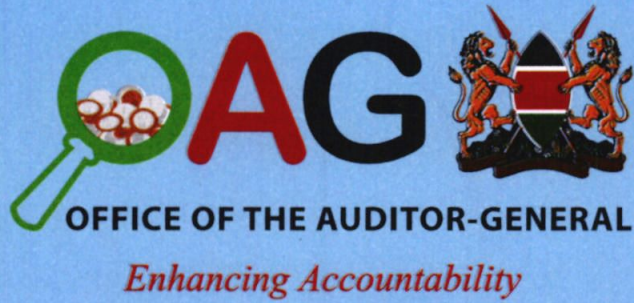


REPUBLIC OF KENYA



**REPORT**

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**OF**

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**ON**

**COUNTY ASSEMBLY OF BUNGOMA**

**FOR THE YEAR ENDED  
30 JUNE, 2024**



**COUNTY  
GOVERNMENT OF  
BUNGOMA**



# **COUNTY ASSEMBLY OF BUNGOMA**

## **ANNUAL REPORT AND FINANCIAL STATEMENTS**

**30<sup>th</sup> June, 2024**



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**COUNTY ASSEMBLY OF BUNGOMA**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**30<sup>th</sup> June, 2024**

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

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

### **a) Acronyms**

AHL	Affordable Housing Levy
ACP-K	Association of Computing Practitioners, Kenya
CA	County Assembly
CASB	County Assembly Service Board
CBK	Central Bank of Kenya
CBROP	County Budget Review Outlook Paper
CE	County Executive
CFSP	County Fiscal Strategy Paper
CG	County Government
CPA	Certified Public Accountant
CPST	Centre for Parliamentary Studies and Training
CRF	County Revenue Fund
CSK	Computer Society of Kenya
CSR	Corporate Social Responsibility
CT	County Treasury
FBT	Fringe Benefit Tax
ICPAK	Institute of Certified Public Accountants of Kenya
ICS	Institute of Certified Secretaries
IFMIS	Integrated Financial Management Information System
IHRM	Institute of Human Resource Management
IIA	Institute of Internal Auditors
IPPD	Integrated Payroll and Personnel Database
IPSAS	International Public Sector Accounting Standards

ISACA	Information Systems Audit and Control Association
KESRA	Kenya School of Revenue Administration
KARMA	Kenya Association of Record Managers and Archivists
KCB	Kenya Commercial Bank
KENASA	Kenya National Secretaries Association
KIHBIT	Kenya Institute of Highways and Building Technology
KIM	Kenya Institute of Management
KIPPRA	Kenya Institute of Public Policy Research and Analysis
KSL	Kenya School of Law
KRA	Kenya Revenue Authority
KSG	Kenya School of Government
Kshs	Kenya Shillings
LSK	Law Society of Kenya
MCA	Member of County Assembly
NEMA	National Environment Management Authority
NITA	National Industrial Training Authority
NSSF	National Social Security Fund
PFM	Public Finance Management
PhD	Doctor of Philosophy
PRSK	Public Relation Society of Kenya
PSASB	Public Sector Accounting Standards Board
PPP	Public Private Partnerships
SLDP	Strategic Leadership and Development Program
SP	Sub-Programme

**b) Glossary of Terms**

Comparative FY	Means the financial year preceding the current financial year.
Fiduciary Management	Means officers directly involved in management of CA's finances and resources

## 2. Key CA Information and Management

### a) Background information

The County Assembly is constituted as per the constitution of Kenya and is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 45 Members of County Assembly (MCAs) elected to represent members of the public from their respective wards and 17 nominated MCAs from the marginalized groups. The MCAs are responsible for making laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

### b) Key Management Team

The CA of Bungoma day-to-day management is under the following key organs:

#### i. County Assembly Service Board Members:



#### **Hon. Emmanuel M Situma**

*Chairperson & Speaker, County Assembly of Bungoma*

Hon. Emmanuel Mukhebi Situma is the 2<sup>nd</sup> Speaker of the County Assembly of Bungoma, a position which he has held from 2017 up to date. He is currently serving his second term having been re-elected to the position by the third Assembly on 21<sup>st</sup> September, 2022. Hon. Situma is an Advocate of the High Court of Kenya for 18 years standing in active practice and a member of the LSK. He also has undergone training in SLDP and Transformative Leadership at the KSG.

## Key CA Information and Management (Continued)



### **Hon. Joseph Nyongesa Juma**

*Vice-Chairperson - Majority Party*

Hon. Joseph Juma Nyongesa is the Member of County Assembly representing Tuuti-Marakaru Ward. He is currently serving his second term following his re-election to the position of Leader of Majority by the third Assembly. He represents the Majority coalition party in the County Assembly of Bungoma. In addition, Hon Nyongesa has attended various trainings including SLDP and Transformative Leadership at the KSG.



### **Hon. Ali Machani Mutoka**

*Member - Minority Party*

Hon Ali Machani Mutoka is the Member of County Assembly representing Maraka Ward. He represents the minority coalition in the County Assembly Service Board. He is among the longest serving MCA in the County Assembly of Bungoma, having been elected for 3 terms consecutively. In addition, Hon Machani has attended various trainings including SLDP and Transformative Leadership at the KSG.

## Key CA Information and Management (Continued)



### **Ms. Jesca O. Mayabi**

*Member Public Representative*

Ms. Jesca Mayabi is a member of the CASB representing the public. She was appointed to the position following a competitive recruitment where she emerged the best from a pool of applicants. She holds an undergraduate degree in Guiding and Counselling from Moi University. She also has undergone training in Transformative Leadership at the KSG.



### **Dr Anthony Simiyu Mabele**

*Member Public Representative*

Dr. Anthony Simiyu Mabele is a member of the County Assembly Service Board representing the public. He holds the position for a second term having emerged successful in the recruitment process. He holds a PhD in Molecular Plant Virology at Masinde Muliro University of Science and Technology (MMUST), and is a Part-Time Lecturer, Faculty of Science at Kibabii University (KIBU).

## Key CA Information and Management (Continued)

### **Mr. Charles W Wafula**

*Secretary Clerk, County Assembly of  
Bungoma*



Charles Wafula is a distinguished public servant currently serving as the Clerk of the County Assembly of Bungoma. Wafula holds a Master's degree in Corporate Governance and an undergraduate degree in Accounting from KCA University. His commitment to professional excellence is further demonstrated by his CPA II certification and membership in the Institute of Internal Auditors and Kenya Institute of Management. Mr. Wafula has undergone extensive training at the Kenya School of Government, earning certificates in Transformative Leadership, Strategic Leadership Development Program, and Senior Management.

Wafula's career in public service spans an impressive 14 years, during which he has honed his skills and expertise in governmental accounting and administration. His dedication and proficiency in his field culminated in his appointment as the Clerk of the County Assembly of Bungoma in 2022, a position that recognizes his extensive experience and leadership capabilities in public sector management.

**Key CA Information and Management (Continued)**

**ii. Management Committee:**

No.	Designation	Name
1.	Clerk of the CA	Mr. Charles W. Wafula
2.	Deputy Clerk - Administration	Josylyne Situmah
3.	Deputy Clerk – Legislative Services	Dr. Leonard Momos Juma

**Key CA Information and Management (Continued)**

<b>Head of Departments:</b>		
a)	Finance and Accounts	CPA Symon Walukana
b)	Legislative Procedure & Chamber Services	Colleta Simiyu
c)	Committee Services	Elvis Werunga
d)	Legal Services	Ignatius Wangila
e)	Hansard	Dennis Waswa
f)	Internal Audit	CPA Alfred Makokha
g)	Budget Office	Diana Khaemba
h)	Research & Library Services	Martha Alaka
i)	Serjeant-At-Arms	Calistus Ndieyira
j)	ICT	Benedict Muchenje
k)	Human Resource & Administration	CHRP Abraham Wekesa
l)	Public Communication & Media Relations	Rosemary Wachiye
m)	Procurement	Mercy Mukwanja

## Key CA Information and Management (Continued)

### c) Fiduciary Management

The key management personnel who held office during the year ended 2024 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer- Clerk	Mr. Charles W. Wafula
2.	Principal Finance Officer	CPA Symon Walukana
3.	Procurement Officer	Mercy Mukwanja

### d) Fiduciary Oversight Arrangements

#### *The Labour Relations, Members Service and Facilities Committee*

The Labour Relations, Members Service and Facilities Committee held 8 meetings with the CASB on the following budget documents in the FY 2023/24.

DATE	NATURE OF MEETING	AGENDA
28 <sup>th</sup> September, 2023	Interrogation	Annual Development Plan, FY 2024/25
6 <sup>th</sup> November, 2023	Interrogation	The 4 <sup>th</sup> Quarter Financial statements for the period ended 30 <sup>th</sup> June, 2023
6 <sup>th</sup> November, 2023	Interrogation	CBROP, 2023
23 <sup>rd</sup> November, 2023	Interrogation	1 <sup>st</sup> Supplementary Budget 2023/2024
5 <sup>th</sup> March, 2024	Interrogation	CFSP FY 2024/2025
5 <sup>th</sup> April, 2024	Interrogation	1 <sup>st</sup> and 2 <sup>nd</sup> Quarter financial statements for the period ended 31 <sup>st</sup> December, 2023
7 <sup>th</sup> May, 2024	Interrogation	2 <sup>nd</sup> supplementary Budget FY 2023/2024
7 <sup>th</sup> June, 2024	Interrogation	Annual Budget estimates FY 2024/2025

## Key CA Information and Management (Continued)

### **Public Accounts and Investment committee**

The Committee is established under Standing Order 209. Pursuant to Article 185 (3) of the Constitution, the primary mandate of the Committee is therefore, to examine the reports of the Auditor-General on the annual accounts of the CG; to examine special reports, if any, of the Auditor-General on CG Funds; to examine the reports, if any, of the Auditor General on the County Public Investments; and to exercise oversight over County Public Accounts and Investments. The committee had 2 meetings with the CASB.

DATE	AGENDA
27 <sup>th</sup> and 29 <sup>th</sup> November, 2023- Interrogation CA of Bungoma	i. Report by the Office of Auditor General on Bungoma CA staff car loan and mortgage scheme fund for the year ended 30th June 2022. ii. Report by the Office of Auditor General on honorable members' car loan and mortgage scheme fund for the year ended 30th June 2021. iii. Report by the Office of Auditor General on the financial statements of Bungoma CA for the year ended 30th June, 2022

### **Audit committee activities**

The CA has an independent Audit Committee which was constituted in 2017 to comply with the PFM (CG) regulations (2015) on the formation of audit committees for all Counties.

The committee held four (4) meetings in FY 2023/2024. The committee members during FY 2023/2024 were;

Committee Meetings Attendance Summary FY 2023/2024					
Member	Designation	Q1	Q2	Q3	Q4
Dr. Destaings Nyongesa	Chairperson	2	0	1	1
Fred Wasike	Member	2	0	1	1
Murambi Njibwakale	Member	2	0	1	1
Diana Khaemba	Member	2	0	1	1
CPA Alfred Makokha	Secretary	2	0	1	1

**Key CA Information and Management (Continued)**

<i>Committee Meeting/ Activity</i>		<i>Dr. Destains Nyongesa</i>
<i>Quarterly Audit committee report.</i>	<i>01.08.2023</i>	<i>√</i>
<b><i>Audit Committee Meeting</i></b>		
<i>Internal Audit Annual Report (year ending June 2023).</i>	<i>25.08.2023</i>	<i>√</i>
<i>Audit Committee end of year (June, 2023) report of internal Audit.</i>	<i>25.08.2023</i>	<i>√</i>
<b><i>Audit Committee Meeting</i></b>		
<i>Quarterly Internal Audit Report and Risk based internal audit plan FY 2024/2025.</i>	<i>23.02.2024</i>	<i>√</i>
<b><i>Audit Committee Meeting</i></b>		
<i>Discussion of Audit Committee outstanding issues.</i>	<i>12.04.2024</i>	<i>√</i>
<b><i>Joint Audit Committee Meeting with the CASB</i></b>		

**Key CA Information and Management (Continued)**

**e) CA Headquarters**

P.O. Box 1886 -50200  
County Assembly Building  
Moi Avenue  
**BUNGOMA, KENYA**

**f) CA Contacts**

Telephone: 020 2651905  
8000663

E-mail:  
info@bungomaassembly

Website:  
[www.bungomaassembly](http://www.bungomaassembly)

**g) CA Bankers**

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

2. Kenya Commercial Bank  
Moi Avenue  
P.O. Box 201  
**BUNGOMA, KENYA**



**Independent Auditor**

Auditor General  
The Auditor General  
ers, University Way  
P.O. Box 30084  
GPO 00100

**NAIROBI, KENYA**

**County Legal Adviser**

County Attorney General  
State Law Office  
Harambee Avenue  
P.O. Box 40112

City Square 00200

**NAIROBI, KENYA**

**County Attorney**

CG of Bungoma  
P.O. BOX 437  
**BUNGOMA, KENYA**

### 3. Governance Statement

#### The County Assembly of Bungoma

The CA consists of the Speaker who is an ex officio member, 45 elected members representing 45 Wards and 17 nominated members who represent special interest groups. Section 10 (4) of the County Government Act, 2012 provides that a CA shall observe the following order of precedence.

- a) The speaker of the CA,
- b) The leader of the majority party, and
- c) The leader of the minority party



*Picture 1: Bamasaba cultural leader (Uganda) visits the CA of Bungoma*

The Roles of the CA are outlined in Section 8 of the CGs Act 2012 and they include to:

- a) Vet and approve nominees for appointment to county public office as may be provided for in this Act or any other law.
- b) Perform the roles set out under Article 185 of the Constitution.

- c) Approve the budget and expenditure of the CG in accordance with Article 207 of the Constitution, and the legislation contemplated in Article 220(2) of the Constitution, guided by Articles 201 and 203 of the Constitution.
- d) Approve the borrowing by the CG in accordance with Article 212 of the Constitution.
- e) Approve county development planning; and
- f) Perform any other role as may be set out under the Constitution or legislation.



*Picture 2: Plenary session in progress*

The CA executes its mandate, through committees which are broadly classified as;

- a) Standing committees
- b) Sectoral committees

**a) Standing Committees**

The Standing Committees fall into three categories namely;

- i. Housekeeping committees
- ii. Statutory committees
- iii. Watchdog committees

**i. Housekeeping Committees**

Housekeeping Committees are primarily established to facilitate the smooth operation of Assembly’s business and to oversee specific aspects of CA operations, procedures and privileges, among other responsibilities. They include:

- (a) House Business committee
- (b) Selection committee
- (c) Procedure and House Rules committee
- (d) Liaison committee

**a) House Business Committee**

It is established under Standing Order 173 of the CA of Bungoma Standing Orders. The Committee functions include; prepare and, if necessary, from time to time adjust the House Calendar with the approval of the CA; monitor and oversee the implementation of the House Business and programmes; implement the Standing Orders respecting the scheduling or programming of the business of the House and functioning of the Committees of the CA; determine the order in which the reports of Committees shall be debated in the CA; may take decisions and issue directives and guidelines to prioritize or postpone any business of the House acting with the concurrence of the Leader of the Majority Party or the Leader of the Minority Party, as the case may be; consider such matters as may from time to time arise in connection with the business of the House and shall have and perform such powers and functions as are conferred on and ascribed to it by the Standing Orders or from time to time by the CA. The committee held 29 meetings in FY 2023/24. The members who served in the committee during the year were;

No.	Member	Designation	Ward
1	Hon Emmanuel Situma	Chairperson	Speaker
2	Hon Stephen Wamalwa	Vice Chairperson	Mitua / Soysambu
3	Hon Joseph Nyongesa	Member	Tuuti / Marakaru
4	Hon Antony Lusenaka	Member	Bukembe West
5	Hon Meshack Wekesa	Member	Mukuyuni
6	Hon Milliah Masungu	Member	Misikhu
7	Hon Jack Wambulwa	Member	Kimaeti

**County Government of Bungoma  
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Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

8	Hon Hentry Nyongesa	Member	Bumula
9	Hon Violet Makhanu	Member	Mihuu
10	Hon Mildred Barasa	Member	Nominated
11	Hon Stephen Kaiser	Member	Matulo
12	Hon Jacob Psero	Member	Chesikaki
13	Hon Johnston Ipara	Member	Tongaren
14	Hon Metrine Nangalama	Member	Nominated
15	Hon Cornelius Makhanu	Member	Khalaba

**b) Selection Committee**

It is established under Standing Order 174 of the CA of Bungoma Standing Orders and it consists of; the Leader of the Majority Party who shall be the Chairperson, the Leader of the Minority Party, Party or Coalition of Parties Chief Whips and Seven other members, who shall be nominated by CA Parties and approved by the CA taking into consideration the interests of independent members. The Committee on Selection mandate is to nominate members to serve in Committees, save for the membership of the House Business Committee, Committee on Appointments and Members of the Speaker's Panel. The committee held 29 meetings in FY 2023/24. The members who served in the committee during the year were;

No.	Member	Designation	Ward
1	Hon Joseph Juma	Chairperson	Tuuti / Marakaru
2	Hon Anthony Lusenaka	Vice- Chairperson	Bukembe West
3	Hon Meshack Wekesa	Member	Mukuyuni
4	Hon Milliah Masungu	Member	Misikhu
5	Hon Busolo Sudi	Member	South Bukusu
6	Hon Tony Barasa	Member	Lwandanyi
7	Hon James Mukhongo	Member	Kabuchai / Chwele
8	Hon Franklin Simotwo	Member	Chepyuk
9	Hon Jerusa Aleu	Member	Milima
10	Hon Everton Nganga	Member	East Sang'alo

11	Hon Ali Machani Mutoka	Member	Maraka
12	Hon Godfrey Mukhwana	Member (Co-opted)	West Sang'alo

### **c) Procedure and House Rules Committee**

It is established under Standing Order 211 of the CA of Bungoma Standing Orders and it comprises of; the Speaker as the Chairperson of the Committee, the Deputy Speaker, Members of Speaker's Panel and not more than two other Members. The Committee function is to consider and report on all matters relating to the Standing Orders; may propose amendments to the Standing Orders and any such amendments shall upon approval by the CA, take effect at the time appointed by the CA; may propose rules for the orderly and effective conduct of Committee business and any such rules, shall upon approval by the CA, continue in force until amended or repealed by the CA. The committee held 41 meetings in FY 2023/24. The members who served in the committee during the year were;

<b>No.</b>	<b>Member</b>	<b>Designation</b>	<b>Ward</b>
1	Hon Emmanuel Situma	Chairperson	Speaker
2	Hon Stephen Wamalwa	Vice Chairperson	Mitua / Soysambu
3	Hon Christine Mukhongo	Member	Kimilili
4	Hon Benjamin Otsiula	Member	Khasoko
5	Hon Cornelius Makhanu	Member	Khalaba

### **d) Liaison Committee**

It is established under Standing Order 216 of the CA of Bungoma Standing Orders and it comprise of; the Deputy Speaker as Chairperson of the Committee; the First Panelist of the Speaker's Panel who shall be the Vice-Chairperson; Chairpersons of all Committees of the CA excluding the Ad hoc Committees. The Liaison Committee is mandated to guide and co-ordinate the operations, policies and mandates of all Committees as per the Constitution of Kenya, other Relevant Statutes and these Standing Orders; deliberate on and apportion the annual operating budget among the Committees depending on their Work Plans and Committee Budget ceilings; consider and schedule the programmes of all Committees businesses; ensure that Committees submit reports as required by the

Standing Orders; determine, whenever necessary, the Committee or committees to deliberate on any matter; and give such advice relating to the work and mandate of Select Committees as it may consider necessary. The committee held 44 meetings in FY 2023/24.

The members who served in the committee during the period were:

<b>No.</b>	<b>Member</b>	<b>Designation</b>	<b>Ward</b>
1	Hon Stephen Wamalwa	Chairperson	Mitua / Soysambu
2	Hon Christine Mukhongo	Vice Chairperson	Kimilili
3	Hon Emmanuel Situma	Member	Speaker
4	Hon James Mukhongo	Member	Kabuchai / Chwele
5	Hon Jack Wambulwa	Member	Kimaeti
6	Hon George Makari	Member	Musikoma
7	Hon Jack Kawa	Member	Bokoli
8	Hon Joseph Nyongesa	Member	Tuuti / Marakaru
9	Hon Franklin Simotwo	Member	Chepyuk
10	Hon Tony Barasa	Member	Lwandanyi
11	Hon Hentry Nyongesa	Member	Bumula
12	Hon Francis Chemion	Member	Kaptama
13	Hon Benard Kikechi	Member	Mbakalo
14	Hon Benjamin Otsiula	Member	Khasoko
15	Hon Violet Makhanu	Member	Mihuu
16	Hon Waiti Wafula	Member	Naitiri / Kabuyefwe
17	Hon Edwin Opwora	Member	Luuya / Bwake
18	Hon Jacob Psero	Member	Chesikaki
19	Hon George Tendet	Member	Elgon
20	Hon Aggrey Mulongo	Member	Kibingei
21	Hon Everton Sifuna	Member	East Sang'alo

## **ii. Statutory Committees**

Statutory committees are those established by statute to perform functions assigned by the said law. They include;

- a) Powers and Privileges Committee

- b) Justice, Cohesion and Legal Affairs Committee
- c) Budget and Appropriations Committee
- d) Delegated County Legislation Committee
- e) Committee on Appointment

**a) Powers and Privileges Committee**

Powers and Privileges Committee is established under Standing Order 215. It comprises of the Speaker as the Chairperson and not more than ten other members. The functions of the Committee are derived from the Constitution of Kenya, 2010, The County Assemblies Powers and Privileges Act, 2017 and CA of Bungoma Standing Orders and they are: inquire into the conduct of a member whose conduct is alleged to constitute a breach of privileges; perform such other functions as maybe specified by an Act of parliament or any other legislation of powers, immunities and privileges of Members; The Committee of Powers and Privileges shall, either on its own Motion or as a result of complaint made by any person, inquire into the conduct of a Member whose conduct is alleged to constitute a breach of the CA privileges, or is likely to reflect adversely on the dignity and integrity of the CA or of the Members. The committee held 33 meetings in FY 2023/24. The committee members during FY 2023/2024 were:

No.	Member	Designation	Ward
1	Hon Emmanuel Situma	Chairperson	Speaker
2	Hon Bridgit Katasi	Vice Chairperson	Nominated
3	Hon Vitalis Wangila	Member	Kabula
4	Hon Ali Machani	Member	Maraka
5	Hon Milliah Masungo	Member	Misikhu
6	Hon Tony Barasa	Member	Lwandanyi
7	Hon Orize Kundu	Member	Siboti
8	Hon Jack Kawa	Member	Bokoli
9	Hon Eunice Yeko	Member	Nominated
10	Hon Mourine Wafula	Member	Nominated
11	Hon Benard Kikechi	Member	Mbakalo

### **b) Justice, Cohesion and Legal Affairs Committee**

The Committee is established under Standing Order 213. It comprises of the Chairperson and not more than ten other Members. Some of its functions are: carry out matters of Constitutional affairs, administration of Law and Justice, including ethics, integrity, elections and human rights; and all Petitions save for petitions under Standing Order 78 (5); monitor and promote measures relating to policy and program initiatives in pursuit of peace and County cohesion; investigate, inquire into and report on all matters relating to inter-community cohesion in the County; monitor and promote measures designed to enhance the equalization of opportunities and improvement in the quality of life and status of all persons, including persons who are marginalized on the basis of gender, age, disability, health status, ethnic, racial, cultural or religious background or affiliation or any other such ground.

The committee held 39 meetings in FY 2023/24. The committee members during FY 2023/2024 were:

<b>No.</b>	<b>Member</b>	<b>Designation</b>	<b>Ward</b>
1	Hon Jacob Psero	Chairperson	Chesikaki
2	Hon Everlyne Anyango	Vice Chairperson	Nominated
3	Hon Jeremiah Kuloba	Member	Township
4	Hon Timothy Chikati	Member	Ndalu / Tabani
5	Hon Everlyne Mutiambu	Member	Malakisi / South Kulisiru
6	Hon Linda Kharakha	Member	Nominated
7	Hon Francis Chemion	Member	Kaptama
8	Hon Sheila Sifuma	Member	Nominated
9	Hon Edwin Opwora	Member	Luuya / Bwake
10	Hon George Makari	Member	Musikoma
11	Hon Idd Owongo	Member	Maeni

### **c) Budget and Appropriations Committee**

Budget and Appropriations Committee is established under Standing Order 210. It comprises of the Chairperson and not more than ten other Members who are not Chairpersons of any other Committee. The functions of the Committee are: discuss and review the estimates and make recommendation to the CA; examine the County Fiscal Strategy Paper presented to the CA; examine the County Debt Management Strategy management Paper presented to the CA; examine Bills related to the County Budget, including Appropriations Bills; and evaluate tax estimates, economic and budgetary policies and programmes with direct budget outlays.



*Picture 3: The County Assembly of Bungoma Budget and Appropriation Committee on 6th June 2024 conducted stakeholder's engagement on the Annual Budget Estimates for the financial year 2024/2025. The event took place at the County Assembly Paskari Nabwana Hall, brought together Civil Society Organizations from Bungoma County.*

The committee held 43 meetings in FY 2023/24. The members who served in the committee during the period were:

<b>No.</b>	<b>Member</b>	<b>Designation</b>	<b>Ward</b>
1	Hon Jackson Wambulwa	Chairperson	Kimaeti
2	Hon Charles Nangulu	Vice Chairperson	Namwela
3	Hon Ali Machani	Member	Maraka
4	Hon Anthony Lusenaka	Member	Bukembe West
5	Hon Grace Sundukwa	Member	Sitikho
6	Hon Milliah Masungo	Member	Misikhu
7	Hon Meshack Wekesa	Member	Mukuyuni
8	Hon Joan Kirong	Member	Kapkateny
9	Hon Polycarp Wandabusi	Member	West Nalondo
10	Hon Sudi Busolo	Member	South Bukusu
11	Hon Caleb Wanjala	Member	Bukembe East

#### **d) Delegated County Legislation Committee**

The Committee is established under Standing Order 214. It comprises of the Chairperson and not more than 10 other members. Whenever a statutory instrument is submitted to the House pursuant to the Constitution, any law or the Standing Orders, the statutory instrument shall, unless a contrary intention appears in the relevant legislation, be laid before the House by the Chair of the relevant Sectoral Committee, or any other Member of the Committee and shall thereafter stand referred to the Committee on Delegated County Legislation. The committee held 40 meetings in FY 2023/24. The members who served in the committee during the period were:

<b>No.</b>	<b>Member</b>	<b>Designation</b>	<b>Ward</b>
1	Hon George Tendet	Chairperson	Elgon
2	Hon Dorcas Ndasaba	Vice Chairperson	Nominated
3	Hon Allan Nyongesa	Member	Nominated

4	Hon Jeremiah Kuloba	Member	Township
5	Hon Job Mukoyandali	Member	West Bukusu
6	Hon Metrine Nangila	Member	Nominated
7	Hon Godfrey Mukhwana	Member	Sang'alo West
8	Hon Martin Chemorion	Member	Cheptais
9	Hon Wafula Waiti	Member	Naitiri / Kabuyefwe
10	Hon Angeline Rugut	Member	Nominated
11	Hon Aggrey Bosire	Member	Nominated

### **e) Committee on Appointment**

It is established under Standing Order 208 of the CA of Bungoma Standing Orders and it consists of 11 members. The Committee considers approval by the CA, appointments under Articles 179(2) (Members of County Executive Committee); appointments under Sections 32D (b); 44 (2) (b) of the CGs Act, 2012 and Section 5 of the Office of the County Attorney Act, 2020. The committee held 7 meetings in FY 2023/24. The members who served in the committee during the period were:

<b>No.</b>	<b>Member</b>	<b>Designation</b>	<b>Ward</b>
1	Hon Emmanuel Situma	Chairperson	Speaker
2	Hon Stephen Wamalwa	Vice Chairperson	Mitua / Soysambu
3	Hon Joseph Juma	Member	Tuuti / Marakaru
4	Hon Joan Kirong	Member	Kapkateny
5	Hon James Mukhongo	Member	Kabuchai / Chwele
6	Hon Anthony Lusenaka	Member	Bukembe West
7	Hon Everlyne Mutiambu	Member	Malakisi – South Kulisiru
8	Hon Vitalis Wangila	Member	Kabula
9	Hon Francis Chemion	Member	Kaptama
10	Hon Grace Sundukwa	Member	Sitikho
11	Hon George Makari	Member	Musikoma

### **iii. Watchdog Committees**

Watchdog committees are established to ensure funds are spent lawfully, prevent misuse of funds, and oversee the implementation of Assembly resolutions, petitions, and County Executive undertakings. They also assess whether legislation has been implemented and its implementation status. Committees that fall under this category include;

- a) Public Accounts and Investment Committee
- b) Implementation Committee

#### **a) Public Accounts and Investments Committee**

The Committee is established under Standing Order 209. It comprises of the Chairperson and not more than ten other Members who are not Chairpersons of any other Committee. The functions of Public Accounts and Investments Committee are: pursuant to Article 185 (3) of the Constitution, to exercise oversight over County Executive Committee and any other County Executive Organ; pursuant to Article 229 (7) and (8), of the Constitution, to examine the reports of the Auditor-General on the annual accounts of the CG; to examine special reports, if any, of the Auditor-General on CG Funds; to examine the reports, if any, of the Auditor General on the County Public Investments; and to exercise oversight over County Public Accounts and Investments. The committee held 45 meetings in FY 2023/24. The members who served in the committee during the period were:

<b>No.</b>	<b>Member</b>	<b>Designation</b>	<b>Ward</b>
1	Hon Everton Nganga	Chairperson	East Sang'alo
2	Hon Timothy Chikati	Vice Chairperson	Ndalu / Tabani
3	Hon Alfred Mukhanya	Member	Ndivisi
4	Hon Anthony Lusenaka	Member	Bukembe West
5	Hon Everlyne Mutiambu	Member	Malakisi / South Kulisiru
6	Hon Metrine Nangalama	Member	Nominated
7	Hon Stephen Kaiser	Member	Matulo
8	Hon John Wanyama	Member	Nominated
9	Hon Jerusa Aleu	Member	Milima
10	Hon Mourine Wafula	Member	Nominated

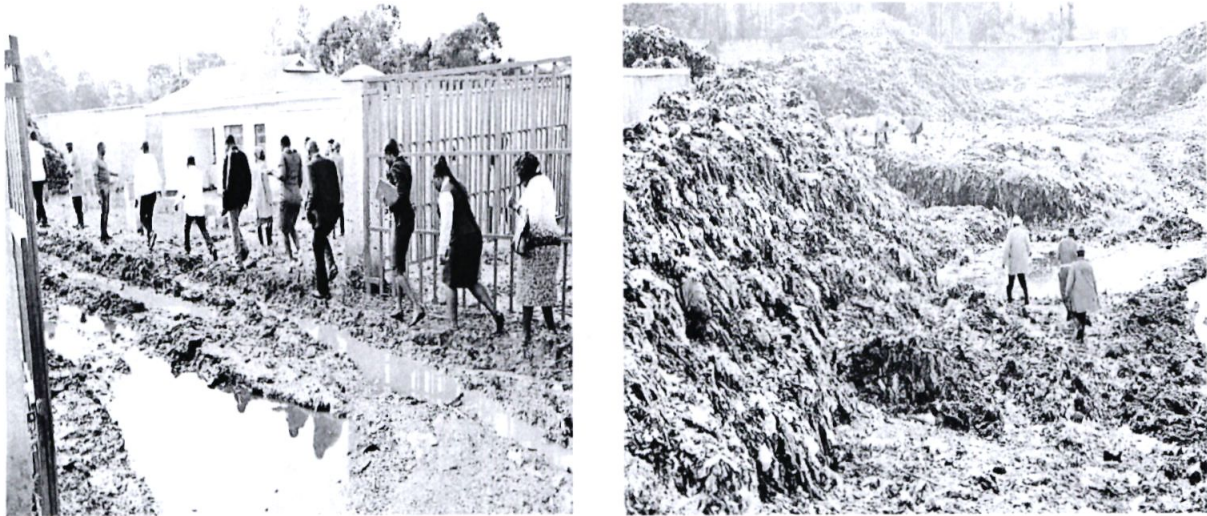
11	Hon Everlyne Anyango	Member	Nominated
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### b) Implementation Committee

The Committee is established under Standing Order 212 and consists of a chairperson who is from, the minority party. The Committee scrutinizes the resolutions of the House (including adopted Committee reports), Petitions and the undertakings given by the County Executive Committee and may propose to the House, sanctions against any Member of the County Executive Committee who fails to report to the relevant Select Committee on implementation status without justifiable reasons.

The committee held 39 meetings in FY 2023/24. The members who served in the committee during the period were;

No.	Member	Designation	Ward
1	Hon Aggrey Mulongo	Chairperson	Kibingei
2	Hon Job Mukoyandali	Vice Chairperson	West Bukusu
3	Hon Florence Juma	Member	Nominated
4	Hon Alice Kibaba	Member	Nominated
5	Hon Aggrey Bosire	Member	Nominated
6	Hon Franklin Simotwo	Member	Chepyuk
7	Hon Abraham Obama	Member	Kamukuywa
8	Hon Catherine Kituyi	Member	Nominated
9	Hon Vitalis Wangila	Member	Kabula
10	Hon Alfred Mukhanya	Member	Ndivisi
11	Hon Idd Owongo	Member	Maeni



*Picture 4: CA Implementation Committee inspects Bumula Dumpsite on 24/06/2024*

## **b) Sectoral Committees**

There are 12 sectoral committees comprising of 15 members. The mandate of Sectoral Committees is in respect to the subject matter assigned by the Standing Orders in the Second Schedule and is exercised within the limits contemplated under Part 2 of the Fourth Schedule to the Constitution. The functions of all sector committees are;

- i. Investigate, inquire into, and report on all matters relating to the mandate, management, activities, administration, operations, coordination, control and monitoring of budget;
- ii. Consider quarterly reports of the assigned departments and report to the House within twenty-one (21) sitting days upon being laid;
- iii. Study the programme and policy objectives of departments and the effectiveness of the implementation;
- iv. Study and review all county legislation referred to it;
- v. Study, access and analyse the relative success of the departments as measured by the results obtained as compared with their stated objectives;

- vi. investigate and inquire into all matters relating to the assigned departments as they may deem necessary, and as may be referred to them by the CA;
- vii. vet and report on all appointments where the constitution or any law requires the House to approve, except those under Standing Order 209 (Committee on Appointments); and
- viii. make reports and recommendations to the House as often as possible, including recommendation of proposed legislation.

The sectoral committees are as listed below;

**a) Finance and Economic Planning**

The committee held 47 meetings in FY 2023/24.



*Picture 5: Finance and Economic Planning Committee fact finding mission on Revenue Collection in Bungoma County*

<b>No.</b>	<b>Member</b>	<b>Designation</b>	<b>Ward</b>
1	Hon James Mukhongo	Chairperson	Kabuchai / Chwele
2	Hon Orize Kundu	Vice Chairperson	Siboti
3	Hon Everton Nganga	Member	East Sang'alo
4	Hon Everlyne Mutiembu	Member	Makalisi / South Kulisiru
5	Hon Aggrey Mulongo	Member	Kibingei
6	Hon Vitalis Wangila	Member	Kabula
7	Hon Violet Makhanu	Member	Mihuu
8	Hon Stephen Wamalwa	Member	Mitua / Soysambu
9	Hon Tony Barasa	Member	Lwandanyi
10	Hon George Makari	Member	Musikoma
11	Hon Catherine Kituyi	Member	Nominated
12	Hon Jack Kawa	Member	Bokoli
13	Hon Christine Mukhongo	Member	Kimilili
14	Hon Francis Chemion	Member	Kaptama
15	Hon Godfrey Mukhwana	Member	West Sang'alo

### **b) Education and Vocational Training**

The committee held 45 meetings in FY 2023/24. The members who served in the committee are as listed below;

<b>No.</b>	<b>Member</b>	<b>Designation</b>	<b>Ward</b>
1	Hon Benjamin Otsiula	Chairperson	Khasoko
2	Hon Stephen Kaiser	Vice Chairperson	Matulo
3	Hon Allan Nyongesa	Member	Nominated
4	Hon Timothy Chikati	Member	Ndalu / Tabani
5	Hon Aggrey Mulongo	Member	Kibingei
6	Hon Ali Machani	Member	Maraka
7	Hon John Wanyama	Member	Nominated

8	Hon Angeline Rugut	Member	Nominated
9	Hon Jack Kawa	Member	Bokoli
10	Hon Joan Kirong'	Member	Kapkateny
11	Hon Abraham Obama	Member	Kamukuywa
12	Hon Christine Mukhongo	Member	Kimilili
13	Hon Mildred Barasa	Member	Nominated
14	Hon Jacob Psero	Member	Chesikaki
15	Hon Johnson Ipara	Member	Tongaren

**c) Agriculture, Livestock, Fisheries, Irrigation and Cooperative Development**

The committee held 49 meetings in FY 2023/24. The members who served in the committee are as listed below;

No.	Member	Designation	Ward
1	Hon Waiti Wafula	Chairperson	Naitiri / Kabuyefwe
2	Hon Idd Owongo	Vice Chairperson	Maeni
3	Hon Alice Kibaba	Member	Nominated
4	Hon Allan Nyongesa	Member	Nominated
5	Hon Everlyne Mutiambu	Member	Malakisi / South Kulisiru
6	Hon Alfred Mukhanya	Member	Ndivisi
7	Hon Franklin Simotwo	Member	Chepyuk
8	Hon Jerusa Aleu	Member	Milima
9	Hon Isaiah Busolo	Member	South Bukusu
10	Hon Bernard Kikechi	Member	Mbakalo
11	Hon Caleb Wanjala	Member	Bukembe East
12	Hon Edwin Opwora	Member	Luuya / Bwake
13	Hon Metrine Nangila	Member	Nominated
14	Hon Martin Chemorion	Member	Cheptais
15	Hon George Tendet	Member	Elgon

#### **d) Roads, Transport, Infrastructure and Public Works**

The committee held 44 meetings in FY 2023/24. The members who served in the committee are as listed below;

<b>No.</b>	<b>Member</b>	<b>Designation</b>	<b>Ward</b>
1	Hon Frankline Simotwo	Chairperson	Chepyuk
2	Hon Polycarp Kimeta	Vice Chairperson	West Nalondo
3	Hon Ali Machani	Member	Maraka
4	Hon Everlyne Mutiembu	Member	Malakisi / South Kulisiru
5	Hon Job Mukoyandali	Member	West Bukusu
6	Hon Everton Nganga	Member	East Sang'alo
7	Hon Violet Makhanu	Member	Mihuu
8	Hon Meshack Simiyu	Member	Mukuyuni
9	Hon Charles Nangulu	Member	Namwela
10	Hon Jerusa Aleu	Member	Milima
11	Hon Idd Owongo	Member	Maeni
12	Hon Stephen Kaiser	Member	Matulo
13	Hon Hentry Nyongesa	Member	Bumula
14	Hon Johnstone Ipara	Member	Tongaren
15	Hon Godfrey Mukhwana	Member	West Sang'alo

#### **e) Tourism, Environment, Water and Natural Resources**

The committee held 47 meetings in FY 2023/24. The members who served in the committee are as listed below;

<b>No.</b>	<b>Member</b>	<b>Designation</b>	<b>Ward</b>
1	Hon Edwin Opwora	Chairperson	Luuya / Bwake
2	Hon Martin Chemorion	Vice Chairperson	Cheptais
3	Hon Anthony Lusenaka	Member	Bukembe West
4	Hon Aggrey Mulongo	Member	Kibingei

5	Hon Vitalis Wangila	Member	Kabula
6	Hon Milliah Masungu	Member	Misikhu
7	Hon Joseph Nyongesa	Member	Tuuti / Marakaru
8	Hon James Mukhongo	Member	Kabuchai / Chwele
9	Hon Meshack Simiyu	Member	Mukuyuni
10	Hon Bernard Kikechi	Member	Mbakalo
11	Hon Benjamin Otsiula	Member	Khasoko
12	Hon Orize Kundu	Member	Siboti
13	Hon Isaiah Busolo	Member	South Bukusu
14	Hon George Tendet	Member	Elgon
15	Hon Dorcas Ndasaba	Member	Nominated

#### **f) Gender, Culture and Social Welfare**

The committee held 49 meetings in FY 2023/24. The members who served in the committee are as listed below;

<b>No.</b>	<b>Member</b>	<b>Designation</b>	<b>Ward</b>
1	Hon Jack Kawa	Chairperson	Bokoli
2	Hon Abraham Obama	Vice Chairperson	Kamukuywa
3	Hon Godfrey Mukhwana	Member	West Sang'alo
4	Hon George Tendet	Member	Elgon
5	Hon Alfred Mukhanya	Member	Ndivisi
6	Hon Jeremiah Kuloba	Member	Township
7	Hon Joseph Nyongesa	Member	Tuuti / Marakaru
8	Hon James Mukhongo	Member	Kabuchai / Chwele
9	Hon John Wanyama	Member	Nominated
10	Hon Florence Juma	Member	Nominated
11	Hon Metrine Nangalama	Member	Nominated
12	Hon Eunice Yeko	Member	Nominated
13	Hon Mourine Wafula	Member	Nominated
14	Hon Sheila Sifuma	Member	Nominated

15	Hon Mildred Barasa	Member	Nominated
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### **g) Health Services**

The committee held 46 meetings in FY 2023/24. The members who served in the committee are as listed below;

<b>No.</b>	<b>Member</b>	<b>Designation</b>	<b>Ward</b>
1	Hon George Makari	Chairperson	Musikoma
2	Hon Jerusa Aleu	Vice Chairperson	Milima
3	Hon Milliah Masungu	Member	Misikhu
4	Hon Tony Barasa	Member	Lwandanyi
5	Hon Job Mukoyandali	Member	West Bukusu
6	Hon Jacob Psero	Member	Chesikaki
7	Hon Vitalis Wangila	Member	Kabula
8	Hon Grace Sundukwa	Member	Sitikho
9	Hon Orize Kundu	Member	Siboti
10	Hon Joan Kirong'	Member	Kapkateny
11	Hon Anthony Lusenaka	Member	Bukembe West
12	Hon Meshack Simiyu	Member	Mukuyuni
13	Hon Jackson Wambulwa	Member	Kimaeti
14	Hon Dorcas Ndasaba	Member	Nominated
15	Hon Mourine Wafula	Member	Nominated

### **h) Lands, Urban Physical Planning and Housing**

The committee held 50 meetings in FY 2023/24. The members who served in the committee are as listed below;

<b>No.</b>	<b>Member</b>	<b>Designation</b>	<b>Ward</b>
1	Hon Francis Chemion	Chairperson	Kaptama
2	Hon Linda Kharakha	Vice Chairperson	Nominated
3	Hon Cornelius Makhanu	Member	Khalaba
4	Hon Jeremiah Kuloba	Member	Township

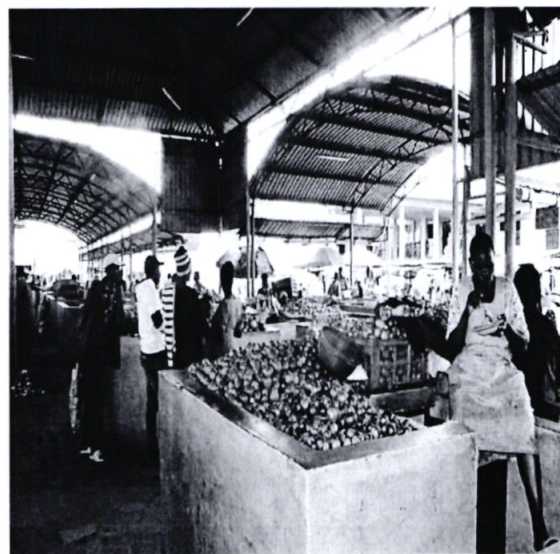
5	Hon Ali Machani	Member	Maraka
6	Hon Edwin Opwora	Member	Luuya / Bwake
7	Hon Waiti Wafula	Member	Naitiri / Kabuyefwe
8	Hon Hentry Nyongesa	Member	Bumula
9	Hon Isaiah Busolo	Member	South Bukusu
10	Hon George Makari	Member	Musikoma
11	Hon James Barasa	Member	Kabuchai / Chwele
12	Hon Polycarp Kimeta	Member	West Nalondo
13	Hon Mildred Barasa	Member	Nominated
14	Hon Metrine Nangalama	Member	Nominated
15	Hon Eunice Yeko	Member	Nominated

#### i) Trade, Energy and Industrialization

The committee held 47 meetings in FY 2023/24. The members who served in the committee are as listed below;

No.	Member	Designation	Ward
1	Hon Benard Kikechi	Chairperson	Mbakalo
2	Hon John Wanyama	Vice Chairperson	Nominated
3	Hon Joan Kirong	Member	Kapkateny
4	Hon Charles Nangulu	Member	Namwela
5	Hon Godfrey Mukhwana	Member	West Sang'alo
6	Hon Waiti Wafula	Member	Naitiri / Kabuyefwe
7	Hon Alfred Mukhanya	Member	Ndivisi
8	Hon Polycarp Kimeta	Member	West Nalondo
9	Hon Metrine Nangalama	Member	Nominated
10	Hon Alice Kibaba	Member	Nominated
11	Hon Florence Juma	Member	Nominated
12	Hon Brigit Katasi	Member	Nominated
13	Hon Linda Kharakha	Member	Nominated
14	Hon Angeline Rugut	Member	Nominated

15	Hon Aggrey Bosire	Member	Nominated
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Picture 6: Trade, Energy and Industrialization fact finding activity on Bungoma County Market Conditions

The committee held 48 meetings in FY 2023/24. The members who served in the committee are as listed below;

No.	Member	Designation	Ward
1	Hon Tony Barasa	Chairperson	Lwandanyi
2	Hon Caleb Wanjala	Vice Chairperson	Bukembe East
3	Hon Timothy Chikati	Member	Ndalu – Tabani
4	Hon Jeremiah Kuloba	Member	Township
5	Hon Cornelius Makhanu	Member	Khalaba
6	Hon Job Mukoyandali	Member	West Bukusu
7	Hon Isaiah Busolo	Member	South Bukusu
8	Hon Francis Chemion	Member	Kaptama
9	Hon Joseph Nyongesa	Member	Tuuti / Marakaru
10	Hon Stephen Wamalwa	Member	Mitua / Soysambu
11	Hon Jackson Wambulwa	Member	Kimaeti
12	Hon Franklin Simotwo	Member	Chepyuk
13	Hon Stephen Kaiser	Member	Matulo
14	Hon Grace Sundukwa	Member	Sitikho

15	Hon Brigit Katasi	Member	Nominated
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### k) Labour Relations, Member Service and Facilities

The committee held 44 meetings in FY 2023/24. The members who served in the committee are as listed below;

No.	Member	Designation	Ward
1	Hon Hentry Nyongesa	Chairperson	Bumula
2	Hon Catherine Kituyi	Vice Chairperson	Nominated
3	Hon Jerusa Aleu	Member	Milima
4	Hon Caleb Wanjala	Member	Bukembe East
5	Hon Anthony Lusenaka	Member	Bukembe West
6	Hon Milliah Masungu	Member	Misikhu
7	Hon Everton Nganga	Member	East Sang'alo
8	Hon Charles Nangulu	Member	Namwela
9	Hon Polycarp Kimeta	Member	West Nalondo
10	Hon Joan Kirong'	Member	Kapkateny
11	Hon Metrine Nangila	Member	Nominated
12	Hon Everlyne Anyango	Member	Nominated
13	Hon Linda Kharakha	Member	Nominated
14	Hon Brigit Katasi	Member	Nominated
15	Hon Alice Kibaba	Member	Nominated

### l) Youth Affairs and Sports

The committee held 49 meetings in FY 2023/24. The members who served in the committee are as listed below;

No.	Member	Designation	Ward
1	Hon Violet Makhanu	Chairperson	Mihuu
2	Hon Grace Sundukwa	Vice Chairperson	Sitikho
3	Hon Charles Nangulu	Member	Namwela
4	Hon Timothy Chikati	Member	Ndalu / Tabani

5	Hon Cornelius Makhanu	Member	Khalaba
6	Hon Caleb Wanjala	Member	Bukembe East
7	Hon Idd Owongo	Member	Maeni
8	Hon Martin Chemorion	Member	Cheptais
9	Hon Abraham Obama	Member	Kamukuywa
10	Hon Allan Nyongesa	Member	Nominated
11	Hon Florence Juma	Member	Nominated
12	Hon Catherine Kituyi	Member	Nominated
13	Hon Dorcas Ndasaba	Member	Nominated
14	Hon Everlyne Anyango	Member	Nominated
15	Hon Metrine Nangila	Member	Nominated

### **Communication with all Stakeholders**

The CA is committed to ensuring that all its stakeholders are provided with full and timely information about its programmes and performance. They are also given an opportunity to give feedback. In this regard, the CA held consultative meetings where the different stakeholders were invited for information sharing. This communication is important in ensuring that stakeholders' expectations are aligned to the CA's service delivery charter. The CA Committees held consultative meetings with other stakeholders among them the departments in the Executive Arm of the CG, donors/ NGOs, Civil Societies, the public and Government Agencies like the Auditor General's Office.

Pursuant to the provisions of article 196(1) (b) of the Kenyan constitution, 2010, Section 87 of the CGs Act, 2012 and the Standing Order 140(2) of the CA of Bungoma Standing Orders, in the period under review, the CA invited the public for public participation on the budget documents, bills and policies.



*Picture 7: CASB and Kibabii University MOU discussions*

## **Risk management**

The CA of Bungoma recognizes that risk management is a proactive approach in identifying, assessing and controlling threats to achievement of its strategic objectives. Risk Management plays a crucial role in protecting the existing value, and enable further value-creation. The Constitution of Kenya, 2010 requires public organizations to enhance good governance and accountability through Article 10 and Article 232.

The management of the CA of Bungoma, in adherence to the PFM Act, 2012 and its attendant Regulations, 2015, and Code of Governance for State Corporations (Mwongozo), has put in place strategies to enhance risk management and internal controls to promote risk awareness within the institution. As part of the internal control measures, the CASB approved an Enterprise Risk Management Policy, 2022 whose implementation has been enhanced through establishment of a Risk management committee of 13 members of staff on 13th September 2023 who are responsible for compiling, analyzing and reporting risks to the management with proposals on action plan.

To boost all member involvement, the institution has further appointed risk champions in every department to help promote the agenda of risk management and further promote a positive risk culture within departments. The control of risks emanating from the external environment limits the Assembly from controlling them. The CA is equally cognizant of the relationship it shares with the external public and the potential that their actions have to the organization.

The CA has established in the financial year 2023/2024 a comprehensive risk register for the organization. The CA further did mapping and an in-depth analysis of the risks indicating the priority areas to promote decision making by the management with regards to management of risks. The register also shows proposed action plans that help the organization to manage the risks. Some of the risks have been managed through implementation of the proposed action plans. There is also an established mechanism of continuous monitoring and evaluation of the risks to control the risks from going beyond the acceptable levels by proposing additional mitigation controls.

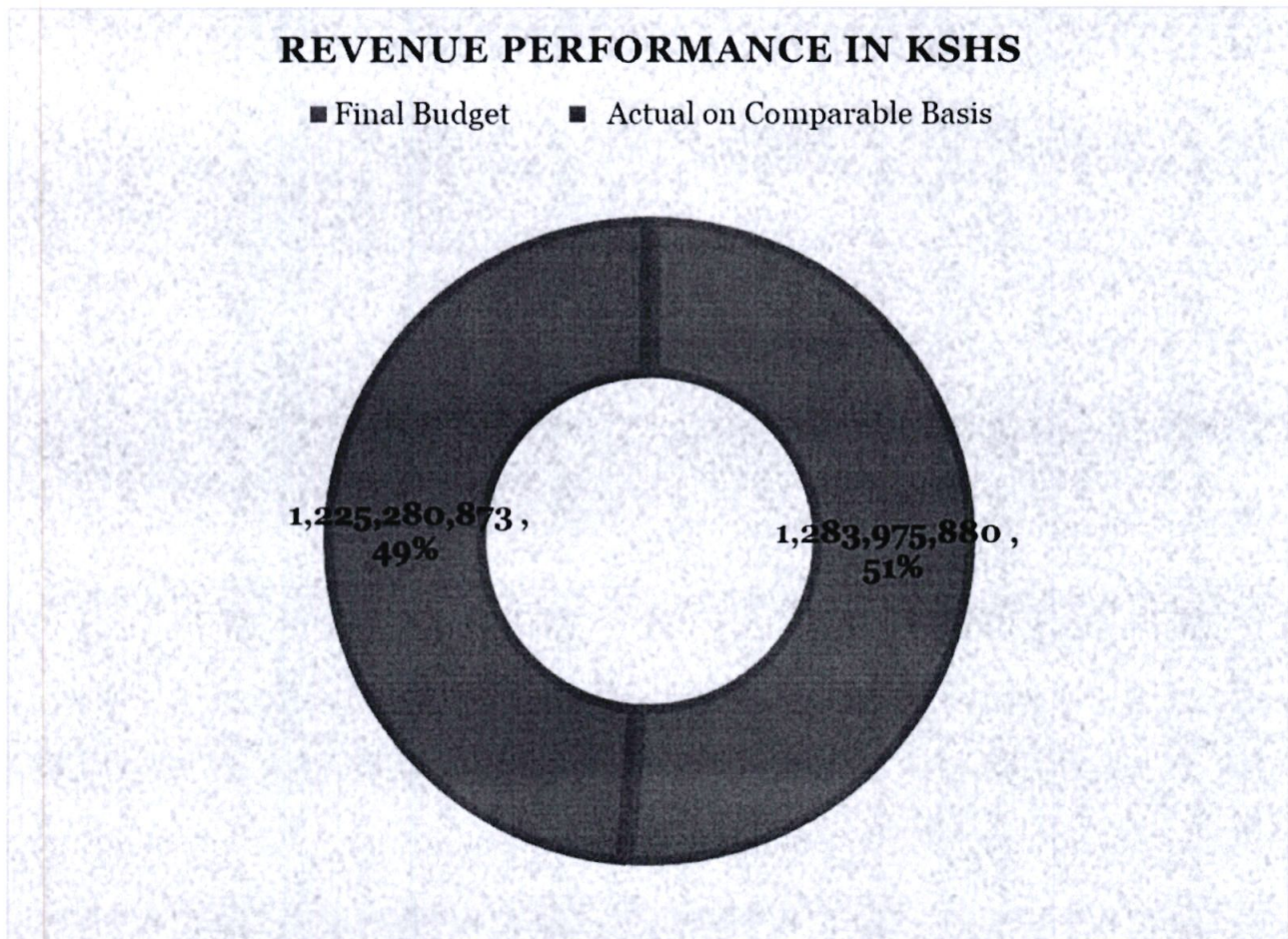
### **Compliance**

CA has complied with the Constitution of Kenya, 2010, and County Governments Act No. 17 of 2012 that operationalized it. For financial prudence the CA of Bungoma has continued to comply with the Act, the PFM Act, 2012, the Public Procurement and Assets Disposal Act, 2015. It has also complied with other legal requirements on submission of statutory deductions to KRA and its internal policies and procedures. There were no instances of non-compliance that lead to financial loss.

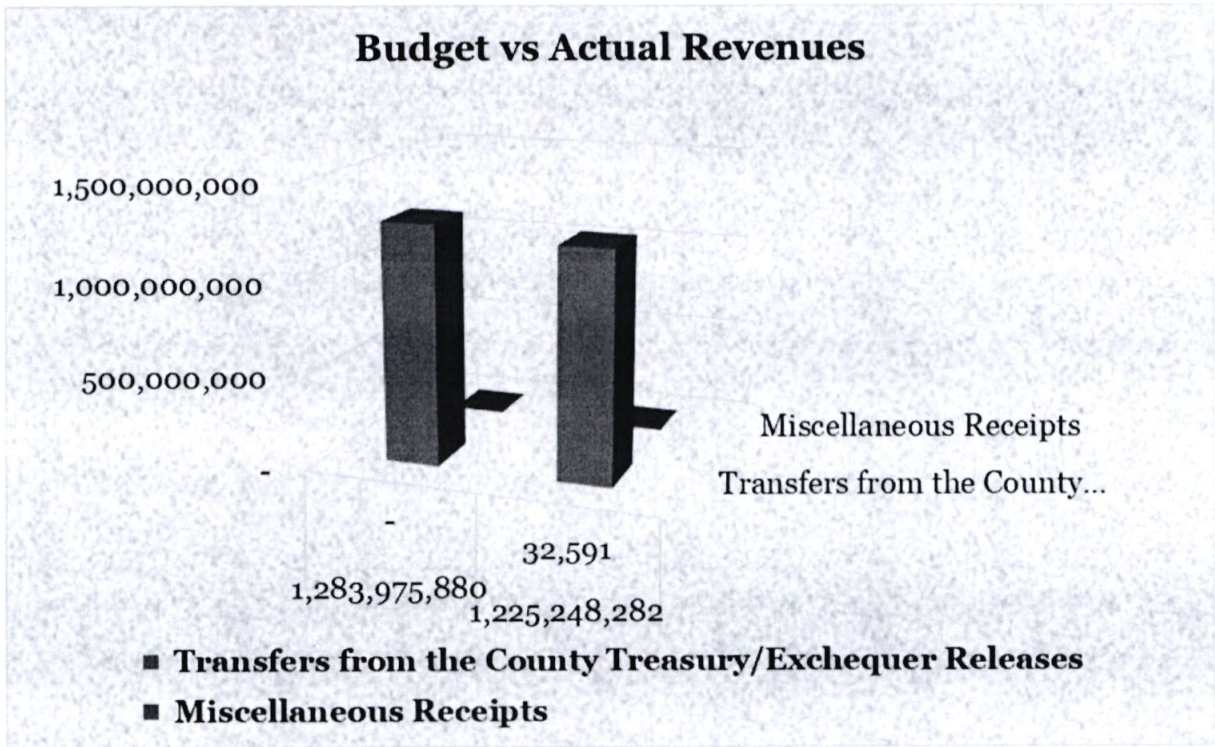
#### 4. Foreword by the Clerk of the CA

##### Budget performance

During the FY 2023/2024 the CA of Bungoma received Kshs 1,225,280,873 in receipts against budgeted amounts of Ksh 1,283,975,880. This representing 95% absorption. The recurrent budget represented 100% absorption while development budget was 61% absorption. The budget performance has been analyzed below;

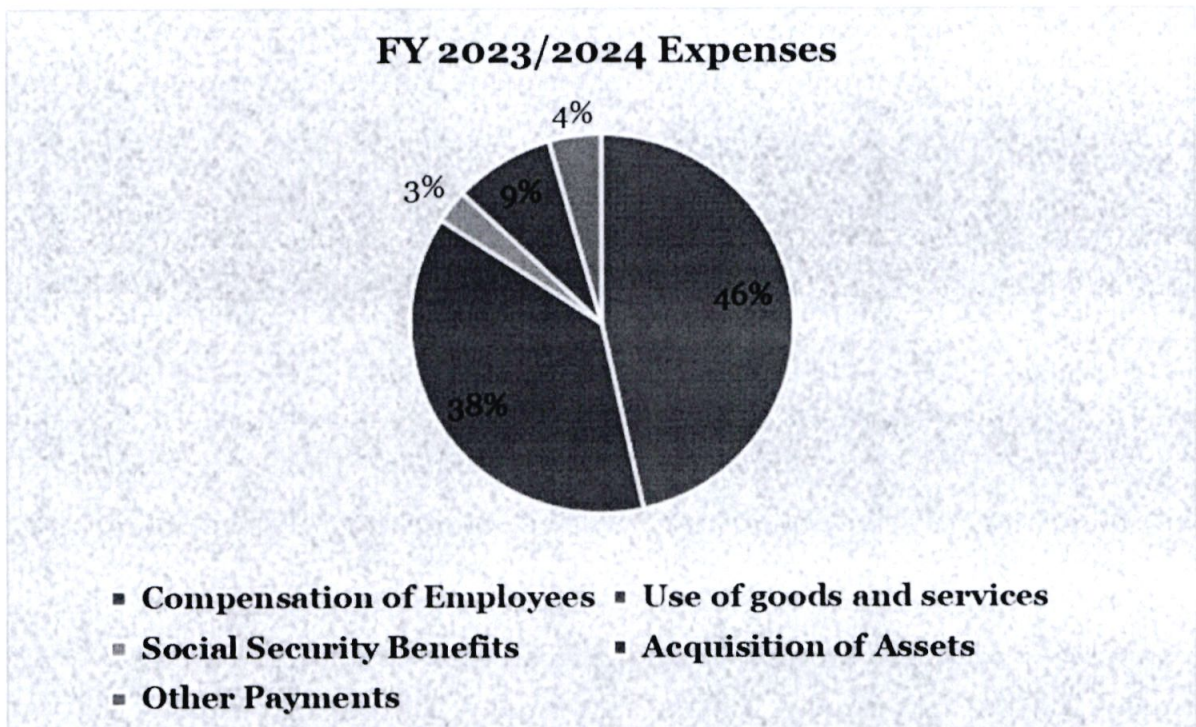


The CA solely depends on Government of Kenya exchequer for its operations. In the financial year under review the CA received Ksh 1,225,248,282 from exchequer and Ksh 32,591 from other miscellaneous receipts.



### Actual Expenditure

Under the FY 2023/2024 the total expenditure amounted to Ksh 1,225,278,231 which was expensed on different line items as outlined in the chart below.



From the chart above compensation to employees and use of goods and services are the greatest consumption of funds at 46% and 38% respectively.

### **Operational Performance**

In the period under review, the CA passed 11 Bills out of which 7 bills were introduced in the FY 2022/2023, while 4 bills (3 appropriation Bills and one Finance Bill) were introduced and concluded in FY 2023/2024. There are three bills before the CA, at the committee stage.

During FY 2023/2024, the CA received twenty-one (21) policies and/or guidelines which were committed to various Committees for processing but one policy had been considered and adopted by the House. The table below shows the budget documents, when they were tabled and passed by the CA;

<b>Documents</b>	<b>When it was tabled</b>	<b>Statutory Timeline</b>	<b>Passed by the CA</b>	<b>Remarks</b>
The 1 <sup>st</sup> Supplementary Budget FY 2023/2024	21 <sup>st</sup> Nov, 2023		7 <sup>th</sup> Dec, 2023	No timeline
County Budget Review Outlook Paper, 2023	24 <sup>th</sup> Oct, 2023	21 <sup>st</sup> Oct, 2023	6 <sup>th</sup> Dec, 2023	Tabled within the timeline but No timeline on when to pass the report
The Debt Management Strategy Paper, 2024	28 <sup>th</sup> Feb, 2024	28 <sup>th</sup> Feb, 2024	9 <sup>th</sup> Apr, 2024	Tabled within the timeline but No timeline on when to pass the report
County Fiscal Strategy Paper 2024	28 <sup>th</sup> Feb, 2024	15 <sup>th</sup> Mar, 2024	14 <sup>th</sup> Mar, 2024	Within timeline
The 2 <sup>nd</sup> Supplementary Budget FY 2023/2024	30 <sup>th</sup> Apr, 2024	No timeline	15 <sup>th</sup> May, 2024	No timeline

**County Government of Bungoma  
County Assembly of Bungoma-  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

Annual Budget Estimate for FY 2024/2025	30 <sup>th</sup> Apr, 2024	30 <sup>th</sup> June, 2024	26 <sup>th</sup> Jun, 2024	Within timeline
Finance Bill, 2023	12 <sup>th</sup> Sep, 2023	30 <sup>th</sup> Sep, 2023	9 <sup>th</sup> Nov, 2023	Within timeline
The Bungoma County Annual Development Plan FY 2024/2025	12 <sup>th</sup> Sep, 2023	1 <sup>st</sup> Sep, 2023	22 <sup>nd</sup> Nov, 2023	Not within timeline

**Vetting of nominees for appointment to public offices**

The CA exercised its oversight role as mandated by law in undertaking vetting of the nominee for appointment to public office forwarded to the House by H.E the Governor. In the FY 2023/2024, the CA approved the nominees of the Bungoma and Kimilili Municipalities' board members and the nominee for appointment as a member of the Bungoma County Public Service Board but the nominee for appointment to the position of Bungoma County Attorney was vetted however, H.E the Governor wrote to the Clerk of the CA withdrawing the name of the nominee before the Committee's report was tabled in the House.

**Public Petitions**

The provisions of Article 37 of the Constitution and Section 15 of the CGs Act, 2012 state that a person has a right to petition a CA to consider any matter within its authority, including enacting, amending or repealing any of its legislation. Every Petition presented pursuant to Section 15 of the CG's Act, 2012 stands committed to the Committee on Justice and Legal Affairs. In the FY 2023/24, three Petitions were received and concluded.

### Performance of key development projects

The CA of Bungoma undertook several development projects that ensured workplace efficiency and productivity. These projects included;

- i. Official opening of the Administration block by His Excellency, the president of the Republic of Kenya.



Picture 8: Launch of the New Administration Block

- ii. Ground breaking of the new debating chambers and the Speakers Residence.



*Picture 9: National Assembly Speaker Rt. Hon Dr Moses Masika Wetang'ula presided over the laying of the foundation stone for the construction of Debating Chambers as well as the launch of the Jitume Digital Laboratory at the County Assembly of Bungoma on 29<sup>th</sup> April 2024*

- iii. The construction of Car ports and shades at the parking area
- iv. Launch of the Jitume Digital Laboratory



*Picture 10: County Assembly of Bungoma hosted four-day Ajira training on financial markets and trading (Forex Trading) for 50 youths from across the County and was held at the County Assembly Library/Jitume Lab on 17th June 2024.*

v. Construction of Speaker's Residence



*Picture 11: Construction of Speaker's Residence*

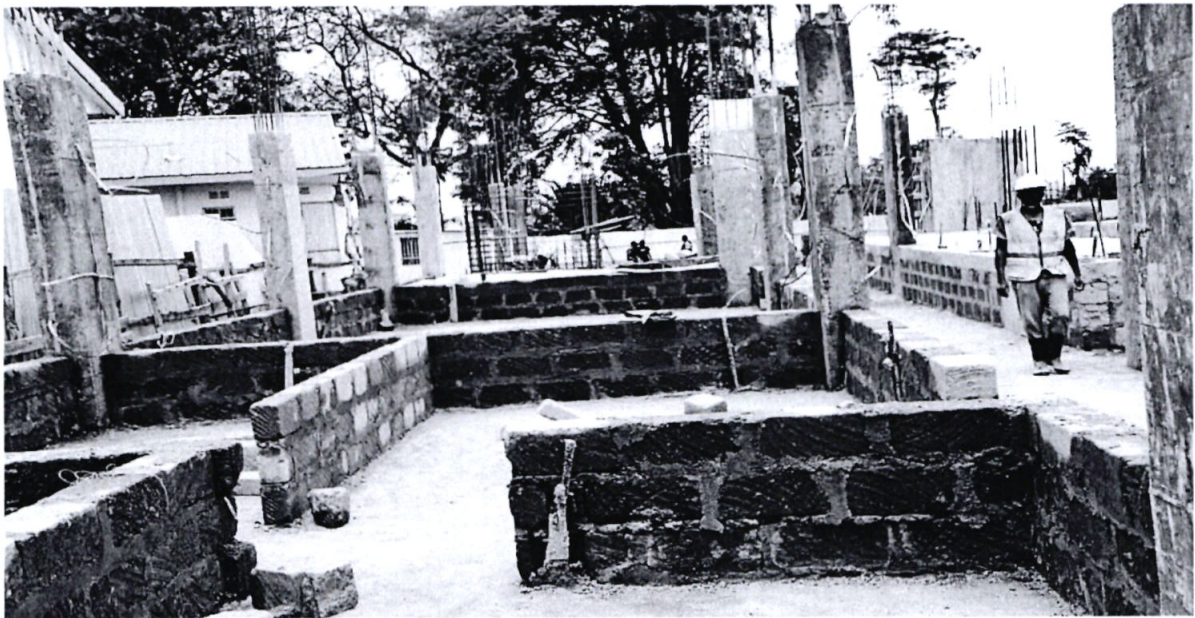
- vi. The implementation and use of the automated fixed asset register
- vii. The construction of waiting bay



*Picture 12: Construction of Visitor's Waiting Bay*

### **Comment on value-for-money achievements**

The CA of Bungoma strives to ensure value for money in all its operations and in the period under review 15 policies were developed and approved. The achievements can be evidenced by the unqualified opinion on 2 of its 3 annual report and financial statements in the FY 2022/2023. The CA of Bungoma also received the Ombudsman award by Commission on Administrative justice.



*Picture 13: Construction of New CA Debating Chambers*



*Picture 14: CA of Bungoma awarded by Commission on Administrative Justice (Office of the Ombudsman) 23<sup>rd</sup> November 2023*

### **Challenges and Recommended Way Forward**

The CA of Bungoma experienced financial constraints that were caused by delays in exchequer receipts leading to penalties and interest from statutory payments such as PAYE, NHIF and NSSF and implementation of planned programmes and activities.

.....  
**Charles W. Wafula**  
**Clerk of the County Assembly**

## 5. Statement of Performance Against County Assembly Predetermined Objectives

### Strategic development objectives

The key mandate of the CA of Bungoma is legislation, oversight, and representation. To achieve this, the Assembly's program was documented in terms of objective, key performance indicators, and output. Below is the performance of the Assembly in FY 2023/2024.

Program 1	Objective	Outcome	Indicator	Performance	
<b>Legislation, oversight and representation</b>	Bills passed into Acts of the CA	Improved service delivery to citizens	No of bills passed in the CA	In FY 2023/2024 11 bills were passed	Seven Bills were introduced in the FY 2022/2023 but passed in FY 2023/2024 and 3 bills were introduced in FY 2023/2024 and still pending to the respective committees and one bill (Finance bill, 2023) was introduced and passed within the FY.
	Enhanced professional development of MCAs – Review standing orders	Review standing orders	% Increase in efficient Assembly operation	The review of standing orders is ongoing	
	Statements	Clarification on	No of	Total of 22	Out of the 22 statements, 18

	Considered by the CA	the county programs	Statements asked and responded to	statements were asked and responded to	were asked in the FY 2022/2023 but responded in FY 2023/2024 while 4 statements were asked in FY 2023/2024 but not responded to.
	Oversight the implementation of the Approved Budget	Timely implementation of all budgeted programs and projects hence effective service delivery	No. of Committee's reports on the quarterly financial statements and reports considered	24 reports were considered by CA on the quarterly financial statements and reports	All the 12 sectoral committees tabled two reports each on the nine months Financial Statements FY 2022/23 and fourth quarter Financial Statements FY 2022/23. The Half years reports on FY 2023/24 hadu been tabled but yet to be considered by the House
	Oversight the implementation of programs and projects in the County	Effective service delivery	No. of committee reports considered through motions	75 committees' reports were considered by the House through motions	Not inclusive of the committees reports on quarterly Financial Statements and reports

## 6. Corporate Social Responsibility Statement/Sustainability Reporting

### Sustainability strategy and profile –

CA of Bungoma plays a crucial role in local governance, with a mandate to legislate; oversees the CE functions, and represents constituents. It executes its mandate through CA plenary and Committee sittings, fact-finding missions on matters of public interest, public participation and stakeholder engagements, scrutiny of County Budgets, vetting and approval of nominees to key positions in the CG and passage of policies.



*Picture 15: The Budget and Appropriations Committee of the County Assembly of Bungoma held two sessions of public participation on the Bungoma County Fiscal Strategy Paper (CFSP), FY 2024/2025 and Medium-Term Debt Management Strategy Paper, 2024. The first session involved participants derived from across the 45 wards held on 7th March, 2024 and second session was a Stakeholders forum held on 8th March, 2024 at Paskari Nabwana Hall.*

In terms of sustainability, CA focuses on long-term service delivery and resource management. By taking a strategic approach, the CA of Bungoma determines the activities to be undertaken in line with the available resources in order to be socially responsible and strengthen the corporate image.

CA employs sustainability strategies which provide solutions for balancing the economic value with that of societal value, managing stakeholder relationships (especially those with competing values), identifying and responding to threats and opportunities facing the stakeholders, developing sustainable practices

CA has adopted international best practices such as participatory budgeting and green infrastructure development. Notable achievements include improved waste management systems and local climate action plans.

### **Environmental performance**

The CA is committed to environmental protection and sustainability. It has developed a CSR policy whose implementation will mitigate any harmful effects on the environment from a business process.

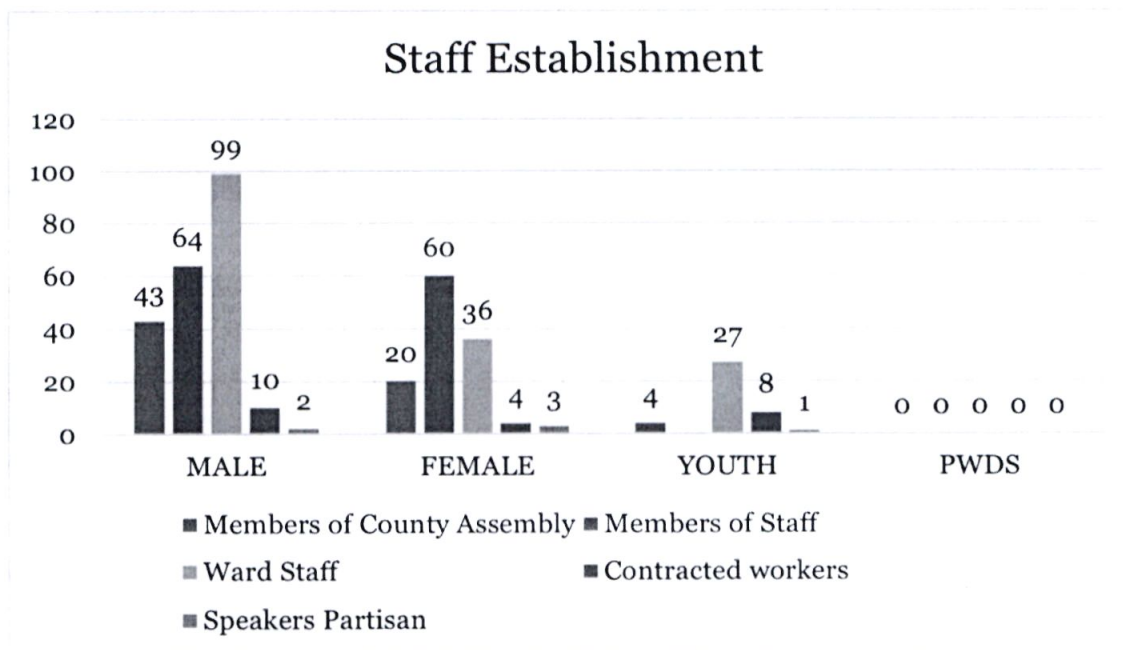
CA has put in place Environment Sustainability Committee which majorly focuses on supporting initiatives aimed at safeguarding the environment. A keen focus has been placed on water use, energy use, emissions, eco-friendly resources, waste management and recycling.

In its efforts to reduce environmental impact of the organization's products, the County is slowly introducing use of less paper in the offices. The CA plenary and Committee sittings do not use printed documents but rather the electronic information sent to their e-mails.

### **Employee welfare**

The CA of Bungoma recognizes the key role our human resource plays in helping us achieve our mandate in an effective and efficient manner. The CA of Bungoma has an approved OSHA policy in place which expresses the CA's willingness to create an environment for growth by and among its members and its commitment to the physical and emotional health and well-being of all those who work or congregate at the CA. The CA recognizes that failures in health and safety management can potentially lead to loss of life, personal injury, damage to property and legal action. Controlling risk is thus one of the main roles of the Management.

Our staff establishment stands at 341 {218 (64%) males, 123 (36%) females). The Office has also responded to affirmative action and employed the youth who represent 12% of the staff.



The age distribution of CA of Bungoma MCAs and permanent and pensionable staff is tabulated below;

CADRE	18-30	31-40	41-50	51-60	Above 60
Members of CA	1	10	27	15	9
Members of Staff	15	67	35	10	0

The CA of Bungoma Staff Training and Development Committee, aims at having a well-trained, developed and competitive workforce that can provide quality services to internal and external customers.

The table below provides an analysis of the courses undertaken by staff for the financial period under review: -

NO	COURSE	INSTITUTION	FY	FY
			2023/24	2022/23
1.	Strategic Leadership and Development Program	KSG	5	1
2.	Senior Management Course	KSG	6	5
3.	Supervisory Management Skills	KSG	1	11
4.	Finance Technical team workshop	KSG	2	0
5.	Assurance workshops for Internal Auditors	KSG	0	1
6.	Retirement	KSG	4	1
7.	Public Relations/Customer Care	KSG	1	3
8.	Data Analysis in skills development	KSG	1	0
9.	Digital Transformation	KSG	2	0
10.	Risk Management	KSG	11	0
11.	Integrated Payroll and Personnel Management	KSG	4	0
12.	Government Protocol	KSG	2	0
13.	Capacity building in Music	KSG	1	0
14.	Management Accounting and Strategy	KSG	1	0
15.	IPPD/IFMIS	KESSRA	2	0
16.	Tax Administration	KESSRA	1	0
17.	Tax Audit	KESSRA	1	0

**County Government of Bungoma**  
**County Assembly of Bungoma-**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

18.	Payment of Tax	KESSRA	2	0
19.	I-tax Training	KESSRA	4	0
20.	Report writing and Minute taking	CPST	0	11
21.	Legislative Practices and Procedures	CPST	8	0
22.	Research and Public Policy	CPST	0	2
23.	Trainer of Trainers	CPST	3	0
24.	E-record Management	CPST	5	0
25.	Devolution Law	CPST	2	0
26.	Table Office Management	CPST	4	0
27.	County Assembly Legislative Tracker	CPST	2	0
28.	Safety and Security Management	CPST	7	0
29.	Budgeting	CPST	2	0
30.	Road Safety Training-Committee and Drivers	CASB	11	0
31.	Critical ICT and Network Security	CSK	2	4
32.	IT risk management	CSK	0	1
33.	Mediation	East Africa Institute of Mediation	1	0
34.	Guidance and Counseling	FAM Connect Therapy center	8	0
35.	Financial Reporting	ICPAK	2	0

36.	Record Management Policy	KARMA	3	0
37.	Digital Record keeping	KARMA	2	0
38.	Secretaries Workshop	KENASA	3	0
39.	Driver Refresher	KIHBIT	3	2
40.	Procedures and Practices manuals	KIM	1	0
41.	Public Policy	KIPPRA	0	1
42.	Sign Language	KSL	1	0
43.	Gender Mainstreaming	National Gender Commission	6	0
44.	Sensitization of the NSSF Act	NSSF & LAPFUND	2	0
		<b>TOTAL</b>	<b>128</b>	<b>47</b>

Professional certification of our staff is illustrated below;



During the year, our staff benefited from workshops and trainings meant to enhance their skills and knowledge and promote career development. These interventions were guided by a training strategy developed based on a training needs analysis.

The CA of Bungoma has implemented workplace occupational safety initiatives. It has set aside one of its office spaces to be used as lactating room, there is also space for gymnasium in order to support healthy living of the employees. Such initiatives make its employees feel valued hence will unfold in increased efficiency and productivity.

The CA has put in place initiatives in favor of its employees in order to promote a healthier and more satisfying work culture.

#### **Market place practices-**

CA of Bungoma pursuant to Section 55(1) a-h of the Public Procurement and Asset Disposal Act 2015. The CA treats its own suppliers responsibly by honoring contracts and respecting payment practices by ensuring that once a tender has been awarded and the supplier has honored the contract terms therein fully, payment process is initiated immediately on a First in First Out basis.

The CA of Bungoma ensures that all contracts awarded are published to the Public Procurement and Information portal, Thirty percent of the budget is allocated to the special groups that is; Youth, women and Persons living With Disability, Promotion of local contractors and Transparency in procurement processes by ensuring fairness of information in terms of procurement process and giving of information. Additionally, a conflict-of-interest register, whistle blowing box and register and gift declaration register are in place.

Furthermore, CA safeguards the rights and interests of citizens through, transparency and accountability of the utilization of the budget, procurement opportunities available, engaging the citizens through public participation and carrying out customer satisfaction surveys.

## Community Engagements

During the financial year under review a section of members of staff of the County Assembly of Bungoma visited the Bungoma Women Prison facility to donate assorted foodstuffs and other basic necessities. The team majorly from Finance & Accounts and Human Resource Departments visited the correction facility as a way of giving back to the community by sharing love and empathy with the inmates.



Picture 16: A section of members of staff of the County Assembly of Bungoma visited the Bungoma Women Prison

The CA of Bungoma cares about the welfare of the community and thus gives back to the community through donation of firewood to school. So far 4 schools have benefitted from the program.



Picture 17: Donation of firewood to public schools within Bungoma County

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

Sections 164 of the PFM Act, 2012 requires that, at the end of each financial year, the Accounting Officer of a CA to prepare financial statements in accordance with the standards and formats prescribed by the PSASB.

The Clerk of the CA is responsible for the preparation and presentation of the CA's financial statements, which give a true and fair view of the state of affairs of the CA for the year ended June 30, 2024. 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 CA; (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 CA; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the CA's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with IPSAS. The Clerk is of the opinion that the CA's financial statements give a true and fair view of the state of the CA's transactions for the year ended June 30, 2024, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the CA which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

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

### **Approval of the financial statements**

The CA's financial statements were approved and signed by the Clerk of the CA on 15<sup>th</sup> November, 2024.

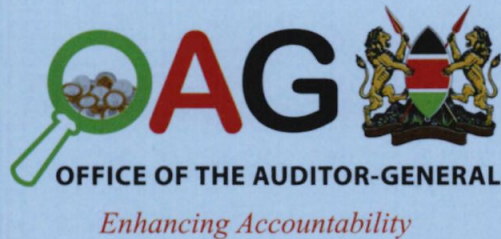


Charles W. Wafula

**Clerk of the Assembly**

# REPUBLIC OF KENYA

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Monrovia Street  
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NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF BUNGOMA FOR THE YEAR ENDED 30 JUNE, 2024**

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### **PREAMBLE**

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

- A. Report on 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 the 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 the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An Unmodified Opinion is issued when the Auditor-General concludes that the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

The three parts of the report aim to address the Auditor-General's statutory roles and responsibilities as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012, and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

## REPORT ON THE FINANCIAL STATEMENTS

### **Opinion**

I have audited the accompanying financial statements of County Assembly of Bungoma set out on pages 1 to 31, which comprise the statement of assets and liabilities as at 30 June, 2024, statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of County Assembly of Bungoma as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Governments Act, 2012, and the Public Finance Management Act, 2012.

### **Basis for Opinion**

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

### **Emphasis of Matter**

#### **Budgetary Control and Performance**

The statement of comparison of budget and actual amounts: recurrent and development combined for the County Assembly indicates receipts and payments budgets of Kshs.1,283,975,880 each. However, compensation of employees had a budget of Kshs.564,098,467 against actual payments amounting to Kshs.569,814,530 resulting in over-expenditure of Kshs.5,716,063, and the County Assembly incurred expenditure on use of goods and services amounting to Kshs.462,075,742 against a budget of Kshs.457,758,550 resulting in over-expenditure of Kshs.4,317,192. Further, acquisition of assets was under-utilized by Kshs.66,270,406 or 61% of the budget of Kshs.170,482,548.

The over-expenditure and under-expenditure affected the planned activities and impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

### **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**

In the report for the previous year, several issues were raised under Report on Lawfulness and Effectiveness in use of Public Resources and Report on the Effectiveness of Internal Controls, Risk Management and Governance. However, the issues had not been resolved and Management did not provide satisfactory reasons for the delay in resolving the issues.

### **Other Information**

The Management is responsible for the other information set out on page i to xxix which comprise of project information and overall performance, statement of performance against the County's predetermined objectives, environmental and sustainability reporting and statement of County's Management responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit of the County Assembly of Bungoma financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information and I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

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

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the 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. Non-Compliance with Law on Staff Ethnic Diversity**

Review of the County Assembly's staff records for the month of June, 2024 showed that out of the one hundred and twenty-four (124) permanent employees, one hundred (100) or 81% were from dominant ethnic community. Fourteen (14) out of sixteen (16) or 88% top management staff and all the five (5) members of County Assembly Service Board were members of the dominant ethnic community contrary to Section 7(2) of the National Cohesion and Integration Act, 2008 which provides that no public entity shall have more than one third of its staff from one ethnic community.

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

### **2. Failure to Implement the Recommendations of Oversight Bodies**

During the year under review, Management did not provide reports on Implementation of the recommendations of County Assembly's Public Accounts and Investments Committee recommendations and Senate's County Public Accounts Committee. This was contrary to Section 31(1) (a) of the Public Audit Act, 2015 which provides that within three months after Parliament or the County Assembly has debated and considered the final report of the Auditor-General and made recommendations, a State Organ or a public entity that had been audited shall as a preliminary step, submit a report on how it has addressed the recommendations and findings of the previous year's audit.

In the circumstances, Management was in breach of the law. Further, Management's commitment in improving the governance and management of the County Assembly could not be confirmed.

### **3. Irregular Subscriptions Fees**

The statement of receipts and payments indicates use of goods and services amounting to Kshs.462,075,742 as disclosed in Note 4 to the financial statements, which includes other operating expenses of Kshs.123,706,269 out of which, the County Assembly made a payment of Kshs.750,000 in respect to subscription fees to Society of Clerks at the Table (SOCATT) which does not draw its mandate from the Constitution of Kenya or an Act of Parliament. Further, Annex 1 to the financial statements in respect to pending accounts payables balance of Kshs.27,158,184 includes County Assemblies Forum (CAF) and SOCATT balances of Kshs.14,700,000 and Kshs.44,000 respectively. However, the policy or law guiding on payment of subscriptions to such bodies was not provide for audit review.

In the circumstances, the regularity of payment of Kshs.750,000 to SOCATT and pending bills of Kshs.14,700,000 and Kshs.44,000 to CAF and SOCATT respectively could not be confirmed.

#### **4. Failure to Remit Collected Taxes**

Annex 1 to the financial statements in respect to pending accounts payable balance of Kshs.27,158,184 includes a debt owed to Kenya Revenue Authority amounting to Kshs.603,345 in respect to withholding income tax for the financial year 2022/2023 which the County Assembly collected from several suppliers contrary to the Section 8(5) of Income Tax (Withholding Tax) Rules, 2001 which states that a person who, having deducted tax under these rules, fails to remit tax within the time prescribed under this rule, account for such tax deducted or who fails to comply with paragraph (2), commits an offence.

#### **5. Borrowing from Other County Assembly Entities**

Annex 3 to the financial statements reflects other pending payables balance of Kshs.96,810,039 which refers to borrowing by the County Assembly from Bungoma County Assembly Members, and Employees' Car Loan and Mortgage Schemes Funds. However, the opening balance of Kshs.66,677,146 has been outstanding for more than twenty-four (24) months. Further, there was no approval from the county assembly. This was contrary to Section 142(1) and (3) of the Public Finance Management Act, 2012 which states the County Assembly may authorise short-term borrowing by county Government entities for cash management purposes only and a county Government entity that has any such borrowing shall ensure that the money borrowed is repaid within a year from the date on which it was borrowed.

In the circumstances, the regularity of pending bills amounting to Kshs.96,810,039 could not be confirmed.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require 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 comply 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 THE 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, I confirm that nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

#### **Basis for Conclusion**

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 controls, 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 the 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 controls 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 controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Assembly's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

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

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

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

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I also consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.



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

**Nairobi**

**18 December, 2024**



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***FINANCIAL STATEMENTS***  
***FY 2023/2024***

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## 9. Statement of Receipts and Payments for the Year Ended 30<sup>th</sup> June 2024

		2023 /24	2022 /23
Note		KShs	KShs
<b>RECEIPTS</b>			
Transfers from the County Treasury/Exchequer Releases	1	1,225,248,282	1,256,268,326
Miscellaneous Receipts	2	32,591	3,009
<b>TOTAL RECEIPTS</b>		<b>1,225,280,873</b>	<b>1,256,271,335</b>
<b>PAYMENTS</b>			
Compensation of Employees	3	569,814,530	384,041,381
Use of goods and services	4	462,075,742	420,986,430
Transfers to Other Government Entities	5	-	300,103,856
Other grants and transfers	6	-	6,093,599
Social Security Benefits	7	35,174,788	20,216,759
Acquisition of Assets	8	104,212,142	111,303,403
Finance Costs		-	-
Other Payments	9	54,001,029	13,521,983
<b>TOTAL PAYMENTS</b>		<b>1,225,278,231</b>	<b>1,256,267,410</b>
<b>SURPLUS</b>		<b>2,642</b>	<b>3,925</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 15/11/2024 and signed by:

by:



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




.....  
 Symon Wanjala Walukana  
 Principal Finance Officer – CA  
 ICPAK Member Number: 19456


## 10. Statement of Financial Assets and Liabilities as at 30th June 2024

Financial Assets	Note	2023 /24 KShs	2022 /23 KShs
<b>Cash and Cash Equivalents</b>			
Bank Balances	10A	2,642	3,925
Cash Balances	10B	-	-
<b>Total Cash and cash equivalents</b>		<b>2,642</b>	<b>3,925</b>
Accounts receivables – Outstanding Imprests	11	-	-
<b>Total Financial Assets</b>		<b>2,642</b>	<b>3,925</b>
<b>Financial liabilities</b>			
Accounts Payables – Deposits and retentions	13	-	-
<b>Net Financial Assets</b>		<b>2,642</b>	<b>3,925</b>
Fund balance b/fwd.	12	3,925	3,118,490
Prior Year Adjustment	14	(3,925)	(3,118,490)
Surplus/Deficit for the year		2,642	3,925
<b>Net Financial Position</b>		<b>2,642</b>	<b>3,925</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 15/11/ 2024 and signed

by:

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

  
.....  
Symon Wanjala Walukana  
Principal Finance Officer - CA  
ICPAK Member Number: 19456

## 11. Statement of Cash Flows for the Period Ended 30th June 2024

		2023 /24	2022 /23
	Note	KShs	KShs
<b>Cash flows from operating activities</b>			
<b>Receipts from operating income</b>			
Transfers from the County Treasury/Exchequer Releases	1	1,225,248,282	1,256,268,326
Miscellaneous Receipts	2	32,591	3,009
Total receipts from operating income			
<b>Payments for operating expenses</b>			
Compensation of Employees	3	(569,814,530)	(384,041,381)
Use of goods and services	4	(462,075,742)	(420,986,430)
Transfers to Other Government Entities	5	-	(300,103,856)
Other grants and transfers	6	-	(6,093,599)
Social Security Benefits	7	(35,174,788)	(20,216,759)
Finance Costs		-	-
Other Payments	9	(54,001,029)	(13,521,983)
Total payments for operating expenses			
<b>Net receipts/(payments) from operating activities</b>			
<b>Adjusted for:</b>			
Prior year adjustment	14	(3,925)	(3,118,490)
Decrease/(Increase) in Accounts receivable:	15	-	2,970,000
<b>Net cash flows from operating activities</b>		<b>104,210,858</b>	<b>111,158,838</b>
<b>Cashflow from investing activities</b>			
Acquisition of Assets	8	(104,212,142)	(111,303,403)
<b>Net cash flows from investing activities</b>		<b>(104,212,142)</b>	<b>(111,303,403)</b>
<b>Cash flow From Financing Activities</b>			
Proceeds from borrowing		-	-
Repayment of principal on domestic and foreign borrowing		-	-
<b>Net cash flow from financing activities</b>		<b>-</b>	<b>-</b>

<b>Net increase in cash and cash equivalents</b>		<b>(1,284)</b>	<b>(144,565)</b>
<b>Cash &amp; cash equivalent at Start of the year</b>	10	<b>3,925</b>	<b>148,490</b>
<b>Cash &amp; cash equivalent at end of the year</b>		<b>2,642</b>	<b>3,925</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 15/11/2024 and signed by:



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

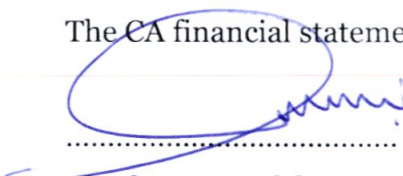


.....  
Symon Wanjala Walukana  
Principal Finance Officer – CA  
ICPAK Member Number: **19456**

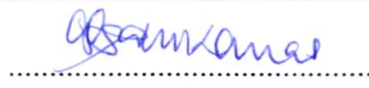
**12. Statement of Comparison of Budget & Actual Amounts: Recurrent and Development for year ended 30th June 2024**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>Receipts</b>						
Transfers from the County Treasury/Exchequer Releases	1,154,263,678	129,712,202	1,283,975,880	1,225,248,282	58,727,598	95%
Miscellaneous Receipts	-	-	-	32,591	(32,591)	
Total	1,154,263,678	129,712,202	1,283,975,880	1,225,280,873	58,695,007	95%
<b>Payments</b>						
Compensation of Employees	499,957,514	64,140,953	564,098,467	569,814,530	(5,716,063)	101%
Use of goods and services	470,104,706	(12,346,156)	457,758,550	462,075,742	(4,317,192)	101%
Transfers to Other Government Entities	-	-	-	-	-	-
Social Security Benefits	29,588,054	7,407,232	36,995,286	35,174,788	1,820,498	95%
Acquisition of Assets	110,334,378	60,148,170	170,482,548	104,212,142	66,270,406	61%
Other Payments	44,279,026	10,362,003	54,641,029	54,001,029	640,000	99%
Total	1,154,263,678	129,712,202	1,283,975,880	1,225,278,231	58,697,649	95%
<b>Surplus/ deficit</b>	-	-	-	<b>2,642</b>	<b>(2,642)</b>	

The CA financial statements were approved on 15/11/ 2024 and signed by:



Charles W. Wafula  
 Clerk of the Assembly

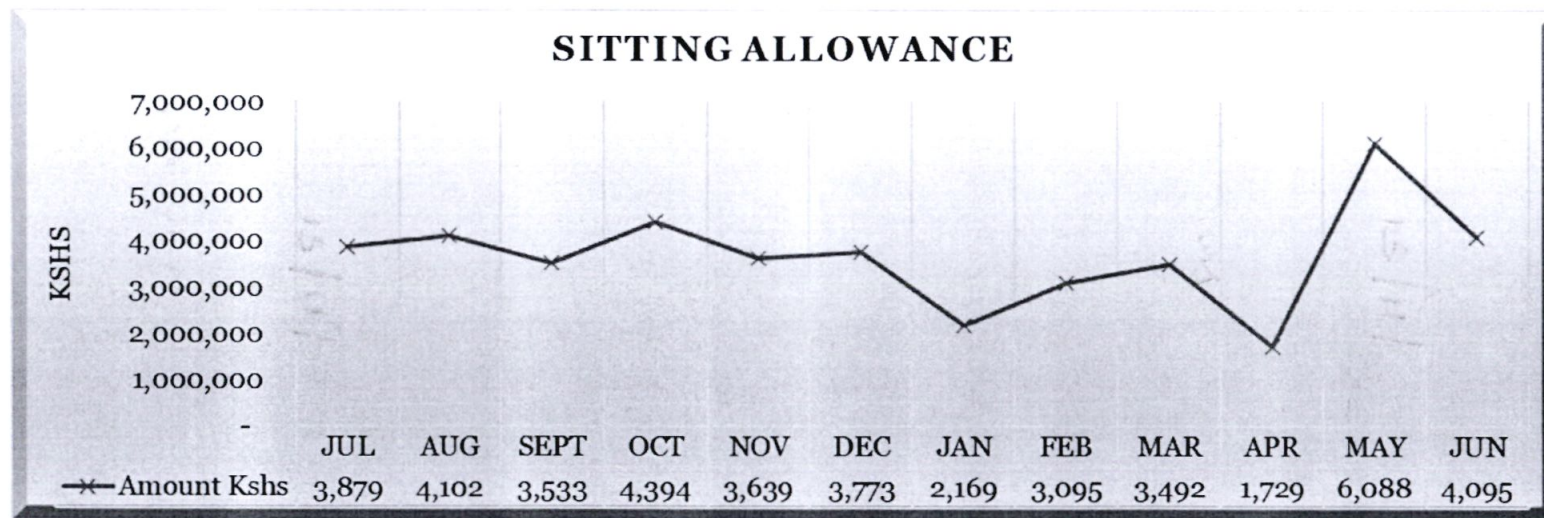


Symon Wanjala Walukana  
 Principal Finance Officer - CA  
 ICPAK Member Number: **19456**

**Budget notes: Explanation of differences between actual and budgeted amounts:**

**Recurrent:**

The changes between the original and final budget are as a result of reallocations within the budget. The overutilization of Compensation of employees by 1% was due to arrears relating to sitting allowances for Members of County Assembly paid in May and June 2024 as illustrated in the figure below in Kshs '000'. The deficit was funded by Gratuity, Other Operating Expenses and Membership fees, dues and subscriptions to professional and trade bodies.



There was underutilization of Acquisition of Assets expenditure due to lengthy procurement processes. The under expenditure was used to fund the Use of Goods expenditure leading to overutilization of 1%.


**Development:**


The underutilization in development was due the late approval of Supplementary budget leading to further delays in disbursements from National Treasury.

**12A Statement of Comparison of Budget & Actual Amounts: Recurrent for the year ended 30<sup>th</sup> June 2024**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>Receipts</b>						
Transfers from the County Treasury/Exchequer Releases	1,071,362,230	60,876,000	1,132,238,230	1,132,238,166	64	100%
Miscellaneous Receipts	-	-	-	32,491	(32,491)	
<b>Total</b>	<b>1,071,362,230</b>	<b>60,876,000</b>	<b>1,132,238,230</b>	<b>1,132,270,657</b>	<b>(32,427)</b>	<b>100%</b>
<b>Payments</b>						
Compensation of Employees	499,957,514	64,140,953	564,098,467	569,814,530	(5,716,063)	101%
Use of goods and services	470,104,706	(12,346,156)	457,758,550	462,075,742	(4,317,192)	101%
Social Security Benefits	29,588,054	7,407,232	36,995,286	35,174,788	1,820,498	95%
Acquisition of Assets	27,432,930	(8,688,032)	18,744,898	11,202,027	7,542,871	60%
<b>Other Payments</b>	<b>44,279,026</b>	<b>10,362,003</b>	<b>54,641,029</b>	<b>54,001,029</b>	<b>640,000</b>	<b>99%</b>
<b>Total</b>	<b>1,071,362,230</b>	<b>60,876,000</b>	<b>1,132,238,230</b>	<b>1,132,268,116</b>	<b>(29,886)</b>	<b>100%</b>
<b>Surplus / Deficit</b>	-	-	-	<b>2541</b>	<b>(2541)</b>	

The CA financial statements were approved on 15 / 11 / 2024 and signed by:


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


  
.....  
Symon Wanjala Walukana  
Principal Finance Officer - CA  
ICPAK Member Number: 19456

**12B Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2024**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>Receipts</b>						
Transfers from the County Treasury/Exchequer Releases	82,901,448	68,836,202	151,737,650	93,010,116	58,727,534	61%
Miscellaneous Receipts	-	-	-	100	(100)	-
<b>Total</b>	<b>82,901,448</b>	<b>68,836,202</b>	<b>151,737,650</b>	<b>93,010,216</b>	<b>58,727,434</b>	<b>61%</b>
<b>Payments</b>						
Acquisition of Assets	82,901,448	68,836,202	151,737,650	93,010,115	58,727,535	61%
<b>Total</b>	<b>82,901,448</b>	<b>68,836,202</b>	<b>151,737,650</b>	<b>93,010,115</b>	<b>58,727,535</b>	<b>61%</b>
<b>Surplus/ deficit</b>	-	-	-	<b>101</b>	<b>(101)</b>	

The CA financial statements were approved on 15/11/2024 and signed by:

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

  
.....  
Symon Wanjala Walukana  
Principal Finance Officer - CA  
ICPAK Member Number: **19456**

### 13. Budget Execution by Programmes and Sub-Programmes

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	% Budget utilization
	Kshs	Kshs	Kshs	Kshs	Kshs
<b>General Administration, Planning &amp; Supports Services</b>					
Salaries & Personnel Emoluments	622,227,383	(21,133,627)	601,093,756	604,989,317	101%
Human Resource Capacity Development & Management	31,542,328	2,225,270	33,767,598	32,561,417	96%
General Administration & Support services	217,575,735	42,884,632	260,460,367	258,154,862	99%
Research, Knowledge sharing and Development Services	6,650,000	1,500,000	8,150,000	4,001,327	49%
	<b>877,995,446</b>	<b>25,476,275</b>	<b>903,471,721</b>	<b>899,706,923</b>	<b>100%</b>
<b>Legislation</b>					
Legislation services	10,486,000	528,400	11,014,400	6,808,180	62%
	<b>10,486,000</b>	<b>528,400</b>	<b>11,014,400</b>	<b>6,808,180</b>	<b>62%</b>
<b>Representation and Outreach services</b>					
Representation services	70,876,984	2,885,266	73,762,250	73,459,181	100%
Public Participation and Outreach services	5,000,000	(3,000,000)	2,000,000	1,980,000	99%
	<b>75,876,984</b>	<b>(114,734)</b>	<b>75,762,250</b>	<b>75,439,181</b>	<b>100%</b>
<b>Oversight</b>		-			
Oversight services	107,003,800	34,986,059	141,989,859	150,313,830	106%
	<b>107,003,800</b>	<b>34,986,059</b>	<b>141,989,859</b>	<b>150,313,830</b>	<b>106%</b>
<b>Infrastructure (Development)</b>		-			
Infrastructure	82,901,448	68,836,202	151,737,650	93,010,115	61%
	<b>82,901,448</b>	<b>68,836,202</b>	<b>151,737,650</b>	<b>93,010,115</b>	<b>61%</b>
<b>Total</b>	<b>1,154,263,678</b>	<b>129,712,202</b>	<b>1,283,975,880</b>	<b>1,225,278,230</b>	<b>95%</b>

## **14. Significant Accounting Policies**

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

### **1. Statement of compliance and basis of preparation**

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the CA all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented. The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

### **2. Reporting entity**

The financial statements are for the CA of Bungoma. The financial statements encompass the reporting entity as specified in section 164 of PFM Act 2012.

### **3. Recognition of receipts and payments**

#### **a) Recognition of receipts**

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

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

### **(i) Transfers from the Exchequer/ County Treasury**

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

### **(ii) Other Receipts**

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

### **b) Recognition of payments**

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

### **(iii) Compensation of employees**

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

### **(iv) 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.

### **(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)**

### **4. In-kind contributions**

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

### **5. Third Party Payments**

This relates to payments done directly to supplier on behalf of the CGs 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 CG is detailed in the notes to this financial statement.

### **6. Cash and cash equivalents**

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

### **7. Restriction on cash**

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30<sup>th</sup> June 2024, this amounted to Kshs 35,140,996 compared to Kshs 25,839,985 in prior period as indicated on note 12. There were no other restrictions on cash during the year.

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

### **8. Imprests and Advances**

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

### **9. Third party deposits and retention**

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

### **10. Non-current assets**

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

### **11. Pending bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the CA at the end of the year.

Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

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

### **12. Contingent Liabilities**

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the CA; or
- b) A present obligation that arises from past events but is not recognized 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 and PPP. The CA does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Annex 5 of this financial statement is a register of the contingent liabilities in the year.

### **13. Contingent Assets**

The CA 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 CA in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

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

### **14. Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The CE's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the CA on 20 June 2023 for the period 1<sup>st</sup> July 2023 to 30 June 2024 as required by law. There was two (2) number of supplementary budgets passed in the year. A high-level assessment of the CE's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

### **15. Comparative figures**

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

### **16. Subsequent events**

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

### **17. Prior Period Adjustment**

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

### **18. Related Party Transactions**

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

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

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





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# ***NOTES TO FINANCIAL STATEMENTS***

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### 1. Transfer from CRF

	FY 2023 /24	FY 2022 /23
	Kshs	Kshs
Transfers from the county treasury for Q1	195,663,127	136,987,662
Transfers from the county treasury for Q2	344,131,963	329,413,932
Transfers from the county treasury for Q3	232,813,888	306,579,696
Transfers from the county treasury for Q4	452,639,304	483,287,036
<b>Cumulative Amount</b>	<b>1,225,248,282</b>	<b>1,256,268,326</b>

A detailed annex showing the reconciliation of transfers between the CT and CA is included in Annex 6 of this report.

### 2. Miscellaneous receipts

	FY 2023 /24	FY 2022 /23
	Kshs	Kshs
Insurance Recoveries	30,000	-
Other Receipts: Over the Counter deposit at CBK Development Account	100	-
Other Receipts: Surplus from Imprest Account	2,491	3,009
<b>Total</b>	<b>32,591</b>	<b>3,009</b>

Insurance recoveries relate to insurance payout on account of damaged laptop by Madison Group Limited.

### 3. Compensation of Employees

	FY 2023 /24	FY 2022 /23
	Kshs	Kshs
Basic salaries of permanent employees	181,257,242	150,048,433
Basic wages of temporary employees	28,332,900	24,350,739
Personal allowances paid as part of salary	202,565,438	175,417,171
Employer Contribution to compulsory National Social Schemes	19,094,096	592,000
Pension and other social security contributions	21,552,854	15,961,038
Other personnel payments	117,012,000	17,672,000
<b>Total</b>	<b>569,814,530</b>	<b>384,041,381</b>

a) Other personnel payments relate to Car Reimbursement to 53 MCAs.

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

- b) Employer Contribution to compulsory National Social Schemes amounts are payments on account of Employer contribution to AHL, FBT and NITA
- c) Pension and other social security contributions amounts are payments to provident funds and NSSF

**4. Use of Goods and Services**

	FY 2023 /24	FY 2022 /23
	Kshs	Kshs
Utilities, supplies and services	2,113,761	1,774,335
Communication, supplies and services	1,474,011	1,920,647
Domestic travel and subsistence	59,773,230	207,564,515
Foreign travel and subsistence	1,257,955	11,115,970
Printing, advertising and information supplies & services	4,718,755	7,670,030
Training expenses	31,405,132	21,224,019
Hospitality supplies and services	173,813,853	47,813,639
Insurance costs	31,945,605	37,335,658
Specialized materials and services	2,863,083	4,899,647
Office and general supplies and services	10,505,287	6,926,228
Fuel Oil and Lubricants	5,313,872	2,569,300
Other operating expenses	123,706,269	65,304,882
Routine maintenance – vehicles and other transport equipment	5,116,118	3,974,106
Routine maintenance – other assets	8,068,810	893,454
<b>Total</b>	<b>462,075,742</b>	<b>420,986,430</b>

Other operating expenses include costs to Bank Charges Kshs 1,567,274, Contracted Cleaning and security services Kshs 11,405,614, Membership Fees, Dues and Subscriptions to Professional and Trade Bodies Kshs 920,885, Legal fees Kshs 6,740,000, Management fees Kshs 69,497,596, Consultancy services Kshs 3,077,960 and Ward office O&M expenses Kshs 30,596,940.

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

**5. Transfers to Other Government Entities**

Description	FY 2023 /24	FY 2022 /23
	Kshs	Kshs
<b>Transfers to other CA entities:</b>		
MCA's Car Loan & Mortgage Scheme Fund	-	173,000,000
Employee Car Loan & Mortgage Scheme Fund	-	99,000,000
Ward Offices	-	28,103,856
<b>Total</b>	<b>-</b>	<b>300,103,856</b>

The amounts under FY 2022/2023 related to (i) transfers to Ward offices; and (ii) MCAs and Employees Car Loan and Mortgage funds from Government of Kenya exchequer transfers and refund of CASB borrowings. The current FY 2023/2024 the Ward office Operations & Maintenance transfers were recorded under Other Operating expenses as per Standard Chart of Accounts guidelines.

**6. Other Grants and Transfers**

Description	FY 2023 /24	FY 2022 /23
	Kshs	Kshs
Membership Fees and Dues and Subscriptions to Organizations	-	6,093,599
<b>Total</b>	<b>-</b>	<b>6,093,599</b>

The amounts under FY 2022/2023 related to Membership Fees, Dues and Subscriptions to Professional and Trade Bodies. However, in the current FY the costs have been recorded under Other Operating expenses as per SCOA guidelines.

**7. Social Security Benefits**

Description	FY 2023 /24	FY 2022 /23
	Kshs	Kshs
Gratuity to Ward Staff & CASB Member	5,418,056	4,917,420
Gratuity to MCAs & CASB Member	29,756,732	15,299,339
<b>Total</b>	<b>35,174,788</b>	<b>20,216,759</b>

Notes to the Financial Statements (Continued)

**8. Acquisition of Assets**

	2023 /24	2022 /23
	KShs	KShs
Construction of Buildings	79,281,289	62,451,512
Construction and Civil Works	4,459,499	-
Purchase of Vehicles and Other Transport Equipment	-	12,780,000
Purchase of Office Furniture and Equipment	10,887,800	15,804,600
Research, Studies, Project Preparation, Design & Supervision	314,227	3,801,410
Purchase of ICT Equipment	-	10,206,056
Acquisition of Intangible Assets	9,269,327	6,259,825
<b>Total purchase of non-financial assets</b>	<b>104,212,142</b>	<b>111,303,403</b>

Project Submission report to NEMA on debating chambers of Kshs 314,227. The current FY 2023/2024 the Purchase of ICT Equipment were recorded under Purchase of Office Furniture and Equipment as per Standard Chart of Accounts guidelines

**9. Other Payments**

	FY 2023 /24	FY 2022 /23
	Kshs	Kshs
Other Payments	54,001,029	13,521,983
<b>Total</b>	<b>54,001,029</b>	<b>13,521,983</b>

Amounts recorded under Other Payments relate to **Tax Review Arrears** – FY 2018/2019, 2019/2020 & 2020/ 2021 - Kshs 36,402,080 FY 2021/2022 - Kshs 11,969,494; **Refund of CASB Borrowings** to Employee Car & Mortgage Fund of Kshs 1,716,355; **Research expenses:** Data collection exercise, Report writing on status on Street lighting in Bungoma County, Inquiry on status of Dams in the County, Facilitation of Research department to carry out movable assets data collection, Collection of tender documents and follow up on CA of Bungoma Administration Block contract, Status of Ward based projects for FY 2021/2022 and Employee Satisfaction Survey FY 2023/2024, Compilation of all contract documents for the proposed construction and completion of CA debating chambers, Facilitation to officers from State Department of Public Works for a pre award negotiation site visit for the proposed construction and completion of CA debating chambers, Annual customer satisfaction survey for FY 2023/2024- Kshs 3,883,100 and Partial cost receipts from **Insurance payout** by Madison Group Limited for replacement of damaged laptop Kshs 30,000.

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

**10. Cash and Bank Balances**

**10A. Bank Balances:**

Name of Bank, Account Name & Currency	Account Number	Account Description	FY 2023 /24 Kshs	FY 2022 /23 Kshs
Central Bank of Kenya - Bungoma County Assembly Development- Kshs	1000283041	Development	100	1
Central Bank of Kenya - Bungoma County Assembly Recurrent- Kshs	1000194103	Recurrent	51	915
Kenya Commercial Bank- County Assembly of Bungoma Imprest- Kshs	1180534050	Imprest Account	2,491	3,009
Kenya Commercial Bank- County Assembly of Bungoma Salary- Kshs	1177096994	Salary Account	-	-
<b>Total</b>			<b>2,642</b>	<b>3,925</b>

**11. Imprests and Advances**

Description	FY 2023 /24 Kshs	FY 2022 /23 Kshs
Government Imprests	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

*There were no un-surrendered imprests reported in the year under review*

**12. Third Party Deposits and Advances**

Description	FY 2023 /24 Kshs	FY 2022 /23 Kshs
Deposits	-	-
Retentions	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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

Ageing analysis (third party deposits and advances)	FY 2023/24	% of the Total	Comparative FY 2022/23	% of the Total
Under one year		27%		24%
	9,301,012		6,264,151	
1-2 years		18%		16%
	6,264,151		4,175,622	
2-3 years		12%		51%
	4,175,622		13,249,322	
Over 3 years		43%		8%
	15,400,211		2,150,889	
<b>Total (tie to above total)</b>	<b>35,140,996</b>		<b>25,839,985</b>	

The amount for retention under Note 12 is recorded Nil since the account is held at the CE. However, the ageing analysis has been tabulated as above

**13. Fund Balance Brought Forward**

Description	FY 2023 /24	FY 2022 /23
	Kshs	Kshs
Bank accounts	3,925	148,490
Cash in hand	-	-
Accounts Receivables	-	2,970,000
<b>Total</b>	<b>3,925</b>	<b>3,118,490</b>

The fund balances brought forward refers to the previous financial year's closing balances.

**14. Prior Year Adjustments**

	Balance b/f	Adjustments	Adjusted Balance b/f
	FY 2022/2023 as per financial statements		FY 2022/2023
Description	Kshs	Kshs	Kshs
Bank account Balances	3,925	(3,925)	-
Receivables	-	-	-
<b>Total</b>	<b>3,925</b>	<b>(3,925)</b>	<b>-</b>

This relates to transfers of closing bank balances to the CRF account at the opening of the FY as per Section 136 (2) of the PFM Act, 2012

## Notes to the Financial Statements (Continued)

### 15. Changes in Imprests and Advances

Description	FY 2023 /24	FY 2022 /23
	Kshs	Kshs
Opening Imprests and Advances as at 1st July	-	2,970,000
Closing Imprests and Advances as at 30th June	-	-
<b>Change In Imprests and Advances</b>	<b>-</b>	<b>2,970,000</b>

### 16. Changes In Third-Party Deposits and Retentions

Description	FY 2023 /24	FY 2022 /23
	Kshs	Kshs
Opening Third Party Deposits and Retention as at 1 <sup>st</sup> July	25,839,985	41,964,244
Closing Third Party Deposits and Retention as at 30 <sup>th</sup> June	35,140,996	25,839,985
Change In Third Party Deposits and Retention	(9,301,011)	16,124,260

*The retention account amounts are held by CE on behalf of CA third parties*

## Notes to the Financial Statements (Continued)

### Other Disclosures

#### 1. Pending Accounts Payable (See Annex 1)

	Balance b/f FY 2022/2023	Additions for the year	Paid during the year	Balance c/f FY 2023/2024
Description	Kshs	Kshs	Kshs	Kshs
Construction Of Buildings	-	-	-	-
Construction Of Civil Works	-	973,550	-	973,550
Supply of Goods	6,425,374	6,854,080	(9,971,174)	3,308,280
Supply of Services	28,320,813	9,445,354	(14,889,813)	22,876,354
<b>Total</b>	<b>34,746,187</b>	<b>17,272,984</b>	<b>(24,860,987)</b>	<b>27,158,184</b>

#### 2. Pending Staff Payables (See Annex 2)

	Balance b/f FY 2022/2023	Additions for the year	Paid during the year	Balance c/f FY 2023/2024
Description	Kshs	Kshs	Kshs	Kshs
Senior Management	-	-	-	-
Middle Management	-	3,106,500	-	3,106,500
Unionisable Employees	-	-	-	-
Others	-	-	-	-
<b>Total</b>	<b>-</b>	<b>3,106,500</b>	<b>-</b>	<b>3,106,500</b>

Notes to the Financial Statements (Continued)

3. Other Pending Payables (See Annex 3) insert column of adjustment

	Balance b/f FY 2022/2023	Adjustments	Additions for the year	Paid during the year	Balance c/f FY 2023/2024
Description	Kshs	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities					
Amounts due to County Government entities	91,160,014	2,137,380	11,229,000	(7,716,355)	96,810,039
Amounts due to third parties					
<b>Total</b>	<b>91,160,014</b>	<b>2,137,380</b>	<b>11,229,000</b>	<b>(7,716,355)</b>	<b>96,810,039</b>

The prior year adjustment of Kshs 2,137,380 relates to adjustment as a result of reconciliation between Members' FS borrowings and CASB borrowings.

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

### **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 CA:

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

## Notes to the Financial Statements (Continued)

### Related party transactions:

	FY 2023/ 2024	FY 2022/2023
	Kshs	Kshs
<b>Compensation to Key Management</b>		
Compensation to the Speaker, Deputy Speaker and the MCAs	229,314,758	229,314,758
Key Management Compensation (Clerk and Heads of departments)	32,028,776	27,542,727
<b>Total Compensation to Key Management</b>	<b>261,343,534</b>	<b>256,857,485</b>
<b>Transfers to related parties</b>		
Transfers to other Entities such i.e. car and mortgage schemes	-	272,000,000
Transfers to CA Ward offices	30,596,940	28,103,856
Transfers to Bungoma County Retention Account	9,301,012	6,264,151
<b>Total Transfers to related parties</b>	<b>39,897,952</b>	<b>306,368,007</b>
<b>Transfers from related parties</b>		
Transfers from the CRF	1,225,248,282	1,256,268,326
Payments made on behalf of the CA by other Government Agencies (Retentions paid as and when they fall due)	9,301,012	22,388,411
<b>Total Transfers from related parties</b>	<b>1,234,549,294</b>	<b>1,278,656,737</b>

### 5. Contingent Liabilities

Contingent liabilities	FY 2023/ 2024	FY 2022/2023
	Kshs	Kshs
Court case against the CA	43,000,000	30,000,000
<b>Total</b>	<b>43,000,000</b>	<b>30,000,000</b>

## 6. Progress on Follow on Prior Year Auditor’s Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe
Pending bills	Note 1 and 3 in Other Disclosures reflects a balance of Kshs.34,746,187 and Kshs.91,160,014 in respect of pending accounts payable and other pending payables respectively all totaling Kshs.125,906,201 which were not settled as at 30 June, 2023 but were carried forward to 2023/2024 financial year. No plausible explanation was provided for non-payment of the pending bills before the end of the financial year.	The Management agrees with the audit findings. Most of the pending bills were paid apart from Kshs.14.7 million relating to County Assembly Forum.  On other pending payables totaling to Kshs.91,160,014; the management is working on a plan to clear it.	Not resolved	FY 2024/2025
1. Lack of Ethnic Diversity in Staff Establishment	Review of the County Assembly’s staff records for the month of June, 2023 indicated that out of the one hundred and twenty-five (125) permanent employees, one hundred and ten (110) or 88% were from the same ethnic community contrary to Section 7(2) of the National Cohesion and Integration Act, 2008 which provides that no public entity shall have more than one-third of its staff from the same	The County Assembly Service Board does its advertisement for vacancies on a national circulating paper with the objective of attracting candidates from different communities and Counties within the Republic. However, the interested	Not Resolved	

ethnic community.

applicants are mostly from the dominant community which is Luhya. This may be attributed to the negative perception of the applicants from other ethnic communities that Counties consider applicants from the dominant community hence reluctance in application.

Future Recruitments and selections will be done while adhering to the provisions by: -

1. Ensuring advertisement is done through the print media and other available channels of communications to ensure the information reaches many candidates.
2. The County Assembly Service Board will implement the provisions while conducting recruitment and selection.
3. National legislation on transfer of employees should be considered.

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2. Failure to adhere to the One-third Basic Pay Rule	Review of the payroll revealed that employees' salary deductions exceeded two-thirds (2/3) of their basic salary contrary to Section C.1(3) of the Public Service Commission Human Resource Policies, 2016 and Section 19(3) of the Employment Act, 2007 which require that deductions made by an employer from the wages of his employees at any one time shall not exceed two-thirds of such wages	The Management agrees with the findings of the audit that salary deductions exceed two thirds of the basic salary and the reason is that departmental deductions for Car and Mortgage loans granted to Members of County Assembly are tied to the period of contract.	Not Resolved	
Poor Information Technology (ICT) Control Environment	Review of documents provided for audit and physical verification revealed that the server room doors were being opened inwards contrary to the requirements of Section 8.0.2(a) of Government ICT Networks Standards ICTA.2.002:2019 that requires doors of the telecommunication/equipment room to open outward, slide sideways, or be removable. In the circumstances, the internal controls were not up to the standards required for a government entity	Management agrees with the audit findings that at the time of audit the server room doors were being opened inwards. The doors have since been rectified to adhere to the requirements of Section 8.0.2(a) of Government ICT Networks Standards ICTA.2.002:2019.	Resolved	FY 2023/2024

.....  
**Clerk of the County Assembly**

**Date:**

## Annexes

### Annex 1 – Analysis Of Pending Accounts Payable

Supplier of Goods or Services	Date invoiced/ Contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
				a	b	c	d=a+b-c
<b>Construction Of Buildings</b>							
<b>Sub-Total</b>							
<b>Construction Of Civil Works</b>							
Lunao Enterprises Ltd	5/15/2024	Being payment for proposed paint works for CAB perimeter wall	973,550	-	973,550		973,550
<b>Sub-Total</b>			<b>973,550</b>	-	<b>973,550</b>	-	<b>973,550</b>
<b>Supply Of Goods</b>							
Willard Agencies		Tyres	191,650	191,650.00	-	191,650	-
Tarana Holdings Limited	25/5/2022		422,650	422,650	-	422,650	-
Naotrac	24/05/2023	Supply of photocopying papers	525,000	525,000	-	525,000	-
Nairobi Sports House		Purchase of Uniforms	741,674	741,674	-	741,674	-
Flametree Computers Systems Ltd		Final payment for purchase of ICT equipment	760,000	760,000	-	760,000	-
Mylammy Enterprises		Supply and delivery of tonners	1,744,400	1,744,400	-	1,744,400	-

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Ossiezeys enterprises	29/3/2023	Supply and delivery of tonners	2,040,000	2,040,000	-	2,040,000	-
Furniture Elegance Ltd	16/11/2023	Being payment for supply and delivery of office furniture and fittings	4,260,800	-	4,260,800	3,545,800	715,000
Gaanjem Enterprises	3/6/2024	Being payment for supply, delivery and installation of WIFI mini-portable adapters	185,000	-	185,000	-	185,000
Wabima General Supplies	3/6/2024	Being payment for archival boxes (385 by 290 by 330)	325,000	-	325,000	-	325,000
Nalbar Company Ltd	25/05/2024	Being payment for supply and delivery of corporate drivers' uniform, corporate secretaries' uniforms and dust coats	777,600	-	777,600	-	777,600
Miss Deeds Investment	15/08/2022	Being payment for supply and delivery of tonners and cartridges	397,500	-	397,500	-	397,500
Tribesh Enterprises Ltd	26/04/2024	Being payment for supply and delivery of tonners 305A and cartridges 26AHP	210,000	-	210,000	-	210,000
Miss Deeds Investment	6/7/2024	Being payment for supply and delivery of tonners Samsung 305A	87,500	-	87,500	-	87,500

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Ganci Agencies Ltd	4/8/2024	Being payment for supply and delivery of ordinary calculator, paper chips, ordinary covers, binding highlighter and paper clips	74,750	-	74,750	-	74,750
Ganci Agencies Ltd	5/31/2024	Being payment for purchase of office stationery	535,930	-	535,930	-	535,930
<b>Sub-Total</b>			<b>13,279,454</b>	<b>6,425,374</b>	<b>6,854,080</b>	<b>9,971,174</b>	<b>3,308,280</b>
<b>Supply Of Services</b>							
Institute of Engineering		Training-Cleophas Obilo	17,400	17,400	-	17,400	-
Michael Ang'anyo		Performance management training to staff	42,000	42,000	-	42,000	-
Nation media	20/1/2020	Advertisement services for supply and delivery of computer, printer and equipment	43,848	43,848	-	43,848	-
Divine Homes Resort	21/6/2023	Provision of conference services to Powers and Privilege committee	104,000	104,000	-	104,000	-
Victoria comfort Inn	26/4/2023	Provision of conference facilities to ICT and public communication department	120,000	120,000	-	120,000	-
Rentokil Initial Kenya Ltd		Supply and installation of 37 sanitary bins	121,754	121,754	-	121,754	-

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Nation media	9/11/2022	Advertisement services for vetting of CECM nominee (finance and economic planning)	142,680	142,680	-	142,680	-
Nation media	3/2/2023	Advertisement services for public participation on finance bills	142,680	142,680	-	142,680	-
Bernard Wafula		Performance management training to staff	150,000	150,000	-	150,000	-
Nation Media	27/10/2022	Advertisement services for vetting of CEC nominees	172,840	172,840	-	172,840	-
Standard group PLC	14/4/2023	Advertisement services for CECM and chief officers	177,480	177,480	-	177,480	-
Victoria comfort Inn	10/5/2023	Provision of conference services to management committee	180,000	180,000	-	180,000	-
Kika hotel	11/1/2023	Provision of conference services to lands committee	181,200	181,200	-	181,200	-
Nation media	13/1/2022	Advertisement services for tender notice of security and ICT equipment	195,228	195,228	-	195,228	-
Nation media		Advertisement services for General Insurance	195,228	195,228	-	195,228	-
Divine Homes Resort	5/6/2023	Provision of conference services to PAIC committee	197,600	197,600	-	197,600	-
Kika hotel	23/2/2023	Provision of conference services to finance and economic planning committee	212,000	212,000	-	212,000	-

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Kika hotel	18/5/2023	Provision of conference services to Roads, transport committee	212,000	212,000	-	212,000	-
Nation media	5/5/2023	Advertisement services for public participation on budget estimates for FY 2023/2024	216,920	216,920	-	216,920	-
Kika hotel	3/3/2023	Provision of conference services to tourism, water and natural resources committee	221,600	221,600	-	221,600	-
Kika hotel	17/2/2023	Provision of conference facilities to finance and economic planning committee	231,200	231,200	-	231,200	-
Kika Hotel	19/1/2021	Provision of Conference Service	267,600	267,600	-	267,600	-
Divine Homes Resort		IFMIS training	416,000	416,000	-	416,000	-
Davella llp		Consultancy Services- Preparation for BQs for Development of assets register, asset tagging, property valuation, and roll-out of Automated assts Management system.	441,960	441,960	-	441,960	-
Destiny World Travel		Supply of Air tickets	469,995	469,995	-	469,995	-
Kika hotel	9/6/2023	Provision of conference services to Budget Committee	484,400	484,400	-	484,400	-

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Institute of internal audit	3/3/2022	Workshop for new board and audit committee members	487,200	487,200	-	487,200	-
Pride Kings services		Provision of security services for the month of March 2023	543,000	543,000	-	543,000	-
Pride Kings services		Provision of security services for the month of June 2023	543,000	543,000	-	543,000	-
Sifuna and Sifuna advocates		Final legal fee notes	740,000	740,000	-	740,000	-
Trunex Limited	30/5/2022		2,950,000	950,000	-	950,000	-
Victoria comfort Inn		Provision of conference facilities to Whole House	1,000,000	1,000,000	-	1,000,000	-
Onyando and Company advocates		Legal services	4,000,000	4,000,000	-	4,000,000	-
County Assemblies Forum		CAF Subscription	14,700,000	14,700,000	-		14,700,000
Society Of Clerk At The Table In Kenya	14/06/2024	Being payment for training fees for Ignatius Wangila and Edward Musumba for legal counsel workshop	44,000	-	44,000	-	44,000
Nation Media Group Plc	16/04/2024	Being payment for advertisement services on approval hearing of county attorney	91,640	-	91,640	-	91,640
Baycons Afrika Ltd	21/04/2023	Being payment for servicing of Hansard conference systems	1,498,930	-	1,498,930	1,125,000	373,930

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Nation Media Group Plc	21/05/2024	Being payment for advertisement services on public participation and annual budget	183,280	-	183,280	-	183,280
Victoria Comfort Inn	26/04/2023	Being payment for provision of conference services for ICT department	117,931	-	117,931	-	117,931
Divine Homes Resort	13/10/2023	Being payment for provision of conference services to the committee on delegated county legislative	117,000	-	117,000	-	117,000
Aturkan Hotel	2/2/2024	Being payment for provision of conference services to committee on finance and economic planning	150,000	-	150,000	-	150,000
Greenville Hotel Meissner Enterprises Ltd	31/05/2024	Being payment for provision for catering services to MCA's and staff during stone laying	315,000	-	315,000	-	315,000
Greenville Hotel Meissner Enterprises Ltd	30/05/2024	Being payment for provision of catering services (tea and snacks) for the consultative meeting of county assembly and executive on annual Budget	35,000	-	35,000	-	35,000

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Victoria Comfort Inn	6/5/2024	Being payment for provision of conference services to CA officers to undertake training on implementation for the report on corruption Risk Assessment	122,500	-	122,500	-	122,500
Venny Travellers Ltd	3/6/2024	Being payment for air tickets	719,350	-	719,350	-	719,350
Kika Hotel	8/5/2024	Being payment for provision of conference services to committee on budget and appropriation	212,000	-	212,000	-	212,000
Kika Hotel	15/05/2024	Being payment for provision of conference services to committee of health services	212,000	-	212,000	-	212,000
The Computer Societies Of Kenya	31/05/2024	Being payment for provision of training for spearheading digital transformation	162,400	-	162,400	-	162,400
Aturkan Hotel	21/05/2024	Being payment for provision of conference services to committee on agriculture, livestock, fisheries, irrigation and cooperative	105,000	-	105,000	-	105,000

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Milimani Gardens Hotel	21/05/2024	Being payment for provision of catering services to committee on strategic implementation to undertake review of the strategic plan and report implementation of strategic plan 2022-2031	116,800	-	116,800	-	116,800
Divine Homes Resort	15/05/2024	Being payment for provision of conference services to committee on tourism environment, water and natural resources	190,000	-	190,000	-	190,000
Kenya School Of Revenue Administration	18/01/2024	Being payment of training fee for tax filling compliance and public finance audits	580,000	-	580,000	-	580,000
Institute Of Human Resource Management	27/05/2024	Being payment of training fees for Cyrus Okuri, Cornelia Nyongesa, Anne Wekesa in attendance of IHRM conference	377,000	-	377,000	-	377,000

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Divine Homes Resort	13 <sup>th</sup> June, 2024	Being payment for provision of conference services to evaluation committee on general insurance, comprehensive motor vehicle insurance, renovations footpath materials as from 13 <sup>th</sup> June to 16 <sup>th</sup> June, 2024	83,200	-	83,200	-	83,200
Divine Homes Resort	5/29/2024	Being payment for provision of conference services to research and library officers for custom capacity building program as from 31 <sup>st</sup> May to 2 <sup>nd</sup> June, 2024	112,500	-	112,500	-	112,500
Victoria Comfort Inn	3 <sup>rd</sup> June, 2024	Being payment of conference services to gender mainstreaming team	80,000	-	80,000	-	80,000
Nation Media Group	19th June, 2024	Being payment of advertisement services on tender for prequalification for the year 2024/2025	324,069	-	324,069	-	324,069
Divine Homes Resort	17 <sup>th</sup> June, 2024	Being payment for provision of conference services to public accounts and investment committee as from 17 <sup>th</sup> to 21 <sup>st</sup> June, 2024	247,000	-	247,000	-	247,000

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Victoria Comfort Inn	6/13/2024	Being payment for provision of conference services to budget and appropriation committee from 12 <sup>th</sup> to 16 <sup>th</sup> June, 2024	240,000	-	240,000	-	240,000
Divine Homes Resort	6/5/2024	Being payment for provision of conference services to procurement officers for preparation of prequalification of tender documents	117,000	-	117,000	-	117,000
Moscar Auto	6/13/2024	Being payment for provision of motor vehicle service and maintenance	143,000	-	143,000	-	143,000
Nation Media Group Plc	5/30/2024	Being payment of advertisement services for general insurance	166,784	-	166,784	-	166,784
Kenya Association Of Records Management And Activists	5/27/2024	Being payment for training fees for Sydney Nekoye, Steven Manyonge and Joseph Juma	224,736	-	224,736	-	224,736
ICPAK	5/8/2024	Being payment for tuition fee for CPAs Karen, Brigid, Everton in attendance of the 41st annual seminar - edition 1 at Sarova Whitesands, Mombasa 20-24/5/24	177,000	-	177,000	-	177,000

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KRA		Withholding income tax for FY 2022/2023 for various suppliers	603,345	-	603,345	-	603,345
KRA		Withholding tax on rent for FY 2022/2023	136,649	-	136,649	-	136,649
Kika Hotel	6/25/2024	Being payment for provision of conference services to health committees from 2nd to 3rd june	96,000	-	96,000	-	96,000
Greenvalle Hotel Meissner Enterprises Ltd	6/6/2024	Being payment for lunch during KRA exit meeting	2,760	-	2,760	-	2,760
Milimani Gardens	6/25/2024	Being payment for provision of catering services to policy framework team for physical finance policy	33,000	-	33,000	-	33,000
Kenya Literature Bureau Of Standards	6/13/2024	Being payment for providing design and printing of 40 sets of governance manuals	1,308,480	-	1,308,480	-	1,308,480
<b>Sub-Total</b>			<b>39,766,167</b>	<b>28,320,813</b>	<b>9,445,354</b>	<b>14,889,813</b>	<b>22,876,354</b>
<b>Grand Total</b>			<b>54,019,171</b>	<b>34,746,187</b>	<b>17,272,984</b>	<b>24,860,987</b>	<b>27,158,184</b>

**Annex 2 – Analysis of Pending Staff Payables**

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
					Current FY	Comparative FY	
			<b>a</b>	<b>b</b>	<b>c=a-b</b>		
<b>Senior Management</b>							
<b>Sub-Total</b>							
			-	-	-	-	
<b>Middle Management</b>							
Peter Mbito			454,485	-	454,485	-	Pension arrears
Dunstan Wafula			2,652,015	-	2,652,015	-	Salary arrears
<b>Sub-Total</b>							
			<b>3,106,500</b>	<b>-</b>	<b>3,106,500</b>	<b>-</b>	
<b>Unionisable Employees</b>							
<b>Sub-Total</b>							
<b>Others (Ministry of Public service performance management unit)</b>							
<b>Sub-Total</b>							
			-	-	-	-	
<b>Grand Total</b>							
			<b>3,106,500</b>	<b>-</b>	<b>3,106,500</b>	<b>-</b>	

**Annex 3 – Analysis of Other Pending Payables**

Name	Brief Transaction Description	Date Contracted	Outstanding Balance b/f	Adjustment	Addition During the year	Amount Paid To-Date	Outstanding Balance	Outstanding Balance
							2023/2024	2022/2023
<b>Amounts Due to County Govt Entities</b>								
<b>Bungoma County Assembly Members Car loan and Mortgage Scheme Fund</b>	Borrowing by CASB		66,677,146	2,137,380	9,692,000	6,000,000	72,506,526	66,677,146
<b>Bungoma County Assembly Employee Car Loan and Mortgage Fund</b>	Borrowing by CASB		24,482,868	-	1,537,000	1,716,355	24,303,513	24,482,868
			<b>91,160,014</b>	<b>2,137,380</b>	<b>11,229,000</b>	<b>7,716,355</b>	<b>96,810,039</b>	<b>91,160,014</b>

*Borrowing by CASB Members: Opening Balance Kshs 66,677,146; prior adjustment Kshs 2,137,380; Additions during the year Kshs 9,692,000*

*Borrowing by CASB Employee: Opening Balance Kshs 24,482,868; Additions during the year Kshs 1,537,000*

**Annex 4 – Summary Of Non-Current Asset Register**

Asset class	Historical Cost b/f Previous Year	Valuation of Assets	Additions during the year	Disposals during the year	Transfers in/(out) during the year	Historical Cost c/f
	(Kshs)	(Kshs)	(Kshs)	(Kshs)	(Kshs)	(Kshs)
						<b>FY 2023/2024</b>
Land	96,000,000	70,000,000	-	-	-	166,000,000
Buildings and structures	666,000,668	-	84,055,015	-	-	750,055,683
Transport equipment	47,722,500	-	-	-	-	47,722,500
Office equipment, furniture and fittings	59,114,369	-	3,545,800	-	-	62,660,169
ICT Equipment	45,406,078	-	7,342,000	145,000	-	52,603,078
Machinery and Equipment	5,912,000	-	-	-	-	5,912,000
Intangible assets	48,315,480	-	9,269,327	-	-	57,584,807
<b>Total</b>	<b>968,471,095</b>	<b>70,000,000</b>	<b>104,212,142</b>	<b>145,000</b>	<b>-</b>	<b>1,142,538,237</b>

The disposal amount indicated relates to damaged laptop tag No. 0967 which Insurance paid a replacement value of Ksh 30,000 as indicated under Note 2.

**Annex 5: Contingent Liabilities Register**

	<b>NATURE OF CONTINGENT LIABILITY</b>	<b>PAYABLE TO</b>	<b>CURRENCY</b>	<b>ESTIMATED AMOUNT KSHS</b>	<b>EXPECTED DATE OF PAYMENT</b>	<b>REMARKS</b>
1.	Bungoma ELRC Petition E011 of 2022 Francis V Tome V Bungoma County Assembly Service Board, & 2 Others	J.O Makali & Co. Advocates Francis Simiyu Tome	Kshs	Approximately 15,000,000/=	Not certain	Matter concluded and pending
2.	Bungoma High Court Petition 14 of 2022 Hon Antony Lusenaka & Another V The Speaker County Assembly of Bungoma And 2 Others	Makokha &Co. Advocates	Kshs	4,000,000/=	Not certain	Matter concluded
3.	Bungoma ELRC Petition No. E011 Of 2021 Francis Simiyu Tome V County Assembly of Bungoma And 6 Others	J.O Makali & Co Advocates	Kshs	Approx. 3,000,000	Due	Matter dismissed for lack of merit
4.	ELRC Case No.E.003 Of 2021 Martin Adams Wamukota V	Omundi Bwonchiri and Co. Advocates	Kshs	Approx. 15,000,000/=	Not certain	Matter pending

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	CASB, Speaker/Chair CASB & Clerk	Adams Wamukota				
5.	Registration of Charges	Ndalila & Co Advocates Bs Company Advocates Makokha & Co Advocates	Kshs	6,000,000/=	Not certain	Pending



COUNTY  
GOVERNMENT OF  
BUNGOMA

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