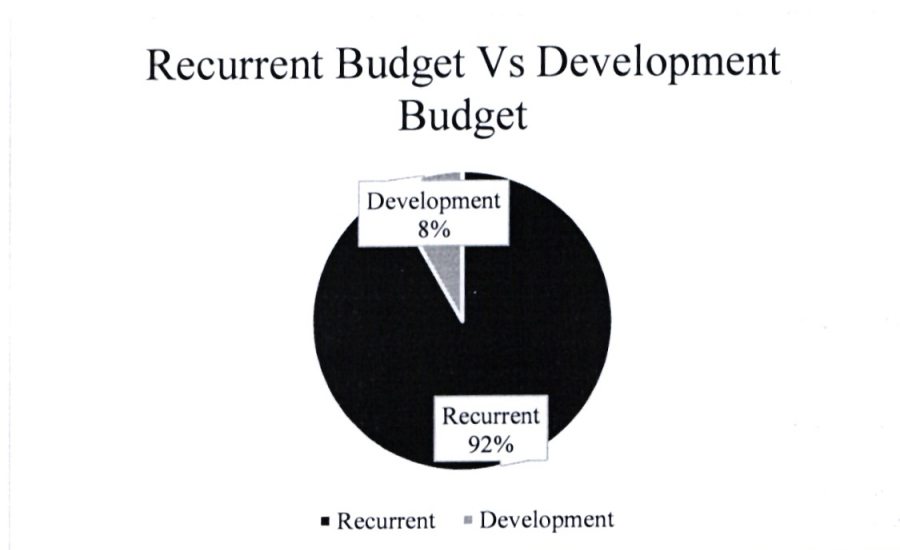


Figure 1: County Assembly Budget FY 2022/2023

(i) Budget performance

The actual amount spent during the financial year 2022/2023 amounted to Kshs. 1,256,267,410 against a total budget of Kshs. 1,294,353,579 representing 97% utilization of the budget; which is an increase from the previous financial year which had 93% budget utilization.

The actual recurrent expenditure amounted to Kshs. 1,187,556,073 against a recurrent budget of Kshs. 1,187,560,394 (100% budget absorption); whereas the actual development expenditure amounted to Kshs. 68,711,337 against a development budget of Kshs. 106,793,185 (64 % budget absorption) as illustrated below:-

	Projected Cash Flow	Actual Release	Actual Expenditure
Recurrent	1,187,560,394	1,187,556,988	1,187,556,073
Development	106,793,185	68,711,338	68,711,337
Total	1,294,353,579	1,256,268,326	1,256,267,410

Table 1: Budget versus Actual Expenditure FY 2022/2023

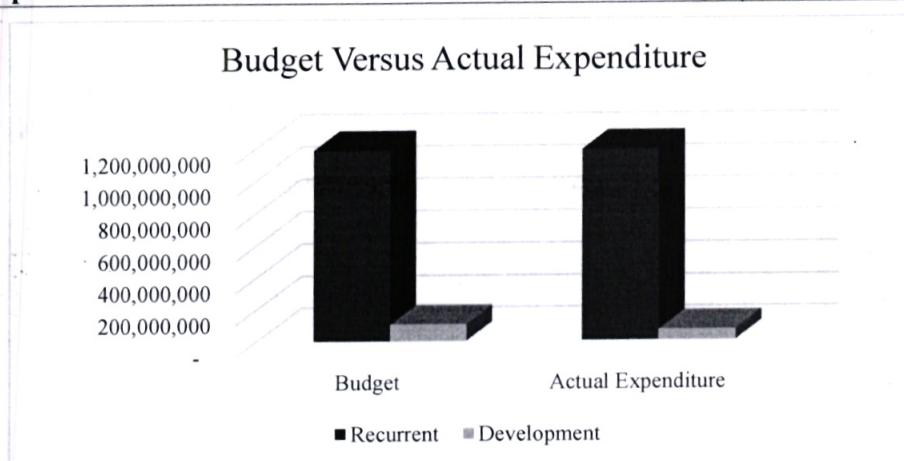


Figure 2: Budget versus Actual Expenditure FY 2022/2023

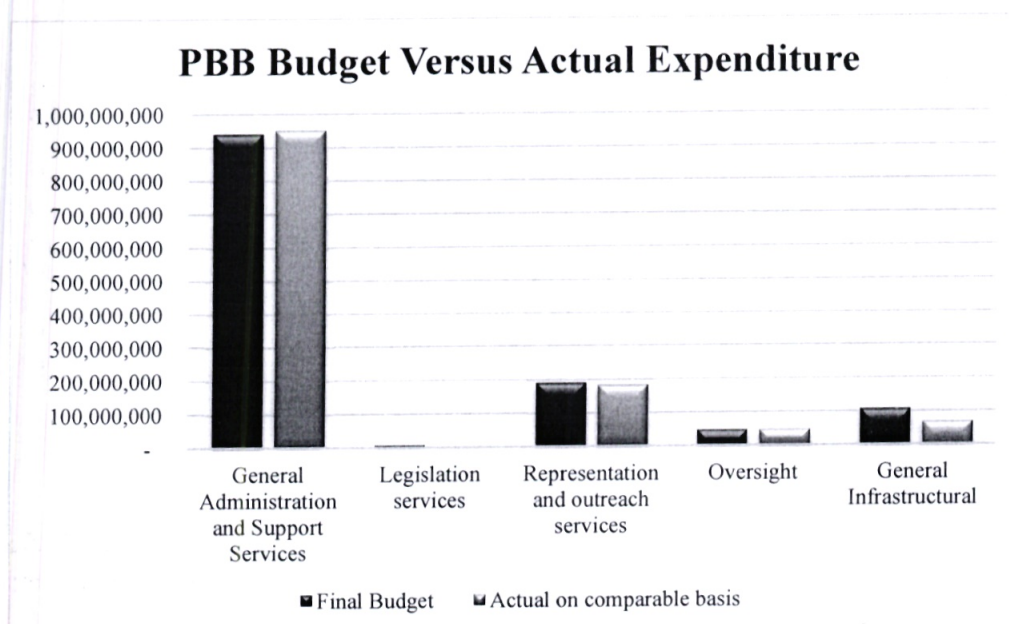


Figure 3: PBB Budget versus Actual Expenditure

(ii) Operational Performance

On the legislative front, during the Third Assembly term the House Business Committee has facilitated 622 sittings including special sittings. Over the period, the County Assembly of Bungoma saw the successful passage of six (6) Bills, (55) Motions, (35) Statements, (2) Petitions and reports that positively affected the socio-economic development of County Government of Bungoma.

The County Budget and Appropriation Act was passed on 26th May 2022. The first supplementary budget was approved on 13th December 2022 while the second supplementary budget was approved on 7th June 2023.

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County Assembly of Bungoma also acted upon the following statutory budget making documents listed below,

No. Documents	Date Submitted	Statutory Timeline	When the Committee Report was tabled	Remarks
1 County Budget Review Outlook Paper	21 st October, 2022	October	14 th Feb, 2023	Not within
2 The Debt Management Strategy Paper	28 th Feb, 2023		11 th April, 2023	No timeline on when to table the report
3 County Fiscal Strategy Paper 2023	28 th Feb, 2023	15 th March,	15 th March, 2023	Within timeline
4 The First Supplementary Budget FY 2022-2023	23rd Nov 2022	No timeline	14th Dec, 2022	No timeline
5 The Second Supplementary Budget FY 2022-2023	4 th May, 2023	No timeline	6 th June, 2023	No timeline
6 Annual Budget Estimate for FY 2023-2024	27 th April, 2023	30 th June	20 th June, 2023	Within timeline
7 Finance Bill, 2022	2 nd February, 2023	30 th September	8 th March, 2023	Not within
8 Annual Development Plan 2023/24	2 nd February, 2023	1 st September	22 nd February, 2023	Not within

Table 2: Statutory Budget making Documents

Due to 2022 general elections, submission of some documents was not within the required time hence their approval was not within the statutory timelines.

The County Assembly of Bungoma has 11 Sectorial Committees whose mandates are outlined under **Standing Order 196 (5)**. These Committees are; Finance and Economic Planning; Education and Vocational Training; Youth and Sports; Agriculture, Livestock, Fisheries, Irrigation and Cooperative Development; Roads, Transport, Infrastructure and Public Works; Tourism, Environment, Water and Natural Resources; Gender and Culture; Health; Land, Urban, Physical Planning, Trade, Energy and Industrialization; Housing and Sanitation and Public Administration and ICT. Their functions include;

- (a) investigate, inquire into, and report on all matters relating to the mandate, management, activities, administration, operations and estimates of the assigned departments;
- (b) study the programs and policy objectives of departments and the effectiveness of the implementation;
- (c) study and review all county legislation referred to it;
- (d) study, access and analyze the relative success of the departments as measured by the results obtained as compared with their stated objectives;
- (e) investigate and inquire into all matters relating to the assigned departments as they may deem necessary, and as may be referred to them by the County Assembly;
- (f) to vet and report on all appointments where the constitution or any law requires the County Assembly to approve, except those under Standing Order 185 (Committee on Appointments); and
- (g) Make reports and recommendations to the County Assembly as often as possible, including recommendation of proposed legislation.

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Successes of the Assembly committees

County Assembly Committees in executing their mandates, table their reports for the House decision and formal recording of their output. The number of reports processed by each Committee in the FY 2022/23 is as shown in the table below;

No.	Name of Committee	No. of Reports
1	Lands, Housing and Physical Planning	3
2	Public Administration and ICT	4
3	Agriculture, Livestock, Fisheries, Irrigation & Co.dvlpt	4
4	Gender, Culture and Social Welfare	4
5	Youth and Sports	3
6	Tourism, Water, Environment & Nature Resources	4
7	Trade, Energy and Industrialization	5
8	Roads, Infrastructure and Public Works	2
9	Health Services	4
10	Labour Relations, Members Service and Facilities	4
11	Finance and Economic Planning	8
12	Education and Vocational Training	3
13	Budget and Appropriations	6
14	PAIC	8
15	Implementation Committee	2
16	Appointment	3
17	Delegated County Legislation	1
18	Selection	2
19	Powers and Privilege	2
20	Procedure and House Rules	1
21	Justice, Cohesion and Legal Affairs	3
22	House Business Committee	2
23	Liaison Committee	3
	Total	80

Table 3: No. of Reports processed per Committee

Out of the 80 processed reports as at 30th June 2023, (57) reports had been considered by the House.

Vetting of State Officers

The County Assembly through the respective Sectorial Committees considered nominees for the following positions as at 30th June 2023: -

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No	Positions	Date of submission	Date of approval
1	9 nominees for the position of the County Executive Committee Members	25 th October, 2022	16 th November, 2022
2	Nominee for County Executive Committee Member for Finance and Economic Planning	8 th November, 2022	23 rd November, 2022
3	Nominee for County Executive Committee Member for Gender, Culture, Youth and Sports	13 th April, 2023	3 rd May, 2023
4	5 Nominees for the positions of the Chief Officers; Agriculture, Co-operative development, Public Service and ICT, Trade and Energy and Health	13 th April, 2023	3 rd May, 2023
5	4 Municipal Board Members	8 th June, 2023	Awaiting House Approval

Table 4: Vetting of State Officers

Section 9 (1) of the Public Appointments (County Assemblies Approval) Act states that a committee shall consider a nomination and table its report in the County Assembly for debate and decision within 21 sitting days from the date on which the committee first sits to consider the nomination. It is worth noting that the County Assembly complied with the above provision.

Status of all Bills before the County Assembly as at 30th June 2023 has been analysed as follows:-

NO.	BILL	BILL NO:	GAZETTE NO:	DATE OF PUBLICATION	SC REFERRED TO	REMARKS
1	The Bungoma County Cultural Heritage Bill, 2022	4	5		Gender, Culture and Social Welfare	Passed- Assented to
2	The Bungoma County Government Finance Bill, 2022	4			Finance and Economic Planning	Passed- Assented to
3	The Bungoma County State of County Address, 2023	3	4		Public Administration	Passed Assented to
4	The Bungoma County 1 st Supplementary Budget FY 2022/2023				Budget and Appropriation Committee	Passed Assented to
5	The Bungoma County 2 nd Supplementary Appropriation Bill, 2023					Passed Assented to

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6	The Bungoma County Government Annual Appropriation Bill, 2023					Passed Assented to
7	The Bungoma County Revenue Administration and Management (Amendment) Bill, 2023	1	2	04/11/2023	Finance and Economic Planning	Pending House Approval
8	The Bungoma County Markets (Amendment) Bill, 2023	2	3	04/11/2023	Finance and Economic Planning and Trade, Energy and Industrialization	Pending House Approval
9	The Bungoma County Cooperative societies Bill, 2023	3	4	04/11/2023	Agriculture, Fisheries, Irrigation and Livestock and Cooperative Development	Pending House Approval
10	The Bungoma County Weights and Measures Bill, 2023	4	5	04/11/2023	Trade, Energy and Industrialization	Pending House Approval
11	The Bungoma County Outdoor Advertisement and Signage Control Bill, 2023	5	6	04/11/2023	Lands, Urban, Housing and Physical Planning	Pending House Approval
12	The Bungoma County Public Entertainment and Amenities Bill, 2023.	7	8	04/11/2023	Gender, Culture and Social Welfare	Pending House Approval
13	The Bungoma County Inspectorate, Compliance and Enforcement Bill, 2023	6	7	04/11/2023	Public Administration and ICT	Pending House Approval

Table 5: Status of Bills as at 30th June 2023

The County Assembly receives reports from the County Executive departments, Auditor General, Controller of Budget, stakeholders and other government agencies. The papers are laid on the table of the House and committed to various Committees for consideration. In the period under review, a total of 53 papers were submitted. These reports were committed to various Committees for consideration and report back to the House. Out of the 53 papers laid and committed to various committees, 24 papers were processed by the respective Committees and tabled in the House in form of committee reports.

As part of their representation and oversight roles, Members of County Assembly raised various issues of concern to County departments through statements/questions on the floor of the House. These questions were directed to the respective County Executive Committee Members who appeared before the House to provide their responses. A total of (35) questions were asked.

In executing their mandates, the Committees of the County Assembly also engage with their respective sectors/ Departments at the County Executive. In the period under review, there were (32) engagements with the executive across all the Committees.

(iii) Performance of key development projects

The key development projects implemented during the financial year included the construction of the new Administration block at 100% completion, Team-Mate Audit System 100% installed and Hansard system was 100% installed.

The following projects had been budgeted for during the financial year 2022/2023 but had not been implemented. They include; Construction of waiting bay and ablution block; Construction of Hon. Speaker's official residential house and Procurement of automated Fixed Asset Register.

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A contract for Construction of waiting bay was signed after successful procurement process. As at 30th June 2023, the successful contractor was yet to start work on site.

Designs for construction of Hon. Speaker's official residence were being developed by officers from the Ministry of Lands headquarters in Nairobi. Once the designs are ready, procurement process will be initiated to competitively identify a contractor.

The consultant for Automated Fixed Asset Register was sourced competitively and completed the work which is currently at inspection and acceptance stage.

The County Assembly ensures that the suppliers/Contractors are paid on time. The pending bills due to suppliers significantly reduced from Kshs. 101,764,264 in the FY 2021/2022 to Kshs. 34,746,187 in the FY 2022/2023.

(iv) Comment on value-for-money achievements

Through public participations done by the County Assembly, the citizens are able to be informed, updated and empowered on the progress of the County Assembly in its roles of Oversight, Legislative and Representation.

As a result of completion of the Administration block and purchase of furniture and equipment, there is a boost in the work environment for employees and members of County Assembly hence enabling them to discharge their duties efficiently and effectively for the benefit of all stakeholders and residents of Bungoma County in general. Availability of enough space i.e. Paskari Nabwana Hall in the new Administration block has also enabled the County Assembly to engage stakeholders adequately through Public participation.

(v) Challenges and Recommended Way Forward

The challenges and experiences in the period under review were-

Technological issues, which include unpredictable network challenges, frequent software upgrades of the system and uncontrollable server speeds, etc., such challenges in the system, pose time constraint and access challenges of the IFMIS system; Delay in disbursement of funds from National Treasury leading to operational challenges.

Pending bills accrued due to apportionment of funds quarterly in the procurement plan at the E-procurement platform. Additionally due to the year-end closing procedures, there was withdrawal of some responsibilities such as Purchase Order User and Pending bill User, in the system where users were unable to initiate procurement processes.

Although there was delay in preparation and finalization of the Finance Policy and Procedures Manual, the Finance and Accounts Department completed the same and subjected it to public participation in the period under review. The document was submitted to Management committee for interrogation and subsequently approved in the fourth quarter by CASB.

More Policies and Manuals were approved by CASB during the financial year for effective and efficient operations of County Assembly. They include the following: -

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- a) Communications Policy
- b) ICT Policy
- c) Procurement Policy Manual
- d) ICT Manual
- e) Hansard Production Guide
- f) Handbook on operations of the County Assembly of Bungoma
- g) Performance Management Framework/Tools
- h) Human Resource Policies and Procedures Manual of the County Assembly, 2023
- i) Administration and Management Procedures Manual
- j) Records Management Policy
- k) Research Policy
- l) Research Operational Manual
- m) County Assembly Service Charter
- n) Public Communication Manual and Media Relations Manual



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Charles W. Wafula

Clerk to the County Assembly of Bungoma

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5. Statement of Performance against County Assembly Predetermined Objectives

Strategic development objectives

The key mandate of the County Assembly of Bungoma is legislation, oversight, and representation. To achieve this, the Assembly's program was documented in terms of objective, key performance indicators, and output. Below is the performance of the Assembly in FY 2022/2023:

PROGRAMME	KEY OUTPUT	KEY PERFORMANCE INDICATORS	TARGET 2022/23	PERFORMANCE
Name of programme – Legislation				
Outcome: Enhanced democracy				
Sub-Programme: Legislation services				
	Appropriation and Finance Acts	Number of bills introduced in the Assembly within the financial year	Appropriations. & Finance Bills enacted within the stipulated time.	Appropriations. & Finance Bills were enacted within the stipulated time.
			7 Bills enacted in the financial year	6 Bills Enacted, 7 pending House Approval
	Other Bills / Laws			
	Debate and conclude motions	Number of motions introduced and concluded	Motions concluded Within a month after introduction	55 Motions introduced and adopted
Name of programme – Representation and outreach services				
Outcome: Enhanced public representation and participation in county governance				
Sub-Programme: Representation services				
	Representation	Number of petitions considered	Not later than one month after filing	2 petitions concluded
		Number of Statements sought and replied	Concluded within a month after request	35 Statements sought, 26 pending and 9 completed
		Number of Public forums held	Conducted within one week	15 Public engagements done

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Name of programme – Oversight				
Outcome:- Good Governance				
Sub-Programme: Oversight services				
	Realistic and Credible Budget	Firm expenditure Policies	Budget process timetable strictly followed	Budget process timetable strictly followed
		Taxation policies	Enable Finance Bill by 30 Sept	Finance bill passed within set timeline
	Oversight over usage of Public resources	PAC & PIC reports acted on by the relevant committees	Table quarterly reports for the adoption by the house.	12 Quarterly reports tabled. 8 reports adopted
		Budget execution reports reviewed by the committees.	Quarterly feedback reports to the accounting officers	There were no feedback report to Accounting officers
	Enhanced Governance in Public Service	Reports of Vetting of State Officers	Complete vetting within seven days	6 chief officers vetted. Municipality Board members pending approval by the House
	Committee sittings	Number of Committee Reports considered	Committees to table quarterly reports.	80 Reports prepared. 23 not considered by the House
Name of Programme – General Administration, Planning and Support Services				
Outcome:- Efficient and effective Services delivered				
Sub-programme: Administrative services				
	Capacity built newly recruited staff	Number of newly recruited staff capacity built	55 newly recruited staff capacity built on Assembly operations	Capacity building done for new staff
	Enhanced staff performance	Develop service delivery charter.	Departmental service delivery charter by December 2022.	Service Delivery Charter for County Assembly as a whole done
	Scheme of service developed	Number of scheme of service developed	Do one scheme of service each for the Committee services staff by year end	Done within set timelines
	Improved Working environment	Adequate office space, ICTs, and other facilities	Completion of a Storey administration block.	New office block completed and occupied
	Promotion of Assembly democracy	Timely production of Assembly publications	Maintain and Improve web site for county Assembly.	Timely production of County Assembly publication on the Website and social media pages is up to date

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	Engage in Assembly outreach services	Participation in Corporate Social Programmes	Legislate regulations for donations and community grants by yr. end	Not done
	Value for money in procurement of goods and services	Annual procurement plan for the Assembly.	Departmental procurement plans in place by 31 st July	Done within set timelines
		Establishment of procurement committees	Evaluation committee established	Done

6. Corporate Social Responsibility Statement/Sustainability Reporting

a) Sustainability strategy and profile –

The County Assembly of Bungoma draws its mandate from the Constitution of Kenya, 2010 Article 185 as provided:

- (1) The legislative authority of County Assembly is vested in and exercised by the County Assembly,
- (2) The County Assembly may make any laws that are necessary for or incidental to the effective performance of the functions and exercise to the effective performance of the functions and exercise of the of the powers of the County Government under the fourth schedule,
- (3) A County Assembly, while respecting the principle of separation of powers, may exercise oversight over the County Executive Committee and any other County Executive Organ.

Section 8(1) (a) of the County Governments Act, 2012 empowers the County Assembly to vet and approve nominees for appointment to County Public office as may be provided in that Act or any Law.

The sustainability strategies indicate programmes initiated and actions aimed at the preservation of a particular resource as follows: -

Human Resource Strategies aimed at maintaining the improving the human capital of the County Assembly through training and development, career progression and motivational strategies aimed at reducing labour turnover hence retaining talent. Policies and guidelines developed to aid in decision making; **Social Resource Strategies** implored by the County Assembly in maintaining and improving the social quality such as cohesion, reciprocation, honesty and the importance of team spirit and good working relationships; **Financial Resource Strategies** in ensuring that the exchequer funds are released within the stipulated timeframe and prudence use of the same in accordance with the approved budget; **Environmental Resource Strategies** which entails scanning of the environment to understand the strengths and opportunities threat and weaknesses and the strategies in addressing them; **Political Strategy** involves capacity building for the Members of County Assembly on debating skills, legislative drafting, effective oversight, legislation and representation. Leadership structure in place to ensure smooth operations in the institution; **Technological Resource Strategies** which ensures that the County Assembly is in tandem with the current technological changes through globalization. Factors affecting

sustainability priorities include, the climate change, Ukraine and Russian war, economic recession and globalization.

b) Environmental performance

The assembly has a clear guideline towards the environment despite lacking the environmental policy in place. The biodiversity of our environment is properly handled in the sense that;

- i. The OSHA protocols and standards have been embraced deeply by ensuring a safe working environment for both the Hon. Members and the workers of the County Assembly of Bungoma. It has been achieved through trainings i.e. fire drills and safety trainings which were successfully done in May, 2023 and further providing all the fire fighting equipment in place.
- ii. The Assembly has also contracted Rentokil Company to deal with issues of sanitary towels disposal.
- iii. There are several litter disposal bin points to manage uncontrolled littering around and the County occasionally comes to collect for dumping site. Further as part of biodiversity, the Assembly has properly maintained its greeneries. Our environment is also maintained on an hourly period both internally and externally by a contracted firm. The County Assembly has also introduced a rule to avoid food in office spaces to avoid attracting pests in the office. This was achieved by introducing a Kitchen and a restaurant in the New Administration block.

There are plans to come up with an environmental policy, which will help in enforcing some environmental protocols as soon as they come up in order to manage biodiversity.

c) Employee welfare

The policies guiding the hiring process in the County Assembly of Bungoma include,

- The Constitution of Kenya, 2010
- The Employment Act, 2007
- The County Assembly Services Act, 2017
- The Human Resource Policy and Procedure Manual of the Public Service, 2016
- The Human Resource Policies and Procedure Manual of the County Assembly Service, 2022

The Constitution of Kenya, 2010 takes into account gender ratio and stakeholder engagement. However, the County Assembly is in the process of developing Gender Mainstreaming Policy. The County Assembly is continuously improving skills through training and development, mentoring, coaching, benchmarking and embracing team spirit. The Occupation Health and Safety Policy is being developed. Motivation and career progression as a tool is employed at the Assembly as a way of retainer of talents.

d) Market place practices-

i. Responsible Supply chain and supplier relations-

- The County Assembly of Bungoma endeavours to maintain good business practices by ensuring constant communications with its service providers through its media platforms e.g. website, email, phone calls and visits
- The County Assembly staffs uphold business ethics in their day to day operations by ensuring transparency and accountability, inclusivity, human dignity and social justice. The organization ensures transparency during sourcing process where suppliers are invited to attend the opening of tenders
- The County Assembly ensures transparency in its relation with suppliers by disclosing the winning bidder in a tendering process to the unsuccessful bidder, it also notifies the successful bidder and the amount quoted.
- The County Assembly ensures good relations with suppliers and service providers by initiating payment process on time.

ii. Responsible ethical practices-

The County Assembly of Bungoma has put systems in place to ensure corruption free environment.

Corruption Prevention Committee and the Integrity Assurance Officers committee are in place and working to ensure corruption free environment. The two committees' members were capacity built in the period under review by National Integrity Academy of Kenya.

iii. Stewardship of goods and services

- The County Assembly of Bungoma ensures fairness during tendering process where it allows different firms and suppliers to compete favourably amongst themselves.
- The County Assembly ensures rights and interests of citizen are safeguarded by conducting periodical public participations with the members of the public in order to understand their areas of concerns.
- The County Assembly upholds the presidential directive that 30% of the government procurement opportunities be set aside specifically for the reserved groups (youths, women, and persons living with disabilities) through the Access to Government Procurement Opportunities (AGPO).

e) Community Engagements

Capacity building for Honourable Members and employees of the County Assembly of Bungoma is important as it helps them strengthen and further their knowledge and understanding of the operations and procedures of the County Assembly and have a better understanding of their respective mandates. For effective performance of the MCAs and staff in executing the roles of administration, oversight, legislation and representation capacity building is paramount.

The tables below show a summary of what transpired as far as capacity building is concerned;

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		Training	Time	Venue
1	PAIC	Seminar on the processing of the audit queries and Laws related to public Audit by the OAG office	November, 2022	Kisumu County Assembly
2	All Honorable Members	Induction	October, 2022	Alps Hotel Nakuru City
3	All Honorable Members	Induction	December, 2022	Victoria Hotel Kisumu
4	Budget and Appropriation Committee	Training on the Budget making process	November, 2022	Kika, Kisumu
5	Speakers Panel	Training on presiding over the House	January, 2023	Lovely Gardens, Kisumu
6	Delegated County legislation	Familiarization on processing Statutory instruments	March, 2023	Kisumu

Table 6: Committees' training analysis

COURSES	NO. TRAINED
Senior Management Course	7
Strategic Leadership Development programme	1
Supervisory Management Course	8
Minute and Report writing	12
Research and Policy	2
Professional bodies training	14
Other trainings and benchmarking	26

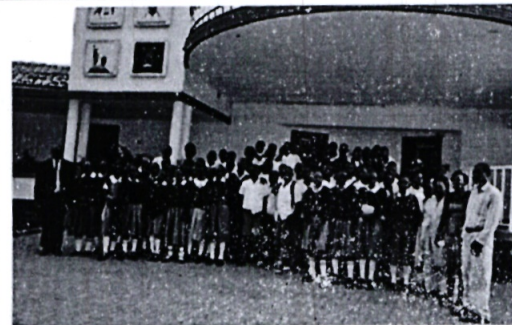
Table 7: Employees' training analysis

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Below are pictures showing various events of County Assembly of Bungoma during the financial year,



Public participation exercise on the Annual Budget appropriation bill



Educational tour of the County Assembly plenary session



Commission on Revenue Allocation visit on Monitoring and Evaluation of County Government of Bungoma projects



Fire drilling and safety training at the County Assembly Grounds



The newly launched Administration block



The Members of County Assembly Induction at Nakuru

6. Statement of Management Responsibilities

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

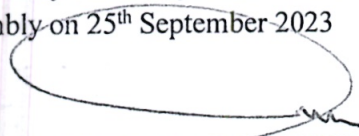
The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year, ended June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Assembly; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2023, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The County Assembly's financial statements were approved and signed by the Clerk of the County Assembly on 25th September 2023

.....

Charles W. Wafula

Clerk to the County Assembly of Bungoma

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF BUNGOMA FOR THE YEAR ENDED 30 JUNE, 2023

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 the 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

Opinion

I have audited the accompanying financial statements of County Assembly of Bungoma set out on pages 1 to 26, which comprise the statement of financial assets and liabilities

as at 30 June, 2023, statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts: recurrent and development 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, the financial statements present fairly, in all material respects, the financial position of the County Assembly of Bungoma as at 30 June, 2023, 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 Opinion

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

Emphasis of Matter

Pending Bills

Note 1 and Note 3 under Other Disclosures reflects a balance of Kshs.34,746,187 and Kshs.91,160,014 in respect of pending accounts payable and other pending payables respectively all totalling to Kshs.125,906,201 which were not settled as at 30 June, 2023 but were carried forward to 2023/2024 financial year. No plausible explanation was provided for non-payment of the pending bills before the end of the financial year.

Failure to settle pending bills in the year they relate distorts the financial statements and adversely affects the budgetary provision for the subsequent year as they form a first charge.

My opinion is however, not modified in respect to this matter.

Key Audit Matters

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

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. Lack of Ethnic Diversity in Staff Establishment

Review of the Assembly's staff records for the month of June 2023 showed that out of the one hundred and twenty-five (125) permanent employees, one hundred and ten (110) or 88% were from one ethnic community contrary to Section 7(2) of the National Cohesion and Integration Act, 2008 which provides that no public entity shall have more than one-third of its staff from one ethnic community.

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

2. Failure to Adhere to the One-third Basic Pay Rule

Review of the payroll revealed that some employees' salary deductions exceeded two-thirds (2/3) of their basic salary contrary to Section C.1(3) of the Public Service Commission Human Resource Policies, 2016 and Section 19(3) of the Employment Act, 2007 which require that deductions made by an employer from the wages of his employees at any one time shall not exceed two-thirds of such wages.

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

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

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 overall governance were not effective.

Basis for Conclusion

Poor Information Communication Technology (ICT) Control Environment

Review of documents provided for audit and physical verification revealed that the server room doors were being opened inwards contrary to the requirements of Section 8.0.2(a) of Government ICT Networks Standards ICTA.2.002:2019 that requires doors of the telecommunication/equipment room to open outward, slide sideways, or be removable.

In the circumstances, the internal controls were not up to the standards required for a Government entity.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards requires 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 misstatements, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and overall governance.

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

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

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

Those charged with governance are responsible for overseeing the County Assembly's financial reporting process, reviewing the effectiveness of how 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 controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015, and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls 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 controls 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 policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Assembly's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Assembly to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Assembly to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with 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.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

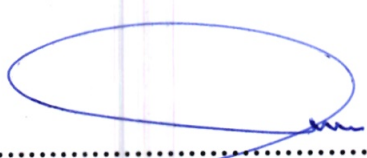
17 January, 2024

County Assembly of Bungoma
Annual Report and Financial Statements for the year ended 30th June 2023

8. Statement of Receipts and Payments for the Year Ended 30th June 2023

	Note	2022 /23 KShs	2021 /22 KShs
RECEIPTS			
Transfers from the County Treasury/Exchequer Releases	1	1,256,268,326	962,742,192
Miscellaneous Receipts	2	3,009	2,528
TOTAL RECEIPTS		1,256,271,335	962,744,720
PAYMENTS			
Compensation of Employees	3	384,041,381	326,931,129
Use of goods and services	4	420,986,430	418,995,124
Transfers to Other Government Entities	5	300,103,856	147,820,284
Other grants and transfers	6	6,093,599	849,360
Social Security Benefits	7	20,216,759	23,204,112
Acquisition of Assets	8	111,303,403	41,826,221
Other Payments	9	13,521,983	-
TOTAL PAYMENTS		1,256,267,410	959,626,230
SURPLUS		3,925	3,118,490

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 25 September 2023 and signed by


 Name: Charles W. Wafula
 Clerk of the Assembly


 Name: Symon Wanjala Walukana
 Principal Finance Officer – County Assembly
 ICPAK Member Number: 19456

County Assembly of Bungoma
Annual Report and Financial Statements for the year ended 30th June 2023

9. Statement of Financial Assets and Liabilities as at 30th June 2023

FINANCIAL ASSETS	Note	2022 /23 KShs	2021 /22 KSs
Cash and Cash Equivalents			
Bank Balances	10A	3,925	148,490
Total Cash and cash equivalents		3,925	148,490
Accounts receivables – Outstanding Imprests	11	-	2,970,000
TOTAL FINANCIAL ASSETS		3,925	3,118,490
NET FINANCIAL ASSETS		3,925	3,118,490
REPRESENTED BY			
Fund balance b/fwd	12	3,118,490	12,316,674
Prior Year Adjustment	13	(3,118,490)	(12,316,674)
Surplus/Deficit for the year		3,925	3,118,490
NET FINANCIAL POSITION		3,925	3,118,490

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 25 September 2023 and signed by

.....
Name: Charles W. Wafula
Clerk of the Assembly

.....
Name: Symon Wanjala Walukana
Principal Finance Officer – County Assembly
ICPAK Member Number: 19456

10. Statement of Cash Flows for the Period Ended 30th June 2023

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 25 September 2023 and signed by

	Note	2022 /23 KShs	2021 /22 KShs
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from operating income			
Transfers from the County Treasury/Exchequer Releases	1	1,256,268,326	962,742,192
Miscellaneous Receipts	2	3,009	2,528
Payments for operating expenses			
Compensation of Employees	3	(384,041,381)	(326,931,129)
Use of goods and services	4	(420,986,430)	(418,995,124)
Transfers to Other Government Entities	5	(300,103,856)	(147,820,284)
Other grants and transfers	6	(6,093,599)	(849,360)
Social Security Benefits	7	(20,216,759)	(23,204,112)
Other Payments	9	(13,521,983)	-
Adjusted for:			
Prior year adjustment	13	(3,118,490)	(12,316,674)
Decrease/(Increase) in Accounts receivable:	14	2,970,000	5,080,060
Net cash flows from operating activities		111,158,838	37,708,097
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	8	(111,303,403)	(41,826,221)
Net cash flows from investing activities		(111,303,403)	(41,826,221)
NET INCREASE IN CASH AND CASH EQUIVALENTS		(144,565)	(4,118,124)
Cash and cash equivalent at BEGINNING of the year	10	148,490	4,266,614
Cash and cash equivalent at END of the year		3,925	148,490

.....
Name: Charles W. Wafula
Clerk of the Assembly

.....
Name: Symon Wanjala Walukana
Principal Finance Officer – County Assembly
ICPAK Member Number: 19456

11. Statement of Comparison of Budget & Actual Amounts: Recurrent and Development for year ended 30th June 2023

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts						
Transfers from the County Treasury/Exchequer Releases	1,125,201,641	169,151,938	1,294,353,579	1,256,268,326	38,085,253	97%
Miscellaneous Receipts	-	-	-	3,009	(3,009)	
Total	1,125,201,641	169,151,938	1,294,353,579	1,256,271,335	38,082,244	97%
Payments						
Compensation of Employees	454,973,806	(16,538,356)	438,435,450	384,041,381	54,394,069	88%
Use of goods and services	307,246,278	114,388,760	421,635,038	420,986,430	648,608	100%
Transfers to Other Government Entities	252,795,920	2,536,155	255,332,075	300,103,856	(44,771,781)	118%
Other grants and transfers	10,240,000	(4,000,000)	6,240,000	6,093,599	146,401	98%
Social Security Benefits	29,538,150	(9,298,400)	20,239,750	20,216,759	22,991	100%
Acquisition of Assets	67,915,287	82,063,779	149,979,066	111,303,403	38,675,663	74%
Other Payments	2,492,200	-	2,492,200	13,521,983	(11,029,783)	
Total	1,125,201,641	169,151,938	1,294,353,579	1,256,267,410	38,086,169	97%
Surplus/ deficit	-	-	-	3,925	(3,925)	

- The over expenditure under transfer to other Government entities refer to refund to borrowings (Kshs. 45,000,000) while over expenditure on Other Payments refer to KRA tax arrears demand notice of Kshs 11,029,783.
- The under absorption on Acquisition of Assets was because of technical issues of the projects which arose during the financial year leading to delays in their implementation.

The entity financial statements were approved on 25 September 2023 and signed by



.....
Name: Charles W. Wafula

Clerk of the Assembly



.....
Name: Symon Wanjala Walukana

Principal Finance Officer – County Assembly

ICPAK Member Number: 19456

12A Statement of Comparison of Budget & Actual Amounts: Recurrent for the year ended 30th June 2023

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts						
Transfers from the County Treasury/Exchequer Releases	1,083,842,235	103,718,159	1,187,560,394	1,187,556,988	3,406	100%
Miscellaneous Receipts	-	-	-	3,009	(3,009)	
Total	1,083,842,235	103,718,159	1,187,560,394	1,187,559,997	397	100%
Payments						
Compensation of Employees	454,973,806	(16,538,356)	438,435,450	384,041,381	54,394,069	88%
Use of goods and services	307,246,278	114,388,760	421,635,038	420,986,430	648,608	100%
Transfers to Other Government Entities	252,795,920	2,536,155	255,332,075	300,103,856	(44,771,781)	118%
Other grants and transfers	10,240,000	(4,000,000)	6,240,000	6,093,599	146,401	98%
Social Security Benefits	29,538,150	(9,298,400)	20,239,750	20,216,759	22,991	100%
Acquisition of Assets	26,555,881	16,630,000	43,185,881	42,592,066	593,815	99%
Other Payments	2,492,200	-	2,492,200	13,521,983	(11,029,783)	
Total	1,083,842,235	103,718,159	1,187,560,394	1,187,556,073	4,321	100%
Surplus/ deficit	-	-	-	3,924	(3,924)	

The over expenditure under transfer to other Government entities refer to refund to borrowings (Kshs. 45,000,000) while over expenditure on Other Payments refer to KRA tax arrears demand notice of Kshs 11,929,783.

The entity financial statements were approved on 25 September 2023 and signed by

.....
Name: Charles W. Wafula
Clerk of the Assembly

.....

Name: Symon Wanjala Walukana
Principal Finance Officer – County Assembly
ICPAK Member Number: 19456

12B Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2023

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts						
Transfers from the County Treasury/Exchequer Releases	41,359,406	65,433,779	106,793,185	68,711,338	38,081,847	64%
Total	41,359,406	65,433,779	106,793,185	68,711,338	38,081,847	64%
Payments						
Acquisition of Assets	41,359,406	65,433,779	106,793,185	68,711,337	38,081,848	64%
Total	41,359,406	65,433,779	106,793,185	68,711,337	38,081,848	64%
Surplus/ deficit	-	-	-	1	(1)	

The under absorption on Acquisition of Assets was due to technical issues of the projects which arose during the financial year leading to delays in their implementation.

The entity financial statements were approved on 25 September 2023 and signed by

.....
Name: Charles W. Wafula
Clerk of the Assembly

.....
Name: Symon Wanjala Walukana
Principal Finance Officer – County Assembly
ICPAK Member Number: 19456

12. Budget Execution by Programmes and Sub-Programmes

Programmes	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference %
	KShs	KShs	KShs	KShs	KShs
General Administration and Support Services	890,853,117	50,524,004	941,377,121	951,622,778	101%
Legislation services	7,785,000	600,000	8,385,000	4,820,530	57%
Representation and outreach services	153,299,716	36,594,155	189,893,871	183,299,126	97%
Oversight	31,904,402	16,000,000	47,904,402	47,813,639	100%
General Infrastructure Development	41,359,406	65,433,779	106,793,185	68,711,336	64%
Totals	1,125,201,641	169,151,938	1,294,353,579	1,256,267,409	97%

13. Significant Accounting Policies

The Significant 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 third party deposits and retentions. The statement of assets and liabilities, although not a requirement of the IPSAS Cash Standard, has been included to disclose information on some classes of receivables and payables as outlined above.

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

i) Transfers from the Exchequer/ County Treasury

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

ii) Other Receipts

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

Significant Accounting Policies (Continued)

b) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained by 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 Assembly in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the County Assembly includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

5. Third Party Payments

This relates to payments done directly to supplier on behalf of the county governments 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 Government is detailed in the notes to this financial statement.

Significant Accounting Policies (Continued)

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.

7. 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.

8. 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.

9. 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.

10. 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 entity fixed asset register a summary of which is provided as a memorandum to these financial statements.

Significant Accounting Policies (Continued)

11. 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 Assembly 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.

12. Contingent Liabilities

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships. County Assembly 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.

13. Contingent Assets

Bungoma County Assembly does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the County Assembly 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.

Significant Accounting Policies (Continued)

14. 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 26th May 2022 for the period 1st July 2022 to 30 June 2023 as required by law. The first supplementary budget was approved on 13th December 2022 while the second supplementary budget was approved on 7th June 2023. There were 2 supplementary budgets passed in the year. A high-level assessment of the County Assembly's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

15. Comparative figures

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

16. Subsequent events

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

17. Prior Period Adjustment

During the year, adjustments done are disclosed under note 13 explaining the nature and amounts.

18. 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.

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14. Notes to the Financial Statements

1. Transfer from CRF

	2022 /23	2021 /22
	KShs	KShs
Transfers from the county treasury for Q1	136,987,662	92,547,169
Transfers from the county treasury for Q2	329,413,932	260,893,343
Transfers from the county treasury for Q3	306,579,696	342,900,927
Transfers from the county treasury for Q4	483,287,036	266,398,753
Cumulative Amount	1,256,268,326	962,742,192

A detailed annex showing the reconciliation of transfers between the County Treasury and County Assembly is included in note 16 of this report.

2. Miscellaneous receipts

	2022 /23	2021 /22
	KShs	KShs
Other Receipts IV: Surplus receipt from Imprest A/C	3,009	2,528
Total	3,009	2,528

3. Compensation of Employees

	2022 /23	2021 /22
	KShs	KShs
Basic salaries of permanent employees	150,048,433	178,821,766
Basic wages of temporary employees	24,350,739	18,844,200
Personal allowances paid as part of salary	175,417,171	120,476,496
Employer Contribution to compulsory National Social Schemes	592,000	568,400
Pension and other social security contributions	15,961,038	8,220,267
Other personnel payments	17,672,000	-
Total	384,041,381	326,931,129

Other Personnel payments relate to Car Reimbursements to Members of County Assembly.

Notes to the Financial Statements (Continued)

4. Use of Goods and Services

	2022 /23	2021 /22
	KShs	KShs
Utilities, supplies and services	1,774,335	-
Communication, supplies and services	1,920,647	820,240
Domestic travel and subsistence	207,564,515	223,124,255
Foreign travel and subsistence	11,115,970	2,323,030
Printing, advertising and information supplies & services	7,670,030	5,435,038
Training expenses	21,224,019	20,292,622
Hospitality supplies and services	47,813,639	51,207,919
Insurance costs	37,335,658	31,277,047
Specialized materials and services	4,899,647	-
Office and general supplies and services	6,926,228	3,931,510
Fuel Oil and Lubricants	2,569,300	1,540,948
Other operating expenses	65,304,882	73,974,276
Routine maintenance – vehicles and other transport equipment	3,974,106	4,040,237
Routine maintenance – other assets	893,454	1,028,002
Total	420,986,430	418,995,124

5. Transfers to Other Government Entities

Description	2022 /23	2021 /22
	KShs	KShs
Transfers to National Government entities		
Kenya Revenue Authority		36,600,000
Transfers to other County Assembly entities		
MCAs Car Loan & Mortgage Scheme Fund	173,000,000	21,068,337
Employee Car Loan & Mortgage Scheme Fund	99,000,000	54,138,231
Ward Offices	28,103,856	36,013,716
Total	300,103,856	147,820,284

- i. *Transfer to MCAs Car Loan & Mortgage Scheme Fund refers to Car loan Funding to members (Kshs. 128,000,000) and Refund of Borrowings to the Fund amounting to Kshs. 45,000,000.*
- ii. *Transfer to Employee Car Loan & Mortgage Fund refers to Mortgage funding to Staff.*
- iii. *Transfer to Ward offices relates to ward operational funds i.e. office rent and Other operational activities*

County Assembly of Bungoma
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Notes to the Financial Statements (Continued)

6. Other Grants and Transfers

	2022 /23	2021 /22
	KShs	KShs
Membership Fees and Dues and Subscriptions to Organizations	6,093,599	849,360
Total	6,093,599	849,360

This relates to Membership fees and subscriptions to bodies like SOCATT, LSK, ICPAK, KISM, PRSK, IIA, etc.

7. Social Security Benefits

	2022 /23	2021 /22
	KShs	KShs
Gratuity to Ward Staff	4,917,420	3,427,050
Gratuity to Members of the County Assembly	15,299,339	19,777,062
Total	20,216,759	23,204,112

These are benefits and contributions made to Pension bodies (Lap trust and Lap fund) on behalf of ward staff, CASB members and Members of County Assembly.

8. Acquisition of Assets

	2022 /23	2021 /22
	KShs	KShs
Construction of Buildings	62,451,512	41,566,221
Purchase of Vehicles and Other Transport Equipment	12,780,000	-
Purchase of Office Furniture and Equipment	15,804,600	260,000
Research, Studies, Project Preparation, Design & Supervision	3,801,410	-
Purchase of ICT Equipment	10,206,056	-
Acquisition of Intangible Assets	6,259,825	-
Total	111,303,403	41,826,221

9. Other Payments

	2022 /23	2021 /22
	KShs	KShs
Other Payments	13,521,983	-
Total	13,521,983	-

Other Payments relate to payment of Tax arrears to Kenya Revenue Authority and Research allowances

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Notes to the Financial Statements (Continued)

10. Cash and Bank Balances

10A. Bank Balances

Name of Bank, Account Name & Currency	Account Number	Account Description	2022/23	2021/22
			KShs	KShs
Central Bank of Kenya - Bungoma County Assembly Development - Kshs	1000283041	Development	1	-
Central Bank of Kenya - Bungoma County Assembly Recurrent - Kshs	1000194103	Recurrent	915	145,962.15
Kenya Commercial Bank- County Assembly of Bungoma Imprest - Kshs	1180534050	Imprest Account	3,009	2,528.25
Total			3,925	148,490.40

11. Imprests and Advances

Description	2022/23	2021/22
	KShs	KShs
Government Imprests	-	2,970,000
Total	-	2,970,000

Breakdown Of Imprest And Salary Advance Per Department	2022/23	2021/22
	Kshs	Kshs
<i>Imprests</i>		
<i>Committee Services Department</i>	-	2,970,000
Grand Total	-	2,970,000

All Imprests held by various officers were fully surrendered by the end of the financial period

12. Fund Balance Brought Forward

Description	2022/23	2021/22
	KShs	KShs
Bank accounts	148,490	4,266,614
Accounts Receivables	2,970,000	8,050,060
Total	3,118,490	12,316,674

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Notes to the Financial Statements (Continued)

13. Prior Year Adjustments

	Balance b/f	Adjustments	Adjusted Balance b/f
	FY 2021/2022 as per Financial statements		FY 2021/2022
Description	Kshs	Kshs	Kshs
Bank account Balances	148,490	(148,490)	-
Receivables	2,970,000	(2,970,000)	-
Total	3,118,490	(3,118,490)	-

- i. The adjustment on the Bank Account balance relates to closing bank balance for financial year 2021/2022 transferred to CRF account at the close of the year.
- ii. The adjustment on Receivables relate to outstanding imprest amount of Kshs 2,970,000 from FY 2021/2022 surrendered during the financial year 2022/2023

14. Changes in Imprests and Advances

Description	2022 /2023	2021/ 2022
	KShs	KShs
Opening Imprests and Advances As At 1st July 2022	2,970,000	8,050,060
Closing Imprests and Advances As At 30th June 2023	-	2,970,000
Change In Imprests and Advances	2,970,000	5,080,060

15. Changes in Third Party Deposits and Retentions

Description	2022 /2023	2021/ 2022
	Kshs	Kshs
Opening Third Party Deposits and Retention As At 1 st July 2022	41,964,244	37,788,622
Closing Third Party Deposits and Retention As At 30 th June 2023	25,839,985	41,964,244
Change In Third Party Deposits and Retention	16,124,260	-4,175,622

The County Treasury of County Government of Bungoma maintains the Deposit and Retention bank account.

County Assembly of Bungoma
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Notes to the Financial Statements (Continued)

16. Breakdown in Exchequer Releases

3rd Quarter Exchequer Release

Receipt Date	Receipt Number	Document Sequence	Receipt voucher No.	Receipt Amount
09-Jan-23	FT23009LYTR4	49190000232	BCA 17	29,663,264
11-Jan-23	FT230111HK2Q	49190000233	BCA 18	20,741,189
11-Jan-23	FT230112R6LD	49190000269	BCA 19	60,000,000
09-Feb-23	FT23040QS2F6	49190000266	BCA 20	35,120,571
14-Feb-23	FT230458GRKZ	49190000235	BCA 21	16,538,866
14-Feb-23	FT23045ZRKR B	49190000265	BCA 22	48,238,554
28-Mar-23	FT2308704WTL	49190000229	BCA 23	35,588,228
31-Mar-23	FT23090HTXG8	49190000231	BCA 24	39,000,000
31-Mar-23	FT23090JT1MX	49190000230	BCA 25	21,689,024
				306,579,696

4th Quarter Exchequer Releases

Receipt Date	Receipt Number	Document Sequence	Receipt voucher No.	Receipt Amount
05-Apr-23	FT23095QW0KJ	49190000264	BCA 26	3,722,925
14-Apr-23	FT2310491314	49190000239	BCA 27	5,000,000
26-Apr-23	FT23116FM30H	49190000241	BCA 28	36,126,465
28-Apr-23	FT23118DG1SZ		BCA 31	37,451,513
26-Apr-23	FT23116PYC6W	49190000242	BCA 29	36,126,842
26-Apr-23	FT23116QGF1L	49190000240	BCA 30	10,294,121
04-May-23	FT23124C133V	49190000243	BCA 32	12,780,000
08-May-23	FT23128F18J9	49190000244	BCA 33	38,588,420
10-May-23	FT231309190V	49190000246	BCA 34	41,260,386
10-May-23	FT231309N7NJ	49190000245	BCA 35	8,832,044
06-Jun-23	FT231564LCDZ	49190000251	BCA 36	35,782,578
06-Jun-23	FT231578L517	49190000253	BCA 37	34,019,852
06-Jun-23	FT23157MB0G9	49190000252	BCA 38	24,362,802
14-Jun-23	FT23165MYLKP		BCA 39	6,259,825
21-Jun-23	FT231721V5TK	49190000258	BCA 40	39,945,813
21-Jun-23	FT23172ML9V0	49190000257	BCA 41	36,206,318
21-Jun-23	FT23172TZXQY	49190000263	BCA 42	6,768,449
30-Jun-23	FT23184L22LX	49190000260	BCA 43	17,684,000
30-Jun-23	FT23186ZZT5V	49190000261	BCA 44	34,472,821
30-Jun-23	FT23187K22KB	49190000262	BCA 45	17,601,862
				483,287,036
				1,256,268,326

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Notes to the Financial Statements (Continued)

Other Disclosures

1. Pending Accounts Payable (See Annex 1)

	Balance b/f FY 2022/2023	Additions for the period	Paid/Reconciled during the year	Balance c/f FY 2022/2023
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	62,451,512	-	62,451,512	-
Supply of goods	9,754,865	6,002,724	9,332,215	6,425,374
Supply of services	29,557,887	26,616,013	27,853,087	28,320,813
Total	101,764,264	32,618,737	99,636,814	34,746,187

2. Pending Staff Payables (See Annex 2)

	Balance b/f FY 2022/2023	Additions for the period	Paid during the year	Balance c/f FY 2022/2023
Description	Kshs	Kshs	Kshs	Kshs
Senior Management	5,230,900	-	5,230,900	-
Middle Management	12,756,650	-	12,756,650	-
Unionisable Employees	1,451,400	-	1,451,400	-
Others	480,400	-	480,400	-
Total	19,919,350	-	19,919,350	-

3. Other Pending Payables (See Annex 3)

	Balance b/f FY 2022/2023	Adjustments	Additions for the period	Paid during the year	Balance c/f FY 2022/2023
Description	Kshs		Kshs	Kshs	Kshs
Amounts due to County Assembly entities	97,654,642	39,567,372	500,000	46,562,000	91,160,014
Total	97,654,642	39,567,372	500,000	46,562,000	91,160,014

The adjustment of Kshs. 39,567,372 relates to reversal of entry of Kshs. 36,600,000; tax on Car grant paid by CASB which reduced borrowings in the prior year. The reversal was done as the cost was fully beared by CASB and had no impact on the Car Loan and Mortgage Fund. Kshs. 2,967,372 adjustment is as a result of inter-borrowings between the Funds (Employee and Members Funds) but not owed by CASB.

County Assembly of Bungoma
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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 Assembly:

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

Related party transactions:

	2022 / 2023	2021 / 2022
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	229,314,758	179,572,994
Key Management Compensation (Clerk, Deputy Clerks and Heads of departments)	27,542,727	25,623,766
Total Compensation to Key Management	256,857,485	205,196,760
Transfers to related parties		
Transfers to other County Government Entities such as car and mortgage schemes	272,000,000	30,196,008
Transfers to County Ward Offices	28,103,856	36,013,716
Transfers to Bungoma Executive Retention Account	6,264,151	42,511,381
Total Transfers to related parties	300,103,856	108,721,105
Transfers from related parties		
Transfers from the County Executive- Exchequer	1,256,268,326	962,742,192
Payments made on behalf of the County Assembly by other Government Agencies (Retention-paid as and when they fall due)	22,388,411	-
Total Transfers from related parties	1,278,656,737	962,742,192

5. Contingent Liabilities (See Annex 8)

Contingent liabilities	2022 /23	2021 /22
	Kshs	Kshs
Court cases (2) against County Assembly of Bungoma	30,000,000	30,000,000
Total	30,000,000	30,000,000

County Assembly of Bungoma
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15. Progress on Follow on Prior Year Auditor's Recommendations

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

Issues from the External Audit Report	Issues / Observations from Auditor	Management Comments	Resolution Status	Resolution Time Frame
1. Variance Between Amounts in the Financial Statements and IFMIS Report	The statement of receipts and payments reflects payments for the year amounting to Kshs. 959,626,230. However the IFMIS report reflects total payments amounting to Kshs. 1,050,146,858, resulting to unexplained and un-reconciled variance of Kshs.90,520,628. In the circumstances, the accuracy and completeness of the statement of receipts and payments could not be confirmed.	Management agrees with the findings that at the time of audit, the figures had not been reconciled. Reconciliation of the IFMIS financial statements has been done and concluded. The IFMIS financial statements are annexed in the financial statements.	Resolved	FY 2022/2023
2. Unsupported Prior Year Adjustment	The statement of financial assets and liabilities reflects a balance of Kshs. (12,316,674) in respect of prior year adjustment as disclosed in Note 13 to the financial statements. However, no documentary evidence was provided to support the balance. In the circumstances, the accuracy and completeness of the prior year adjustment balance of Kshs. (12,316,674) as at 30 June 2022 could not be confirmed.	Kshs.271,614 refer to Bank balances at the close of the financial year which were transferred to CRF Account.	Resolved	
		Kshs 8,050,060 refers to outstanding Imprest balance at the close of FY 2020/2021 surrendered during the FY 2021/2022.	Resolved	
		Kshs. 3,995,000 relates to error of Omission during the FY 2020/2021	Unresolved	

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1. Overpayment on Fuel, Oil and Lubricants	The statement of receipts and payments reflects expenditure of Kshs.368,621,862 under use of goods and services which as disclosed at Note 4 to the financial statements, includes Kshs.2,098,826 relating to fuel, oil and lubricants. An amount of Kshs.1,950,000 was paid to a supplier for fuel consumed by the six (6) County Assembly official vehicles using six (6) fuel cards. However, the transaction reports reflected in the invoice revealed that the actual fuel, oil and lubricants consumed was worth Kshs.1,714,048. No explanation was provided for the overpayment of Kshs.235, 952. In the circumstances, the accuracy of the reported expenditure of Kshs.2,098,826 for fuel, oil and lubricants could not be confirmed.	The management agrees with findings of the audit. The procurement of fuel had unresponsive bids due to the unexpected changes in fuel costs and the fact that the merchants were unwilling to be paid within 60 days and prefer to be paid in advance. County Assembly of Bungoma entered into an agreement with VIVO energy to have fuel cards loaded with amounts to be expensed when needed at any of their stations countrywide. The contract agreement is available for scrutiny.	Unresolved	
2. Unsupported Fixed Assets Balance	As previously reported, the summary of non-current assets register at Annex 3 to the financial statements, reflects a historical cost of Kshs.815,341,471 for assets as at 30 June, 2021. However, the County Assembly did not maintain an updated assets register to show the nature, physical location and fair value of the Assembly's assets as required under Regulation 136(1) of the Public Finance Management (County Governments) Regulations, 2015. The regulation states that an Accounting Officer shall be responsible for maintaining a register of assets under his or her control or possession as prescribed by the relevant laws. In the circumstances, the accuracy and completeness of the total assets balance of Kshs.815,341,471 as at 30 June, 2021, could not be confirmed.	The management agrees with audit findings that at the time of audit, the Asset register was not updated. The County Assembly has updated its manual Asset Register and is currently working on the Automated Asset Register.	Resolved	FY 2022/2023
3. Finance costs	The statement of receipts and payments reflects finance costs of Kshs.50,699,928 which as disclosed at Note 9 to the financial statements, included Kshs.50,666,809 being tax payments, interest and penalties as a result of demand notice by Kenya Revenue Authority (KRA) following a tax audit. In the circumstances, appropriate classification and	The management agrees with the audit findings. The demand notice is usually imposed after budgetary estimates have been approved and grace period is never given to allow for appropriation in the supplementary budget. The management currently classifies the expenditure under ' Other Payments'	Unresolved	FY 2023/2024

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4.Unauthorised expenditure	Section 149(1)(a) of Public Finance Management Act, 2012 provides that an accounting officer is accountable to the County Assembly for ensuring that the resources of the entity are used in a way that is lawful and authorized. Regulation 53(1) of Public Finance Management (County Governments) Regulations, 2015 further provides the procedure for budget reallocation's. However, the Assembly incurred over-expenditure of Kshs.23,644,734 on social security benefits and Kshs.50,699,928 on finance costs without the requisite approvals. In the circumstances, the regularity of the expenditure could not be confirmed.	The management agrees with the audit findings. Ward officers are entitled to gratuity which was not budgeted for but currently the same is being budgeted for. On the issue of the Finance cost of Kshs.50,699,928, the County Assembly received a demand notice and was obligated to pay due to strict impositions of the charge.	Unresolved	
5. BUDGETARY CONTROL AND PERFORMANCE Budget under-absorption	The statement of comparison of budget and actual amounts - recurrent and development combined indicates that the County Assembly had an approved budget of Kshs.1,075,853,601 comprising of Kshs.907,094,971 and Kshs.168,758,630 relating to recurrent and development votes respectively. However, out of the approved budget of Kshs.1,075,853,601, the Assembly incurred actual expenditure of Kshs.960,072,995 or 89%. Additional information indicated that exchequer releases amounting to Kshs.101,263,388, were released to the County Assembly late – in the month of July, 2021. This may have impacted negatively on the implementation of the County Assembly's programmes and on service delivery to the residents of Bungoma County.	The management agrees with the audit findings and hopes that the Exchequer releases will be transferred early to allow for absorption of the budgets.	Unresolved	FY 2023/2024
6. Explanation of variances between Budget and Actual amounts	Paragraph 1.7.8 of IPSAS: Financial Reporting under the Cash Basis of Accounting and Section 164(2) (iv) of Public Finance Management Act, 2012 require an entity to provide an explanation of material differences between the budget for which the entity is held publicly accountable and actual amounts. However, the explanation for the material differences in the statement of comparison of budget and actual amounts – recurrent and development combined have not been provided.	The management agrees with the audit findings. The variance relates to Finance costs which had no budgetary provisions. Currently, the management ensures that adequate explanations are given on any material difference between the budget and actual amounts.	Unresolved	

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7. Procurement of legal services	The statement of receipts and payments reflects expenditure of Kshs.368,621,862 under use of goods and services which as disclosed at Note 4 to the financial statements includes Kshs.52,746,242 relating to other operating expenses of which Kshs.7,500,000 was paid to a law firm for provision of legal services. The firm had been engaged to represent the County Assembly in a Court case, at total agreed legal fees of Kshs.18,400,000. However, it was not clear how the law firm was identified as the firm was not in the list of firms registered under Section 71 of the Public Procurement and Asset Disposal Act, 2015 to provide legal services to the County Assembly during the year under review. In the circumstances, it has not been possible to confirm whether value for money was obtained by the County Assembly.	The management had at the time of audit prequalified Prof Tom Ojienda and Associates as indicated in the list of registered suppliers of goods, works and services for FY 2020/2021, page 9. The Law firm was selected based on the nature and location of the case as seen in the particulars of the fee note and therefore would like to give assurance that there was value for money and this can be explained from the outcome of the case and judgement.	Unresolved	
8. Staff ethnic Diversity	During the year under review, out of the seventy-five (75) employees of the Assembly, sixty-five (65) or 87% were from the local dominant ethnic community. This is contrary to Section 7(1) and (2) of the National Cohesion and Integration Commission Act, 2008 which requires all public establishments to represent the diversity of people of Kenya and that no public establishment should have more than one-third of its staff from the same ethnic community. The County Assembly was, therefore in breach of the law.	The management agrees with the Audit findings. Adverts were done through open tender but officers who apply are from within the County. Officers inherited from the defunct Local Authorities are dominantly from the local ethnic community. The management strives to be compliant on subsequent recruitment process to the audit recommendations.	Unresolved	
9. Unresolved prior year audit matters	As disclosed under the progress of auditor recommendation section of the financial statements, some of the prior year audit issues remained unresolved as at 30 June 2021. Management has not provided satisfactory reasons for the delay in resolving the issues	Progress annexed in the financial statements		

County Assembly of Bungoma

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10. Inadequate Information Communication Technology (ICT) Governance and security Management	During the audit, it was observed that the County Assembly did not have an IT strategic plan, IT security policy and ICT continuity and disaster recovery plans. Further, it was also noted that the main power unit was faulty and was connected to bypass the switch, hence posing a danger to the ICT installations at the server room. The back-up batteries at the server room had also not been serviced since 2016. In addition, the antivirus license and office suite licenses had not been renewed. In the circumstances, the arrangements to ensure proper IT governance and to properly safeguard the Assembly's ICT infrastructure may not have been adequate. In addition, the Assembly may not be able to continue to provide services in case of a disaster.	The County Assembly of Bungoma currently has a Strategic Plan 2022-2031 from within which the ICT Strategic Plan is also captured and currently under implementation as per the matrix provided. ICT Security Policy in place as per the ICT Policy. ICT DRP has been developed awaiting approval Old Administration block: Main Power Unit fault – the component was procured and installed. Thus, the risk posed averted. Batteries for backup power – These require immediate replacement for they can no longer support the equipment following power outages. Antivirus License – The delay occasioned by the procurement process. However, this query was addressed by procuring, installation and configuration of renewed licenses; ensuring regular updates/ patches and continuous protection. The current License expires on 22nd May 2024; procurement for the renewal of the license has been initiated.	Resolved with a few gaps of back-up pending purchase of ICT infrastructure.	FY 2023/2024
11. Failure to carry out Risk assessment	The Assembly had not instituted risk management procedures as required by Section 158 of the Public Finance Management (County Governments) Regulations, 2015, which states that an Accounting Officer shall ensure that a County Government entity develops risk management strategies, which include fraud prevention mechanism, and that the entity develops a system of risk management and	The Assembly has an approved Risk Management and policy which has been fully implemented with a risk management committee and a risk facilitator who are now fully overseeing the risk management functions which were previously handled by the Internal audit function.	Resolved	

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Clerk of the County Assembly

Date 25 September 2023

County Assembly of Bungoma
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16. Annexes

Annex 1: – Analysis of Pending Accounts Payable

Supplier of Goods or Services	Date Invoiced/Contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
			a	b	c	d=a+b-c	
Construction Of Buildings							
Lunao Enterprise	05/01/2017	Construction of Office block	447,768,217	62,451,512	-	62,451,512	-
Sub-Total			447,768,217	62,451,512	-	62,451,512	
Supply Of Goods							
Admiral General Supplies	05/11/2022	Payment for Supply and Delivery of Cleaning Materials	93,960	93,960		93,960	-
Blaise Investments	24/6/2020	Payment for supply of uniforms i.e speakers gown	278,072	278,072		278,072	-
Dahenva Company Ltd	18/06/2020	Payment for supply of tonners	1,500,000	1,500,000		1,500,000	-
Government Printers			16,864	16,864		16,864	-
Flametree Computers Systems Ltd		Final payment for purchase of ICT equipment	760,000		760,000.00		760,000
Kadcell Investment	28/08/2019	Supply of Laptops	781,920	781,920		781,920	-
Kenya Power			3,051,639	3,051,639		3,051,639	-
Krenshaw Ltd	16/3/2022		2,100,000	2,100,000		2,100,000	-
Mylammy Enterprises		Supply and delivery of tonners	1,744,400		1,744,400		1,744,400
Naotrac	24/05/2023	Supply of photocopying papers	525,000		525,000		525,000
Nairobi Sports House		Purchase of Uniforms	741,674		741,674		741,674
Ossiezys enterprises	29/3/2023	Supply and delivery of tonners	2,040,000		2,040,000		2,040,000
Tarana Holdings Limited	26/4/2022		345,300	345,300		345,300	-
Tarana Holdings Limited	28/9/2021		279,750	279,750		279,750	-
Tarana Holdings Limited	25/5/2022		422,650	422,650			422,650
Tribesh Enterprise Ltd	02/11/2022	Payment for Supply and Delivery of Cleaning Materials	111,000	111,000		111,000	-
Vivo Energy	23/6/2022	Provision of fuel for the county assembly	450,000	450,000		450,000	-
Willard Agencies		Tyres	191,650		191,650.00		191,650
Winston Sakwa	16/5/2022		607,610	323,710		323,710	-
Sub-Total			16,041,489	9,754,865	6,002,724	9,332,215	6,425,374

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Supply of Services							
African Touch Safaris		Payment of Air Ticket	29,405	29,405		29,405	-
African Touch Safaris	11/03/2022		86,650	86,650		86,650	-
African Touch Safaris	08/03/2022		81,250	81,250		81,250	-
African Touch Safaris	14/6/2022		11,800	11,800		11,800	-
African Touch Safaris		Payment of Air Ticket	92,000	92,000		92,000	-
African Touch Safaris	12/06/2022		12,800	12,800		12,800	-
African Touch Safaris	10/06/2022		16,500	16,500		16,500	-
African Touch Safaris	17/6/2022		9,600	9,600		9,600	-
African Touch Safaris	18/5/2022		14,000	14,000		14,000	-
African Touch Safaris	24/6/2022		22,500	22,500		22,500	-
African Touch Safaris	11/06/2022		16,500	16,500		16,500	-
African Touch Safaris	16/5/2022	Payment of Air Ticket	9,600	9,600		9,600	-
African Touch Safaris	16/5/2022	Payment of Air Ticket	9,500	9,500		9,500	-
African Touch Safaris	16/5/2022	Payment of Air Ticket	9,600	9,600		9,600	-
African Touch Safaris	16/5/2022	Payment of Air Ticket	21,200	21,200		21,200	-
African Touch Safaris	16/5/2022	Payment of Air Ticket	10,990	10,990		10,990	-
African Touch Safaris	10/05/2022	Payment of Air Ticket	13,900	13,900		13,900	-
African Touch Safaris	17/5/2022	Payment of Air Ticket	13,900	13,900		13,900	-
African Touch Safaris	16/5/2022	Payment of Air Ticket	8,500	8,500		8,500	-
African Touch Safaris	25/2/2022	Payment of Air Ticket	8,500	8,500		8,500	-
African Touch Safaris	16/5/2022	Payment of Air Ticket	8,500	8,500		8,500	-
African Touch Safaris	18/5/2022	Payment of Air Ticket	18,400	18,400		18,400	-
African Touch Safaris	13/6/2022		24,800	24,800		24,800	-
African Touch Safaris	19/5/2022	Payment of Air Ticket	14,500	14,500		14,500	-
African Touch Safaris	19/5/2022	Payment of Air Ticket	14,500	14,500		14,500	-
African Touch Safaris	26/2/2022	Payment of Air Ticket	8,900	8,900		8,900	-
African Touch Safaris	18/5/2022	Payment of Air Ticket	13,800	13,800		13,800	-
African Touch Safaris	13/5/2022	Payment of Air Ticket	13,800	13,800		13,800	-
African Touch Safaris	11/05/2022		8,900	8,900		8,900	-
African Touch Safaris	09/05/2022	Payment of Air Ticket	9,000	9,000		9,000	-
African Touch Safaris	22/6/2022		12,800	12,800		12,800	-
African Touch Safaris	05/05/2022	Payment of Air Ticket	8,800	8,800		8,800	-
Azmasoft Consulting Ltd	06/08/2018	Payment of Teammate Audit Management System	3,550,419	3,550,419		3,550,419	-
Baycoms African Limited	25/09/2020	Payment for Supply and Delivery of Digital Multimedia System	2,709,406	2,709,406		2,709,406	-
Bernard Wafula		Performance management training to staff	150,000	-	150,000		150,000

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Bungoma Civil Society Forum			50,000	50,000		50,000	-
County Assemblies Forum		CAF Subscription	14,700,000	-	14,700,000		14,700,000
		Consultancy Services-Preparation for BQs for Development of assets register, asset tagging, property valuation, and roll-out of Automated assts Management system.	441,960		441,960		441,960
Davella llp							
Destiny World Travel		Supply of Airtickets	469,995		469,995		469,995
Divine Homes Resort	18/03/2022	Payment for Conference Facilities to PAC Committee	105,000	105,000		105,000	-
Divine Homes Resort	24/2/2022	Payment for Conference Facilities	332,500	332,500		332,500	-
Divine Homes Resort	23/5/2022	Payment for Conference Facilities	57,500	57,500		57,500	-
Divine Homes Resort	04/04/2022	Payment for Conference Facilities for EACC	110,000	110,000		110,000	-
Divine Homes Resort	10/04/2022	Payment for Conference Facilities for EACC	277,500	277,500		277,500	-
Divine Homes Resort	29/03/2022	Payment for Conference Facilities to PAC Committee	90,000	90,000		90,000	-
Divine Homes Resort	07/05/2022	Payment for Conference Facilities	105,000	105,000		105,000	-
Divine Homes Resort	04/04/2022	Payment for Conference Facilities	150,000	150,000		150,000	-
Divine Homes Resort	29/6/2022		37,500	37,500		37,500	-
Divine Homes Resort	10/02/2022	Conference Facilities	67,500	67,500		67,500	-
Divine Homes Resort	01/03/2022	Conference Facilities	97,500	97,500		97,500	-
Divine Homes Resort	06/05/2023	Provision of conference services to PAIC committee	197,600	-	197,600		197,600
Divine Homes Resort	21/6/2023	Provision of conference services to Powers and Privilege committee	104,000	-	104,000		104,000
Divine Homes Resort		IFMIS training	416,000	-	416,000		416,000
Empower Plus Solution Ltd	17/12/2021	Payment for consultancy servises	1,740,000	1,740,000		1,740,000	-
Infinity Index		Consultancy Service	190,000	190,000		190,000	-
Institute of internal audit	03/03/2022	Workshop for new board and audit committee members	487,200	487,200		-	487,200
Institute of Engineering		Training-Cleophas Obilo	17,400		17,400		17,400
Itoya Hotel	23/2/2022		60,000	60,000		60,000	-
Itoya Hotel	25/2/2022	Hall Hire and Conference Facilities	100,000	100,000		100,000	-
Joventures Hotel	17/03/2022	Payment for Conference Facilities	190,000	190,000		190,000	-
Joventures Hotel	03/06/2022	Provision of Conference Facilities	157,500	157,500		157,500	-

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Kenya Institute of Supplies Mgt	11/03/2022	Training Fee for Lucy Echesa and Mary Sifuma	139,200	139,200		139,200	-
Kenya School of Government	04/04/2022	Tuition Fee for Celestine Moshong	120,000	120,000		120,000	-
Kenya School of Government	11/04/2022		48,720	48,720		48,720	-
Kenya School of Government	09/03/2022	Tuition Fee for Elijah Odera	120,000	120,000		120,000	-
Kenya School of Government			1,772,800	1,772,800		1,772,800	-
Kenya School of Government		Payment of Tuition Fee for Caleb,Hussein,Catherine	146,160	146,160		146,160	-
Kenya School of Government		Payment of Tuition Fee for Winny Simuli	64,900	64,900		64,900	-
Kenya School of Government		Payment of Tuition Fee for Indiviza Mildred	60,320	60,320		60,320	-
Kenya School of Government		Payment of Tuition Fee for Violet Nasimiyu	64,960	64,960		64,960	-
Kenya School of Government		Payment of Tuition Fee for Margret Mukenda	64,960	64,960		64,960	-
Kenya School of Government	17/03/2022	Training Fee for Angeline Nguthu and Opasa Remy	241,280	241,280		241,280	-
Kika Hotel	05/04/2022	Provision of Conference Services	73,200	73,200		73,200	-
Kika Hotel	19/1/2021	Provision of Conference Service	267,600	267,600		-	267,600
Kika Hotel	05/05/2022	Hall Hire and Conference Facilities	502,400	502,400		502,400	-
Kika Hotel	29/03/2022	Hall Hire and Conference Facilities	152,400	152,400		152,400	-
Kika Hotel	07/03/2022	Provision of Conference Service	90,000	90,000		90,000	-
Kika hotel	17/2/2023	Provision of conference facilities to finance and economic planning committee	231,200	-	231,200		231,200
Kika hotel	01/11/2023	Provision of conference services to lands committee	181,200	-	181,200		181,200
Kika hotel	23/2/2023	Provision of conference services to finance and economic planning committee	212,000	-	212,000		212,000
Kika hotel	18/5/2023	Provision of conference services to Roads,transport committee	212,000	-	212,000		212,000
Kika hotel	03/03/2023	Provision of conference services to tourism,water and natural :esources committee	221,600	-	221,600		221,600

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Kika hotel	06/09/2023	Provision of conference services to Budget Committee	484,400		484,400		484,400
Learnovate Technologies Ltd		Fee Payment for Philip Liani	82,940	82,940		82,940	-
Metropolitan Canon Insurance	21/4/2022		3,500,000	3,500,000		3,500,000	-
Michael Ang'anyo		Performance management training to staff	42,000	-	42,000		42,000
Milele Limited		Provision of Consultancy Services of Hansard Systems	200,000	200,000		200,000	-
Milimani Gardens	19/04/2021	Provision of Catering Service	17,000	17,000		17,000	-
Milimani Gardens	08/02/2022		8,000	8,000		8,000	-
Milimani Gardens	25/04/2022	Provision of Catering Service	262,000	262,000		262,000	-
Milimani Gardens	03/04/2022	Payment for Conference Facilities and Catering Services	91,000	91,000		91,000	-
Milimani Gardens	07/03/2022	Provision for catering services to PAC	16,200	16,200		16,200	-
Minata Hotels	02/09/2022	Provision of Conference Service	231,000	231,000		231,000	-
Nation media	20/1/2020	Advertisement services for supply and delivery of computer,printer and equipment	43,848	-	43,848		43,848
Nation media	11/09/2022	Advertisement services for vetting of CECM nominee (finance and economic planning)	142,680	-	142,680		142,680
Nation Media	27/10/2022	Advertisement services for vetting of CEC nominees	172,840	-	172,840		172,840
Nation media	13/1/2022	Advertisemnt services for tender notice of security and ICT equipment	195,228	-	195,228		195,228
Nation media	05/05/2023	Advertisement services for public participation on budget estimates for FY 2023/2024	216,920	-	216,920		216,920
Nation media	02/03/2023	Advertisemnt services for public participation on finance bills	142,680	-	142,680		142,680
Nation media		Advertisemnt services for General Insurance	195,228	-	195,228		195,228
Nation Media Group	2/10/2021	Advertising Service for Vetting	175,392	175,392		175,392	-
Nation Media Group	12/10/2021		48,720	48,720		48,720	-
Nation Media Group	08/06/2022	Advertisement Service	91,640	91,640		91,640	-
Nilam Enterprise Ltd	26/4/2022	Provision of Motor Vehicle Service	89,436	89,436		89,436	-

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Nilam Enterprise Ltd	04/05/2022	Motor Vehicle Service	75,498	75,498		75,498	-
Nilam Enterprise Ltd		Motor Vehicle Service	136,822	136,822		136,822	-
Nilam Enterprise Ltd	23/05/2022	Motor Vehicle Service	100,456	100,456		100,456	-
Nilam Enterprise Ltd	12/10/2021	Provision Of Motor Vehicle Service	79,518	79,518		79,518	-
Nilam Enterprise Ltd	04/05/2022		191,632	191,632		191,632	-
Nilam Enterprise Ltd	08/12/2021		85,724	85,724		85,724	-
Nilam Enterprise Ltd	04/04/2022		191,632	191,632		191,632	-
Nilam Enterprise Ltd	18/5/2019	Motor Vehicle Maintenance	860,546	860,546		860,546	-
Onyando and Company advocates		Legal services	4,000,000		4,000,000		4,000,000
Parliamentary Service Commission	06/12/2021	Tuition Fee for Training Hansard and Library Officers	45,000	45,000		45,000	-
Parliamentary Service Commission	02/12/2021	Training Fee on Customer Care in the Legislature	105,000	105,000		105,000	-
Parliamentary Service Commission	02/12/2021	Training Fee on Customer Care in the Legislature	105,000	105,000		105,000	-
Postal Corporation Of Kenya		Payment of rent for the postbox	9,450	9,450		9,450	-
Pride Kings services		Provision of security services for the month of March 2023	543,000	-	543,000		543,000
Pride Kings Services Ltd	16/08/2022	Payment of Security Service	543,000	543,000		543,000	-
Pride Kings Services Ltd	16/2/2022	Payment for security servises	543,000	543,000		543,000	-
Pride Kings services		Provision of security services for the month of June 2023	543,000		543,000		543,000
Rentokil Initial Kenya Ltd		Supply and installation of 37 sanitary bins	121,754	-	121,754		121,754
Sifuna And Sifuna	30/5/2022	Payment of Legal Fee for ELRC Petition	500,000	500,000		500,000	-
Sifuna and Sifuna advocates		Final legal fee note	740,000	-	740,000		740,000
Standard group PLC	14/4/2023	Advertisemnt services for CECM and chief officers	177,480	-	177,480		177,480
Terranova Autspares Ltd		Provision of Motor Vehicle Service	37,621	37,621		37,621	-
The Global Procurement	25/11/2021	Payment for Tuition Fee for Procurement Officer	138,000	138,000		138,000	-
The Santa Maria Resort Club	17/2/2021		48,000	48,000		48,000	-
The Santa Maria Resort Club	16/9/2020		68,800	68,800		68,800	-
The Santa Maria Resort Club	21/9/2020		16,700	16,700		16,700	-
The Santa Maria Resort Club	16/09/2020	Payment for Conference Facilities	70,000	70,000		70,000	-

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The Standard Group	12/9/2021	Advertisement Service	216,920	216,920		216,920	-
The Standard Group	29/4/2021	Advertisement Service	168,200	168,200		168,200	-
The Standard Group	26/11/2019	Advertisement Service	127,600	127,600		127,600	-
The Standard Group Plc	24/4/2019	Payment for Advertising Services	168,200	168,200		168,200	-
The Standard Group Plc	24/1/2021	Payment of Advertisement Service	177,480	177,480		177,480	-
The Star Publication Ltd	20/4/2020	Advertisement Service	166,440	166,440		166,440	-
Trunex Limited	30/5/2022		2,950,000	2,950,000		2,000,000	950,000
Victoria comfort Inn	26/4/2023	Provision of conference facilities to ICT and public com	120,000	-	120,000		120,000
Victoria comfort Inn	10/5/2023	Provision of conference services to management committ	180,000	-	180,000		180,000
Victoria comfort Inn	25/7/2022	Conference Facilities	837,500	837,500		837,500	-
Victoria comfort Inn		Provision of conference facilities to Whole House	1,000,000		1,000,000		1,000,000
Wigot Gardens			632,000	632,000		632,000	-
Wigot Gardens	24/6/2022	Payment for Conference Facilities	100,000	100,000		100,000	-
Sub-Total			56,173,900	29,557,887	26,616,013	27,853,087	28,320,813
Grand Total			519,983,606	101,764,264	32,618,737	99,636,814	34,746,187

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Annex 2: – Analysis of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance FY 2022/2023	Outstanding Balance FY 2021/2022	Comments
Senior management							
Abraham Wekesa	Q	25/05/2022	92,400	92,400	-	92,400	
Elvis Werunga	Q	24/05/2022	734,300	734,300	-	734,300	
Leonard Momos	R	05/11/2022	540,400	540,400	-	540,400	
Ignatius Wangila	Q	25/05/2022	42,000	42,000	-	42,000	
Hon.Rebah Wabwile	P	05/04/2022	106,000	106,000	-	106,000	
Hon. Rebah Wabwile	P	25/05/2022	142,000	142,000	-	142,000	
Hon. Grace Sundukwa	P	25/05/2022	142,000	142,000	-	142,000	
Anne Wekesa	P	17/05/2022	966,000	966,000	-	966,000	
Alfred Makokha	Q	24/05/2022	84,000	84,000	-	84,000	
Calistus Ndieyira	Q	29/06/2022	31,350	31,350	-	31,350	
Abraham S. Wekesa	Q	24/6/2022	252,000	252,000	-	252,000	
Symon Walukhana	P	22/6/2022	58,000	58,000	-	58,000	
Elvis Werunga	Q	22/6/2022	58,000	58,000	-	58,000	
Diana Khaemba	Q	28/4/2022	32,000	32,000	-	32,000	
Benedict Muchenje	P	20/6/2022	513,900	513,900	-	513,900	
Symon Walukhana	P	28/02/22	4,650	4,650	-	4,650	
Alfred Makokha	Q	27/06/2022	239,500	239,500	-	239,500	
Martha Alaka	P	25/05/2022	150,000	150,000	-	150,000	
Rael Khisa	P		42,000	42,000	-	42,000	
Ben Kipkut	P	17/5/2022	42,000	42,000	-	42,000	
Antony Mabele	P	17/5/2022	42,000	42,000	-	42,000	
George Makari	P	17/5/2022	42,000	42,000	-	42,000	
Abraham Wekesa	Q		42,000	42,000	-	42,000	

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Charles Wafula	R		50,400	50,400	-	50,400	
Martha Alaka	P		782,000	782,000	-	782,000	
Sub-Total			5,230,900	5,230,900	-	5,230,900	
Middle Management							
Mary Sifuma	L	18/5/2022	387,000	387,000	-	387,000	
Sospeter Malaba	L	09/05/2022	44,800	44,800	-	44,800	
Sospeter Malaba	L	25/5/2022	2,800	2,800	-	2,800	
Mary Sifuma	L	28/6/2022	60,000	60,000	-	60,000	
Mary Sifuma	L	04/04/2022	207,300	207,300	-	207,300	
Sospeter Malaba	L	11/04/2022	33,600	33,600	-	33,600	
Angeline Nguthu	L	23/6/2022	4,200	4,200	-	4,200	
Eric Ngobilo	M	20/4/2022	412,000	412,000	-	412,000	
Aggrey Makokha (PAC-Committee)	M	08/06/2022	2,130,000	2,130,000	-	2,130,000	
Aggrey Makokha	M	05/05/2022	101,400	101,400	-	101,400	
Taskin Elias	M	23/6/2022	4,200	4,200	-	4,200	
Brigid Situma	M	24/6/2022	2,100	2,100	-	2,100	
Levis Wakhungu	M	14/6/2022	582,400	582,400	-	582,400	
Emmanuel Situma	M	16/5/2022	50,400	50,400	-	50,400	
Paul Mudoga	N	24/3/2022	56,000	56,000	-	56,000	
Antony Mulati	N	17/6/2022	160,800	160,800	-	160,800	
Nicholas Maghas	N	06/05/2022	664,000	664,000	-	664,000	
Rosemary Wachie	N	29/6/2022	126,000	126,000	-	126,000	
Nicholas Maghas	N	28/6/2022	374,400	374,400	-	374,400	
Cyrus Okuri	N	27/6/2022	228,800	228,800	-	228,800	
Cyrus Okuri	N	24/6/2022	546,000	546,000	-	546,000	
Antony Mulati	N	23/6/2022	67,300	67,300	-	67,300	
Karen Wanyama	N	17/6/2022	1,436,000	1,436,000	-	1,436,000	
Joseph Juma	N	17/5/2022	2,100	2,100	-	2,100	
Caleb Ndiwa	N	05/06/2022	2,800	2,800	-	2,800	
Peter Mbitio	N	17/6/2022	694,000	694,000	-	694,000	

County Assembly of Bungoma

Annual Report and Financial Statements for the year ended 30th June 2023

Lilian Namukhasi	N	27/6/2022	2,103,000	2,103,000	-	2,103,000	
Mercy Mukwanja	N	27/6/2023	580,000	580,000	-	580,000	
Caleb Ndiwa	N	14/5/2022	2,800	2,800	-	2,800	
Philip Liani	N	06/04/2022	131,000	131,000	-	131,000	
Ariel Wekesa	N	06/01/2022	550,000	550,000	-	550,000	
Julia Naliaka	N	04/05/2022	32,000	32,000	-	32,000	
Julia Naliaka	N	11/06/2022	72,000	72,000	-	72,000	
Jackline Nanjala	N	23/6/2022	2,100	2,100	-	2,100	
Lexine Chebor	N	23/6/2022	2,100	2,100	-	2,100	
Paul Mudoga	N	24/4/2022	44,800	44,800	-	44,800	
Karen Wanyama	N	24/4/2022	44,800	44,800	-	44,800	
Nicholas Maghas	N	06/05/2022	664,000	664,000	-	664,000	
Julia Naliaka	N	24/6/2022	5,250	5,250	-	5,250	
Caleb Ndiwa	N	14/2/2022	142,400	142,400	-	142,400	
Sub-Total			12,756,650	12,756,650	-	12,756,650	
Unionisable Employees							
Pauline Wakoli	J	21/2/2022	31,500	31,500	-	31,500	
Eric Ngala	K	09/05/2022	56,000	56,000	-	56,000	
Cleophas Obilo	K	28/6/2022	250,000	250,000	-	250,000	
Margaret Mukenda	K	23/6/2022	180,000	180,000	-	180,000	
Kennedy Taracha	K	14/5/2022	2,800	2,800	-	2,800	
Cleophas Obilo	K	05/05/2022	721,600	721,600	-	721,600	
Kennedy Taracha	K	15/6/2022	2,800	2,800	-	2,800	
Eric Ngala	K	03/05/2022	11,200	11,200	-	11,200	
Kennedy Taracha	K	29/5/2022	5,800	5,800	-	5,800	
John Sifuna	K	13/5/2022	6,300	6,300	-	6,300	
Cleophas Obilo	K	11/05/2022	56,000	56,000	-	56,000	
Cleophas Obilo	K	25/1/2022	33,600	33,600	-	33,600	
Cleophas Obilo	K	11/05/2022	56,000	56,000	-	56,000	
Samwel Too	K	09/05/2022	31,500	31,500	-	31,500	
Samwel Too	K	03/05/2022	6,300	6,300	-	6,300	

County Assembly of Bungoma

Annual Report and Financial Statements for the year ended 30th June 2023

			1,451,400	1,451,400	-	1,451,400	
Others(Specify)							
County Assembly Of Bungoma		23/5/2022	218,400	218,400	-	218,400	
County Assembly Of Bungoma		05/02/2022	262,000	262,000	-	262,000	
Sub-total			480,400	480,400	-	480,400	
Grand Total			19,919,350	19,919,350	-	19,919,350	

Annex 3: – Analysis of Other Pending Payables

Name	Brief Transaction Description	Date Contracted	Outstanding Balance b/f	Adjustment	Addition During the year	Amount Paid To-Date	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
Amounts Due To County Govt Entities									
Bungoma County Assembly Members Car loan and Mortgage Scheme Fund	Borrowing by CASB		72,109,774	39,567,372	-	45,000,000	66,677,146	72,109,774	
Bungoma County Assembly Employee Car Loan and Mortgage Fund	Borrowing by CASB		25,544,868	-	500,000	1,562,000	24,482,868	25,544,868	
			97,654,642	39,567,372	500,000	46,562,000	91,160,014	97,654,642	

County Assembly of Bungoma
Annual Report and Financial Statements for the year ended 30th June 2023

Annex 4 – Summary of Non-Current Asset Register

Asset class	Historical Cost b/f (Kshs) 2021/2022	Reclassification of Assets (Kshs)	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 2022/2023
Land	96,000,000	-	96,000,000	-	-	-	96,000,000
Buildings and structures	602,849,156	700,000	603,549,156	62,451,512	-	-	666,000,668
Transport equipment	34,942,500	-	34,942,500	12,780,000	-	-	47,722,500
Office equipment, furniture and fittings	43,045,393	264,376	43,309,769	15,804,600	-	-	59,114,369
ICT Equipment	73,968,643	38,768,621	35,200,022	10,206,056	-	-	45,406,078
Machinery and Equipment	5,912,000	-	5,912,000	-	-	-	5,912,000
Intangible assets	450,000	37,804,245	38,254,245	10,061,235	-	-	48,315,480
Total	857,167,692	-	857,167,692	111,303,403	-	-	968,471,094

County Assembly of Bungoma
Annual Report and Financial Statements for the year ended 30th June 2023

Annex 5: Statement of Retention

Invoice Date	Description	Operating Unit	Invoice Amount	Amount Paid	Running Balance
01-Jan-18	Opening balance				-
07-Mar-18	Lunao Enterprises	BCA 008	3,569,392	-	3,569,392
15-May-18	Lunao Enterprises	BCA 1123	1,337,761	-	4,907,153
10-Sep-18	Lunao Enterprises	BCA 023	2,108,181	-	7,015,334
13-Sep-18	Namamuka Agencies Ltd	BCA 024	198,406	-	7,213,740
15-Nov-18	Frepso Investment Limited	BCA 431	480,843	480,843	7,213,740
15-Nov-18	Frepso Investment Limited	BCA 862	66,294	66,294	7,213,740
15-Nov-18	Lunao Enterprises	BCA 433	1,053,102	-	8,266,842
14-Dec-18	Lunao Enterprises	BCA 532	2,266,469	-	10,533,310
06-May-19	Lunao Enterprises	BCA 859a	1,114,689	-	11,647,999
15-Jun-19	Lunao Enterprises	BCA 1135	2,000,000	-	13,647,999
29-Jun-19	Infinity Index Ltd	BCA 1243	275,876	-	13,923,875
30-Jun-19	Closing balance				13,923,875
01-Jul-19	Opening balance				13,923,875
22-Oct-19	Lunao Enterprises	BCA 152	857,261	-	14,781,136
19-Dec-19	Lunao Enterprises	BCA 775	2,137,691	-	16,918,827
19-Dec-19	Namamuka Agencies Ltd	BCA 676	94,709	-	17,013,536
04-May-20	Lunao Enterprises	BCA 1339	4,200,000	-	21,213,536
11-Jun-20	Infinity Index Ltd	BCA 1506	113,824	-	21,327,360
11-Jun-20	Lunao Enterprises	BCA 1512	1,800,000	-	23,127,360
22-Jun-20	Mahadi Investments Limited	BCA 182	229,627	-	23,356,987
30-Jun-20	Lunao Enterprises	BCA 1599	1,182,313	-	24,539,300
30-Jun-20	Closing balance				24,539,300

County Assembly of Bungoma
Annual Report and Financial Statements for the year ended 30th June 2023

01-Jul-20	Opening balance				24,539,300
11-Mar-21	Lunao Enterprises		1,500,000	-	26,039,300
30-Jun-21	Lunao Enterprises		5,698,262	-	31,737,561
30-Jun-21	Lunao Enterprises		3,814,981	-	35,552,543
30-Jun-21	Lunao Enterprises		2,236,080	-	37,788,622
	Closing balance				37,788,622

	Opening balance				37,788,622
13-Jan-22	Lunao Enterprises	BCA432	2,000,000	-	39,788,622
11-May-22	Lunao Enterprises		2,156,622	-	41,945,244
28-Jun-22	Infinity Index Limited	BCA 779	19,000	-	41,964,244
30-Jun-22	Closing balance				41,964,244

	Opening balance				41,964,244
19-Oct-22	Lunao Enterprises	BCA 554	2,500,000	-	44,464,244
18-Jan-23	Lunao Enterprises	BCA 914	3,745,151	-	48,209,396
25-Jan-23	Infinity Index Limited	BCA 973	19,000	-	48,228,396
02-Feb-23	Lunao Enterprises	BCA1025	-	22,388,411	25,839,985
	Closing Balance				25,839,985

County Assembly of Bungoma
Annual Report and Financial Statements for the year ended 30th June 2023

Annex 6: Bank Reconciliation/FO 30 Report

FO 30

REPUBLIC OF KENYA
COUNTY GOVERNMENT OF BUNGOMA
COUNTY ASSEMBLY OF BUNGOMA

RECURRENT ACCOUNT
ACCOUNT NO: 1000194103

BANK RECONCILIATION STATEMENT
AS AT 30TH JUNE 2023

	AMOUNT
Balance as per Bank Certificate	448,166.15
LESS:	
COLUMN I:	
Payment in the Cash Book not yet presented for payment	70,205,935.00
COLUMN II:	
Receipt in the Bank Statement not yet recorded in the Cash Book	-
ADD:	
COLUMN III:	
Payment in the Bank Statement not yet recorded in the Cash Book	-
COLUMN IV:	
Receipt in the Cash Book not yet recorded in the Bank Statement	69,758,683.00
Balance as per The Cash Book	914.50
Cash book Balance	914.50
Difference	-

I Certify that I have verified the Bank Balance in the cash Book with the Bank Statement and that the above reconciliation is correct.


.....
Signature

ACCOUNTANT II
.....
Designation

7/7/2023
.....
Date


.....
Signature

ACCOUNTANT I
.....
Designation

7/7/2023
.....
Date

County Assembly of Bungoma
Annual Report and Financial Statements for the year ended 30th June 2023

COLUMN I

Date	Details	Voucher No	Amount
30/6/2023	Samwel Simiyu Wanyika	4613193	235,200
30/6/2023	Hon Sudi Busolo	BCA 1492	2,212,000
30/6/2023	Hon Stephen Wamalwa	BCA 1497	2,212,000
30/6/2023	Hon Eunice Yeko	BCA 1493	2,212,000
30/6/2023	Hon Vitalis Wangila	BCA 1496	2,212,000
30/6/2023	Hon Charles Nangulu	BCA 1494	2,212,000
30/6/2023	Hon Antony Lusenaka Namunyu	BCA 1491	2,200,000
30/6/2023	Hon Jerusa Aleu Sikuku	BCA 1490	2,200,000
30/6/2023	Hon Tony Khaoya Barasa	BCA 1662	2,212,000
30/6/2023	Greenvalle Hotel	BCA 1573	5,250
30/6/2023	Mlimani Gardens Hotel Limited	BCA 1606	7,500
30/6/2023	Mlimani Gardens Hotel Limited	BCA1608	8,400
30/6/2023	Mlimani Gardens	BCA 1459	20,500
30/6/2023	Sisey Construction	BCA 1607	21,250
30/6/2023	Victoria Comfort Inn	BCA 1562	25,000
30/6/2023	Mlimani Gardens	BCA 1551	30,000
30/6/2023	Claseque Photo Shop	BCA 1556	30,600
30/6/2023	Centre For Parliamentary Studies T	BCA 1671	35,000
30/6/2023	Jorajoh Ventures	BCA 1679	43,200
30/6/2023	Wigot Gardens	BCA 1598	45,420
30/6/2023	Kenya School Of Government	BCA 1254	48,720
30/6/2023	Central Farmers Garage Limited	BCA1576	49,205
30/6/2023	Antony Welamondi Mulati	BCA 1695	49,800
30/6/2023	Kenya School Of Government	BCA 1181	59,280
30/6/2023	Computer Society Of Kenya	BCA 1559	64,960
30/6/2023	Kenya School Of Government	BCA 881	69,600
30/6/2023	Isaac Sindani Simiyu	BCA 1584	1,225
30/6/2023	Mark Namanda Wanyonyi	BCA 1689	1,225
30/6/2023	Nation Media Group Plc	BCA 1185	73,080
30/6/2023	The Great Lakes Hotel Ltd	BCA 1674	87,500
30/6/2023	Nation Media Group	BCA 1595	91,640
30/6/2023	Elgon Spritz	BCA1560	93,800
30/6/2023	Mlimani Gardens	BCA 1549	94,345
30/6/2023	Kika Hotel	BCA 1593	102,000
30/6/2023	Victoria Comfort Inn	BCA 1572	130,000
30/6/2023	Kika Hotel	BCA 1353	144,600
30/6/2023	Kika Hotel	BCA 1117	145,200
30/6/2023	The Great Lakes Hotel Ltd	BCA 1676	150,000
30/6/2023	Terranova Autospares Ltd	BCA 1258	151,820
30/6/2023	Divine Homes Resort	BCA 1070	156,000

County Assembly of Bungoma
Annual Report and Financial Statements for the year ended 30th June 2023

30/6/2023	Institute Of Human Resource Management	BCA .1367	162,400
30/6/2023	Kika Hotel	BCA 1232	202,400
30/6/2023	Kika Hotel	BCA 1233	221,600
30/6/2023	Isaac Sindani Simiyu	BCA 1583	3,150
30/6/2023	Diana Naliaka Khaemba	BCA1627	4,000
30/6/2023	The Standard Group	BCA 1417	236,640
30/6/2023	Kika Hotel	BCA 1594	241,000
30/6/2023	Modern Tailors Limited	BCA 1706	247,000
30/6/2023	Ganci Agencies Limited	BCA1681	258,330
30/6/2023	Tribesh Enterprises Limited	BCA 1683	346,900
30/6/2023	Kenya Power And Lighting Company	BCA 1604	363,213
30/6/2023	Transbok Enterprises Limited	BCA 1619	384,000
30/6/2023	Divine Homes Resort Limited	BCA1675	405,600
30/6/2023	Sydney Nekoye Masinde	BCA 1669	7,200
30/6/2023	KRA	BCA 536	1,040
30/6/2023	Jadelica Investment Limited	BCA 1523B	425,000
30/6/2023	Bejamu Agency Company Limited	BCA 1705	453,000
30/6/2023	John Simiyu Sifuna	BCA 1629	8,400
30/6/2023	Pride Kings Security Services Limit	BCA 1519	543,000
30/6/2023	Family Fair Limited	BCA1677	607,600
30/6/2023	Diana Nekesa Nyongesa	BCA 4613314	11,200
30/6/2023	Victoria Comfort Inn Limited	BCA 1672	965,000
30/6/2023	Samwel Cheruiyot Too	BCA 1638	18,900
30/6/2023	Isaac Sindani Simiyu	BCA1635	18,900
30/6/2023	Willard Agencies	BCA1617	1,100,000
30/6/2023	Nairobi Sports House Limited	BCA 1702	3,059,475
30/6/2023	Furniture Elegance Limited	BCA 1704	3,143,000
30/6/2023	Madison General Insurance Kenya Lim	BCA 1703	4,172,394
30/6/2023	Vivo Energy Kenya Limited	BC A 1680	450,000
30/6/2023	The Centre For Parliamentary Studie	BCA1152	516,145
30/6/2023	Isaac Sindani Simiyu	BCA 1696	1,225
30/6/2023	Linda Nebokhe Makhanu	BCA 1568	2,000
30/6/2023	Protus Wangila Simiyu	BCA 1482	2,000
30/6/2023	Joseph Juma Barasa	BCA 1697	2,100
30/6/2023	Caren Kamonya Sapaya	BCA 1688	2,100
30/6/2023	Symon Wanjala Walukana	BCA 1692	2,625
30/6/2023	Isaac Sindani Simiyu	BCA 1686	3,150
30/6/2023	Jocktan Mganda Kabeyi	BCA 1608	14,000
30/6/2023	Dennis Mululu Wanyonyi	BCA 1694	29,400
30/6/2023	Kenya Institute Of Public Policy Research	BCA 1255	109,100
30/6/2023	Divine Homes Resort	BCA 1342	132,600
30/6/2023	Erick Nyongesa Wefwila	4639401	333,000
30/6/2023	Divine Homes Resort	BCA 1029	107,317
30/6/2023	Symon Wanjala Walukana	BCA 1630	20,000

County Assembly of Bungoma
Annual Report and Financial Statements for the year ended 30th June 2023

30/6/2023	Mark Namanda Wanyonyi	BCA 1664	25,200
30/6/2023	Isaac Sindani Simiyu	BCA 1636	25,200
30/6/2023	Kennedy Barasa Taracha	BCA 1640	33,600
30/6/2023	County Assembly Of Bungoma-Imprest	BCA 1639	33,600
30/6/2023	Beatrice Nekesa Mainya	BCA 4613189	40,000
30/6/2023	Symon Wanjala Walukana	BCA 1603	40,500
30/6/2023	Isaac Sindani Simiyu	BCA 1684	41,400
30/6/2023	Joseph Juma Nyongesa	BCA 1666	42,000
30/6/2023	Vitalis Sifuna Wangila	BCA 1668	42,000
30/6/2023	Emmanuel Mukhebi Situma	BCA 1667	50,400
30/6/2023	Mike Wechuli Wanyonyi	1624	5,332,000
30/6/2023	Margret Nangila Mukenda	BCA 1657	58,000
30/6/2023	Josylyne Nanjala Situmah	BCA 1665	86,000
30/6/2023	Carolyn Ekirapa Wamalwa	BCA 1687	88,000
30/6/2023	Caren Kamonya Sapaya	BCA 4613199	100,000
30/6/2023	Elias Taskin	BCA 4613156	189,700
30/6/2023	Afrije Media	BCA 1577	245,002
30/6/2023	Caren Kamonya Sapaya	BCA 4613163	362,000
30/6/2023	Mary Naswa Sifuma	4613192	375,500
30/6/2023	Julia Naliaka Lunani	BCA 4613182	404,000
30/6/2023	Cameline Cheboriot Ngaina	BCA 4613180	460,800
30/6/2023	Jocktan Mganda Kabeyi	BCA 4613197	613,200
30/6/2023	Violet Nasimiyu Wakoli	4613340	640,000
30/6/2023	Ruth Wanami	BCA 4613323	798,500
30/6/2023	County Assembly Of Bungoma-Imprest	BCA 1663	838,500
30/6/2023	Karen Nasimiyu Wanyama	BCA 4613188	925,600
30/6/2023	Linda Nebokhe Makhanu	BCA 4613183	1,064,000
30/6/2023	Laptrust Pension Trust	BCA 1646	1,065,664
30/6/2023	Sally Nafula Soita	BCA 4613194	1,197,000
30/6/2023	Antony Welamondi Mulati	BCA 4613198	1,272,000
30/6/2023	Faith Mawia Muthui	BCA 4613184	1,555,600
30/6/2023	Jamila Monje Dima	4313173	2,547,800
30/6/2023	County Assembly Of Bungoma-Imprest	BCA 1634	2,549,745
30/6/2023	Karen Nasimiyu Wanyama	BCA 4613321	2,683,000
30/6/2023	Bungoma County Assembly Car And Mor	BCA 1 701	5,000,000
30/6/2023	Ganci Agencies Limited	BCA 1682	100,000
			70,205,935

COLUMN II

Date	Details	Voucher No	Amount
			-
COLUMN III			
Date	Details	Voucher No	Amount
			-

County Assembly of Bungoma
Annual Report and Financial Statements for the year ended 30th June 2023

COLUMN IV			
Date	Details	Voucher No	Amount
03-Jul-23	National Treasury	BCA 43	17,684,000.00
05-Jul-23	National Treasury	BCA 44	34,472,821.00
06-Jul-23	National Treasury	BCA 45	17,601,862.00
			69,758,683.00

County Assembly of Bungoma
Annual Report and Financial Statements for the year ended 30th June 2023

REPUBLIC OF KENYA
COUNTY GOVERNMENT OF BUNGOMA
COUNTY ASSEMBLY OF BUNGOMA

FO 30

DEVELOPMENT ACCOUNT
ACCOUNT NO: 1000283041
BANK RECONCILIATION STATEMENT
AS AT 30TH JUNE 2023

	AMOUNT
Balance as per Bank Certificate	1.40
LESS:	
COLUMN I:	
Payment in the Cash Book not yet presented for payment	-
COLUMN II:	
Receipt in the Bank Statement not yet recorded in the Cash Book	-
ADD:	
COLUMN III:	
Payment in the Bank Statement not yet recorded in the Cash Book	-
COLUMN IV:	
Receipt in the Cash Book not yet recorded in the Bank Statement	-
Balance as per The Cash Book	1.40
Cash book Balance	1.40
Difference	-

I Certify that I have verified the Bank Balance in the cash Book with the Bank Statement and that the above reconciliation is correct.


.....
Signature

ACCOUNTANT II
.....
Designation

31/7/2023
.....
Date


.....
Signature

ACCOUNTANT I
.....
Designation

31/7/2023
.....
Date

County Assembly of Bungoma**Annual Report and Financial Statements for the year ended 30th June 2023**

COLUMN I			
Date	Details	Voucher No	Amount
			-
COLUMN II			
Date	Details	Voucher No	Amount
			-
COLUMN III			
Date	Details	Voucher No	Amount
			-
COLUMN IV			
Date	Details	Voucher No	Amount
			-

County Assembly of Bungoma
Annual Report and Financial Statements for the year ended 30th June 2023

REPUBLIC OF KENYA
COUNTY GOVERNMENT OF BUNGOMA
COUNTY ASSEMBLY OF BUNGOMA

FO 30

IMPREST ACCOUNT

ACCOUNT NO: 1180534050

BANK RECONCILIATION STATEMENT

AS AT 30TH JUNE 2023

AMOUNT

Balance as per Bank Certificate

357,502

LESS:

COLUMN I:

Payment in the Cash Book not yet presented for payment

4,460,778

COLUMN II:

Receipt in the Bank Statement not yet recorded in the Cash Book

-

ADD:

COLUMN III:

Payment in the Bank Statement not yet recorded in the Cash Book

-

COLUMN IV:

Receipt in the Cash Book not yet recorded in the Bank Statement

4,106,285

Balance as per The Cash Book

3,009

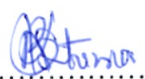
Cash book Balance

3,009

Difference

(0)

I Certify that I have verified the Bank Balance in the cash Book with the
Bank Statement and that the above reconciliation is correct.


.....
Signature

ACCOUNTANT II
.....
Designation

7/7/2023
.....
Date


.....
Signature

ACCOUNTANT I
.....
Designation

7/7/2023
.....
Date

County Assembly of Bungoma
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			FO 30
COLUMN I			
Date	Details	Voucher No	Amount
30-Jun-23	Office expenses	BCA 67	88,740
30-Jun-23	TSA Mose Wafula -Prayer Breakfast	BCA 69	33,600
30-Jun-23	External CASB membersworkshop	BCA 73	163,000
30-Jun-23	Laptrust	BCA 74	373,400
30-Jun-23	Exchequer processing	BCA 75	44,800
30-Jun-23	Ward expenses	BCA 76	2,549,745
30-Jun-23	Allowances to Engineers	BCA 77	838,500
30-Jun-23	Office expenses	BCA 78	366,800
30-Jun-23	Bank charges	BCA 79	2,193
			4,460,778
COLUMN II			
Date	Details	Voucher No	Amount
			-
COLUMN III			
Date	Details	Voucher No	Amount
			-
COLUMN IV			
Date	Details	Voucher No	Amount
30-Jun-23	Transfer from Recurrent	BCA 1663	838,500
30-Jun-23	Transfer from Recurrent	BCA 1639	33,600
30-Jun-23	Transfer from Recurrent	BCA 1634	2,549,745
30-Jun-23	Transfer from Recurrent	4613194	144,000
30-Jun-23	Imprest Refund		540,440
			4,106,285.00

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Annex 7: RECONCILIATION BETWEEN IFMIS AND MANUAL FINANCIAL STATEMENTS

DESCRIPTION	MANUAL KShs	IFMIS KShs	VARIANCE KShs	BREAKDOWN KShs	COMMENT	Effect in IFMIS System
RECEIPTS						
Transfers from the County Treasury/Exchequer Releases	1,256,268,326	1,256,268,326	-			
Miscellaneous Receipts	3,009	3,009	-			
TOTAL RECEIPTS	1,256,271,335	1,256,271,335	-			
PAYMENTS						
Compensation of Employees	384,041,381	438,435,449	(54,394,069)	43,364,286	Refund of borrowings to Members' Fund	Charged under Compensation of Employees' vote in IFMIS system
				11,029,783	Tax arrears	Charged under Compensation of Employees' vote in IFMIS system
Use of goods and services	420,986,430	456,192,793	(35,206,363)	1,635,714	Refund of borrowings to Members' Fund	Charged under Other Operating expenses' vote in IFMIS system
				28,103,856	Transfer to Ward offices	Charged under Vote 2211325 in IFMIS system which consolidates under 'Other operating expenses' -Use of good & services in the IFMIS system
				6,093,599	Membership Fees and Dues and Subscriptions to Organizations	Charged under Vote 2211306 (Membership Fees and Dues and Subscriptions to Organizations) which merges under Other operating expenses-Use of goods & Services in the IFMIS system)
				(626,805)	Extra Daily subsistence Allowances	Charged under; 22,991-Social Security & Benefits; 593,815-Research ; 10,000 Bank charges Finance costs
Transfers to Other Government Entities	300,103,856	-	300,103,856	128,000,000	Funds transfer to Members' Fund	Budgeted through 4110401 which merges with Acquisition of Assets in IFMIS system
				99,000,000	Funds transfer to Employees' Fund	Budgeted through 4110403 which merges with Acquisition of Assets in IFMIS system

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				45,000,000	Refund of borrowings to Members' Fund	Charged under Compensation of Employees & Other operating expenses in the IFMIS system
				28,103,856	Transfer of Funds to Ward offices	Charged under 2211325 (Constituency office expenses) which merges under Use of goods & services in the IFMIS system
Other grants and transfers	6,093,599	-	6,093,599	6,093,599	Membership Fees and Dues and Subscriptions to Organizations	Merges under Use of goods & services in the IFMIS system
Social Security Benefits	20,216,759	20,239,750	(22,991)	22,991	Extra Daily subsistence allowance	Extra Daily subsistence charged under this vote in the IFMIS system
Acquisition of Assets	111,303,403	341,389,418	(230,086,015)	128,000,000	Funds transfer to Members' Fund	Budgeted through 4110401 which merges with Acquisition of Assets in IFMIS system
				99,000,000	Funds transfer to Employees' Fund	Budgeted through 4110403 which merges with Acquisition of Assets in IFMIS system
				593,815	Extra Daily subsistence allowance	Extra Daily subsistence charged under 3111400 (Research Allowance in the IFMIS system)
				2,492,200	Research Department Allowances	Budgeted through Vote 3111400 (Research) which merges into Acquisition of Assets in the IFMIS system
Finance Costs	-	10,000	(10,000)	10,000	Bank charges (2211301)	Budgeted through 2211301 (Bank charges -Other Operating expenses-Use of goods & services) but Populates to 'Finance costs including Interest' in IFMIS system Financial Statements. Extra Daily Subsistence Allowance Charged on this vote

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Other Payments	13,521,983	-	13,521,983	11,029,783	Tax arrears	Charged under 'Compensation of employees' vote in the IFMIS System
				2,492,200	Research Department Allowances	Budgeted under 3111400 (Research) which populates into Acquisition of Assets in the IFMIS system
			-			
TOTAL PAYMENTS	1,256,267,410	1,256,267,410	(0)	0	Rounding off effects	
SURPLUS	3,925	3,925	0	0	Rounding off effects	

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Annex 8: Contingent Liabilities Register

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1.	BUNGOMA ELRC PETITION E011 OF 2022 FRANCIS V TOME V BUNGOMA COUNTY ASSEMBLY SERVICE BOARD, & 2 OTHERS	J.O MAKALI & CO. ADVOCATES FRANCIS SIMIYU TOME	kshs	15,000,000.00	NOT CERTAIN	MATTER PENDING
2.	BUNGOMA HIGH COURT PETITION E013 OF 2022 LINET CHEMOSI V CLERK COUNTY ASSEMBLY OF BUNGOMA & 4 OTHERS	LINET CHEMOSI	kshs	-	N/A	MATTER DISMISSED FOR LACK OF MERIT
3.	BUNGOMA ELRC JR CASE NO. 026 OF 2022 RAE L K HISA V BUNGOMA COUNTY ASSEMBLY SERVICE BOARD AND 3 OTHERS	RAEL KHISA	kshs	-	N/A	MATTER DISMISSED FOR LACK OF MERIT
4.	BUNGOMA HIGH COURT PETITION 14 OF 2022 HON. ANTONY LUSENAKA & ANOTHER V THE SPEAKER COUNTY ASSEMBLY OF BUNGOMA AND 2 OTHERS	MAKOKHA & CO. ADVOCATES	kshs			
5.	BUNGOMA ELRC PETITION NO. E011 OF 2021 FRANCIS SIMIYU TOME V COUNTY ASSEMBLY OF BUNGOMA AND 6 OTHERS	J.O MAKALI & CO ADVOCATES	kshs	15,000,000.00	DUE	MATTER DISMISSED FOR LACK OF MERIT

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6.	BUNGOMA HIGH COURT PETITION NO. 4 OF 2020 HON WYCLIFF WAFULA WANGAMATI V THE SPEAKER, COUNTY ASSEMBLY OF BUNGOMA & 5 OTHERS	J.O MAKALI & CO ADVOCATES	kshs			MATTER DISMISSED FOR LACK OF MERIT
7.	PETITION E012 OF 2021 IGNATIUS NYUKURI & 2 OTHERS V COUNTY ASSEMBLY OF BUNGOMA & 6 OTHERS	J.O MAKALI & CO. ADVOCATES	kshs			MATTER DISMISSED FOR LACK OF MERIT
8.	PETITION E007 OF 2021 FRANCIS SIMIYU TOME & ANOTHER V COUNTY ASSEMBLY OF BUNGOMA & 6 OTHERS	SIFUNA & CO ADVOCATES	kshs			MATTER DISMISSED FOR LACK OF MERIT
9.	ELRC CLAIM NO. 1 OF 2023 RAE KHISA V BUNGOMA COUNTY ASSEMBLY SERVICE BOARD AND 3 OTHERS	RAEL KHISA	kshs		NOT CERTAIN	MATTER PENDING
10.	ELC PETITION NO. E003 OF 2023 JAMIN SAMMY CHEROP AND 11 OTHERS V COUNTY GOVT OF BUNGOMA, HON JACOB PSERO & 2 OTHERS	N/A	kshs	-	NOT CERTAIN	MATTER PENDING
11.	ELRC MISC APPLI. NO E006 OF 2023 MAURICE MARANGO & 4 OTHERS V BUNGOMA COUNTY PUBLIC SERVICE BOARD &, COUNTY ASSEMBLY OF BUNGOMA	N/A	kshs	-		MATTER DISMISSED FOR LACK OF MERIT
12.	ELRC CASE NO.E.003 OF 2021	MARTIN ADAMS WAMUKOTA V CASB, SPEAKER/CHAIR CASB & CLERK	kshs	15,000,000.00		MATTER PENDING