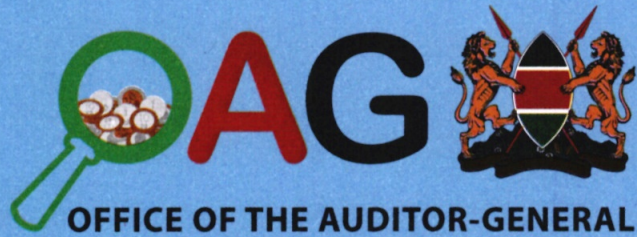


REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

PAPERS LAID	
DATE	19/03/2024
TABLED BY	ML
COMMITTEE	—
CLERK AT THE TABLE	Cawlynne Chewa

**OF**



**THE AUDITOR-GENERAL**

**ON**

**COUNTY EXECUTIVE OF BUNGOMA**

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



14 DEC 2023

---

**COUNTY GOVERNMENT OF BUNGOMA EXECUTIVE**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED**  
**JUNE 30, 2023**

---

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

**County Government of Bungoma**  
**County Executive**  
**Annual Report and Financial Statements for the year ended June 30, 2023**

---

<b>Table of Contents</b>	<b>Page</b>
1. Acronyms and Glossary of Terms.....	ii
2. Key Entity Information and Management.....	iii
3. Governance Statement.....	viii
4. Foreword by the CECM Finance and Economic Planning.....	xvi
5. Statement of Performance against County Predetermined Objectives.....	xxiv
6. Environmental and Sustainability Reporting.....	xxvii
7. Statement of Management Responsibilities.....	xxix
8. Report of the Independent Auditor of the Financial Statements for the County Executive of Bungoma for the year ended 30th June 2023.....	xxxi
9. Statement of Receipts and Payments for the year ended 30th June 2023.....	1
10. Statement of Assets and Liabilities as at 30th June 2023.....	2
11. Statement of Cash Flows for the period ended 30th June 2023.....	3
12. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30th June 2023.....	4
12A Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30th June 2023.....	5
12B Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2023.....	6
13. Budget Execution by Programmes and Sub-Programmes for the year ended 30th June 2023	
14. Significant Accounting Policies.....	16
15. Notes to the Financial Statements.....	22
16. Progress On Follow Up On Prior Year Auditor’s Recommendations.....	39
17. Annexes.....	65

## **1. Acronyms and Glossary of Terms**

### **a) Acronyms**

ADP	Annual Development Plan
AIE	Authority to Incur Expenditure
CA	County Assembly
CARA	County Allocation of Revenue Act
CE	County Executive
CECM	County Executive Committee Member
CG	County Government
CIDP	County Integrated Development Plan
CO	Chief Officer
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CT	County Treasury
IPSAS	International Public Sector Accounting Standards
KDSP	Kenya Devolution Support Programme
Kshs	Kenya Shillings
KUSP	Kenya Urban Support Programme
MTP	Medium Term Plan
NT	National Treasury
OAG	Office of the Auditor General
OCOB	Office of the Controller of Budget
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
SDGs	Sustainable Development Goals
WB	World Bank

### **b) Glossary of Terms**

**Fiduciary Management:** The key management personnel who had financial responsibility.

## 2. Key Entity Information and Management

### a) Background information

The County is constituted as per the Constitution of Kenya 2010 and is headed by the County Governor, who is responsible for the general policy and strategic direction of the County. The County Executive is comprised of the following departments:

No.	Department	Major Responsibility
1.	Finance and Economic Planning	Management of County Treasury and Planning
2.	Agriculture, Livestock, Fisheries and Cooperative Development	Ensure sustainable development of agriculture for food security and economic development
3.	Education and Vocational Training	Provision of quality education and training in the County
4.	Tourism, Environment, Water and Natural Resources	Enhance sustainable management of environment, water and natural resources for sustainable development
5.	Health and Sanitation	Ensure responsive, equitable, affordable, accessible and sustainable health care system for all and proper sanitation management
6.	Roads and Public Works	To manage, develop, rehabilitate and maintain County roads
7.	Trade, Energy and Industrialization	Provide a conducive trading environment
8.	Lands, Urban, Physical Planning, Housing and Municipalities	Provide policy direction on matters related to land, housing and urban development
9.	Gender, Culture, Youth and Sports	Mainstreaming and implementing policies that respond to gender and cultural issues
10.	Public Service Management and Administration	Promote good governance and efficient service delivery through effective participation of communities in the development process
11.	County Public Service Board	Develop organizational structures for provision, management and development of competent human resource and promotion of good governance.

*County Government of Bungoma*

*County Executive*

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

---

**b) Key Management team**

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

- Agriculture, Livestock, Fisheries and Cooperative Development
- Tourism, Environment, Water and Natural Resources
- Roads and Public Works
- Education and vocational training
- Health and Sanitation
- Trade, Energy and Industrialization
- Lands, Urban, Physical Planning and Housing
- Bungoma Municipality
- Kimilili Municipality
- Gender, Culture, Youth and Sports
- Finance and Economic Planning
- County Public Service Board
- Governor's and D/Governor's Offices
- Public Service Management and Administration
- Office of the County Secretary

**- Fiduciary Management**

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

No.	Designation	Name
1.	CECM Finance and Economic Planning	CPA Chrispinus Barasa
2.	Accounting Officer - Finance	Dinah Makokha
3.	Accounting Officer - Economic Planning	Edward Makhandia
4.	Accounting Officer - Health and Sanitation	Moses Sichei
5.	Accounting Officer - Gender and Culture	Alice Wafula
6.	Accounting Officer - Youth and Sports	Alice Wafula
7.	Accounting Officer - Tourisms & Environment	Moses Sichei
8.	Accounting Officer - Water and Natural Resources	Stephen Makhanu
9.	Accounting Officer - Agriculture and Irrigation	Fredrick Wotia
10.	Accounting Officer - Livestock and Fisheries	Fredrick Wotia
11.	Accounting Officer - Cooperatives & Development	Fredrick Wotia
12.	Accounting Officer - Education & Vocational Training	Eunice Imbwenya
13.	Accounting Officer - County Secretary	Joseph Kisindai
14.	Accounting Officer - Roads and Public works	Edward Makhandia.
15.	Accounting Officer - Public service and Management and Administration	Stephen Makhanu
16.	Accounting Officer - Trade, Energy and Industrialization	Denson Barasa
17.	Accounting Officer - Lands, Urban, Physical Planning	George Kombo

**County Government of Bungoma**

**County Executive**

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

No.	Designation	Name
	and Housing	
18.	Accounting Officer - Governor's Office	Dinah Makokha
19.	Accounting Officer - County Public Service Board	Joseph Makata
20.	Director Accounting services Finance	CPA Ambrose Makokha

**c) Fiduciary Oversight Arrangements**

The key fiduciary oversight bodies at the County for the year ended 30<sup>th</sup> June 2023 were:

**i. County Assembly of Bungoma**

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

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

During FY 2022/23, the County Assembly vetted and approved nominees for CECMs and chief officers' positions, approved CIDP III, ADP FY 2023/24 and two supplementary budgets for FY 2022/23.

**ii. Audit Committee**

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

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

- To ensure that the County Executive effectively monitors compliance with legislative and regulatory requirements and promotes a culture committed to lawful and ethical behaviour.

In FY 2022/23, the audit committee ensured implementation of audit recommendation in county MDAs. It effectively provided oversight of the internal audit function.

### **iii. Public Accounts Committee**

The main function of the Public Accounts Committee is to invite the County Executive's Accounting Officer to appear before it to adduce evidence on the reports of the Auditor-General. In FY 2022/23, the committee deliberated on the quarterly financial reports from the County Executive.

### **iv. Budget and Appropriations Committee**

Budget and Appropriations Committee approves expenditure budget of the County Executive for the execution of governance. During FY 2022/23, the committee deliberated on the 1st supplementary and 2nd supplementary budget and provided recommendations to the County Assembly for approval.

#### **d) County Executive of Bungoma Headquarters**

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

#### **e) County Executive of Bungoma Contacts**

Telephone: 055-30343  
E-mail: [info@bungoma.go.ke](mailto:info@bungoma.go.ke)  
Website: [www.bungoma.go.ke](http://www.bungoma.go.ke)

#### **f) County Executive of Bungoma Bankers**

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

2. Kenya Commercial Bank,  
P.O. Box 201-50200  
**Bungoma.**
3. Equity Bank Ltd,  
P. O. Box 2450-50200,  
**Bungoma.**
4. Co-operative Bank of Kenya Ltd,  
P.O. Box 1964-50200,  
**Bungoma.**
5. National Bank of Kenya,  
P.O. Box 25-50200,  
**Bungoma.**

**g) Independent Auditors**

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

**h) Principal Legal Adviser**

The County Attorney.  
Bungoma Municipal Building.  
P.O. Box 437 50200  
Bungoma, Kenya.

### 3. Governance Statement

Bungoma County is constituted as per the Constitution of Kenya, 2010. The County is headed by the Governor, who is responsible for the general policy and strategic direction of the County.

The County is made up of a County Assembly, County Executive and 17 County Government Entities. The County Executive is structured in terms of departments, headed by a County Executive Committee Member (CECM). The CECMs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in the Constitution. The County Secretary heads county public service and is responsible for arranging the business of county executive committee.

#### The County Executive

##### *a) Membership of the cabinet/County Executive Governance Structures*

##### **H.E. Kenneth Makelo Lusaka - Governor**



H.E. Kenneth Lusaka was sworn in as the third Governor of Bungoma County in August 2022. Previously, he served as the speaker of Senate (2017 -2022) and was the 1<sup>st</sup> Governor of Bungoma County. He served as a permanent secretary in the Ministry of Livestock. He also served as District Commissioner and as a District Officer.

H.E. Governor Lusaka holds a Bachelor of Arts degree in Government and History from University of Nairobi. He also holds MA in Public Policy and Administration from the Institute of Social Studies in the Netherlands.

##### **H.E. Janepher Chemtai Mbatiany - Deputy Governor**

H.E. Janepher Mbatiany was sworn in as the third deputy Governor of Bungoma County in August 2022. Prior to this engagement, she worked as a Gender advisor to the Governor in Bungoma County, administrative assistant in ActionAid Kenya, chairperson Maendeleo ya Wanawake and chairperson FPFK Peace and Rights Program.

She holds a bachelor of arts degree in Gender, Poverty, Women and Development from Egerton University. She also has a bachelor of Arts degree in Theology from Africa Theological Seminar. She has a diploma in Christian ministries from Jesus is Alive Ministries and a diploma in Biblical studies from Cross Connection



**Ms. Monicah Salano Fedha – Ag. County Secretary**



Ms. Fedha was appointed the County Secretary and head of Public Service in February 2023 in an acting capacity. She is the substantive CECM for Agriculture, Livestock, Fisheries and Cooperative Development. Prior to her appointment as the CECM, she worked as a chief officer – Bungoma County, both in Education and Agriculture departments, and sub county Agriculture officer. She holds a Bachelor of Science degree in Agriculture from Egerton University, a Master of Science degree in Food Science and Postharvest technology from JKUAT and currently finalizing her PhD studies in Food Security and Sustainable Agriculture from Jaramogi Oginga Odinga University of Science and Technology.

**CPA Chrispinus Barasa - CECM, Finance and Economic Planning**

CPA Barasa was appointed as the CECM, Finance and Economic Planning on November 2022. He has since been in the same role and has been driving the Financial Management Agenda in the County. Before his appointment, he served as the Chief officer for Finance and Economic Planning in Bungoma County and Chief Executive Officer of Ng'arisha Sacco. He has also worked as finance manager at Lugulu Mission hospital. CPA Barasa has a Masters degree in Project Planning and Management (Project finance) from University of Nairobi. He also holds a Bachelor of Commerce degree from Kenyatta University. He is a CPA (K) and a member of ICPAK.



**Ms. Carolyne Khalayi Makali - CECM, Trade, Energy and Industrialization**



Ms. Makali was appointed CECM, Trade, Energy and Industrialization in November 2022. Prior to her appointment, Ms. Makali was a Records Management Officer and Accountant at National Government Constituency Development Fund- Kabuchai Constituency. She has also served as a Research Assistant for National Taxpayers' Association. Ms. Makali holds a Bachelor of Commerce Degree (Accounting option) from Kibabii University. She also has a diploma in Business management (Finance option) and a diploma in supplies management. She is at advanced level in Certified Public Accounting (CPA) examination.

**Dr. Andrew Wekesa Wamalwa - CECM, Health and Sanitation**

Dr. Wamalwa was appointed the CECM, Health and Sanitation in November 2022. Prior to his appointment, Dr. Wamalwa worked as a Medical Officer in Bungoma County, as a District Medical officer, Medical Superintendent and as a Family Physician.

Dr. Wamalwa has a Masters of Medicine in Family medicine from University of Medical Sciences of Havana in Cuba, and Bachelor of Medicine and Surgery from the University of Nairobi. Currently, he is pursuing Masters of Science in Health Economics and Policy at the University of Nairobi.



**Mr. Douglas Wekesa Sasita - CECM, Lands, Urban, Physical planning and Housing**



Mr. Sasita was appointed CECM for Lands, Urban and Physical planning in in November 2022. Prior to his appointment, he was a director at Yellowline Group Limited, Senior Architect at Udesign Architects and Interior Designers and Graduate Architect at Studio Infinity Architects. He also served as Chair of Bungoma municipality Board.

Mr. Sasita has Bachelor of Architecture degree from the University of Nairobi and is a CPA finalist. He is a registered architect and a Corporate Member of Architectural Association of Kenya.

**Mr. Benedict Esiromo Emacar - CECM, Public Service Management and Administration**

Mr. Emacar was appointed CECM for Public Service Management and Administration in November 2022. Prior to his appointment, he served as Economic Advisor in Bungoma County and Constituency Development Fund Account Manager for Kimilili, Mt. Elgon and Butula. He also served as credit controller for Kenya Postel Directories Ltd and Nation Newspaper Ltd.

Mr. Emachar holds a bachelor of Commerce degree and CPA II qualification



**Dr. David Wamamili Wanyonyi - CECM, Education and Vocation Training**



Dr. Wanyonyi was appointed CECM for Education and Vocational training in November 2022. Prior to his appointment, Dr. Wanyonyi was a Senior Lecturer at Moi University - Department of Instructional and Educational Media. He served as a Coordinator; Borderless Higher Education for Refugees- Collaboration between Moi University, University of British Columbia and York University. He also served as a head of department and Campus based coordinator at Moi university.

Dr. Wanyonyi has a PhD in Curriculum Instructional and Educational Media from Moi University, Master of Philosophy in Kiswahili at Moi University, Bachelor of Arts at Kenyatta University and Postgraduate Diploma in Education from Kenyatta University.

**Ms. Agnes Naliaka Wachie – CECM, Gender, Culture, Youth and Sports**

Ms. Wachie was appointed CECM for Gender, Culture, Youth and Sports in May 2023. Prior to her appointment, she worked as Ag. Regional Manager - Central Region and Senior Surveillance Officer in Energy and Petroleum Regulatory Authority. She was the chair of the Kenya Engineering Registration Board. She also worked as Technician Engineer in Kenya Power and Lighting Co. Ltd.



Ms. Naliaka holds a Bachelor degree in Technology Electrical Engineering from Technical University of Kenya, Higher National Diploma in Electrical Engineering, Diploma in Technical Education and Diploma in Electrical Engineering. She is a member of the Institution of Engineering Technologists and Technicians and also a member of the Association of Energy Professionals.

**Mr. Herbert Kibunguchy – CECM, Tourism, Environment, Water and Natural resources**



Mr. Kibunguchy was appointed CECM, Tourism, Environment, Water and Natural Resources in November 2022. Prior to his appointment, he served as Structural consulting engineer, where he supervised commercial, educational and residential structures. He served as chief officer for roads and public works directorate in Bungoma County, part time trainer for National Construction Authority and senior special funded projects engineer for California department of transportation.

Mr. Kibunguchy holds a bachelor's degree in Civil Engineering from California State University. He is a registered member of Engineers Board of Kenya.

**Ms. Monicah Salano Fedha - CECM, Agriculture, Livestock, Fisheries and Cooperative Development**

Ms. Fedha was appointed the CECM for Agriculture, Livestock, Fisheries and Cooperative Development in November 2022. Prior to her appointment, she worked as a chief officer – Bungoma County, both in Education and Agriculture departments, and sub county Agriculture officer. She holds a Bachelor of Science degree in Agriculture from Egerton University, a Master of Science degree in Food Science and Postharvest technology from JKUAT and currently finalizing her PhD studies in Food Security and Sustainable Agriculture from Jaramogi Oginga Odinga University of Science and Technology.



**Mr. Bonventure Chengeck Chemaket- CECM, Roads Transport and Public**



Mr. Chemaket was appointed the CECM for Roads and Public works in November 2022. Prior to his appointment, he worked as program manager – Act Change Transform, Project Coordinator – PACT Kenya, and Project Officer - PACT Western Region.

Mr. Chemaket holds an MBA from Moi University, Bachelors of Arts in Development Studies from Makerere University, Post Graduate Diploma in Governance, Democratization & Public Policy from Erasmus University- Hague Netherlands, and Post Graduate Continuing Education from George Mason University-Washington DC, USA.

**b) Stakeholder engagement**

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

**c) Safeguards against unethical conduct and corruption.**

The County Government has put in place various measures to mitigate against unethical conduct and misuse of public resources. These include;

- Ad hoc committees for evaluation in tendering process, inspection of goods and projects.
- Internal audit conducts quarterly risk assessment and provides recommendations for implementation by the County Executive.
- Timeliness on imprests surrender: strict adherence to timelines provided by the Public Finance Management Act 2012.
- Interrogation by the County Assembly committees: the County Assembly committees offers a platform to scrutinize County Executive operations and procedures.
- Professionalism through training: regular staff training to ensure adherence to required ethical conduct in discharge of their mandate.
- Signing of public service code of conduct: the code of conduct signed by all County Executive employees specifies ethical standards to be adhered to by officers.

**d) Engagement with the County Assembly and the Senate**

The County executive has interacted with the County Assembly through its committees. The committees have interrogated various proposals by the county executive, including annual development plans and budgets. In FY 2022/23, the County Assembly passed the Climate Change Act, Appropriation Act 2022, 1<sup>st</sup> supplementary Appropriation Act 2022, 2<sup>nd</sup> Supplementary Appropriation Act 2023, Finance Act 2022, Annual Development Plan FY 2023/24 and the County Integrated Development Plan 2023-2027. The County executive also interacted with the Senate to answer audit issues raised on FY 2019/20 Financial statement.

**e) Risk management**

The County Government has put in place a robust Risk Management Policy Framework. The Policy Framework was approved in the year 2019. The Framework categorizes the risks

into Strategic, Financial, Leadership, Compliance, Hazards, Reputation, Operational and External. Risks are rated using a 5 by 5 matrix and ranked as High, Significant, Moderate and Low so as to identify the required interventions. The risk management function continues to be pioneered by the Directorate of Internal Audit that has since developed a comprehensive risk register. The identified risks are then incorporated into the Risk-Based Annual Audit Plan. The function will be released to the Management once capacity gaps have been addressed so that the Directorate concentrates in providing assurance on risk management. The County Executive undertakes continuous capacity building of all the process owners so as to continuously monitor, update and maintain these registers.

Strategic risks are identified through planning documents such as County Integrated Development Plan and Sectoral/Departmental Strategic Plans. They are subsequently reassessed during the annual planning.

Several sectoral and functional policies and manuals have also been developed so as to address the internal control arrangements. These policies and manuals are supplemented by circulars issued by the respective authorized, accounting officers or public sector institutions. A number of policies and manuals continue to be developed and reviewed. The County Executive Committee is in continuous pursuit to ensure that all relevant policies and manuals are in place.

The County Executive uses a combined assurance model. This takes a three-pronged approach comprising a review by the management, supplemented by internal and external auditors. The County Internal Audit Committee reviews such engagement reports and makes appropriate recommendations while informing the County Executive on the adequacy of the risk management and internal controls. While reporting on the effectiveness of risk management and internal control, the Committee also reports on the significant risks during the period under review.

#### **f) Audit committee**

##### **Establishment**

To effectively execute its oversight role, the County Executive of Bungoma has established a County Internal Audit Committee. The Committee is appointed pursuant to Kenya Gazette Notice No. 2690 dated 15<sup>th</sup> April, 2016. The Committee is run with clearly articulated terms of reference as approved by the H.E The Governor and contained in the Individual Appointment Letters and the Audit Committee Charter. The Charter is reviewed whenever there is significant change in practice, County Executive Leadership or Audit Committee.

### Functions of the Audit Committee

To fulfill its oversight responsibility, the committee receives reports from the internal auditor who also serves as the Secretary. The responsibilities and role of the Audit Committee broadly include:

- a) Oversight on the financial reporting process
- b) Monitoring Internal Controls
- c) Supervision of the Internal Audit Function
- d) Considering the reports by the Office of the Auditor General
- e) Oversighting Whistleblowing arrangements
- f) Monitoring Compliance to laws and regulations
- g) Other responsibilities as spelt out in the Audit Committee Charter

### Membership

As at 30<sup>th</sup> June, 2023 the Committee consisted of three (3) non-executive members and two executive members. The Committee is chaired by a Non-Executive Member. Summary of membership and attendance was as follows;

No.	Name	Category	No. of meetings attended
1.	CPA Gladys Muyundo	Non-Executive	6
2.	CPA Moses Khamala	Non-Executive	6
3.	CPA Juvenile Mabele	Non-Executive	6
4.	CPA Andrew Wamukoya	Executive	3
5.	CPA Bernard Muchanga	Executive	6

- ✓ The Committee lacked one Non-Executive Member.
- ✓ In general, the Management is in the process of appointing new Non-Executive Member.

### g) Compliance

The County Executive has adhered to timelines stipulated in PFM Act 2012 and PFM Regulations 2015. Quarterly and annual reporting requirement have been adequately complied with. The quarterly and annual financial statements have been submitted to the office of the Auditor General, Commission on Revenue Allocation, Controller of Budget and the County Assembly. Additionally, relevant planning and budget documents have been submitted to the County Assembly within the timelines stipulated by law.

#### 4. Foreword by the CECM Finance and Economic Planning

The financial statements present the financial performance of the County Government for the year ended 30th June 2023. The promulgation of the Constitution of Kenya, 2010, under Chapter 11 ushered Kenya into a new system of governance, replacing the centralized system with a devolved system of governance. The devolved system of governance consists of the National Government and 47 County Governments. Devolved functions include Agriculture, health services, trade development and regulation, county planning and development, pre-primary education and village polytechnics, firefighting and disaster management among others.

#### Financing of the County Governments

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

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

#### Financial Performance

##### Revenue

In the year ended 30 June 2023, the County had projected revenues of Kshs 14,824,738,618, out of which Kshs 665,486,021 is a projection for level 4 and 5 Hospitals that report and operate outside the County revenue fund and County Assembly projection of ksh 1,294,353,579 hence Kshs.12,864,899,018 for the executive.

Out of the projected revenue of Ksh 12,864,899,018, below is the break down and revenues received within the year:

Revenue classification	Budgeted Amount	Receipts During the year	% of absorption
Exchequer Issuer	12,207,626,740.95	10,276,823,050.18	84%
Local Revenues	500,000,000.00	330,427,053.97	66%
Other Receipts	157,272,277.95	125,477,967.85	80%
Total	12,864,899,018	10,732,728,072	83%

A Graphical representation of the revenue actualization is shown in Figure 1.

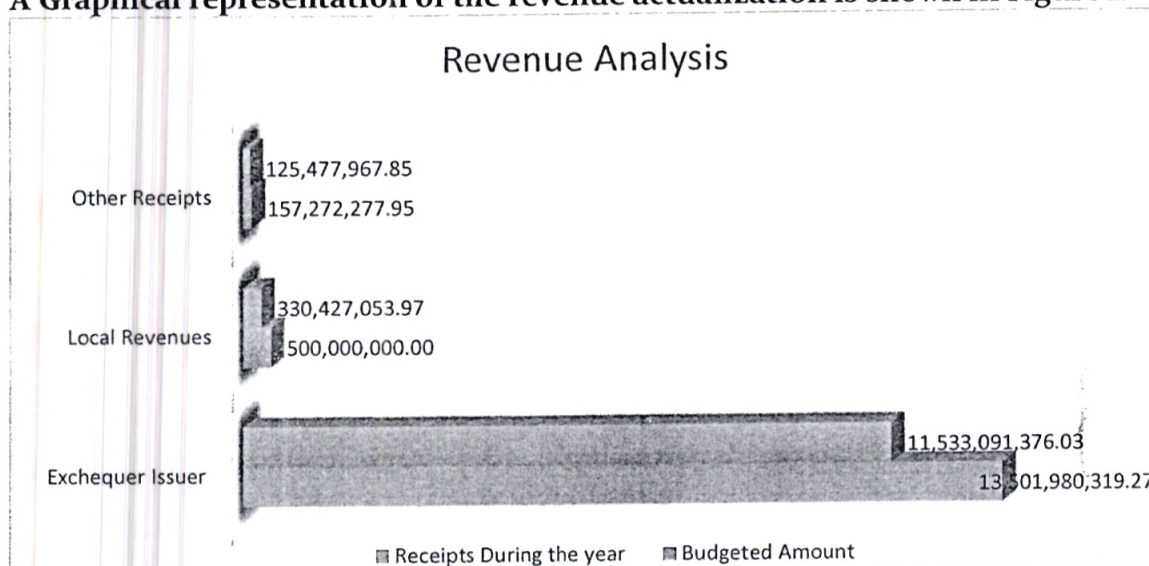


Figure 1: Revenue Analysis

- Exchequer issues continue to form the largest part of our revenue budget, contributing 90% towards our budget. Our own generated revenues formed 10% of our budget.
- Out of the projected revenue, the County was able to Transmit Kshs 11,863,518,430 from the county Revenue Fund in actual revenues to various operational accounts, representing 77% performance and Kshs 157,272,278 representing other receipts from non-self-reporting entities.

### Payments

The total expenditure budget for the financial year was Kshs 12,864,899,018 and total actual expenditure amounted to Kshs 10,957,014,181 representing 85% budget absorption. Out of the total expenditure, Kshs.2,751,809,029 was development expenditure while Kshs 8,205,204,976 was recurrent expenditure.

Expenditure Classification	Expenditure budget (Kshs)	Actual (Kshs)	Realization (%)
Recurrent	8,525,808,765	8,205,204,976	96%
Development	4,339,090,253	2,751,809,205	63%
<b>Total</b>	<b>12,864,899,018</b>	<b>10,957,014,181</b>	<b>85%</b>

A graphical analysis is as shown in figure 2.

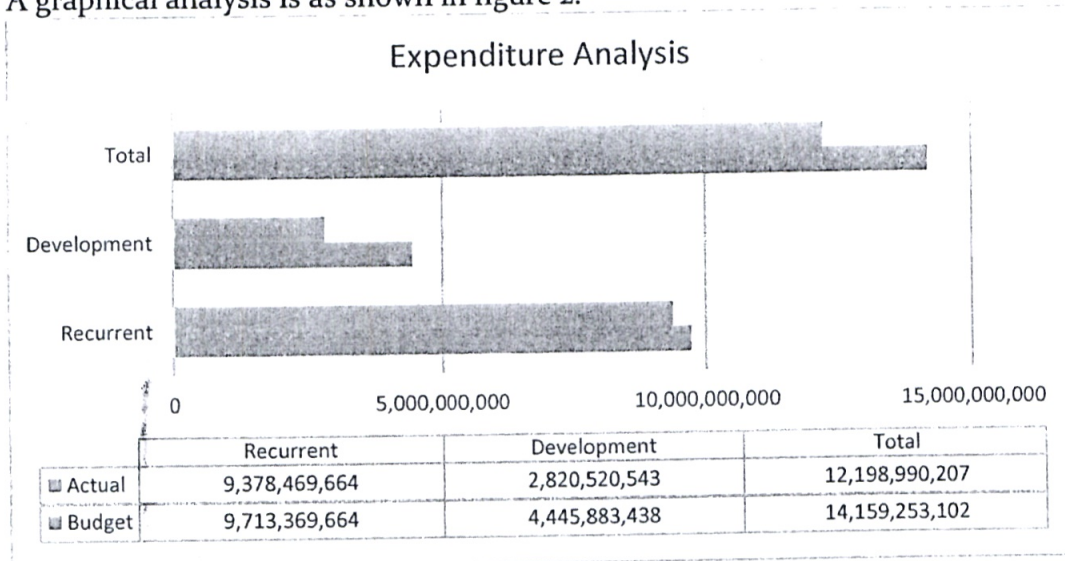


Figure 2: Expenditure Analysis

The total Expenditure of Ksh 12,198,990,207 spread per item expenditure in comparison with previous financial years as follows:

Description	Actual payments	Actual payments	Actual payments	Actual payments
	2022/23	2021/22	2020/21	2019/20
Compensation of employees	5,149,895,102.20	4,842,460,884.95	4,749,354,974.60	4,575,821,138.35
Use of goods and services	2,462,496,433.34	2,037,798,793.45	2,292,745,288.79	2,435,568,064.48
Transfers to other government units	1,259,802,800.20	962,742,192.00	972,355,098.00	1,022,394,768.50
Other grants and transfers	993,311,069.47	1,304,180,080.45	1,654,406,321.80	1,405,248,657.58
Social security benefits	46,456,661.00	44,019,521.00	2,063,196.00	15,875,177.60
Acquisition of assets	2,175,898,237.16	1,609,935,883.55	2,095,330,137.75	1,433,943,390.75
Other payments	111,129,903.30	167,875,698.30	70,041,312.30	298,106,780.25
Totals	12,198,990,206.67	10,969,013,053.70	11,836,296,329.24	11,186,957,977.51

### Progress since inception of Devolution

On education, the County has increased ECDE gross enrolment rate from 82.2 % to 89%. Teacher: Pupil ratio has improved from 1:50 to 1:40. These achievements were occasioned by the construction of 223 additional classrooms in 45 wards, provision of learning materials in 860 schools and employment of 2,044 teachers.

On Agriculture, the County managed to increase food crops yield by 21%. The increment was due to enhanced investment in the sector by training of 89,260 farmers, employment of 136 agriculture officers to enhance service provision, procurement of 9 tractors for tractor hire services and subsidizing of fertilizers and crop seeds by the county government.

There was a percentage increase in population with access to safe water in the county from 25.8% to 35%. The key outputs that attributed to this increase are: construction of 5 Large water scheme by the NG, construction of 5 medium water project across the county, construction of 181 small water projects, procurement of a drilling rig unit which sunk strategic boreholes across the county in water stressed areas and the 54% reduction in non-revenue water in the county's urban water scheme.

On health, the County has increased nurses' number per 100,000 population from 24.29 to 27, reduced the number of inpatients (admissions) Under 5 from 389,533 to 338,337, reduced maternal and child death rate by 0.07, reduced HIV prevalence from 3.2% in 2018, to 2.8% and reduced malaria prevalence from 27.2% in 2018 to 19%. These achievements were attributed to increased number of health personnel (172 Health personnel employed), availability of essential supplies, increased investment in health infrastructure (6 Health facilities operationalized and 20 Health facilities equipped), Mass mosquito net distribution to households and provision of specialized health services such as renal, dental, optical and X-ray at the Bungoma County Referral Hospital (BCRH).

On transport, the County has upgraded 6.5kms of urban road to dual carriageway. The expansion has significantly reduced traffic congestion, accidents and provided a seamless flow of storm water in Bungoma Town. Gravelling of 2,192.6kms of road and construction of 142 bridges and box culverts have significantly improved connectivity and reduced travel time.

### **County Flagship Projects**

Various flagship projects have been undertaken by the county. They include; 6.5km Dual carriageway along Mumias-Bungoma Road from Sangálo Junction – Kanduyi; Modernization of Masinde Muliro Stadium in Kanduyi; 300 bed capacity mother and child wing at Bungoma County Referral Hospital; milk processing plant in Webuye; and subsidized farm inputs.

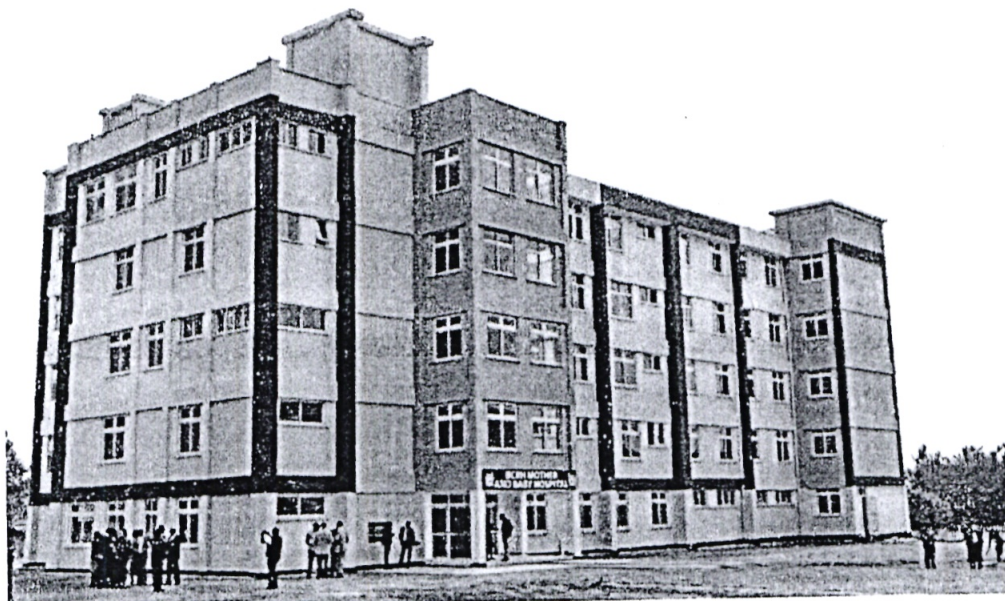


Figure 1: Mother and Baby wing at Bungoma County Referral

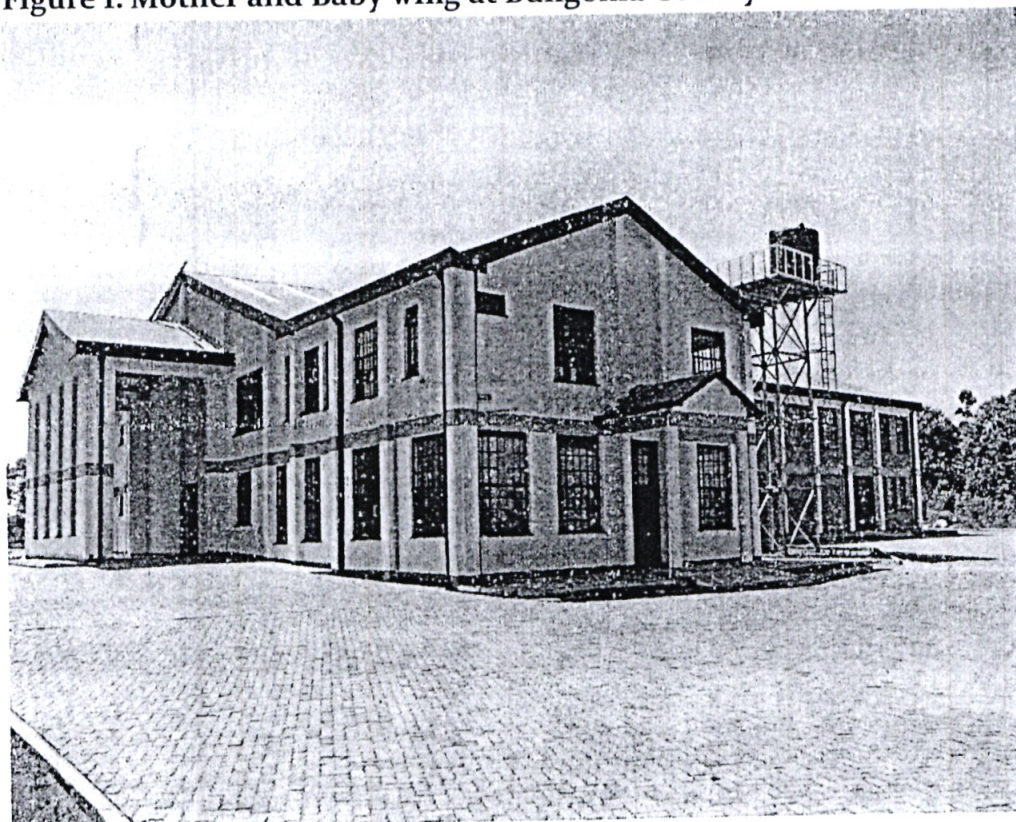
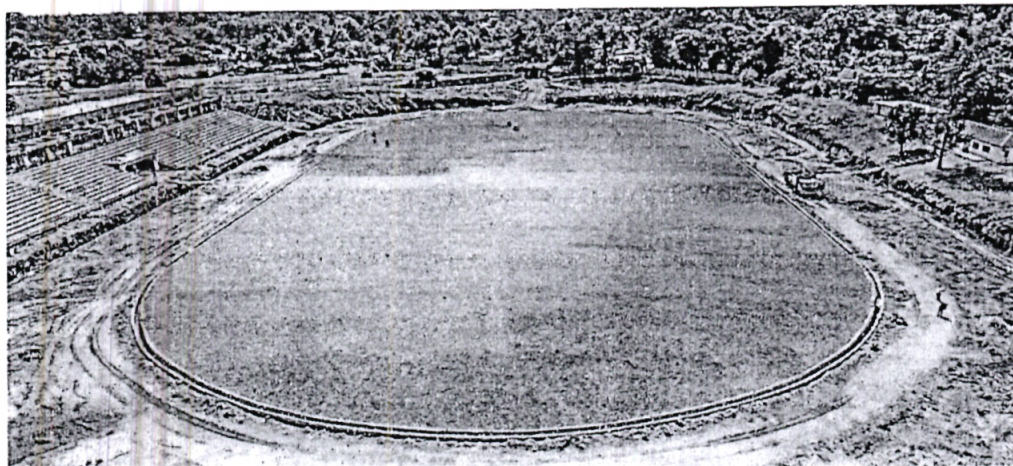
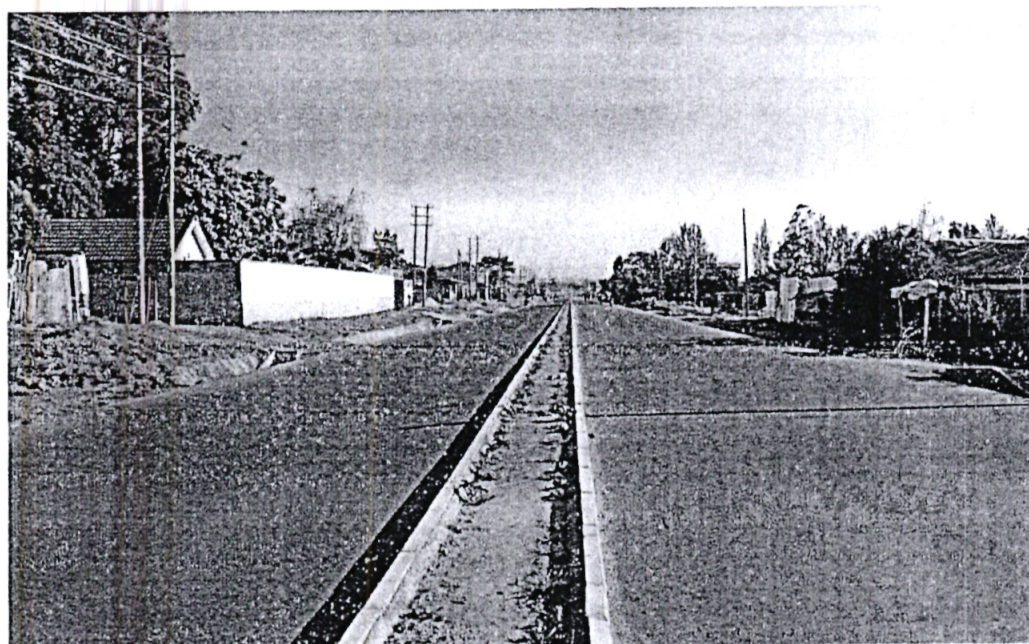


Figure 2: Milk Processing Plant in Webuye



**Figure 3: Upgrading of Masinde Muliro Stadium in Kanduyi**



**Figure 4: 6.5km Sangálo Junction - Kanduyi Dual carriageway**



Figure 5: Subsidized farm inputs

### Value-for-money achievements

The County Government considers cost effectiveness in tendering process. Firms that can deliver products of good quality at reasonable cost are considered. The County opted to purchase a drilling rig. This has reduced the cost of drilling boreholes and increased the number of boreholes drilled.

### Challenges

Implementation challenges of strategic objectives for the County Government included the following: -inadequate and delayed funding to counties, high poverty level, political interference in project prioritization and implementation, inadequate capacity of contractors and delay of procurement process among other challenges.

### Future Outlook

In the financial year 2023/2024, the County Government has a total budget of Kshs. 14,032,209,500 of which, recurrent is Kshs. 9,273,400,483 and development is Kshs. 4,758,809,017. The budget intends to fund various projects, which include:

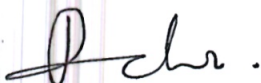
- Purchase of planting Fertilizer and top-dressing fertilizer (500 beneficiaries per ward)
- Equipping 300 bed capacity Maternity wing
- Ongoing construction of the Kanduyi –Sang’alo junction dual carriageway and the Misikhu Brigadier Road
- Trade, youth, women and disability loan funds
- Industrial development and management
- Construction of County HQ office block
- Ongoing construction of Governor and Deputy Governor official residences
- Construction and modernization of Masinde Muliro stadium at Kanduyi

- Completion of high-altitude training center

**Key risk management strategies.**

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

- a) Risk registers, based on a standardised methodology, are used to identify, assess and monitor the key risks (both financial and non-financial) faced by the County Government
- b) Risks are identified, assessed, evaluated, responded to depending on the risk ranking and monitored. Depending on the ranking of the risk, the management employs the following strategies as per the Approved Risk Management Policy Framework of the County;
  - i. Risks ranked as high – The event creating the risk is immediately stopped and a comprehensive action plan immediately prepared with appropriate risk responses that include transferring the risks, avoiding the risk or reducing the risk
  - ii. Risks ranked as significant – An action plan is developed and action taken within three months. The approved actions include transferring the risks, avoiding the risk or reducing the risk
  - iii. Risks ranked as moderate - An action plan is developed and action taken within six months. The approved actions include transferring the risks, avoiding the risk or reducing the risk. Where such risks are accepted, a contingency plan is immediately developed
  - iv. Risks ranked as low - An action plan is developed and action taken. The approved actions include reducing the risk or accepting the risks where it is deemed cost-effective. The risks ranked low are continuously monitored so as to assess the changed status
- c) We have continuously enhanced our internal systems to mitigate risks such as fraud, poor service delivery, failed targets among others and to improve efficiency and effectiveness.
- d) The MDAs have set up the PFM Standing Committees with added responsibilities in monitoring the identified risks in the Departments



CPA Chrispinus Barasa

ICPAK NO. 19812

CECM Finance and Economic Planning

County Government of Bungoma

## 5. Statement of Performance against County Predetermined Objectives

### Introduction

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

### Strategic development objectives

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

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

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

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

Below we present the progress made in attaining the objectives of the CIDP for Bungoma County.

Ref	Objective as per CIDP	Performance/Progress made up since 2018 up to date	Remarks (Explain the reasons underperformance/ Over performance)
4.2 Page57	Increase agricultural production and Productivity through Increased access to critical farm inputs, improved agricultural markets and value addition.	80%	Budgetary constraints

County Government of Bungoma

County Executive

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

Ref	Objective as per CIDP	Performance/Progress made up since 2018 up to date	Remarks (Explain the reasons underperformance/ Over performance)
4.2 Page 61	Develop adequate, reliable and efficient multi-modal transport network in the County	75%	Budgetary Constrains/poor political goodwill and bad weather.
4.2 Page 69	Increase access to safe water supply in rural areas.	50%	Budgetary constraints
4.2 Page 65	Achieve equitable access to relevant and quality education and training	60%	Budgetary constraints
4.2 Page 68	Increase conservation of natural and cultural heritage, expansion and modernization of sports facilities.	70%	Budgetary constraints
4.2 Page67	Renovate and consolidate the existing health infrastructure for effective service delivery, Procure, distribute and maintain appropriate medical equipment.	55%	Budgetary constraints

**Progress on Attainment of Development Objectives from Annual Development Plan.**

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

Below we provide the progress on attaining the stated objectives:

Department	Objective	Outcome	Indicator	Performance
Agriculture, Rural and Urban Development	To enhance crop production and productivity	Improved food security, incomes and livelihoods	Number of beneficiaries of farm input support programme	22,500 beneficiaries of farm input support programme
			Tonnes of maize seed distributed	160 tonnes of Maize seeds supplied to farmers
Energy, Roads and ICT	To promote Energy access, Industrialization and Investments	Enhanced connectivity of affordable Energy and Industrialization	Number of Educational institutions, markets and health centres connected to power	248-grid energy installed across all the 45 wards. Awaiting metering
			No. of flood-mast lights installed	7 flood lights installed, 8 more under installation
	Develop a motorable, safe and secure road network	Efficient transport network	No. of Kilometres Maintained (RMLF)	177.30Km of Kilometres Maintained (RMLF), passed targeted 100Km
			No. of KM	67% done in the period

County Government of Bungoma

County Executive

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

Department	Objective	Outcome	Indicator	Performance
			upgraded to dual Carriageway	
			No. of Km of Ward roads opened and maintained	386.80Km Km of Ward roads opened and maintained
Health and Sanitation		Improved County Population Health and well-being.	Construction of Comprehensive Teaching and referral hospital	300 bed Child block 65% complete
			100 bed maternal & child block at Sirisia Sub-County	65% complete
			Number of casualty department equipped at Bungoma county Referral Hospital	one casualty department was equipped at 100% complete
Education	To enhance the capacity of the department to provide effective and efficient delivery service	quality early childhood education enhanced	No of children enrolment	145,937 children enrolled
			% of children enrolled in pre-primary schools immunized	Achieved 100%
	To offer support to primary, secondary and tertiary education institutions.	A holistic education system sustained.	Amount disbursed to needy students and various institutions	240 million disbursed
Gender and Youth	To promote sports and recreational services in the County.	To develop Facilities for Recreation	Masinde Muliro Stadium renovated/modernized	Construction of pavilion of pavilion is ongoing at 67% complete

## **6. Environmental and Sustainability Reporting**

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

### **i. Sustainability strategy and profile**

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

### **ii. Environmental performance**

The County has adopted the environmental sustainability measures through the SDGs. In effort to boost national target of achieving 10% forest cover, the County in conjunction with Equity Bank planted 147,000 tree seedlings in seven learning institution in the F/Y 2022/23. This will go a long way in mitigating the effects of climate change.

### **iii. Employee welfare**

The county has policy that guides recruitment and promotions. The County Public Service Board encourages diversity based on ethnicity and ensures that at least one third of either gender is recruited. Special consideration is given to vulnerable groups such as women and persons living with disabilities through affirmatives actions to ensure equity and fairness in resource distribution. Staff are encouraged to improve their skills through further studies and periodic trainings organised through the County Government. Appraisals and promotions are based on merit in line with the requirements of the Public Service Commission of Kenya.

### **iv. Market place practices-**

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

The County maintains good business practices. It treats its suppliers responsibly by honouring contracts and paying them promptly. Tendering process is fair and the

most competitive bidder carries the day. Also, delivered goods are inspected by professionals to make sure that they are of unquestionable quality.

**v. Community engagements-**

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

- ✓ The Ministry of Lands Urban and urban planning conducted education barazas in line with the requirements in place before one starts constructing a permanent building; this is in a quest to reduce the number of structures coming up illegally which have in the recent past raised concern after buildings have collapsed and led to loss of lives and to avoid construction on prohibited places.
- ✓ In the spirit of giving back to the Community, the Ministry of Lands, Urban and Physical Planning conducted land clinics through which the members of the public were enlightened about procedures involved when one wants to acquire land and the types of transfer of title that exist.
- ✓ While construction works of roads are being undertaken, the communities around have time and again suffered from unwanted relationships with engaged workers leading to pregnancies amongst school children and increased cases of HIV transmission. In a bid to curb this, the Ministry undertook trainings to create awareness about the same.
- ✓ Organising for medical camps where they invite specialist who provide specialist services to the residents of Bungoma County. So far, two medical camps have been held one in Webuye County Hospital and Chwele hospital where patients accessed specialized services.
- ✓ The department also supports the community health volunteers by paying them stipends to offer primary health services freely to people.
- ✓ The County Treasury has held stakeholders' engagement for the County Integrated Development Plan 2023-2027 and the Annual budget estimates for FY 2023/24. The public gave their input on project prioritization by the County Government.

## **7. Statement of Management Responsibilities**

Section 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 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 Executive; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the county Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2023, and of its financial position as at that date.

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

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

*County Government of Bungoma*  
*County Executive*  
*Annual Report and Financial Statements for the year ended June 30, 2023*

---

Further the CEC member for finance confirms that the County Executive's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The County Executive's financial statements were approved and signed by the CEC member for finance on \_\_\_\_\_ 2023.



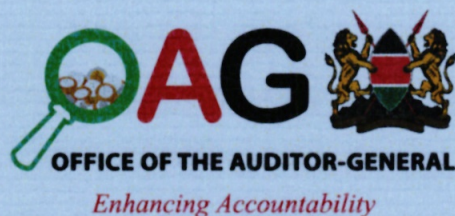
.....  
**CPA Chrispinus Barasa**

**ICPAK NO. 19812**

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

# 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 EXECUTIVE 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 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 controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying financial statements of County Executive of Bungoma set out on pages 1 to 64, which comprise the statement of assets and liabilities as at

30 June, 2023, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Executive of Bungoma as at 30 June, 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 Qualified Opinion**

### **1. Unconfirmed Cash and Cash Equivalents Balance**

The statement of assets and liabilities reflects a balance of Kshs.398,159,872 in respect of cash and cash equivalents which, as disclosed in Note 10A to the financial statements, comprises of balances in twenty-one (21) bank accounts maintained by the County Government.

However, bank reconciliation statements for six (6) bank accounts reflect receipts in cash book not recorded in bank statements totalling Kshs.911,792,018. No explanation was provided on why the receipts had not been banked as at 30 June, 2023. The Management did not also provide for audit review the subsequent dates when the receipts were finally banked.

Further, bank reconciliation statements for five (5) bank accounts reflect payments in cash book not in bank statements totalling Kshs.886,986,717. No explanation was provided on why the cheques had not been presented for payment as at 30 June, 2023. The Management did not also provide for audit review subsequent dates when the above payments were finally cleared.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.398,159,872 as at 30 June, 2023 could not be confirmed.

### **2. Compensation of Employees - Variances between Financial Statements and Integrated Personnel and Payroll Database (IPPD) Records**

The statement of receipts and payments reflects an amount of Kshs.5,149,895,102 in respect of compensation of employees as disclosed in Note 3 to the financial statements. However, the Integrated Payroll and Personnel Database (IPPD) records reflect an amount of Kshs.4,913,595,705 resulting to un-explained and unreconciled balance of Kshs.236,299,397.

Further, review of the payment schedule provided for audit review revealed variances in statutory deductions as tabulated below.

Description	Financial Statements (Kshs.)	IPPD Records (Kshs.)	Variance (Kshs.)
K.R.A	698,891,743	723,045,056	24,153,313
N.H.I.F	128,059,173	89,166,548	38,892,625
N.S.S.F	19,197,526	18,751,065	446,461
GOK PSS SCHEME	64,769,855	67,950,499	3,180,644
Provident Fund	483,962,439	541,577,065	57,614,626

In the circumstances, the accuracy and completeness of compensation of employees amount of Kshs.5,149,895,102 could not be confirmed.

### 3. Non-Current Assets

Records maintained by the County Executive of Bungoma indicate that between financial years 2017/2018 and 2021/2022, the County Government purchased a total of thirty-five (35) parcels of land valued at Kshs.18,700,000 and an additional eight (8) parcels in 2022/2023 financial year valued at Kshs.13,270,000. All the forty-three (43) parcels of land had been fully paid for as at 30 June, 2023. However, the County Government had not acquired title deeds for all the parcels valued at Kshs.31,970,000. In addition, the County Government did not budget for related administration costs to cover for valuation fees, survey fees, stamp duty, registration fees, laying of beacons and fencing charges.

Further, the County Government did not provide an updated asset register with details relating to date of purchase, cost, supplier, accumulated depreciation, location, unique identification number and net book value.

In the circumstances, the accuracy, completeness and ownership of the non-current assets valued at Kshs.25,067,147,680 shown in Annex 4 to the financial statements, could not be confirmed.

### 4. Accuracy of Deposits and Retentions Balance

The statement of assets and liabilities reflects a deposits and retentions balance of Kshs.268,028,338 as disclosed in Note 12 to the financial statements. However, Note 10A on bank balances reflects a balance of Kshs.259,258,888 under deposits account resulting to a variance of Kshs.8,769,450 which has not been explained or reconciled.

In the circumstances, the accuracy and completeness of the deposits and retention balance of Kshs.268,028,338 could not be confirmed.

### 5. Unsupported Expenditure on Routine Maintenance of Vehicles

The statement of receipts and payments reflects an amount of Kshs.2,476,788,733 in respect of use of goods and services as disclosed in Note 4 to the financial statements. Included in this amount is Kshs.73,904,394 relating to routine maintenance - vehicles and other transport equipment. However, logbooks for services, repairs and maintenance

undertaken were not provided for audit review. In addition, invoices, local services orders and requisitions were not provided for audit review.

In the circumstances, the propriety and accuracy of the expenditure of Kshs.73,904,394 relating to routine maintenance – vehicles and other transport equipment could not be confirmed.

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

## **Emphasis of Matter**

### **1. Budgetary Control and Performance**

The statement of comparison of budget and actual amounts: recurrent and development combined reflects final receipts budget and actual on comparable basis amounts of Kshs.12,864,899,018 and Kshs.11,078,876,881 respectively, resulting to under-funding of Kshs.1,786,022,137 or 14% of the budget. Similarly, the statement reflects actual expenditure of Kshs.10,957,014,181 against approved budget of Kshs.12,864,899,018 resulting to under-performance of Kshs.1,907,884,837 or 15% of the budget.

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

### **2. Pending Bills**

Note 1 under Other Important Disclosures reflects a balance of Kshs.1,244,506,681 in respect of pending accounts payable. Included in this amount is a brought forward balance of Kshs.1,199,306,317, additions during the year of Kshs.729,082,458 and payments during the year of Kshs.683,882,094. No explanation was provided on the failure to clear the long outstanding bills brought forward, which relate to the period between 2015/2016 and 2021/2022.

Had the bills been paid and settled during the financial year under review, the statement of receipts and payments would have reflected an enhanced deficit of Kshs.1,468,792,790 instead of the deficit of Kshs.224,286,109 reflected.

Failure to settle bills during the year in which they are incurred distorts the financial statements for that year and adversely affects the budgetary provisions of the subsequent year.

My opinion is however, not modified in respect of these matters.

## **Key Audit Matters**

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

## **Other Matter**

### **Unresolved Prior Year Matters**

As disclosed under the progress on follow up of auditor's recommendations section of the financial statements, some of the prior year audit issues remained unresolved as at 30 June, 2023. Management has not provided satisfactory reasons for the delay in resolving the issues.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Excess Wage Bill**

The statement of receipts and payments reflects expenditure of Kshs.5,149,895,102 in respect of compensation of employees which represents 48% of the total receipts for the year of Kshs.10,732,728,072. This is contrary to Section 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015, which states that total expenditure on the wage bill for County Governments should not exceed thirty-five (35) percent of the County Government's total revenue.

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

#### **2. Accounts Receivable - Outstanding Imprests and Advances**

The statement of assets and liabilities reflects an accounts receivable - outstanding imprests and advances balance of Kshs.30,994,011 which, as disclosed in Note 11 to the financial statements, relates to Government imprest. Included in this amount is a balance of Kshs.26,494,350 relating to the period between 2016/2017 and 2021/2022 financial years. No explanation was provided for the failure to clear the long outstanding imprest balances. This is contrary to Regulation 93(5) of the Public Finance Management (County Governments) Regulations, 2015 which requires a holder of a temporary imprest to surrender or account for the imprest within seven (7) days after returning to duty station.

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

### 3. Failure to Remit Statutory Contributions

Review of supporting schedules for remittance of statutory deductions revealed that as at 30 June, 2023, the County Government of Bungoma was yet to remit monthly contributions plus interest amounting to Kshs.766,330,463 relating to LAPFUND, LAPTRUST (Local Authorities) and LAPTRUST (County Pension Fund) as shown below:

Detail	Amount (Kshs.)	Interest (Kshs.)	Total (Kshs.)
LAPFUND	285,576,653	352,456,510	638,033,163
LAPTRUST (Local Authorities)	3,366,110	48,484,134	51,850,244
LAPTRUST (County Pension Fund)	69,954,229	8,492,826	78,447,055
<b>Total</b>	<b>358,896,992</b>	<b>409,433,470</b>	<b>768,330,462</b>

This was contrary to Section 19(4) of the Employment Act, 2007 which stipulates that an employer who deducts an amount from an employee's remuneration shall pay the amount to the relevant statutory body.

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

### 4. Payment of Salaries Outside the Integrated Personnel and Payroll Database (IPPD)

The statement of receipts and payments reflects an amount of Kshs.5,149,895,102 in respect of compensation of employees. Included in this amount is Kshs.1,838,448 being salaries paid to an average of four (4) employees per month outside the Integrated Personnel and Payroll Database (IPPD). This was contrary to Section 1.5.1 of the National Treasury Financial Accounting Recording and Reporting Manual which provides that personnel emoluments of County Government staff should be paid through IPPD.

In the circumstances, Management was in breach of law.

### 5. Ineligible Payments to Members of the Public Service Board

The statement of receipts and payments reflects an amount of Kshs.5,149,895,102 in respect of compensation of employees which, as disclosed in Note 3 to the financial statements, includes Kshs.4,634,506,241 being payment for basic salaries of permanent employees. Out of this amount, Kshs.620,000 was incurred on basic salary and allowances for the Chairperson and members of the County Public Service Board during the year under review while Kshs.780,000 was also paid to them as transport (commuter) allowances. It was not explained why the members were paid the allowance, while they serve on full time basis, contrary to the provisions of Salaries Remuneration Commission circular SRC/TS/CGOVT/3/61 Vol. IV (49) dated 8 December, 2017 which highlights benefits and allowances payable to members of County Public Service Board.

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

## **6. Failure to Insure County Government Buildings and Structures**

Annex 4 to the financial statements on summary of non – current assets register reflects a balance of Kshs.25,067,147,680 in respect of assets which includes Kshs.969,886,225 relating to buildings and structures. However, no evidence was provided to confirm that the County Government insured the buildings and structures to mitigate against loss in case of disaster, contrary to Section 162(2)(c) of the Public Finance Management Act, 2012, which requires public officers to ensure that adequate arrangements are made for the proper use, custody, safeguarding and maintenance of public property and use the officer's best efforts to prevent any damage from being done to the financial interests of the County Government.

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

## **7. Voided Transactions**

During the year under review, payment vouchers totalling Kshs.1,887,973,460 relating to development and recurrent expenditure were voided as at 30 June, 2023. No explanation was provided on why the payments were voided after being approved by the Controller of Budget. No evidence was also provided to confirm that the Controller of Budget was informed of the voiding of the payments so as to make necessary adjustments.

In the circumstances, Management did not observe financial discipline.

## **8. Engagement of Temporary Workers**

The statement of receipts and payments reflects expenditure of Kshs.5,149,895,102 in respect of compensation of employees which, as disclosed in Note 3 to the financial statements, includes Kshs.168,119,122 relating to basic wages of temporary employees, including Kshs.78,000,000 paid to 3,268 volunteer community health workers serving in 329 community health units at a token payment of Kshs.2,000 per volunteer per month.

However, it was not explained how the temporary employees and community health workers were identified and engaged since Management did not provide a needs assessment report, terms and conditions of the workers and reports from the field on achievements of the workers. This was contrary to Section 37(1)(b) of the Employment Act, 2007 which provides that a casual employee is one who performs work which cannot reasonably be expected to be completed within a period or a number of working days amounting in aggregate to the equivalent of three months or more.

In the circumstances, Management was in breach of law.

## **9. Failure to Provide Project Implementation Status**

The County Government did not provide for audit review the current project implementation status per department as at 30 June, 2023. It was, therefore, not possible

to ascertain the number of projects approved for implementation during the year, how many were completed, how many were in progress and how many had not started.

In the circumstances, it was not possible to confirm whether the approved budget was executed as planned and whether value for money was obtained from the total funding for projects during the year.

#### **10. Payment of Legal Fees**

The statement of receipts and payments reflects an amount of Kshs.2,476,788,733 in respect of use of goods and services which, as disclosed in Note 4 to the financial statements, includes Kshs.545,546,564 relating to other operating expenses. This amount includes of Kshs.17,073,558 paid to eight (8) law firms for provision of legal services to the County Government. However, procurement documents relating to the law firms including advertisements, tender opening and evaluation minutes, professional opinion, letters of award and regret letters, were not provided for audit review.

It was therefore not possible to ascertain how the consultants were identified and if proper procurement procedures were followed. This is contrary to Section 91(1) of the Public Procurement and Asset Disposal Act, 2015 which provides that open tendering shall be the preferred procurement method for procurement of goods, works and services.

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

#### **11. Non-adherence to One-third Basic Salary Rule**

The statement of receipts and payments reflects an amount of Kshs.5,149,895,102 in respect of compensation of employees which, as disclosed in Note 3 to the financial statements, includes Kshs.4,634,506,241 relating to basic salaries of permanent employees. However, review of the Integrated Payroll and Personnel Database (IPPD) as at 30 June, 2023 revealed that an average of 256 employees were earning net salaries that were less than one-third of their basic salaries during the year under review. This was contrary to Section 19(3) of the Employment Act, 2007 which provides that total deductions from salaries of employees shall not exceed two-thirds of the respective basic salaries.

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

#### **12. Lack of Ethnic Diversity in New Staff Recruitments**

Records provided for audit review including the payroll indicate that during the year under review, the County Government recruited fifty-three (53) new employees. However, out of this number, 31 employees or 58% were from the dominant ethnic community in the County. This is contrary to Section 65(1)(e) of the County Governments Act, 2012 which provides that in selecting candidates for appointment, the County Public Service Board shall consider that at least thirty (30) percent of the vacant posts are not from the dominant ethnic community in the County.

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

### **13. Construction of Kanduyi - Sangalo Junction Road to Dual Carriage Way**

A local contractor was awarded a contract for construction of Kanduyi-Sang'alo junction road to dual carriage-way, a distance of 6.5 kilometers, at a contract sum of Kshs.1,382,442,976. The contract agreement was signed on 15 January, 2019 with a commencement date of 12 July, 2019. The scope of works included site clearance, top soil stripping, earthwork, excavation and filling for structures, culverts and drainage works, passage of traffic, natural material subbase and base, cement and lime treatment, bituminous surface treatment and surface dressing, bituminous mix base, binder courses, concrete work, road furniture, sexually transmitted diseases and HIV/AIDS prevention awareness and education post. The project took a period of 24 months, and was certified to be substantially complete on 20 July, 2022.

However, a physical inspection conducted on 20 September, 2023 revealed that the works were not complete and the contractor was not on site. The following critical works which were part of the bills of quantities were not done: road furniture, street lighting and bituminous surface treatment and surface dressing.

In the circumstances, value for money was not obtained from the project.

### **14. Construction of Misikhu - Naitiri - Brigadier Road**

A local contractor was awarded a contract for the upgrading of Misikhu-Naitiri-Brigadier road, a distance of 39 Km, at a contract sum of Kshs.1,115,939,198. The scope of works included: site clearance and demolition, earth works, excavation and filling for structures, culverts and drainage works, passage of traffic, natural material base and sub-base, bituminous surface treatment and surfaces dressing, concrete works, road furniture repair and maintenances, which was expected to take a period of 24 months. The expected completion date was 30 June, 2021 after several extensions of the contract period. A total of Kshs.621,138,926 or 56% of the contract sum had been paid to the contractor as at 21 September, 2023.

However, a physical inspection conducted on 21 September, 2023 revealed that the contractor had only done 20 Km of the road, out of which 13 Km of the section done had started developing potholes in most of the parts even before the works were completed.

In the circumstances, value for money was not obtained from the project.

### **15. Construction of Masinde Muliro Stadium**

The County Government contracted a local firm for construction of Masinde Muliro Stadium at Kanduyi, at a contract sum of Kshs.679,386,379 and a contract period of 24 months from 14 June, 2019 to be completed on 31 January, 2021. However, a physical inspection conducted on 21 September, 2023 revealed that out of the total contract sum of Kshs.679,386,376, Kshs.582,849,313 or 86% had already been paid to the contractor against 70% of works done. No explanation was provided on the overpayment against actual works done. It was also observed that the actual payments as at that date of Kshs.582,849,313 included Kshs.40,200,000 paid in relation to preliminary expenses

which were not supported. The expenditure of Kshs.582,849,313 also included Kshs.10,000,000 paid as contingencies but was not supported by appraisal of work done.

It was further observed that roofing works was sub-contracted to another contractor at a contract sum of Kshs.96,822,150. However, the sub-contracting agreement between the main contractor and the sub-contractor was not provided for audit review. It was therefore not possible to ascertain the terms of agreement and the actual scope of works sub-contracted. In addition, no documentary evidence was provided in form of a report by the implementation committee to the accounting officer on the outcome of the project contrary to Regulation 138(7) of the Public Procurement and Asset Disposal Regulations, 2020 which states that review meeting status reports that include executive summary, report on the performance of activities and budget by the implementation team be done and forwarded to the accounting officer.

In the circumstances, the actual implementation progress could not be ascertained and value for money was not obtained from the project.

#### **16. Irregular Re-allocation Between Programs/Sub-votes**

During the year under review, the Department of Agriculture, Livestock, Fisheries, Irrigation and Co-operatives budgeted to spend Kshs.55,780,000 on purchase of fertilizers. However, the supplementary budget provided for audit review indicated that the budget was increased to Kshs.270,000,000 representing a 384% increase. No evidence was provided to confirm that the increase in the budget was approved by the County Treasury and County Assembly as required by Regulation 30(8) of the Public Finance Management (County Governments) Regulations, 2015.

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

#### **17. Un-Utilised Completed Webuye Milk Plant Phase 1**

The County Government awarded a contract to a local construction company in 2018/2019 financial year for construction of a dairy processing plant in Webuye at a contract sum of Kshs.146,181,786. However, during a field inspection carried out on 20 September, 2023, it was observed that the milk processing plant was not in use, had not been equipped and had not been handed over to the users. No explanation was provided on why the plant had not been put to use.

In addition, records available indicated that the County Government was charged a penalty of Kshs.7,452,847.63 for late settlement of Certificate Number 1 valued at Kshs.22,263,623.63. No explanation was also provided on what prompted the late settlement, hence the penalty.

In the circumstances, value for money was not obtained from the project.

#### **18. Construction of Maternal Child Ward Block**

The County Government awarded a contract to a local contractor in 2018/2019 for construction of a maternal child ward block in Bungoma Teaching Referral Hospital at a

contract sum of Kshs.299,370,092.20 and a contract period of 26 months ending 6 October, 2023.

According to the last interim payment certificate No. 8, the total value of work done as at 28 October, 2023 was Kshs.260,655,436.60 representing 87% of the total contract sum. The amount included Kshs.14,954,500 incurred as preliminary expenses but which were not supported by insurance cover policy, procurement records and supporting schedules.

Further, according to documents provided for audit review, the County Government did variation of works amounting to Kshs.59,704,656 without following due process, since a request from the contractor, re-measurement sheet by the resident engineer and approval from the client were all done after the contractor had completed the work. This was contrary to Section 132(2)(a) of Public Procurement and Asset Disposal Regulations, 2020 which provides that any variation request shall be reviewed by the contract implementation team.

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

### **19. Installation, Repair and Maintenance of Grid Powered Street Lights**

The County Government awarded a contract to a local construction company for installation, repair and maintenance of grid powered street lights throughout the County at a contract sum of Kshs.19,060,076. However, records available indicated that the contractor was paid the full contract sum although the contract was incomplete as ground mounted metals control pillar was not done, a 4-way surface mounted consumer unit was not done, a 6-way surface mounted consumer unit was not done while trench back filling was not done.

Further, 25 amps single phase cut out was not installed, the 400 watts ultra-high-powered led floodlights was done but not to the specifications. In addition, erection of 6 publicity sign was not done while cable glands for terminating overhead cables was not done.

In the circumstances, value for money was not obtained from the project.

### **20. Failure to Transfer Functions to Kimilili and Bungoma Municipality Boards**

The County Government of Bungoma established Kimilili and Bungoma Municipalities on 1 October, 2021 by awarding the two Municipalities their respective Charters as required by the Urban Areas and Cities Act, 2011. However, although the Municipalities were established in 2021, four critical functions had not been transferred to the two Boards by the County Executive as at 30 June, 2023. These are: approval of building plans, collection of revenue, enforcement activities, and refuse and garbage collection.

No explanation was provided for the failure to transfer the functions to the two Municipality Boards as required by law.

In the circumstances, Management was breach of the law.

## **21. Grounded Motor Vehicles, Motorcycles and Machinery**

Review of motor vehicles records revealed that a total of 218 motor vehicles were grounded and un-serviceable. These included 134 motor vehicles and 84 motor cycles. Further, the County Government did not have an annual disposal plan of items declared as unserviceable, surplus or obsolete, obsolescence stores, asset or equipment. This is contrary to Regulation 176(1) of the Public Procurement and Asset Disposal Regulations, 2020 which requires an accounting officer to ensure that an annual asset disposal plan is prepared on items declared as unserviceable, surplus or obsolete, obsolescence stores, asset or equipment.

In addition, ownership documents for the grounded motor vehicles and motorcycles were not provided for audit review. The existence of some of them could not be confirmed as they were from the defunct local authority but could not be located physically.

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

## **22. Operating without Relevant Policy Documents**

During the year under review, the County Government did not have an approved staff establishment document. Even though the County Government had drafted various policy documents like Human resource and procedure manual, staff establishment guidelines, casual's policy, career progression, succession plan policy, recruitment plan and ICT policy documents and procedures relevant for the effective management of its public service, none of them had been approved by the County Assembly for adoption and implementation.

In the circumstances, it was not possible to confirm whether the current staff affairs were fairly handled.

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

## **REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

### **Conclusion**

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

## **Basis for Conclusion**

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

As reported previously, review of the audit committee members' appointment letters and the audit committee meeting minutes revealed that as at 30 June, 2023, the Committee lacked one independent member. The position fell vacant on 4 December, 2018. In addition, the County Government was yet to operationalize the approved risk management policy framework and did not have an updated risk register.

Further, it was observed that the internal audit function had issued four quarterly reports presented to the Management through audit committee for consideration and implementation, which included issues on governance, risk management and internal controls and wastages. However, there was no evidence that the Management had taken initiative to implement the recommendations.

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

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

### **Responsibilities of Management and those Charged with Governance**

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

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

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

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

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

### **Auditor-General's Responsibilities for the Audit**

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal control, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015, and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

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

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

  
 FCPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

**Nairobi**

**17 January, 2024**

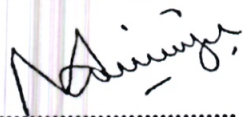
County Government of Bungoma  
County Executive

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

9. Statement of Receipts and Payments for the year ended 30th June 2023.

		2022-2023	2021-2022
	Notes	Kshs	Kshs
<b>Receipts</b>			
Transfers from the CRF	1	10,607,250,104	10,614,043,797
Miscellaneous receipts	2	125,477,968	147,581,046
<b>Total receipts</b>		<b>10,732,728,072</b>	<b>10,761,624,843</b>
<b>Payments</b>			
Compensation of employees	3	5,149,895,102	4,842,460,885
Use of goods and services	4	2,476,788,733	2,037,798,793
Transfers to other government entities	5	3,534,475	962,742,192
Other grants and transfers	6	993,311,070	1,304,180,080
Social security benefits	7	46,456,661	44,019,521
Acquisition of assets	8	2,175,898,237	1,609,935,884
Other payments	9	111,129,903	167,875,698
<b>Total payments</b>		<b>10,957,014,181</b>	<b>10,969,013,054</b>
<b>Surplus/deficit*</b>		<b>(224,286,109)</b>	<b>(207,388,210)</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on \_\_\_\_\_ 2023 and signed by:



.....  
**Robert Simiyu**  
Chief Officer -Finance



.....  
**CPA Ambrose Makokha**  
Head of Accounting Unit  
ICPAK M/No. 7929

County Government of Bungoma

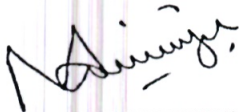
County Executive

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

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

		2022-2023	2021-2022
	Notes	Kshs	Kshs
<b>Financial assets</b>			
Cash and cash equivalents			
Bank balances	10A	398,159,872	631,768,735
Cash balances	10B	-	-
<b>Total cash and cash equivalents</b>		<b>398,159,872</b>	<b>631,768,735.17</b>
Outstanding imprests and advances	11	30,994,011	46,734,065
<b>Total financial assets</b>		<b>30,994,011</b>	<b>46,734,065</b>
<b>Financial liabilities</b>			
Deposits and retentions	12	268,028,338	293,425,903
<b>Net financial assets</b>		<b>161,125,545</b>	<b>385,076,897</b>
<b>Represented by</b>			
Fund balance b/fwd.	13	385,076,897	1,062,906,428
Prior year adjustments	14	334,757	(470,441,320)
Surplus/deficit for the year		(224,286,109)	(207,388,210)
<b>Net financial position</b>		<b>161,125,545</b>	<b>385,076,897</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on \_\_\_\_\_ 2023 and signed by:



Robert Simiyu  
Chief Officer -Finance



CPA Ambrose Makokha  
Head of Accounting Unit  
ICPAK M/No. 7929

County Government of Bungoma  
County Executive

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

11. Statement of Cash Flows for the period ended 30th June 2023

		2022-2023	2021-2022
	Notes	Kshs	Kshs
<b>Receipts from operating income</b>			
Transfers from the CRF	1	10,607,250,104	10,614,043,797
Miscellaneous receipts	2	125,477,968	147,581,046
<b>Total receipts from operating income</b>		<b>10,732,728,072</b>	<b>10,761,624,843</b>
<b>Payments for operating expenses</b>			
Compensation of employees	3	5,149,895,102	4,842,460,885
Use of goods and services	4	2,476,788,733	2,037,798,793
Transfers to other government entities	5	3,534,475	962,742,192
Other grants and transfers	6	993,311,070	1,304,180,080
Social security benefits	7	46,456,661	44,019,521
Other payments	9	111,129,903	167,875,698
<b>Total payments for operating expenses</b>		<b>8,781,115,944</b>	<b>9,359,077,170</b>
<b>Net receipts/ (payments) from operations</b>		<b>1,951,612,128</b>	<b>1,402,547,673</b>
<b>Adjusted for:</b>			
Prior year adjustments	14	334,757	(470,441,320)
Decrease/(increase) in outstanding imprests & advances	15	15,740,054	40,068,434
Increase/(decrease) in deposits and retentions	16	(25,397,565)	(59,302,802)
<b>Net cash flow from operating activities</b>		<b>1,942,289,374</b>	<b>912,871,985</b>
<b>Cash flow from investing activities</b>			
Acquisition of assets	9	2,175,898,237	1,609,935,884
<b>Net cash flows from investing activities</b>		<b>2,175,898,237</b>	<b>1,609,935,884</b>
<b>Cash flow from Financing activities</b>			
<b>Net increase in cash and cash equivalents</b>		<b>(233,608,863)</b>	<b>(697,063,899)</b>
Cash and cash equivalents at beginning of the year		631,768,735	1,328,832,634
Cash and cash equivalents at end of the year		398,159,872	631,768,735

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on \_\_\_\_\_ 2023 and signed by:



Robert Simiyu  
Chief Officer -Finance



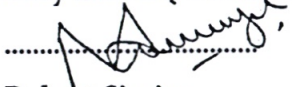
CPA Ambrose Makokha  
Head of Accounting Unit  
ICPAK M/No. 7929


**12. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) 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	
<b>Receipts</b>						
Transfers from the CRF	11,090,553,848	1,270,924,083	12,361,477,931	10,607,250,104	1,754,227,827	86%
Other receipts	157,272,278	-	157,272,278	125,477,968	31,794,310	80%
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g., DANIDA	-	346,148,810	346,148,810	346,148,810	-	100%
<b>Total</b>	<b>11,247,826,126</b>	<b>1,617,072,893</b>	<b>12,864,899,018</b>	<b>11,078,876,881</b>	<b>1,786,022,137</b>	<b>86%</b>
<b>Payments</b>						
Compensation of employees	5,365,247,061	(119,623,180)	5,245,623,881	5,149,895,102	95,728,779	98%
Use of goods and services	1,579,420,553	961,933,148	2,541,353,701	2,476,788,733	64,564,968	97%
Transfers to other government units	300,977,100	584,060,938	885,038,038	3,534,475	881,503,564	0%
Other grants and transfers	910,391,162	438,840,815	1,349,231,977	993,311,070	355,920,907	74%
Social security benefits	46,456,661	-	46,456,661	46,456,661	-	100%
Acquisition of assets	2,990,333,589	(304,436,829)	2,685,896,760	2,175,898,237	509,998,523	81%
Other payments	55,000,000	56,298,000	111,298,000	111,129,903	168,097	100%
<b>Total</b>	<b>11,247,826,126</b>	<b>1,617,072,892</b>	<b>12,864,899,018</b>	<b>10,957,014,181</b>	<b>1,907,884,836</b>	<b>85%</b>
Surplus/(Deficit)				121,862,700	(121,862,700)	

- (a) Under receipts, transfers from CRF of 86% is due failure by donor to remit fully amount budgeted. These include the Kenya Urban Support Programme (KUSP), Climate change grant and NARGIP.
- (b) Under receipts, other receipts fell short to 80% of the target. There was under collection in Appropriation in Aid (AiA).
- (c) Under payments on Transfers to other units other grants and transfers of 74% utilization was due to failure by donors to remit fully the amount budgeted. Under payments, acquisition of assets of 81% utilization was due to failure by donors to remit fully the amount budgeted.
- (d) The addition of Kshs. 1,617,072,892 was because of supplementary budget estimates. Balances brought forward from FY 2021/22 caused the increase.

The County Executive's financial statements were approved on \_\_\_\_\_ 2023 and signed by:

  
 Robert Simiyu  
 Chief Officer -Finance

  
 CPA Ambrose Makokha  
 Head of Accounting Unit  
 ICPAK M/No. 7929

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

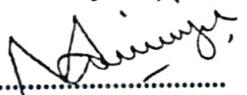
Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfers from the CRF	7,320,359,903	1,006,141,652	8,326,501,555	8,085,472,872	241,028,683	97%
Other receipts	157,272,278	-	157,272,278	125,477,968	31,794,310	80%
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g. DANIDA		42,034,932	42,034,932	42,034,932	-	100%
<b>Total</b>	<b>7,477,632,181</b>	<b>1,048,176,584</b>	<b>8,525,808,765</b>	<b>8,252,985,772</b>	<b>272,822,993</b>	<b>97%</b>
<b>Payments</b>						
Compensation of employees	5,365,247,061	(119,623,180)	5,245,623,881	5,149,895,102	95,728,779	98%
Use of goods and services	1,527,834,421	917,739,701	2,445,574,122	2,380,590,641	64,983,480	97%
Other grants and transfers	436,290,000	261,887,605	698,177,605	527,924,953	170,252,652	76%
Social security benefits	46,456,661	-	46,456,661	46,456,661	-	100%
Acquisition of assets	46,804,038	34,172,458	80,976,496	91,505,715	(10,529,219)	113%
Other payments	55,000,000	(46,000,000)	9,000,000	8,831,903	168,097	98%
<b>Total</b>	<b>7,477,632,181</b>	<b>1,048,176,584</b>	<b>8,525,808,765</b>	<b>8,205,204,976</b>	<b>320,603,789</b>	<b>96%</b>
Surplus/(deficit)	-	0	-	47,780,796	(47,780,796)	


(a) Under receipts, other receipts fell short to 80% of the target. There was under collection in Appropriation in Aid.

(b) Under payments, other grants and transfers of 76% utilization was due to failure by donors to remit fully the amount budgeted.

(c) The addition of Kshs. 1,048,176,584 was because of supplementary budget estimates. Balances brought forward from FY 2021/22 caused the increase.

The County Executive's financial statements were approved on \_\_\_\_\_ 2023 and signed by

  
 .....  
**Robert Simiyu**  
 Chief Officer -Finance

  
 .....  
**CPA Ambrose Makokha**  
 Head of Accounting Unit  
 ICPAK M/No. 7929

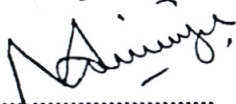
12B Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2023


Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfers from the CRF	3,770,193,945	264,782,431	4,034,976,376	2,521,777,232	1,513,199,144	62%
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g. DANIDA		304,113,877	304,113,877	304,113,877	-	100%
<b>Total</b>	<b>3,770,193,945</b>	<b>568,896,308</b>	<b>4,339,090,253</b>	<b>2,825,891,109</b>	<b>1,513,199,144</b>	<b>65%</b>
<b>Payments</b>						
Use of goods and services	51,586,132	44,193,447	95,779,579	96,198,092	(418,513)	100%
Transfers to other government units	300,977,100	584,060,938	885,038,038	3,534,475	881,503,564	0%
Other grants and transfers	474,101,162	176,953,210	651,054,372	465,386,117	185,668,255	71%
Acquisition of assets	2,943,529,551	(338,609,287)	2,604,920,264	2,084,392,522	520,527,742	80%
Other payments	-	102,298,000	102,298,000	102,298,000	-	100%
<b>Totals</b>	<b>3,770,193,945</b>	<b>568,896,308</b>	<b>4,339,090,253</b>	<b>2,751,809,205</b>	<b>1,587,281,048</b>	<b>63%</b>
Surplus/(deficit)	-	0	0	74,081,904	(74,081,904)	

- (a) Under receipts, transfers from CRF of 62% fell short of the target. This was due to failure by donors to remit fully the amount budgeted.
- (b) Under payments, transfer to government units of 0% utilization was to delay in funds requisition.
- (d) Under payments, other grants and transfers of 71% utilization was due to failure by donors to remit fully the amount budgeted.
- (e) Under payments, acquisition of assets of 80% was due to failure by donors to remit fully the amount budgeted.

The addition of Kshs. 568,896,308 was because of supplementary budget estimates. Balances brought forward from FY 2021/22 caused the increase.

The County Executive's financial statements were approved on \_\_\_\_\_ 2023 and signed by:

  
 .....  
 Robert Simiyu  
 Chief Officer -Finance

  
 .....  
 CPA Ambrose Makokha  
 Head of Accounting Unit  
 ICPAK M/No. 7929

## 13. Budget Execution by Programmes and Sub-Programmes for the year ended 30th June 2023

Programme and Sub- Programme	Original Budget FY 2022/23	Adjusted budget	Approved Supplementary Estimates FY 2022/23	Total Expenditures at 30th June 2023	Absorption Rate (%)
<b>Programme 1: General Administration, planning and support services</b>	7,200,283,374	438,785,597	7,639,068,971	6,832,682,690	89%
S.P 1.1 Administrative and Support Services	1,451,296,288	684,856,766	2,136,153,054	1,488,851,293	70%
S.P 1.2 Human Resource Management and Development.	5,365,247,061	(119,623,180)	5,245,623,881	5,149,895,102	98%
S.P 1.3: Research and feasibility	2,600,000	-	2,600,000	2,500,000	96%
S.P 1.4: Planning and financial Management	4,615,043	-	4,615,043	4,250,000	92%
S.P 1.5 Sector Coordination	4,000,000	-	4,000,000	3,750,000	94%
S.P 1.6: Leadership and Governance	2,000,000	-	2,000,000	1,950,500	98%
SP 2: Institutional accountability, efficiency and effectiveness in service delivery	32,307,076	16,231,534	48,538,610	29,737,339	61%
SP 3: Planning and Financial Management	3,250,000	-	3,250,000	1,225,480	38%
SP 3: Policy and Legal Framework formulation	800,000	(800,000)	0	-	-
SP 3: Research and Development	7,927,456	4,295,824	12,223,280	12,198,402	100%
SP 4: Institutional Accountability, Leadership, Efficiency and Effectiveness	4,500,000	-	4,500,000	2,950,760	66%
SP 5: Marking of international/national events	3,900,000	-	3,900,000	2,100,000	54%
SP 6: Annual devolution conference	3,000,000	-	3,000,000	2,050,000	68%
SP3: Health Infrastructure	314,840,450	(146,175,347)	168,665,103	131,223,814	78%
<b>Programme 2: Land and Crop Development and Management</b>	116,750,400	251,204,600	367,955,000	367,330,696	100%
S.P 2.1: Agricultural extension and training services	-	-	-	-	-
S.P 2.2: Crop production and productivity	107,670,400	251,204,600	358,875,000	358,861,905	100%

Programme and Sub- Programme	Original Budget FY 2022/23	Adjusted budget	Approved Supplementary Estimates FY 2022/23	Total Expenditures at 30th June 2023	Absorption Rate (%)
SP 2.3: Soil rehabilitation, protection and conservation	-	-	-	-	-
SP 2.4: Value addition and Agro processing	8,000,000	-	8,000,000	7,528,791	94%
SP 2.5: Agri nutrition and food utilization	-	-	-	-	-
SP 2.6: Irrigation Extension and training	1,080,000	-	1,080,000	940,000	87%
SP 2.7: Irrigation infrastructure development and agricultural water storage	-	-	-	-	-
<b>Programme 3: Livestock development and management</b>	<b>89,850,400</b>	<b>(33,540,400)</b>	<b>56,310,000</b>	<b>51,595,296</b>	<b>92%</b>
SP 3.1: Livestock production extension, Training and Information Services	13,890,000	(7,000,000)	6,890,000	5,218,600	76%
SP 3.2: Value addition and processing	46,300,000	(21,800,000)	24,500,000	24,250,139	99%
SP 3.3: Livestock production value chain development (Dairy, Poultry, Honey & Rabbit value chains)	-	-	-	-	-
SP 3.4: Disease and Vector Control	11,740,400	(4,740,400)	7,000,000	6,260,000	89%
SP 3.5: Food Safety and Quality Control	5,500,000	-	5,500,000	5,259,005	96%
SP 3.6: Leather development	-	-	-	-	-
SP 3.7: Veterinary Extension Services	3,600,000	-	3,600,000	3,450,000	96%
SP 3.8: Breeding and AI Subsidy programme	3,000,000	-	3,000,000	2,860,430	95%
SP 3.9: Ward Based Projects	5,820,000	-	5,820,000	4,297,122	74%
<b>Programme 4: Fisheries development and management</b>	<b>6,500,000</b>	<b>-</b>	<b>6,500,000</b>	<b>6,182,145</b>	<b>95%</b>
SP 4.1: Fisheries extension service and training	3,000,000	-	3,000,000	2,700,000	90%
SP 4.2: Fisheries product value-chain development	3,500,000	-	3,500,000	3,482,145	99%

Programme and Sub- Programme	Original Budget FY 2022/23	Adjusted budget	Approved Supplementar y Estimates FY 2022/23	Total Expenditures at 30th June 2023	Absorption Rate (%)
<b>Programme 6: Institutional Development and Management</b>	349,463,714	70,040,260	419,503,974	413,323,798	99%
SP 6.1: Mabanga ATC Administration management services	5,259,600	28,000,000	33,259,600	33,068,118	99%
SP 6.2: Agricultural Enterprise Development (ATC)	6,560,000	-	6,560,000	6,400,360	98%
SP 6.3: Infrastructural development (ATC)	-	-	-	-	-
SP 6.4: Agricultural mechanization extension	-	-	-	-	-
SP 6.5: Tractor hire services	5,000,000	-	5,000,000	5,000,000	100%
SP 6.6: General administrative services (CFF)	-	-	-	-	-
SP 6.7: Technology transfer (CFF)	-	-	-	-	-
SP 6.8: Operational development (CFF)	10,300,000	-	10,300,000	9,260,148	90%
SP 6.9: Infrastructural development (CFF)	-	-	-	-	-
SP 6.10: NARIGP	280,530,114	52,386,430	332,916,544	320,971,471	96%
SP 6.11: ASDSP II	30,756,000	(17,136,170)	13,619,830	13,619,830	100%
SP 6.12: Ward Based Projects	11,058,000	6,790,000	17,848,000	12,999,745	73%
<b>Programme 2: Preventive Promotive and Rehabilitative</b>	125,124,022	-	125,124,022	96,382,500	77%
SP 1: Communicable and non-communicable	18,005,084	-	18,005,084	7,280,500	40%
SP 2: Health Promotion services	6,000,000	-	6,000,000	4,200,000	70%
SP 3: Disease surveillance	3,046,938	-	3,046,938	850,000	28%
SP 4: Community health services	78,072,000	-	78,072,000	78,072,000	100%
SP 5: Capacity building of CHVs	10,000,000	-	10,000,000	3,580,000	36%
SP 6: Retooling of CHV Kits	10,000,000	-	10,000,000	2,400,000	24%
<b>Programme 3: Curative</b>	164,456,595	111,899	164,568,494	85,490,480	52%
SP 2: Routine Medical Services	153,468,844	111,899	153,580,742.92	84,290,480	55%

Programme and Sub- Programme	Original Budget FY 2022/23	Adjusted budget	Approved Supplementary Estimates FY 2022/23	Total Expenditures at 30th June 2023	Absorption Rate (%)
SP 3: Blood Bank Services	10,000,000	-	10,000,000	1,200,000	12%
SP 4: Referral Strategy	987,751	-	987,751	-	0%
<b>Programme 4: Health Research</b>	<b>8,200,000</b>	-	<b>8,200,000</b>	<b>4,250,400</b>	<b>52%</b>
SP 1: Capacity Development	8,200,000	-	8,200,000	4,250,400	52%
<b>Programme 5: Maternal and Child Health</b>	<b>69,469,787</b>	<b>(15,000,000)</b>	<b>54,469,787</b>	<b>25,126,417</b>	<b>46%</b>
SP 2: Maternity Services	52,969,787	-	52,969,787	25,126,417	47%
SP 3: Immunization Services	1,500,000	-	1,500,000	-	0%
<b>Programme 6: Sanitation management and development</b>	<b>11,561,438</b>	<b>13,465,420</b>	<b>25,026,858</b>	<b>19,127,587</b>	<b>76%</b>
SP 1: Sanitation management	11,561,438	13,465,420	25,026,858	19,127,587	76%
<b>Programme 1: Transport infrastructure development and management</b>	<b>1,331,733,055</b>	<b>(306,214,970)</b>	<b>1,025,518,085</b>	<b>927,193,116</b>	<b>90%</b>
SP 1: Road Infrastructure development and management	957,701,055	(328,826,218)	628,874,837	539,194,593	86%
SP 2: Ward based projects	374,032,000	22,611,248	396,643,248	387,998,523	98%
<b>Programme 2: Public safety and transport operations</b>	<b>6,820,194</b>	-	<b>6,820,194</b>	<b>6,270,982</b>	<b>92%</b>
SP 1: Public safety	6,820,194	-	6,820,194	6,270,982	92%
<b>Programme 3: Building standards and other civil works</b>	<b>2,423,736</b>	-	<b>2,423,736</b>	<b>2,200,000</b>	<b>91%</b>
SP 1: Building standards	2,423,736	-	2,423,736	2,200,000	91%
<b>Programme 2: Water and Sewerage Services Management</b>	<b>261,352,242</b>	<b>(4,206,513)</b>	<b>257,145,729</b>	<b>238,676,373</b>	<b>93%</b>
SP 1: Water Services Provision	235,662,500	(4,206,513)	231,455,987	219,085,218	95%
SP 2: Protection of water towers	-	-	0	-	-
SP 3: Stakeholders engagement (water users association)	4,800,000	-	4,800,000	3,450,000	72%
SP 4: KOICA counterpart funding	15,289,742	-	15,289,742	11,550,655	76%

County Government of Bungoma  
 County Executive  
 Annual Report and Financial Statements for the year ended June 30, 2023

Programme and Sub- Programme	Original Budget FY 2022/23	Adjusted budget	Approved Supplementary Estimates FY 2022/23	Total Expenditures at 30th June 2023	Absorption Rate (%)
SP 5: Sub- County operations	3,200,000	-	3,200,000	2,240,500	70%
SP 6: Routine Maintenance of water supplies	2,400,000	-	2,400,000	2,350,000	98%
<b>Programme 3: Integrated Solid Waste Management</b>	<b>174,202,465</b>	<b>189,525,347</b>	<b>363,727,812</b>	<b>240,349,326</b>	<b>66%</b>
SP 1: Dumpsite Management	12,850,705	-	12,850,705	9,650,237	75%
SP 2: Garbage collection and transportation	161,351,760	64,525,347	225,877,107	225,628,751	100%
SP 3: Climate change- grant		125,000,000	125,000,000	5,070,338	4%
<b>Programme 2: Early Childhood Education Development</b>	<b>252,027,262</b>	<b>(39,896,123)</b>	<b>212,131,139</b>	<b>196,091,169</b>	<b>92%</b>
SP 1: Quality Assurance and Standards	2,000,000	(500,000)	1,500,000	-	0%
SP 2: Curriculum implementation	2,000,000	(500,000)	1,500,000	-	0%
SP 3: learning materials	3,000,000	(1,000,000)	2,000,000	1,990,200	100%
SP 4: Monitoring and evaluation	3,000,000	(1,500,000)	1,500,000	1,000,000	67%
SP 5: Capacity building for ECDE teachers	4,000,000	(2,000,000)	2,000,000	1,500,000	75%
SP 6: Infrastructure development	238,027,262	(34,396,123)	203,631,139	191,600,969	94%
<b>Programme 3: Vocational Education and Training</b>	<b>42,000,000</b>	<b>-</b>	<b>42,000,000</b>	<b>10,500,000</b>	<b>25%</b>
SP 1: Tuition support grant	30,000,000	-	30,000,000	-	0%
SP 4: Quality assurance and standards	2,000,000	-	2,000,000	2,000,000	100%
SP 5: Joint Vocational Training Graduation	3,500,000	-	3,500,000	3,500,000	100%
SP 6: Capacity building for VTC instructors	3,500,000	-	3,500,000	3,500,000	100%
SP 7: Monitoring and Evaluation	3,000,000	-	3,000,000	1,500,000	50%
<b>Programme 4: Education Support Programme</b>	<b>400,000,000</b>	<b>124,000,000</b>	<b>524,000,000</b>	<b>524,000,000</b>	<b>100%</b>
Sp 1: Education support and bursary scheme	400,000,000	124,000,000	524,000,000	524,000,000	100%
<b>Programme 1: Market Infrastructure Development</b>	<b>65,073,000</b>	<b>15,038,671</b>	<b>80,111,671</b>	<b>31,821,356</b>	<b>40%</b>

Programme and Sub- Programme	Original Budget FY 2022/23	Adjusted budget	Approved Supplementary Estimates FY 2022/23	Total Expenditures at 30th June 2023	Absorption Rate (%)
SP 1: Market development	32,578,000	6,692,642	39,270,642	3,897,011	10%
SP 2: Ward based projects	32,495,000	8,346,029	40,841,029	27,924,345	68%
<b>Programme 2: Energy Development and Management</b>	18,025,997	100,974,003	119,000,000	43,648,125	37%
SP 1: Energy development	18,025,997	100,974,003	119,000,000	43,648,125	37%
<b>Programme 3: Industrial Development and Investment</b>	-	25,000,000	25,000,000	-	0%
SP 1: Industrial development	-	25,000,000	25,000,000	-	0%
<b>Programme 2: Land Resource Survey/Mapping and Management</b>	25,947,500	8,986,932	34,934,432	5,000,000	14%
SP 1: Ward Based Projects	25,947,500	8,986,932	34,934,432	5,000,000	14%
<b>Programme 3: County Physical Planning and Infrastructure</b>	10,027,709	12,745,512	22,773,221	10,821,324	48%
SP 1: Physical Planning and Urban Development	10,027,709	12,745,512	22,773,221	10,821,324	48%
<b>Programme 2 Housing development and Human Settlement</b>	83,806,704	89,248,368	173,055,072	38,179,164	22%
SP 2: Housing Development	83,806,704	89,248,368	173,055,072	38,179,164	22%
<b>Programme 2: Urban Infrastructure Development and Management</b>	111,887,700	204,949,389	316,837,089	2,339,915	1%
SP 1: Urban Transport and Infrastructure	111,887,700	204,949,389	316,837,089	2,339,915	1%
<b>Programme 2: Urban Infrastructure Development and management</b>	191,089,400	377,111,548	568,200,948	1,194,559	0%
SP 1: Infrastructure. Housing and public works	191,089,400	377,111,548	568,200,948	1,194,559	0%
<b>Programme 2: County Public Financial Management</b>	228,352,720	209,590,058	437,942,778	428,679,574	98%
SB 2.1: Revenue mobilization	31,270,600	32,003,445	63,274,045	59,874,815	95%
SB 2.2: Treasury accounting services	16,170,579	22,422,445	38,593,024	38,593,020	100%

County Government of Bungoma  
 County Executive  
 Annual Report and Financial Statements for the year ended June 30, 2023

Programme and Sub- Programme	Original Budget FY 2022/23	Adjusted budget	Approved Supplementary Estimates FY 2022/23	Total Expenditures at 30th June 2023	Absorption Rate (%)
SB 2.3: Audit services	19,502,081	2,118,600	21,620,681	20,507,513	95%
SB2.4: Supply chain management services	15,386,235	3,548,000	18,934,235	18,934,235	100%
SB 2.5: Budgeting services	31,348,376	58,456,709	89,805,085	89,805,085	100%
SB 2.6: Automation Services	25,000,000	28,569,884	53,569,884	50,833,111	95%
SB 2.7: County Emergency Fund	55,000,000	47,298,000	102,298,000	102,298,000	100%
SB 2.8: Economic planning and coordination services	17,319,966	11,180,000	28,499,966	27,355,064	96%
SB 2.9: Special coordination unit	17,354,883	3,992,975	21,347,858	20,478,732	96%
<b>Programme 3: Monitoring and Evaluation</b>	<b>12,479,108</b>	<b>4,400,001</b>	<b>16,879,109</b>	<b>15,882,331</b>	<b>94%</b>
SB 3.1: County Integrated Monitoring and Evaluation Systems	12,479,108	4,400,001	16,879,109	15,882,331	94%
<b>Programme 2: Public Participation, Civic Education and outreach services</b>	<b>14,000,000</b>	<b>-</b>	<b>14,000,000</b>	<b>14,000,000</b>	<b>100%</b>
SP 1: Civic Education	14,000,000	-	14,000,000	14,000,000	100%
<b>Programme 3: Service Delivery and Organizational Transformation</b>	<b>12,422,620</b>	<b>(3,999,999)</b>	<b>8,422,621</b>	<b>8,422,621</b>	<b>100%</b>
SP 1: Infrastructure development	12,422,620	(3,999,999)	8,422,621	8,422,621	100%
<b>Programme 2: Kenya Devolution Support Programme</b>	<b>112,815,048</b>	<b>(60,009,268)</b>	<b>52,805,780</b>	<b>40,012,957</b>	<b>76%</b>
SP 1: KDSP	112,815,048	(60,009,268)	52,805,780	40,012,957	76%
<b>Programme 3: ICT and information management services</b>	<b>29,847,901</b>	<b>(3,366,101)</b>	<b>26,481,800</b>	<b>23,983,800</b>	<b>91%</b>
SP 1: ICT management	29,847,901	(3,366,101)	26,481,800	23,983,800	91%
<b>Programme 2: Cultural development and management</b>	<b>38,100,000</b>	<b>(8,800,000)</b>	<b>29,300,000</b>	<b>28,700,000</b>	<b>98%</b>
SP 1: Cultural heritage preservation	20,000,000	(2,000,000)	18,000,000	18,000,000	100%
SP 2: Promotion of communities' culture	8,600,000	-	8,600,000	8,200,000	95%
SP 3: Sports and cultural association	7,500,000	(6,800,000)	700,000	700,000	100%

Programme and Sub- Programme	Original Budget FY 2022/23	Adjusted budget	Approved Supplementary Estimates FY 2022/23	Total Expenditures at 30th June 2023	Absorption Rate (%)
SP 4: Liquor and Licensing	2,000,000	-	2,000,000	1,800,000	90%
<b>Programme 3: Gender Equality and Empowerment of Vulnerable Groups</b>	<b>6,200,000</b>	<b>2,800,000</b>	<b>9,000,000</b>	<b>1,990,000</b>	<b>22%</b>
SP 1: Gender equality framework	1,000,000	-	1,000,000	990,000	99%
SP 2: Gender empowerment	4,200,000	800,000	5,000,000	-	0%
SP 3: Gender mainstreaming	1,000,000	-	1,000,000	1,000,000	100%
SP 4: Disability mainstreaming	0	2,000,000	2,000,000	-	0%
<b>Programme 4: Sports Facility Development and Management</b>	<b>115,882,253</b>	<b>73,185,931</b>	<b>189,068,184</b>	<b>134,292,365</b>	<b>71%</b>
SP 1: Development of sports facility	100,630,253	68,907,958	169,538,211	134,292,365	79%
SP 2: Sports and talent development established	15,252,000	4,277,973	19,529,973	-	0%
<b>Programme 5: Youth Development and Management</b>	<b>11,000,000</b>	<b>(6,000,000)</b>	<b>5,000,000</b>	<b>0</b>	<b>0%</b>
SP 1: Youth development services	11,000,000	(6,000,000)	5,000,000	-	0%
<b>Programme 3: Governors and National Values</b>	<b>10,279,594</b>	<b>2,000,000</b>	<b>12,279,594</b>	<b>11,801,490</b>	<b>96%</b>
SP 1: Quality Assurance	4,760,856	-	4,760,856	4,560,990	96%
SP 2: Ethics governors and national	5,518,738	2,000,000	7,518,738	7,240,500	96%
<b>Programme 4: Service delivery and organizational transformation</b>	<b>30,000,000</b>	<b>(20,000,000)</b>	<b>10,000,000</b>	<b>3,346,658</b>	<b>33%</b>
SP 1: Infrastructure development	30,000,000	(20,000,000)	10,000,000	3,346,658	33%
<b>Programme 2: County Executive Committee Affairs</b>	<b>25,021,324</b>	<b>12,000,000</b>	<b>37,021,324</b>	<b>37,010,245</b>	<b>100%</b>
SP 1: CEC affairs	25,021,324	12,000,000	37,021,324	37,010,245	100%
<b>Programme 3: County Strategic and Service Delivery Coordination</b>	<b>20,531,413</b>	<b>17,176,138</b>	<b>37,707,551</b>	<b>37,706,450</b>	<b>100%</b>
SP 1: Government services coordination	20,531,413	17,176,138	37,707,551	37,706,450	100%
<b>Programme 2: County Strategic and</b>	<b>4,070,063</b>	<b>-</b>	<b>4,070,063</b>	<b>4,070,063</b>	<b>100%</b>

County Government of Bungoma  
 County Executive  
 Annual Report and Financial Statements for the year ended June 30, 2023

Programme and Sub- Programme	Original Budget FY 2022/23	Adjusted budget	Approved Supplementary Estimates FY 2022/23	Total Expenditures at 30th June 2023	Absorption Rate (%)
<b>Service Delivery Coordination</b>					
SP 1: Government services coordination	4,070,063	-	4,070,063	4,070,063	100%
Transfer to County Assembly	1,125,201,641	169,151,938	1,294,353,579	1,256,268,326	97%
<b>GRAND TOTAL</b>	<b>12,914,280,379</b>	<b>1,910,458,238</b>	<b>14,824,738,617</b>	<b>12,213,282,507</b>	<b>82%</b>

NB: The budget is inclusive of health facilities and Assembly.

**14. Significant Accounting Policies**

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

**a) Statement of compliance and basis of preparation**

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The receivables and payables are disclosed in the Statement of Assets and Liabilities. The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Executive all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented. The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

**b) Reporting entity**

The financial statements are for the Bungoma County Executive. The financial statements encompass the reporting entity as specified under section 164 of the PFM Act 2012.

**c) Recognition of receipts and payments**

**i) Recognition of receipts**

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

**ii) Transfers from the County Revenue Fund (CRF)**

Transfer from CRF is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and a notification received by the entity.

**iii) Proceeds from sale of assets**

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

**Significant Accounting Policies (Continued)**

**d) Recognition of payments**

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

**i) Compensation of employees**

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

**ii) Use of goods and services**

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

**iii) Interest on borrowing**

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

**iv) Repayment of borrowing (principal amount)**

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made.

**v) Acquisition of fixed assets**

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

**Significant Accounting Policies (Continued)**

**e) In-kind contributions**

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

**f) Third Party Payments**

This relates to payments done directly to supplier on behalf of the county Executive such as; national government may fund the operation of health or education program; a donor may pay directly for construction of a given market etc. Details of payments by third parties on behalf of the county Executive is detailed in the notes to these financial statements.

**g) Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

***Restriction on cash***

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2023, this amounted to Kshs. 268,028,338 compared to Kshs. 293,425,903 in prior period as indicated on note 12.

**Significant Accounting Policies (Continued)**

**h) 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.

**i) 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.

**j) Non-current assets**

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

**k) Pending bills**

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

## **Significant Accounting Policies (Continued)**

### **l) Contingent Liabilities**

A contingent liability is:

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

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

The County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

### **m) Contingent Assets**

The County Executive does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the County Executive in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

**Significant Accounting Policies (Continued)**

**n) 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 30 May 2022 for the period 1<sup>st</sup> July 2022 to 30 June 2023 as required by law. There were 2 supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**o) Comparative figures**

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

**p) Subsequent events**

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

**q) Prior Period Adjustment**

During the year, errors that have been corrected are disclosed under note 17 explaining the nature and amounts.

**r) 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.

County Government of Bungoma

County Executive

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

15. Notes to the Financial Statements

1. Transfer from the CRF

	2022-2023	2021-2022
Description	Kshs	Kshs
Total exchequer releases for quarter 1	1,502,568,424	1,514,522,313
Total exchequer releases for quarter 2	2,104,984,531	2,821,653,159
Total exchequer releases for quarter 3	1,922,622,657	2,271,332,689
Total exchequer releases for quarter 4	5,077,074,492	4,006,535,636
<b>Total</b>	<b>10,607,250,104</b>	<b>10,614,043,797</b>

Kshs. 10,607,250,104 is composed of equitable share of Kshs. 10,406,495,702 and proceeds from domestic & foreign grants of Kshs. 200,754,402. In FY 2021/22, equitable share amounted to Kshs. 10,315,540,739 and proceeds from domestic & foreign grants of Kshs. 298,503,058.

2. Miscellaneous Receipts

	2022-2023	2021-2022
Description	Kshs	Kshs
AMC fees.(Mabanga Agriculture Training centres)	18,098,567	17,303,683
Dispensaries Fees and Insurance Claims	89,933,570	114,215,701
Polythenics fees	17,257,490	16,061,662
Local Revenue Collections	188,341	
<b>Total</b>	<b>125,477,968</b>	<b>147,581,046</b>

This revenue relates to non-self-reporting entities.

3. Compensation of Employees

	2022-2023	2021-2022
Description	Kshs	Kshs
Basic salaries of permanent employees	4,634,506,241	4,443,865,745
Basic wages of temporary employees	168,119,122	215,778,183
Personal allowances paid as part of salary	40,152,772	
Personal allowances paid as reimbursements		6,731,388
Employer contribution to compulsory national social	307,116,967	176,085,569
<b>Total</b>	<b>5,149,895,102</b>	<b>4,842,460,885</b>

As at the end of FY 2022/23, there were 6,216 employees compared to 6,389 employees as at the end of FY 2021/22. The increase in personnel cost is due to salary increments (annual), salary arrears and pension arrears.

County Government of Bungoma

County Executive

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

Notes to the Financial Statements (Continued)

4. Use of Goods and Services

	2022-2023	2021-2022
Description	Kshs	Kshs
Utilities, supplies and services	17,581,329	24,197,439
Communication, supplies and services	34,164,729	30,067,404
Domestic travel and subsistence	549,065,344	472,971,099
Foreign travel and subsistence	16,566,263	5,431,220
Printing, advertising and information supplies & services	73,173,571	28,623,927
Rent and Rates	30,540,180	7,365,750
Training expenses	97,421,248	148,173,458
Hospitality supplies and services	480,943,399	377,187,730
Insurance costs	176,519,052	178,270,436
Specialized materials and services	207,079,183	163,400,545
Office and general supplies and services	48,932,377	21,041,416
Fuel, oil and lubricants	79,337,517	75,063,017
Other operating expenses (including bank charges)	545,546,564	376,244,300
Routine maintenance – vehicles and other transport equipment	73,904,394	41,830,479
Routine maintenance – other assets	46,013,582	87,930,575
<b>Total</b>	<b>2,476,788,733</b>	<b>2,037,798,793</b>

5. Transfer to other Government entities

	2022-2023	2021-2022
Description	Kshs	Kshs
Transfers to county government entities		
County Assembly	-	962,742,192
Kimilili & Bungoma Municipality	3,534,475	
<b>Total</b>	<b>3,534,475</b>	<b>962,742,192</b>

6. Other Grants and Transfers

	2022-2023	2021-2022
Description	Kshs	Kshs
Scholarships and other educational benefits	514,169,000	550,000,000
Other capital grants and transfers	479,142,070	754,180,080
<b>Total</b>	<b>993,311,070</b>	<b>1,304,180,080</b>

The fund is transferred to other accounts in aid of bursaries, support of community to boost their economic welfare through the Nagrip funding and other critical services for the County.

County Government of Bungoma

County Executive

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

Notes to the Financial Statements (Continued)

7. Social Security Benefits

	2022-2023	2021-2022
Description	Kshs	Kshs
Social Security Benefits	46,456,661	44,019,521
<b>Total</b>	<b>46,456,661.00</b>	<b>44,019,521</b>

The fund is gratuity for chief officers and CEC Members- paid to CPF (Laptrust, pension fund).

8. Acquisition of Assets

Non- financial assets	2022-2023	2021-2022
	Kshs	Kshs
Construction of buildings		27,998,916
Construction and civil works	1,323,847,702	653,973,092
Overhaul and refurbishment of construction & civil works	299,831,269	605,319,862
Purchase of vehicles and other transport equipment	24,125,700	
Purchase of household furniture and institutional equipment	116,500	
Purchase of office furniture and general equipment	66,084,479	20,107,945
Purchase of specialized plant, equipment and machinery	35,526,229	28,280,580
Purchase of certified seeds, breeding stock and live animals	58,858,907	1,990,000
Research, studies, project preparation, design & supervision	36,411,450	38,927,053
Rehabilitation of civil works	41,425,958	144,510,746
Acquisition of strategic stocks and commodities	269,214,143	84,173,774
Acquisition of land	13,270,000	2,780,000
Acquisition of intangible assets	7,185,900	1,873,916
<b>Total acquisition of assets</b>	<b>2,175,898,237</b>	<b>1,609,935,884</b>

9. Other Payments

	2022-2023	2021-2022
Description	Kshs	Kshs
Civil Contingency Reserves	102,298,000	47,000,000
Other payments	8,831,903	120,875,698
<b>Total</b>	<b>111,129,903</b>	<b>167,875,698</b>

a. Civil contingency Reserves Represents transfers to emergency Fund.

b. Other payment includes payments made to suppliers.

County Government of Bungoma

County Executive

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

Notes to the Financial Statements (Continued)

10. Cash and Bank Balances

10A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	2022-2023	2021-2022
			Kshs	Kshs
1. Central Bank of Kenya Account	No. 1000170006	Recurrent	375,730	285,343
2. Central Bank of Kenya Account	No. 1000170921	Development	227,326	678,129
3. Central Bank of Kenya deposit		Deposit	259,258,888	284,656,453
4 Bungoma County DANIDA Fund Account	1000342099	Fund	9,795	9,862,356
5. Bungoma County NARGIP Account	1000368446	Fund	0	52,386,430
6. Bungoma County RMLF Account	1000338784	Fund	8	3,389,571
7. Bungoma County Village Polytechnic Project	1000368489	Fund	646	646
8. Bungoma County Urban Support programme		Fund	1	-
9. Bungoma County Agric Sector Dev. Prog		Fund	-	-
10. Bungoma County Kenya dev support Programme		Fund	12,792,823	52,805,780
11. Bungoma County Climate Change Fund-	1000647205	Fund	1,694,489	
12. Bungoma HSSF(Consolidated)		Fund Operation	13,983,224	27,560,364
13. Mabanga Agricultural Training Centre KCB		Fund Operation	13,014	8,455
14. Bungoma County Agriculture Mechanization Centre Equity		Fund Operation	706,883	158,846
15. Public Health Collection Account KCB	1156993393	Fund Operation	395,830	1,456,408
16. Public Health Collection Account KCB	1225921872	Fund Operation	3,173,820	2,988,503
17. Bungoma County Agric Sector Dev. Prog(operation)	1235859460	Fund Operation	4,550,444	24,829,759
18. Bungoma county NAGRIP account(kcb operation)	1239468547	Fund Operation	61,681,142	149,560,648
19. County Govt of Bungoma Covid 19 Fund-	1275126375	Fund Operation	162,591	1,128,568
20. Bungoma Vocational Training(Consolidated)		Fund Operation	9,133,220	20,012,476
21. Bungoma County Kisp II operational Account	0942945001	Funds Operation	30,000,000	
<b>Total</b>			<b>398,159,872</b>	<b>631,768,735</b>

11. Outstanding imprests and advances

Description	2022-2023	2021-2022
	Kshs	Kshs
Government Imprests	30,994,011	46,734,065
<b>Total</b>	<b>30,994,011</b>	<b>46,734,065</b>

Breakdown of Imprest	2022-2023	2021-2022
	Kshs	Kshs
<b>Imprest</b>		
County Secretary	5,320,700	8,128,170
Finance and economic planning	21,299,150	24,365,695
Gender, sports & youth	899,000	-
Governors	1,339,200	1,547,700
Lands & urban planning	300,000	
Public Administration	1,347,000	12,692,500
Roads	488,961	
<b>Grand Total</b>	<b>30,994,011</b>	<b>46,734,065</b>

See Annex 3 for a detailed analysis of the outstanding imprests

County Government of Bungoma  
 County Executive  
 Annual Report and Financial Statements for the year ended June 30, 2023

Notes to the Financial Statements (Continued)  
 12. Deposits and Retention

	2022-2023		2021-2022	
	Kshs		Kshs	
Retention Monies	268,028,338		293,425,903	
Total	268,028,338	-	293,425,903	
Ageing analysis for	2022-2023		2021-2022	
Ageing analysis: (deposits and retentions)	Current FY	% of the Total	Comparative FY	% of the Total
Under one year	71,620,076	27%	293,425,903	100%
1-2 years	38,678,786	14%		%
2-3 years	27,705,088	10%		%
Over 3 years	130,024,386	49%		%
Total (tie to above total)	268,028,336		293,425,903	

Analysis of Retention

Description	Ksh
Outstanding Retention 1 July 2022	293,425,903
Addition for July 2022- June 2023	142,069,980
<b>Total balance</b>	<b>435,495,883</b>
Less: Retention payments in July 2022-June-2023	167,467,545
<b>Balance as at 30 June 2023.</b>	<b>268,028,338</b>

13. Fund Balance Brought Forward.

	2022-2023	2021-2022
	Kshs	Kshs
Bank Accounts	631,768,735	1,328,678,784
Cash in Hand		153,850
Outstanding Imprests and Advances	46,734,065	86,802,499
Third party deposits and retention	(293,425,903)	(352,728,705)
<b>Total</b>	<b>385,076,897</b>	<b>1,062,906,428</b>

**14. Prior Year Adjustments**

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

	Balance b/f from Previous FY as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted Balance b/f For previous FY
Description Of the Error	Kshs	Kshs	Kshs
Bank Account Balances	631,768,735	20,574,472	652,343,207
Outstanding Imprests and Advances	46,734,065	(20,239,715)	26,494,350
Third party deposits and Retention	(293,425,903)		(293,425,903)
<b>Total</b>	<b>385,076,897</b>	<b>334,757</b>	<b>385,411,654</b>

- A- On Receivable, there is an adjustment of ksh 20,239,715 relating to Imprests surrendered from previous financial years.
- B- 20,574,472 adjustments on bank balances attributes to the following amounts affecting the prior year closing balances:
- I. A Reduction of ksh 678,129(Development) and ksh 285,342(Recurrent) on the balance brought forward, are returns to CRF, which had been closing balances in financial year 2021-2022.
  - II. Adjustment on Prior Balance Brought forward for year 2021-2022 due to Repetition of Namubila (Ksh 8,650) and Sirare (94,449) polythenics totalling to ksh 103,099, hence need reduce the balances brought forward. (Other important disclosures)
  - III. 201,879 relates to 3 (Baraki, Chwele Youth & Musembe) polytechnics bank balances, that had not been reported in year 2021-2022, hence its initial time to be incorporated in financial statements, thus Increasing the balance brought forward.
  - IV. 21,104,275 are receipts in various polythenics in the current financial year 2022-2023, but these were transfers captured as payments in last year 2021-2022 on expense line other Grants & Transfers, thus affecting closing balances for Polytechnic, hence the increase in balance brought forward.
  - V. An increase of Ksh 308505 & 26,385 on bank balance brought forward, relating to Sinoko health centre (not a self-reporting entity) has been included in the current financial year.

**County Government of Bungoma**

**County Executive**

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

**Notes to the Financial Statements (Continued)**

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

	2022-2023	2021-2022
Description	Kshs	Kshs
Imprest and Advances as at 1 <sup>st</sup> July (A)	46,734,065	86,802,499
Imprest and Advances as at 30 <sup>th</sup> June (B)	30,994,011	46,734,065
Increase)/ Decrease in Imprest and Advances (C=(B-A))	15,740,054	40,068,434

**16. Increase/ (Decrease) in Deposits and Retention**

	2022-2023	2021-2022
Description	Kshs	Kshs
Deposits and Retention s as at 1 <sup>st</sup> July (A)	293,425,903	352,728,705
Deposits and Retention as at 30 <sup>th</sup> June (B)	268,028,338	293,425,903
Increase/ (Decrease) in Deposits and Retentions C= B-A	(25,397,565)	(59,302,802)

County Government of Bungoma

County Executive

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

17. Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

	Balance b/f	Additions for the year	Paid during the year	Balance c/f
	2021-2022			2022-2023
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	94,856,915	46,142,513	(83,195,867)	57,803,562
Construction of Civil Works	439,014,327	347,583,332	(283,597,359)	503,000,300
Supply of Goods	210,700,006	50,157,320	(116,986,919)	143,870,407
Supply of Services	454,735,069	285,199,293	(200,101,949)	539,832,413
Total	1,199,306,317	729,082,458	(683,882,094)	1,244,506,681

2. External Assistance

	2022-2023	2021-2022
Description	Kshs	Kshs
External Assistance received as Loans and Grants	200,754,402	298,503,058
Total	200,754,402	298,503,058

a) External assistance relating to loans and grants

	2022-2023	2021-2022
Description	Kshs	Kshs
External Assistance received as Grants	200,754,402	298,503,058
Total	200,754,402	298,503,058

**Other Important Disclosures**

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

This relates to payments done directly to supplier on behalf of the county Executive such as national government may fund the operation of health or education program, a donor may pay directly for construction of a given market, but during the financial year 2021-2022, no third party had done payment for the county government.

**4. Related Party Disclosures**

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the County Executive:

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

**Related party transactions**

	2022-2023	2021-2022
	Kshs	Kshs
Key Management Compensation (Governor, CEC Members And Cos)	125,627,388	125,627,388
<b>Transfers To Related Parties</b>		
Transfers to Other County Government Entities	1,259,802,800	1,559,742,192
Transfers to Development Projects	11,000,000	246,116,628
<b>Total Transfers To Related Parties</b>	<b>1,270,802,800</b>	<b>1,805,858,820</b>
<b>Transfers From Related Parties</b>		
Transfers From the CRF	11,863,518,430	10,614,043,797
<b>Total Transfers From Related Parties</b>	<b>11,863,518,430</b>	<b>10,614,043,797</b>

**County Government of Bungoma**

**County Executive**

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

**Other Important Disclosures**

**5. Establishment of other County Government Entities**

The PFM Act, 2012 section 182 enables the County Government to establish and dissolve County Corporations/ entities. For purposes of follow up on financial reporting, audit and disclosure, outlined below is a list of entities established by the County Government since inception.

Entity	Date Established	Location	Accounting Officer responsible
1. Bungoma County Youth Empowerment Fund	01/06/2014	County Headquarters	Alice Wafula
2. Bungoma County Women Empowerment Fund	01/06/2014	County Headquarters	Alice Wafula
3. Bungoma County Disability Empowerment Fund	01/03/2015	County Headquarters	Alice Wafula
4. Bungoma County Trade Loans Scheme	01/10/2014	County Headquarters	Denson Barasa
5. Bungoma County Emergency Fund	15/6/2019	County Headquarters	Dinah Makokha
6. Bungoma County Bursary Fund	01/02/2014	County Headquarters	Eunice Imbwenya

**6. Leasing of Medical Equipment**

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments. In the current financial year, amounts relating to leased medical equipment was Kshs. 110,000,000 and Kshs. 110,000,000 for the previous financial year.

**7. Health Facilities & Dispensaries Bank Balances'**

Health Facilities & Dispensaries Bank Balances				2022-2023	2021-2022
FACILITY				ksh	ksh
1	Luuya Dispensary	01134049437000	Co-operative	937	29,753
2	Lukhome Dispensary	01134290483900	Co-operative	13,594	114,389
3	Ngalasia Dispensary	01141049728500	Co-operative	223,808	484,977
4	Mahanga Dispensary	01141409223200	Co-operative	75,534	85,531
5	Kibisi Dispensary	01141050017200	Co-operative	80,899	59,403
6	Lungai Dispensary	01141269553600	Co-operative	111,088	166,538
7	Pwani dispensary	01141435786400	Co-operative	192,289	572,296
8	Tamlega Dispensary	01141049074300	Co-operative	124,274	432,598
9	Kaptanai Dispensary	01141049045200	Co-operative	24,065	274,723
10	Kapkateny Dispensary	01141050438401	Co-operative	10,174	93,244

County Government of Bungoma

County Executive

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

11	Chesikaki Dispensary	01141049332100	Co-operative	27,916	192,544
12	Kapsambu Dispensary	01141050577300	Co-operative	449,965	1,589,180
13	Tuikut Dispensary	01141049712500	Co-operative	927	1,615,817
14	Kang'anga Dispensary	01141049982500	Co-operative	66,957	153,442
15	Kamuneru Dispensary	01134290031700	Co-operative	188,384	242,911
16	Kaborom Dispensary	01141096819500	Co-operative	222,550	278,583
17	Sango Naitiri Dispensary	01141096544700	KCB	761	743
18	Sango Naitiri Dispensary	1141688382400	Co-operative	929	51,735
19	Sirakaru Dispensary	01141085193000	Co-operative	30,857	9,726
20	Lukhuna Dispensary	01109085068000	Co-operative	167,879	544,168
21	Mihuu Dispensary	01141130928500	Co-operative	933	643,767
22	Makhanga Dispensary	01141269615300	Co-operative	61,635	140,545
23	Kaboywo Dispensary	0330295464204	Equity	129,489	122,839
24	Kabula Dispensary	1126756431	K.C.B	760,564	1,160,183
25	Kibuke Dispensary	1126756016	K.C.B	677	162,194
26	Miluki Dispensary	1126756245	K.C.B	736,113	394,365
27	Nasianda Dispensary	1126756350	K.C.B	106,349	299,541
28	Siboti Dispensary	1126756512	K.C.B	89,222	586,948
29	Lwanda Dispensary	1121484921	K.C.B	2,412	27,846
30	Nalondo Model Health cen	1119245664	K.C.B	367,353	764,993
31	Sikulu dispensary	1121429734	K.C.B	208,904	255,434
32	Bukembe Dispensary	1126755885	K.C.B	251,681	482,247
33	Bulondo Dispensary	1126756172	K.C.B	1,253	35,929
34	Ekitale Dispensary	1126755397	K.C.B	287,687	174,659
35	Mayanja Dispensary	1126756121	K.C.B	151,606	318,095
36	Mechimeru Model HC	1126756075	K.C.B	35,653	1,003,794
37	Mumbule Dispensary	1126756288	K.C.B	82,238	174,707
38	Korosiandet Dispensary	1133480020	K.C.B	402,035	238,084
39	Lwandanyi Dispensary	1133456782	K.C.B	162,070	422,583
40	Chepkube Dispensary	1126467936	K.C.B	119,102	434,307
41	Karima Dispensary	1115059491	K.C.B	187,672	250,486
42	Kopsiro Dispensary	1121202845	K.C.B	125,797	243,567
43	Bahai Dispensary	1119946247	K.C.B	20,980	77,267
44	Bituyu Dispensary	1129369609	K.C.B	2,876	38,511
45	Kibingei Dispensary	112690573	K.C.B	866	349,321
46	Maeni Dispensary	1119084148	K.C.B	1,194	236,813
47	Nasusi Dispensary	1124755470	K.C.B	35,959	76,047
48	Kamenjo Dispensary	1135202273	K.C.B	15,255	34,414
49	Kaptalelio Dispensary	1139490230	K.C.B	6,678	54,016
50	Sacha Dispensary	1126740012	K.C.B	68,596	149,608
51	Makutano Dispensary	1133593828	K.C.B	336,311	854,404
52	Khaoya Dispensary	1135328056	K.C.B	150,897	92,018
53	Lurare Dispensary	1126598348	K.C.B	79,959	203,711
54	Miendo Dispensary	1126000426	K.C.B	91,132	61,717
55	Mukhe Dispensary	1134526148	K.C.B	31,405	163,163
56	Kayaya Dispensary	01141435270700	Cooperative	91,621	117,647
57	Ranje Health Centre	01141425361600	Cooperative	136,653	29,662
58	Kongoli Dispensary	1221419838	KCB	834	120,262
59	Kongoli Dispensary	01100290180700	COOP	4,196	
60	Ndegelwa Dispensary	01134425359400	Cooperative	34,649	1,749

County Government of Bungoma

County Executive

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

61	Musikoma Dispensary	01134050187400	Cooperative	8,266	166,126
62	Kapkota community Dispe	0480294087914	Equity	132,777	93,070
63	Ruanda Dispensary	01141426784100	cooperative	2,630	152,287
64	Kubura Dispensary	01134011620700	cooperative	311	201,655
65	Wasio Dispensary	01141536910000	cooperative	672	34,660
66	Chesinende Dispensary	01141470169600	Cooperative	90,368	133,422
67	Chemworemo Dispensary	01141470036300	Cooperative	1,000	994
68	Chemses Dispensary	01141687687000	Cooperative	240	33,916
69	Koshok Dispensary	01141470070200	Cooperative	10,259	38,070
70	Kolani Dispensary	01141668658900	Cooperative	85,416	105,519
71	Machakha Dispensary	1209161346	KCB	232,262	190,958
72	Chepkutumi Dispensary	01141011540000	Cooperative	252,323	389,769
73	Muanda Dispensary	1202843387	KCB	41,742	63,027
74	Mukwa Dispensary	12028886205	KCB	188,010	46,912
75	Talitia Dispensary	01256127373500	NBK	18,972	12,476
76	Kitabisi Dispensary	01256127428800	NBK	87,671	146,305
77	Kambini community Dispe	001141469899800	Cooperative	754	758
78	Kamasielo Dispensary	1168162181	KCB	88,914	28,024
79	Sulwe Dispensary	1153820064	KCB	1,433	873
80	Chebukwabi Dispensary	01141469972500	Cooperative	1,894	11,651
81	Sango Kabuyefwe Dispens	1141470741000	Cooperative	497	424
82	Mwikhupo Dispensary	01141695042900	Cooperative	34,275	2,493
83	Lukhokwe Dispensary	1202679234	KCB	9,968	3,877
84	Tabani Dispensary	01141687129700	Cooperative	1,481	52,804
85	Makololwe Dispensary	1141695043000	Cooperative	61,318	115,377
86	Chemwa Bridge Dispensar	1141535789700	Cooperative	184,316	191,212
87	Luucho Dispensary	1111283303	KCB	1,413	3,524
88	Sikusi Dispensary	114436007200	KCB	81,224	61,647
89	Makhonge dispensary	1183733992	KCB	34,358	127,131
90	Mulachi Dispensary	01141744346500	Cooperative	18,285	22,399
91	Namarambi Dispensary	1233792512	KCB	732	82,411
92	Namarambi Dispensary	1122173369	KCB	50	
93	Lukusi Dispensary	1141273926	KCB	13,025	140,049
94	Misikhu Dispensary	1121572766	KCB	36,587	93,159
95	Matulo Dispensary	114141179000	Cooperative	179,349	215,962
96	Khalumuli Dispensary	1134108605	KCB	57,656	149,815
97	Kamukuywa Dispensary	1134427409	KCB	7,183	10,324
98	Khalala Dispensary	1141411854800	Cooperative	2,872	165,641
99	LUNAKWE Dispensary	01141409553801	Cooperative	11,118	77,950
100	Kakimanyi(webuye West)	01141744614800	CO-OPERATIVE	109,760	259,403
101	KITUNI DISPENSARY	1216095639	KCB	75,988	106,179
102	MARIGO DISPENSARY	01141669793600	COOPERATIVE	137,644	185,969
103	Namang'ofulo Dispensary	1223274977	KCB	99,841	108,457
104	MATISI DISPENSARY	01141610194300	COOPERATIVE	193,732	199,670
105	SITIKHO DISPENSARY	1134634846	KCB	939	94,965
106	MWOMO DISPENSARY	1224313038	KCB	140,829	124,895
107	CHEPKERER DISPENSARY	01141687659500	CO-OPERATIVE	2,210	36,444
108	LWAKHAKHA DISPENSARY	1215747039	KCB	1,297	194,318
109	KAMUSINDE DISPENSARY	1254388427	KCB	2,084	3,170
110	GK PRISON DISPENSARY	01071204600100	NATIONAL	51	231

County Government of Bungoma

County Executive

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

111	CHEMOGE DISPENSARY	1223047083	KCB	560	739
112	NAMWATIKHO DISPENSARY	1220172251	KCB	77,387	34,885
113	NASAKA DISPENSARY	01141290153701	COOPERATIVE	2,430	2,276
114	KONGIT DISPENSARY	1222956810	KCB	1,012	29,299
115	KAPCHEBON DISPENSARY	01141469394900	COOPERATIVE	1,811	30,574
116	MWAIMWAI DISPENSARY	1222987937	KCB	342	468
117	BUTIELI DISPENSARY	01141782045000	COOPERATIVE	40,507	22,697
118	BUKOKHOLO DISPENSARY	1223084612	KCB	26,501	37,890
119	Nalondo Dispensary	1260357740	KCB	949	33,814
120	TULIENGE DISPENSARY	1238380069	KCB	45,628	107,490
121	BISUNU DISPENSARY	01141049313100	CO-OPERATIVE	1,901	88,922
122	SIRITANY DISPENSARY	1271283549	K.C.B	2,233	37,622
123	NAMIREMBE DISPENSARY	1277093946	K.C.B	11,258	43,226
124	KAPTAMA HC	01141689015200	CO-OPERATIVE	1,310	32,498
125	MUNGORE DISP	1284205037	K.C.B	1,794	42,229
126	NGOLI DISP	1240583524	K.C.B	2,092	31,161
127	CHEPKITALE DISP	1274140617	K.C.B	81,252	27,527
128	KHACHONGE DISP	1253001987	K.C.B	841	(495)
129	MISEMWA DISP	1281171026	K.C.B	445	563
130	LUKHOBHA DISP	1282381016	K.C.B	4,742	370
131	MILO HEALTH CENTRE	119113954	K.C.B	2,482	103,188
132	MALAKISI HEALTH CENTRE	01134011578100	Co-operative	865,020	784,215
133	WEBUYE HEALTH CENTRE	01134340000200	Co-operative	1,458	402,478
134	KIMAETI HEALTH CENTRE	1125431814	K.C.B	55,016	804,761
135	TONGAREN HEALTH CENTRE	1125057971	K.C.B	801,353	446,851
136	NDALU HEALTH CENTRE	01141268589000	Co-operative	755,664	857,692
137	MAKHONGE HEALTH CENTRE	1106942612	K.C.B	747	44,453
138	KIMALEWA HEALTH CENTRE	1126227307	K.C.B	817,205	402,438
139	KABUCHAI HEALTH CENTRE	119257611	K.C.B	21,016	440,416
		Sub Total		13,765,239	27,560,364
<b>Not included in FS in year 2021-2022, thus need to adjust prior bank balances</b>					
140	Sinoko Dispensary			33,760	26,385
141	Sinoko Dispensary			184,225	308,505
		<b>Grand Total</b>		<b>13,983,224</b>	<b>27,895,253</b>

8. Vocational Training Centres

	NAME OF VTC	ACCOUNT NO.	BANK	2022-2023	2021-2022
				ksh	ksh
1	Bakisa Vocational Training Centre	1238749372	KCB BANK KENYA L	3,724	94,180
2	Bakisa Vocational Training Centre	1182051731	KCB BANK KENYA L	82,109	29,480
3	Bitobo Youth Polytechnic	1238506763	Kcb	25,285	62,230
4	Bitobo Youth Polytechnic	01134050221700	CO.OPERATIVE BAN	44,878	170,318
5	Bukembe VTC	1209158884	KCB	18,785	2,215
6	Bukembe VTC Grant	1240564988	KCB	248	142
7	Bulondo Youth Polytechnic	1132798558	KCB	80,581	32,413
8	Bungoma Township VTC	1178544850	KCB BANK KENYA L	1,558	44,225
9	Burangasi Youth Polytechnic Aia	1238623174	KCB	3,752	91,604
10	Burangasi Youth Polytechnic Aia	1154302423	KCB	8,767	15,578

**County Government of Bungoma**  
**County Executive**

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

11	Bwake Youth Polytechnic	01141669815300	COOPERATIVE	1,411	4,231
12	Chebukwabi Youth Polytechnic	11544222772	Kcb	42,969	4,462
13	Chebukwabi Youth Polytechnic	1238515452	Kcb	26,881	29,137
14	Cheptais VTC -Grant	127333225	KCB	322,841	281,443
15	Cheptais VTC Operation	1225515424	KCB	13,470	1,216
16	Cheptais VTC Devt	1225515637	KCB	85,167	73,006
17	Chepkurkur Youth Polytechnic	1239168942	KCB	644,284	644,284
18	Chwele Youth Polytechnic	1178913791	KCB	639	891
19	Chwele Youth Polytechnic	1112555498	KCB	1,028	30,489
20	Chwele Youth Polytechnic	1273381718	KCB	233	1,550
21	Friends Sengeli Youth Polytechnic	01139687409700	COOPERATIVE	636	39,156
22	Friends Voc Training C. Mihuu	1238849687	KCB	1,263	277,775
23	Friends Voc Training C. Mihuu	1151320587	KCB	23,494	1,776
24	Kamasielo Youth Polytechnic Svtt Grant	1238516750	KCB BANK KENYA L	578,362	1,445,503
25	Kamasielo Youth Polytechnic Svtt Grant	1154221334	KCB BANK KENYA L	49,761	5,754
26	Khasoko Youth Polytechnic	1153505193	KCB	13,593	17,797
27	Khelela VTC	1238525067	KCB	2,368	132,063
28	Khelela VTC	1179340663	KCB	6,575	8,560
29	Kibabii Youth Polytechnic	1238082971	KCB	58	3,243
30	Kibabii Youth Polytechnic Aia	1153543931	KCB	9,604	4,817
31	Kibingei VTC	1197818952	KCB	47,870	8,667
32	Kibingei VTC	1176782266	KCB	3,305	3,305
33	Kiboochi Youth Polytechnic	1134049748400	CO-OP.	152,553	36,273
34	Kikwechi Youth Polytechnic Aia	1154425827	KCB BANK KENYA L	13,315	2,600
35	Kimabole Youth Polytechnic	1164941372	KCB BANK KENYA L	10,897	1,823
36	Kipsikirok Vocational Training Cent	1178453359	KCB BANK KENYA L	3,346	37,652
37	Kiptiroko Youth Polytechnic	1178014185	KCB BANK KENYA L	1,224,617	1,958,903
38	Kiptiroko Youth Polytechnic	01141085246500	CO.OPERATIVE BAN	2,872	1,468
39	Kisiwa Youth Polytechnic	1238474284	KCB	4,006	42,476
40	Kisiwa Youth Polytechnic	1106221699	KCB	192,554	5,268
41	Kisongo Youth Polytechnic	1238468012	KCB	212	3,355
42	Kisongo Youth Polytechnic	1112870954	KCB	889	210
43	Kongoli Youth Polytechnic	1153300486	KCB	3,627	3,003
44	Kony Youth Polytechnic	1209755939	KCB	113,148	41
45	Lukhokwe Vocational Training Centre	1183224176	KCB BANK KENYA L	2,674	432
46	Lukhokwe Vocational Training Centre	1177430266	KCB BANK KENYA L	23,407	51,594
47	Lunao Youth Polytechnic	0480262212016	EQUITY BANK	49,852	532
48	Lwanda Vocational Training Centre	1238586929	KCB BANK KENYA L	(500)	1,151
49	Lwanda Youth Polytechnic	1118973461	KCB BANK KENYA L	1,298	502
50	Lwanda Youth Polytechnic AIA	1154204359	KCB BANK KENYA L	725	725
51	Lwandanyi Youth Polytechnic	1238473504	KCB	1,953	318,665
52	Lwandanyi Youth Polytechnic	1112555528	KCB	19,997	21,135
53	Lwanja Vocational Training Centre	1179105567	KCB BANK KENYA L	58,108	27,829
54	Machakha Vocational Training	1238830641	KCB	35	(1,205)
55	Machakha Vocational Training	1154287890	KCB	13,043	258
56	Machakha Vocational Training	1106428781	KCB	239	239
57	Machwele Youth Polytechnic	1207085987	KCB	1,580	438
58	Magemo Vocational Training Centre	1238171427	KCB BANK KENYA L	1,851	7,721
59	Magemo Vocational Training Centre	1178588270	KCB BANK KENYA L	43,613	17,756
60	Malaha Vocational Training Centre	01141744001700	CO.OPERATIVE BAN	51,849	1,294

County Government of Bungoma

County Executive

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

61	Malakisi Youth Polytechnic	1238534023	KCB	1,607	101,176
62	Malakisi Youth Polytechnic	1166509168	KCB	28,845	10,780
63	Masaek Youth Polytechnic	1178133877	KCB	68,129	32,704
64	Masuno Vocational Training Centre	1167838033	KCB BANK KENYA L	6,835	107
65	Matulo Vocational Training Centre	1238362249	KCB BANK KENYA L	2,837	3,089
66	Matulo Youth Polytechnic	0139435775401	CO.OPERATIVE BAN	1,316	5,646
67	Mililimani VTC	1181783674	KCB	129,008	6,855
68	Milo Vocation Training Centre	1210448459	KCB BANK KENYA L	19,429	9,876
69	Muchi Youth Polythenic.	1155054644	KCB	39,617	150,738
70	Muchi Youth Polythenic.	01129609212800	COOPERATIVE	120,010	137,692
71	Mufule Youth Polytechnic	1238275699	KCB BANK KENYA L	1,770	39,591
72	Mufule Youth Polytechnic	1106302486	KCB BANK KENYA L	-	504
73	Mufule Youth Polytechnic Rev	1153028751	KCB BANK KENYA L	13,393	14,450
74	Mukwa Vocational Training Centre	1238312586	KCB BANK KENYA L	9	1,393
75	Mukwa Youth Polytechnic	01129536539100	CO.OPERATIVE BAN	1,132	-
76	Muliro Youth Polytechnic	1182964680	KCB	86,319	26,194
77	Mungore AIA	1153316366	KCB	58,973	6,046
78	Mungore VTC	1238506690	KCB	55,733	65,279
79	Musembe Vocational Training Centre	01141610901000	CO.OPERATIVE BAN	22,388	1,348
80	Muteremko VTC	1238473288	KCB	253	757
81	MuteremkoVTC	1254144951	KCB	5,898	79,343
82	Muteremuko AIA	1153581612	KCB	18,262	23,582
83	Mwiyenga Vocational Training Centre	0480266530830	EQUITY BANK	1,898	29,658
84	Nabulooli Youth Polytechnic	1167793048	KCB BANK KENYA L	7,072	401
85	NAITIRI Vocationa Training	1154213706	KCB	36,445	53,070
86	Namboani Friends	1167671260	KCB	31,109	30,741
87	Namboani Voc Training Ctr Grant	1238533876	KCB	21,208	203,258
88	Namirembe VTC	1238094325	KCB	451	577
89	NamirembeVTC	1178632342	KCB	1,809	494
90	Namubila Youth Polytechnic	1112684360	KCB	21,834	6,380
91	Namuninge Youth Polytechnic	1167472152	KCB BANK KENYA L	55,951	29,589
92	Namwela Youth Polytechnic	1131338707	KCB	4,797	9,588
93	Sango Youth Polytechnic Aia	1153509431	KCB BANK KENYA L	6,402	2,313
94	Sawa VTC	1168216818	KCB	5,529	852
95	Sibakala VTC	01141687517100	COOPERATIVE	17,466	506
96	Sichei VTC	01129668835600	COOPERATIVE	12,731	4,671
97	Sikulu VTC	01141470179700	COOPERATIVE	26,563	62,227
98	Sinoko AIA Collection	1154108074	KCB	5,279	6,722
99	Sirare Youth Polytechnic AIA	1153765616	KCB BANK KENYA L	288	9,250
100	Sirisia Vocational Training Centre	1181756626	KCB BANK KENYA L	211,889	112,507
101	Sirisia Bok Vocational Training C	1133551327	KCB BANK KENYA L	26,114	64,209
102	Sirisia Bok Vocational Training C	1156307953	KCB BANK KENYA L	477	477
103	Sitabicha VTC Revenue Acc	1154288722	KCB	38,141	10,273
104	Sitikho Vocational Training Centre	1238837026	KCB BANK KENYA L	3,517	3,517
105	Sitikho Youth Polytechnic-AIA	1171224575	KCB BANK KENYA L	2,751	14,255
106	Sosio VTC	1238368077	KCB	4,293	2,143,404
107	Sosio VTC	1132641764	KCB	39,590	31,575
108	Sosio VTC	1178014223	KCB	44,316	20,659
109	St Cosmos Matili Vocational	1210091135	KCB BANK KENYA L	27,288	637
110	St Joseph Sudi Vocational Tc	1274560217	KCB BANK KENYA L	1,346	1,858

County Government of Bungoma  
County Executive

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

111	St.Teresa's Kabula VTC	1238623026	KCB	194,969	789,718
112	St.Teresa's Kabula VTC	1154305597	KCB	79,994	31,684
113	Sudi Youth Polytechnic	1177985896	KCB BANK KENYA L	11,236	4,464
114	Sulwe Vocational Training Centre	1181755557	KCB BANK KENYA L	19,423	938
115	Tabani Youth Polytechnic	1158341210	KCB BANK KENYA L	79,926	13,115
116	Toloso VTC	1158804806	KCB	1,269	839
117	Tongaren Vocational Training Centre	1238457657	KCB BANK KENYA L	324,833	961,873
118	Tongaren Vocational Training Centre	01141470857000	CO.OPERATIVE BAN	15,038	57,328
119	Toroso Youth Polytechnic	1154363988	KCB	16,382	3,053
120	Wabukhonyi Vocational Training Centre	01139502142600	CO.OPERATIVE BAN	1,261	1,651
121	Wamunyi Youth Polythenic	1170122078	KCB	19,513	1,286
122	Wekelekha AIA	1153882817	KCB	167,974	168,064
123	Wekelekha VTC	1238306063	KCB	809	15
124	Wekelekha VTC	1254137416	KCB	82,505	358,235
125	Wekelekha VTC	1112555390	KCB	40,146	302,780
126	ST Joseph Manani VTC	1208603922	KCB	86,817	88,243
127	SOYSAMBU VTC	01141668607800	COOP BUNGOMA	125,353	2,933
128	SIRISIA VTC	1238527876	KCB	107,901	265,206
129	Sirisia Bok Vocational Training C	1285855639	KCB	879	74
130	SITABICHA VTC	1238524966	KCB	7,994	269,145
131	SIRAKARU VTC	01141687190800	COOP KIMILILI	62,643	2,168
132	NATTIRI VTC	1238837719	KCB	1,565	249,907
133	MUYAYI VTC	1176765337	KCB	40,103	88,607
134	MUSEMBE VTC	1277634866	KCB	962	12,088
135	Namubila Youth Polytechnic	1166260577	KCB	8,650	8,650
136	MUKUYUNI YOUTH POLYTECHNIC	01141050951801	COOP KIMILILI	25,945	450
137	Misango VOCATIONAL TRAINING CENTRE	1178083934	KCB	97,950	54,567
138	MACHWELE VCT	1238312322	KCB	(120)	3,559
139	Khasoko Youth Polytechnic	1112740031	kcb	333,533	360,653
140	Khasoko Youth Polytechnic	1238017908	Kcb	122	34,620
141	Sirare AIA	1238524923	KCB	61	30,495
142	Sinoko Vocational Training Centre	1238301649	KCB	1,365,040	4,306,022
143	Wabukhonyi Vocational Training Centre	1240567316	KCB	1,980	1,373,894
144	Sirikaru Vocational Training Centre	1141687190800	Coop	2,258	73,823
145	Muliro Youth Polytechnic	1274160669	Kcb	623	314,780
146	Namubila Youth Polytechnic	1166260577	Kcb		8,650
147	Sirare AIA	1238524923	KCB		94,449
		<b>Sub Total</b>		<b>8,801,095</b>	<b>20,012,476</b>
<b>Not included in FS in year 2021-2022,thus need to adjust prior bank balances</b>					
148	Baraki Youth Polytechnic	1166271749		74,549	201,497
149	Chwele Youth Polytechnic	1153313197		257,194	-
150	Musembe Vocational Training Centre	1274361505		382	382
<b>Adjustment on Prior Balance Brought forward due to Repitition</b>					
146	Namubila Youth Polytechnic	1166260577	Kcb		(8,650)
99	Sirare AIA	1238524923	KCB		(94,449)
		<b>Grant total</b>		<b>9,133,220</b>	<b>20,111,256</b>

County Government of Bungoma

County Executive

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

9. Reconciliation of Accounts Payable and Deposits bank Balance.

The statement of assets and liabilities has accounts payables balance of Kshs. 268,028,338.35 while note 10A shows deposit bank account balance of Kshs. 259,258,888.4, resulting in a variance of Kshs.8,769,449.85. This variance is attributed to payments made to CRF account before the deposit account had been opened. The payments, which are analyzed below, are yet to be transferred to deposits bank account:

RETENTION LIST FROM PRVEVIOUS ACCOUNTS			
10/19/2015	XEROX VENTURES LIMITED - pv no.844 /	Tourism, Forestry, Environme	296,315.00
6/28/2016	JYAN CONSTRUCTION SERVICES - pv no469 /		124,332.05
5/27/2016	MAMI BUILDING AND CIVIL ENGINEERING COMPANY LIMITED - pv no430 /		140,278.80
6/22/2016	ndarumanya company limited - PV NO. 372 /		305,190.00
5/24/2016	XEROX VENTURES LIMITED - PV NO 356 /	Tourism, Forestry, Environme	99,382.50
4/19/2016	terra craft limited	terra craft limited	286,979.95
1/11/2016	IMAGE INNOVATIONS LTD - pv no.156 /	IMAGE INNOVATIONS LTD - p	204,056.00
3/17/2016	Sarit Building and Civil Contractors limited	Sarit Building and Civil Cor	222,794.25
5/25/2016	NAMUKOLI PLUMBERS AND FABRICATORS - PV NO. 7	NAMUKOLI PLUMBERS A	21,543.70
2/22/2016	M'big ltd.	M'big ltd.	983,054.75
4/19/2016	JYAN CONSTRUCTION SERVICES - Pv no 376 /	JYAN CONSTRUCTION SERVIC	214,884.80
2/24/2016	Batacom Contractors	Batacom Contractors	144,416.00
4/5/2016	Calsilanic Building & Civil Contractors limited	Calsilanic Building & Civil C	129,018.00
1/15/2016	Filtego Group limited	Filtego Group limited	336,017.20
6/16/2016	Filtego Group limited	Filtego Group limited	293,394.30
9/10/2015	P.G Mals Enterprises	P.G Mals Enterprises	351,422.00
2/22/2016	Imalison Enterprises	Imalison Enterprises	292,320.00
12/23/2015	SAKAM ENTERPRISES LTD - pv no.2367 /	SAKAM ENTERPRISES LTD - p	2,258,783.30
6/24/2016	Namwaya Enterprises ltd	Namwaya Enterprises ltd	147,342.00
5/24/2016	BARESE ENTERPRISES LIMITED - pv no 358 /	BARESE ENTERPRISES LIN	257,053.50
6/7/2016	Glare Technology and Electrical Systems Limited	Glare Technology and Elect	835,640.80
4/11/2016	Hanal Investment ltd	Hanal Investment ltd	85,352.80
4/5/2016	barowest suppliers and stationaries	barowest suppliers and stati	271,158.10
5/9/2016	kitekesy investment	kitekesy investment	147,890.00
6/24/2016	ronex enterprises limited	ronex enterprises limited	134,669.50
4/22/2016	efficient contractors limited	efficient contractors limited	124,180.00
2/9/2016	weima enterprises limited	weima enterprises limited	61,980.00
	<b>Total</b>		<b>8,769,449.30</b>

**BUNGOMA COUNTY EXECUTIVE**  
**Annual Report and Financial Statements**  
**For the year ended June 30 2023**

**16. Progress On Follow Up On Prior Year Auditor’s Recommendations**

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Reference No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Time frame:
REPORT OF THE OFFICE OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE COUNTY EXECUTIVE OF THE FINANCIAL YEAR 2021-2022					
REPORT ON THE FINANCIAL STATEMENTS					
Basis for Qualified Opinion					
1	<p><b>Variance Between the Financial Statements and IFMIS Records</b></p> <p>As disclosed in Note 4 to the financial statements, the statement of receipts and payments reflects an amount of Kshs.2,037,798,793 in respect to use of goods and services which includes domestic travel and subsistence allowances amount of Kshs.472,971,099. However, review of the Integrated Financial Management Information System (IFMIS) payment details revealed that temporary imprest of Kshs.822,490,935 was issued to staff during the year under review which is at variance with the domestic travel and subsistence amount of Kshs.472,971,099 resulting to an unreconciled and unexplained variance of Kshs.349,519,836.</p> <p>In the circumstances, the accuracy and completeness of the domestic travel and subsistence allowances amount of Kshs.472,971,099 could not be confirmed.</p>	<p>The Management would wish to comment as follows;</p> <p>a) <b>Comments</b> -Imprests are charged from the economic sub-item relevant to the program or activity to be implemented. Therefore, not all imprests were charged from the economic item meant for domestic travel and subsistence allowances.</p> <p>Imprests meant for;</p> <p>a) Foreign activities are charged from the economic sub-items meant for Foreign travel and subsistence</p> <p>b) Trainings and accommodation are charged from the economic sub-items meant Training expenses</p> <p>c) Boards, Committees and other hospitality are charged from the economic sub-items meant Hospitality supplies and services</p> <p>d) Implementation of donor funded programs/activities that require use of imprests are charged from the relevant economic sub-item meant for implementation of the project such as economic sub-items under Other capital grants and transfers</p> <p>e) Imprests for field stations such as sub-county administration units are charged from the relevant economic sub-item where the activity was budgeted for</p> <p>f) Standing imprests are charged from any economic sub-items but accounted for through the relevant economic sub-item on replenishment</p> <p>Therefore, the amount of Kshs.472,971,099 reported as expenditure for the domestic travel and subsistence allowances was accurate as reported. The variance of Kshs.349,519,836 was composed of imprests charged from the</p>	Director of Accounting Services		

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Time frame																				
		following economic items;																							
1	<p><b>Variance in Exchequer Releases</b></p> <p>As disclosed in Note 1 to the financial statements, the statement of receipts and payments reflects an amount of Kshs.10,614,043,797 in respect to exchequer releases (transfers from the CRF). However, the County Revenue Fund bank statements reflect exchequer releases of Kshs.10,621,565,597 resulting to an unexplained and unreconciled variance of Kshs.7,521,800.</p> <p>In the circumstances, the accuracy and completeness of the exchequer releases amount of Kshs.10,614,043,797 could not be confirmed.</p>	<p>The Management would wish to comment as follows;</p> <p>a) <b>Comments</b>                      This was a transfer on 17<sup>th</sup> February, 2022 which was cancelled out by a credit entry on the same day by the Central Bank of Kenya as indicated in the attached CRF bank statement. Additionally, there was another credit transfer on 18<sup>th</sup> February, 2022 which was not cancelled out. This uncanceled transfer is what was recognized in the books of accounts and the financial statements. Therefore, the exchequer releases amount of Kshs.10,614,043,797 was accurate and complete.</p> <table border="1"> <thead> <tr> <th>Txn Date</th> <th>Reference No.</th> <th>Transaction Details</th> <th>Dr. Amount</th> <th>Cr. Amount</th> </tr> </thead> <tbody> <tr> <td>17/02/22</td> <td>FT220483J965</td> <td>Account Transfer TREASURY ORDER DD 17022022 REF:CG/BGM/FIN/CBK/VO L.022/97</td> <td>7,521,800</td> <td>0</td> </tr> <tr> <td>17/02/22</td> <td>FT220483J965</td> <td>Account Transfer TREASURY ORDER DD 17022022 REF:CG/BGM/FIN/CBK/VO L.022/97</td> <td>0</td> <td>7,521,800</td> </tr> <tr> <td>18/02/22</td> <td>FT22049V9ZQB</td> <td>Account Transfer TREASURY ORDER DD 17022022 REF:CG/BGM/FIN/CBK/VO L.022/97</td> <td>7,521,800</td> <td>0</td> </tr> </tbody> </table>	Txn Date	Reference No.	Transaction Details	Dr. Amount	Cr. Amount	17/02/22	FT220483J965	Account Transfer TREASURY ORDER DD 17022022 REF:CG/BGM/FIN/CBK/VO L.022/97	7,521,800	0	17/02/22	FT220483J965	Account Transfer TREASURY ORDER DD 17022022 REF:CG/BGM/FIN/CBK/VO L.022/97	0	7,521,800	18/02/22	FT22049V9ZQB	Account Transfer TREASURY ORDER DD 17022022 REF:CG/BGM/FIN/CBK/VO L.022/97	7,521,800	0			
Txn Date	Reference No.	Transaction Details	Dr. Amount	Cr. Amount																					
17/02/22	FT220483J965	Account Transfer TREASURY ORDER DD 17022022 REF:CG/BGM/FIN/CBK/VO L.022/97	7,521,800	0																					
17/02/22	FT220483J965	Account Transfer TREASURY ORDER DD 17022022 REF:CG/BGM/FIN/CBK/VO L.022/97	0	7,521,800																					
18/02/22	FT22049V9ZQB	Account Transfer TREASURY ORDER DD 17022022 REF:CG/BGM/FIN/CBK/VO L.022/97	7,521,800	0																					
2	<p><b>Anomalies in Cash and Cash Equivalents</b></p> <p>The statement of assets and liabilities reflects a balance of Kshs.631,768,735 in respect of cash and cash equivalents which, as disclosed in Note 10A to the financial statements,</p>	<p>The Management would wish to comment as follows, including action taken;</p> <p>a) <b>Comments</b>                      i. Receipts in Cash Book not recorded in the bank - KShs.</p>																							

County Government of Bungoma  
 County Executive  
 Annual Report and Financial Statements for the year ended June 30, 2023

Reference No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Time frame																						
	<p>comprise of balances in seventeen (17) bank accounts maintained by the County Government. However, bank reconciliation statements for five (5) bank accounts reflect receipts in cash book not recorded in bank statements totalling to Kshs.530,243,870. No explanation was provided on why the receipts had not been banked as at 30 June, 2022.</p> <p>In addition, Note 10A to the financial statements indicates that in 2020/2021, the County Government had forty-three (43) active bank accounts with balances. No explanation was provided on the circumstances under which the bank accounts reduced from forty three (43) in 2020/2021 to seventeen (17) in the year under review and the fate of the balances in the twenty six (26) accounts not disclosed.</p> <p>In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.631,768,735 as at 30 June, 2022 could not be confirmed.</p>	<p>530,243,870</p> <p>These receipts were composed of Cash-in-transit of KShs. 527,811,340.55 and transfers to the Deposit Account of KShs. 2,432,529.65. The amounts include;</p> <table border="1"> <thead> <tr> <th>Category</th> <th>Bank A/C</th> <th>Amount (KShs.)</th> <th>Amount (KShs.)</th> </tr> </thead> <tbody> <tr> <td rowspan="4">Cash-in-transit</td> <td>CBK - Recurrent</td> <td>238,322,054</td> <td rowspan="4">527,811,340.55</td> </tr> <tr> <td>CBK Development</td> <td>227,250,294</td> </tr> <tr> <td>BGM - DANIDA</td> <td>9,852,563</td> </tr> <tr> <td>BGM - NARGIP</td> <td>52,386,429.55</td> </tr> <tr> <td>Transfers to Deposit Account</td> <td>CBK - Deposit</td> <td>2,432,529.65</td> <td>2,432,529.65</td> </tr> <tr> <td colspan="3">Total</td> <td>530,243,870.2</td> </tr> </tbody> </table> <p>&gt; Cash-in-transit</p> <p>The National Treasury extended the date of closure of the financial activities for the year ended 30<sup>th</sup> June, 2022 so as to allow for the settlement of transactions that were already on Internet Bank Platform but awaiting Exchequer Receipts. These transactions also experienced late approvals by the Office of the Controller of Budget. These payments were concluded on 26<sup>th</sup> July, 2022. Therefore, it has been a normal recurrence every year for all County Governments, characterized by late Exchequer Receipts.</p> <p>Appendix 3(a); Extract of bank statements and Forms B - Approved Exchequer Requests</p> <p>&gt; Transfers to Deposit Account</p> <p>When the late payments were made for development expenditure, the withheld related deposits were similarly transferred to the Deposit Account after 30<sup>th</sup> June, 2022.</p>	Category	Bank A/C	Amount (KShs.)	Amount (KShs.)	Cash-in-transit	CBK - Recurrent	238,322,054	527,811,340.55	CBK Development	227,250,294	BGM - DANIDA	9,852,563	BGM - NARGIP	52,386,429.55	Transfers to Deposit Account	CBK - Deposit	2,432,529.65	2,432,529.65	Total			530,243,870.2			
Category	Bank A/C	Amount (KShs.)	Amount (KShs.)																								
Cash-in-transit	CBK - Recurrent	238,322,054	527,811,340.55																								
	CBK Development	227,250,294																									
	BGM - DANIDA	9,852,563																									
	BGM - NARGIP	52,386,429.55																									
Transfers to Deposit Account	CBK - Deposit	2,432,529.65	2,432,529.65																								
Total			530,243,870.2																								

County Government of Bungoma  
 County Executive  
 Annual Report and Financial Statements for the year ended June 30, 2023

Reference No.	Issue / Observations from Auditor	Management comments	Focal Point persons	Status	Time frame
		<p>Appendix 3(b); Extract of bank statement</p> <p>NB; To allow for proper accounting, these transactions were updated in the Cashbooks hence the variance that was accounted for through bank reconciliation</p> <p>ii. Bank Accounts reduced from 43 to 17</p> <p>During the year 2021/2022, several financial reporting templates were developed by the Public Sector Accounting Standards Board. Therefore, the self-reporting entities in Bungoma were increased. The transactions of these self-reporting entities were then excluded from the Financial Statements of the County Executive so as to allow the entities to self-report. The additional self-reporting entities during the year 2021/2022 include;</p> <ul style="list-style-type: none"> <li>➤ County Revenue Fund</li> <li>➤ Level 4 and 5 hospitals</li> <li>➤ Municipalities</li> <li>➤ Receivers of Revenues</li> </ul> <p>Therefore, the 26 bank account details were captured in the Financial Statements of the respective self-reporting entity</p> <p>Appendix 3(c); List of twenty-six bank accounts excluded from the Financial Statements of the County Executive</p> <p>b) Action;</p> <p>The County Government is in continuous pursuit for timely release of Exchequer by the National Government so as to avoid incidences of Cash-in-transit</p>			
3	<p><b>Long Outstanding and Inaccurate Pending Bills</b></p> <p>Note 1 under other important disclosures reflects a balance of Kshs.1,199,306,316 in respect of pending accounts payable as disclosed in Annex 2 to the financial statements. The balances comprise of balance brought forward of Kshs.438,603,086, additions during the year of Kshs.1,039,275,422 and payments during the year of Kshs.277,532,150. However, no explanation was provided for failure to clear the long outstanding bills brought forward,</p>	<p>The Management would wish to comment as follows, including action taken;</p> <p>a) Comments.</p> <p>i) Status of pending bills</p> <p>The Department of Finance and Economic Planning had outstanding pending bills amounting to KShs.346,586,647 as at 30<sup>th</sup> June, 2022. The remaining balance of the listing has since been communicated to the respective MDAs.</p> <p>The management agrees with the auditors finding and will to comment that</p>			

Reference No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Time frame														
	<p>which relate to the years between 2015/2016 and 2020/2021.</p> <p>Further, a recalculation of the balance brought forward, additions during the year and payments during the year gives a total balance of Kshs.1,200,346,358 instead of the balance of Kshs.1,199,306,316. The variance of Kshs.1,040,000 was not explained or reconciled.</p> <p>In the circumstances, the accuracy and correct valuation of the pending accounts payable balance of Kshs.1,199,306,316 could not be confirmed.</p>	<p>the delay the delay in payment was occasioned by the untimely availing of all supporting documents and delay in exchequer releases.</p> <p>Appendix 4(a); Analysis of pending bills</p> <p>ii. Variance of Kshs.1,040,000</p> <p>The Management acknowledges the casting error. The error emanates from the following underreported pending bill;</p> <table border="1"> <thead> <tr> <th>Contractor</th> <th>Balance at the beginning of the year (a)</th> <th>Addition during the year (b)</th> <th>Amount Paid during the year 21/22 (c)</th> <th>Outstanding Bal as 30th June 2022 (Reported) (d)</th> <th>Outstanding Bal as 30th June 2022 (Correct - Not Reported) (e=a+b-c)</th> <th>Variance (f=e-d)</th> </tr> </thead> <tbody> <tr> <td>Paed Hope enterprises</td> <td>2,733,891</td> <td>2,398,150</td> <td>1,693,850</td> <td>2,398,150</td> <td>3,438,191</td> <td>1,040,000</td> </tr> </tbody> </table> <p>However, this did not affect the accuracy of the Financial Statements as pending bills are essentially disclosures under IPSAS Cash Basis of Reporting</p> <p>c) Action;</p> <ol style="list-style-type: none"> <li>i. The delay in payment was occasioned by the untimely availing of all supporting documents</li> <li>ii. The County Treasury has since issued a circular establishing the following controls on pending;             <ol style="list-style-type: none"> <li>a) Directive to entities to develop clear strategies to manage pending bills</li> <li>b) Restrictions on programs and retreat</li> </ol> </li> </ol>	Contractor	Balance at the beginning of the year (a)	Addition during the year (b)	Amount Paid during the year 21/22 (c)	Outstanding Bal as 30th June 2022 (Reported) (d)	Outstanding Bal as 30th June 2022 (Correct - Not Reported) (e=a+b-c)	Variance (f=e-d)	Paed Hope enterprises	2,733,891	2,398,150	1,693,850	2,398,150	3,438,191	1,040,000			
Contractor	Balance at the beginning of the year (a)	Addition during the year (b)	Amount Paid during the year 21/22 (c)	Outstanding Bal as 30th June 2022 (Reported) (d)	Outstanding Bal as 30th June 2022 (Correct - Not Reported) (e=a+b-c)	Variance (f=e-d)													
Paed Hope enterprises	2,733,891	2,398,150	1,693,850	2,398,150	3,438,191	1,040,000													

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Time frame																		
		assignments so as to direct any savings to clearing pending bills <b>Appendix 2(b) - County Treasury Circular</b>																					
4	<p><b>Anomalies in Fixed Assets</b></p> <p>Records maintained by the County Executive indicate that during the years between 2017/2018 and 2021/2022, the County Government purchased a total of thirty-five (35) parcels of land valued at Kshs.18,700,000. Although the parcels of land had all been paid for as at 30 June, 2022, the County Government has not obtained title deeds for all of them as at the time of audit in January, 2023.</p> <p>Further, Annex 4 to the financial statements on summary of non-current assets register reflects additions during the year amounting to Kshs.1,780,973,782 which is at variance with the corresponding amount of Kshs.1,609,935,884 shown in the statement of cash flows. The variance of Kshs.171,037,898 has not been explained or reconciled.</p> <p>In addition, the Management did not provide an updated asset register with details relating to: nature or type of asset, date of purchase, cost, supplier, unique identification number, current value, current location, user, accumulated depreciation and net book value.</p> <p>In the circumstances, the accuracy, completeness and ownership of the non-current assets valued at Kshs.22,891,249,443 as at 30 June, 2022, could not be confirmed.</p>	<p><b>Management Response:</b> The Management would wish to comment as follows, including action taken;</p> <p><b>a) Comments</b></p> <p><b>i) Land Without title deeds</b> The Management agreed that the procured land does not have a title deed. This is a compounded challenge in relation to all the land acquired by the County Government after devolution, land inherited from the defunct local authorities and land inherited from the National Government following the transfer of functions as they all experience the same challenge.</p> <p><b>ii) The variance of Kshs.171,037,898</b> The amount was composed of assets acquired by the use of donor funds. These funds were accounted for under note 6 as <i>Other capital grants and transfers</i> part of which was used to acquire assets. These grants were budgeted for under the economic sub-item 2640503 and expensed as follows;</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Grant</th> <th>Amount (KShs.)</th> </tr> </thead> <tbody> <tr> <td>RMLF - National Government</td> <td style="text-align: right;">44,719,735</td> </tr> <tr> <td>KDSP</td> <td style="text-align: right;">115,948,541</td> </tr> <tr> <td>DANIDA</td> <td style="text-align: right;">10,369,623</td> </tr> <tr> <td><b>Total</b></td> <td style="text-align: right;"><b>171,037,899</b></td> </tr> </tbody> </table> <p>These assets were categorized in the respective class of assets as follows;</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Class of assets</th> <th>Amount (KShs.)</th> </tr> </thead> <tbody> <tr> <td>Infrastructure assets - Roads, Rails</td> <td style="text-align: right;">44,719,735</td> </tr> <tr> <td>ICT Equipment</td> <td style="text-align: right;">8,706,680</td> </tr> <tr> <td>Buildings</td> <td style="text-align: right;">107,241,861</td> </tr> </tbody> </table>	Grant	Amount (KShs.)	RMLF - National Government	44,719,735	KDSP	115,948,541	DANIDA	10,369,623	<b>Total</b>	<b>171,037,899</b>	Class of assets	Amount (KShs.)	Infrastructure assets - Roads, Rails	44,719,735	ICT Equipment	8,706,680	Buildings	107,241,861			
Grant	Amount (KShs.)																						
RMLF - National Government	44,719,735																						
KDSP	115,948,541																						
DANIDA	10,369,623																						
<b>Total</b>	<b>171,037,899</b>																						
Class of assets	Amount (KShs.)																						
Infrastructure assets - Roads, Rails	44,719,735																						
ICT Equipment	8,706,680																						
Buildings	107,241,861																						

County Government of Bungoma  
 County Executive  
 Annual Report and Financial Statements for the year ended June 30, 2023

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Time frame						
		<table border="1" data-bbox="918 411 1680 534"> <tr> <td>Office equipment, furniture and fittings</td> <td>2,900,000</td> </tr> <tr> <td>Buildings and structures</td> <td>7,469,623</td> </tr> <tr> <td><b>Total</b></td> <td><b>171,037,899</b></td> </tr> </table> <p>Appendix 5(a); Supporting Schedules</p> <p>iii) <b>Un-updated asset register.</b>                      See the attached Asset Register. The Management acknowledges that the register has not been fully updated.</p> <p>The County Executive has an Asset Management System that keep track of all county moveable and immovable assets. The Asset Register is one of the reports produced by the system. However, the System operating license expired towards end of the financial year. At the time of audit, access to the system was not possible making it impossible to generate an up-to-date Asset Register.</p> <p>The Management has since provided for funds to renew the Asset Management System Operating License in the current Financial Year.</p> <p><b>Appendix 5(b) – Asset register before the expiry of the licence</b></p>	Office equipment, furniture and fittings	2,900,000	Buildings and structures	7,469,623	<b>Total</b>	<b>171,037,899</b>			
Office equipment, furniture and fittings	2,900,000										
Buildings and structures	7,469,623										
<b>Total</b>	<b>171,037,899</b>										
5	<p><b>Transfers to Other Government Entities</b></p> <p>As disclosed in Note 5 to the financial statements, the statement of receipts and payments reflects an amount of Kshs.962,742,192 in respect to transfers to other Government entities. However, the amount excludes amounts of Kshs.44,273,433 and Kshs.75,717,730 transferred to Bungoma and Kimilili Municipalities respectively, shown in IFMIS payment details.</p> <p>In the circumstances, the accuracy and completeness of transfers to other Government entities of Kshs.962,742,192 could not be confirmed.</p>	<p>The Management would wish to comment as follows, including action taken;</p> <p>a) <b>Comments</b>                      The Management agrees with the finding and would like to comment as follows;</p> <p>i. Transactions relating to operations in the Municipalities have always been processed on IFMIS and are paid through a CBK Recurrent bank account shared with the County Executive, commonly known as Treasury Single Account</p> <p>ii. Only funds meant for donor funded programmes were transferred to the operational accounts of the Municipalities</p> <p>Therefore, the financial operations of the Municipalities were inseparable from the County Executive and could therefore not facilitate accurate reporting by the Municipalities. Therefore, the transactions of the</p>									

County Government of Bungoma  
 County Executive  
 Annual Report and Financial Statements for the year ended June 30, 2023

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Time frame
		Municipalities were to be accurately reported as part of the County  b) Actions; i. The County Treasury has since instructed the Municipalities to open their bank accounts with Central Bank of Kenya. This will help to enhance financial autonomy and reporting by the Municipalities ii. The Municipal PFM Officers have since been trained on the new Financial Reporting Template issued by the Public Sector Accounting Standards Board. The County Government expects the Boards to make independent financial reports from the year 2022/2023 Appendix 6(a); County Treasury Circular on opening of bank accounts Appendix 6(b); Invitations for Trainings			
6	<p><b>Unsupported Facilitation of MCAs of County Assembly of Bungoma</b></p> <p>As disclosed in Note 4 to the financial statements, the statement of receipts and payments reflects use of goods and services amount of Kshs.2,037,798,793 which includes an amount of Kshs.377,187,730 in respect of hospitality supplies and services, out of which Kshs.3,717,200 was incurred in facilitating Members of County Assembly (MCAs) of the County Assembly of Bungoma for various activities carried out by the County Executive. However, supporting documents like invitation letters, letter from the speaker of the County Assembly confirming that the MCAs' allowances were authorized by the County Assembly were not provided for audit.</p> <p>In the circumstances, accuracy, completeness and propriety of the expenditure of Kshs.3,717,200 could not be confirmed.</p>	<p>The Management would wish to comment as follows;</p> <p><b>Comments;</b></p> <p>The facilitation was in respect to Debt management Strategy paper and County Fiscal Strategy Paper 2022 which had not been budgeted for by the County Assembly. See the attached supporting documents;</p> <p><b>Appendix 7: Invitation letters, letter from the County Assembly requesting for facilitation and Payment Voucher</b></p>			
<b>OTHER MATTER</b>					

County Government of Bungoma  
 County Executive  
 Annual Report and Financial Statements for the year ended June 30, 2023

Reference No.	Issue / Observations from Auditor	Management comments	Focal Person	Status	Time frame																																									
1	<p><b>Budgetary Control and Performance</b></p> <p>The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.13,913,111,772 and Kshs.10,761,624,843 respectively, resulting to under-funding of Kshs.3,151,486,929 or 23% of the approved budget. Similarly, the County Executive incurred actual expenditure of Kshs.10,969,013,054 against approved budget of Kshs.13,913,111,772 resulting to under-performance of Kshs.2,944,098,718 or 21% of the budget.</p> <p>The under-funding and under-performance affected the planned activities and may have impacted negatively on service delivery to the public.</p>	<p>The Management would wish to comment as follows including the action taken;</p> <p>a) Comments - The under-absorption was caused by;</p> <p>i. Delay in receipt of Exchequer Releases. The Exchequer was not received on time so as to allow for sufficient time for planning and making payments for the planned activities on a timely manner. The Performance of the Exchequer Releases against the cash flow plan was as follows;</p> <table border="1" data-bbox="913 671 1682 1034"> <thead> <tr> <th rowspan="2">Description</th> <th colspan="5">Amount (KShs.)</th> </tr> <tr> <th>Q<sub>1</sub></th> <th>Q<sub>2</sub></th> <th>Q<sub>3</sub></th> <th>Q<sub>4</sub></th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Projected</td> <td>2,878,938,872</td> <td>2,878,938,872</td> <td>2,878,938,872</td> <td>2,878,938,872</td> <td>11,515,755,488</td> </tr> <tr> <td>Actual</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Under/Over-receipt</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Targeted receipts (%)</td> <td>100%</td> <td>100%</td> <td>100%</td> <td>100%</td> <td>100%</td> </tr> <tr> <td>Actual receipts (%)</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>ii. The late receipts may not provide sufficient time for effective planning and spending of the same in whole.</p> <p>Appendix 2(a) - Analysis of Exchequer Receipts.                      Appendix 2(b) - Extract of the County Revenue Fund Bank Statement.                      Appendix 2(c); Funds received in June, 2022 and Funds received in July, 2022</p> <p>i. Other contributing factors to a limited extent include projects that had not been completed, incidences of terminated contracts due to non-performance among other</p>	Description	Amount (KShs.)					Q <sub>1</sub>	Q <sub>2</sub>	Q <sub>3</sub>	Q <sub>4</sub>	Total	Projected	2,878,938,872	2,878,938,872	2,878,938,872	2,878,938,872	11,515,755,488	Actual						Under/Over-receipt						Targeted receipts (%)	100%	100%	100%	100%	100%	Actual receipts (%)								
Description	Amount (KShs.)																																													
	Q <sub>1</sub>	Q <sub>2</sub>	Q <sub>3</sub>	Q <sub>4</sub>	Total																																									
Projected	2,878,938,872	2,878,938,872	2,878,938,872	2,878,938,872	11,515,755,488																																									
Actual																																														
Under/Over-receipt																																														
Targeted receipts (%)	100%	100%	100%	100%	100%																																									
Actual receipts (%)																																														

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Time frame:											
		<p>Action- As explained above, the major contributor to under-absorption is delayed Exchequer Releases. The County Government is in continuous pursuit of this matter through the Council of Governors so as to ensure that Exchequer Releases are made on time by The National Treasury. Other planned controls include;</p> <p>a) Introduced and implementing measures aimed at enhancing own source revenue                      Appendix 5(a); Revenue raising measures</p> <p>b) Put in place measures aimed at increasing efficiency in public procurement processes so as to procure items on time and within the applicable legislations                      Appendix 5(b); County Executive Order No. 1</p> <p>c) Establish a comprehensive Monitoring and Evaluation System in assessing the performance of all projects, identifying challenges and corrective actions to deliver project outputs. This will be done through multifaceted monitoring of project performance by Appointment of Project Implementation Teams for complex projects                      Appendix 5(c); Budget Circular 2023/2024</p> <p>Engage the Office of the Controller of Budget on faster processing of county exchequer requisitions.</p>														
2	<p><b>Unresolved Prior Year Matters</b>                      As disclosed under the progress on follow up of auditor's recommendations section of the financial statements, some of the prior year audit issues remained unresolved as at 30 June, 2022. Management has not provided satisfactory reasons for the delay in resolving the issues.</p>	<p>The Management would wish to comment as follows;</p> <p>a) <b>Comments</b>                      The audit report for the year ended 30 June, 2020 raised seven issues and the audit report for the year ended 30 June, 2021 raised thirteen issues on the Department whose status is as follows;</p> <table border="1" data-bbox="936 1193 1704 1374"> <thead> <tr> <th rowspan="2">Status</th> <th colspan="2">No. of issues</th> </tr> <tr> <th>2019-2020</th> <th>2020-2021</th> </tr> </thead> <tbody> <tr> <td>Resolved</td> <td>1</td> <td>4</td> </tr> <tr> <td>Partially resolved</td> <td>3</td> <td>0</td> </tr> </tbody> </table>	Status	No. of issues		2019-2020	2020-2021	Resolved	1	4	Partially resolved	3	0	CEC M, Finance and Economic Planning	Suspended	
Status	No. of issues															
	2019-2020	2020-2021														
Resolved	1	4														
Partially resolved	3	0														

County Government of Bungoma  
 County Executive  
 Annual Report and Financial Statements for the year ended June 30, 2023

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Time frame															
		<table border="1"> <tr> <td>Not Resolved</td> <td>3</td> <td>9</td> </tr> <tr> <td><b>Total</b></td> <td><b>7</b></td> <td><b>13</b></td> </tr> </table> <p>Appendix 7(a); Progress on Prior Year Issues 2019-2020                      Appendix 7(b); Progress on Prior Year Issues 2020-2021                      Action - The County Treasury shall continue to pursue the partially resolved and unresolved issues. This is as some of the issues carry an external risk such as delayed Exchequer Receipts, Variances between IFMIS and Financial Statements etc. The County Treasury shall work jointly with the related agencies on issues that carry an external risk so as to resolve them</p>	Not Resolved	3	9	<b>Total</b>	<b>7</b>	<b>13</b>												
Not Resolved	3	9																		
<b>Total</b>	<b>7</b>	<b>13</b>																		
<b>REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES</b>																				
1	<p><b>Outstanding Imprest</b>                      The statement of assets and liabilities reflects a balance of Kshs.46,734,065 in respect of accounts receivable - outstanding imprest which, as disclosed in Note 11 to the financial statements, relates to Government imprest. Out of the balance, imprests totalling to Kshs.35,149,850 were issued in 2016/2017, 2018/2019, 2019/2020 and 2020/2021 financial years, while the balance of Kshs.11,584,215 relates to the year under review. No explanation was provided for failure to account and recover the imprests from the defaulting officers, contrary to Regulation 93(5) of the Public Finance Management (County Governments) Regulations, 2015, which requires an imprest holder to surrender or account for imprest within seven (7) working days after returning to duty station.                      In the circumstances, Management was in breach of the law.</p>	<p>The Management would wish to comment as follows including the action taken;</p> <p>a) <b>Comments</b> - The summary status of imprest in the Department of Finance is as follows;</p> <table border="1"> <thead> <tr> <th>Category</th> <th>Amount (Kshs.)</th> <th>Remark</th> </tr> </thead> <tbody> <tr> <td>Surrendered</td> <td>Kshs.10,603,045</td> <td>Payment vouchers available</td> </tr> <tr> <td>Taken by EACC</td> <td>Kshs.12,676,650</td> <td>Supporting documents were taken before the imprests were fully processed.</td> </tr> <tr> <td>Unsurrendered</td> <td>Kshs.1,086,000</td> <td>Forwarded to Payroll Office for recovery</td> </tr> <tr> <td><b>Total</b></td> <td><b>Kshs.23,827,675.00</b></td> <td></td> </tr> </tbody> </table> <p>Appendix 004(a) - Analysis of Imprests.                      Appendix 004(b) - Payment Voucher for the surrendered imprest and</p>	Category	Amount (Kshs.)	Remark	Surrendered	Kshs.10,603,045	Payment vouchers available	Taken by EACC	Kshs.12,676,650	Supporting documents were taken before the imprests were fully processed.	Unsurrendered	Kshs.1,086,000	Forwarded to Payroll Office for recovery	<b>Total</b>	<b>Kshs.23,827,675.00</b>		Respective Accounting Officers	Partially resolved	3 months
Category	Amount (Kshs.)	Remark																		
Surrendered	Kshs.10,603,045	Payment vouchers available																		
Taken by EACC	Kshs.12,676,650	Supporting documents were taken before the imprests were fully processed.																		
Unsurrendered	Kshs.1,086,000	Forwarded to Payroll Office for recovery																		
<b>Total</b>	<b>Kshs.23,827,675.00</b>																			

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point persons	Status	Time frame:
		<p>Appendix 004(c) - Inventory of EACC</p> <p>b) Action;</p> <p>i. Communication has since been made to the Payroll Office to initiate recovery of the unsurrendered imprest</p> <p>Appendix 004(d) - Communication to the Payroll Office and the Accounting Officers</p> <p>ii. The County Treasury has since issued a circular establishing the following controls on imprests;</p> <ul style="list-style-type: none"> <li>• Reemphasis on surrender of temporary imprests within seven days after return to duty station and/or completion of the activity</li> <li>• Upper ceiling on standing imprests</li> <li>• Surrender of standing imprests by 15<sup>th</sup> June of every year</li> <li>• Debarment on issuance of multiple imprests</li> </ul> <p>Appendix 5(e) - County Treasury Circular</p>			
2	<p><b>Late Receipt of Exchequer Issues from The National Treasury</b></p> <p>Review of bank statements and cash books of the County Executive revealed that out of the exchequer releases of Kshs.10,614,043,797 reflected in the statement of receipts and payments, exchequer releases totalling to Kshs.571,770,689 were received on diverse dates between 16 June, 2022 and 15 July, 2022. This is contrary to Section 17(6) of the Public Finance Management Act, 2012 which provides that the National Treasury shall, at the beginning of every quarter, and in any event not later than the fifteenth day from the commencement of the quarter, disburse monies to County Governments. No explanation was provided on why funds from the National Treasury were not received in time as required by law.</p> <p>In the circumstances, the County Executive was not able to accomplish its activities and programs as projected in the</p>	<p>The Management would wish to comment as follows including the action taken;</p> <p>a) <b>Comments</b> - The County Government has experienced challenges beyond its control due to late disbursements as reported by the auditor.</p> <p><b>Action</b> - The Management commits to continue pursuing for the timely release of funds through the Council of Governors and The Senate Parliament</p>	Respective Accounting Officers	Partially resolved - Recovery initiated	3 months

R e f . N o .	Issue / Observations from Auditor	Management comments	Focal Poin t pers on	Stat us	T i m e fr a m e:
	annual budget.				
3	<p><b>Excess Wage Bill – Finance/CPSB/CS</b></p> <p>The statement of receipts and payments reflects expenditure of Kshs.4,842,460,885 in respect of compensation of employees, which represents 45% of the total receipts in the year of Kshs.10,761,624,843. This is contrary to Regulation 25(i)(b) of the Public Finance Management (County Governments) Regulations, 2015, which states that total expenditure on the wage bill for County Governments should not exceed thirty-five (35) percent of the County Government’s total revenue</p> <p>In the circumstances, Management was in breach of the law.</p>	<p>The Management would wish to comment as follows including the action taken;</p> <p>a) <b>Comments</b> – The Management agrees that the wage bill is beyond the prescribed 35%. This has been occasioned by a number of factors as discussed in the previous audit reports with the County Assembly. The factors include;</p> <ul style="list-style-type: none"> <li>i. The wage bill is generally expected to experience an increment of 1-2% per annum, holding all other factors constant. This increase occurs as a result of the annual automatic increments accorded to each employee</li> <li>ii. Implementation of the Collective Bargaining Agreement for the Health Personnel in the year 2017/2018</li> <li>iii. Conversion of the terms of employment of the ECDE teachers from contractual to permanent in the year 2018</li> <li>iv. Conversion of the terms of employment of the casual employees to permanent in the year 2017/2018</li> <li>v. Phased Implementation of Salary Increments for the staff of the County Executive as per the various SRC Circulars. The county government is currently implementing Phase IV of the recommended salaries for the staff of the County Executive</li> <li>vi. Recruitments that have been made over time since 2013 to fill in positions that lack critical staff</li> <li>vii. Implementation of the Civil Servants Superannuation Scheme from the year 2020</li> </ul> <p>The wage bill has also experienced a gradual that the Management considers to be manageable. However, the current percentage is considered high due to the depressed and unpredictable revenues. The share of the equitable revenue has been highly erratic over the last five years as indicated below, making it difficult to develop an effective human resource plan.</p>			

County Government of Bungoma  
 County Executive  
 Annual Report and Financial Statements for the year ended June 30, 2023

Ref. No.	Issue / Observations from Auditor	Management comments						Focal Person	Status	Time frame:			
		Year	16/17	17/18	18/19	19/20	20/21				21/22		
		Equitable Share (KShs.)	8,282,207,063	8,758,000,000	8,949,000,000	8,893,650,000	8,893,650,000	10,659,435,192					
		Annual Increment (KShs.)	606,480,346	475,792,937	191,000,000	-55,350,000	-	1,765,785,192					
		Annual Increment (%)	8%	6%	2%	-1%	0%	20%					
		b) Action - In view of the ensuing challenges, the County Treasury has guided through a budget circular that; <ul style="list-style-type: none"> <li>i. Resources should not be allocated for new recruitments, interns, casuals or upgrading of the officers unless there is approval of the County Treasury</li> <li>ii. MDAs to only seek for SRC's advice on salary increase subsequent to confirmation of funds by the County Treasury</li> </ul>											
		Appendix 005: Extract Budget Circular 2023/2024											
4	<b>Unremitted Statutory Contributions - Finance</b> Records maintained by the County Government revealed that as at 30 June, 2022, the County Executive had not remitted statutory deductions amounting to Kshs.461,337,574 due to five (5) statutory bodies. The amount of Kshs.461,337,574 is made up a principal amount of Kshs.361,218,466 and accumulated interest of Kshs.100,119,108 arising from the non-remittance of the	The Management would wish to comment as follows including the action taken; <ul style="list-style-type: none"> <li>a) Comments - Non-remittance of pension was occasioned by inadequate budgetary allocation on employer contribution. Further, an accumulation of interest is created as a result of delay in Exchequer Releases which then prompts the payments to be made after 9<sup>th</sup> of each month</li> </ul>											

Reference No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Time frame:
	<p>statutory dues.</p> <p>In the circumstances, Management was in breach of the law.</p>	<p>b) Action –The County Government has taken the following actions;</p> <p>i. The settlement of the arrears will allow the County Government to enter into a formal negotiation for full or partial waiver of interest on the outstanding principal through a negotiating framework provided by Intergovernmental Relations Technical Committee (IGRTC)</p> <p>Appendix 006; Listing of settled arrears</p> <p>ii. The current dues are remitted on time so as to avoid further recurrence</p> <p>iii. The County Treasury has also guided the MDAs to ensure that personnel costs are accurately forecasted</p> <p>Appendix 006; Extract of 2023/2024 Budget Circular</p>			
<b>REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE</b>					
1	<p><b>Composition of Audit Committee and Failure to Operationalize the Risk Management Policy Framework</b></p> <p>As reported previously, review of the audit committee members' appointment letters and the audit committee meeting minutes revealed that as at 30 June, 2022, the committee lacked two (2) members: an independent member and a representative of the County Treasury. The positions fell vacant on 4 December, 2018 and 3 March, 2020 respectively.</p> <p>In addition, the County Government was yet to operationalize the approved Risk Management Policy framework and did not have an updated risk register, contrary to Regulation 158(1)(b) of the Public Finance Management (County Governments) Regulations, 2015.</p> <p>In the circumstances, effectiveness of internal controls, risk management and governance of the County Government</p>	<p>The Management would wish to comment as follows;</p> <p>a) Comments</p> <p>i) <b>Composition of the audit committee;</b></p> <p>Ms. Millicent Khaoma was replaced by Mr. Bernard Muchanga as a representative of the County Treasury.</p> <p>Appendix 7: Appointment of the County Treasury Representative</p> <p>Mr. Gabrielle Wekesa Kibiriti was an independent member who resigned on 18<sup>th</sup> December, 2018. The member has not been replaced. The Management commits to ensure that the vacant position is filled out within a reasonable time.</p> <p>ii) <b>Failure to Operationalize the Risk Management Policy Framework</b></p> <p>The County Treasury has had challenges in making the MDAs to be receptive of Risk Management Initiatives as Risk Management is considered to be a difficult undertaking by the MDAs. However, the Internal Audit Unit has</p>			

County Government of Bungoma  
 County Executive  
 Annual Report and Financial Statements for the year ended June 30, 2023

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Time frame:
	could not be confirmed.	since developed a Risk Register for the MDAs that will help to jump-start risk management activities in the MDAs.  Appendix 8(a); Extract of Teammate+ Risk Register  b) Action; i. The County Treasury has since trained the MDAs which has not resolved the challenge  Appendix 8(b); Sample Certificates  The County Treasury plans to undertake further trainings of the MDAs on risk management			

Ref. No.	Issue / Observations from Auditor	External Audit Recommendation(s)	Focal Point person	Status	Time frame:				
REPORT OF THE OFFICE OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE COUNTY EXECUTIVE OF THE FINANCIAL YEAR 2020-2021 REPORT ON THE FINANCIAL STATEMENTS Basis for Qualified Opinion									
1	<b>Variations Between Financial Statements and IFMIS Records</b> The financial statements for the year ended 30 June, 2021, were at variance with the balances reflected in Integrated Financial Management Information System (IFMIS) records as detailed below:	The highlighted variances should be explained or reconciled, and where possible, the financial statements revised to reflect the balances in the IFMIS records	Director of Accounting Services	of	Partly resolved	3 months			
	<table border="1"> <thead> <tr> <th>Description</th> <th>Note</th> <th>Amount in Financial Statements Kshs</th> <th>Amounts as per IFMIS Records Kshs</th> </tr> </thead> <tbody> <tr> <td>RECEIPTS</td> <td>1 - 5</td> <td>11,401,028,199</td> <td>10,920,338,957</td> </tr> </tbody> </table>						Description	Note	Amount in Financial Statements Kshs
Description	Note	Amount in Financial Statements Kshs	Amounts as per IFMIS Records Kshs						
RECEIPTS	1 - 5	11,401,028,199	10,920,338,957						

County Government of Bungoma  
 County Executive  
 Annual Report and Financial Statements for the year ended June 30, 2023

R e f . N o .	Issue / Observations from Auditor				External Audit Recommendation(s)		Focal Point person	St at us	T i m e f r a m e
		<b>PAYMENTS</b>							
	Compensation of Employees	6	4,749,354,974	4,426,405,352		322,949,622			
	Use of Goods and Services	7	2,292,745,288	2,254,937,854		37,807,434			
	Transfer to Other Government Entities	8	972,355,098	1,671,693,061		(699,337,963)			
	Other Grants and Transfer	9	1,654,666,662	110,000,000		1,544,666,662			
	Acquisition of Assets	11	2,095,330,138	2,128,592,345		(33,262,207)			
	Other Payments	12	70,041,312	70,092,987		(51,675)			
	<b>ASSETS</b>								
	Cash and Cash Equivalents	13	1,329,858,716	4,588,009,547		(3,258,150,831)			
	<b>LIABILITIES</b>								
	Accounts Payables – Deposits	15	352,728,705	229,032,958		123,695,747			
	<b>FUND BALANCES</b>								
	Fund Balance brought forward		1,279,867,919	2,591,096,850		(1,311,228,931)			
	Prior Year Adjustments		219,593,059	8,400,548		211,192,511			
	Surplus / Deficit for the Year		435,528,469	256,544,162		178,984,307			
	<b>TOTALS</b>		26,853,098,539	29,255,144,621		2,402,046,082			
	No explanation was provided for the variances. In the circumstances, the accuracy of the respective financial statements balances for the year ended 30 June 2021 could not be confirmed.								
2	<b>Restatement of Prior Year Balances</b> Paragraph 1.5.1 of IPSAS: Financial Reporting under the Cash Basis of Accounting provides that when an error arises in relation to a cash balance reported in the financial statements, the amount of the error that relates to prior periods, shall be reported by adjusting the cash at the beginning of the period. Comparative information shall be restated unless it is impracticable to do so. However, the statement of assets and liabilities reflects prior year balances of KShs. 218,818,724 which as disclosed at Note 17 to the financial statements, related to the correction of several prior year errors. However, the balances have not been restated.						Director of Accounting Services	of N ot re sol ved	1 m o n t h

Reference No.	Issue / Observations from Auditor	External Audit Recommendation(s)	Focal Point person	Status	Time frame:
3	<p><b>Acquisition of assets</b>                      The statement of receipts and payments reflects expenditure of Kshs.2,095,330,138 under acquisition of assets which differs with the balance of KShs. 2,892,694,086 being the assets additions during the financial year 2020/2021 as shown in Annex 5. The variance of KShs. 797,363,948 represented the cost of assets purchased using donor funds but not disclosed in the statements of receipts and payments.                      Further, payment vouchers and supporting documents for assets worth KShs. 386,228,944 acquired using donor funds, were not provided for audit. In addition, Annex 5 provides the summary of non-current assets register. However, the register of assets maintained in accordance with the provisions of Regulations 136(1), (2) and (3) of the PFM Regulations, 2015 and Sec. 4.11.2 of the National Treasury and Planning Policy on Asset and Liability Management in the pUblc Sector, June 2020 was not provided for audit. Consequently, the accuracy and completeness of expenditure of Kshs.2,095,330,139 reflected in the statement of receipts and payments under acquisition of assets could not be confirmed.</p>	<p>Management should avail the ledgers and respective payment vouchers</p>	<p>Director of Accounting Services                       Chief Officers, Lands, Roads, Health and CS</p>	<p>Not resolved</p>	<p>1 month</p>
4	<p><b>Unsupported legal costs</b>                      The use of goods and services expenditure of Kshs.2,292,745,289 as reflected at note 7 of the financial statements, includes Kshs.377,179,395 being other operating expenses of which Kshs.30,668,046 was legal dues and fees paid to various law firms. However, details of how the total fees of Kshs. 30,668,046 paid to the law firms was arrived at and the current status of the cases was not provided. In addition, four (4) of the law firms were not in the list of firms registered under Sec. 71 of the PPADA, 2015 to provide legal services to the County Government, contrary to Section 93 of the Public Procurement and Asset Disposal Act, 2015. Although the Management explained that the firms were prequalified by the County Government in the year 2014 and that the payments related to ongoing cases, no documentary evidence was provided in support of the Management explanations. Consequently, the accuracy and propriety of the expenditure of Kshs.30,668,045 could not be confirmed</p>	<p>The County Executive of Bungoma Ensure strict adherence to set laws and regulations at all times.</p>	<p>Chief Officer, Office of the County Secretary</p>	<p>Not resolved</p>	<p>1 month</p>
5	<p><b>Unsupported Basic Wages of Temporary Employeees</b>                      The statement of receipts and payments reflects expenditure of Kshs.4,749,354,974 for compensation of employees which as disclosed under</p>	<p>The law should be followed when engaging casuals</p>	<p>Chief Officer' Health, agriculture and</p>	<p>Not resolved</p>	<p>3 months</p>

Ref. No.	Issue / Observations from Auditor	External Audit Recommendation(s)	Focal Point person	Status	Time frame:
	<p>Note 6 to the financial statements, includes Kshs.160,512,687 being payments for basic wages of temporary employees. However, the approval of the County Public Service Board for hiring of the temporary employees, documentation of the hiring process, their job descriptions and terms and conditions of service for the employees; personal files of the temporary employees, evidence of work done; and remuneration policy on how the wages for casuals were determined.</p> <p>Consequently, the accuracy and the validity of the expenditure of Kshs.160,512,687 incurred as basic wages of temporary employees could not be confirmed</p>		Office of the CS	Solved	Months
6	<p><b>Misclassification of Expenditure</b></p> <p>The expenditure of Kshs.2,292,745,289 shown in the statement of receipts and payments under use of goods and services includes, as shown in Note 7, Kshs.49,042,623 relating to routine maintenance - motor vehicles and other transport equipment. However, expenditure amounting to Kshs.1,416,861 related to hospitality services. The services were procured from three (3) hotels through direct procurement even though the conditions for use of the method as provided under Section 103(2) of the PPADA, 2015 had not been satisfied.</p> <p>In the circumstances, the accuracy of the reported expenditure for routine maintenance - vehicles and other transport equipment and for hospitality, supplies and services could not be confirmed. The County Government was also in breach of the law.</p>	The financial statements should be revised appropriately	<p>Chief Officer, Water</p> <p>Chief Officer, Finance</p>	Not solved	Months
7	<p><b>Accounts Receivables - Outstanding Imprests</b></p> <p>The statement of assets and liabilities reflects an accounts receivable - outstanding imprests balance of Kshs.86,802,499. However, the balances included imprests totalling Kshs.33,022,806 issued in the financial year 2019/2020 and earlier years, some dating back to year 2016/2017. Recoverability of the long outstanding imprests was therefore doubtful.</p> <p>In addition, the outstanding imprests balance includes Kshs.886,156 issued to an officer of the County Government to attend an official event which was to held in March, 2020 in New York. However, the event was cancelled and the officer did not travel as planned. The imprest issued was not surrendered and the County Government did not recover the imprest from the officer's salary contrary to Reg. 93(5) and (6) of the PFM Regulations, 2015</p>	<p>i. Long outstanding imprest should be recovered from the defaulting officers</p> <p>ii. The various variances between the various records should be reconciled and appropriate amendments be affected</p>	Chief Officer, Agriculture, CS, Finance, Gender, Governor, Health, Lands, Administration, Trade	Partially solved	Months

County Government of Bungoma  
 County Executive  
 Annual Report and Financial Statements for the year ended June 30, 2023

R e f . N o .	Issue / Observations from Auditor	External Audit Recommendation(s)	Focal Point person	St at us	T i m e r a m e:										
<b>OTHER MATTER</b>															
1	<p><b>Budgetary Control and Performance</b></p> <p>The summary statement of appropriation - recurrent and development combined, reflects an approved revenue budget of Kshs.14,002,888,410 against actual receipts of Kshs.11,401,028,199 resulting in an overall revenue shortfall of Kshs.2,601,860,211 or 19%. Similarly, out of the approved budget of Kshs.14,002,888,410, the County Government incurred Kshs.11,836,556,667 hence under-expenditure of Kshs.2,166,331,743 or 15%. The revenue shortfall and the under-expenditure might have impacted negatively on delivery of services and implementation of development projects in the County.</p>	<p>i. Management should prepare realistic budget and ensure that it is achieved</p> <p>ii. The County Executive should ensure that they adhere to the provisions of the approved budget in instances where budget lines are exceeded.</p>	All Accounting Officers	N o t r e s o l v e d	S u b s e q u e n t										
2	<p><b>1. Exchequer Allocation and Receipts</b></p> <p>A review of documents revealed that exchequer issues totalling to Kshs.2,267,880,750 were released late in the month of June, 2021 and in July, 2021, contrary to the provisions of Section 17(6) of the Public Finance Management Act, 2012, which states that the National Treasury shall, at the beginning of every quarter, and in any event, not later than the fifteenth day from the commencement of the quarter, disburse monies to County Governments. A summary of the late disbursements is provided in the table below.</p> <table border="1" style="margin-left: 20px;"> <thead> <tr> <th>Date Received</th> <th>Amount (Kshs)</th> </tr> </thead> <tbody> <tr> <td>23-Jun-21</td> <td>800,428,500</td> </tr> <tr> <td>30-Jun-21</td> <td>711,492,000</td> </tr> <tr> <td>02-Jul-21</td> <td>755,960,250</td> </tr> <tr> <td></td> <td><b>2,267,880,750</b></td> </tr> </tbody> </table> <p>As a result of the late release of funds, the County Government may not have had adequate time to offer services and implement programmes according to the approved budget.</p>	Date Received	Amount (Kshs)	23-Jun-21	800,428,500	30-Jun-21	711,492,000	02-Jul-21	755,960,250		<b>2,267,880,750</b>		National Treasury	N o t r e s o l v e d	S u b s e q u e n t
Date Received	Amount (Kshs)														
23-Jun-21	800,428,500														
30-Jun-21	711,492,000														
02-Jul-21	755,960,250														
	<b>2,267,880,750</b>														
3	<p><b>Shortfall in County Own Generated Revenue</b></p> <p>The summary statement of appropriation: recurrent and development combined indicates that during the year under review, the County Government had projected to collect own generated revenue of Kshs.1,141,464,319. However, only Kshs.790,664,681 or 69% was collected,</p>	<p>i) Conform to requirement of the internal control on revenue accountability i.e. receipting of all revenue, banking intact, transfer to County Revenue Fund</p> <p>ii) The County should come up with more robust</p>	Director of Revenue	N o t r e s o l v e d	S u b s e q										

County Government of Bungoma  
County Executive  
Annual Report and Financial Statements for the year ended June 30, 2023

Ref. No.	Issue / Observations from Auditor	External Audit Recommendation(s)	Focal Point person	Status	Time frame:
	resulting into a shortfall of Kshs.350,799,638. No satisfactory explanation was provided for the under-collection.	and aggressive strategies to boost local revenues which are largely under collected.		du	ent
4	<b>Unresolved Prior Year Audit Matters</b> As disclosed under progress on follow up of auditor recommendations section of the financial statements, some of the prior year audit issues remained unresolved as at 30 <sup>th</sup> June, 2021. Management has not provided satisfactory reasons for the delay in resolving the issues.		All Accounting Officers	Partially resolved	3 months
<b>REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES</b>					
1	<b>Staff Ethnic Diversity</b> During the year under review, the County Government recruited a total of 127 employees to fill vacant positions at entry-level of its establishment, out of which 110 or 87% were from the dominant local community in the County, contrary to the provisions of Section 65(1)(e) of the County Governments Act, 2012, which provides that at least thirty percent of the vacant posts at entry level should be filled by candidates who are not from the dominant ethnic community in the County. Consequently, the County Government was in breach of the law.	The law should be followed in recruitment of staff	Secretary, CPSB	Underside	Progressive
1	<b>Late Remittance of Statutory Deductions</b> A review of payroll deductions remittances for the months of July, August, September 2020 and January to June 2021 revealed pension deductions by the County Government amounting to Kshs.185,792,704.20, Kshs.60,464,418.55 and Kshs.3,901,648 to LAP- Fund, LAP-Trust and GOK - PSSS respectively, were remitted late. Consequently, the County Government risked penalties and interest on the late remittances as provided under Section 53B of the Retirement Benefits Act and Sec. 19(5) of the Employment Act, 2007.	a) Avail for audit verification, a remedial plan approved by LAP-Fund, providing the period within which the accumulated contributions and interest thereon shall be offset. b) Ensure that all contributions are remitted to the schemes/ funds within the statutory defined timelines to avoid fines and penalties	Chief Officer, Finance	Not resolved	3 months
1	<b>Irregular Terms of Employment</b> Sec. B.16(3)(4) and (5) of the PSC Human Resource Policies and Procedures Manual, 2016 provides that at least one (1) month before expiry of the probationary period, the Authorized Officer shall consider in the light of the	• Include a 'six-month probation' clause in all appointment letters to which the clause will apply	Chief Officer, Office of the County Secretary	Not resolved	3 months

R e f . N o .	Issue / Observations from Auditor	External Audit Recommendation(s)	Focal Point person	St at us	T i m e : r a m e: s
	<p>report on the officer's performance, conduct and capabilities whether or not the officer is suitable for confirmation. Where an officer's performance is unsatisfactory, he shall be informed in writing and the probationary period may be extended for a maximum period of 3 months. Should the officer's performance fail to improve on expiry of the extended probation period, his probationary appointment shall be terminated in accordance with the PSC Regulations. However, a review of the County's IPPD revealed that the County Government revealed that 883 employees continued to serve on probationary terms despite having served for aggregate periods of between an aggregate of 10 months to 383 months.</p> <p>Further, during the year under review, the County Government recruited a total of 123 candidates to fill vacancies in its pensionable establishment, out of which, 121 employees were admitted into pensionable terms of service before the lapse of the statutory probationary period of 6 months contrary to Sec. B.16(1) of the Policies and Procedures Manual which provides that where vacancies exist in the pensionable establishment, candidates recruited to fill such vacancies shall be appointed on probation for a period of 6 months. In the circumstances the County Government was in breach of the Law.</p>	<ul style="list-style-type: none"> <li>Ensure that every officer recruited to fill vacant positions in the pensionable establishment are adequately appraised before being confirmed into permanent and pensionable terms of employment</li> </ul>	Secretary, CPSB	ve d	t h s
1 4	<p><b>Excess Wage Bill</b></p> <p>The statement of receipts and payments reflects expenditure of Kshs.4,749,354,974 under compensation of employees which represents 42% of the total receipts in the year of Kshs.11,400,516,113 in the year. This is contrary to Section 25(1)(b) of the PFM Regulations, 2015, which states that total expenditure on the wage bill for County Governments should not exceed thirty-five (35) percent of the County Government's total revenue. In the circumstances the County Government was in breach of the law</p>	<ul style="list-style-type: none"> <li>The county government of Bungoma should recruit new staff to fill vacant positions in technical sections only</li> <li>The county government should develop and approve a staff establishment which will guide future recruitment of staff</li> </ul>	Chief Officer, Finance, CS  Secretary, CPSB	Pa rti all y re sol ved	3 m o n t h s
1 5	<p><b>Failure to Maintain a Staff Establishment Record</b></p> <p>Section 5(2)(f) of the County Governments Act, 2012 provides that a County Government is responsible for the establishment and staffing of its Public Service. However, the County Government did not maintain a staff establishment record. It was therefore not possible to confirm the County's optimum staffing levels, areas of overstaffing, areas of understaffing and any other staffing requirements</p>	<ul style="list-style-type: none"> <li>Provide a rationale for declaring and filling vacancies in the county's staff establishment</li> <li>Ensure that the draft staff establishment is approved</li> </ul>	Secretary, CPSB	Pa rti all y re sol ved	3 m o n t h s
2	<b>Facilitation of Staff and MCAs of County Assembly by County Executive</b>	<ul style="list-style-type: none"> <li>Ensure Expenditure incurred is as per budgetary</li> </ul>	Secretary, CPSB	N	1



County Government of Bungoma  
 County Executive  
 Annual Report and Financial Statements for the year ended June 30, 2023

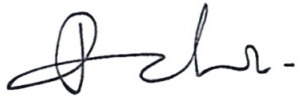
Ref. No.	Issue / Observations from Auditor	External Audit Recommendation(s)	Focal Point person	Status	Time frame:
23	<b>Procurement of Drugs, Other Non-Pharmaceutical Items and Lab Reagents</b> An amount of Kshs.60,194,055 was incurred on procurement of drugs, other non-pharmaceutical items and lab reagents, which was done through restricted tendering. However, satisfactory evidence that the conditions laid down under Sec. 102(1) of the PPADA, 2015 had been met, was not provided. In addition, requisitions for the items were not provided for the audit. It was therefore not possible to confirm the propriety and value for money for the expenditure of Kshs. 60,194,055.	All expenditures should be adequately supported and all procurements done should not be in such a way as to avoid competition.	Chief Officer, Health	Not resolved	Progressive
24	<b>Rental of Produced Assets</b> As disclosed in Note 7 to the financial statements, use of goods and services expenditure of Kshs.2,292,745,289 includes Kshs.2,648,275 paid as annual rent for office space occupied by the County Government. However, details and records for the procurement of the office space were not provided for audit. In addition, a valuation report from the Department of Public Works on the amount payable for office space was also not availed. Consequently, the regularity of the expenditure of Kshs.2,648,097 could not be confirmed.	Management of the County Government should provide information on the value as given by the public works department and the procurement documentation related to the rental of the office space.	Chief Officer, Youth	Not resolved	3 months
31	<b>Installation of Solar Powered Flood Lights</b> During the year under review, the County Government contracted a local company to install 3 solar powered flood lights at Sikusi, Malinda and Mukhweya Markets in Chwele Kabuchai Ward at a contract sum of Kshs.2,910,000, which was fully paid as at the time of the audit. However, audit inspection of the 3 floodlights in November 2021, revealed that although the floodlights existed, items totalling Kshs.1,105,000, which were part of the Bill of Quantities (BoQs) had not been installed. Further, interviews with the primary users of the floodlights revealed that the flood lights produced light for an average of five (5) hours instead of eleven hours provided for in the bill of quantities. Under the circumstances value for money from the expenditure of Kshs.2,910,000 could not be confirmed.	<ul style="list-style-type: none"> <li>Management should explain why the said solar powered floodlights were not completed to the expectation so that the initially intended purpose is finally met</li> <li>The county executive should institute disciplinary proceedings against the members of the inspection and acceptance committee who on a meeting on 25th June 2021, certified that the works had been completed as per the BoQ, and the officers who had issued a certificate of practical completion on 23rd June 2021</li> </ul>	Chief Officer, Trade	Not resolved	1 month
32	<b>Construction of Hostel Block at High Altitude Centre in Mt. Elgon Sub-County</b> The County Government awarded a contract to a local contractor for erection and completion of a hostel block being phase II of the High-Altitude Training Centre in Mt. Elgon Sub-County, at contract sum of Kshs.25,491,383. However,	<ul style="list-style-type: none"> <li>The county should ensure effective and efficient use of public funds</li> <li>Phase I should be completed before embarking on Phase II</li> </ul>	Chief Officer, Youth	Not resolved	3 months

County Government of Bungoma  
 County Executive  
 Annual Report and Financial Statements for the year ended June 30, 2023

Ref. No.	Issue / Observations from Auditor	External Audit Recommendation(s)	Focal Point person	Status	Time frame
	audit inspection in November 2021 revealed that phase I of the High-Altitude Training Centre which was supposed to have been completed by December, 2016 had not been completed. There was no satisfactory explanation on why the County Government awarded a contract for construction of phase II before phase I was completed. In addition, it was not clear how phase II of the project would be optimally functional without the completion of phase I. Although Management explained that sufficient funds had since been allocated to Phase I of the Project which was complete, except for installation of electricity and water which was ongoing, no documentary evidence was provided. Consequently, value for money was not obtained from the expenditure on the project.			done	short
3.3	<b>Delayed Implementation of Projects</b> During the year under review, the County Government through its various Departments had planned to implement a total of 251 projects or programs with a total cost of Kshs.2,189,020,875. However, at the end of the financial year, 40 projects had not been started and 103 projects were on-going while. Further, 11 projects were halted under unclear circumstances. Failure to implement the projects as planned may not only impact negatively on service delivery to the residents of the County but also lead to loss of public funds through cost escalations arising from delayed completion of the projects.		Respective Accounting Officers	Partially resolved	3 months
4.	<b>Cash and Cash Equivalents</b> The cash and cash equivalents balance of Kshs.1,328, 678,784 shown in the statement assets and liabilities as at 30 June 2021 relates to 310 bank accounts operated by the County Government. However, the approval of the County Treasury to open and operate 300 of the bank accounts as required under Reg. 82(4) of the PFM Regulations, 2015 was not provided for the audit. Consequently, the County Government was in breach of the law.	Approval of National Treasury to open and operate the bank accounts should be provided.	Director, Accounting Services	Not resolved	1 month
5.	<b>Pending Bills</b> As disclosed under Other Important Disclosures, the County Government had pending accounts payable amounting to Kshs.440,360,768 as at 30 <sup>th</sup> June, 2021 relating to acquisition of assets and supply of goods and services. Failure to settle bills during the year to which they relate distorts the financial statements for that year and adversely affects budgetary provisions for the	Bills should be settled in the year in which they are incurred	Respective Accounting Officers	Partially resolved	3 months

County Government of Bungoma  
 County Executive  
 Annual Report and Financial Statements for the year ended June 30, 2023

Reference No.	Issue / Observations from Auditor	External Audit Recommendation(s)	Focal Point person	Start date	Time frame:
	subsequent financial year.				ended
<b>REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE</b>					
	<b>Composition of the Audit Committee</b> A review of the audit committee members' appointment letters and audit committee minutes revealed that as at 30 June 2021, the Committee lacked two members: an independent member and a representative of the County Treasury. The positions fell vacant on 4 December 2018 and 3 March 2020 respectively.	<ul style="list-style-type: none"> <li>The positions in the Audit Committee should be filled</li> </ul>	Chief Officer, Finance		Partially resolved
	<b>Failure to Operationalize the Risk Management Framework</b> Further, the County Government was yet to operationalize the approved risk management policy framework and did not have an updated risk register contrary to Regulation 158(1)(b) of the Public Finance Management (County Governments) Regulations, 2015	<ul style="list-style-type: none"> <li>The approved risk management policy framework should be operationalized</li> <li>The County Government should update its risk register</li> </ul>	All Accounting Officers		Not resolved

  
 .....  
**CPA Chrispinus Barasa**  
 County Executive Committee Member – Finance and Economic Planning  
 Date:

**BUNGOMA COUNTY EXECUTIVE**  
**Annual Report and Financial Statements**  
**For the year ended June 30 2023**

**17. Annexes**

**Annex 1 – Analysis of Transfers From the CRF**

Period 2023	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total
	(Kshs)	(Kshs)	(Kshs)	(Kshs)	(Kshs)
Period (2022/23)	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total
	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)
County Executive -Rec	1,521,562,979	2,015,373,616	1,481,003,056	3,067,533,221	8,085,472,872
County Executive -Dev	5,573,800	64,610,915	336,818,850	1,914,019,265.00	2,321,022,830
County Assembly -Rec	136,987,662	304,413,932	306,579,696	439,575,698.00	1,187,556,988
County Assembly -Dev		25,000,000		43,711,338.00	68,711,338
Special Purpose A/c					
World Bank-NARIGP-State Department of Crop Development	431,645		99,456,109	80,817,781.00	180,705,535
Agricultural Sector Development Support Programme II (ASDSP II)-State Department of Crop Development			5,344,642		5,344,642
Kenya Urban Support Programme				3,534,475.00	3,534,475
Financing Locally Led Climate Action Programme				11,169,750.00	11,169,750
<b>Total</b>	<b>1,664,556,086</b>	<b>2,409,398,463</b>	<b>2,229,202,353</b>	<b>5,560,361,528</b>	<b>11,863,518,430</b>

**BUNGOMA COUNTY EXECUTIVE**  
**Annual Report and Financial Statements**  
**For the year ended June 30 2023**

**Annex 2 – Analysis of Pending Accounts Payable**

	Supplier Of Goods or Services	Date Invoiced/contracted	Description	Original Amount (Contract sum)	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
<b>Construction Of Buildings</b>								
1	M/S MERESI ENGINEERING WOR	7/22/2022	Renovation of mbakalo coffee ware house in	3,817,500		3,817,500		3,817,500
2	Jowk Enterprises		Proposed completion of Chwele chicken Sla	12,438,077	3,244,034			3,244,034
3	NABWAYA CONTRACTORS	6/21/2021	PROPOSED RENOVATION WORKS	2,424,980	2,424,980		1,440,140	984,840
4	Skyport Logistics	11/22/2022	Proposed renovation works of 2no hostels an	5,805,400		5,796,659		5,796,659
5	Clare Technology	2015/16	Supply, installation and commissioning of elec	2,436,568		2,436,568		2,436,568
6	kongasis Investment Limited	4/6/2020	FENCING OF SANG'ALO	5,827,238	3,150,400		1,040,695	2,109,705
7	Likifa K. Ltd	2018/19	Construction of Maeni youth empowerment c	5,671,170	1,666,282			1,666,282
8	LUSAL GENERAL SUPPLY LIMITED	2020/21	CONSTRUCTION OF SANGALO MULTIPUR	849,845		849,845		849,845
9	SnoWPeak Ltd	2015/16	Supply, installation and commissioning of Kit	1,847,540		1,847,540	1,350,866	496,674
10	ADEREMA ENTERPRISES	45092	PROPOSED CONSTRUCTION OF NAKHWWA	2,896,320		1,728,293		1,728,293
11	AEROPAR SOLUTIONS	44726	CONSTRUCTION OF KABULA GENERAL V	1,218,190		1,218,190		1,218,190
12	AEROPER SOLUTIONS COMPANY	45174	CONSTRUCTION OF KABULA HE GENERA	3,362,625		345,000		345,000
13	AKOLI AND JO CO LTD	29/8/2022	ERECTION AND COMPLITION OF LABORA	2,933,357		300,950		300,950
14	Befra ventures	44724	construction of 2NO doors pit latrine with ur	495,820		495,320		495,320
15	Befra ventures	45103	CONSTRUCTION OF MATERNITY WING A	3,584,185		2,013,280		2,013,280
16	Compton Ltd	21/04/2022	Proposed construction of Out-patient wing at	2,892,130	887,981			887,981
17	KORMO LTD	29/6/2023	CONSTRUCTION 4 DOOR PIT LATRINE AT	591,710		589,510		589,510
18	LILSTER SOLUTION LTD	45013	COMpletion of MUKWEYA DISPENSARY	2,911,750		2,911,457		2,911,457
19	LUSSIO CONSTRUCTION LTD	23/6/2023	CONSTRUCTION OF 4NO DOOR PIT LATR	890,500		880,518		880,518
20	LWEYA (K)COMPANY LTD	45174	CONSTRUCTION OF PIT LATRINE AND UR	850,745		698,245		698,245
21	M/S Makololwe Agencies	29/22/2022	construction of a waiting bay at Kabula health	493,580		491,254		491,254
22	M/S Namuka Agencies	17/6/2019	Erection and completion of septic tank at Ma	1,486,644		237,103		237,103
23	Makhaneidher Company Limited	30/03/2022	Proposed construction of maternity wing at B	2,488,450	863,353			863,353
24	MAKOLOLWE AGENCIES	45091	PROPOSED CONSTRUCTION OF DISPENSA	1,918,130		821,150		821,150
25	MAKOLOLWE AGENCIES	45090	PROPOSED ERECTION AND COMPLITION	3,998,713		1,129,160		1,129,160
26	MANE AGENCIES LTD	44659	CONSTRUCTION OF 2NO BLOCKS OF 8NO	2,000,000		1,949,920		1,949,920
27	Mankos agencies ltd	28-Jun-21	erection of toboo chepkitale disp cert no 1	3,018,617	3,018,617			3,018,617
28	MANKOS AGENCIES LTD	29/6/2023	CONSTRUCTION OF 10NO DOOR TOILET	1,800,140		1,779,440		1,779,440
29	MOKS CONSTRUCTION ENTERPRI	45012	PROPOSED CONSTRUCTION OF ORTHOP	9,999,180		2,967,650		2,967,650
30	Namamuka Agencies	18/06/2019	Proposed construction of septic tank at Mays	1,486,644	237,103			237,103
31	OLICHEM ENTERPRISES	45098	PROPOSED CONSTRUCTION OF KOSHOC	1,857,005		524,367		524,367
32	OMUUMA VENTURES LTD	27/6/2023	CONSTRUCTION OF OUT-PATIENT WING	3,748,120		2,664,891		2,664,891
33	ROBAMARCH COMPANY LTD	16/6/2023	ERECTION AND COMPLITION WORKS FOI	2,425,000		1,332,840		1,332,840
34	ROBAMARCH COMPANY LTD	15/6/2023	EXTENSION OF SIRITANY DISPENSARY IN	964,120		250,950		250,950
35	SINAWA ENTERPRISES	44557	CONSTRUCTION OF STAFF HOUSES HARA	1,499,392		1,200,345		1,200,345
36	SNAMUJORCE LINK INVESTMEN	44303	CONSTRUCTION DISPENSARY AT MALIND	1,965,968		1,560,691		1,560,691
37	TASLIM GLOBAL LTD	22/06/2023	ONSTRUCTION OF KABULA MARKET TOI	2,295,848		621,656		621,656
38	WALLACE INTERNATIONAL LTD	45144	CONSTRUCTION OF LABORATORY BLOC	1,928,200		901,950		901,950
39	M/s Gaspas Engineering Works	2021/22	Constructions and erection of perimeter wall	2,116,590		458,826		458,826
40	Aderema Enterprises	08/06/2022	Proposed construction of Nakhwana dispense	2,896,320	1,038,520		1,038,520.00	0
41	Aeroper Solutions Company	12/04/2022	Proposed construction of general ward at Kat	3,362,625	2,969,495		2,969,495.00	0
42	Akoli and Jo CO Limited	03/06/2022	Proposed erection and completion of laborate	2,933,257	1,577,530		1,577,530.40	0
43	Albywood agency Limited	30/05/2020	Proposed construction of Theatre at Bokoli Ir	10,204,358	5,810,927		5,810,927	0
44	Befra Ventures Limited	03/03/2022	Construction of Savana dispensary in Mihuu v	2,703,250	876,909		876,909.00	0
45	Benir Company Limited	18/01/2022	Construction of Maternity Block at Kituni disp	2,053,374	2,053,277		2,053,276.56	0
46	Boku Construction Limited	13/04/2022	Construction of septic tank at Lwandanyil disp	1,161,650	1,061,650		1,061,650	0
47	Davalnye ventures Limited	18/01/2022	Construction of Khaoya dispensary and 4no c	3,551,550	2,195,834		2,195,834	0
48	Filtego Group ltd	06/06/2022	Construction of maternity ward at Nasyanda	3,975,990	2,053,653		2,053,653	0
49	Frageo Machinery co ltd	22/06/2022	Proposed renovation of staff houses at Bulonc	3,499,500	1,840,028		1,840,028	0
50	Glemic Enterprises	07/02/2022	Proposed erection and completion of out-pat	5,756,256	180,554		180,554	0

County Government of Bungoma

County Executive

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

51	Glemic Enterprises	07/02/2022	Completion of Mabusi dispensary in Bumula v	1,871,130	1,871,130		1,871,130	0
52	Hedka Agencies ltd	29/06/2022	Proposed construction of maternity wing at K	1,999,736	981,223		981,223	0
53	Henford ltd	14/06/2022	Proposed construction of Maternity wing at N	2,658,660	1,376,881		1,376,881	0
54	Kormo Ltd	22/12/2020	Construction of 200 persons septic Tank at K	984,100	979,374		979,374	0
55	Lumimu Expres Limited	24/03/2022	Renovation works on Pharmacy store	3,914,682	1,736,801		1,736,801	0
56	Lweya (K) Limited	21/06/2022	Proposed erection and completion of matern	1,963,330	984,830		984,830.29	0
57	Lweya Kenya co Ltd		Proposed erection and completion of Male ar	5,494,140	3,808,820		3,808,820	0
58	Makololwe Agencies	15/03/2020	Proposed construction of male and female wa	2,904,700	2,904,700		2,904,700	0
59	Makololwe Agencies	22/06/2022	Construction of male and female ward at Buk	4,454,670	1,517,270		1,517,270	0
60	Matui Contractors Ltd	12/04/2022	Proposed construction of Maternity wing at C	1,920,400	649,180		649,180.00	0
61	Mayabra Enterprises Limited	01/11/2021	Construction of placenta pits at Kapkateny, Ka	925,000	909,895		909,894.72	0
62	Meljotek Company Limited		Proposed construction of of Sulwe dispensar	4,977,060	4,977,060		4,977,060	0
63	Moks construction Enterprises Ltd	26th April 2021	Construction of Nalondo dispensary	4,989,885	4,216,535		4,216,535	0
64	Nabuyama General contractor	22/02/2022	Construction of Ngwelo dispensary in sitikho	2,926,370	257,400		257,400	0
65	Neso Limited	12/04/2022	Renovation of Ranje dispensary	2,479,750	2,479,688		2,479,688	0
66	Paed Hope enterprises	28/07/2021	Proposed construction of Kimaeti dispensary i	4,502,569	2,398,150		2,398,150	0
67	Paed Hope enterprises	28/06/2021	Proposed construction of Maternity wing at N	2,885,910	1,535,705		1,535,705	0
68	pearlmore Ltd	10/05/2022	proposed construction of 4Nodoor pit latrin	999,800	998,102		998,102.92	0
69	Pekals ltd	21/04/2022	Proposed construction of Maternity wing at S	9,732,050	872,498		872,498	0
70	Pensha Enterprises	28/06/2021	Proposed Construction of Maternity ward at	1,905,850	1,904,417		1,904,416.74	0
71	Qualmax property investment Limit	20/05/2022	Proposed Construction of maternity wing at f	1,494,671	1,494,671		1,494,671.00	0
72	Ramagon construction Co ltd	04/05/2020	Proposed completion of Mukwa dispensary a	2,727,080	747,226		747,226	0
73	Rydave developers ltd	28/06/2022	Renovation works of Keps store and director	6,942,774	6,632,822		6,632,822	0
74	Shirkles construction Limited	08/07/2021	Proposed erection and completion works for	13,191,213	2,393,800		2,393,800.00	0
75	Shirry general contractor building	06/05/2020	EXTENSION OF MAKHONGE DISPENSARY	2,000,010	1,327,350		1,327,350.00	0
76	Sinamujoce Link Investment		Proposed renovation of X-ray department at	1,896,555	460,050		460,050	0
77	Sinawa enterprises	06/06/2022	Proposed construction of 4No pit latrine at K	719,000	710,376		710,376	0
78	Sinawa enterprises		Proposed completion of Tamlega dispensary	998,070	985,110		985,110	0
79	Swali Bora and Mwasamef (K) Limited		proposed construction of 3No door pit latrin	2,878,300	2,550,144		2,550,144.00	0
80	Sylon and consultancy Limited	30/03/2022	Construction of Milani dispensary and 2No p	2,599,108	1,357,049		1,357,049.20	0
81	Wellaroo Limited	22/06/2022	Proposed construction of Maternity ward at	2,185,993	1,687,530		1,687,530	0
82	M/s Wellaroo Ltd	2021/22	Renovation and Refurbishment of 5 units of st	2,494,800		837,037		837,037
83	M/s Worthview General Supplies ltc	2021/22	Renovation and Refurbishment of of 6 units at	2,142,172		484,409		484,409
	<b>Sub Total</b>			<b>260,093,658</b>	<b>94,856,915</b>	<b>46,142,513</b>	<b>83,195,867</b>	<b>57,803,562</b>
<b>Construction Of Civil Works</b>								
84	LIKIFA(K)LTD.	27/5/21	RENOVATION OF CONFERENCE HALL AN	2,424,980	2,424,980			2,424,980
85	NAMWAYA CONSTRUCTION CO. LTD		Construction of ECDE classroom at matilil pry	1,197,500	1,197,500			1,197,500
86	Skytones investment co. ltd		Erection and completion of classrom at mung	1,364,632	1,333,732			1,333,732
87	Amonge Enterprises	2022/23	Equipping of Maeni youth empowerment cer	970,000		970,000		970,000
88	JODEBO ENTERPRISES LTD	2022/23	ERECTION AND COMPLETION OF YOUTH	3,834,050		3,834,050		3,834,050
89	Likifa K. ltd	2018/19	Construction of Maeni youth empowerment v	1,666,282		1,666,282		1,666,282
90	M/S GASPAS ENGINEERING WOR	2022/23	ERECTION AND COMPLETION OF METALL	6,588,881		6,588,881		6,588,881
91	M/S LILANS LINK SUPPLIES LTD	2019/20	Construction of watching stand at mbakalo st	3,895,784	3,895,784		2,923,741	972,043
92	M/s value partners consulting ltd	2019/20	Development of departmental policies	14,851,193		4,851,197		4,851,197
93	TWO CALVES LTD	2020/2021	Construction of Nalondo stadium	6,615,486		6,615,486	5,100,245	1,515,241
94	Nabwaya contractors		ablution blocks chwele, lwakhakha, mayanja v	855,203	855,203			855,203
95	Namwaya Construction Company	12.05-2020	male ward at kamasielo dispensary	412,909	412,909		2,326,500	550,992
96	M/s Telexas Company Ltd	27/1/22	Renovation and Refurbishment of 6 units of st	2,877,492	2,877,492			786,000
97	Eagle power services limited	05/10/2022	Installation of streetlights at kwa area and Billi	786,000	786,000			967,800
98	Eagle power services limited	2021/22	Installation of streetlights at kwa area IN MIH	967,800	967,800			786,500
99	M/S Eagle Power Services Ltd P.o B	1/3/2022	Installation of 2 No.solar powered floodlights	786,500		786,500		1,900,000
100	M/S Emricon Ltd Po.Box 14649-00	1/4/2022	Installation of 2 No.solar powered floodlights	1,900,000		1,900,000		

County Government of Bungoma  
County Executive

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

101	M/S Gabverox General Agencies Ltd	1/4/2022	Construction of 3 No. Bodaboda shed in Kap	968,200	968,200	968,200	968,200
102	M/S Gaussian Solutions Ltd	1/4/2022	Installation of 4 No. solar powered street light	1,353,000	1,353,000	1,353,000	1,353,000
103	M/S Integrated Services Delivery Ltd	1/18/2023	Proposed Supply Installation and Commission	33,809,926	33,809,926	33,809,926	33,809,926
104	AMBASS COMPANY	12-Apr-22	Contractors Retention Money	184,034	184,034	184,034	184,034
105	DRY PORT LOGISTICS	12-Apr-22	Contractors Retention Money	419,755	419,755	419,755	419,755
106	Sinawa Enterprises Limited	16-Jun-22	Acquisition of Strategic Stock	279,850	279,850	279,850	279,850
107	Buk And Sons Company Limited	16-Jun-22	Acquisition of Strategic Stock	391,918	391,918	391,918	391,918
108	WELLDAN CONTRACTORS LIMIT	23-Dec-21	General Withholding Tax	166,279	166,279	166,279	166,279
109	CALM ENTERPRISES KENYA LIMIT	8-Feb-22	Contractors Retention Money	128,650	128,650	128,650	128,650
110	WANALU ENTERPRISE	3-Jun-23	Contractors Retention Money	1,316,224	1,316,224	1,316,224	1,316,224
111	Tenestone Limited	28-Jan-22	Contractors Retention Money	515,226	515,226	515,226	515,226
112	Damaso Building And Construction	21-Feb-22	Contractors Retention Money	107,666	107,666	107,666	107,666
113	Lweya (Kenya) Company Limited	12-May-22	Contractors Retention Money	69,169	69,169	69,169	69,169
114	Sylon Suppliers And Consultancy Lin	15-Jun-22	VAT Withholding	111,909	111,909	111,909	111,909
115	Puritec Enterprises Limited	15-Jun-22	VAT Withholding	178,820	178,820	178,820	178,820
116	Puritec Logistics Limited	16-Mar-22	Contractors Retention Money	177,411	177,411	177,411	177,411
117	Nelcom Holdings Limited	28-Apr-22	Contractors Retention Money	166,789	166,789	166,789	166,789
118	DAVALYN VENTURES	21-Dec-21	Contractors Retention Money	152,975	152,975	152,975	152,975
119	Avalanche Investments Limited	28-Apr-22	Contractors Retention Money	147,688	147,688	147,688	147,688
120	Renja Holdings Limited	7-Feb-22	Contractors Retention Money	134,392	134,392	134,392	134,392
121	CHIKHABE BUSINESS ENTERPRISE	2-Dec-21	Contractors Retention Money	130,546	130,546	130,546	130,546
122	Makhocas Builders Ltd	28-Apr-22	Contractors Retention Money	129,985	129,985	129,985	129,985
123	BARESE ENTERPRISES LIMITED	7-Feb-22	Contractors Retention Money	118,824	118,824	118,824	118,824
124	BUREST GENERAL AGENCIES CO	24-Dec-21	Contractors Retention Money	80,095	80,095	80,095	80,095
125	GBR CONSTRUCTION CO. LTD	28-Apr-22	Contractors Retention Money	74,777	74,777	74,777	74,777
126	VICPAT COMPANY LIMITED	2-Dec-21	Contractors Retention Money	38,073	38,073	38,073	38,073
127	Befra Ventures Limited	6-Dec-21	Contractors Retention Money	36,920	36,920	36,920	36,920
128	Befra Ventures Limited	26-May-22	Contractors Retention Money	257,632	257,632	257,632	257,632
129	JEI DE CONSTRUCTION COMPAN	26-May-22	Contractors Retention Money	240,024	240,024	240,024	240,024
130	Earline Solutions Limited	21-Feb-22	Contractors Retention Money	224,218	224,218	224,218	224,218
131	CHIKHABE BUSINESS ENTERPRISE	8-Dec-21	Contractors Retention Money	344,862	344,862	344,862	344,862
132	HENAMITY ENTERPRISES LIMITED	26-May-22	Contractors Retention Money	190,962	190,962	190,962	190,962
133	GLED TECH SOLUTIONS	28-Jan-22	Contractors Retention Money	554,054	554,054	554,054	554,054
134	Damaso Building And Construction	28-Jan-22	Contractors Retention Money	379,424	379,424	379,424	379,424
135	CHIKHABE BUSINESS ENTERPRISE	28-Jan-22	Contractors Retention Money	354,943	354,943	354,943	354,943
136	Emmutewa Enterprise Limited	4-May-22	Contractors Retention Money	564,844	564,844	564,844	564,844
137	Sinawa Enterprises Limited	4-May-22	Contractors Retention Money	345,010	345,010	345,010	345,010
138	Easterly Winds Ltd	8-Dec-21	Contractors Retention Money	220,334	220,334	220,334	220,334
139	GOSTAK COMPANY	14-Feb-22	Contractors Retention Money	187,686	187,686	187,686	187,686
140	MULTI GIBBS ENTERPRISE LIMITE	21-Dec-21	Contractors Retention Money	118,030	118,030	118,030	118,030
141	Gamma Builders Limited	21-Dec-21	Contractors Retention Money	516,704	516,704	516,704	516,704
142	GINEOSIS LIMITED	8-Dec-21	Contractors Retention Money	223,971	223,971	223,971	223,971
143	SWALIBORA AND MWASAME(K)	14-Feb-22	Contractors Retention Money	701,502	701,502	701,502	701,502
144	FRAGEO MACHINERY COMPAN	28-Jan-22	Contractors Retention Money	66,520	66,520	66,520	66,520
145	OLICHEM ENTERPRISES	8-Dec-21	Contractors Retention Money	94,820	94,820	94,820	94,820
146	Kongasit Investments Limited	23-Jul-22	Other Infrastructure and Civil Works	179,993	179,993	179,993	179,993
147	MID FIRM ENTERPRISES LIMITED	23-Feb-22	Contractors Retention Money	346,672	346,672	346,672	346,672
148	LUNAO ENTERPRISES	19-May-22	Contractors Retention Money	1,641,936	1,641,936	1,641,936	1,641,936
149	LUNAO ENTERPRISES	17-Nov-21	Contractors Retention Money	3,778,023	3,778,023	3,778,023	3,778,023
150	NAOTRAC ENTERPRISES	16-Jun-23	Contractors Retention Money	262,382	262,382	262,382	262,382
		21-Feb-22	Contractors Retention Money				

County Government of Bungoma  
County Executive

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

151	Puharm Enterprises Limited	10-Mar-22	Contractors Retention Money	225,524	225,524	225,524	225,524
152	PEKALS LIMITED	9-Feb-22	Contractors Retention Money	175,672	175,672	175,672	175,672
153	Lweya (Kanya) Company Limited	15-Feb-22	Contractors Retention Money	163,461	163,461	163,461	163,461
154	SINAMUJOCE LINK INVESTMENT	9-Mar-22	Contractors Retention Money	106,008	106,008	106,008	106,008
155	MULTI GIBBS ENTERPRISE LIMITED	10-Mar-22	Contractors Retention Money	86,240	86,240	86,240	86,240
156	Biomobility E.a Ltd	21-Feb-22	Contractors Retention Money	559,843	559,843	559,843	559,843
157	INTERLECT CONTRACTORS LTD	16-Jun-23	Contractors Retention Money	2,192,728	2,192,728	2,192,728	2,192,728
158	Vertical General Contractors Ltd	9-Mar-22	Contractors Retention Money	96,934	96,934	96,934	96,934
159	MAKOLOLWE GENERAL AGENCI	13-Apr-22	Contractors Retention Money	201,829	201,829	201,829	201,829
160	Gapbus Company Limited	14-Mar-22	Contractors Retention Money	116,625	116,625	116,625	116,625
161	BUMULA BUILDING CONTRACT	11-Feb-22	Contractors Retention Money	72,753	72,753	72,753	72,753
162	SINAMUJOCE LINK INVESTMENT	8-Feb-22	Contractors Retention Money	77,666	77,666	77,666	77,666
163	Akoi And Jo Company Limited	10-May-22	Contractors Retention Money	88,877	88,877	88,877	88,877
164	Renja Holdings Limited	5-May-22	Contractors Retention Money	404,931	404,931	404,931	404,931
165	LUNAO ENTERPRISES	27-Apr-22	Contractors Retention Money	152,207	152,207	152,207	152,207
166	BUNGOMA COUNTY GOVERN	28-Sep-21	Contractors Retention Money	857,588	857,588	857,588	857,588
167	Lwasfu General Services Limited	14-Apr-22	Contractors Retention Money	188,454	188,454	188,454	188,454
168	LEELOO GROUP LIMITED	13-May-22	Contractors Retention Money	212,964	212,964	212,964	212,964
169	SAFERIO INVESTORS COMPANY	5-Jul-22	General Withholding Tax	312,156	312,156	312,156	312,156
170	Avalanche Investments Limited	5-Jul-22	Contractors Retention Money	88,012	88,012	88,012	88,012
171	Earthcare Services Limited	9-Jun-22	Other Capital Grants and Trans	994,799	994,799	994,799	994,799
172	Hemford Limited	24-Jun-22	VAT Withholding	339,323	339,323	339,323	339,323
173	DACHI LIMITED	24-Jun-22	Other Capital Grants and Trans	888,630	888,630	888,630	888,630
174	TRINITY GALLAGHER ENTERPRIS	24-Jun-22	General Withholding Tax	708,760	708,760	708,760	708,760
175	SARYDA TRADERS LIMITED	5-Jul-22	General Withholding Tax	602,272	602,272	602,272	602,272
176	Hemford Limited	27-Jun-22	General Withholding Tax	538,626	538,626	538,626	538,626
177	VICPAT COMPANY LIMITED	30-May-22	Contractors Retention Money	343,302	343,302	343,302	343,302
178	Avalanche Investments Limited	7-Jun-22	VAT Withholding	761,888	761,888	761,888	761,888
179	Angataleal Ventures Limited	6-May-22	Contractors Retention Money	887,152	887,152	887,152	887,152
180	Sestion Blue Contractors Limited	26-May-22	Contractors Retention Money	701,104	701,104	701,104	701,104
181	Emricon Limited	6-Jun-22	VAT Withholding	638,766	638,766	638,766	638,766
182	WIDESPAN ENTERPRISES LIMITED	30-May-22	Contractors Retention Money	625,240	625,240	625,240	625,240
183	Shado Contractors Limited	9-May-22	Contractors Retention Money	590,718	590,718	590,718	590,718
184	Getrans Solutions Limited	10-Feb-23	Contractors Retention Money	2,235,552	2,235,552	2,235,552	2,235,552
185	Beaming International Enterprises L	18-May-23	Contractors Retention Money	1,056,264	1,056,264	1,056,264	1,056,264
186	Mercedario Contractors Limited	2-Jun-23	Contractors Retention Money	1,134,793	1,134,793	1,134,793	1,134,793
187	Cyma Logistics Limited	17-May-23	Contractors Retention Money	1,879,893	1,879,893	1,879,893	1,879,893
188	NAMBAYA NATELA ENTERPRISES	2-Jun-23	Contractors Retention Money	1,166,459	1,166,459	1,166,459	1,166,459
189	AMBE GENERAL MERCHANTS LT	17-May-23	Contractors Retention Money	867,331	867,331	867,331	867,331
190	Khatiri Enterprises Limited	12-Apr-22	Contractors Retention Money	1,612,181	1,612,181	1,612,181	1,612,181
191	PIDNIGICH TECHNOLOGIES LIMIT	12-Apr-22	Contractors Retention Money	1,040,590	1,040,590	1,040,590	1,040,590
192	TRINITY GALLAGHER ENTERPRIS	28-Apr-22	Contractors Retention Money	994,008	994,008	994,008	994,008
193	qualmax property investments CON	44665	Contractors Retention Money	532,761	532,761	532,761	532,761
194	Precision Construction And Genera	27-Jun-22	Other Infrastructure and Civil Works	1,640,896	1,640,896	1,640,896	1,640,896
195	DACHI LIMITED	19-May-23	Contractors Retention Money	1,102,248	1,102,248	1,102,248	1,102,248
196	MBIG LIMITED	4-Jul-22	Other Infrastructure and Civil Works	842,118	842,118	842,118	842,118
197	Namwaya Construction Company	4-Jul-22	Other Infrastructure and Civil Works	785,347	785,347	785,347	785,347
198	CHELUNA ENTERPRISE	30-May-22	Contractors Retention Money	440,887	440,887	440,887	440,887
199	Bellus Energies Limited	4-Jul-22	Other Infrastructure and Civil Works	331,984	331,984	331,984	331,984
200	Jessisham Enterprises Limited						

County Government of Bungoma

County Executive

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

201	INTER REGIONAL COMPANY LIM	25-Apr-22	Contractors Retention Money	807,371	807,371	807,371	807,371
202	Trustima Ventures Company Limited	14-Apr-22	Contractors Retention Money	634,520	634,520	634,520	634,520
203	BRB ENGINEERING LIMITED	14-Apr-22	Contractors Retention Money	629,068	629,068	629,068	629,068
204	Jerich Company Limited	8-Mar-22	Contractors Retention Money	1,897,650	1,897,650	1,897,650	1,897,650
205	NAMBAYA NATELA ENTERPRISES	12-Apr-22	Contractors Retention Money	1,441,776	1,441,776	1,441,776	1,441,776
206	Earthcare Services Limited	19-May-22	Contractors Retention Money	1,582,703	1,582,703	1,582,703	1,582,703
207	Laverda Company Limited	30-May-22	Contractors Retention Money	1,162,935	1,162,935	1,162,935	1,162,935
208	Civilmar Limited	17-May-22	Contractors Retention Money	680,523	680,523	680,523	680,523
209	Namwaya Construction Company	26-May-22	Contractors Retention Money	575,312	575,312	575,312	575,312
210	CHELUNA ENTERPRISE	12-May-22	Contractors Retention Money	571,904	571,904	571,904	571,904
211	LUNEZA GENERAL SUPPLIES LIM	9-May-22	Contractors Retention Money	310,284	310,284	310,284	310,284
212	phelamix Investments Limited	15-Feb-22	Contractors Retention Money	677,208	677,208	677,208	677,208
213	BILLUCK ENTERPRISES LIMITED	20-Jan-22	Contractors Retention Money	2,271,644	2,271,644	2,271,644	2,271,644
214	PERMA STRUCTURAL ENGINEER	17-May-23	Contractors Retention Money	2,114,882	2,114,882	2,114,882	2,114,882
215	DYNACORP LOGISTICS LIMITED	28-Jun-23	Contractors Retention Money	2,091,954	2,091,954	2,091,954	2,091,954
216	MEGA LASER INTERNATIONAL	22-Jun-22	Contractors Retention Money	1,567,499	1,567,499	1,567,499	1,567,499
217	Kemasha Investments Limited	3-Feb-22	Contractors Retention Money	1,711,873	1,711,873	1,711,873	1,711,873
218	KEVLEAH AGENCIES LIMITED	26-Apr-22	Contractors Retention Money	1,024,272	1,024,272	1,024,272	1,024,272
219	CHERANGANI HILLS LIMITED	19-Jan-22	Contractors Retention Money	431,080	431,080	431,080	431,080
220	Jenventures company limited	4-Jul-22	General Withholding Tax	111,360	111,360	111,360	111,360
221	Kemasha Investments Limited	23-Dec-21	Contractors Retention Money	722,703	722,703	722,703	722,703
222	KENLE INVESTMENT LTD	24-Dec-21	Contractors Retention Money	677,724	677,724	677,724	677,724
223	LIKIFA (K) LTD	19-Apr-22	Contractors Retention Money	649,715	649,715	649,715	649,715
224	WALLACE INTERNATIONAL LIM	24-Dec-21	Contractors Retention Money	507,686	507,686	507,686	507,686
225	Earthcare Services Limited	23-Dec-21	Contractors Retention Money	252,393	252,393	252,393	252,393
226	BENEWA ENTERPRISES LIMITED	1-Jul-22	General Withholding Tax	627,804	627,804	627,804	627,804
227	MID FIRM ENTERPRISES LIMITED	5-Jul-22	VAT Withholding	318,420	318,420	318,420	318,420
228	Ymee Limited	20-Jun-22	VAT Withholding	134,235	134,235	134,235	134,235
229	BRANJI INVESTMENT LIMITED	24-Dec-21	Contractors Retention Money	919,305	919,305	919,305	919,305
230	MID FIRM ENTERPRISES LIMITED	24-Dec-21	Contractors Retention Money	734,509	734,509	734,509	734,509
231	FILTEGO GROUP LIMITED	17-Jan-22	Contractors Retention Money	859,444	859,444	859,444	859,444
232	KEEN DEVELOPER KENYA LIMITE	10-Nov-21	Contractors Retention Money	104,122	104,122	104,122	104,122
233	Renja Holdings Limited	23-Dec-21	Contractors Retention Money	194,131	194,131	194,131	194,131
234	KANDUYI CONSTRUCTION	15-Feb-22	Contractors Retention Money	179,652	179,652	179,652	179,652
235	Sinawa Enterprises Limited	5-Jul-22	Other Capital Grants and Trans	171,774	171,774	171,774	171,774
236	CROWADA CONTRACTORS AND	5-Jul-22	VAT Withholding	114,000	114,000	114,000	114,000
237	Skypower Limited	20-May-22	Contractors Retention Money	340,100	340,100	340,100	340,100
238	Gloptic Designs And Engineering Se	20-May-22	Contractors Retention Money	319,020	319,020	319,020	319,020
239	Aquascope Services Limited	9-May-22	Contractors Retention Money	189,797	189,797	189,797	189,797
240	Sinawa Enterprises Limited	4-May-22	Contractors Retention Money	1,901,975	1,901,975	1,901,975	1,901,975
241	Capstone Construction Limited	28-Jun-23	Contractors Retention Money	96,792	96,792	96,792	96,792
242	Mosaic Oomph Limited	10-Dec-21	Contractors Retention Money	29,320	29,320	29,320	29,320
243	ANOKSMATIC INVESTMENTS LIM	10-Dec-21	Contractors Retention Money	1,121,795	1,121,795	1,121,795	1,121,795
244	wilkoort buildings and civil engineeri	14-Apr-23	Contractors Retention Money	257,369	257,369	257,369	257,369
245	Ndakaru Engineering And Logistics	9-May-22	Contractors Retention Money	261,452	261,452	261,452	261,452
246	VICPAT COMPANY LIMITED	20-Jun-22	Other Infrastructure and Civil Works	199,172	199,172	199,172	199,172
247	Romimwa Investment Limited	2-Jul-22	General Withholding Tax	919,404	919,404	919,404	919,404
248	Puritec Logistics Limited	24-Jun-22	VAT Withholding	478,964	478,964	478,964	478,964
249	Integrated Services Delivery lsd logi	24-Jun-22	Other Infrastructure and Civil Works	205,985	205,985	205,985	205,985
250	Rennox Group Limited	27-Apr-22	Contractors Retention Money	205,985	205,985	205,985	205,985

County Government of Bungoma

County Executive

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

251	Maresi Building And Construction L	14-Apr-22	Contractors Retention Money	88,860		88,860		88,860
252	Lweya (Kenya) Company Limited-R	27-Jan-22	Contractors Retention Money	62,599		62,599		62,599
253	LUSON GENERAL SUPPLY-RETEN	27-Jan-22	Contractors Retention Money	137,080		137,080		137,080
254	BANAK CONSTRUCTIONS TRAN	15-Jun-22	VAT Withholding	368,416		368,416		368,416
255	SAMUGAR CONSTRUCTIONS AN	20-Jun-22	VAT Withholding	209,889		209,889		209,889
256	ALBYWOODS AGENCIES LIMITED	16-Jun-22	VAT Withholding	496,810		496,810		496,810
257	WASSER E.A SYSTEMS	4-May-22	VAT Withholding	65,491		65,491		65,491
258	WASSER E.A SYSTEMS	4-May-22	Contractors Retention Money	379,850		379,850		379,850
259	LUNEKSA ENTERPRISES	7-Jun-22	General Withholding Tax	96,957		96,957		96,957
260	Neoscape Arch Systems Limited	6-Jun-22	General Withholding Tax	339,036		339,036		339,036
261	Cintajos Investment Limited	14-Apr-22	Contractors Retention Money	207,408		207,408		207,408
262	qualmax property investments CON	10-Feb-22	Contractors Retention Money	196,604		196,604		196,604
263	KHAFREY ENGINEERS LIMITED	21-Dec-21	Contractors Retention Money	168,400		168,400		168,400
264	SAMUGAR CONSTRUCTIONS AN	21-Dec-21	Contractors Retention Money	119,016		119,016		119,016
265	DAHENVA COMPANY LIMITED	21-Dec-21	Contractors Retention Money	96,077		96,077		96,077
266	Zaliqep Contractors And General S	21-Dec-21	Contractors Retention Money	94,104		94,104		94,104
267	Zabeka Enterprises Limited	20-Dec-21	Contractors Retention Money	143,190		143,190		143,190
268	SEAMRISE INVESTMENT MACHIN	10-Dec-21	Contractors Retention Money	134,140		134,140		134,140
269	MAKOLOLWE GENERAL AGENCI	20-Dec-21	Contractors Retention Money	86,593		86,593		86,593
270	ENERGIA ENGINEERING LIMITED	21-Dec-21	Contractors Retention Money	48,952		48,952		48,952
271	Mudami Logistics Limited	21-Dec-21	Contractors Retention Money	24,905		24,905		24,905
272	MALERTECH ENTERPRISE LIMITE	10-Dec-21	Contractors Retention Money	179,568		179,568		179,568
273	SEAMRISE INVESTMENT MACHIN	10-Dec-21	Contractors Retention Money	193,950		193,950		193,950
274	MAJIMBO CONTRACTORS COM	31-Jan-23	Contractors Retention Money	1,163,996		1,163,996		1,163,996
275	M/S Jei De Construction Ltd P.o Bo	2/7/2022	Construction of Gabro laying in Bukembe op	4,395,275		2,660,520	-	2,660,520
276	M/S Multiple Dimensions Ltd P.o Bo	2/10/2021	Installation of 2No. solar powered street light	928,000		928,000	-	928,000
277	M/S Paed Hope Enterprises P.o. Bo	3/16/2023	Installation of 2 No. Grid powered high mast	4,642,600		4,642,600	-	4,642,600
278	M/S Paed Hope Enterprises P.o. Bo	3/16/2023	Installation of 3No. solar floodlights at Webuy	2,820,000		2,820,000	-	2,820,000
279	M/S Primefix Synergy Ltd P.o Box	3/16/2023	Installation of solar powered back -up system	482,400		482,400	-	482,400
280	M/S Westlink Electrical and Hardw	3/23/2023	Installation of solar powered floodlights in Bu	39,950,400		39,950,400	-	39,950,400
281	M/S Westlink Electrical and Hardw	3/23/2023	Installation, repair and maintenance o of solar	19,993,600		19,993,600	-	19,993,600
282	M/SJono Logistics P.o.Box 1707-50	3/16/2023	Installation of 3No. solar floodlights at Maroc	2,827,500		2,827,500	-	2,827,500
283	AHQAB COMPANY LIMITED	6/6/2023	Drilling and upgrading of nanfata primary and	6,863,904		6,863,904		6,863,904
284	BEFRA VENTURES LIMITED	6/19/2023	Upgrading of kimugui primary borehole and	5,909,852		5,909,852		5,909,852
285	DAWSON COMPANY LIMITED	6/14/2023	Upgrading of kisawayi and musakasa water p	4,077,480		4,077,480		4,077,480
286	M/S Chelawa Agencies			448,980	448,980			448,980
287	M/S Neotrac Enterprises			964,312	192,862			192,862
288	MERESI BUILDING&CONSTRUCT	6/7/2023	Rehabilitation of chekondi chepchebon kapte	3,393,519		3,393,519		3,393,519
289	QUALITECH DIVERSE INVEST. LT	6/23/2023	Upgrading of nakhwana primary borehole ar	3,976,133		3,976,133		3,976,133
290	REYNA SOLUTIONS LIMITED	6/24/2022	Construction and protection of 6no. water sp	1,160,160		1,160,160		1,160,160
291	ROCAN CONTRACTORS LTD	6/22/2023	Construction of maliki water project in milim	6,749,526		6,749,526		6,749,526
292	TASLIM GLOBAL VENTURES LTD	26//6/23	Rehabilitation of boreholes and shallow wells	1,612,864		1,612,864		1,612,864
293	VICPAT COMPANY LTD	6/12/2023	Upgrading of namirembe dispensary borehole	3,581,280		3,581,280		3,581,280
294	WIMEX COMMODITIES CO. LTD	6/14/2023	Construction of nandika water project in sibo	4,042,280		4,042,280		4,042,280
295	WORTHVIEW GENERAL SUPPLIE	4/27/2023	Extention of kapsogon-chepchabal-cheptonor	2,994,609		2,994,609		2,994,609
296	M/S MVUMILIFU CONTRACTORS LIMITED		Periodic Maintenance Of Roads in Kamukuyw	2,654,652	2,538,575		1,500,000	1,038,575
297	BANAK CONSTRUCTION COMPANY LIMITED		Routine Maintenance of Khasoko Secondary -	5,728,718	5,605,410		3,000,000	2,605,410
298	Belitra Enterprises Ltd	6/30/2023	Periodic maintenance of roads in bokoli warc	6,817,382		3,051,951	0	3,051,951
299	BEST-WITS COMPANY LIMITED	4/20/2022	Periodic Maintenance Of Roads in Cheptais W	10,149,304	10,009,640			10,009,640
300	BEST-WITS COMPANY LIMITED	4/20/2022	Periodic Maintenance Of Roads in Chesikaki V	13,570,260	13,037,240			13,037,240

County Government of Bungoma

County Executive

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

301	BOKU CONSTRUCTION LIMITED	5/12/2022	Periodic Maintenance Of Roads in Malakisi - S	10,408,297	10,320,787			10,320,787
302	BRIMA OPERATIONS COMPANY	4/25/2022	Periodic Maintenance Of Roads in Township	3,994,431		3,787,843	0	3,787,843
303	CIVILMAR LIMITED	6/15/2022	Routine Maintenance Of Muji Secondary - Ph	6,099,825	5,935,524			5,935,524
304	COLTECH INVESTMENTS LIMITE	6/23/2022	Spot Improvement of Chebukaka - Kimalewa	4,654,053	4,518,432			4,518,432
305	CROYANT TECHNOLOGIES	6/17/2022	Periodic Maintenance Of Roads in Elgon War	13,597,694		10,596,020	0	10,596,020
306	Curitech limited	6/30/2023	Installation of CHI-Box Culvert in Sitikho Was	5,113,431		5,113,430	0	5,113,430
307	DENNIX LIMITED	5/17/2022	Routine Maintenance of Kulisiru - Kasiamo Ro	4,473,488	4,402,420			4,402,420
308	DEVBEES SOLUTIONS	6/19/2020	Maintenance of roads in Kaptama ward	7,040,100		593,050	0	593,050
309	DEVBEES SOLUTIONS	6/23/2022	Routine Maintenance Of Moi Girls - Kaptola E	5,132,652	5,056,985			5,056,985
310	EDNEW CONTRACTORS LIMITED	5/23/2022	Routine Maintenance Of Kapsesoi - Chepkube	2,513,329	2,390,528			2,390,528
311	EDOMARIS COMPANY LIMITED		Periodic Maintenance Of Roads in West Buku	15,689,363	9,527,550			9,527,550
312	EMG MONDI LTD.	6/13/2022	Periodic Maintenance Of Roads in Ndalul- Tab	10,197,275	10,069,868			10,069,868
313	EMRICON LIMITED	4/25/2022	Periodic Maintenance Of Roads in Tuuti - Ma	17,456,985	10,124,480			10,124,480
314	FLAGSHIP	44686	Routine Maintenance of Land B - Chepyuk Ce	8,010,479	7,831,926			7,831,926
315	JESSISHAM ENT LTD	5/23/2022	ROUTINE MAINTENANCE OF ASIBA - KALI	3,736,012		3,736,012		3,736,012
316	Kamatolindo construction ltd	6/22/2023	Periodic Maintenance of Sinoko Primary Schd	2,811,787		2,811,787	0	2,811,787
317	KANDUYI CONSTRUCTION	6/7/2022	Routine Maintenance Of Mulembe - Mbakalo	6,100,300	6,046,152			6,046,152
318	KANDUYI STORES	4/25/2022	Periodic Maintenance Of Roads in East Sang'a	3,870,073		3,666,412	0	3,666,412
319	KEVLEAH AGENCIES LIMITED	44727	Maint Of Kbuchai & elgon	1,125,780	1,125,780			1,125,780
320	KEVLEAH AGENCIES LIMITED	6/27/2022	Periodic Maintenance Of Roads in Mihuu Wa	17,145,299	7,690,336			7,690,336
321	KOKOYO LIMITED	6/17/2022	Periodic Maintenance Of Roads in Milima Wa	6,165,151	6,054,852			6,054,852
322	LAVERDA COMPANY LIMITED	4/20/2022	Routine Maintenance Of Maliki P.A.G - Malik	5,146,618		5,024,018		5,024,018
323	M/S BRB ENGINEERING LIMITED	5/30/2022	PERIODIC MAINTENANCE OF ROADS IN B	6,792,542		6,689,488		6,689,488
324	M/S CHELUNA ENTERPRISE		PERIODIC MAINTENANCE OF ROADS IN K	9,511,362		1,657,896		1,657,896
325	M/S DAVBEES SOLUTIONS		PERIODIC MAINTENANCE OF ROADS IN K	7,040,101	593,050			593,050
326	M/S HILL HOLDINGS CONSTRUC	6/22/2022	ROUTINE MAINTENANCE OF MAHANGA	3,483,868.6		3,483,869		3,483,869
327	M/S NADIHACOMA ENTERPRISE		Periodic maintenance of Roads in Khasoko W	6,935,292	6,926,940		3,000,000	3,926,940
328	M/S SINAWA ENTERPRISES	6/15/2022	SPOT IMPROVEMENT OF ST. PAUL NARAT	4,198,649	4,053,620			4,053,620
329	MAFIGAH EAST AFRICA LIMITED		Periodic Maintenance Of Roads in Chwele Ka	16,240,000	16,208,680			16,208,680
330	MAIMEN ENTERPRISE LIMITED	4/25/2022	Periodic Maintenance of Mauso - Bunang'eni	3,162,392		3,063,459		3,063,459
331	PHELAMIX INVESTMENTS LIMITE	4/11/2022	Routine Maintenance of Makutano - Wananga	5,165,448.1		4,718,764		4,718,764
332	PHELAMIX INVESTMENTS LIMITE	5/5/2022	Routine Maintenance Of Chepkube - ACK - R	2,360,446.3		1,562,520		1,562,520
333	PRECISION CONSTRUCTION ANI	5/23/2022	Routine Maintenance Of Bruno - Namawanga	5,707,520	5,611,848			5,611,848
334	Saryda traders ltd	6/30/2023	Periodic Maintenance of Temba - Wangwe - N	5,874,704		5,757,720		5,757,720
335	VERTALI GENERAL CONTRACTO	4/13/2022	Routine Maintenance of Nambuya - Tamulega	2,317,425	2,193,589			2,193,589
336	VICPAT COMPANY LIMITED	4/20/2022	Periodic Maintenance Of Roads in South Buku	4,252,769		4,217,373		4,217,373
337	EREACK GROUP LTD	27/6/2023	CONSTRUCTION OF ABLUTION BLOCK A	1,933,845		1,900,625	-	1,900,625
338	FILTEGO GROUP LTD	45093	PROPOSED CONSTRUCTION OF MATERNI	3,975,990		2,053,653	-	2,053,653
339	NEWARK HOLDINGS LTD		construction of 1 no. ECDE Classroom at samc	6,971,878	6,971,878		6,971,878	0
340	PAMU BUSINESS ENTERPRISES LTD		Construction of 2no. ecde classrooms and toi	2,993,780	2,993,780		2,993,780.00	0
341	WELLAROO LIMITED.		Proposed erection and completion works for	2,795,000	2,795,000		2,795,000.00	0
342	Lunao Enterprises	2018/19	Construction of phase 1 of Masinde Muliro sta	679,386,376	79,905,310		79,905,310	0
343	SnoWPeak ltd	2015/16	Supply, installation and commissioning of Kit	1,847,540	1,350,866		1,350,866.40	0
344	TWO CALVES LTD	2015/16	Variation of Contract for construction of Hig	4,786,705	4,786,705		4,786,705	0
345	M/s Gaspas Engineering Works	27/1/22	Constructions and erection of perimeter wall	2,116,590	2,116,590		2,116,590	0
346	M/s Wellaroo Ltd	27/1/22	Renovation and Refurbishment of 5 units of st	2,494,800	2,494,800		2,494,800	0
347	M/s Worthview General Supplies It	27/1/22	Renovation and Refurbishment of of 6 units at	2,142,172	2,142,172		2,142,172.00	0
348	M/S Ajucksmart Co. Limited	19/5/22	Purchase of Land for Cheswe E.C.D.E in Chep	2,200,000	2,200,000		2,200,000.00	0
349	M/S Naibei Maywa Enterprises	9/12/2021	Purchase of Land for Kapsabula Dispensary in	400,000	400,000		400,000	0
350	Ms Pelice & Daughters Enterprises	15/2/22	Purchase of Land for Webuye S.A E.C.D.E In	1,500,000	1,500,000		1,500,000	0

County Government of Bungoma

County Executive

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

351	Peter Sikuku Enreprises	3/2/2022	Purchase of land for Sacho Dispensary in Kap	800,000	800,000	800,000	0
352	BRIMA OPERATIONS COMPANY LIMITED		Periodic Maintenance Of Roads in Township	3,994,431	3,787,843	3,787,843	0
353	CROYANT TECHNOLOGIES		Periodic Maintenance Of Roads in Elgon War	13,597,694	1,939,230	1,939,230	0
354	GLOSHINE INVESTMENT LIMITED		Periodic Maintenance Of Roads in West Sang'	7,109,466	5,228,120	5,228,120	0
355	GOMERI ENTERPRISES		Periodic maint of in south bukusu ward	2,379,363	2,374,507	2,374,507	0
356	HEMILLERS COMPANY LIMITED		Periodic Maintenance Of Roads in Bukembe E	2,381,364	2,210,125	2,210,125	0
357	INTER REGIONAL COMPANY LIMITED		Periodic Maintenance Of Roads in Kaptama W	8,608,824	7,027,690	7,027,690	0
358	KOMINA CONTRACTORS (K) LTD		Periodic maintenance of Roads in Khasoko W	3,875,212	2,073,500	2,073,500	0
359	LAVERDA COMPANY LIMITED		Routine Maintenance Of Maliki P.A.C - Maliki	5,146,618	5,024,018	5,024,018	0
360	M/S AVENSCA INVESTMENT LIMITED		PERIODIC MAINTENANCE OF ROADS IN N	2,275,224	2,205,450	2,205,450	0
361	M/S HILL HOLDINGS CONSTRUCTION LIMITED		ROUTINE MAINTENANCE OF MAHANGA	3,483,869	3,483,869	3,483,869	0
362	M/S IDMUS TRADING LTD		PERIODIC MAINTENANCE OF ROADS IN W	9,846,434	450,300	450,300	0
363	m/s Yonak (K) Limited		Periodic Maintenance of Roads in Ndalw	6,965,742	908,002	908,002	0
364	MAIMEN ENTERPRISE LIMITED		Periodic Maintenance of Mauso - Bunang'eni E	3,162,392	3,063,459	3,063,459	0
365	MAKANAKA INVESTMENTS COMPANY LTD		Periodic maintenance of Roads in Ndalw	6,649,062	292,320	292,320	0
366	MAKHANEIDHER COMPNAY LTD		period maintenance of roads in chesikaki war	2,172,303	2,154,315	2,154,315	0
367	OCEAN-DROP VENTURES LIMITED		Routine Maintenance Of KMTCC - Jovenah - S	2,770,086	2,068,280	2,068,280	0
368	PHELAMIX INVESTMENTS LIMITED		Routine Maintenance of Makutano - Wanang	5,165,448	4,718,764	4,718,764	0
369	PHELAMIX INVESTMENTS LIMITED		Routine Maintenance Of Chepkube - ACK - R	2,360,446	1,562,520	1,562,520	0
370	ROAD GAP AFRICA LTD		Periodic Maintenance of Roads in Musikoma Y	7,770,840	7,770,240	7,770,240	0
371	TRUSIMA VENTURES COMPANY LIMITED		Periodic Maintenance Of Roads in Luuya-Bwe	13,801,854	7,456,422	7,456,422	0
372	VICPAT COMPANY LIMITED		Periodic Maintenance Of Roads in South Buk	4,252,769	3,866,253	3,866,253	0
373	CAVRAM HOLDINGS LIMITED	05/10/2022	Installation of 2.No high floods mast lights at	1,937,744	1,917,744	1,917,744.00	0
374	LWEYA (KENYA) COMPANY LIM	19/04/2022	Construction of 3 no. Bodaboda sheds in Kap	990,340	988,340	988,340.00	0
375	M/S DENMO ENTERPRISES LIMITE	13/06/2022	Construction of 1 No. Bodaboda Sheds at Ka	380,712	379,932	379,932.00	0
376	M/S EAGLE POWER SERVICES LIM	19/04/2022	Installation of grid powered streetlights in Kar	2,278,500	2,278,500	2,278,500.00	0
377	M/S Gaussian Solutions LTD	2020/21	Proposed installation of grid powered street l	951,000	951,000	951,000.00	0
378	M/S GBR Construction CO.LTD	13/6/2022	Construction of 4 no. Boda boda shed at Nas	1,160,000	1,580,000	1,580,000.00	0
379	M/S JEI DE CONSTRUCTION CON	30/05/2022	Proposed construction of gabro laying in Buk	4,395,275	2,484,500	2,484,500.00	0
380	M/S PISONAZ INTERNATIONAL L	30/5/2022	Installation of 3 no.solar powered floodlights	4,790,400	4,790,400	4,790,400	0
381	MODULAR DEVELOPMENT ENTE	27/04/2022	Installation of No.3 Solar floodlights at Sichek	1,936,215	1,936,215	1,936,215	0
382	NEWARK HOLDINGS LIMITED	2021/22	Construction of 4No. Bodaboda sheds at Naif	1,192,480	1,190,160	1,190,160	0
383	Vertall General Construction	06/09/2021	Construction of 4 no.boda boda sheds at Ng'	974,000	974,000	974,000	0
384	bellus energies ltd p.o box 7774-0	05/04/2022	borehole drilling and installation of hand pum	1,875,024	1,875,024	1,875,024.00	0
385	Hotel Satellite			252,000	252,000	252,000	0
386	Hotel Satellite			747,000	747,000	747,000	0
387	KAMLWANG ENTERPRISES LIMIT	05/04/2022	Borehole drilling,installation of solar pumping	4,620,396	4,620,396	4,620,396.00	0
388	Kenya School of Government			361,920	361,920	361,920	0
389	KONTINUM ACCESS CONSTRUC	05/04/2022	BOREHOLE DRILLING AND UPGRADING T	5,549,136	5,549,136	5,549,136	0
390	laverda co. ltd	05/04/2022	PIPELINE EXTENSION	1,426,087	1,426,087	1,426,087	0
391	M/S DANCOLIN CONTRACTORS	23/02/2022	DRILLING OF NGOYA BUYOFU BOREHOL	1,780,497	1,780,497	1,780,497.00	0
392	M/S BEFRA VENTURES LIMITED P	23/02/2022	Drilling of 2no. Boreholes and equipping with	3,486,960	3,486,960	3,486,960.00	0
393	M/S GOETHERM LIMITED P.O BC	23/02/2022	REHABILITATION OF 2NO. SHALLOW WEI	475,600	475,600	475,600.00	0
394	M/S JANVENTURES COMPANY LI	23/02/2022	UPGRADING OF 1NO. BOREHOLE TO SOL	3,095,112	3,095,112	3,095,112.00	0
395	M/S KONTINAM ACCESS CONST	23/02/2022	UPGRADING OF BOREHOLE TO SOLAR PU	4,701,828	4,701,828	4,701,828.00	0
396	M/S LINFEZA GENERAL SUPPLIES	23/02/2022	UPGRADING OF BOREHOLE TO SOLAR PU	3,944,000	3,944,000	3,944,000.00	0
397	M/S Majimbo Contractors Co. ltd			35,057,364	11,639,962	11,639,962.00	0
398	M/S MARESI BUILDING AND CON	23/02/2022	borehole drilling and installation of hand pum	1,939,600	1,939,600	1,939,600.00	0
399	M/S SAPHAM EAST AFRICA LIMIT	23/02/2022	SPRING PROTECTION, PIPE LAYING, INSTA	4,849,100	4,849,100	4,849,100.00	0
400	M/S Zaligep Contractors and General supplies			1,384,000	138,400	138,400.00	0

County Government of Bungoma

County Executive

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

401	maboko ltd p.o box 69-40131	05/04/2022	UPGRADING OF INO. BOREHOLE TO SOL	3,930,676	3,930,676		3,930,676.00	0
402	Ngachi multipurpose limited			4,892,880	2,446,440		2,446,440.00	0
403	Sawasure		Construction Of Township Water Project	4,781,520	2,383,800		2,383,800.00	0
404	Simba Village Limited			151,200	151,200		151,200.00	0
405	swantech systems ltd p.o box 77774	05/04/2022	REHABILITATION OF INO. SHALLOW WEL	2,939,788	2,939,788		2,939,788.00	0
406	Sylon consultancy		Drilling Of 3no. Boreholes In TuutiMarakaru	8,414,652	874,409		874,409.00	0
407	WANALU ENTERPRISES P.O BOX	05/04/2022	UPGRADING OF INO. BOREHOLE TO SOL	1,998,000	1,998,000		1,998,000.00	0
408	West drop Solutions			546,820	546,820		546,820	0
409	FRAGEO MACHINARY COMPAN	19/6/2023	RENOVATION OF STAFF HOUSES AT BUL	3,499,500		863,526	-	863,526
	Sub Total			1,517,405,693	439,014,327	347,583,332	283,597,359	503,000,300
	Supply Of Goods							
410	M/S KENYA SEED COMPANY LIMITED		SUPPLY AND DELIVERY OF CERTIFIED MAI	31,200,000	31,200,000			31,200,000
411	Golden edils ltd	6/10/2022	Supply and delivery of HP laptop	148,000		148,000		148,000
412	KENYA SEED COMPANY LIMITED	4/20/2022	SUPPLY AND DELIVERY OF CERTIFIED HYB	27,260,000	27,260,000			27,260,000
413	Lunexsa enterprises	4/7/2022	Supply and delivery of office general statione	399,576		399,576		399,576
414	Lunexsa media agency enterprises	5/10/2022	Supply and delivery of office furniture	265,000		265,000		265,000
415	MS KIKA HOTEL		PROVISION OF CONFERENCE PACKAGE,H	2,491,500	2,491,500			2,491,500
416	NAOTRAC ENTERPRISES	5/9/2022	Supply and delivery of tonners and anti-virus	272,000		272,000		272,000
417	SARUFI BOOK CENTER ENTERPR	1/19/2022	SUPPLY AND DELIVERY OF ASSORTED GEN	608,490	608,490			608,490
418	Sesa elimu centre	6/15/2022	Supply and delivery of cleaning material	293,200		293,200		293,200
419	Shiffa Enterprises	6/29/2023	Supply of 2months Vaccinated	12,450,840		7,500,000		7,500,000
420	Kerphine Solutions	25/04/2023	Supply of corporate uniforms	287,650		287,650		287,650
421	M/S Aderema Enterprises	45265	Supply of office furniture	556,950		556,950		556,950
422	Sediesherry Collection & Variety Su	23/02/2017	Supply of office stationery	194,580		194,580		194,580
423	FAIR DEAL	2017/2018	Supply and delivery of office furniture	876,415		876,415		876,415
424	GG STEAL CO. LIMITED	2019/2020	supply and delivery of tonners	406,000		406,000		406,000
425	PAMU BUSINESS ENTERPRISES	45104	SUPPLY AND DELIVERY OF STAFF UNIFOR	199,100		199,100		199,100
426	EVACAMELINE COMPANY	5/8/2023	SUPPLY AND DELIVERY OF ICT ITEMS FOR	2,583,500		2,583,500		2,583,500
427	EVACAMELINE COMPANY	4/19/2023	PURCHASE OF ICT ITEMS-AUDIT DEPARTM	370,000		370,000		370,000
428	M/S DESSIMU COMPANY LTD		MORTOR VEHICLE TYRES	1,810,080		1,810,080		1,810,080
429	PENTAMO ENTERPRISES LIMITED	4/25/2023	SUPPLY AND DELIVERY OF MEDIA ITEMS F	424,000		424,000		424,000
430	Besimu General supplies	2022/23	Purchase of tailoring Machines	959,040		959,040		959,040
431	Fantastic smart ltd	2019/2020	Supply and delivery of cleaning materials	103,795		103,795		103,795
432	Sialo one general supplies	2022/23	Purchase of stationery	242,665		242,665		242,665
433	slvion investment compan	44273	purchase of computers	949,500		949,500		949,500
434	AMYLIN CHEMIST	15/3/2023	SUPPLY OF NONPHARMS	360,000		360,000		360,000
435	AMYLIN CHEMIST	45000	SUPPLY OF NONPHARMS	437,500		437,500		437,500
436	AMYLIN CHEMIST	43759	SUPPLY OF DRUGS	468,045		468,045		468,045
437	ANOKSMATIC INVESTMENT LTD	24/2/2023	SUPPLY OF NON PHARMS	46,000		46,000		46,000
438	AUGUMARRY ENTERPRISES	30/5/2022	SUPPLY OF TONNERS	212,000		212,000		212,000
439	Brookhart Health care	21/06/2022	Supply of Non pharms	10,948,930	10,948,930			10,948,930
440	BUNGOMA CHEMIST	24/2/2023	SUPPLY OF DRUGS-BCRH	117,000		117,000		117,000
441	CHEM LABS LTD	45020	SUPPLY OF LAB REAGENTS	6,831,641		6,831,641		6,831,641
442	DOVAS PHARMACY	44904	SUPPLY OF NONPHARMS	498,650		498,650		498,650
443	GLAMAX ENTERPRISES	15/3/2023	SUPPLY OF NON PHARMS	949,500		949,500		949,500
444	GLAMAX ENTERPRISES	44827	SUPPLY OF NON PHARMS	338,000		338,000		338,000
445	HEDKA AGENCIES	15/6/2023	CONSTRUCTION OF MALE AND FEMALE V	2,303,000		639,160		639,160
446	KATEVINE PHARMACY	17/6/2022	SUPPLY OF NON PHARMS	11,652,180		11,652,180		11,652,180
447	KEMSA	2021/2022	Pharms	44,998,283	44,998,283		30,000,000	14,998,283
448	KEMSA	20/3/2023	SUPPLY OF DRUGS	3,514,124		3,514,124		3,514,124
449	LIONEL GENERAL OFFICE STATIC	13/11/2019	SUPPLY AND DELIVERY OF NON PHARMS	1,202,600		1,202,600		1,202,600
450	LIONEL GENERAL OFFICE STATIC	43748	SUPPLYAND DELIVERY OF NON PHARMS T	150,000		150,000		150,000

County Government of Bungoma  
County Executive  
Annual Report and Financial Statements for the year ended June 30, 2023

451	LIONEL GENERAL OFFICE STATI	24/7/2019	SUPPLY OF STATIONARY	103,550		103,550	-	103,550
452	LIONEL GENERAL OFFICE STATI	24/4/2020	SUPPLY OF STATIONARY	684,000		684,000	-	684,000
453	LIONEL GENERAL OFFICE STATI	44011	SUPPLY OF CLEANING MATERIALS	140,000		140,000	-	140,000
454	LIONEL GENERAL OFFICE STATI	43542	SUPPLY OF CLEANING MATERIALS	137,750		137,750	-	137,750
455	LIONEL GENERAL OFFICE STATI	43654	GENERAL OFFICE SUPPLIES	45,080		45,080	-	45,080
456	LIONEL GENERAL OFFICE STATI	44969	SUPPLY OF CLEANING MATERIALS	100,000		100,000	-	100,000
457	MANKOS AGENCIES LTD	45048	OFFICE ACCESSORIES AND PRINTER	235,000		234,900	-	234,900
458	MEDHI INVESTMENTS	44324	SUPPLY OF CLEANING MATERIALS	46,560		46,560	-	46,560
459	MEDS	45012	SUPPLY OF DRUGS AT KIMILILI SCH	868,029		868,029	-	868,029
460	Naostrac Entr	04/01/2022	supply of mama packs	6,205,884	6,205,884			6,205,884
461	NEMARC ENTERPRISES	44694	SUPPLY OF NON PHARMS	379,000		379,000	-	379,000
462	REDHART SUPPLIES AND CONST	16/2/2023	SUPPLY OF NONPHARMS	269,000		269,000	-	269,000
463	TRINAUP AGENCIES	45000	SUPPLY AND DELIVERY OF OXAGEL	95,000		95,000	-	95,000
464	Augumary ltd	30/05/2022	Supply of computer accessories	212,000	212,000		212,000	0
465	AVATA Ventures ltd	18/03/2022	Supply of Lab reagents webuye hosp	650,000	650,000		650,000	0
466	KEMSA		Lab reagents	15,902,559	15,902,559		15,902,559	0
467	KEMSA		Non pharms	27,764,070	27,764,070		27,764,070	0
468	Pensha ltd	20/05/2021	Supply of computer accessories	319,500	319,500		319,500	0
469	Subleen general supplies		Food and ration	1,266,000	1,266,000		1,266,000	0
470	Subleen general supplies		Computer accessories	2,000,000	2,000,000		2,000,000	0
471	Sunbleen General Suppliers	22 and 12/04/2022	Supply of Non pharms webuye Hosp	4,250,000	4,250,000		4,250,000	0
472	touch Bee S:lutions ltd	22 and 23/05/2022	Supply of Non pharms webuye Hosp	1,550,000	1,550,000		1,550,000	0
473	Touch Bee S:lutions ltd		supply of pharms webuye	800,000	800,000		800,000	0
474	westdrop solutions ltd	22 and 21/06/2022	Food and ration	2,800,000	2,800,000		2,800,000	0
475	ROSEVERO (K) LIMITED	914025-2021/2022	SUPPLY AND DELIVERY OF BASAL/PLANTIN	58,348,000	22,296,000		22,296,000	0
476	TRANS QUEEN COMPANY LIMIT	903249-2021/2022	SUPPLY AND DELIVERY OF MOTOR VEHIC	980,000	980,000		980,000	0
477	Mid Firm Enterprise LTD		Supply and delivery of Surge protector	13,000	13,000		13,000	0
478	Antmall Company LTD	28/03/2021	Supply and delivery of tyres	134,000	134,000		134,000	0
479	BESIMU ENTEPRISES	2021/22	SUPPLY OF SPORTING EQUIPMENT FOR N	3,374,600	3,374,600		3,374,600.00	0
480	Cardio Group Limited	17/06/2021	Procurement of uniforms for enforcement off	2,675,190	2,675,190		2,675,190	0
481	KIZAKURA CONSTRUCTION CO	3121565	Supply of ICT items	797,000		797,000		797,000
	Sub Total			303,524,106	210,700,006	50,157,320	116,986,919	143,870,407
	Supply Of Services							
482	Combined Auto service	6/26/2021	Repair of GKA 648V	250,000		250,000		250,000
483	FMD		MAJOR SERVICE AND REPAIR FOR TRACT	115,050	115,050		115,050	
484	GPA		THE GLOBAL PROCUREMENT ACADEMY T	780,000	780,000		780,000	
485	KIBOCH VENTURES	903301-2021/2022	SUPPLY AND DELIVERY OF SANITARY AND	390,000	390,000		390,000	
486	Kjika Hotel		Provision Of Conference Facilities And Service	109,600	109,600		109,600	
487	Kjika Hotel	1/25/2022	Halfday conference facility for Adhoc Process	250,000		250,000		250,000
488	KISM		KENYA INSTITUTE OF SUPPLIES MANAGEN	3,315,830	3,315,830			3,315,830
489	KUSCO	28/2/21	PROVISION OF TUITION FEES	315,000	315,000			315,000
490	Lunaksa Enterprise	1/8/2022	Delivery of catering items	650,279		650,279		650,279
491	LUSON GENERAL SUPPLY	906229-2021/2022	SUPPLY AND DELIVERY OF STAFF BRANDE	1,000,000	1,000,000			1,000,000
492	Makololwe general agencies ltd	4/28/2022	Supply and delivery of office catering	395,200		395,200		395,200
493	MID FIRM ENTERPRISES LIMITED	904291-2021/2022	SUPPLY AND DELIVERY OF COMPUTER AC	316,580	316,580			316,580
494	NAWEE ENTERPRISES	1/12/2022	SUPPLY AND DELIVERY OF ASSORTED CAT	631,400	631,400			631,400
495	Prudential west insurance agency	6/26/2023	Provision of comprehensive insurance cover f	252,000		252,000		252,000
496	ROMAN INSURANCE AGENCY	914019-2021/2022	PROVISION OF COMPREHENSIVE INSURAN	878,620	878,620			878,620
497	STANDARD MEDIA		NEWSPAPER ADVERTISING,AWARENESS A	7,136,880	7,136,880		1,768,966	5,367,915
498	The perch Hotel	1/11/2019	Provision of catering services	700,000		700,000		700,000
499	Victoria Comfort Inn	6/12/2021	Day conference	675,000		675,000		675,000
500	Victoria Comfort Inn	6/19/2021	Conference facilities	819,000		819,000		819,000

County Government of Bungoma  
County Executive  
Annual Report and Financial Statements for the year ended June 30, 2023

501	Wape Security Service Ltd	5/5/2018	Provision of security services	1,825,200		192,660		192,660
502	WASSER E.A SYSTEMS	932700-2021/2022	SUPPLY AND DELIVERY OF 5.NO LAPTOPS	700,000	700,000			700,000
503	Amani Wekesa & Associates Advoca	17/04/2023	Provision of legal services	3,150,000		3,150,000		3,150,000
504	Joventure Hotel	11/02/2021	Provision of catering services	900,000	900,000			900,000
505	Kika Hotel	23/12/2022	Provision of catering and conference services	75,000		75,000		75,000
506	Mabanga ATC	28/02/2022	Provision of catering and conference services	2,175,600		2,175,600		2,175,600
507	Millsview Hotel Ltd	29/06/2023	Provision of catering and conference services	55,200		55,200		55,200
508	Mlimani Gardens Hotel Ltd	11/2/2022	Provision of catering and conference services	164,850		164,850		164,850
509	Vittoria Suites	03/05/2021	Provision of catering services	220,000	220,000			220,000
510	THE STAR PUBLICATION	2019/2020	provision for advertisement services	600,000		600,000		600,000
511	THE NATION MEDIA	2019/2020	provision for advertisement services	1,400,000		1,400,000	999,200	400,800
512	THE STANDARD GROUP	2019/2020	provision for advertisement services	1,500,000		1,500,000	1,000,000	500,000
513	MAKOKHA WATTANGA AND CC	2021/2022	Provision for legal services	252,000		252,000		252,000
514	EMAT ENTERPRISE LIMITED	2022/2023	supply and delivery of tonners	800,000		800,000		800,000
515	MALI SAFI GARAGE	2022/2023	Repair and maintenance of motor vehicle REC	120,000		120,000		120,000
516	AFRICAN TOUCH SAFARIS	2022/2023	Provision of air tickets and traveling services	419,007		419,007	72,600	346,407
517	OCHARO KEBIRA AND CO. ADV	2022/2023	Provision for legal services	2,560,365		2,560,365	1,500,000	1,060,365
518	MANYONGE WANYAMA AND AS	2022/2023	Provision for legal services	3,600,000		3,600,000	1,500,000	2,100,000
519	MID FIRM ENTERPRISES	2018/2019	purchase of ict equipment's	13,000		13,000		13,000
520	MINATA HOTELS	2018/2019	provision for catering services and accommod	117,600		117,000		117,000
521	PRUDENTIAL WEST INSURANCE	2022/2023	Provision for motor vehicle insurance services	595,000		595,000		595,000
522	Kika Hotel		Catering Services	226,155	226,155			226,155
523	AFRICAN TOUCH SAFARI LMT	3-Jul-23	AIR TICKETING	267,150		267,150	-	267,150
524	SHREJ SERVICES		SUPPLY AND DELIVERY OF FUEL	1,000,000		1,000,000	-	1,000,000
525	ZION RESORT BUNGOMA	22-Mar-20	CATERING SERVICES	184,000		184,000	-	184,000
526	ICONIC GARDENS		CATERING SERVICES	580,000		580,000	-	580,000
527	MALI SAFI GARRAGE		MOTOR VEHICLE REPAIR	460,000		460,000	-	460,000
528	Afrique hotel ltd	5/29/2019	conference facilities while training chief officers	264,000	264,000			264,000
529	ASSOCIATION OF GOVERNMENT	10/28/2022	TUITION FEE	77,000		77,000		77,000
530	BONITO HOTELS	JUN,2022	PROVISION OF CONFERENCE FACILITY	850,000	850,000			850,000
531	BUNGOMA COUNTRY SIDE INN	JUN,2022	PROVISION OF CATERING SERVICE	300,000	300,000			300,000
532	ELIUD WAMALWA MBARO	11/28/2022	OFFICE RENT FOR KABCHAI SUB-COUNTY	204,000		204,000		204,000
533	GOK PSS SCHEME	Jun,2021	JANUARY 2021 DEDUCTION(FINANCE)	3,345,389	3,345,389			3,345,389
534	GOK PSS SCHEME	JUN,2021	JUNE,2021 DEDUCTION(FINANCE,TRADE,)	3,901,648	3,901,648			3,901,648
535	JOHNCELE INSURANCE COMPAN	5/22/2017		6,199,000	6,199,000		4,024,759	2,174,241
536	KISM	2021-2022	TUITION FEES FOR KISM	433,840	433,840			433,840
537	LAPFUND	2021-2022	EDUCATION LAPFUND DEDUCTION - JUN	5,812,009	5,812,009			5,812,009
538	LAPFUND	2021-2022	EDUCATION LAPFUND DEDUCTION -MAY	5,817,279	5,817,279			5,817,279
539	LAPFUND	2021-2022	LAPFUND	6,010,990	6,010,990			6,010,990
540	LAPFUND	2021-2022	LAPFUND	6,017,045	6,017,045			6,017,045
541	LAPFUND	2021-2022	LAPFUND	6,017,132	6,017,132			6,017,132
542	LAPFUND	2021-2022	LAPFUND	6,020,487	6,020,487			6,020,487
543	LAPFUND	2021-2022	LAPFUND	6,030,478	6,030,478			6,030,478
544	LAPFUND	2021-2022	FINANCE LAPFUND DEDUCTION - JUNE 2	15,784,270	15,784,270			15,784,270
545	LAPFUND	2021-2022	FINANCE LAPFUND DEDUCTION -MAY 20	15,816,692	15,816,692			15,816,692
546	LAPFUND	2021-2022	LAPFUND	15,839,175	15,839,175			15,839,175
547	LAPFUND	2021-2022	FINANCE LAPFUND DEDUCTION - MARCH	15,859,796	15,859,796			15,859,796
548	LAPFUND	2021-2022	FINANCE LAPFUND DEDUCTION -APRIL 2	15,878,960	15,878,960			15,878,960
549	LAPFUND	2021-2022	LAPFUND	16,135,847	16,135,847			16,135,847
550	LAPFUND	2021-2022	LAPFUND	16,147,319	16,147,319			16,147,319

County Government of Bungoma  
County Executive  
Annual Report and Financial Statements for the year ended June 30, 2023

551	LAPFUND	2021-2022	LAPFUND	16,715,957	16,715,957		16,715,957
552	LAPFUND	2021-2022	LAPFUND	16,788,140	16,788,140		16,788,140
553	LAPFUND	2021-2022	LAPFUND	17,157,488	17,157,488		17,157,488
554	Laptrust (umbrella) Retirement Func	2021-2022	LAPTRUST	8,864,820	8,864,820		8,864,820
555	M/S CLATUTAS LOGISTICS	6/30/2023	SUPPLY AND OF CURTAINS FOR FINANCE	388,500		388,500	388,500
556	MILIMANI GARDENS RESORT	4/25/2023	PROVISION OF CATERING SERVICE-FOR A	250,900		250,900	250,900
557	LAPFUND	6/30/2023	MIN. OF EDUCATION	6,241,299		6,241,299	6,241,299
558	LAPFUND	6/30/2023	MIN. OF EDUCATION	6,240,534		6,240,534	6,240,534
559	LAPFUND	4/30/2023	MIN. OF EDUCATION	6,206,336		6,206,336	6,206,336
560	GOK PSS SCHEME	5/31/2023	MIN. OF FINANCE & ECONOMIC PLANNIN	3,995,959		3,995,959	3,995,959
561	GOK PSS SCHEME	6/30/2023	MIN. OF FINANCE & ECONOMIC PLANNIN	3,990,192		3,990,192	3,990,192
562	GOK PSS SCHEME	6/30/2023	MIN. OF FINANCE & ECONOMIC PLANNIN	3,979,373		3,979,373	3,979,373
563	LAPFUND	5/31/2023	MIN. OF FINANCE & ECONOMIC PLANNIN	18,835,440		18,835,440	18,835,440
564	LAPFUND	4/30/2023	MIN. OF FINANCE & ECONOMIC PLANNIN	18,594,817		18,594,817	18,594,817
565	LAPFUND	6/30/2023	MIN. OF FINANCE & ECONOMIC PLANNIN	18,578,754		18,578,754	18,578,754
566	LAPFUND	6/30/2023	MIN. OF FINANCE & ECONOMIC PLANNIN	16,848,018		16,848,018	16,848,018
567	LAPFUND	6/30/2023	MIN. OF FINANCE & ECONOMIC PLANNIN	16,831,347		16,831,347	16,831,347
568	LAPTRUST BENEFIT	6/30/2023	MIN. OF FINANCE & ECONOMIC PLANNIN	1,426,974		1,426,974	1,426,974
569	LAPTRUST BENEFIT	5/31/2023	MIN. OF FINANCE & ECONOMIC PLANNIN	1,425,783		1,425,783	1,425,783
570	LAPTRUST CONTRIBUTION	6/30/2023	MIN. OF FINANCE & ECONOMIC PLANNIN	9,503,370		9,503,370	9,503,370
571	LAPTRUST CONTRIBUTION	4/30/2023	MIN. OF FINANCE & ECONOMIC PLANNIN	9,502,332		9,502,332	9,502,332
572	LAPTRUST CONTRIBUTION	5/31/2023	MIN. OF FINANCE & ECONOMIC PLANNIN	9,498,976		9,498,976	9,498,976
573	LAPTRUST CONTRIBUTION	6/30/2023	MIN. OF FINANCE & ECONOMIC PLANNIN	9,318,563		9,318,563	9,318,563
574	LAPTRUST CONTRIBUTION	6/30/2023	MIN. OF FINANCE & ECONOMIC PLANNIN	8,681,054		8,681,054	8,681,054
575	LAPTRUST CONTRIBUTION	6/30/2023	MIN. OF FINANCE & ECONOMIC PLANNIN	8,673,112		8,673,112	8,673,112
576	LAPTRUST CONTRIBUTION	6/30/2023	MIN. OF HOUSING	26,371		26,371	26,371
577	KENYA REVENUE AUTHORITY	5/31/2023	MIN. OF TRADE, ENERGY & INDUSTRIALIZ	319,127		319,127	319,127
578	NGARISHA SACCO LTD	6/7/2023	OFFICE RENT	537,429		537,429	537,429
579	ST PATRICKS PASTORAL CENTRE	5/2/2023	CATERING SERVICES PLANNING	540,000		540,000	540,000
580	ST PATRICKS PASTORAL CENTRE	4/20/2023	CATERING SERVICES BUDGET	224,000		224,000	224,000
581	THE STANDARD GROUP	2/24/2023	ADVERT ADDENDUM FRAMEWORK	109,620		109,620	109,620
582	THE STANDARD GROUP	2/15/2023	ADVERT	88,160		88,160	88,160
583	Millview Hotel Limited	4.5.2021	Catering Services-training by internal audit	172,500		172,500	172,500
584	Millview Hotel Limited	20/05/2021	Catering Services-Bonding	614,100		614,100	614,100
585	Standard group advert-documenta	31.03.2019	Advertising, Awareness, and publicity campe	550,000		550,000	550,000
586	Kenya Revenue Authority	JUN,2022	House allownce benefits for former D/ Gove	1,215,000	1,215,000		1,215,000
587	kika hotel	44825	catering services	307,000		307,000	307,000
588	nation media group	44988	advertisement	238,960		238,960	238,960
589	nation media group	44812	advertisement	356,120		356,120	356,120
590	nation media group	44838	advertisement	356,120		356,120	356,120
591	standard group	44812	advertisement	236,640		236,640	236,640
592	standard group	43868	advertisement	406,000		406,000	406,000
593	Terranova Autosparers LTD	8/12/2018	Mentenance expenses- Motor vehicle	495,928	495,928		495,928
594	top origin enterprises	45007	suppl of tires	1,344,800		1,344,800	1,344,800
595	victoria comfort inn		catering services	1,453,700		1,453,700	1,453,700
596	wape garage	44621	repair services	630,000		630,000	630,000
597	BIJU INSURANCE AGENCY	45030	SUPPLY OF INSURANCE COVERS	1,004,100		1,004,100	1,004,100
598	bokoli hospital	JUN,2023	June Salary 2023	285,640		285,640	285,640
599	bumula hospital	JUN,2023	June Salary 2023	558,600		558,600	558,600
600	Bungoma county referral	JUN,2023	June Salary 2023	4,488,150		4,488,150	4,488,150

County Government of Bungoma  
County Executive  
Annual Report and Financial Statements for the year ended June 30, 2023

601	Cheptais sub county	JUN,2023	June Salary 2023	593,600		593,600		593,600
602	CHV	JUN,2023	June Wage 2023	6,508,000		6,508,000		6,508,000
603	Chwele sub county hosp	JUN,2023	June Salary 2023	534,800		534,800		534,800
604	DIVINE HOMES RESORT	23-Mar-23	PROVISION OF CERTERING SERVICE	300,000		300,000	-	300,000
605	MEISSNER ENTERPRISES	26/11/2021	PAYMENT FOR PROVISION OF CERTERING	270,000		270,000	-	270,000
606	MillView Hotel ltd	15/06/2022	Catering services for promotions	333,500	333,500			333,500
607	Naitiri Sub County	JUN,2023	June Salary 2023	840,930		840,930		840,930
608	PRECISION PERFORMANCE CENTE	6-Feb-23	REPAIR AND SERVICE OF MOTOR VEHICL	1,800,000		1,578,717	-	1,578,717
609	Sinoko Sub county	JUN,2023	June Salary 2023	432,890		432,890		432,890
610	Sirisia sub county	JUN,2023	June Salary 2023	626,000		626,000		626,000
611	STANDARD GROUP LTD	20/2/2023	ADVERTISEMENT SERVICE FOR HEALTH A	406,000		406,000	-	406,000
612	Victoria comfort Inn ltd	21/07/2022	catering servicesfor procurement plan	605,150	605,150			605,150
613	WEBMAR INVESTMET LTD	45113	SUPPLY OF FUEL	3,000,000		3,000,000		3,000,000
614	Webuye hospital		June Salary 2023	3,006,070		3,006,070		3,006,070
615	African Touch Safaris	2022/23	Air travel Services	200,000		200,000	-	200,000
616	Joventure Hotel	2022/23	Provision of Conference facolities	375,000		375,000		375,000
617	Kenya School of Government- Kab	2021/22	Tuition fee	46,400		46,400	-	46,400
618	Kenya School of Government- Mor	2022/23	Tuition fee	120,650		120,650		120,650
619	Mali Safi Garage	2022/23	Motor vehicle repairs	883,580		423,080		423,080
620	Nation Media Group	2022/23	Advertisement Services	183,280		183,280		183,280
621	Pawa chemicals	2022/23	Provision of printing services	150,164		150,164		150,164
622	Simuplan consultants		Consultancy services for preparation of naitiri	3,498,444		3,498,444	2,657,611	840,833
623	M/s Mali Safi Garage	2022/22	Motor vehicle repairs and mantaince	1,929,740		1,929,740	1,246,500	683,240
624	African Touch Safaris Ltd	2022/23	Air travel Services	69,090		69,090		69,090
625	Kenya Power & Co. Ltd		Electricity Bill	29,975		29,975		29,975
626	Real Appraisal	9/19/2019	Preparation of valuation roll for kimillili	5,840,000	1,571,684			1,571,684
627	satecom solutions ltd	4/12/2023	supply and delivery of sanitary items	96,350		96,350		96,350
628	standard group plc	4/13/2023	provision for space order for advertisement	83,080		83,080		83,080
629	standard group plc	2/2/2023	provision for space order for advertisement	216,920		216,920		216,920
630	african touch safaris	5/26/2023	air travel for ICPAK training mombasa	41,200		41,200		41,200
631	kika hotel	6/26/2023	hotel and conference facilities	148,000		148,000		148,000
632	county green hotel	6/3/2023	hotel and conference facilities	19,950		19,950		19,950
633	Dot engineering construction	4/5/2023	supply and delivery of stationery items	298,670		298,670		298,670
634	Sawan hotel		hotel and conference facilities	160,000		160,000		160,000
635	African touch safaris	11/28/2022	air travel for ICPAK training mombasa	40,170		40,170		40,170
636	County green hotel	4/3/2023	hotel and conference facilities	50,000		50,000		50,000
637	Kenya institute of supplies managem	11/15/2021	Annual renewal of KISM membership	4,000		4,000		4,000
638	Institute of certified public accounta	1/1/2021	annual subscription	22,400		22,400		22,400
639	Kenya Urban Forum (KUF)	6/5/2023	registration fees (KUF) workshop	140,000		140,000		140,000
640	THE CLEANING CREW	8/1/2022	PROVISION OF CLEANING SERVICES(MAY	691,591		691,591		691,591
641	TOPFLIGHT SECURITY	6/7/2023	PROVISION OF SECURITY SERVICES(FEB.M	2,772,336		2,772,336		2,772,336
642	TOPFLIGHT SECURITY	6/7/2023	ma services	2,772,336		2,772,336		2,772,336
643	TOPFLIGHT SECURITY	3/22/2023	feb services	2,772,336		2,772,336		2,772,336
644	TOPFLIGHT SECURITY	5/24/2023	april services	2,772,336		2,772,336		2,772,336
645	TOPFLIGHT SECURITY	4/25/2023	march services	2,772,336		2,772,336		2,772,336
646	THE NEWHAM SECURITY	5/15/2023	PROVISION OF SECURITY SERVICES(DEC.J	1,122,001		1,122,001		1,122,001
647	THE NEWHAM SECURITY	6/16/2023	june services	1,122,001		1,122,001		1,122,001
648	BONVENTURE WASWA	12/23/2022	RENT FOR MILIMA WARD FOR FY 2020/20	72,000		72,000		72,000
649	MALI SAFI GARAGE	9/23/2020	MAINTENANCE OF MOTOR VEHICLE FY20	370,000		370,000		370,000
650	BIJU ENTERPRISE		PAYMENT FOR INSURANCE FOR MOTOR	397,657		397,657		397,657

County Government of Bungoma  
County Executive  
Annual Report and Financial Statements for the year ended June 30, 2023

651	STANDARD MEDIA GROUP		PAYMENT FOR ADVERT SERVICES-CLEANI	88,160		88,160		88,160
652	SHARNY CATERING SERVICES	12/16/2022	CATERING DURING 2022 JAMUHURI DAY	630,000		630,000		630,000
653	WHITE CALVES		SUPPLY OF TYRES FOR PUBLIC ADMINSTR	419,950		419,950		419,950
654	PHILIP ASIRA	6/10/2022	RENT FOR MITUA SOYSAMBU WARD FY20	72,000		72,000		72,000
655	Andrew Juma	1/9/2020	rent for ward admin	72,000	72,000			72,000
656	Kims Kisika multi Suppliers	5/20/2021	Cleaning services at Bungoma ref. hospital	13,732,477	13,357,477		1,943,335	11,414,142
657	Mali safi garage	6/29/2023	Motor vehicle servicing kcm 488l, kcu 081u.	1,105,750		1,105,750	-	1,105,750
658	Precision performance	6/20/2023	Motor vehicle servicing	415,373		415,373	-	415,373
659	Mackmi enterprises			462,870		209,870	-	209,870
660	African Touch Safaris Ltd P.o Box 9	6/10/2023	Florien Travell to Morocco	360,000		360,000	-	360,000
661	African Touch Safaris Ltd P.o Box 9	4/17/2023	Airline to CECM and C.O while on Official D	86,620		86,620	-	86,620
662	Divine Home Resort	13/12/2021	Provision for full board conference services fo	408,000	408,000			408,000
663	ICPAK P.O. Box 59963-00200 Nai	11/4/2022	Training Services	123,000		123,000	-	123,000
664	Kenya Power P.o Box 30099-0010	6/30/2023	Outstanding Electricity Bills	13,420,851		13,420,851	-	13,420,851
665	KISM P.o .Box 30400-00100 Naird	11/18/2022	Training Services	214,600		214,600	-	214,600
666	Nation Media Group PLC	2/14/2023	Advertisement Publication for Tender Adverti	320,508		320,508	-	320,508
667	Postal Corporation of Kenya	12/4/2023	Parcels despatched	51,270		51,270	-	51,270
668	Terrenova		Servicing of Department vehicles	294,131	294,131			294,131
669	The Standard Group PLC P.o.Box	12/5/2022	Advertisement Publication for Tender Adverti	88,160		88,160	-	88,160
670	Webmar Investments Ltd P.o Box 14	6/30/2023	Fuel and Lubricants	2,500,000		2,500,000	-	2,500,000
671	Minata hotel	4/15/2023	Conference services	336,000		336,000	-	336,000
672	County Green Hotel	2/28/2023	Catering services	49,200		49,200	-	49,200
673	DEVINE HOMES RESORT	11/28/2022	Conference fee and accomodation charges	2,500,000		2,500,000	-	2,500,000
674	ICPAK	5/2/2023	Icpak seminar tuition fee	241,000		241,000	-	241,000
675	KSG	1/28/1900	KSG baringo campus	345,000		345,000	-	345,000
676	Milimani Gardens	11/11/2022	Catering services	466,000		466,000		466,000
677	PHICA LUBES AUTO GARAGE	11/26/2022	GRADER GKA554R KOMATSU	3,181,074	3,181,074			3,181,074
678	African Touch Safaris Ltd	22/11/2021	Provision of air tickets for official travels	418,530	418,530		418,530	0
679	Burg Safaris & Tours	18/11/2021	Provision of air tickets	228,600	228,600		228,600	0
680	Engo Garage	17/06/2021	Repair of motor vehicle KBZ 969D	972,080	972,080		972,080	0
681	Joventure Hotel	04/07/2021	Provision of catering services	330,000	330,000		330,000	0
682	Mabanga ATC	21/10/2021	Provision of catering services	2,293,600	2,293,600		2,293,600.00	0
683	Millsview Hotel Ltd	02/03/2021	Provision of catering services	110,000	110,000		110,000	0
684	Millsview Hotel Ltd	15/05/2021	Provision of catering services	103,500	103,500		103,500	0
685	Millsview Hotel Ltd	20/10/2021	Provision of catering services	67,500	67,500		67,500	0
686	West end consultancy	12/02/2021	Development of BQS & plans	3,405,371	3,405,371		3,405,371	0
687	Director of pensions	2/10/2021	Everylne Opoloi pensions	1,222,140	1,222,140		1,222,140	0
688	MBIG Ltd	11/03/2022	Supply of fuel	2,400,739	2,400,739		2,400,739	0
689	Nzoia water services	16/05/2022	Water bills	40,000	40,000		40,000	0
690	Wape garage and vehicle supplies	24/06/2022	Maintenance of motor vehicles	1,300,000	1,300,000		1,300,000	0
691	TERRANOVA AUTOSPARES LIMIT	2/5/2019	Repair and service of GKA 171T	239,825	239,825		239,825	0
692	ICPAK	18/11/2020	PROVISION OF CONFERENCE FEES	550,000	550,000		550,000	0
693	KIKA HOTEL	28/1/21	Provision Of Conference Facilities	304,000	304,000		304,000	0
694	KIKA HOTEL	26/7/20	Provision Of Conference Facilities	154,000	154,000		154,000	0
695	M'BIG	2018-2021	Supply of refined fuel and lubricants	6,400,000	6,400,000		6,400,000	0
696	NATION MEDIA		NEWSPAPER ADVERTISING, AWARENESS A	4,176,320	4,176,320		4,176,320	0
697	Nation Media Group LTD	22/12/2018	Advertisement for the position of Chairman, n	684,400	684,400		684,400	0
698	Kika Hotel	JUN,2022	Staff retreat to Kisumu	437,500	437,500		437,500	0
699	GOK PSS SCHEME	JUN,2022	APRIL 2021 DEDUCTION(CPSB & LANDS)	37,022	37,022		37,022	0
700	GOK PSS SCHEME	JUN,2022	MARCH 2021 DEDUCTION(TRADE & EDUC	20,258	20,258		20,258	0

County Government of Bungoma  
County Executive  
Annual Report and Financial Statements for the year ended June 30, 2023

701	GOK PSS SCHEME	JUN,2022	MAY , 2021 DEDUCTION(TRADE,CPSB & LA	4,083	4,083	4,083	0
702	LOCAL AUTHORITIES PENSION T	JUN,2022	AGRICULTURE LAPTRUST DEDUCTION JU	100,536	100,536	100,536	0
703	AZMASOFT CONSULTING LIMITI	JUN,2022	PROVISION OF AUDIT SYSTEM TEAMMAT	6,928,445	6,928,445	6,928,445	0
704	DIVINE HOMES RESORT	JUN,2022	PROVISION OF CATERING SERVICE-PREPA	138,600	138,600	138,600	0
705	DIVINE HOMES RESORT	JUN,2022	PROVISION OF CATERING SERVICE-SPCU	220,500	220,500	220,500	0
706	DIVINE HOMES RESORT	JUN,2022	PROVISION OF CONFERENCE FACILITY	344,400	344,400	344,400	0
707	DIVINE HOMES RESORT	JUN,2022	PROVISION OF CONFERENCE FACILITY	261,800	261,800	261,800	0
708	DIVINE HOMES RESORT	JUN,2022	PROVISION OF CONFERENCE FACILITY	112,200	112,200	112,200	0
709	INFINITY INDEX	JUN,2022	DEVELOPMENT,DESIGN AND PRINTING O	10,730,000	10,730,000	10,730,000	0
710	JOVENTURE HOTEL	JUN,2022	PROVISION OF CONFERENCE FACILITY-CC	922,500	922,500	922,500	0
711	JOVENTURE HOTEL	JUN,2022	EXTENSION-PROVISION OF CONFERENCE	184,500	184,500	184,500	0
712	JOVENTURE HOTEL	JUN,2022	PROVISION OF CONFERENCE FACILITIES	308,500	308,500	308,500	0
713	LAPFUND	JUN,2022	LAPFUND DEDUCTION FOR FEBRUARY 20	623,888	623,888	623,888	0
714	LAPFUND	JUN,2022	LAPFUND DEDUCTION FOR MARCH 2022	628,162	628,162	628,162	0
715	LAPFUND	JUN,2022	LAPFUND	627,672	627,672	627,672	0
716	LAPFUND	JUN,2022	LAPFUND	627,672	627,672	627,672	0
717	LAPFUND	JUN,2022	LAPFUND	16,192,394	16,192,394	16,192,394	0
718	LAPFUND	JUN,2022	LAPFUND	16,162,257	16,162,257	16,162,257	0
719	LAPFUND	JUN,2022	LAPFUND	16,640,611	16,640,611	16,640,611	0
720	LAPFUND	JUN,2022	LAPFUND	1,436,397	1,436,397	1,436,397	0
721	LAPFUND	JUN,2022	LAPFUND	1,422,071	1,422,071	1,422,071	0
722	Laptrust (umbrella) Retirement Fund	JUN,2022	LAPTRUST CONTRI	1,289,953	1,289,953	1,289,953	0
723	Laptrust (umbrella) Retirement Fund	JUN,2022	LAPTRUST CONTRI	1,289,953	1,289,953	1,289,953	0
724	Laptrust (umbrella) Retirement Fund	JUN,2022	LAPTRUST	8,567,776	8,567,776	8,567,776	0
725	Laptrust (umbrella) Retirement Fund	JUN,2022	LAPTRUST	8,469,839	8,469,839	8,469,839	0
726	Laptrust (umbrella) Retirement Fund	JUN,2022	LAPTRUST	2,532,121	2,532,121	2,532,121	0
727	Laptrust (umbrella) Retirement Fund	JUN,2022	LAPTRUST	2,397,435	2,397,435	2,397,435	0
728	Laptrust (umbrella) Retirement Fund	JUN,2022	LAPTRUST	8,721,259	8,721,259	8,721,259	0
729	LOCAL AUTHORITIES PROVIDEN	JUN,2022	LAPFUND	704,416	704,416	704,416	0
730	LOCAL AUTHORITIES PROVIDEN	JUN,2022	LAPFUND	643,720	643,720	643,720	0
731	LOCAL AUTHORITIES PROVIDEN	JUN,2022	LAPFUND	569,805	569,805	569,805	0
732	LOCAL AUTHORITIES PROVIDEN	JUN,2022	LAPFUND	592,639	592,639	592,639	0
733	LOCAL AUTHORITIES PROVIDEN	JUN,2022	LAPFUND	592,838	592,838	592,838	0
734	LOCAL AUTHORITIES PROVIDEN	JUN,2022	LAPFUND	1,006,486	1,006,486	1,006,486	0
735	LOCAL AUTHORITIES PROVIDEN	JUN,2022	LAPFUND	1,003,300	1,003,300	1,003,300	0
736	LOCAL AUTHORITIES PROVIDEN	JUN,2022	LAPFUND	710,206	710,206	710,206	0
737	MABANGA ATC	JUN,2022	CATERING SERVICES OFFERED(REPORTS C	41,000	41,000	41,000	0
738	MABANGA ATC	JUN,2022	CATERING SERICES	106,000	106,000	106,000	0
739	MILLVIEW HOTEL	JUN,2022	PROVISION OF CONFERENCE FACILITY	339,200	339,200	339,200	0
740	POSTAL CORPORATION	JUN,2022	EMS SERVICES	1,100	1,100	1,100	0
741	WAPE GARAGE	JUN,2022	PROVISION OF MOTOR VEHICLE REPAIR	2,991,640	2,991,640	2,991,640	0
742	QUETREK LTD	2021/22	PROVISION OF CONSULTANCY SERVICES	2,400,000	2,400,000	2,400,000	0
743	Ciala Hotel	24/08/2020	Catering Services-Meeting union members	517,400	517,400	517,400	0
744	Joventure hotel	02/03/2018	Catering service (receptions), accommodatio	102,000	102,000	102,000	0
745	The Standard Group PLC	23/03/2021	Advertisement for provision of Cleaning serv	216,920	216,920	216,920	0
746	The Star Publication	25/06/2021	Advertisement for provision of Cleaning serv	169,340	169,340	169,340	0
747	Joventure hotel	01/11/2021	Catering service (receptions), accommodatio	300,000	300,000	300,000	0
748	Joventure Hotel	18.7.2021	Catering Services-Evaluation committee on cle	360,000	360,000	360,000	0
749	Elegant Hotel	15/11/21	Catering Services	25,200	25,200	25,200	0
750	Kenya School of Government	10/19/2021	Tuition Fees	46,400	46,400	46,400	0

County Government of Bungoma  
County Executive  
Annual Report and Financial Statements for the year ended June 30, 2023

	Supplier Of Goods or Services	Date invoiced/contracted	Description	Original Amount (Contract sum)	Balance at the beginning of the year a	Addition During the year b	Amount paid During the year c	Outstanding Balance d=a+b-c
751	Nzowasco	July 2021-Jun 2022	Water Bill	37,480	37,480		37,480	0
752	The Global Procurement Academy	26/10/21	Tuition fees	150,800	150,800		150,800	0
753	kika hotel	8/13/2019	provision of conference facility	21,000	21,000		21,000	0
754	Simuplan consultants	9/19/2019	Consultancy services for preparation of kimili	5,840,000	1,275,622		1,275,622	0
755	Simuplan consultants	7/1/2019	Consultancy services for preparation of naitiri	3,498,444	840,833		840,833	0
756	Simuplan consultants	7/1/2019	consultancy services for preparation of kapso	5,307,464	1,275,622		1,275,622	0
757	Administration Police Welfare	4/27/2022	Signed list for police Services	1,500,000	1,500,000		1,500,000	0
758	African Touch Safaris	JUN,2022	TravelCosts(Airlines,Bus,Railwayc)	8,488,330	5,477,535		5,477,535	0
759	The standard group PLC	6/24/2020	Advertising, Awareness and Publicity Campaig	666,900	666,900		666,900	0
760	The standard group PLC	2/7/2020	Advertising, Awareness and Publicity Campaig	406,000	406,000		406,000	0
761	The standard group PLC	9/30/2020	Advertising, Awareness and Publicity Campaig	1,824,000	1,824,000		1,824,000	0
762	The star Publications ltd	6/23/2020	Advertising, Awareness and Publicity Campaig	672,235	672,235		672,235	0
763	Wape Garage and General supplie	6/7/2021	Mentenance expenses- Motor vehicle	772,000	772,000		772,000	0
764	Wape Garage and General supplie	3/1/2022	Mentenance expenses- Motor vehicle	1,196,500	1,196,500		1,196,500	0
765	MINATA HOTELS	30/04/2021	Hotel services	189,000	189,000		189,000	0
766	PHICA LUBES AUTO GARAGE	11/26/2022	REPAIR OF GRADER-KBJ 7300 KOMATSU	3,391,840	3,391,840		3,391,840	0
767	PHICA LUBES AUTO GARAGE	11/26/2022	S/WAGON 39CG 04/A TOYOTA	428,040	428,040		428,040	0
768	PHICA LUBES AUTO GARAGE	11/26/2022	LOWBED 2E8536 RANDON	1,623,304	1,623,304		1,623,304	0
769	PHICA LUBES AUTO GARAGE	11/26/2022	D/CABIN KBW323 TOYOTA	680,572	680,572		680,572	0
770	PHICA LUBES AUTO GARAGE	11/26/2022	PRIMEMOVER 39CG008A	2,054,940	2,054,940		2,054,940	0
771	PHICA LUBES AUTO GARAGE	11/26/2022	D/CABIN 39CG O42ATOYOTA	684,075	684,075		684,075	0
772	PHICA LUBES AUTO GARAGE	11/26/2022	TRIPPER KBZ996D Mitsubish	2,252,720	2,252,720		2,252,720	0
773	PHICA LUBES AUTO GARAGE	11/26/2022	GRADER KCA 349F NEWHOLLAND	4,289,101	4,289,101		4,289,101	0
774	PHICA LUBES AUTO GARAGE	11/26/2022	TIPPER KBZ 997D Mitsubish	2,072,688	2,072,688		2,072,688	0
775	Evalbe Buildind and Construction C	JUN,2022	GARBAGE COLLECTION,TRANSPORTATIC	210,606,380	270,727		270,726.89	0
776	Hotel Satellite	JUN,2022		114,000	114,000		114,000.00	0
777	Joventure Hotel	JUN,2022		142,000	142,000		142,000	0
778	Mali safi Garage	JUN,2022		298,140	298,140		298,140.00	0
779	Minata Hotel	JUN,2022		205,800	205,800		205,800	0
780	Kenya School of Government -kaba	20/12/2020	strategic leadership development Course	152,000	152,000		152,000	0
781	African Touch	JUN,2022	Airline services to Department Officers	173,140	173,140		173,140.00	0
782	Cmc Motors	20/05/2021	Repair of 39CGO57A	820,545	820,545		820,545	0
783	Cmc Motors	09/12/2021	Repair of KCD315G	209,299	209,299		209,299	0
784	PHICA LUBES AUTO GARAGE	11/26/2022	KCA 976F NEWHOLLAND	3,432,672	3,432,672			3,432,672
	Sub Total			971,745,880	454,735,069	285,199,293	200,101,949	539,832,413
	GRAND TOTAL PENDING BILLS			3,052,769,337	1,199,306,317	729,082,458	683,882,094	1,244,506,681

**BUNGOMA COUNTY EXECUTIVE**  
**Annual Report and Financial Statements**  
**For the year ended June 30 2023**

**Annex 3 – Analysis of Imprests**

No.	Name Of Officer Or Institution	Warrant No.	Date Imprest Taken Kshs	Personal Number	Ministry	2022-2023 Kshs
1	BONFACE WAYNE NYONGESA	3200446		20180095050	COUNTY SECRETARY	1,552,500
2	BRAMUEL MANIAFU	3884415		20170091719	COUNTY SECRETARY	485,000
3	CAROLYNE MALANGACHI	2514337		20160036466	COUNTY SECRETARY	2,360,000
4	CLEOPHAS WASWA	4611333	12/29/2022	20010004332	COUNTY SECRETARY	414,320
5	CYRIL WAYONG'O	4105088		20190008069	COUNTY SECRETARY	200,000
6	JOSEPH WAMBATI	4611331	12/29/2022	20190025560	COUNTY SECRETARY	308,880
				Sub total		5,320,700
7	ANN NGANO	3551971		20150017833	FINANCE AND ECONO	1,214,900
8	AUGUSTINE KIPSANG'	3170909		2007004013	FINANCE AND ECONO	3,455,750
18	FRANCIS TOME	3551609			PUBLIC SERVICE AND A	3,689,000
9	DUNSTONE WAFULA	3150748			FINANCE AND ECONO	3,801,000
10	ELDAH MUTILA NANCY SIKHILA	3150746		20150029351	FINANCE AND ECONO	3,011,000
11	EVANS KATENYA KISAKA	3150579		20150017520	FINANCE AND ECONO	4,995,000
12	MERCY KISAKA	4572757	5/15/2023	20170090436	FINANCE AND ECONO	1,132,500
				Sub total		21,299,150
13	CALISTUS BARASA	3683499	11/9/2022	20150017404	GENDER AND CULTUR	599,000
14	LYDIA WANJALA	4693154	5/18/2023	20150029860	GENDER AND CULTUR	300,000
				Sub total		899,000
15	AMOS MAKANDA	4320526		20170095039	GOVERNOR'S OFFICE	564,200
16	SADDY CHESORI	4775668	6/14/2023	20160004786	GOVERNOR'S OFFICE	775,000
				Sub total		1,339,200
17	BARBRA ONYINKWA	4318584	4/6/2023	20170104480	LANDS AND HOUSING	300,000
				Sub total		300,000
19	JUSTINE MATEA	4545702	11/15/2022	20140016842	PUBLIC SERVICE AND A	181,000
20	SOKWONY LAIKONG'	4266299		20140016897	PUBLIC SERVICE AND A	1,166,000
				Sub total		1,347,000
21	MOSES WAMALWA	3882865	7/5/2023		ROADS AND PUBLIC W	488,961
				Sub total		488,961
				Total Amount		30,994,011

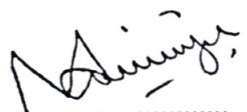
County Government of Bungoma  
 County Executive  
 Annual Report and Financial Statements for the year ended June 30, 2023

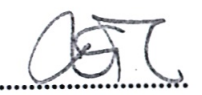
Annex 4 – Summary of Non-Current Asset Register

Asset Class	Historical Cost b/f (Kshs)	Additions during the year	Historical Cost c/f
	Previous Year	(Kshs)	(Kshs)
Land	11,768,815,015	13,270,000	11,782,085,015
Buildings And Structures	969,886,225	-	969,886,225
Transport Equipment	618,154,767	24,125,700	642,280,467
Office Equipment, Furniture And Fittings	394,345,703	66,200,979	460,546,683
ICT Equipment	230,121,099	-	230,121,099
Machinery And Equipment	656,385,077	35,526,229	691,911,306
Biological Assets	55,827,366		55,827,366
Intangible Assets	355,703,449	371,670,400	727,373,849
Infrastructure Assets- Roads, Rails	7,372,206,118	1,665,104,929	9,037,311,047
others	469,804,624		469,804,624
<b>Total</b>	<b>22,891,249,443</b>	<b>2,175,898,237</b>	<b>25,067,147,680</b>

Annex 5 – Inter-Entity Transfers

Ref	Entity	Quarter 1	Quarter 2	Cumulative amount transferred.	Amount Confirmed as received.
				KShs	KShs
1	County Assembly	161,987,662	304,413,932	1,256,268,326	1,256,268,326
2	ASDSP			5,344,642	5,344,642
3	KUSP			3,534,475	3,534,475
4	Emergency Fund			102,298,000	102,298,000
5	Bursary Fund		200,000	524,000	524,000
6	CLIMATE			11,169,750	11,169,750
7	NARGIP	431,645		180,705,535	180,705,535
8	Kisp			30,000,000	30,000,000
	<b>Total</b>	<b>162,419,307</b>	<b>304,613,932</b>	<b>1,589,844,728</b>	<b>1,589,844,728</b>

  
 .....  
**Robert Simiyu**  
 Chief Officer -Finance


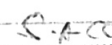
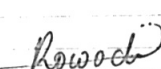

  
 .....  
**CPA Ambrose Makokha**  
 Head of Accounting Unit  
 ICPAK M/No. 7929

**BUNGOMA COUNTY EXECUTIVE**  
**Annual Report and Financial Statements**  
**For the year ended June 30 2023**

**Annex 6: – Bank Reconciliation/FO 30 Reports**


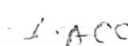
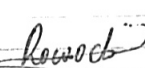

		FO.30
<b>COUNTY GOVERNMENT OF BUNGOMA</b> <b>BANK RECONCILIATION STATEMENT AS AT 30TH JUNE,2023</b> <b>ACCOUNT NAME: BUNGOMA COUNTY RECURRENT, CENTRAL BANK OF KENYA</b> <b>BANK ACCOUNT NO: 1000171006</b>		
	<b>Balance as per cashbook on 30.06.2023</b>	<b>375,729.90</b>
Add	Payments in the cashbook not in the bankstatement	332,272,661.80
		332,648,391.70
Less:	Receipts in the cashbook not in the bank statement	314,805,625.00
	<b>Balance as per bank statement on 30.06.2023</b>	<b>17,842,766.70</b>

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

	<b>Prepared by</b>		.....
Signature		Designation	Date
	<b>Approved by</b>		.....
Signature		Designation	Date

		FO.30
<b>COUNTY GOVERNMENT OF BUNGOMA</b> <b>BANK RECONCILIATION STATEMENT AS AT 30TH JUNE,2023</b> <b>ACCOUNT NAME: BUNGOMA COUNTY DEVELOPMENT, CENTRAL BANK OF KENYA</b> <b>BANK ACCOUNT NO:1000170921</b>		
	<b>Balance as per cashbook on 30.06.2023</b>	<b>227,325.60</b>
Add	Payments in the cashbook not in the bankstatement	535,032,285.20
		535,259,610.80
Less:	Receipts in the cashbook not in the bank statement	497,629,118.00
	<b>Balance as per bank statement on 30.06.2023</b>	<b>37,630,492.80</b>


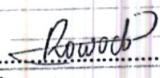
I certify that I have verified the bank balances in the cashbook and the bank balance and confirm the above reconciliation is correct.

	<b>Prepared by</b>		.....
Signature		Designation	Date
	<b>Approved by</b>		.....
Signature		Designation	Date

County Government of Bungoma  
 County Executive  
 Annual Report and Financial Statements for the year ended June 30, 2023


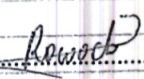
		FO.30
<b>COUNTY GOVERNMENT OF BUNGOMA</b>		
<b>BANK RECONCILIATION STATEMENT AS AT 30TH JUNE,2023</b>		
<b>ACCOUNT NAME: BUNGOMA COUNTY DEPOSIT ACCOUNT</b>		
<b>BANK ACCOUNT NO: 1000248416</b>		
	<b>Balance as per cashbook on 30.06.2023</b>	<b>259,258,888.40</b>
Add	Payments in the cashbook not in the bankstatement	3,885,544.65
		263,144,433.05
Less:	Receipts in the cashbook not in the bank statement	56,347,479.85
	<b>Balance as per bank statement on 30.06.2023</b>	<b>206,796,953.20</b>

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

	<b>Prepared by</b>	<u>C. ACC</u>	.....
Signature		Designation	Date
	<b>Approved by</b>	<u>ACC</u>	.....
Signature		Designation	Date

		FO.30
<b>COUNTY GOVERNMENT OF BUNGOMA</b>		
<b>BANK RECONCILIATION STATEMENT AS AT 30TH JUNE,2023</b>		
<b>ACCOUNT NAME: BUNGOMA COUNTY DEVOLUTION SUPP PROG</b>		
<b>BANK ACCOUNT NO: 1000374616</b>		
	<b>Balance as per cashbook on 30.06.2023</b>	<b>12,792,822.95</b>
Add	Payments in the cashbook not in the bankstatement	0.00
		12,792,822.95
Less:	Receipts in the cashbook not in the bank statement	-
	<b>Balance as per bank statement on 30.06.2023</b>	<b>12,792,822.95</b>

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

	<b>Prepared by</b>	<u>S. ACC</u>	.....
Signature		Designation	Date
	<b>Approved by</b>	<u>ACC</u>	.....
Signature		Designation	Date


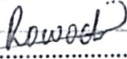
County Government of Bungoma

County Executive

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



		FO.30
<b>COUNTY GOVERNMENT OF BUNGOMA</b>		
<b>BANK RECONCILIATION STATEMENT AS AT 30TH JUNE,2023</b>		
<b>ACCOUNT NAME: BUNGOMA COUNTY DANIDA FUND ACC</b>		
<b>BANK ACCOUNT NO: 1000342099</b>		
	<b>Balance as per cashbook on 30.06.2023</b>	<b>9,794.65</b>
Add	Payments in the cashbook not in the bankstatement	0.00
		<b>9,794.65</b>
Less:	Receipts in the cashbook not in the bank statement	-
	<b>Balance as per bank statement on 30.06.2023</b>	<b>9,794.65</b>

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

	<b>Prepared by</b>	<u>S. ACC</u>	.....
Signature		Designation	Date
	<b>Approved by</b>	<u>ACC</u>	.....
Signature		Designation	Date

		FO.30
<b>COUNTY GOVERNMENT OF BUNGOMA</b>		
<b>BANK RECONCILIATION STATEMENT AS AT 30TH JUNE,2023</b>		
<b>ACCOUNT NAME: BUNGOMA COUNTY CLIMATE CHANGE FUND</b>		
<b>BANK ACCOUNT NO:1000647205</b>		
	<b>Balance as per cashbook on 30.06.2023</b>	<b>1,694,489.85</b>
Add	Payments in the cashbook not in the bankstatement	2,796,225.65
		4,490,715.50
Less:	Receipts in the cashbook not in the bank statement	-
	<b>Balance as per bank statement on 30.06.2023</b>	<b>4,490,715.50</b>

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

	<b>Prepared by</b>	<u>C. ACC</u>	.....
Signature		Designation	Date
	<b>Approved by</b>	<u>ACC</u>	.....
Signature		Designation	Date