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REPORT

OF

THE AUDITOR-GENERAL

ON

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CLERK AT THE TABLE	A. MACHARIA

**COUNTY EXECUTIVE OF
BUNGOMA**

**FOR THE YEAR ENDED
30 JUNE, 2021**





BUNGOMA COUNTY EXECUTIVE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2021

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

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

TABLE OF CONTENTS

TABLE OF CONTENTS.....	i
1. KEY COUNTY EXECUTIVE'S INFORMATION AND MANAGEMENT.....	ii
2. FORWARD BY THE CECM FINANCE AND ECONOMIC PLANNING.....	x
3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES.....	xv
4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING.....	xviii
5. STATEMENT OF MANAGEMENT RESPONSIBILITIES.....	xx
6. REPORT OF THE INDEPENDENT AUDITOR ON THE COUNTY EXECUTIVE OF BUNGOMA.	xxii
7. FINANCIAL STATEMENTS.....	1
7.1.STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021.....	1
7.2.STATEMENT OF ASSETS AND LIABILITIES AS AT 30 TH JUNE 2021	2
7.3.STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 TH JUNE 2021.	3
7.4.SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED	4
7.5.SUMMARY STATEMENT OF APPROPRIATION: RECURRENT.....	5
7.6.SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT	6
7.7.BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES	7
7.8.SIGNIFICANT ACCOUNTING POLICIES	11
7.9.NOTES TO THE FINANCIAL STATEMENTS	18
7.10.OTHER IMPORTANT DISCLOSURES	26
7.11. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS.....	37
ANNEXES.....	87
ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER.....	87
ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE.....	88
ANNEX 3 - ANALYSIS OF ACCOUNTS RECEIVABLES.....	101
ANNEX 4 -ANALYSIS OF OTHER PENDING ACCOUNTS RECEIVABLES.....	104
ANNEX 5 – SUMMARY OF NON-CURRENT ASSET REGISTER.....	105
ANNEX 6 – INTER-ENTITY TRANSFERS.....	106
ANNEX 7 – BANK RECONCILIATION/FO 30 REPORT	107

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

1. KEY COUNTY EXECUTIVE'S INFORMATION AND MANAGEMENT.

a) Background information

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

b) Key Management

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

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

c) Fiduciary Management.

The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibility were:

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

**BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

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

Senior Management – County Executive of Bungoma



H.E. Wycliffe Wafula Wangamati – Governor

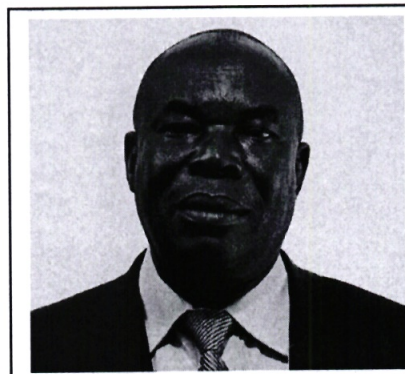
Until August 8, 2017, H.E. Governor Wycliffe Wafula Wangamati served as the Managing Director and shareholder of all the holdings of Alexander Forbes Risk and Insurance Brokers Kenya – a position he has held from July 1, 2009. He is the second Governor of Bungoma County. Hon Wangamati holds BSc Mathematics (First Class) from Moi University. He also holds professional qualifications as a Fellow of the Institute Of Actuaries from the UK – making him the 4th Kenyan to qualify as an Actuary in the country at the time. Governor Wangamati is a Qualified Actuary and an Experienced Senior Manager with both Local and International experience in Pensions and Investment Consultancy. He is a Fellow of the Institute of Actuaries in

England and has worked both in South Africa and England for over six years where he gained cutting-edge experience in Investment Consultancy and Pensions Management. He has an in-depth understanding of the financial market place through both formal training and broad international experience. H.E. Governor Wangamati is a Scheme Actuary and Principal Consultant to several Pension schemes in Sub Saharan Africa with an Asset base of about USD1 billion. Governor Wangamati is keen on agro-processing, infrastructure and manufacturing as a way of boosting trade and creating employment.

**BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

Prof. Charles K. Ngome – Deputy Governor

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



Ms. Esther Wamalwa - CECM, Finance and Economic Planning

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

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

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

Dr. Anthony Walela - CECM, Health Services

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

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



BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

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



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

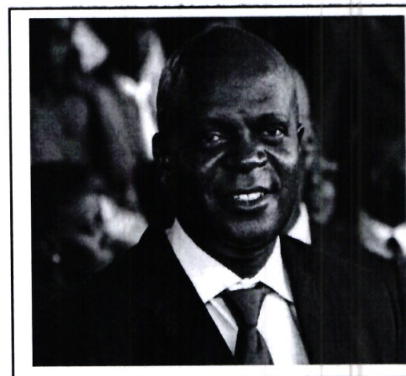
Mr. Naulikha holds a Bachelor of Education (Hons) Degree and a Master of Arts Degree in Economics (Agricultural Geography -

Major; Rural Development Planning –Minor) from Kenyatta University and is currently pursuing PhD studies in Philanthropy and Development in Kenya

Mr. Collins Mukhongo - CECM, Roads Transport and

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

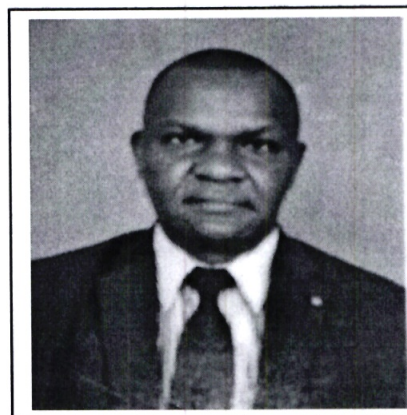
Mr. Mukhongo holds an MBA from University of Nairobi. Post graduate certificate in Applied Radiation Protection, BSc. Electrical and Electronics Engineering both from University of Nairobi.



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

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

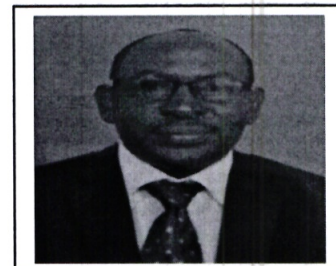
Mr. Murgor holds, MBA-Strategic Management from Kenya Methodist University, A (Geography, government and Public administration)



Currently he is a PhD. Student Business Administration (Strategic Management Kisii University).

Mr. Richard Sabwami Keya – CEC, Public Administration

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



**BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

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



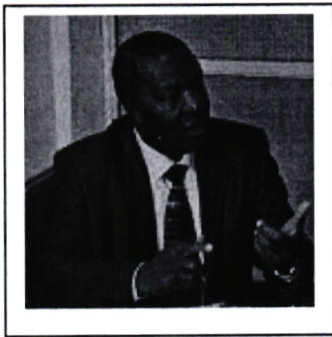
Ms. Betty Mayeku was appointed CEC for Education Youth Affairs and Sports in December 2017. Prior to her appointment, Ms. Mayeku was a Lecturer at Kibabii University, Kenya - Department of Computer Science, School of Computing and Informatics (SCAI) , she previously worked for Oracle Academy, Kenya -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

Python, Jomo Kenyatta University of Science and Technology (JKUAT) - Elearning (Training of Trainers), Web based learning and content development training

She holds: PhD. Computer Science, Georg-August University, Göttingen, Germany, M.Ed., Educational Technology, Maseno University, Kenya Bachelor of Education (science, Maseno University, Kenya Computer Studies (Major subject) & Physics (Minor subject)

Ms. Everlyne Kakai – CECM, Gender and Culture

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



Mr. Renson Makhethi – CEC, Tourism, Forestry, Environment and Natural resources

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

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

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



**BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

d) Fiduciary Oversight Arrangements

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

i. County Assembly of Bungoma County

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

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

ii. Audit Committee

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

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

iii. Public Accounts Committee

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

iv. Budget and Appropriations Committee

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

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

e) County Executive of Bungoma Headquarters

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

f) County Executive of Bungoma Contacts

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

g) County Executive of Bungoma Bankers

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

h) Independent Auditors

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

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

i) Principal Legal Adviser

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

**BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

2. FORWARD BY THE CECM FINANCE AND ECONOMIC PLANNING

It is my pleasure to present the County Government of Bungoma financial statements for the year ended 30th June 2021. The financial statements present the financial performance of the County Government over the past year.

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

Financing of the County Governments

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

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

Financial Performance

a) Revenue

In the year ended 30 June 2021, the County had projected revenues of Kshs.14,002,888,410 consisting of Kshs.1,141,464,319 from own sources and Kshs.12,861,424,091.14 from CARA.

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

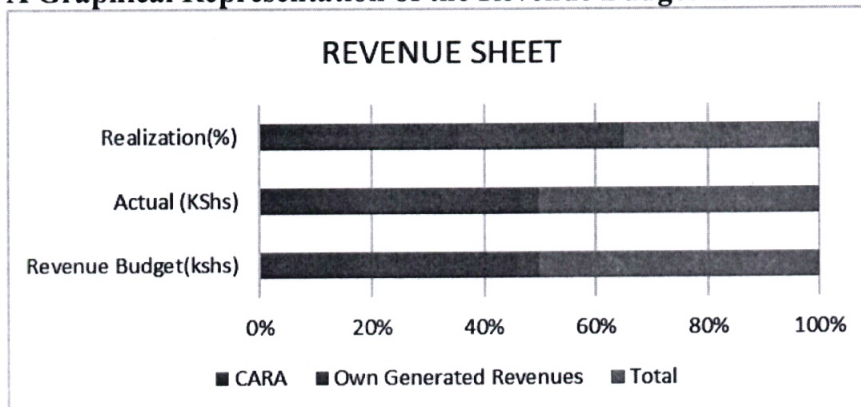


Figure 1: Bungoma County Revenue Sources in FY 2020/21.

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

- CARA revenues continue to form the largest part of our revenue budget, contributing 92% towards our budget. Our own generated revenues formed 8% of our budget.
- Out of the projected revenue, the County was able to realize Kshs.11,400,516,113 in actual revenues, representing 81% performance. In the table below, we present an analysis of revenue performance during the year.

Table 1: Revenue Performance in comparison with the budget in FY 2020/21

REVENUE CLASSIFICATION	Revenue Budget(kshs)	Actual (KShs)	Realization(%)
CARA	12,861,424,091.45	10,609,851,432.30	82%
Own Generated Revenues	1,141,464,319.00	790,664,681.11	69%
Total	14,002,888,410.45	11,400,516,113.41	81%

Table 2: Revenue Performance in comparison with previous years.

Description	Actual Payments	Actual Payments	Actual Payments
	2020/21 Ksh	2019/20 Ksh	2018/19 Ksh
Exchequer releases	9,658,503,900	8,128,796,100	8,949,000,000
Proceeds from Domestic and Foreign	684,362,891	775,480,328	847,714,454
Transfers from Other Government Entities	266,961,417	532,496,156	293,788,933
County Own Generated Receipts	790,664,681	860,080,583	860,080,583
Returned CRF issues	23,224	1,554,123	1,043,241
Total Revenue	11,400,516,113	10,298,407,291	10,951,627,211

b) Payments

The total expenditure budget for the financial year was Kshs.14,002,888,410 and total actual expenditure amounted to Kshs.11,836,296,328, representing 85% budget absorption. Out of the total expenditure, Kshs.3,268,134,091 was development expenditure while Ksh 8,568,162,237 was recurrent expenditure as analyzed and depicted in the table and chart below:

Expenditure Classification	Expenditure budget (Kshs)	Actual (Kshs)	Realization (%)
Recurrent	9,282,876,219	8,568,162,237	92%
Development	4,720,012,191	3,268,134,091	69%
Total	14,002,888,410	11,836,296,328	85%

Figure 2: Depicts Bungoma county Expenditure Performance vs budget for year 2020-21

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

c) County Projects

The various projects undertaken by the county that include on delivering all our flagship projects which are Dual Carriage way 6.5km of Mumias-Bungoma Road from Sangálo Junction – Kanduyi; Modernization of Masinde Muliro Stadium – Kanduyi; Webuye Industrial Park and the development of Gravity Water Systems; construction of a milk coolant in Webuye. We are keen on the development of urban regions that proactively contribute to a resilient, livable, sustainable urban environment. With a budget appropriated of ksh.4, 720,012,191 other projects are ksh 110m issued as bursaries, Construction of a 300 bed maternity wing at Bungoma referral among others

Below are some of the projects undertaken by the county government in 2020/21;

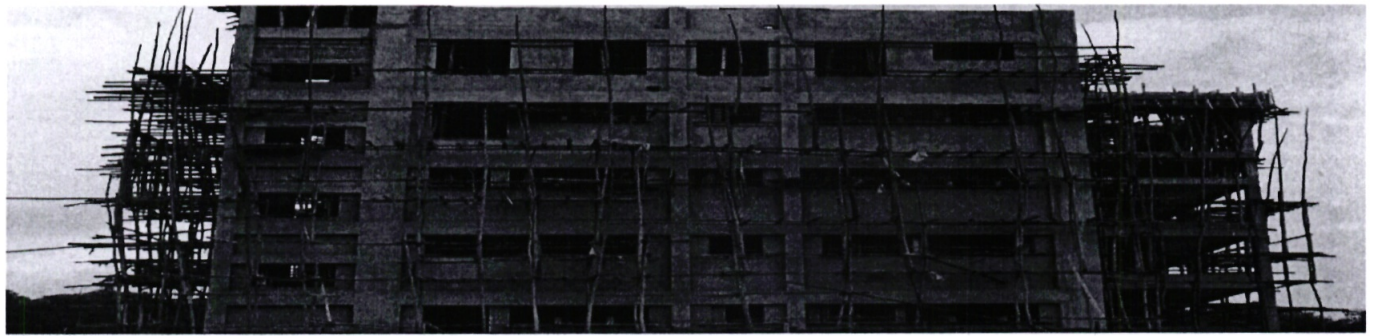


Figure 3: Construction of a 300 bed capacity Maternity Wing at Bungoma County Referral.



Figure 4: Construction of markets at Bungoma and Kimilili



Figure 5: Upgrading Kanduyi sangalo to a dual road 65% complete

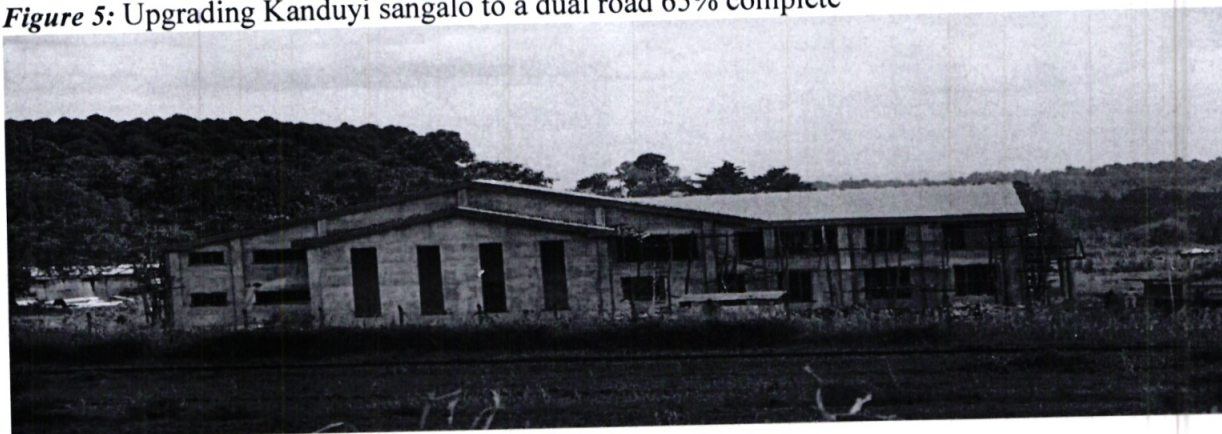


Figure: Construction of Milk coolant at webuye.

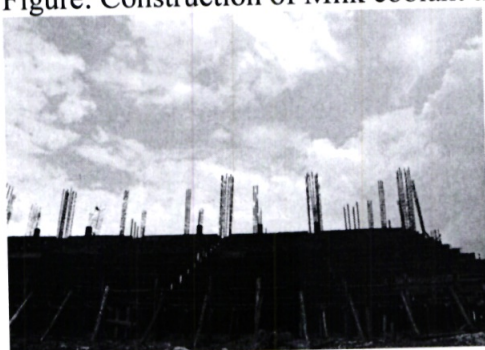


Figure: 1st phase Construction of Masinde Muliro Stadium at Kanduyi sub county.

d) Challenges

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

e) Future Outlook

In the financial year 2021/2022, the County Government has a total budget of Kshs.12,760,578,249 of which, recurrent is Kshs.8,989,910,884 and development is Kshs.3,770,667,365. The budget intends to fund various project which include:

- Upgrading of access and main roads across the countywide i.e. The Kanduyi –sang’alo junction dual road.
- Bursary allocation to need students amounting to ksh 350,000,000.
- Upgrading Chwele market (Chwele agribusiness)
- Construction of a milk coolant plant at Webuye East
- Renovation and construction of Masinde Muliro stadium at Kanduyi.
- Construction of industrial park
- Construction of 300 bed capacity maternity wing at bungoma county referral & Sirisia Sub county Hospital.
- Maintenance of Rural Roads (WBP).

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

- Protection of water towers.

f) Key risk management strategies.

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

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



CPA ESTHER WAMALWA
CPA ICPAK NO. 10770
CECM: FINANCE AND ECONOMIC PLANNING.
COUNTY GOVERNMENT OF BUNGOMA.

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES

Introduction.

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

Strategic development objectives

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

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

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

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

**BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

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

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

Progress on Attainment of Development Objectives from Annual Development Plan.

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

Department	Objective	Indicator	Performance/Progress
Agriculture, Rural and Urban Development	To enhance crop production and productivity	Improved food security, incomes and livelihoods	Number of fertilizer (planting and top dressing) beneficiaries (50kg)
			Tonnes of maize seed distributed
Energy, Roads and ICT	To promote Energy access, Industrialization and	Enhanced connectivity of affordable Energy	Number of Educational institutions, markets and health centres

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

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

4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile

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

2. Environmental performance

The County has adopted the environmental sustainability measures through the SDGs. In effort to boost national target of achieving 10% forest cover, the County in conjunction with Equity Bank planted 147,000 tree seedlings in seven learning institution in the F/ Y 2020/21. This will go a long way in mitigating the effects of climate change.

3. Employee welfare

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

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

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

4. Market place practices-

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

5. Community engagements-

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

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

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

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

5. STATEMENT OF MANAGEMENT RESPONSIBILITIES.

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

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2021. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the county Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2021, and of its financial position as at that date.

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

**BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

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

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

Approval of the financial statements

The County Executive's financial statements were approved and signed by the CEC member for finance on 23/12 2021.



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

REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF BUNGOMA FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Bungoma set out on pages 1 to 86, which comprise the statement of assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement

of cash flows and the summary statement of appropriation – 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, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Bungoma as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012, and County Governments Act, 2012.

Basis for Qualified Opinion

1. Variances Between Financial Statements and IFMIS Records

The financial statements balances were at variance with the balances reflected in the Integrated Financial Management Information System (IFMIS) as detailed below:

Description	Note	Balance in Financial Statements (Kshs.)	Balance as Per IFMIS Report (Kshs.)	Variance (Kshs.)
Receipts from operations		11,400,516,113	10,920,338,957	480,177,156
Returned CRF Issues	5	23,224	-	23,224
Transfers from Other Government Entities	3	266,961,417	-	266,961,417
Proceeds from Domestic and Foreign Grants	2	684,362,891	-	684,362,891
County Own Generated Receipts	4	790,664,681	2,793,267	787,871,414
Exchequer Releases	1	9,658,503,900	10,917,545,690	(1,259,041,790)
Payments				
Compensation of Employees	6	4,749,354,974	4,426,405,352	322,949,622
Use of Goods and Services	7	2,292,745,288	2,254,937,854	37,807,434
Transfer to Other Government Entities	8	972,355,098	1,671,693,061	(699,337,963)
Other Grants and Transfer	9	1,654,406,322	110,000,000	1,544,406,322
Acquisition of Assets	11	2,095,330,138	2,128,592,345	(33,262,207)
Other Payments	12	70,041,312	70,092,987	(51,675)
Assets				
Cash and Cash Equivalents	13	1,328,832,634	4,588,009,547	(3,259,176,913)

Description	Note	Balance in Financial Statements (Kshs.)	Balance as Per IFMIS Report (Kshs.)	Variance (Kshs.)
Liabilities				
Accounts Payables - Deposits	15	352,728,705	229,032,958	123,695,747
Fund Balances				
Fund Balance brought forward		1,279,867,919	2,591,096,850	(1,311,228,931)
Prior Year Adjustments		218,818,724	8,400,548	210,418,176
Surplus / Deficit for the Year		435,780,215	256,544,162	179,236,053

No explanation was provided for the variances.

In the circumstances, the accuracy of the respective financial statements balances for the year ended 30 June, 2021 could not be confirmed.

2. Restatement of Prior Year Balances

Paragraph 1.5.1 of IPSAS: Financial Reporting under the Cash Basis of Accounting provides that when an error arises, in relation to a cash balance reported in the financial statements, the amount of the error that relates to prior periods, shall be reported by adjusting the cash at the beginning of the period. Comparative information shall be restated unless it is impracticable to do so. However, The statement of assets and liabilities reflects prior year adjustments of Kshs.218, 818,724 which as disclosed at Note 17 to the financial statements, related to the correction of several prior year errors. However, the balances have not been restated.

3. Acquisition of Assets

The statement of receipts and payments reflects expenditure of Kshs.2,095,330,138 under acquisition of assets which differs with the balance of Kshs.2,892,694,086 being the assets additions during the financial year 2020/2021 as shown under Annex 5. The variance of Kshs.797,363,948 represented the cost of assets purchased using donor funds but not disclosed in the statement of receipts of payments.

Further, payment vouchers and supporting documents for assets worth Kshs.386,228,944 acquired using donor funds, were not provided for audit.

In addition, Annex 5 provides the summary of non-current assets register. However, the register of assets maintained in accordance with the provisions of Regulations 136(1), (2) and (3) of the Public Finance Management (County Governments) Regulations, 2015 and Section 4.11.2 of the National Treasury and Planning Policy on Asset and Liability Management in the Public Sector, June, 2020 was not provided for audit.

Consequently, the accuracy and completeness of the expenditure of Kshs.2,095,330,138 reflected in the statement of receipts and payments under acquisition of assets could not be confirmed. In addition, the existence, ownership and

accuracy of the historical cost balance of Kshs.21,110,275,661 for assets as at 30 June, 2021 as reflected at Annex 5, could not be confirmed.

4. Unsupported Legal Costs

The use of goods and services expenditure of Kshs.2,292,745,289 reflected at Note 7 of the financial statements, includes Kshs.377,179,395 being other operating expenses of which Kshs.30,668,046 was legal dues and fees paid to various law firms. However, details of how the total fees of Kshs.30,668,046 paid to the law firms was arrived at and the current status of the respective cases was not provided. In addition, four (4) of the law firms were not in the list of firms registered under Section 71 of the Public Procurement and Asset Disposal Act, 2015 to provide legal services to the County Government. Although the Management explained that the firms were prequalified by the County Government in the year 2014 and that the payments related to ongoing cases, no documentary evidence was provided in support of the Management explanations.

Consequently, the accuracy and propriety of the expenditure of Kshs.30,668,046 could not be confirmed.

5. Unsupported Basic Wages of Temporary Employees

The statement of receipts and payments reflects expenditure of Kshs.4,749,354,974 for compensation of employees which as disclosed under Note 6 to the financial statements, includes Kshs.160,512,687 being basic wages of temporary employees. However, the approval of the County Public Service Board for the hiring of the temporary employees; documentation on the hiring process, the job descriptions and terms and conditions of service for the employees; personal files of the temporary employees; evidence of work done and remuneration policy on how the wages were determined were not provided for audit.

Consequently, the accuracy and the validity of the expenditure of Kshs.160,512,687 incurred on basic wages of temporary employees could not be confirmed.

6. Misclassification of Expenditure

The expenditure of Kshs.2,292,745,289 shown in the statement of receipts and payments under use of goods and services includes, as shown in Note 7 to the financial statements, Kshs.49,042,623 relating to routine maintenance – vehicles and other transport equipment. However, expenditure amounting to Kshs.1,416,861 related to hospitality services. The services were procured from three (3) hotels through direct procurement even though the conditions for use of the method as provided under Section 103(2) of the Public Procurement and Asset Disposal Act, 2015 had not been satisfied.

In the circumstances, the accuracy of the reported expenditure for routine maintenance – vehicles and other transport equipment and for hospitality, supplies and services could not be confirmed. The County Government was also in breach of the law.

7. Accounts Receivable – Outstanding Imprests

The statement of assets and liabilities reflects an accounts receivable - outstanding imprests balance of Kshs.86,802,499. However, the balance included imprests totalling to Kshs.33,022,826 issued in financial year 2019/2020 and earlier years,

some dating back to financial year 2016/2017. Recoverability of the long outstanding imprests was therefore, doubtful.

In addition, the outstanding imprests balance includes Kshs.886,156 issued to an officer of the County Government to attend an official event which was to be held in March, 2020 in New York. However, the event was cancelled and the officer did not travel as planned. The imprest issued was not surrendered and the County Government did not recover the imprest from the officer's salary contrary to Regulations 93(5) and (6) of the Public Finance Management (County Governments) Regulations, 2015.

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined, reflects an approved revenue budget of Kshs.14,002,888,410 against actual receipts of Kshs.11,400,516,113 resulting in an overall revenue shortfall of Kshs.2,602,372,297 or 19%. Similarly, out of the approved expenditure budget of Kshs.14,002,888,410, the County Government incurred Kshs.11,836,296,328 hence an under-expenditure of Kshs.2,166,592,082 or 15%.

The revenue shortfall and the under-expenditure might have impacted negatively on delivery of services and implementation of development projects in the County.

2. Exchequer Allocation and Receipts

A review of documents revealed that exchequer issues totalling to Kshs.2,267,880,750 were released late in the month of June 2021 and in July 2021, contrary to the provisions of Section 17(6) of the Public Finance Management Act, 2012, which provides that the National Treasury shall, at the beginning of every quarter, and in any event, not later than the fifteenth day from the commencement of the quarter, disburse monies to County Governments. A summary of the late disbursements is provided in the table below:

Date Received	Amount (Kshs.)
23 June, 2021	800,428,500
30 June, 2021	711,492,000
02 July, 2021	755,960,250
	2,267,880,750

As a result of the late release of funds, the County Government may not have had adequate time to offer services and implement programmes according to the approved budget.

3. Shortfall in County Own - Generated Revenue

The summary statement of appropriation - recurrent and development combined indicates that during the year under review, the County Government had projected to collect own - generated revenue of Kshs.1,141,464,319. However, only Kshs.790,664,681 or 69% was collected, resulting into a shortfall of Kshs.350,799,638. No satisfactory explanation was provided for the under-collection.

4. Unresolved Prior Year Audit Matters

As disclosed under the progress on follow up of auditor recommendations section of the financial statements, some of the prior year audit issues remained unresolved as at 30 June, 2021. Management has not provided satisfactory reasons for the delay in resolving the issues.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Compensation of Employees and Human Resource Management

1.1 Staff Ethnic Diversity

During the year under review, the County Government recruited a total of one-hundred and twenty-seven (127) employees to fill vacant positions at the entry level of its establishment, out of which one-hundred and ten (110) or 87% were from the dominant ethnic community in the County, contrary to the provisions of Section 65(1)(e) of the County Governments Act, 2012, which provides that at least thirty percent (30%) of vacant posts at entry level should be filled by candidates who are not from the dominant ethnic community in the County.

The County Government was therefore in breach of the law.

1.2 Late Remittance of Payroll Deductions

A review of payroll deductions remittances for the months of July, August and September, 2020 and January to June, 2021 revealed pension deductions by the County Government amounting to Kshs.185,792,704, Kshs.60,464,419 and Kshs.3,901,648 to Local Authorities Provident Fund, Local Authorities Provident Trust and Government of Kenya Public Service Superannuation Scheme respectively, were remitted late.

Consequently, the County Government risked penalties and interest on the late remittances as provided under Section 53B of the Retirement Benefits Act, and Section 19(5) of the Employment Act, 2007.

1.3 Irregular Terms of Employment

Section B.16 (3)(4) and (5) of the Public Service Commission Human Resource Policies and Procedures Manual, May, 2016 provides that at least one (1) month before the expiry of the probationary period, the Authorized Officer shall consider in the light of the report on the officer's performance, conduct and capabilities whether or not the officer is suitable for confirmation. Where an officer's performance is unsatisfactory, he shall be informed in writing and the probation period may be extended for a maximum period of three (3) months. Should the officer's performance fail to improve on expiry of the extended probation period, his probationary appointment shall be terminated in accordance with the Public Service Commission Regulations. However, a review of the County's Integrated Payroll and Personnel Database (IPPD) revealed that the eight hundred and eighty-three (883) employees of the County Government continued to serve on probationary terms despite having served for aggregate periods of between ten (10) to three hundred and eighty-three (383) months.

Further, during the year under review, the County Government recruited a total of one-hundred and twenty-three (123) candidates to fill vacancies in its pensionable establishment, out of which, one-hundred and twenty-one (121) employees were admitted into pensionable terms of service before the lapse of the probationary period of six (6) months contrary to Section B.16 (1) of the Policies and Procedures Manual which provides that where vacancies exist in the pensionable establishment, candidates recruited to fill such vacancies shall be appointed on probation for a period of six (6) months.

In the circumstances, the County Government was in breach of the law.

1.4 Excess Wage Bill

The statement of receipts and payments reflects expenditure of Kshs.4,749,354,974 under compensation of employees which represents 42% of the total receipts of Kshs.11,400,516,113 in the year. This is contrary to Regulation 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015, which provides that total expenditure on the wage bill for County Governments should not exceed thirty-five percent (35%) of the County Government's total revenue.

In the circumstances, the County Government was in breach of the law.

1.5 Failure to Maintain a Staff Establishment Record

Section 5(2)(f) of the County Governments Act, 2012 provides that a County Government is responsible for the establishment and staffing of its Public Service. However, the County Government did not maintain a staff establishment record.

It was therefore not possible to confirm the County's optimum staffing levels, areas of overstaffing, areas of understaffing and any other staffing requirements.

2. Use of Goods and Services

2.1 Hospitality Supplies and Services

2.1.1 Facilitation of Staff and MCAs of the County Assembly by the County Executive

Included in the hospitality supplies and services expenditure of Kshs.398,981,791 reflected under Note 7 to the financial statements, is an amount of Kshs.852,400 being facilitation for staff and Members of the County Assembly (MCAs) of the County Assembly of Bungoma for various activities carried out by the County Executive. However, letters of invitation to the staff and the MCAs for their attendance and participation were not provided. Although Management explained that formal communication was made through the Office of the Clerk to the County Assembly on 24 February, 2021, the letter was not provided for audit verification.

Consequently, the propriety and regularity of the expenditure of Kshs.852,400 could not be confirmed.

2.2 Other Operating Expenses

The use of goods and services expenditure of Kshs.2,292,745,289 reflected in the statement of receipts and payments includes, as disclosed at Note 7 to the financial statements, Kshs.377,179,395 being other operating costs. The following observations were made regarding the expenditure:

2.2.1 Contracted Guards and Cleaning Services and Garbage Collection

The expenditure includes Kshs.230,091,844 being payments for contracted guards and cleaning services. However, the expenditure exceeded the amount of Kshs.175,584,000 provided in the procurement plan for the services by Kshs.54,507,844.

In addition, the expenditure includes Kshs.210,606,380 being payments for garbage collection. However, the approved budget for the services was Kshs.193,055,849 leading to an over-expenditure of Kshs.17,550,531.

The excess expenditure was contrary to Regulation 50(2) of Public Finance Management (County Governments) Regulations, 2015 which provides that expenditure commitments for goods and services shall be controlled against spending and procurement plans approved by the responsible Accounting Officer, based on allocations and allotments from approved budgets.

Consequently, the regularity of the expenditure could not be confirmed.

2.3 Specialized Materials

As disclosed under Note 7 to the financial statements, the expenditure of Kshs.2,292,745,289 on use of goods and services includes Kshs.355,952,576 being the cost of specialized materials and services. The following observations were made regarding the expenditure:

2.3.1 Requisitions, Delivery Notes and Stores Ledger Cards not Provided

The expenditure includes Kshs.61,896,437 paid to Kenya Medical Supplies Agency (KEMSA) for supply of pharmaceuticals, non-pharmaceuticals and lab-reagents. However, the requisitions from the sampled health centres and the Sub-County hospitals to confirm the need for the supplies were not provided. In addition, the delivery notes at the various hospitals, dispensaries and health centres where the deliveries were made and the stores ledger / stock cards to confirm how the items were received, taken on charge and issued out were not provided.

In the circumstances, the propriety and value for money for the expenditure amounting to Kshs.61,896,437 could not be confirmed.

2.3.2 Procurement of Drugs, Other Non-Pharmaceutical Items and Lab Reagents Using Restricted Tendering

An amount of Kshs.60,194,055 was incurred on purchase of drugs, other non-pharmaceutical items and lab reagents procured through restricted tendering method. However, satisfactory evidence that the conditions laid down under Section 102(1) of the Public Procurement and Asset Disposal Act, 2015 had been met, was not provided. In addition, requisitions for the items were not provided for audit.

It was, therefore, not possible to confirm the propriety and value for money for the expenditure of Kshs.60,194,055.

2.4 Rental of Produced Assets

As disclosed at Note 7 to the financial statements, the use of goods and services expenditure of Kshs.2,292,745,289 includes Kshs.9,954,098 in respect of rentals for produced assets of which Kshs.2,648,275 was annual rent paid for office space occupied by the County Government. However, details and records for the procurement of the office space were not provided for audit. In addition, a valuation report from the Department of Public Works on the amount payable for office space was also not availed.

Consequently, the regularity of the expenditure of Kshs.2,648,097 could not be confirmed.

3. Acquisition of Assets

3.1 Installation of Solar Powered Flood Lights

During the year under review, the County Government contracted a local company to install three (3) solar powered flood lights at Sikusi, Malinda and Mukhweya Markets in Chwele, Kabuchai Ward at a contract sum of Kshs.2,910,000, which was fully paid as at the time of audit. However, audit inspection of the three (3) floodlights in November, 2021, revealed that, although the floodlights existed, items totalling to

Kshs.1,105,000, which were part of the bill of quantities had not been installed. Further, interviews with the primary users of the floodlights revealed that the flood lights produced light for an average of five (5) hours instead of the eleven hours provided for in the bill of quantities.

Under the circumstances, value for money from the expenditure of Kshs.2,910,000 could not be confirmed.

3.2 Construction of Hostel Block at High Altitude Centre in Mt. Elgon Sub-County

The County Government awarded a contract to a local contractor for erection and completion of a hostel block being Phase II of the High-Altitude Training Centre in Mt. Elgon Sub-County, at a contract sum of Kshs.25,491,383. However, audit inspection in November, 2021 revealed that Phase I of the High-Altitude Training Centre, which was supposed to have been completed by December, 2016, had not been completed. There was no satisfactory explanation on why the County Government awarded a contract for construction of phase II before phase I was completed. In addition, it was not clear how Phase II of the Project would function optimally without the completion of phase I. Although Management explained that sufficient funds had since been allocated to Phase I of the Project which was complete, except for the installation of electricity and water which was ongoing, no documentary evidence was provided.

Consequently, value for money may not be obtained from the expenditure on the Project.

3.3 Delayed Implementation of Projects

During the year under review, the County Government through its various Departments had planned to implement a total of two-hundred and fifty-one (251) projects or programs with a total cost of Kshs.2,189,020,875. However, at the end of the financial year, forty (40) projects had not been started and one-hundred and three (103) projects were still on-going. Further, eleven (11) projects were halted under unclear circumstances.

Failure to implement the projects as planned may not only impact negatively on service delivery to the residents of the County but also lead to loss of public funds through cost escalations arising from delayed completion of the projects.

4. Cash and Cash Equivalents

The bank balance of Kshs.1,328,678,784 shown in the statement of assets and liabilities as at 30 June, 2021 relates to three hundred and ten (310) bank accounts operated by the County Government. However, the approval of the County Treasury to open and operate three-hundred (300) of the bank accounts as required under Regulation 82(4) of the Public Finance Management (County Governments) Regulations, 2015, was not provided for audit.

Consequently, the County Government was in breach of the law.

5. Pending Bills

As disclosed under Other Important Disclosures, the County Government had pending accounts payable amounting to Kshs.440,360,768 as at 30 June, 2021 relating to acquisition of assets and supply of goods and services.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

A review of the audit committee members' appointment letters and the audit committee meeting minutes revealed that as at 30 June, 2021, the Committee lacked two members: an independent member and a representative of the County Treasury. The positions fell vacant on 4 December, 2018 and 3 March, 2020 respectively.

In addition, the County Government was yet to operationalize the approved risk management policy framework and did not have an updated risk register contrary to Regulation 158(1)(b) of the Public Finance Management (County Governments) Regulations, 2015.

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

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

30 June, 2022

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

7. FINANCIAL STATEMENTS.

7.1. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021.

	Note	2020/2021 Kshs	2019/2020 Kshs
RECEIPTS			
Exchequer releases	1	9,658,503,900	8,128,796,100
Proceeds from Domestic and Foreign Grants	2	684,362,891	775,480,328
Transfers from Other Government Entities	3	266,961,417	532,496,156
County Own Generated Receipts	4	790,664,681	860,080,583
Returned CRF issues	5	23,224	1,554,123
TOTAL RECEIPTS		11,400,516,113	10,298,407,291
PAYMENTS			
Compensation of Employees	6	4,749,354,974	4,575,821,138
Use of goods and services	7	2,292,745,289	2,435,568,064
Transfers to Other Government Units	8	972,355,098	1,022,394,769
Other grants and transfers	9	1,654,406,322	1,405,248,658
Social Security Benefits	10	2,063,196	15,875,178
Acquisition of Assets	11	2,095,330,138	1,433,943,391
Other Payments	12	70,041,312	298,106,780
TOTAL PAYMENTS		11,836,296,328	11,186,957,978
SURPLUS/DEFICIT		(435,780,215)	(888,550,687)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 23/12 2021 and signed by:



Chief Officer
Name: Dinah Makokha



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

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

7.2. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2021

FINANCIAL ASSETS	Note	2020/2021 Kshs	2019/2020 Kshs
Cash and Cash Equivalents			
Bank Balances	13A	1,328,678,784	1,458,607,877
Cash Balances	13B	153,850	-
Total Cash and cash equivalents		1,328,832,634	1,458,607,877
Accounts receivables – Outstanding Imprests	14	86,802,499	67,189,354
TOTAL FINANCIAL ASSETS		1,415,635,133	1,525,797,231
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	15	352,728,705	245,929,312
NET FINANCIAL ASSETS		1,062,906,428	1,279,867,919
REPRESENTED BY			
Fund balance b/fwd	16	1,279,867,919	2,141,554,414
Prior year adjustments	17	218,818,724	26,864,193
Surplus/Deficit for the year		(435,780,215)	(888,550,687)
NET FINANCIAL POSITION		1,062,906,428	1,279,867,919

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

23/12 2021 and signed by:



Chief Officer
 Name: Dinah Makokha




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


BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

7.3. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2021.

	Note	2020/2021 Kshs	2019/2020 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating income			
Exchequer releases	1	9,658,503,900	8,128,796,100
Proceeds from Domestic and Foreign Grants	2	684,362,891	775,480,328
Transfers from Other Government Entities	3	266,961,417	532,496,156
County Own Generated Receipts	4	790,664,681	860,080,583
Returned CRF issues	5	23,224	1,554,123
		11,400,516,113	10,298,407,291
Payments for operating expenses			
Compensation of Employees	6	4,749,354,974	4,575,821,138
Use of goods and services	7	2,292,745,289	2,435,568,064
Transfers to Other Government Units	8	972,355,098	1,022,394,769
Other grants and transfers	9	1,654,406,322	1,405,248,658
Social Security Benefits	10	2,063,196	15,875,178
Other Payments	12	70,041,312	298,106,780
		9,740,966,190	9,753,014,587
Adjusted for:			
Changes in receivables	18	(19,613,145)	(36,633,384)
Changes in payables	19	106,799,393	33,776,628
Prior year adjustments	17	218,818,724	26,864,193
Total Adjustments		306,004,972	24,007,437
Net cash flows from operating activities		1,965,554,895	569,400,140
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	11	(2,095,330,138)	(1,433,943,391)
Net cash flows from investing activities		(2,095,330,138)	(1,433,943,391)
NET INCREASE IN CASH AND CASH EQUIVALENT		(129,775,243)	(864,543,250)
Cash and cash equivalent at BEGINNING of the ye	13	1,458,607,877	2,323,151,127
Cash and cash equivalent at END of the year		1,328,832,634	1,458,607,877
As per statement of assets		1,328,832,634	1,458,607,877

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 23/12 2021 and signed by:


 Chief Officer
 Name: Dinah Makokha


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


BUNGOMA COUNTY EXECUTIVE
Consolidated Reports and Financial Statements
For the year ended June 30, 2021

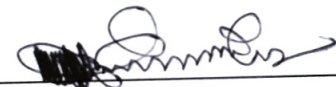
7.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	8,993,740,000	1,229,618,107	10,223,358,107	9,658,503,900	564,854,207	94%
Proceeds from Domestic and Foreign Grants	1,179,919,151	615,057,922	1,794,977,073	684,362,891	1,110,614,183	38%
Transfers from Other Government Entities	465,312,694	377,752,992	843,065,686	266,961,417	576,104,270	32%
County Own Generated Receipts	1,263,357,039	(121,892,720)	1,141,464,319	790,664,681	350,799,638	69%
Returned issues to CRF	-	23,225	23,225	23,225	0	100%
TOTAL	11,902,328,884	2,100,559,527	14,002,888,410	11,400,516,113	2,602,372,297	81%
PAYMENTS						
Compensation of Employees	4,450,234,145	8,995,372	4,459,229,517	4,749,354,974	(290,125,457)	107%
Use of goods and services	2,250,102,277	581,410,901	2,831,513,178	2,292,745,289	538,767,889	81%
Transfers to Other Government Units	867,697,315	208,156,286	1,075,853,601	972,355,098	103,498,503	90%
Other grants and transfers	1,773,126,438	1,044,214,880	2,817,341,318	1,654,406,322	1,162,934,996	59%
Social Security Benefits	16,735,481	-	16,735,481	2,063,196	14,672,285	12%
Acquisition of Assets	2,474,433,227	257,782,088	2,732,215,315	2,095,330,138	636,885,177	77%
Other Payments	70,000,000	-	70,000,000	70,041,312	(41,312)	100%
TOTAL	11,902,328,883	2,100,559,527	14,002,888,410	11,836,296,328	2,166,592,082	85%
SURPLUS (DEFICIT)				(435,780,215)	435,780,215	

- (a) Less percentage on Proceed from grants, Transfers from government & county own generated receipts is due to impact on covid-19 to the economy.
- (b) 12% on social security is due to delays in receipted of funds
- (c) 68% on other grants delay in disbursement of funds from national government.
- (d) 107% on compensation of employees was due to lack of approval of second supplementary that had provided for the salary deficit.
- (e) The increase of Kshs.2,100,559,527 from original to final budget was due to additional funds allocated in supplementary estimates and Approved by assembly.

The County Executive's financial statements were approved on 23/12/ 2021 and signed by:


 Chief Officer
 Name: Dinah Makokha


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


BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.


7.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	6,682,364,374	754,304,108	7,436,668,482	7,434,529,021	2,139,461	100%
Proceeds from Domestic and Foreign Grants	154,178,307	138,478,808	292,657,115	95,159,550	197,497,566	33%
Transfers from Other Government Entities	198,351,277	213,714,000	412,065,277	-	412,065,277	0%
County Own Generated Receipts	1,263,357,039	(121,892,720)	1,141,464,319	790,664,681	350,799,638	69%
Returned issues to CRF	-	21,026	21,026	21,026	0	100%
TOTAL	8,298,250,997	984,625,223	9,282,876,219	8,320,374,278	962,501,941	90%
PAYMENTS						
Compensation of Employees	4,450,234,145	8,995,372	4,459,229,517	4,749,354,974	(290,125,457)	107%
Use of goods and services	2,230,001,564	586,239,309	2,816,240,873	2,273,085,169	543,155,704	81%
Transfers to Other Government Units	852,697,315	54,397,656	907,094,971	853,276,046	53,818,925	94%
Other grants and transfers	554,938,269	337,856,123	892,794,392	558,331,139	334,463,253	63%
Social Security Benefits	16,735,481	-	16,735,481	2,063,196	14,672,285	12%
Acquisition of Assets	123,644,222	(2,863,237)	120,780,985	62,051,712	58,729,273	51%
Other Payments	70,000,000	-	70,000,000	70,000,000	-	100%
TOTAL	8,298,250,996	984,625,223	9,282,876,219	8,568,162,237	714,713,982	92%
SURPLUS (DEFICIT)				(247,787,959)	247,787,959	

- a). Less percentages on Proceed from grants, Transfers from government & county own generated receipts is due to impact on covid-19 to the economy thus delay of disbursement of funds to the county & on lease the amount is directly expensed at National
- b). 12% on social security is attributable minimised activities among departments affected the restrictions imposed to the economy due to Covid & delay in the receipt of funds.
- c). The increase of Kshs. 984,625,223 from original to final budget was due to additional funds allocated in supplementary estimates and approved assembly.
- d). 107% on compensation of employees was due to not approving of second supplementary that had provided for the salary deficit

The County Executive's financial statements were approved on 23/12 2021 and signed by:


 Chief Officer
 Name: Dinah Makokha


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


BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.


7.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	6,682,364,374	754,304,108	7,436,668,482	7,434,529,021	2,139,461	100%
Proceeds from Domestic and Foreign Grants	154,178,307	138,478,808	292,657,115	95,159,550	197,497,566	33%
Transfers from Other Government Entities	198,351,277	213,714,000	412,065,277	-	412,065,277	0%
County Own Generated Receipts	1,263,357,039	(121,892,720)	1,141,464,319	790,664,681	350,799,638	69%
Returned issues to CRF	-	21,026	21,026	21,026	0	100%
TOTAL	8,298,250,997	984,625,223	9,282,876,219	8,320,374,278	962,501,941	90%
PAYMENTS						
Compensation of Employees	4,450,234,145	8,995,372	4,459,229,517	4,749,354,974	(290,125,457)	107%
Use of goods and services	2,230,001,564	586,239,309	2,816,240,873	2,273,085,169	543,155,704	81%
Transfers to Other Government Units	852,697,315	54,397,656	907,094,971	853,276,046	53,818,925	94%
Other grants and transfers	554,938,269	337,856,123	892,794,392	558,331,139	334,463,253	63%
Social Security Benefits	16,735,481	-	16,735,481	2,063,196	14,672,285	12%
Acquisition of Assets	123,644,222	(2,863,237)	120,780,985	62,051,712	58,729,273	51%
Other Payments	70,000,000	-	70,000,000	70,000,000	-	100%
TOTAL	8,298,250,996	984,625,223	9,282,876,219	8,568,162,237	714,713,982	92%
SURPLUS (DEFICIT)				(247,787,959)	247,787,959	

- a). Less percentages on Proceed from grants, Transfers from government & county own generated receipts is due to impact on covid-19 to the economy thus delay of disbursement of funds to the county & on lease the amount is directly expensed at National
- b). 12% on social security is attributable minimised activities among departments affected the restrictions imposed to the economy due to Covid & delay in the receipt of funds.
- c). The increase of Kshs.984,625,223 from original to final budget was due to additional funds allocated in supplementary estimates and approved assembly.
- d). 107% on compensation of employees was due to not approving of second supplementary that had provided for the salary deficit

The County Executive's financial statements were approved on 23/12 2021 and signed by:


 Chief Officer
 Name: Dinah Makokha


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

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

7.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	2,311,375,626	475,313,999	2,786,689,625	2,223,974,879	562,714,746	80%
Proceeds from Domestic and Foreign Grants	1,025,740,844	476,579,114	1,502,319,958	589,203,341	913,116,617	39%
Transfers from Other Government Entities	266,961,417	164,038,992	431,000,409	266,961,417	164,038,993	62%
Returned issues to CRF	-	2,199	2,199	2,199	0	100%
TOTAL	3,604,077,887	1,115,934,304	4,720,012,191	3,080,141,836	1,639,870,356	65%
PAYMENTS						
Compensation of Employees	-	-	-	-	-	-
Use of goods and services	20,100,713	(4,828,408)	15,272,305	19,660,119	(4,387,814)	129%
Transfers to Other Government Units	15,000,000	153,758,630	168,758,630	119,079,052	49,679,578	71%
Other grants and transfers	1,218,188,169	706,358,757	1,924,546,926	1,096,075,182	828,471,744	57%
Acquisition of Assets	2,350,789,005	260,645,325	2,611,434,330	2,033,278,425	578,155,905	78%
Other Payments	-	-	-	41,312	(41,312)	0%
TOTAL	3,604,077,887	1,115,934,304	4,720,012,191	3,268,134,091	1,451,878,100	69%
SURPLUS (DEFICIT)				(187,992,256)	187,992,256	

a). 129% on use of goods arises due to expenditure due to recurrent items charged as recurrent but paid via development account.


b). 0% on other payments arose due payment of pending bills form previous financial that had reserved money on code 2410104 which had no budget line in the current year.

c). The increase of Kshs.1,115,934,304 from original to final budget was due to additional funds allocated in supplementary estimates and approved by assembly.

The County Executive's financial statements were approved on 23/12/2021 and signed by:



 Chief Officer
 Name: Dinah Makokha



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

BUNGOMA COUNTY EXECUTIVE
Consolidated Reports and Financial Statements
For the year ended June 30, 2021

7.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2021		2021	30th June 2021	
	KShs	KShs	KShs	KShs	KShs
					12,460,345
Building standards and other civil works	3,999,534	8,460,811	12,460,345	-	12,460,345
Building standards and other civil works	3,999,534	8,460,811	12,460,345	-	12,460,345
Cooperatives Development and Management	30,200,069	(27,677,954)	2,522,115	250,000	2,272,115
Cooperatives Audit Services	250,000	-	250,000	250,000	-
Production, Agro processing, value addition & Marketing	29,950,069	(27,677,954)	2,272,115	-	2,272,115
County Executive Committee Affairs	10,500,000	31,409,653	41,909,653	31,432,240	10,477,413
Leadership and Coordination of County Departments and	10,500,000	31,409,653	41,909,653	31,432,240	10,477,413
County Strategic and Service Delivery	24,996,184	(13,785,007)	11,211,177	-	11,211,177
Staff Management Services	24,996,184	(13,785,007)	11,211,177	-	11,211,177
Cultural Development and management	5,925,672	(4,993,543)	932,129	-	932,129
Development Historical and cultural sites	5,925,672	(4,993,543)	932,129	-	932,129
Curative and Rehabilitative Health Services	561,556,410	132,411,705	693,968,115	324,930,113	369,038,002
Blood Bank Services	10,000,000	8,114,123	18,114,123	1,799,299	16,314,824
Routine Medical Services	551,556,410	124,297,582	675,853,992	323,130,813	352,723,179
Early Childhood Education Development	237,158,142	(92,800,000)	144,358,142	108,512,426	35,845,716
Capacity building of ECDE teachers	1,269,142	-	1,269,142	1,269,142	-
Curriculum implementation	1,000,000	-	1,000,000	1,000,000	-
Infrastructure development	229,389,000	(90,000,000)	139,389,000	103,543,284	35,845,716
learning materials	3,000,000	(2,800,000)	200,000	200,000	-
Promotion of good governance	500,000	-	500,000	500,000	-
Quality Assurance and Standards	1,000,000	-	1,000,000	1,000,000	-
Special needs assessment	1,000,000	-	1,000,000	1,000,000	-
Economic development planning and coordination services	49,065,088	37,871,980	86,937,068	77,402,149	9,534,919
Economic development planning and coordination service	49,065,088	37,871,980	86,937,068	77,402,149	9,534,919
Education Support Programme	124,336,685	(14,336,685)	110,000,000	110,000,000	-
Education support and bursary scheme	124,336,685	(14,336,685)	110,000,000	110,000,000	-
Energy Development and Management	21,555,632	3,601,490	25,157,122	20,959,483	4,197,639
Energy Development and Management	21,555,632	3,601,490	25,157,122	20,959,483	4,197,639
Fisheries development and management	7,404,380	(4,904,380)	2,500,000	-	2,500,000
Fisheries extension service and training	7,404,380	(4,904,380)	2,500,000	-	2,500,000
Gender Equality And Empowerment Of Vulnerable Groups	14,500,000	(10,500,000)	4,000,000	-	4,000,000
Disability mainstreaming	2,000,000	-	2,000,000	-	2,000,000
Gender mainstreaming	12,500,000	(10,500,000)	2,000,000	-	2,000,000

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

Gender Equality And Empowerment Of Vulnerable C	14,500,000	(10,500,000)	4,000,000	-	4,000,000
Disability mainstreaming	2,000,000	-	2,000,000	-	2,000,000
Gender mainstreaming	12,500,000	(10,500,000)	2,000,000	-	2,000,000
General administration and support services	2,481,995,224	1,339,071,583	3,821,066,807	2,695,967,041	1,125,099,766
Administrative services	1,631,326,213	1,172,943,440	2,804,269,653	2,224,860,471	579,409,182
Health Infrastructure	172,032,460	11,145,072	183,177,532	81,886,258	101,291,274
Institutional accountability, efficiency and effectiveness in se	1,595,694	-	1,595,694	-	1,595,694
Human Resource Management & Development	7,391,056	608,944	8,000,000	7,890,000	110,000
Ethics governors and national	8,695,000	(2,197,146)	6,497,854	2,274,249	4,223,605
NARIGP	350,000,010	49,908,131	399,908,141	179,560,204	220,347,937
ASDSP II	19,861,959	-	19,861,959	19,861,959	-
Leadership and Governance	1,000,000	-	1,000,000	-	1,000,000
Kenya Devolution Support Programme	257,537,789	113,163,142	370,700,931	170,709,744	199,991,187
Monitoring and evaluation	2,000,000	-	2,000,000	2,000,000	-
Planning and financial management	23,155,043	(6,500,000)	16,655,043	3,724,156	12,930,887
Research and Development	5,900,000	-	5,900,000	3,200,000	2,700,000
Sector Coordination	1,500,000	-	1,500,000	-	1,500,000
Human Resource Management and Development.	4,450,234,145	8,995,372	4,459,229,517	4,750,331,623	(291,102,106)
Human Resource Management and Development.	4,450,234,145	8,995,372	4,459,229,517	4,750,331,623	(291,102,106)
Housing development and Human Settlement	3,719,563	2,174,597	5,894,160	4,707,814	1,186,346
Estate Management	1,906,521	(1,239,016)	667,505	906,521	(239,016)
Housing Development	1,813,042	3,413,613	5,226,655	3,801,293	1,425,362
ICT and information management services	17,890,473	17,169,268	35,059,741	19,000,000	16,059,741
ICT and information management services	17,890,473	17,169,268	35,059,741	19,000,000	16,059,741
Institutional Development and Management	44,600,000	(3,406,967)	41,193,033	34,217,030	6,976,003
Agricultural Enterprise Development (ATC)	2,500,000	-	2,500,000	2,500,000	-
Agricultural mechanization extension	500,000	-	500,000	-	500,000
General administrative services (CFF)	100,000	-	100,000	-	100,000
Infrastructural development (ATC)	30,600,000	193,033	30,793,033	29,717,030	1,076,003
Mabanga ATC Administration management services	2,000,000	-	2,000,000	2,000,000	-
Operational development (CFF)	500,000	-	500,000	-	500,000
Technology transfer (CFF)	400,000	-	400,000	-	400,000
Tractor hire services	8,000,000	(3,600,000)	4,400,000	-	4,400,000
Integrated Solid Waste Management	160,882,637	49,125,649	210,008,286	200,068,322	9,939,964
Dumpsite Management	16,882,637	-	16,882,637	8,330,640	8,551,997
Garbage collection and transportation	144,000,000	49,125,649	193,125,649	191,737,682	1,387,967
Land and Crop Development and Management	106,484,183	(42,017,574)	64,466,609	47,224,711	17,241,898
Agri nutrition and food utilization	500,000	-	500,000	-	500,000
Agricultural extension and training services	2,340,000	-	2,340,000	-	2,340,000
Crop production and productivity	62,631,411	(31,909,802)	30,721,609	26,589,711	4,131,898
Irrigation Extension and training	600,000	-	600,000	400,000	200,000
Irrigation infrastructure development and agricultural water	10,000,000	-	10,000,000	10,000,000	-
Soil rehabilitation, protection and conservation	600,000	-	600,000	-	600,000
Value addition and Agro processing	700,000	-	700,000	-	700,000
Land acquisition	10,469,160	(1,469,160)	9,000,000	2,235,000	6,765,000

**BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

				8,000,000	2,005,000
Survey of government land quality control of survey activities	18,643,612	(8,638,612)	10,005,000	139,097,816	88,988,658
Land Use, Urban Infrastructure Development and Management	109,887,700	118,198,774	228,086,474	139,097,816	88,988,658
Urban Transport and Infrastructure	109,887,700	118,198,774	228,086,474	102,183,522	3,186,659
Livestock development and management	107,396,991	(2,026,810)	105,370,181	4,290,000	710,000
Breeding and AI Subsidy programme	5,000,000	-	5,000,000	3,432,000	568,000
Disease and Vector Control	4,000,000	-	4,000,000	6,006,000	994,000
Food Safety And Quality Control	7,000,000	-	7,000,000	770,740	-
Livestock production extension, Training and Information	2,896,991	(2,126,251)	770,740	7,500,000	-
Livestock production value chain development (Dairy ,Poultry)	7,500,000	-	7,500,000	79,184,782	914,659
Value addition and processing	80,000,000	99,441	80,099,441	1,000,000	-
Veterinary Extension Services	1,000,000	-	1,000,000	16,301,007	2,109,852
Market Infrastructure Development	25,000,000	(6,589,141)	18,410,859	16,301,007	2,109,852
Market Infrastructure Development	25,000,000	(6,589,141)	18,410,859	45,527,722	676,438
Monitoring and evaluation services	46,204,160	-	46,204,160	45,527,722	676,438
Monitoring and evaluation services	46,204,160	-	46,204,160	82,526,051	55,526,050
Preventive Promotive and Rehabilitative	138,052,101	-	138,052,101	2,500,000	2,500,000
Health Promotion services	5,000,000	-	5,000,000	34,500,000	8,176,050
Communicable and non-communicable	42,676,050	-	42,676,050	34,950,000	41,850,000
Community health services	76,800,000	-	76,800,000	1,576,051	-
Disease surveillance	1,576,051	-	1,576,051	2,000,000	-
HIV/AIDS awareness.	2,000,000	-	2,000,000	7,000,000	3,000,000
Nutrition Management	10,000,000	-	10,000,000	52,600,565	33,914,130
Public finance management	96,319,698	(9,805,003)	86,514,695	52,600,565	33,914,130
Public finance management	96,319,698	(9,805,003)	86,514,695	25,000,000	5,672,000
Public Participation, Civic Education and outreach services	5,000,000	25,672,000	30,672,000	25,000,000	5,672,000
Public Participation, Civic Education and outreach services	5,000,000	25,672,000	30,672,000	3,450,000	5,683,123
Public safety and transport operations	18,668,115	(9,534,992)	9,133,123	3,450,000	5,683,123
Public safety and transport operations	18,668,115	(9,534,992)	9,133,123	61,252,101	2,865,244
Reproductive, Maternal, New Born and Child Health	61,252,101	-	61,252,101	58,386,857	2,865,244
Maternity Services	61,252,101	-	61,252,101	-	38,562,688
Service Delivery And Organizational Transformation	15,000,000	23,562,688	38,562,688	-	38,562,688
Service Delivery And Organizational Transformation	15,000,000	23,562,688	38,562,688	224,642,810	19,579,512
Sports Facility Development and Management	178,616,377	65,605,945	244,222,322	224,642,810	19,579,512
Development of sports facility	178,616,377	65,605,945	244,222,322	-	11,500,000
Sports talent development and management	4,850,004	6,649,996	11,500,000	-	11,500,000
Sports and talent development established	4,850,004	6,649,996	11,500,000	-	11,500,000

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

Trade and Enterprise Development	4,180,000	3,720,000	7,900,000	-	7,900,000
Trade and Enterprise Development	4,180,000	3,720,000	7,900,000	-	7,900,000
Transport infrastructure development and management	1,320,000,470	88,278,636	1,408,279,106	1,288,761,651	119,517,455
Transport infrastructure development and management	1,320,000,470	88,278,636	1,408,279,106	1,288,761,651	119,517,455
Urban Economy, General Administration, Planning and	4,464,574	-	4,464,574	3,535,074	929,500
Capacity Development	1,500,000	-	1,500,000	570,500	929,500
Institutional Accountability, Efficiency and Effectiveness	1,564,574	-	1,564,574	1,564,574	-
Leadership and Coordination of Municipal Board Operations	40,000	-	40,000	40,000	-
Public Participation and Outreach Services	1,360,000	-	1,360,000	1,360,000	-
Urban Infrastructure Development and management	191,089,400	223,386,003	414,475,403	240,612,749	173,862,655
Infrastructure. Housing and public works	191,089,400	223,386,003	414,475,403	240,612,749	173,862,655
Vocational Education and Training	101,954,752	10,296,694	112,251,446	66,373,425	45,878,021
Assessment of curriculum	1,000,000	-	1,000,000	1,000,000	-
Capacity building for VTC managers	1,000,000	-	1,000,000	1,000,000	-
Center of excellence	29,104,858	(16,667,455)	12,437,403	9,437,403	3,000,000
Promotion of governance	1,000,000	-	1,000,000	1,000,000	-
Quality assurance and standards	1,000,000	-	1,000,000	1,000,000	-
Special needs assessment	1,000,000	-	1,000,000	1,000,000	-
Tuition support grant	67,849,894	26,964,149	94,814,043	51,936,022	42,878,021
Water and Sewerage Services Management	240,991,104	(55,881,545)	185,109,559	139,108,139	46,001,420
Water Services Provision	240,991,104	(55,881,545)	185,109,559	139,108,139	46,001,420
Youth Development and Management	8,700,000	(5,000,000)	3,700,000	3,700,000	-
Youth development services	8,700,000	(5,000,000)	3,700,000	3,700,000	-
			-	-	-
T.Budget Executive	11,034,631,568	1,892,403,243	12,927,034,811	10,917,720,903	2,009,313,908

Total expenditure by programmes amounts differ with total amounts in the summary statement of appropriation, due to amounts transferred to assembly: Budget amount ksh 1,075,853,601 and actual amount transferred is ksh 972,355,098 and the outstanding Imprest for the year of Ksh 53,779,672.9.

7.8. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Executive all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

i) Tax receipts

Tax Receipts is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

ii) Transfers from the Exchequer

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

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

iii) External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Donations and grants

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the Executive or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

Proceeds from borrowing

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the County Executive or any other debt the County Executive may take on will be treated on cash basis and recognized as receipts during the year of receipt.

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2021, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans. The amount of undrawn external assistance for the year is detailed in the notes to the financial statements.

iv) County Own Generated Receipts

These include Appropriation-in-Aid and relates to receipts such as trade licences, cess, fees, property income among others generated by the County Government from its citizenry. These are recognised in the financial statements the time associated cash is received.

v) Returns to CRF Issues

These relate to unspent balances in the development, recurrent and deposit accounts at the end of the year which are returned to the County Revenue Fund (CRF) and appropriated through a

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Supplementary budget to enable the County to spend funds. These funds are recognised once appropriated through a supplementary budget process.

b) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

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.

**BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. In-kind contributions

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

a) Third party payments

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

5. 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.

a) Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2021, this amounted to KShs 352,728,705 compared to KShs 245,929,312 in prior period as indicated on note 15.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Accounts Receivable

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.

7. Accounts Payable

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

8. Non-current assets

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

9. Pending bills

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

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

10. Contingent Liabilities

Section 185 (2) (i) of the PFM Act requires the County Government to report on the payments made, or losses incurred, by the county government to meet contingent liabilities as a result of loans during the financial year, including payments made in respect of loan write-offs or waiver of interest on loans

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships. The County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

11. Contingent Assets

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

12. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 27th September 2020 for the period 1st July 2020 to 30 June 2021 as required by law. There was one (1) supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

13. Comparative figures

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

14. Subsequent events

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

15. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

16. Related party transactions

Related party transactions involve cash and in-kind transactions with the National Government, National Government entities and County Government entities. Specific information with regards to related party transactions is included in the disclosure notes.

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

7.9. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES

Description	2020/2021	2019/2020
	KShs	KShs
Total Exchequer Releases	764,853,900	1,547,495,100
Total Exchequer Releases for quarter 2	2,934,904,500	1,600,857,000
Total Exchequer Releases for quarter 3	2,223,412,500	2,534,690,250
Total Exchequer Releases for quarter 4	3,735,333,000	2,445,753,750
Total	9,658,503,900	8,128,796,100

The variance between the corresponding comparable figures for year 2019/2020 of ksh 9184,320,429 and 8128,796,100 respectively, in 2019/2020 financial statements exchequer releases comprised of all receipts from Cara that included: Equitable share of ksh 8,128,796,101 and donor fund cumulating to ksh 1,055,524,328 as per the provided template by IPSASB. In 2020/2021 the Exchequer release only composed of equitable share, thus the need to revise the corresponding figure for 2019/2020

1A. Equitable Share

Description	2020/2021	2019/2020
	KShs	KShs
Total Equitable Share for quarter 1	764,853,900	1,547,495,100
Total Equitable Share for quarter 2	2,934,904,500	1,600,857,000
Total Equitable Share for quarter 3	2,223,412,500	2,534,690,250
Total Equitable Share for quarter 4	3,735,333,000	2,445,753,750
Total	9,658,503,900	8,128,796,100

An amount of ksh 764,853,900 attributed to 2019/20 that is received within year 2020/21.

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Description	2020/2021	2019/2020
	KShs	KShs
Proceeds from Domestic and foreign grants received through exchequer		
DANIDA - Universal Healthcare in Devolved Units	25,290,000	36,693,750
World Bank – THUSCP	37,032,243	141,024,526
National Agricultural & Rural Inclusive Growth	74,406,301	233,309,572
Kenya Devolution Support Programme	157,815,048	30,000,000
Youth Polytechnic support grant	67,849,894	53,928,298
Abolishment of user fees in health centres and	32,837,307	32,837,307
Kenya Urban Support Programme	164,440,067	224,070,498
Agriculture Sector Development Support Project	11,876,983	23,616,377
Sub Total	571,547,843	775,480,328
Proceeds from domestic and foreign grants received directly by the county		
Kenya Devolution Support Programme	112,815,048	-
Sub Total	112,815,048	-
GRAND TOTAL	684,362,891	775,480,328

As per the statements of 2019/2020 all receipts from proceeds from domestic and foreign grants were captured cumulatively as part of CARA thus consolidated as Exchequer releases, of which is not the same in the current year 2020/2021, due to revised templates.

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Name of Donor	2020/2021	2019/2020
	Kshs	Kshs
Roads Mintanance levy fund	266,961,417	252,452,156
Covid-19 Fund		280,044,000
Total	266,961,417	532,496,156

In year 2019/2020 the covid-19 fund was captured as part of exchequer releases as it was received through CARA, but being a transfer from MOH ministry thus the classification as part of Transfers from other government entities in the corresponding comparable in 2020/2021.

4. COUNTY OWN GENERATED RECEIPTS

	2020/2021	2019/2020
	Kshs	Kshs
RECEIPTS		
Rents	5,062,511	2,992,295
Other Property Income(AMC)	3,604,933	3,664,588
Receipts from Administrative Fees and Charges	9,857,383	6,103,090
Fines, Penalties and Forfeitures	1,680,665	1,367,210
Business Permits	148,601,935	106,003,238
Cess	32,536,824	22,555,708
Poll Rates/Land Rates	28,121,443	12,002,382
Plot Rents	132,000	302,000
Administrative Services Fees	2,770,497	1,965,740
Other Miscellaneous Receipts	9,004,524	17,358,917
Market/Trade Centre Fee	47,082,129	38,766,547
Vehicle Parking Fees	59,074,097	66,100,398
Housing	11,623,400	8,691,915
Social Premises Use Charges	17,000	42,000
Other Education Receipts(Mabanga ATC)	14,192,664	15,096,472
Public Health Services	1,530,408	2,758,083
Public Health Facilities Operations	345,164,447	457,599,261
Environment & Conservancy Administration	14,507,158	12,821,603
Slaughter Houses Administration	3,952,400	3,522,570
Alcoholic drinks licence.	5,478,550	3,758,900
Other Health & Sanitation Revenues	22,915,714	63,334,461
Technical Services Fees	23,753,998	13,273,205
TOTAL	790,664,681	860,080,583

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. RETURNED CRF ISSUES

	2020/2021	2019/2020
	Kshs	Kshs
Transfer of Closing balances from County Assembly to	23,224	1,554,123
Total	23,224	1,554,123

Amount are transfers from assembly to CRF account at closure of the financial year 2019/2020.

6. COMPENSATION OF EMPLOYEES

	2020/2021	2019/2020
	Kshs	Kshs
Basic salaries of permanent employees	3,669,775,658	3,456,520,727
Basic wages of temporary employees	160,512,687	242,671,993
Personal allowances paid as part of salary	764,579,987	715,259,297
Personal allowances paid as reimbursements	7,477,833	11,099,566
Pension and other social security contributions	147,008,810	150,269,555
Total	4,749,354,974	4,575,821,138

7. USE OF GOODS AND SERVICES

	2020/2021	2019/2020
	Kshs	Kshs
Utilities, supplies and services	48,287,525	51,129,593
Communication, supplies and services	23,012,443	23,837,738
Domestic travel and subsistence	422,499,383	367,472,042
Foreign travel and subsistence	12,712,762	43,628,669
Printing, advertising and information supplies &	44,804,975	28,091,951
Rentals of produced assets	9,954,098	5,264,644
Training expenses	133,991,064	120,145,642
Hospitality supplies and services	398,981,791	429,649,846
Insurance costs	160,608,029	148,284,799
Specialised materials and services	355,952,576	653,075,304
Office and general supplies and services	44,069,811	49,556,586
Other operating expenses	377,179,395	295,611,034
Routine maintenance – vehicles and other transport equ	49,042,623	62,030,858
Fuel Oil and Lubricants	108,974,720	89,868,819
Routine maintenance – other assets	102,674,094	67,920,540
Total	2,292,745,289	2,435,568,064

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020/2021	2019/2020
	Kshs	Kshs
Transfers to County Assembly of BUNGOMA	972,355,098	1,022,394,769
TOTAL	972,355,098	1,022,394,769

This represents exchequer releases apportioned for the County Assembly of Bungoma, transferred from the CRF account to their account. It comprises Kshs.853,276,046 recurrent and Kshs.119,079,052 Development.

9. OTHER GRANTS AND PAYMENTS

Description	2020/2021	2019/2020
	Kshs	Kshs
Scholarships and other educational benefits	110,000,000	170,000,000
Other capital grants and transfers	1,544,406,322	1,235,248,658
TOTAL	1,654,406,322	1,405,248,658

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

10. SOCIAL SECURITY BENEFITS

Description	2020/2021	2019/2020
	Kshs	Kshs
Government pension and retirement benefits	2,063,196	15,875,178
Total	2,063,196	15,875,178

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

11. ACQUISITION OF ASSETS

Description	2020/2021	2019/2020
	Kshs	Kshs
Construction of Buildings	41,174,074	25,707,207
Refurbishment of Buildings	4,242,893	4,517,500
Construction of Roads	41,960,786	
Construction and Civil Works	973,215,274	548,504,956
Overhaul and Refurbishment of Construction and Civil	468,063,171	363,516,343
Purchase of Vehicles and Other Transport Equipment	5,945,690	18,171,308
Purchase of Household Furniture and Institutional	1,777,598	4,041,436
Purchase of Office Furniture and General Equipment	38,687,524	21,436,374
Purchase of ICT Equipment	510,000	1,583,980

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

NOTES TO THE FINANCIAL STATEMENTS (continued)

Purchase of Specialised Plant, Equipment and	48,625,634	113,562,830
Purchase of Certified Seeds, Breeding Stock and Live	61,845,557	22,146,000
Research, Studies, Project Preparation, Design &	36,713,132	34,076,275
Rehabilitation of Civil Works	247,757,939	169,348,043
Acquisition of Strategic Stocks and commodities	79,184,782	64,621,138
Acquisition of Land	42,000,000	40,910,000
Acquisition of Intangible Assets	3,626,084	1,800,000
Total	2,095,330,138	1,433,943,391

12. OTHER PAYMENTS.

	2020/2021	2019/2020
	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	70,000,000	50,000,000
Other payments	41,312	248,106,780
Total	70,041,312	298,106,780

A). Civil contingency Reserves Represents transfers to emergency Fund

13. BANK BALANCES

Name of Bank, Account No. & Currency	Amount in bank account currency	Indicate whether recurrent or development, deposits, receipts, etc	2020/2021	2019/2020
			Kshs	Kshs
1. Central Bank of Kenya Account No. 1000171518	KES	Revenue	230,677,452	536,913,842
2. Central Bank of Kenya Account No. 1000170006	KES	Recurrent	8	8,092,138
3. Central Bank of Kenya Account No. 1000170921	KES	Development	1,525,080	164,576
4. Bumula Health Centre Dev Community	KES	FIF	79,603	1,660,480
5. Mt. Elgon District Health Services	KES	FIF	1,427,022	196,301
6. Kimilili Health Management Services	KES	FIF	6,058,289	7,915,089
7. Health Care Services Webuye	KES	FIF	1,611,955	6,796,046
8. MOH Hospitals(Bungoma Referral)	KES	FIF	42,270,997	32,712,074
9. Bokoli Sub-District Hospital	KES	FIF	74,364	600,046
10. Med Sup Nait. Cost Sharing Account	KES	FIF	51,813	558,265
11. Sirisia Sub-District Hospital CA MoE/ School Accd	KES	FIF	520,646	1,797,383
12. Chwele Sub-District Hospital - BGM	KES	FIF	30,816	800,801
13. Cheptais Sub-District Hospital	KES	FIF	148,755	252,372
14. Cheptais Sub County Hospital Collection Account	KES	FIF	70,375	-
15. Bungoma HSSF(Consolidated)	KES	FIF	41,382,809	58,113,995
16. Mabanga Agricultural Training Centre KCB	KES	FIF	101,330	1,808
17. Bungoma County Agriculture Mechanization Centre	KES	FIF	113,366	54,546
18. Chwele Sub County Hospital Collection account (C	KES	FIF	(600)	-
19. Public Health Collection Account KCB 115699339	KES	FIF	1,456,408	1,456,534
20. Public Health Collection Account KCB 122592187	KES	FIF	1,557,399	27,243

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

NOTES TO THE FINANCIAL STATEMENTS (continued)

21. Bumula Sub County Hospital Collection Account -0	KES	FIF	42,920	-
22. .MT. Elgon Sub County Hospital - Collection 1141	KES	FIF	2,150	61,590
23. Sirisia Sub County Hospital Revenue Collection -01	KES	FIF	14,890	-
24. Naitiri Sub-District Hospital Collection Account(K	KES	FIF	(619)	(619)
25. Sinoko Sub County Hospital cooperative Bank	KES	FIF	368,881	126,438
26. Sinoko Sub County Hospital kcb Bank	KES	FIF	52,391	22,622
27. Co-operative Bank of Kenya Account No. 0114166	KES	Revenue Collection	49,450	-
28. Kenya Commercial Bank Account No. 1177737930	KES	Revenue Collection	353,946	119,025
29. Equity Bank Account No. 0480261006908	KES	Revenue Collection	38,370	244,971
30. National Bank of Kenya Account No. 0100111367	KES	Revenue Collection	1,200	5,000
31. Central Bank of Kenya	KES	Deposits	343,959,255	236,992,575
32. Bungoma County DANIDA Fund Account 100034	KES	Fund	30,083,836	69,706,311
33. Bungoma County NARGIP Account 1000368446	KES	Fund	0	0
34. Bungoma County RMLF Account 1000338784	KES	Fund	51,745,505	101,679,180
35. Bungoma County Village Polytechnic Project 10003	KES	Fund	33,990,646	28,913,798
36. Bungoma County Urban Support programme	KES	Fund	-	0
37. Bungoma County Agric Sector Dev. Prog	KES	Fund	-	-
38. Bungoma County Kenya devplution support Progra	KES	Fund	189,168,989	185,700,931
39. Bungoma County Agric Sector Dev. Prog(operation	KES	Fund	34,384,645	27,461,015
40. Bungoma county NAGRIP account(kcb operation)	KES	Fund	56,516,014	106,291,140
41. Kimilili Municipality 077000039020	KES	Fund	102,962,575	32,283,907
42. Bungoma municiplaity 077000039018	KES	Fund	59,693,680	10,449,945
43. Bungoma County Institutional Support programmes	KES	Fund	364,404	436,509
44. County Govt of Bungoma Covid 19 Fund-1275126	KES	Fund	43,937,003	
45. Bungoma Vocational Training(Consolidated)	KES	Fund	51,790,763	
Total			1,328,678,784	1,458,607,877

13B. CASH AT HAND.

	2020/2021	2019/2020
	Kshs	Kshs
Cash in Hand – Held in domestic currency	153,850	-
Total	153,850	-
The following is the cash analysis		
	2020 - 2021	2019 - 2020
	KShs	KShs
Nasianda Health Centre	151,350	
Sulwe Dispensary	2,500	
Total	153,850	0

14. ACCOUNTS RECEIVABLE

Description.	2020/2021	2019/2020
	Kshs	Kshs
Government Imprests	86,802,499	67,189,354
Total	86,802,499	67,189,354

Below is a breakdown of the outstanding imprest of ksh.86,802,499 per ministries. Detailed breakdown is in annex 3.

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

NOTES TO THE FINANCIAL STATEMENTS (continued)

<i>Imprest Per Department</i>	<i>2020-2021</i>	<i>2019-2020</i>
	<i>Ksh</i>	<i>Kshs</i>
Agriculture, livestock & cooperative Mgt	509,330	1,030,000
County Secretary	33,670,132	12,820,000
Finance and economic planning	24,916,806	21,910,806
Gender, sports & youth	500,000	700,000
Governors	4,748,500	17,629,748
Health & Sanitation	2,369,971	-
Lands & urban planning	1,689,500	29,600
Public Administration	16,276,700	13,069,200
Trade & Industrialization	2,121,560	-
Total Imprest	86,802,499	67,189,354

15. ACCOUNTS PAYABLE

	2020/2021	2019/2020
	Kshs	Kshs
Deposits	352,728,705	245,929,312
Total	352,728,705	245,929,312

Below are workings

Description	Ksh
Outstanding Retention 30 June 2020	245,929,312
Addition for July 2020- June 2021	225,705,897
Total balance	471,635,208
Less: Retention payments in July 2020-June-2021	118,739,216
less: payments from prior years	167,287
Balance as at 30 June 2021.	352,728,705

16. FUND BALANCE BROUGHT FORWARD

	2019/2020	2018/2019
	Kshs	Kshs
Bank accounts-Central Bank	782,163,131	1,951,004,938
Commercial Bank Accounts-FIF	113,153,013	60,407,161
Commercial Bank Accounts-Revenue	368,995	75,064
Commercial Bank Accounts-Funds	562,922,737	311,663,965
Accounts Receivables	67,189,354	30,555,970
Accounts Payables	(245,929,312)	(212,152,684)
Total	1,279,867,919	2,141,554,414

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

17. PRIOR YEAR ADJUSTMENTS

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

Description of the error	Balance b/f 2019/2020 as per Financial statements	Adjustments	Adjustment Balance 2019/2020
	Kshs	Kshs	Kshs
Bank account Balances	1,458,607,877	252,817,985	1,711,425,862
Accounts Payables	(245,929,312)	167,287	(245,762,025)
Receivables	67,189,354	(34,166,548)	33,022,806
	1,279,867,919	218,818,724	1,498,686,643

- a) 252,817,985 Adjustment on bank balances is attributed to payments from previous year being affected in the current year. It's a total of the following:
- 213,714,000 for Covid 19 having been expensed in 2019/2020, as a transfer to Covid account but we did not capture the bank balances of the account as the account funds were transferred in July 2021.
 - 33,427,927 polytechnics bank balance, arising due to lack of polytechnics reporting by their own hence it's the initial time to be incorporated in Fs statements,
 - 143,833.60 return to CRF from a payment made in 2019/2020 but bounced back after closure of the financial year.
 - 2,622,229 & 2,142,994 attributed to Kusp account, the amounts were expensed as transfer to deposit account in 2019/2020, but refunded back to Kusp accounts in the current financial year.
 - 504,525 an adjustment on Nagrip Operation account due amounts actualised as outstanding expense of ksh 294,525 & 210,000 in 2019/2020, in the current year 2020/2021 the amounts were rebanked back into Nagrip account.
 - Danida Operation adjustment of ksh.262, 476 Revenues captured as transfer to facilities in the current year amounts 25,549,549 as compare to actual amount transferred to facilities of ksh 25,287,073 as per danida amounts received, the variance is attribute to Transfer from the previous year 2019/2020.
- b) 167,287 adjustment on payables, amounts paid to supplier in previous years thus affecting retention account and Itemised payment from the previous years.
- c) The adjustment on receivable of ksh 34,166,548 were imprests surrendered from previous year's financial years.

18. INCREASE/ (DECREASE) IN IN ACCOUNT RECEIVABLES

Description of the error	2020 - 2021	2019 - 2020
	KShs	KShs
Receivables as at 1 st July 2020 (a)	67,189,354	30,555,970
Receivables as at 30 th June 2021 (b)	86,802,499	67,189,354
Increase)/ Decrease in Receivables (c=(b-a))	(19,613,145)	(36,633,384)

19. INCREASE/ (DECREASE) IN ACCOUNTS PAYABLES

Description of the error	2020 - 2021	2019 - 2020
	KShs	KShs
Payables as at 1 st July 2020 (a)	245,929,312	212,152,684
Payables as at 30 th June 2021 (b)	352,728,705	245,929,312
Increase/ (Decrease) in payables c= b-a	106,799,393	33,776,628

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

7.10. OTHER IMPORTANT DISCLOSURES

1. Pending Accounts Payable (See Annex 2)

Description	Balance B/F	Additions for the period	Paid during the year	Balance C/F
	2019/2020			2020/2021
	Kshs	Kshs	Kshs	Kshs
Construction of buildings	13,802,139	26,399,033	10,491,526	29,709,646
Construction of civil works	143,282,628	36,656,974	114,176,703	65,762,899
Supply of goods	91,319,093	57,904,104	83,818,396	65,404,801
Supply of services	67,637,706	247,922,504	36,076,788	279,483,422
Total	316,041,566	368,882,614	244,563,412	440,360,768

2. Pending Accounts Receivable (See Annex 3)

Description	Balance b/f	Additions for the period	Paid during the year	Balance c/f
	2019/2020			2020/2021
	Kshs	Kshs	Kshs	Kshs
Senior Management	8,063,156	13,978,600.00	2,630,000	19,411,756
Middle Management	52,042,798	16,149,160.00	30,614,816	37,577,142
Unionisable employees	7,083,400	23,652,601.00	922,400	29,813,601
Total	67,189,354	53,780,361	34,167,216	86,802,499

3. Other Pending Accounts Receivables.(See Annex 4)

Description	Balance b/f	Additions for the period	Received during the year	Balance c/f
	2019/2020			2020/2021
	Kshs	Kshs	Kshs	Kshs
Amounts due to County Government entities	1,096,191,296	1,893,069,087	1,716,178,208	1,273,082,175
Total	1,096,191,296	1,893,069,087	1,716,178,208	1,273,082,175

4. External Assistance

Description	2020/2021	2019/2020
	Kshs	Kshs
External assistance received as loans and grants	684,362,891	775,480,328
Total	684,362,891	775,480,328

a) External assistance relating to loans and grants

Description	2020/2021	2019/2020
	Kshs	Kshs
External assistance received as grants	684,362,891	775,480,328
Total	684,362,891	775,480,328

b) Undrawn external assistance

Purpose for which the undrawn external assistance may be used	2020/2021	2019/2020
	Kshs	Kshs
Undrawn external assistance - grants	1,242,635,460	897,275,676
Total	1,242,635,460	897,275,676

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

c). Classes of providers of external assistance

	2020/2021	2019/2020
Description	Kshs	Kshs
Multilateral donors	583,675,690	688,714,723
Bilateral donors	100,687,201	86,765,605
Total	684,362,891	775,480,328
<i>Provide details of the reasons for external assistance e.g.</i>		
1. Maternal & primary health care(Danida & Thsucp)		
2. Reimbursement of level one & two facilities for free services offered(user Fee)		
3. Development of Youth Polytechnics		
4. Urban Development &		
5. Economic development		

5. PAYMENTS BY THIRD PARTY ON BEHALF OF THE COUNTY

This relates to payments done directly to supplier on behalf of the county governments but during the financial year 2020-21 no third party had done a payment for the county government.

6. Related Party Disclosures

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

The following comprise of related parties to the County Executive:

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

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

OTHER IMPORTANT DISCLOSURES (Continued)

Related party transactions

	2020- 2021	2019- 2020
	Kshs	Kshs
Key Management Compensation (Governors, CH	123,809,427	99,196,464
Transfers to related parties		
Transfer to the County Assembly	972,355,098	1,022,394,769
Transfers to other County Government Entities	143,524,775	273,928,298
Transfers to Development Projects	1,080,698,400	490,443,766
Transfers to non reporting entities e.g schools and welfare		-
Transfers to County Water Service Providers	-	-
Expenses paid on behalf of County Water Service	-	-
Total Transfers to related parties	2,196,578,273	1,786,766,833
Transfers from related parties		
Transfers from the Exchequer	9,130,524,859	9,184,320,428
Transfers from MDAs	-	-
Transfers from SCs and SAGAs- National Govern	-	-
(Insert any other transfers received)	-	-
Total Transfers from related parties	9,130,524,859	9,184,320,428
Total Transfers from related parties	9,130,524,859	9,184,320,428

7. Establishment of other County Government Entities

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

Entity	Date Established	Location	Accounting Officer responsible
1. Bungoma County Youth Empowerment Fu	01/06/2014	County Headquarters	Dr. Benjamin Masete
2. Bungoma County Women Empowerment	01/06/2014	County Headquarters	Saphia Awil
3. Bungoma County Disability Empowerment	01/03/2015	County Headquarters	Saphia Awil
4. Bungoma County Trade Loans Scheme	01/10/2014	County Headquarters	Chris Nyongesa Simiy
5. Bungoma County Emergency Fund	15/6/2019	County Headquarters	Dinah Makokha
6. Bungoma County Bursary Fund	01/02/2014	County Headquarters	Rose Nafula Situma

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

OTHER IMPORTANT DISCLOSURES (Continued)

8. Disclosure of Balances in Revenue Collection Accounts

County Government Own source revenue is recognized in the financial statements when it has been swept to CRF. Revenue collection account balances need to be disclosed at the end of the reporting period as below. Revenue collection accounts should be swept to CRF on reporting dates.

Name of Bank, Account No. & currency	Amount in bank account currency*	Ex. rate (if in foreign currency)	2020 - 2021	2019 - 2020
			KShs	KShs
			49,450	-
Co-operative Bank of Kenya Account No. 0114	KES		353,946	119,025
Kenya Commercial Bank Account No. 1177737	KES		38,370	244,971
Equity Bank Account No. 0480261006908	KES		1,200	5,000
National Bank of Kenya Account No. 01001113	KES		442,966	368,995
Total				

9. Leasing of Medical Equipment

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments. In the year 2020/2021 amounts relating to leased medical equipment was Kshs 132,021,277 (2019/2020 Kshs 131,914,894).

10. Covid- 19 Funds

Covid -19 Funds	2020-2021	2019-2020
	Kshs	Kshs
Receipts		
Receipts from the National Government to fight (Note 3)	213,714,000	
Total Receipts	213,714,000	
Payments		
Purchase of Covid 19 materials- masks, sanitizers etc	88,022,525	
Purchase of beds and ICU units	27,929,381	
Payment of hospital utility bills	3,180,981	
Purchase of beddings for isolation centres	2,827,440	
Purchase of hospital equipment for isolation centres	11,034,760	
Renovation of Health isolation facilities	18,096,381	
Training of staff	2,694,999	
Isolation centre staff accommodation, meals and allowance	8,191,000	
Support supervision	6,437,635	
Fuel for support supervision	1,000,000	
Repair of vehicle for Covid 19 activities	330,000	
Bank charges	31,895	
Total payments	169,776,997	
Balance in the covid 19 Fund	43,937,003	

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

11. Health Facilities & Dispensaries Bank Balance.

	FACILITY	ACCOUNT NO.	BANK	BALANCES 2020/2021	BANK BALANCES 2019/2020
1	Luuya Dispensary	01134049437000	Co-operative	190,496	472,018
2	Lukhome Dispensary	01134290483900	Co-operative	206,612	483,635
3	Ngalasia Dispensary	01141049728500	Co-operative	355,309	420,966
4	Mahanga Dispensary	01141409223200	Co-operative	370,089	516,119
5	Kibisi Dispensary	01141050017200	Co-operative	297,813	273,111
6	Lungai Dispensary	01141269553600	Co-operative	218,516	128,537
7	Pwani Dispensary	01141435786400	Co-operative	270,034	437,745
8	Tamlega Dispensary	01141049074300	Co-operative	199,221	205,345
9	Kaptanai Dispensary	01141049045200	Co-operative	341,097	1,036,643
10	Kapkateny Dispensary	01141050438401	Co-operative	297,164	551,936
11	Chesikaki Dispensary	01141049332100	Co-operative	264,316	1,865
12	Kapsambu Dispensary	01141050577300	Co-operative	165,613	314,006
13	Tuikut Dispensary	01141049712500	Co-operative	264,958	110,400
14	Kang'anga Dispensary	01141049982500	Co-operative	238,409	404,043
15	Kamuneru Dispensary	01134290031700	Co-operative	279,250	687,346
16	Kaborom Dispensary	01141096819500	Co-operative	380,349	580,369
17	Sango Naitiri Dispensary	01141096544700	Co-operative	242,003	310,267
18	Sirakaru Dispensary	01141085193000	Co-operative	208,594	230,580
19	Lukhuna Dispensary	01109085068000	Co-operative	401,002	145,121
20	Mihuu Dispensary	01141130928500	Co-operative	327,253	831,346
21	Makhanga Dispensary	01141269615300	Co-operative	247,526	258,171
22	Kaboywo Dispensary	0330295464204	Equity	505,278	408,237
23	Kabula Dispensary	1126756431	K.C.B	1,519,994	2,507,114
24	Kibuke Dispensary	1126756016	K.C.B	316,504	713,016
25	Miluki Dispensary	1126756245	K.C.B	629,294	305,672
26	Nasianda Dispensary	1126756350	K.C.B	296,764	551,639
27	Siboti Dispensary	1126756512	K.C.B	605,966	872,508
28	Lwanda Dispensary	1121484921	K.C.B	266,784	456,686
29	Nalondo Model Health Centre	1119245664	K.C.B	437,944	997,822
30	Sikulu Dispensary	1121429734	K.C.B	274,511	310,688
31	Bukembe Dispensary	1126755885	K.C.B	461,593	926,404
32	Bulondo Dispensary	1126756172	K.C.B	446,872	556,029
33	Ekitale Dispensary	1126755397	K.C.B	589,645	822,134
34	Mayanja Dispensary	1126756121	K.C.B	657,282	747,519
35	Mechimeru Model Health Centre	1126756075	K.C.B	492,482	1,490,011
36	Mumbule Dispensary	1126756288	K.C.B	258,130	568,737
37	Korosiandet Dispensary	1133480020	K.C.B	302,407	639,409
38	Lwandanyi Dispensary	1133456782	K.C.B	482,761	527,478
39	Chepkube Dispensary	1126467936	K.C.B	281,929	865,572
40	Karima Dispensary	1115059491	K.C.B	393,419	710,970
41	Kopsiro Dispensary	1121202845	K.C.B	328,847	584,331
42	Bahai Dispensary	1119946247	K.C.B	226,794	169,540
43	Bituyu Dispensary	1129369609	K.C.B	210,260	397,351
44	Kibingei Dispensary	1112690573	K.C.B	176,537	288,863
45	Maeni Dispensary	1119084148	K.C.B	172,976	266,282
46	Nasusi Dispensary	1124755470	K.C.B	264,814	634,388
47	Kamenjo Dispensary	1135202273	K.C.B	193,454	220,508

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

48	Kaptalelio Dispensary	1139490230	K.C.B	275,221	205,483
49	Sacha Dispensary	1126740012	K.C.B	213,819	157,626
50	Makutano Dispensary	1133593828	K.C.B	504,729	417,840
51	Khaoya Dispensary	1135328056	K.C.B	278,571	459,619
52	Lurare Dispensary	1126598348	K.C.B	254,284	476,333
53	Miendo Dispensary	1126000426	K.C.B	254,261	646,355
54	Mukhe Dispensary	1134526148	K.C.B	234,638	544,830
55	Kayaya Dispensary	01141435270700	Cooperative	216,694	499,891
56	Ranje Health Centre	01141425361600	Cooperative	250,443	388,912
57	Kongoli Dispensary	1221419838	KCB	559,673	657,425
58	Ndegelwa Dispensary	01134425359400	Cooperative	447,908	684,148
59	Musikoma Dispensary	01134050187400	Cooperative	228,740	494,412
60	Kapkota Community Dispensary	0480294087914	Equity	223,860	504,320
61	Ruanda Dispensary	01141426784100	cooperative	236,825	395,090
62	Kubura Dispensary	01134011620700	cooperative	203,280	64,544
63	Wasio Dispensary	01141536910000	cooperative	223,045	294,350
64	Chesinende Dispensary	01141470169600	Cooperative	327,591	344,968
65	Chemworemo Dispensary	01141470036300	Cooperative	229,900	165,237
66	Chemses Dispensary	01141687687000	Cooperative	193,805	150,550
67	Koshok Dispensary	01141470070200	Cooperative	282,975	371,764
68	Kolani Dispensary	01141668658900	Cooperative	232,863	375,106
69	Machakha Dispensary	1209161346	KCB	357,894	471,037
70	Chepkutumi Dispensary	01141011540000	Cooperative	352,808	462,011
71	Muanda Dispensary	1202843387	KCB	245,905	446,164
72	Mukwa Dispensary	12028886205	KCB	238,410	467,891
73	Talitia Dispensary	01256127373500	NBK	318,316	493,536
74	Kitabisi Dispensary	01256127428800	NBK	498,856	572,118
75	Kambini Community Dispensary	001141469899800	Cooperative	171,382	254,228
76	Kamasielo Dispensary	1168162181	KCB	153,940	296,167
77	Sulwe Dispensary	1153820064	KCB	146,536	215,202
78	Chebukwabi Dispensary	01141469972500	Cooperative	160,866	62,834
79	Sango Kabuyefwe Dispensary	1141470741000	Cooperative	182,775	276,335
80	Mwikhupo Dispensary	01141695042900	Cooperative	211,769	295,836
81	Lukhokwe Dispensary	1202679234	KCB	240,413	361,214
82	Tabani Dispensary	01141687129700	Cooperative	235,752	186,790
83	Makololwe Dispensary	1141695043000	Cooperative	356,394	380,057
84	Chemwa Bridge Dispensary	1141535789700	Cooperative	193,502	363,455
85	Luucho Dispensary	1111283303	KCB	193,991	153,339
86	Sikusi Dispensary	114436007200	KCB	286,091	253,729
87	Makhonge Dispensary	1183733992	KCB	183,363	314,085
88	Mulachi Dispensary	01141744346500	Cooperative	227,219	252,476
89	Namarambi Dispensary	1122173369	KCB	327,639	83,063
90	Lukusi Dispensary	1141273926	KCB	217,879	407,689
91	Misikhu Dispensary	1121572766	KCB	182,390	376,143
92	Matulo Dispensary	1141411179000	Cooperative	313,123	652,539
93	Khalumuli Dispensary	1134108605	KCB	457,951	466,088
94	Kamukuywa Dispensary	1134427409	KCB	223,800	376,360
95	Khalala Dispensary	1141411854800	Cooperative	201,178	508,564
96	Lunakwe Dispensary	01141409553801	Cooperative	235,638	380,575
97	Kakimanyi Dispensary	01141744614800	CO-OPERATIVE	263,589	551,414
98	Kituni Dispensary	1216095639	KCB	241,109	367,158
99	Marigo Dispensary	01141669793600	COOPERATIVE	193,753	234,644
100	Namang'ofulo Dispensary	1223274977	KCB	310,799	365,211

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

101	Matisi Dispensary	01141610194300	COOPERATIVE	292,539	511,726
102	Sitikho Dispensary	1134634846	KCB	267,367	482,144
103	Mwomo Dispensary	1224313038	KCB	185,811	408,436
104	Chepkerer Dispensary	01141687659500	CO-OPERATIVE	208,990	318,280
105	Lwakhakha Dispensary	1215747039	KCB	176,734	469,594
106	Kamusinde Dispensary	1254388427	KCB	205,425	253,797
107	Gk Prison Dispensary	01071204600100	NATIONAL	381,054	206
108	Chemoge Dispensary	1223047083	KCB	269,950	-
109	Namwatikho Dispensary	1220172251	KCB	269,607	429,703
110	Nasaka Dispensary	01141290153701	COOPERATIVE	230,047	3,991
111	Chwele Friends Dispensary	1224550242	KCB	-	-
112	Kongit Dispensary	1222956810	KCB	220,577	-
113	Kapchebon Dispensary	01141469394900	COOPERATIVE	165,265	819
114	Mwaimwai Dispensary	1222987937	KCB	100,780	-
115	Butieli Dispensary	01141782045000	COOPERATIVE	331,788	404,666
116	Bukokholo Dispensary	1223084612	KCB	274,790	467,708
117	Nalondo Dispensary	1260357740	KCB	161,395	137,382
118	Tulienge Dispensary	1238380069	KCB	224,266	196,278
119	Bisunu Dispensary	01141049313100	CO-OPERATIVE	314,314	280,929
120	Siritany Dispensary	1271283549	K.C.B	152,663	-
121	Namirembe Dispensary	1277093946	K.C.B	160,394	-
122	Kaptama Dispensary	01141689015200	CO-OPERATIVE	229,594	-
123	Mungore Dispensary	1284205037	K.C.B	163,020	-
124	Ngoli Dispensary	1240583524	K.C.B	131,890	-
125	Chepkitala Dispensary	1274140617	K.C.B	203,250	-
126	Khachonge Dispensary	1253001987	K.C.B	100,467	-
127	Misemwa Dispensary	1281171026	K.C.B	150,000	-
128	Lukhoba Dispensary	1282381016	K.C.B	119,184	-
129	Milo Health Centre	1119113954	K.C.B	366,496	729,247
130	Malakisi Health Centre	01134011578100	Co-operative	664,417	657,164
131	Webuye Health Centre	01134340000200	Co-operative	1,552,358	987,478
132	Kimaeti Health Centre	1125431814	K.C.B	688,292	2,189,897
133	Tongaren Health Centre	1125057971	K.C.B	419,975	383,481
134	Ndalu Health Centre	01141268589000	Co-operative	443,753	1,416,330
135	Makhonge Health Centre	1106942612	K.C.B	342,348	334,442
136	Kimalewa Health Centre	1126227307	K.C.B	344,766	590,543
137	Kabuchai Health Centre	1119257611	K.C.B	312,227	874,527
				-	
	CONSOLIDATED HSSF			41,382,809	58,113,995

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

12. RECONCILIATION OF ACCOUNTS PAYABLE AND DEPOSITS BANK BALANCE

The statement of assets and liabilities reflects accounts payables balance of Kshs.352,728,705, while note 13A shows deposit bank account balance of Kshs.343,959,255.15, resulting in a variance of Kshs.8,769,449.85. This variance is attributed to payments made to CRF account before the deposit account had been opened. The payments, which are analyzed below, are yet to be transferred to deposits bank account:

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

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

13. VOCATIONAL TRAINING CENTRES/POLYTECHNICS (CONSOLIDATED STATEMENTS)

	NAME OF VTC	ACCOUNT NO.	BANK	OPENING BAL 2019/20	CLOSING BAL 2020/21
1	Musembe Vocational Training Centre	01141610901000	CO.OPERATIVE F	858	19,208
2	Mukwa Youth Polytechnic	01129536539100	CO.OPERATIVE F	-	330
3	Mukwa Vocational Training Centre	1238312586	KCB BANK KENY	1,342,374	600,099
4	Matulo Youth Polytechnic	01139435775401	CO.OPERATIVE F	806	2,846
5	Matulo Vocational Training Centre	128362249	KCB BANK KENY	602,480	244,941
6	Kiptiroko Youth Polytechnic	01141085246500	CO.OPERATIVE F	7,438	105,808
7	Kiptiroko Youth Polytechnic	1178014185	KCB BANK KENY	759	6,338,307
8	Bitobo Youth Polytechnic	01134050221700	CO.OPERATIVE F	289,608	380,898
9	Wabukhonyi Vocational Training Centre	01139502142600	CO.OPERATIVE F	2,601	3,831
10	Nabulooli Youth Polytechnic	1167793048	KCB BANK KENY	1,243	14,283
11	Sirare Youth Polytechnic AIA	1153765616	KCB BANK KENY	43,779	94,449
12	Kamasielo Youth Polytechnic Svtt Grant	1238516750	KCB BANK KENY	761,609	945,031
13	Kamasielo Youth Polytechnic Svtt Grant	1154221334	KCB BANK KENY	1,201	68,201
14	Sulwe Vocational Training Centre	1181755557	KCB BANK KENY	14,672	82,470
15	Sitikho Vocational Training Centre	1238837026	KCB BANK KENY	507,731	440,301
16	Sitikho Youth Polytechnic-AIA	1171224575	KCB BANK KENY	21,286	121,908
17	Lunao Youth Polytechnic	0480262212016	EQUITY BANK	2,202	187,892
18	Lwanda Vocational Training Centre	1238586929	KCB BANK KENY	800,073	152,823
19	Lwanda Youth Polytechnic AIA	1154204359	KCB BANK KENY	725	725
20	Lwanda Youth Polytechnic	1118973461	KCB BANK KENY	624	1,126
21	Lukhokwe Vocational Training Centre	1183224176	KCB BANK KENY	7,107	101,310
22	Lukhokwe Vocational Training Centre	1177430266	KCB BANK KENY	67,822	53,976
23	Milo Vocation Training Centre	1210448459	KCB BANK KENY	20,256	9,876
24	Bakisa Vocational Training Centre	1182051731	KCB BANK KENY	26,723	174,194
25	Bakisa Vocational Training Centre	1238749372	KCB BANK KENY	385,671	182,663
26	Magemo Vocational Training Centre	1176588270	KCB BANK KENY	11,526	101,902
27	Magemo Vocational Training Centre	1256171427	KCB BANK KENY	390,008	227,097
29	Malaha Vocational Training Centre	01141744001700	CO.OPERATIVE F	148,764	93,264
30	Sudi Youth Polytechnic	1177985896	KCB BANK KENY	744	3,069
31	St Joceph Sudi Vocational Tc	1274560217	KCB BANK KENY	-	16,170
32	Lwanja Vocational Training Centre	1179105567	KCB BANK KENY	179,727	222,727
33	Masuno Vocational Training Centre	1167838033	KCB BANK KENY	2,444	8,066
34	Kipsikirok Vocational Training Cent	1178453359	KCB BANK KENY	231,139	231,167
35	Mufule Youth Polytechnic	1238275699	KCB BANK KENY	614,770	863,014
36	Mufule Youth Polytechnic Rev	1153028751	KCB BANK KENY	7,946	10,456
37	Mufule Youth Polytechnic	1106302486	KCB BANK KENY	1,008	630
38	Namuninge Youth Polytechnic	1167472152	KCB BANK KENY	109,403	39,223
39	Kikwechi Youth Polytechnic Aia	1154425827	KCB BANK KENY	11,265	25,486
40	Sirisia Bok Vocational Training C	1133551327	KCB BANK KENY	56,548	133,426
41	Sirisia Vocational Training Centre	1181756626	KCB BANK KENY	11,815	230,627
42	Sirisia Bok Vocational Training C	1156307953	KCB BANK KENY	477	477
43	Tongaren Vocational Training Centre	1238457657	KCB BANK KENY	5,300,247	5,300,247
44	Tongaren Vocational Training Centre	01141470857000	CO.OPERATIVE F	5,678	174,218
45	Mwiyenga Vocational Training Centre	0480266530830	EQUITY BANK	331,038	54,298
46	Bungoma Township VTC	1178544850	KCB BANK KENY	249,294	170,264
47	St Cosmos Matili Vocational	1210091135	KCB BANK KENY	14,838	4,690

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

48	Kimabole Youth Polytechnic	1164941372	KCB BANK KENY	71,428	163,829
49	Tabani Youth Polytechnic	1158341210	KCB BANK KENY	13,175	99,049
50	Sango Youth Polytechnic Aia	1153509431	KCB BANK KENY	19,035	89,815
51	Bukembe VTC	1209158884	KCB	1,214	30,242
52	Bukembe VTC Grant	1240564988	KCB	700,522	201,270
53	Bulondo Youth Polytechnic	1132798558	KCB	2,535	77,915
54	Burangasi Youth Polytechnic Aia	1154302423	KCB	23,826	68,602
55	Burangasi Youth Polytechnic Aia	1238623174	KCB	671,152	528,238
56	Cheptais VTC Devt	1225515637	KCB	-	73,006
57	Cheptais VTC -Grant	1273333225	KCB	-	6,777,788
58	Cheptais VTC Operation	1225515424	KCB	1,581	136,083
59	Chwele Youth Polytechnic	1178913791	KCB	145,546	361,060
60	Chwele Youth Polytechnic	1112555498	KCB	2,772	8,326
61	Chwele Youth Polytechnic	1273381718	KCB	-	641
62	Friends Voc Training C. Mihuu	1151320587	KCB	1,756	9,458
63	Friends Voc Training C. Mihuu	1238849687	KCB	900,565	457,958
66	Khasoko Youth Polytechnic	1153505193	KCB	1,741	36,687
67	Khelela VTC	1179340663	KCB	3,538	39,914
68	Khelela VTC	1238525067	KCB	737,946	860,514
69	Kibabii Youth Polytechnic	1238082971	KCB	877,551	692,226
70	Kibabii Youth Polytechnic Aia	1153543931	KCB	209,868	167,488
71	Kibingei VTC	1197818952	KCB	247	15,927
72	Kibingei VTC	1176782266	KCB	3,305	3,305
73	Kiboochi Youth Polytechnic	1134049748400	CO-OP.	170,273	126,273
74	Kisiwa Youth Polytechnic	1106221699	KCB	80,363	26,507
75	Kisiwa Youth Polytechnic	1238474284	KCB	1,556,605	1,543,048
76	Kongoli Youth Polytechnic	1153300486	KCB	37,143	15,052
77	Kony Youth Polytechnic	1209755939	KCB	789	34,358
78	Lwandanyi Youth Polytechnic	1112555528	KCB	7,991	46,143
79	Lwandanyi Youth Polytechnic	1238473504	KCB	551,543	3,514,039
80	Machakha Vocational Training	1238830641	KCB	731,390	609,822
81	Machakha Vocational Training	1154287890	KCB	435	449
82	Machakha Vocational Training	1106428781	KCB	1,719	239
83	Masaek Youth Polytechnic	1178133877	KCB	29,652	140,526
84	Milimani VTC	1181783674	KCB	2,145	6,855
85	Namubila Youth Polytechnic	1112684360	KCB	106,707	170,089
86	Namwela Youth Polytechnic	1131338707	KCB	88,017	46,970
87	St.Teresa's Kabula VTC	1154305597	KCB	883	153,157
88	St.Teresa's Kabula VTC	1238623026	KCB	705,126	1,049,023
89	Toroso Youth Polytechnic	1154363988	KCB	10,267	205,431
90	Wamunyi Youth Polythenic	1170122078	KCB	34,884	59,214
91	Bwake Youth Polytechnic	01141669815300	COOPERATIVE	2,421	6,711
92	Chepkurkur Youth Polytechnic	1239168942	KCB	449,284	644,284
93	Friends Sengeli Youth Polytechnic	01139687409700	COOPERATIVE	9,856	39,156
94	Kisongo Youth Polytechnic	1112870954	KCB	168	66
95	Kisongo Youth Polytechnic	1238468012	KCB	697,965	470,261
96	Malakisi Youth Polytechnic	1166509168	KCB	59,054	104,288
97	Malakisi Youth Polytechnic	1238534023	KCB	611,135	621,833
98	Machwele Youth Polytechnic	1207085987	KCB	1,751	1,253
99	Muchi Youth Polythenic.	01129609212800	COOPERATIVE	401,604	210,348
100	Muchi Youth Polythenic.	1155054644	KCB	35,372	240,120

**BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

101	Muliro Youth Polytechnic	1182964680	KCB	12,803	68,299
102	Mungore AIA	1153316366	KCB	28,588	9,850
103	Mungore VTC	1238506690	KCB	484,852	494,676
104	Muteremko VTC	1238473288	KCB	2,627,025	959,324
105	Muteremko VTC	1254144951	KCB	791,934	516,855
106	Muteremko AIA	1153581612	KCB	16,496	48,784
107	NAITIRI Vocational Training	1154213706	KCB	3,022	140,953
108	Namboani Friends	1167671260	KCB	37,120	27,123
109	Namboani Voc Training Ctr Grant	1238533876	KCB	440,894	341,766
110	Namirembe VTC	1238094325	KCB	599,317	241,612
111	Namirembe VTC	1178632342	KCB	41,329	331
112	Sawa VTC	1168216818	KCB	2,621	175,395
113	Sibakala VTC	01141687517100	COOPERATIVE	30,473	31,466
114	Sichei VTC	01129668835600	COOPERATIVE	-	127,584
115	Sikulu VTC	01141470179700	COOPERATIVE	104,967	98,967
116	Sinoko AIA Collection	1154108074	KCB	316,364	96,169
117	Sirare AIA	1153765616	KCB	48,779	94,449
118	Sitabicha VTC Revenue Acc	1154288722	KCB	9,487	71,275
119	Sosio VTC	1238368077	KCB	834,853	7,254,883
120	Sosio VTC	1132641764	KCB	10,886	90,743
121	Sosio VTC	1178014223	KCB	3,506	82,430
122	Toloso VTC	1158804806	KCB	66,147	2,095
123	Wekelekha VTC	1112555390	KCB	2,020,426	291,343
124	Wekelekha VTC	1254137416	KCB	66,950	404,628
125	Wekelekha VTC	1238306063	KCB	1,463,014	647,637
126	Wekelekha AIA	1153882817	KCB	3,917	249,271
	Total Amount			33,427,927	51,790,763

BUNGOMA COUNTY EXECUTIVE
Consolidated Reports and Financial Statements
For the year ended June 30, 2021

7.11. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the Auditor-General in 2018-2019 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

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeframe:
REPORT OF THE OFFICE OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE COUNTY EXECUTIVE OF THE FINANCIAL YEAR 2018-2019					
REPORT ON THE FINANCIAL STATEMENTS					
Basis for Qualified Opinion					
1.0	Failure to Prepare and Submit Financial Statements for County Revenue Fund for Audit The receiver of revenue for the County Government of Bungoma did not prepare and submit for audit the annual revenue statements as required by Sections 165(1), (2) and (3) of the Public Finance Management Act, 2012. In the circumstances, it was not possible to ascertain the accuracy of the actual revenue collected by the County Executive during the year under review.	The Revenue Statements have not been produced and formally submitted to the statutory institutions, including the Office of the Auditor General as required by Sec. 165(3) of the PFM Act, 2012 because of lack of a template Approved by the Public Sector Accounting Standards Board. However, the Revenue Department has been reporting and submitting the returns on monthly, quarterly and annual basis for consolidation and incorporation into the financial statements. These statutory financial statements and reports are usually submitted to the various statutory Public Finance Management institutions. These returns were not in a format prescribed by the Public Sector Accounting Standards Board. Therefore, lack of Revenue Statements does not imply that the revenue reported in the Annual Financial Statements and Reports for the year ended 30 th June, 2019 are inaccurate. The figures are verifiable.	Director of Revenue	Resolved – The Revenue Department has subsequently prepared the Draft Revenue Statements for approval	One month

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeframe:
		a) Action - The County Government has since customized the template for our use and are intent on training the Reporting Officers on how to use the template.			
2.0	Unauthorized Re-Allocations of Vote Heads. The County Executive incurred various expenditures totaling Kshs. 101,093,139 under various vote heads which were different from the approved budget lines. However, there were no requests for and approvals of the re-allocations, contrary to the provisions and requirements of Section 154(2) (b) of the Public Finance Management Act, 2012.	<p>a) Lack of requests and approvals The reallocations were made on the basis of requests approved by The County Treasury. The Management acknowledges that similar responses to the Management Letter and the Draft Report were not accompanied by the approved requests, hence the concern.</p> <p>An analysis for the payments amounting to KShs. 101,093,139</p> <p>i) Tax installments – The KRA’s historical obligation of KShs. 36,523,079 that was raised after a tax audit was undertaken on the payment of accommodation allowances</p> <p>ii) Maintenance of the Revenue Management System - By the time of the finalization and approval of the 2018/2019 Budget, the contract for the renewal for use of the Revenue Management System had not been concluded. Therefore, KShs. 38,347,560 was paid in regard to the Revenue Management System after the completion of the contract so as not to affect services</p> <p>iii) Purchase of stationery – The purchase of stationery at</p>	Chief Officer, Finance	Resolved	

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeframe:
		<p>KShs. 1,649,000. The provision for the purchase of stationery had been exhausted. There was an urgent need for the purchase of stationery so as not to forestall the Office Operations, including the urgent stationery requirements that related to the production of procurement documents</p> <p>iv) Purchase of toners - The purchase of toners at KShs. 7,343,000. The provision for the purchase of toners had been exhausted. There was an urgent need for the purchase of stationery so as not to forestall the Office Operations</p> <p>v) Payment for Advertising Services – The procurement was undertaken at KShs. 11,008,500 so as to sensitize the business community and the boda boda on the need to use cashless payment platform.</p> <p>vi) Payment of consultancy services – The payment of KShs.6,222,000 for consultancy services was made under the right economic sub-item. It was not a re-allocation as the item 2211309 is meant for Management Fees.</p> <p>b) Action</p> <p>i) The Management commits to avail documents on time to the auditors so as to avoid similar audit queries</p>			

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeframe:
		<ul style="list-style-type: none"> ii) The County Government has since developed a County Transport Reimbursement Policy that is at the County Executive Committee level of approval. This will help to avoid tax obligations in relation to the payment of accommodation allowances iii) The County Government has also enhanced effective budgeting and budget implementation through the formation of Sector Working Groups and Budget Implementation Committees in the Departments so as to ensure that there is effective budgeting and utilization of the budget in compliance with the law iv) The County Government has also scheduled for a training of all the PFM Officers on matters relating to Budgets and Budgetary Control 			
3.0	<p>Variances Between Financial Statements and IFMIS General Ledger.</p> <p>The figures reported in the financial statements did not agree with corresponding account balances in the Integrated Financial Management Information System (IFMIS) records as analyzed in</p>	<p>a) The Audited Annual Financial Statements and Reports for the year ended 30th June, 2019 present a true and fair view of events as the process of preparation involves rigorous reconciliation of IFMIS records and the bank transactions. However, it should be noted that there are many factors that contribute to the variances;</p> <ul style="list-style-type: none"> i) Some components such as Exchequer Releases in IFMIS are yet to be customized to the new Reporting Template. Hence, the variance on item 	Chief Officer, Finance	Partially resolved as per the listed actions in the 'Management Comments' Section	6 months

**BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeframe:
	<p>In view of the foregoing, the accuracy and completeness of the financial statements for the year ended 30 June, 2019 could not be confirmed.</p>	<p>to item that do not affect the total amount</p> <p>ii) Transactions undertaken by the Departments of Health(Hospitals, Health Centres and Dispensaries) and Agriculture Facilities(Mabanga ATC/FTC) that are essentially off-IFMIS</p> <p>iii) Assets, liabilities and Fund balances are accumulation of balances since the year 2013 when IFMIS was introduced</p> <p>iv) IFMIS Cash Management module only became effective in the year 2018/2019 and could only be used from the year 2018/2019 onwards. Therefore, the clearance of the previous balances could not be done as IFMIS could not import previous bank statements for the years before 2018/2019</p> <p>v) Previous financial years have since been closed and may not allow for subsequent adjustments. For example, imprests that were surrendered after the financial year has been closed.</p> <p>vi) Technical capacity and challenges of the IFMIS users.</p> <p>b) Action–The County Government has since undertaken the following initiatives;</p> <p>i) Communicated to The National Treasury to consider installing a Digitized Vote Book Management System in the facilities(Hospitals and other</p>			

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeframe:
		<p>decentralized units such as Agricultural Training Centre)</p> <p>ii) The National Treasury has also undertaken several trainings in regard to the use of IFMIS</p> <p>iii) Undertaken a comprehensive reconciliation of Receipts in a bid to demonstrate some of System errors and challenges through the support of The National Treasury.</p> <p>iv) The National Treasury has initiated a process of clearing previous balances. The exercise is still ongoing. The current IFMIS Statement of Receipts and Payments and Statement of Assets and Liabilities have been updated accordingly</p> <p>v) Through the Council of Governors, The County Government has raised a matter that will have IFMIS that is dedicated for the use of the County Government</p>			
4.0	<p>Irregular Legal Fee Payment.</p> <p>The County Executive sourced for legal services for various court cases and paid Kshs. 59,847,989. Although Management provided schedules for the legal firms showing how the Kshs. 59,847,989 was arrived at, the</p>	<p>i. Unsigned schedules – The schedules were an attachment to the signed cover letter. They only helped to provide a breakdown of the amount mentioned in the cover letter and provide further details the cases relating to the payment, relief sought and the status of the cases</p> <p>ii. Unsupported schedules – The schedules were</p>	Chief Officer-County Secretary and office of the Governor	Resolved	

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeframe:
	<p>authenticity of these schedules could not be ascertained as they were not signed and supported.</p> <p>In the circumstances, the propriety in the utilization of public funds amounting to Kshs.59, 847, 989 could not be ascertained.</p>	<p>supported by the legal fee notes for each case, instructions by the client and orders granted/not granted by the courts (for concluded cases).</p>			
5.	<p>Fuel Consumption by Unauthorized Vehicles</p> <p>Examination of records and payment vouchers relating to consumption of fuel, oil and lubricants in the Governor's and Deputy Governor's offices revealed that several private vehicles consumed fuel valued at Kshs. 6,531,792 without any authority. Some of these vehicles indicated to have been owned by non-County Executive employees while the ownership of others could not be ascertained as copies of the log books were not availed for audit verification. In particular, an amount of Kshs. 116,566 was spent to fuel vehicles whose registration numbers were not recorded.</p>	<p>i. Unauthorized private vehicles</p> <p>The County Government experienced a number of challenges due to inadequate number of official vehicles. As a result, a number of officers were forced to use their personal vehicles in undertaking official duties so as not to forestall service delivery. A number of the vehicles were authorized to draw fuel when undertaking official functions. This option was found to be more affordable compared to the payment of mileage allowances in regard to the same activities.</p> <p>The challenges in terms of accountability were abound given that private vehicles do not use Work Tickets. The management noted this concern and sought to resolve the issue as fast as it could</p> <p>ii. County Government's vehicles with civilian number plates</p> <p>A number of vehicles with private number plates are of vehicles owned by the county government (Mostly green plates). For the</p>	<p>Chief Officers- various ministries</p>	<p>Resolved as per the listed actions in the 'Management Comments' Section</p>	

**BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeframe:
	<p>Consequently, the Management County Executive management could have led to misappropriation of Kshs. 6,531,792 arising from the consumption of fuel by unauthorized motor vehicles that may not owned by the County Executive.</p>	<p>vehicles inherited from the defunct local authorities, it has not been possible to transition the numbers to the new series (39CG series). However, for the vehicles acquired through the projects, we are liasing with the National Transport and Safety Authority(NTSA) to effect this transition.</p> <p>iii. Kshs. 116,566 whose vehicles were not indicated The Management acknowledges that the fuel statement from the supplier did not indicate the vehicles that drew fuel amounting to KShs. 116,566. However, the fuel was found to have been consumed following an own reconciliation before the payment. Communication was also made to the supplier to ensure that all the details of the vehicles are well captured in future fuel statements</p> <p>a) Action The Management has since taken the following actions;</p> <ul style="list-style-type: none"> i. The County Government has reinforced that only private vehicles that have been authorized in writing by the County secretary are allowed to draw fuel ii. The County Government bought two additional vehicles in a bid to reduce the instances and pressure on officers to use their own private vehicles iii. Introduction of fuel card concept in the contract agreement with the current service providers. The fuel card concept only allows vehicles owned and 			

**BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeframe:
		<p>controlled by the County Government to draw fuel. This measure implies that private vehicles are by implication not allowed to draw fuel given that the cards are only issued for the County Government's vehicles</p> <p>iv. An appointed taskforce is in the process of reviewing the specific matter on the private vehicles that had drawn fuel. The management commits to implement and institute sufficient controls as shall be recommended by the taskforce</p>			
5.2	<p>Unsupported Expenditure on Air Travel Services</p> <p>As disclosed in Note 8 in the notes to the financial statements, the statement of receipts and payments reflects an expenditure of Kshs. 2,068,484,305 under use of goods and services which constitutes an expenditure of Kshs. 23,346,053 on air travel and subsistence. Examination of records on foreign travel and subsistence revealed that payments totaling Kshs. 12,021,100 was expended without any approval for use of air travel services by the officers. Further, the</p>	<p>During financial year under review, the original boarding passes were always attached to Payment Vouchers so as to process claims for subsistence and accommodation allowances for officers. However, the payment vouchers for the payment of air ticket services lacked an attachment of the Boarding Passes. We have since obtained a number of the boarding passes that have been attached hereto.</p> <p>a) Action—The County Government has since undertaken the following initiatives;</p> <p>i. The Accounting Officer made a communication to the Air Ticketing Agent on the officers authorized to travel so as to facilitate travelling of officers who may be in urgent need of the services</p> <p>ii. Air ticketing travel authorization form was redesigned</p>	Respective Accounting Officer	Resolved	

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeframe:											
	expenditure was not supported with boarding passes as proof of travel. Consequently, the propriety of the utilization of Kshs. 12,021,100 on air travel services could not be confirmed.	and its use enforced. The form is in active use and the county government does not expect the recurrence of a similar query on lack of authorization														
Other Matter																
1.	Budgetary Performance and Control															
1.1	Overall Budgetary Performance During the year under review, the Management of the County Executive had budgeted a total expenditure of Kshs. 12,765,312,274, comprising recurrent allocation of Kshs. 8,571,206,685 (67% of total budget) and development allocation of Kshs. 4,194,105,589 (33% of total budget). From the approved budget, the County Executive incurred an actual total expenditure of Kshs. 10,371,232,499 comprising recurrent expenditure of Kshs. 8,009,443,695 (77% of total expenditure) and development expenditure of Kshs. 2,361,788,805 (23% of total expenditure). The County Executive	The under-absorption is a caused largely by delayed Exchequer Releases and to a smaller extent by local revenue performance and other operational challenges; i) Exchequer Releases - It may be noted that during the year under review, the County Government received a total of KShs. 1,681,103,157.25 after 30 th June, 2019 as Exchequer financing in accordance with County Allocation of Revenue Act, 2018. The late Exchequer Releases could not allow for sufficient time to plan, organize and make payments	Chief Officer- Finance													
		<table border="1"> <thead> <tr> <th>Value Date</th> <th>Reference No.</th> <th>Transaction Details</th> <th>Cr. Amount</th> </tr> </thead> <tbody> <tr> <td>05-Jul-19</td> <td>FT19186F7</td> <td>Exchequer issue</td> <td>212,537,789.00</td> </tr> <tr> <td>05-Jul-19</td> <td>FT19186Y</td> <td>Exchequer</td> <td>715,920,000.00</td> </tr> </tbody> </table>	Value Date	Reference No.	Transaction Details	Cr. Amount	05-Jul-19	FT19186F7	Exchequer issue	212,537,789.00	05-Jul-19	FT19186Y	Exchequer	715,920,000.00		
Value Date	Reference No.	Transaction Details	Cr. Amount													
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BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeframe:																																																				
	<p>incurred the overall actual expenditure/budget absorption ratio of 81%, with recurrent and development votes absorbing 93% and 56% respectively, resulting in significant underutilization of development budget as detailed below:</p> <table border="1"> <thead> <tr> <th>Vote</th> <th>Budget</th> <th>Actual Expenditure</th> <th>Budgeted</th> <th>Absorption</th> <th>Absorption Rate</th> </tr> <tr> <th>2018/2019</th> <th>2018/2019</th> <th>2018/2019</th> <th>2018/2019</th> <th>2018/2019</th> <th>2018/2019</th> </tr> <tr> <th>Kshs</th> <th>Kshs</th> <th>Kshs</th> <th>Kshs</th> <th>%</th> <th>%</th> </tr> </thead> <tbody> <tr> <td>Recurrent Expenditure</td> <td>8,575</td> <td>8,005</td> <td>67</td> <td>77</td> <td>93</td> </tr> </tbody> </table>	Vote	Budget	Actual Expenditure	Budgeted	Absorption	Absorption Rate	2018/2019	2018/2019	2018/2019	2018/2019	2018/2019	2018/2019	Kshs	Kshs	Kshs	Kshs	%	%	Recurrent Expenditure	8,575	8,005	67	77	93	<table border="1"> <thead> <tr> <th>Date</th> <th>Ref</th> <th>Description</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>05-Jul-19</td> <td>WS48</td> <td>issue</td> <td></td> </tr> <tr> <td></td> <td>FT191865G</td> <td>Exchequer</td> <td></td> </tr> <tr> <td></td> <td>J88</td> <td>issue</td> <td>715,920,000.00</td> </tr> <tr> <td>23-Jul-19</td> <td>FT19204XR</td> <td>Account</td> <td></td> </tr> <tr> <td></td> <td>XSZ</td> <td>Transfer</td> <td>36,725,368.25</td> </tr> <tr> <td colspan="3">Total</td> <td>1,681,103,157.25</td> </tr> </tbody> </table> <p>ii) The County Government had also budgeted for KSh. 58,329,310 under "Kenya Devolution Support Project – Level One grant" as per County Allocation of Revenue Act, 2018. The amount has never been received to date</p> <p>iii) Local revenue – The County Government collected 90% of its revenue targets. The County Government had forecasted to collect KShs. 753,185,810 but collected KShs. 674,998,438, hence a shortfall of KShs. 78,187,372</p> <p>iv) There are also other contributing factors, to a smaller extent such as projects that not been completed, incidences of terminated contracts due to non-performance among other</p> <p>Action– As explained above, the major contributor to under-absorption is delayed Exchequer Releases. The County</p>	Date	Ref	Description	Amount	05-Jul-19	WS48	issue			FT191865G	Exchequer			J88	issue	715,920,000.00	23-Jul-19	FT19204XR	Account			XSZ	Transfer	36,725,368.25	Total			1,681,103,157.25			
Vote	Budget	Actual Expenditure	Budgeted	Absorption	Absorption Rate																																																				
2018/2019	2018/2019	2018/2019	2018/2019	2018/2019	2018/2019																																																				
Kshs	Kshs	Kshs	Kshs	%	%																																																				
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BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeframe:																																																
	<table border="1"> <tr> <td>Development</td> <td>4,19</td> <td>2,36</td> <td>33</td> <td>2</td> <td>56</td> </tr> <tr> <td>Expenditure</td> <td>4,10</td> <td>1,78</td> <td></td> <td>3</td> <td></td> </tr> <tr> <td></td> <td>5,58</td> <td>8,80</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>9</td> <td>5</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total</td> <td>12,7</td> <td>10,3</td> <td>10</td> <td>1</td> <td>81</td> </tr> <tr> <td></td> <td>65,3</td> <td>71,2</td> <td>0</td> <td>0</td> <td></td> </tr> <tr> <td></td> <td>12,2</td> <td>32,5</td> <td></td> <td>0</td> <td></td> </tr> <tr> <td></td> <td>74</td> <td>00</td> <td></td> <td></td> <td></td> </tr> </table> <p>The under-absorption of the approved development budget may have resulted in slow implementation of Projects and activities in the County Executive's work-plan, for which the funds were budgeted. This may have impacted negatively on service delivery to the public.</p>	Development	4,19	2,36	33	2	56	Expenditure	4,10	1,78		3			5,58	8,80					9	5				Total	12,7	10,3	10	1	81		65,3	71,2	0	0			12,2	32,5		0			74	00				Government is in continuous pursuit of this matter through the Council of Governors so as to ensure that Exchequer Releases are made on time by The National Treasury			
Development	4,19	2,36	33	2	56																																																
Expenditure	4,10	1,78		3																																																	
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	12,2	32,5		0																																																	
	74	00																																																			
2.	<p>Pending Bills (Accounts Payable)</p> <p>As disclosed in Note 5.9 Other important disclosures and in Annex 3 to the financial statements, the County</p>	The management acknowledges that some of the pending bills reported as pending bills were not necessarily pending bills as they were essentially ineligible as categorized below;	Respective Accounting Officers	Partially resolved – Eligible pending bills	2 months																																																

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

Ref. No.	Issue / Observations from Auditor	Management comments			Focal Point person	Status	Timeframe:																				
		Description	Amount(KShs.)																								
	Executive recorded an amount of Kshs. 425,860,887 as 425,860,887 as pending bills as at 30 June, 2020 distributed as follows:		Balance as at 30 th June, 2019	Paid	Balance as at 31 st May, 2021	have significantly been settled																					
	<table border="1"> <thead> <tr> <th>Ministry/Department</th> <th>Amount (Kshs.)</th> </tr> </thead> <tbody> <tr> <td>Agriculture, Livestock, Irrigation, Fisheries and Co-Operative Development</td> <td>13,476,705</td> </tr> <tr> <td>Finance and Economic Planning</td> <td>12,162,583</td> </tr> <tr> <td>Gender, Youth, Culture and Sports</td> <td>1,900,105</td> </tr> <tr> <td>Health and Sanitation</td> <td>67,037,232</td> </tr> <tr> <td>Environment, Water and Tourism</td> <td>94,245,069</td> </tr> <tr> <td>Lands, Urban/Physical Planning and Housing</td> <td>24,997,824</td> </tr> <tr> <td>County Public Service Board</td> <td>5,377,892</td> </tr> <tr> <td>Education and Vocational Training</td> <td>2,384,875</td> </tr> <tr> <td>Governor/Deputy</td> <td>12,296,994</td> </tr> </tbody> </table>	Ministry/Department	Amount (Kshs.)	Agriculture, Livestock, Irrigation, Fisheries and Co-Operative Development	13,476,705			Finance and Economic Planning	12,162,583	Gender, Youth, Culture and Sports	1,900,105	Health and Sanitation	67,037,232	Environment, Water and Tourism	94,245,069	Lands, Urban/Physical Planning and Housing	24,997,824	County Public Service Board	5,377,892	Education and Vocational Training	2,384,875	Governor/Deputy	12,296,994	Eligible	319,916,413	283,857,543	36,058,870
Ministry/Department	Amount (Kshs.)																										
Agriculture, Livestock, Irrigation, Fisheries and Co-Operative Development	13,476,705																										
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Education and Vocational Training	2,384,875																										
Governor/Deputy	12,296,994																										
		Ineligible - Project savings	6,937,363	0	6,937,363																						
		Ineligible - Non-performance	16,103,748	0	16,103,748																						
		Ineligible - Lack of supporting documents	26,899,293	0	26,899,293																						
		Ineligible - erroneously captured	56,004,069	0	56,004,069																						
		Total	425,860,886	283,857,543	142,003,343																						
		a) Eligible pending bills - These are pending bills that were																									

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeframe:
	Governor's Office	fully supported by the appropriate documentation and			
	Public Service Management and Administration	contract performance. The eligible pending bills were largely created as a result of delayed Exchequer Releases and a number that were essentially commitments as at the fall of 30 th June, 2019 but eventually matured into eligible pending bills. The Management has progressively settled these category and the balances are in constant change as an when the bills are settled			
	Trade, Energy and Industrialization				
	Roads, Infrastructure and Public Works				
	Total	425,860,885			
	<p>It was not explained why the bills were outstanding despite the County reporting a positive liquidity position as evidenced by cash and cash equivalents balance of Kshs. 2,323,151,127 as at 30 June, 2019. Had the pending bills been settled in the year under review, the statement would have reflected a deficit of Kshs. 30,548,319 instead of the reported surplus of Kshs. 395,312,567. Failure to settle accounts payable in the year to which they relate adversely affects the following year's budget provision to which they have to be charged.</p>	<p>b) Ineligible bills (Project savings) – The savings emanated when contractors were paid for actual work done and measured. They were erroneously captured as pending bills</p> <p>c) Ineligible bills (Non-performance) – This category arose as a result of contracts not being executed in full. This was caused by contractors abandoning works (hence stalled projects) of failing to perform the contracts, either in part or in full. The unexecuted parts of the contracts were erroneously declared as pending bills</p> <p>d) Ineligible bills (Lack of supporting documents) – This category arose as a result of lack of contractual documents and other supporting documents for contract performed. They were erroneously captured as pending bills</p> <p>e) Ineligible (Erroneously captured) – This category arose as result of other miscellaneous factors such as terminated contracts(unexecuted part that formed the termination),</p>			

**BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeframe:											
		<p>commitments, replicated entries and retention amounts being declared as pending bills</p> <p>a) Action–The County Government has since undertaken the following initiatives;</p> <p>i. Through the Council of Governors, pursued the timely release of Exchequer Releases</p> <p>ii. Scrutiny of pending bills before they are captured in the financial statements. This initiative has helped the County Government to declare the eligible pending bills separate from the ineligible pending bills</p> <p>iii. Formation of project implementation committees so as to ensure that projects are completed on time and where there are issues, such issues are also resolved on time</p>														
3.	<p>Overall Project Implementation Status.</p> <p>During the year under review, the County Executive had planned to implement a total of 350 Projects/Programmes by different sectors during the financial year.</p> <p>An analysis on the progress and status of these Projects indicates that only a total</p>	<p>a) The Management planned for 350 Projects/Programmes whose implementation was as analysed by the auditor. Project implementation is affected by a variety of reasons that are unique to each project. The implementation is affected by;</p> <table border="1" data-bbox="772 1197 1444 1346"> <thead> <tr> <th rowspan="2">Factor</th> <th colspan="3">No. of projects</th> </tr> <tr> <th>Ongoing</th> <th>Not yet started</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Factor	No. of projects			Ongoing	Not yet started	Total					Respective Accounting Officers	Partially resolved – Eligible pending bills have significantly been settled	3 months
Factor	No. of projects															
	Ongoing	Not yet started	Total													

**BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeframe:			
	<p>of 88 Projects representing 25.2% of the total Projects had been completed as at 31 December, 2019, 173 Projects representing 49.4% were still ongoing while 88 Projects representing 25.2% had not started.</p> <p>In view of the above, the County Executive may not have achieved its targets as approved by the Assembly hence effective service delivery may not be rendered to the residents of the County.</p>	Delayed Exchequer Release	38	0	38			
		Delayed procurement process	55	8	63			
		Insufficient budgetary provision	1	6	7			
		Disputed land(Lack of land)	1	3	4			
		Multi-year project	3	0	3			
		Technical capacity of the contractor	47	2	49			
		Poor terrain	2	0	2			
		Poor weather conditions	4	0	4			
		Withdrawal of key partner	0	1	1			
		Waterlogged soils	1	0	1			
		Total	152	20	172			
	<p>b) Action–The County Government has since undertaken the following initiatives;</p> <ul style="list-style-type: none"> i. Formation of project implementation committees to monitor the timely and effective implementation of the projects ii. Pursued the timely issuance of Exchequer Releases from The National Treasury so as not to delay payment of Valued Works 							

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeframe:																	
		iii. Pursued measures aimed at improving the performance of local revenues so as not to be affected by delayed Exchequer Releases from the National Government iv. Timely preparation and approval of Procurement Plans so as not to begin procurement processes early enough c) Current status <table border="1"> <thead> <tr> <th rowspan="2">Category</th> <th colspan="2">Number</th> </tr> <tr> <th>As at the time of the audit</th> <th>Current status</th> </tr> </thead> <tbody> <tr> <td>Completed</td> <td>89</td> <td>240</td> </tr> <tr> <td>Ongoing</td> <td>173</td> <td>89</td> </tr> <tr> <td>Not started</td> <td>88</td> <td>21</td> </tr> <tr> <td>Total</td> <td>350</td> <td>350</td> </tr> </tbody> </table>	Category	Number		As at the time of the audit	Current status	Completed	89	240	Ongoing	173	89	Not started	88	21	Total	350	350			
Category	Number																					
	As at the time of the audit	Current status																				
Completed	89	240																				
Ongoing	173	89																				
Not started	88	21																				
Total	350	350																				
8.0	Unresolved Prior Year Matters In the audit report of the previous year, several paragraphs were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management has not resolved the issues nor given any explanation for	a) Comments– The Management agrees that a number of issues have not been resolved while also positing that most of the issues have since been resolved b) Action–The County Government continues to pursue the unresolved issues using both short-term and long-term action plans	Respective Accounting Officers	Partially resolved	3 months																	

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeframe:
	failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury's Circular despite giving promises on expected resolution dates. No efforts appear to have been put in place to resolve the outstanding audit issues.				
REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES					
1	<p>Compliance with the Public Finance Management (County Governments) Regulations, 2015 - Fiscal Responsibility Principles</p> <p>As disclosed in the statements of appropriations recurrent, development and combined for the year ended 30 June, 2019, the County Executive incurred actual total expenditure of Kshs. 10,371,232,499, comprising recurrent expenditure Kshs. 8,009,443,695 and development expenditure of Kshs. 2,361,788,805 which is 77% and 23% respectively of total expenditure. The actual expenditure on development was</p>	<p>a) Development expenditure at 23%</p> <p>i. Comments – The Management agrees that the expenditure on development was below 30% as required by Sec. 25(1(b)) of the PFM Regulations, 2015. However, the Management would like to explain that the budgeted amount was KShs. 4,194,105,589, which accounted for 32.9% of the total planned expenditure. The absorption was impeded by factors explained above under 'Project Implementation Status,' and also listed below;</p> <p>➤ Delayed Exchequer financing – Projects meant for civil works are paid based on the progressive evaluation. Therefore, when the preceding certificate(s) have not been paid, contractors will delay the progress until when the preceding</p>	Respective Accounting Officers		

**BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeframe:
	<p>therefore lower than the prescribed minimum of 30% required by Regulation 25(1)(g) of the Public Finance Management (County Governments) Regulations, 2015.</p> <p>Further, the statement of receipts and payments reflects compensation of employees' expenditure of Kshs. 4,421,148,066 which accounts for 41% of the actual total revenue for the year of Kshs. 10,766,545,066, which was again contrary to Section 25(1) (b) of the Public Finance Management (County Governments) Regulations, 2015 which recommends a maximum of 35%.</p> <p>Management has however, attributed the increased expenditure on compensation of employees to Collective Bargaining Agreement (CBA) with health workers that led to an increase of Kshs.463,800,000 in negotiated allowances, conversion of terms of 1,923 Early Childhood Development (ECD) teachers from contractual to permanent</p>	<p>certificates are paid</p> <ul style="list-style-type: none"> ➤ Weather – The progress of infrastructural projects(roads) is hampered by rains ➤ Contractor's lack of capacity – Some contractors fail to perform as required. This has led to termination and retendering of contracts which impacts on the progress of the projects <p>Action–The County Government has since undertaken the following initiatives;</p> <ul style="list-style-type: none"> ➤ Formation of project implementation committees to monitor the timely and effective implementation of the projects ➤ Pursued the timely issuance of Exchequer Releases from The National Treasury so as not delay payment of Valued Works ➤ Pursued measures aimed at improving the performance of local revenues so as not to be affected by delayed Exchequer Releases from the National Government ➤ Timely preparation and approval of Procurement Plans so as to begin procurement processes early enough <p>b) Expenditure on compensation of employees at 41% The Management wishes to explain as follows:</p>			

**BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeframe:						
	that led to an increase in salaries by Kshs.384,746,760 and deficits in the revenue sharing formula that uses specific identified parameters rather than the costing of functions.	<ul style="list-style-type: none"> ➤ Implementation of Collective Bargaining Agreement for health workers was undertaken so as to stabilize the industrial relations and restore provision of services ➤ Conversion of terms for the ECD teachers was undertaken so as to provide stability in the sector <p>i. Action – The following actions have since been taken;</p> <ul style="list-style-type: none"> ➤ The County Government has since resolved to only recruit technical officers in key priority areas ➤ Through the Council of Governors, the County Government has successfully handled the most recent industrial action in the Health Sector without further costs as to increased wages 									
2.	<p>Proposed Erection and Completion of Residential Building.</p> <p>The Executive entered into a contract with a local company to put up a residential building at a contract sum of Kshs. 38,713,724 within Bungoma town which consisted of the following components:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Component</th> <th>Cost (Kshs.)</th> </tr> </thead> <tbody> <tr> <td>Preliminaries</td> <td>1,810,000</td> </tr> <tr> <td>Builder's works</td> <td>23,883,680</td> </tr> </tbody> </table>	Component	Cost (Kshs.)	Preliminaries	1,810,000	Builder's works	23,883,680	<p>a) Failure to factor in certain components in the project's budget</p> <p>The Management agrees that it failed to factor the following components in the project's budget: a) perimeter wall;b) gate and sentry office; c)storm water within the compound management; d)installation of solar panels and lighting;e) installation of an elevator; f)a ramp for physically disabled persons; and,g) marking of car parking area.</p> <p>The management would like to explain that the items were excluded due to budgetary constraints. Therefore, the project was implemented in phases based on the available funds.</p> <p>b) Concerns on lack of perimeter wall and lighting</p>	Chief Officer- Lands and Housing	Resolved as per the listed actions in the 'Management Comments' Section	
Component	Cost (Kshs.)										
Preliminaries	1,810,000										
Builder's works	23,883,680										

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeframe:															
	<table border="1"> <tr> <td>Electrical works</td> <td>532,100</td> <td rowspan="6"> <p>The management agrees with the auditor that lack of a perimeter fence and lighting would compromise security. However, the Management would wish to explain that no security incident has been reported. Additionally, the perimeter wall and the gate have since been erected (in the year 2019/2020). Additionally, the drainage system has been erected, ramp for the physically challenged constructed. However, the sentry has not been completed</p> <p>c) Contingency sum of KShs.3,500,000</p> <p>Bills of Quantities are estimates of the actual quantities required to put up a structure. The estimates may differ from actual implementation. The quantities may marginally change due to change of design or when the actual measurement differs from the estimated measurement.</p> <p>In the circumstances, the quantities were increased in certain components</p> <p>d) Construction of residential houses contrary to the requirements of Sec. 117 of the County Governments Act, 2012</p> <p>The Management acknowledges the requirement of the law, that the county government is required to <i>give priority to the basic needs of the public.</i></p> <p>The Management would like to posit that the construction of the</p> </td> <td rowspan="6"></td> <td rowspan="6"></td> <td rowspan="6"></td> </tr> <tr> <td>Mechanical works</td> <td>1,526,700</td> </tr> <tr> <td>External works</td> <td>2,121,420</td> </tr> <tr> <td>Provisions for Contingency</td> <td>3,500,000</td> </tr> <tr> <td>Value Added Tax (VAT)</td> <td>5,339,824</td> </tr> <tr> <td>Total</td> <td>38,713,724</td> </tr> </table> <p>However, it was noted that the County Government did not factor into the Project's budget the perimeter wall, gate and sentry office, storm water within the compound management, installation of solar panels and lighting, installation of an elevator and a ramp for physically disabled persons; and marking of car parking area. Further, in the absence of a perimeter wall and lighting, the security of the tenants and their properties cannot not be guaranteed.</p> <p>The above notwithstanding, a the Bill of Quantities included a contingency sum of Kshs.3,500,000 which was not supported</p>	Electrical works	532,100	<p>The management agrees with the auditor that lack of a perimeter fence and lighting would compromise security. However, the Management would wish to explain that no security incident has been reported. Additionally, the perimeter wall and the gate have since been erected (in the year 2019/2020). Additionally, the drainage system has been erected, ramp for the physically challenged constructed. However, the sentry has not been completed</p> <p>c) Contingency sum of KShs.3,500,000</p> <p>Bills of Quantities are estimates of the actual quantities required to put up a structure. The estimates may differ from actual implementation. The quantities may marginally change due to change of design or when the actual measurement differs from the estimated measurement.</p> <p>In the circumstances, the quantities were increased in certain components</p> <p>d) Construction of residential houses contrary to the requirements of Sec. 117 of the County Governments Act, 2012</p> <p>The Management acknowledges the requirement of the law, that the county government is required to <i>give priority to the basic needs of the public.</i></p> <p>The Management would like to posit that the construction of the</p>				Mechanical works	1,526,700	External works	2,121,420	Provisions for Contingency	3,500,000	Value Added Tax (VAT)	5,339,824	Total	38,713,724			
Electrical works	532,100	<p>The management agrees with the auditor that lack of a perimeter fence and lighting would compromise security. However, the Management would wish to explain that no security incident has been reported. Additionally, the perimeter wall and the gate have since been erected (in the year 2019/2020). Additionally, the drainage system has been erected, ramp for the physically challenged constructed. However, the sentry has not been completed</p> <p>c) Contingency sum of KShs.3,500,000</p> <p>Bills of Quantities are estimates of the actual quantities required to put up a structure. The estimates may differ from actual implementation. The quantities may marginally change due to change of design or when the actual measurement differs from the estimated measurement.</p> <p>In the circumstances, the quantities were increased in certain components</p> <p>d) Construction of residential houses contrary to the requirements of Sec. 117 of the County Governments Act, 2012</p> <p>The Management acknowledges the requirement of the law, that the county government is required to <i>give priority to the basic needs of the public.</i></p> <p>The Management would like to posit that the construction of the</p>																		
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BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeframe:
	<p>with actual works carried out and certified by the Project works officer/architect.</p> <p>Consequently, the residential building could have been constructed contrary to the provisions of Section 117, Sub-section 1(a) and ((b) and Sub-section 2(a) and (b) of the County Governments Act, 2012.</p>	<p>residential houses is as a result of two objectives that the County Government sought to pursue;</p> <p>i. Revenue generation – The Management wanted to invest in a project that would guarantee revenue both in the short-run and the long-run. Putting up such a structure guarantees readily available locally generated revenue as the house rent is deducted from the employees through a check-off system. This rental income can be ploughed back for the benefit of the public. The building is a four-storey building with 8 units(two bedroomed houses). It generates KShs. 768,000 annually</p> <p>ii. Affordable housing for employees – As provided for in Sec. 31 of the Employment Act, 2007, the employer is required to provide <i>at all times, at his own expense, provide reasonable housing accommodation for each of his employees either at or near to the place of employment, or shall pay to the employee such sufficient sum, as rent, in addition to the wages or salary of the employee, as will enable the employee to obtain reasonable accommodation.</i> In the circumstances, the County Government sought to provide quality affordable housing to employees as one of its responsibilities</p>			

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

Ref. No.	Issue / Observations from Auditor	Management comments			Focal Point person	Status	Timeframe:
		Category	Amount(K Shs.)	Remark			
3.	<p>Long outstanding imprests The accounts receivables – outstanding imprests balance in the statement of assets and liabilities of Kshs.30,555,970 includes long outstanding imprest balance of Kshs.27,167,370, held by staff for more than six (6) months after the respective due dates had lapsed, contrary to the provisions of Regulation 93(5) of the Public Finance Management (County Governments) Regulations, 2015 in regards to imprest management. Further, Management did not explain measures it had taken to recover the amounts as required by Regulation 93(6). In addition, the Kshs.30, 555,970 includes imprests amounting to Kshs.2, 460,000 due from two (2) officers who were issued with more than one imprests, contrary to Regulation 93(8) of the Public Finance Management (County Governments) Regulations, 2015. In the circumstances, Management administered the imprest in breach of the</p>	Surrendered	11,212,820	Payment Voucher available	Chief Officer- Finance	Partially resolved – Recovery initiated	6 months
		Unsurrendered- Under investigation by state agencies	15,542,150	Supporting documents were before the imprests were processed			
		Unsurrendered- Recommended for recovery	3,801,000	The amount has been recorded for recovery.			
		Total	30,555,970				
		<p>i. Overall outstanding imprests The Management acknowledges the outstanding imprests of KShs. 30,555,970. The summary of the current status is as follows;</p> <p>ii. Long Outstanding imprest balance of KShs. 27,167,370 The Management acknowledges that by the time of the audit, there were long outstanding imprests amounting to KShs. 27,167,370 as analysed below;</p> <table border="1" data-bbox="772 1260 1332 1364"> <thead> <tr> <th>Category</th> <th>Amount(KShs.)</th> </tr> </thead> <tbody> <tr> <td>Under investigative agencies</td> <td>15,036,650</td> </tr> </tbody> </table>					
Category	Amount(KShs.)						
Under investigative agencies	15,036,650						

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
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Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeframe:																														
	law.	<table border="1"> <tr> <td>Surrendered</td> <td>8,329,720</td> </tr> <tr> <td>Unsurrendered-Recommended for recovery</td> <td>3,801,000</td> </tr> <tr> <td>Total</td> <td>27,167,370</td> </tr> </table> <p>The accounting treatment adopted by the Management is that any imprests surrender that has been placed under investigation before the imprest surrender is fully processed, shall be treated as unsurrendered imprest. Such imprests will remain as unsurrendered imprest and will be treated accordingly after a feedback is obtained from the investigating agencies.</p> <p>iii. Imprests issued more than once to two (2) officers</p> <p>The Management acknowledges the underlisted imprests.</p> <table border="1"> <thead> <tr> <th>Payee</th> <th>Payment Date</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Bramuel Mukhwana</td> <td>19-Apr-19</td> <td>100,000</td> </tr> <tr> <td>Bramuel Mukhwana</td> <td>10-Jun-19</td> <td>200,000</td> </tr> <tr> <td>Sub-total</td> <td></td> <td>300,000</td> </tr> <tr> <td>Carolyne Malangachi</td> <td>27-Sep-16</td> <td>1,900,000</td> </tr> <tr> <td>Carolyne Malangachi</td> <td>27-Sep-16</td> <td>460,000</td> </tr> <tr> <td>Sub-total</td> <td></td> <td>2,360,000</td> </tr> <tr> <td>Total</td> <td></td> <td>2,660,000</td> </tr> </tbody> </table> <p>The imprest issued to Carolyne Malangachi was one imprest of KShs. 2,360,000, not two. The amount was split so as to allow</p>	Surrendered	8,329,720	Unsurrendered-Recommended for recovery	3,801,000	Total	27,167,370	Payee	Payment Date	Amount	Bramuel Mukhwana	19-Apr-19	100,000	Bramuel Mukhwana	10-Jun-19	200,000	Sub-total		300,000	Carolyne Malangachi	27-Sep-16	1,900,000	Carolyne Malangachi	27-Sep-16	460,000	Sub-total		2,360,000	Total		2,660,000			
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BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeframe:
		<p>for the right accounting treatment given that KShs. 1,900,000 was charged under the economic sub-item 2210303 while KShs. 460,000 was charged under the economic sub-item 2210802.</p> <p>The subsequent imprest issued to Bramuel Mukhwana was issued after the initial imprest had been surrendered. However, the initial surrender had not been cleared in the cashbook as at the time of closing the financial year</p> <p>Action – The Accounting Officer has since initiated action for recovery of the unsurrendered imprest</p>			
4.	<p>Irregular Procurement of Drugs</p> <p>The County Executive, through its Department of Health and Sanitation, incurred an expenditure of Kshs.3,770,530 for the supply of medical drugs for out-patients through the National Hospital Insurance Fund (NHIF) cover in Bungoma County Referral Hospital. The drugs were issued from a local dispensing chemist shop through an arrangement whereby, outpatients from the hospital were given prescriptions in the County Hospital which they would take to the chemist to collect drugs. However, it was</p>	<p>There were general complaints by the NHIF enrolled clients whenever the hospital experienced drug stock outs as they were then forced to procure from private chemists using their own resources. The reimbursements for these purchases by the patients could either be declined or processed after a long time by NHIF.</p> <p>The hospital management team held two meetings where the situation was analysed and the arrangement suggested. All the chemists, but one, declined to have this arrangement because of the many unpaid bills that had not been settled by the county government. An offer was made to the identified chemist who was already prequalified and the chemist accepted to supply drugs under this arrangement. The identified chemist could only be paid after NHIF has processed the claims from the hospital.</p> <p>The management notes that the action was driven by the need to</p>	Chief Officer-Health	Resolved	

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeframe:
	<p>established that the chemist was identified through direct procurement method even though the conditions for use of this method as outlined in Section 103(2) of the Public Procurement and Asset Disposal Act, 2015, were not adhered to. Further, the quality of the drugs obtained from the chemist could not be ascertained as they were not inspected and accepted by the inspection and acceptance committee thereby posing a risk to the patients.</p> <p>In the circumstances, management was in breach of the law, and value for money may not have been realized in the expenditure of Kshs.3, 770,530.</p>	<p>serve, quality of service and public interest above self. The gaps that were in this arrangement were noted and acted on by the management.</p> <p>a) Action</p> <p>The management undertook a review of the matter and entered into a Memorandum of Understanding with KEMSA on the supply of essential drugs whenever stock outs were to be experienced. With this arrangement, the hospital has never experienced stock outs.</p>			
5.	<p>Proposed Renovation of Conference and Dining Halls at Agricultural Training College</p> <p>The County Executive, under the Department of Agriculture, Livestock, Fisheries and Co-operative Development, awarded contract for the Proposed</p>	<p>a) Workmanship</p> <p>The management acknowledges and concurs with the audit observation and verification on the status of the project as at the time of the audit. However, it should be noted that the project had not been completed as there was an unutilized balance of kshs 6,951,590. The mentioned items were not covered in the initial certificates that were used in processing payments</p>	Chief Officer- Agriculture	Resolved	

**BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeframe:
	<p>Renovation of Conference and Dining Halls at Agricultural Training College (ATC) at Mabanga in Bungoma County to a local company at a contract sum of Kshs.14,772,333, following competitive tendering process. The contractor was paid Kshs.7,820,743 on 11 June, 2019. Further, during an audit verification visit to the college, it was observed that the painting done was of substandard quality as the contractor did not use the paint recommended and the conference hall had also not been partitioned as specified in the Bills of Quantities (BQs), no tiling had been done on the floors of the dining hall and the contractor had disconnected the electricity but had not reconnected it as at the time of audit, hence it was not possible to confirm whether the installed air conditioners were working. However, it was noted that the signed contract agreement did not indicate contract period or the time limit for delivery of the contracted works,</p>	<p>amounting to KShs. 7,820,743. The project is currently complete and the current status is as follows;</p> <ul style="list-style-type: none"> i. Substandard painting – The first painting was a first layer painting. The final painting was undertaken and paid for in the subsequent certificate ii. Conference hall not partitioned – The hall was subsequently partitioned and paid for in the subsequent certificate. The partition referred to was aluminum partition walling that is not a permanent structure and could only have been undertaken after the other works had been completed iii. No tiling had been done on the floors –Tiling was subsequently done and paid for in the subsequent certificate iv. Disconnected electricity – The power was disconnected for safety reasons so as to allow for the fitting of electrical appliances. However, following the full completion of the works, the electricity was subsequently restored and all the associated elements, including the air conditioner are currently functional <p>b) The signed contract agreement did not indicate contract period or the time limit</p> <p>The Management acknowledges that the contract agreements did not specify the time limit. However, this referred to the copies of</p>			

**BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeframe:
	<p>contrary to the requirements of Section 70(6)(a) of the Public Procurement and Asset Disposal Act, 2015.</p> <p>In the circumstances, the County Executive may not achieve value for money under this contract. Further, Management may not have been responsible for ensuring that the works were of the right quality and quantity as required by Section 150(1) of the Public Procurement and Asset Disposal Act, 2015.</p>	<p>the agreements that had been issued to the Accounts Section for the processing of payments. The original contract that was in the project file had the time limits. The project was to run from 21st January, 2019 to 20th June, 2019.</p> <p>The project is currently complete and in use</p>			
6.1	<p>Employees on Irregularly Extended Probation Periods.</p> <p>Analysis of the IPPD Payroll data for the month of April 2019 revealed that nine hundred and ninety-two (992) employees of the County Executive of Bungoma were on probation periods ranging from one (1) year to 30 years. These periods are way beyond the maximum period of 9 months allowed in the Human Resource Policies and Procedure Manual. No explanation has been provided as to why</p>	<p>i. Officers on probation</p> <p>The officers included 873 employed since the inception of the Counties and 119 whose services were transferred from the national government.</p> <p>The names are currently under review by the County Public Service Board for confirmation in appointment and admission to pensionable terms. The Management would also wish to confirm that the employment status of the employees will not be affected as the current exercise only includes confirmation of documents relating to employees.</p> <p>ii. Payment of salaries outside IPPD</p> <p>There were 2,034 ECDE teachers whose terms were confirmed</p>	Chief Officer- County Secretary	Partially resolved	3 months

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeframe:
	<p>these 992 officers have either not been confirmed into permanent and pensionable appointments or terminated after the maximum allowed probation period.</p> <p>Further, information available indicates that during the year under review, the County Executive paid salaries totaling Kshs.172,095,597 outside the Integrated Payroll and Personnel Database (IPPD) system using payment vouchers. It is not possible to determine whether there were adequate controls over the expenditure of Kshs.172,095,597.</p> <p>The County Executive is therefore in breach of Sections B(18) and B(19) of Bungoma County Government Human Resource Policies and Procedures Manual.</p>	<p>to Permanent and pensionable terms with effect from 1st July, 2017. Their payroll numbers were progressively processed from July, 2017 until the year 2019/2020 when all their numbers were fully processed. Therefore, these employees were introduced to the IPPD from 1st April, 2018.</p> <p>There were also officers employed in the Department of Health whose personal numbers had not been fully processed.</p> <p>During this transition, these officers were paid manually given that it took about two years to fully process all the personal numbers as the process was by then centralized in the Directorate of Human Resources, National Government. Further, delay in processing their salaries would have occasioned pecuniary embarrassment to the officers. With the phasing out of IPPD and the introduction of Unified Payroll Management System, this process has since been decentralized.</p> <p>a) Action—The County Government has since undertaken the following initiatives;</p> <p>i. The Management commits to ensure that the concern of employees who are on probation is resolved before the fall of 30th June, 2021</p> <p>ii. With the Unified Payroll Management System, the County Government is able to fast-track the processing of Payroll Numbers. Therefore, a recurrence of delay in processing</p>			

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeframe:						
		Payroll Numbers is not expected									
6.2	<p>Engagement of Temporary Workers</p> <p>As disclosed in Note 7 to the financial statements, the Management spent an amount of Kshs.177,797,876 on basic wages on temporary employees. This amount includes wages totalling Kshs.53,456,595 paid by various Departments to casual workers who had been engaged for periods of more than three months as detailed below:</p> <table border="1"> <thead> <tr> <th>Ministry</th> <th>Amount (Kshs.)</th> </tr> </thead> <tbody> <tr> <td>Public Administration</td> <td>8,184,581</td> </tr> <tr> <td>Trade, Energy and Industrialization</td> <td>523,732</td> </tr> </tbody> </table>	Ministry	Amount (Kshs.)	Public Administration	8,184,581	Trade, Energy and Industrialization	523,732	<p>i) Nature of assignment of casual employees does not qualify to be classified as urgent and short-term</p> <p>The Management agrees with the auditor's observation. The issue of casual employees has been of great concern to the Management given that a number of the casual employees have served for a very long time given that a number of them were inherited from the defunct local authorities and the national government. A number of them were also engaged during the formative period of devolution. The Management has not been able to dismiss these employees at will because of the rigidities associated with the Employment Act, 2007.</p> <p>ii) Recruitment of Community Health Volunteers</p> <p>The Community Health Volunteers are not employees of the County Government. The Volunteers are engaged based on their personal interest and motivation to serve the community. CHV Programme was a mini-strategy developed under Strategy</p>	Secretary, CPSB	Partially resolved as per the listed actions in the 'Management Comments' Section	3 months
Ministry	Amount (Kshs.)										
Public Administration	8,184,581										
Trade, Energy and Industrialization	523,732										

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeframe:
	Finance and Economic Planning	26,828,963			
	Agriculture, Livestock, Fisheries and Co-operative Development	4,325,262			
	Health and Sanitation	4,479,642			
	Water and Natural Resources	87,678			
	Governor's and Deputy Governor's Offices	3,657,447			
	Lands Urban and Physical Planning	1,366,024			
	Education, Science and ICT Statistics	156,276			
	Tourism	1,806,633			
	Gender, Culture, Youth and Sports	1,306,149			
	Road and Public Works	734,208			
	Total	53,456,595			
	Examination of records revealed that the nature of the assignments did not qualify to be classified as urgent or short-term as stated by the respective ministries.	<p>On casual employees;</p> <p>i) The Management has stopped any recruitment of casual employees (other than the health function) because of the challenges associated with it</p> <p>ii) The Management had stopped the services of the</p>			

**BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeframe:
	<p>Further, the expenditure of Kshs.177,797,876 includes Kshs.78,360,000 paid to 3268 Community Health Volunteers (CHVS) at the rate Kshs.2,000 each volunteer per month. The volunteers were recruited to serve in 329 community health units within Bungoma County. However, a review of the recruitment process revealed that no needs assessment appear to have been done, there was no list of applicants and shortlisted candidates, no notices of advertisement, no list of successful candidates, no details of location of work and no clarity on the roles of the volunteers. No appraisal or evaluation reports were availed for audit review.</p> <p>Consequently, the County Executive was in contravention of Section 37(1)(b) of the Employment Act, 2007 and Section 74 of the County Governments Act, 2012.</p>	<p>previous casual employees. However, the employees went to court and the Management was ordered to place them on permanent and pensionable terms. The Management is in the process of finalizing the placement of the long-serving casual employees to Permanent and pensionable terms as ordered by the courts</p> <p>iii) The Management has also developed a Draft Policy in the Management of Casual Employees</p> <p>On Community Health Volunteers;</p> <p>iv) The Management has since developed Draft Regulations that will guide future engagements with Community Health Volunteers. The Regulations will be aligned to the National Government's <i>Strategy for Community Health</i></p>			
REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE					

**BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeframe:
1.	<p>Incomplete and Stalled Ward Administrators Offices.</p> <p>During the financial year 2014/15, the County Executive, under the Ministry of Public Administration, awarded various contracts for construction of Ward Administrators' Offices in all the forty-five (45) wards in Bungoma County at a total construct sum of Kshs.384,104,807. An audit field verification was carried out in September, 2019 fortwenty (20) of the offices, being constructed by eight contractors with contract sums of Kshs.186,336,243 out of which an amount of Kshs.44,510,223 had been paid as at 30 June, 2019. The Management had indicated that three (3) of the 20 offices had been completed and handed over to the County Executive. It was not clear when the remaining 17 offices would be completed since the respective contract periods had elapsed. The verification exercise revealed that the offices were not complete while</p>	<p>The Management acknowledges that Kshs.44,510,223 had so far been paid from the year 2014/2015 to the time of the audit in relation to the contracts for the construction of the office administration blocks. These payments were in relation to the works that have been measured and valued for the office administration blocks that are currently complete or ongoing.</p> <p>The progress of the projects was affected by a variety of reasons;</p> <ul style="list-style-type: none"> i) The ownership of some land parcels is disputed – The County Government inherited incomplete records from the defunct local authorities. Some parcels that were on record as being owned by the County Government(defunct local authorities) were disputed by a number of individuals and even entities such as the national government ii) Requests for variations that were not evaluated and agreed upon in time in regard to issues that the Management deemed were not favourable to the County Government iii) Infighting between directors of a company – The infighting between directors of a certain firm delayed the progress of the project <p>These are challenges that started in the year 2014/2015 when the contracts were issued. The Management is trying its best so as to</p>	Chief Officer – Public administration	Partially resolved as per the listed actions in the 'Management Comments' Section	3 months

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeframe:																				
	<p>construction for others had not started as there was no land allocated on which to construct them. For the offices that were under construction, there were no activities on the sites.</p> <p>In view of the above, the County Executive may not have achieved its targets and service delivery may not have been obtained by the residents of the County and value for money may not have been realized from the expenditure of Kshs.44, 510,223.</p>	<p>ensure that the county government is not left exposed to litigations.</p> <p>There were 18 offices (not 20) to be constructed in relation to the seven contractors as one contractor was replicated. A number of the issues have since been resolved and 5 projects have since been completed. The current status of the offices is as follows;</p> <table border="1"> <thead> <tr> <th rowspan="2">Category</th> <th colspan="2">Status</th> </tr> <tr> <th>As at the time of the audit</th> <th>Current status</th> </tr> </thead> <tbody> <tr> <td>Complete</td> <td>3</td> <td>5</td> </tr> <tr> <td>Not started</td> <td>15</td> <td>7</td> </tr> <tr> <td>Ongoing</td> <td>0</td> <td>3</td> </tr> <tr> <td>Terminated</td> <td>0</td> <td>3</td> </tr> <tr> <td>Total</td> <td>18</td> <td>18</td> </tr> </tbody> </table> <p>a) Action– The County Government has since undertaken the following initiatives;</p> <p>i) To avoid the recurrence of disputed land, the Management formed a taskforce to review and create a register of all land owned by the County Government. The identified disputes will be set aside for resolution</p> <p>ii) The County Government is progressively processing</p>	Category	Status		As at the time of the audit	Current status	Complete	3	5	Not started	15	7	Ongoing	0	3	Terminated	0	3	Total	18	18			
Category	Status																								
	As at the time of the audit	Current status																							
Complete	3	5																							
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Total	18	18																							

**BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeframe:						
		<p>title deeds for all the land inherited from the defunct local authorities</p> <p>iii) The County Government avoided terminating the contracts in cases where there was a disputed land, but sought to resolve the matter amicably so that the contractors were allocated alternative land. This was meant to avoid costs associated with damages that would have befallen the county government</p> <p>iv) Requested variations have since been resolved and the project is currently ongoing, and is at 80%</p> <p>v) The infighting between the directors was resolved and the project is currently ongoing</p> <p>vi) The Management has subsequently formed Project Implementation Committee for subsequent projects so as to monitor, evaluate and address matters relating to the projects on time</p>									
2	<p>Acquisition of Assets - Completed Projects not Operational.</p> <p>Under the Ministry of Health and Sanitation, the following dispensaries built at a total cost of Kshs.9,338,445 were completed but were not being utilized because of lack of equipment and staff:</p>	<p>The listed projects were implemented in phases due to limited budget. Phase One involved putting up the facility. Phase Two involved equipping and staffing the facilities. The current status of the facilities is as a follows;</p> <table border="1"> <thead> <tr> <th>Dispensaries</th> <th>Costs (Ksh)</th> <th>Current Status</th> </tr> </thead> <tbody> <tr> <td>Maternity wing at Kimaeti Dispensary</td> <td>4,523,414</td> <td> <ul style="list-style-type: none"> Kimaeti maternity </td> </tr> </tbody> </table>	Dispensaries	Costs (Ksh)	Current Status	Maternity wing at Kimaeti Dispensary	4,523,414	<ul style="list-style-type: none"> Kimaeti maternity 	Chief Officer-Health	Partially resolved	3 months
Dispensaries	Costs (Ksh)	Current Status									
Maternity wing at Kimaeti Dispensary	4,523,414	<ul style="list-style-type: none"> Kimaeti maternity 									

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeframe:																														
	<table border="1"> <tr> <td>Dispensaries</td> <td>Cost (Kshs)</td> <td>and Myanga dispensary</td> <td></td> <td>wing operational.</td> <td></td> </tr> <tr> <td>Maternity Wing at Kimaeti Dispensary and Myanga dispensary</td> <td>4,523,414</td> <td></td> <td></td> <td>• Myanga dispensary awaiting equipping</td> <td></td> </tr> <tr> <td>Nabukhisa Dispensary in Tuuti/Marakaru Ward</td> <td>2,571,511</td> <td>Nabukhisa dispensary in Tuuti/ Marakaru ward</td> <td>2,571,511</td> <td>Awaiting equipping</td> <td></td> </tr> <tr> <td>Maternity Wing at Lurare Dispensary and Lukhora Dispensary in Maraka Ward</td> <td>2,243,520</td> <td>Maternity wing at Lurare dispensary and Lukhova dispensary in Maraka ward</td> <td>2,243,520</td> <td>Operational</td> <td></td> </tr> <tr> <td>Total</td> <td>9,338,445</td> <td>Total</td> <td>9,338,445</td> <td></td> <td></td> </tr> </table>	Dispensaries	Cost (Kshs)	and Myanga dispensary		wing operational.		Maternity Wing at Kimaeti Dispensary and Myanga dispensary	4,523,414			• Myanga dispensary awaiting equipping		Nabukhisa Dispensary in Tuuti/Marakaru Ward	2,571,511	Nabukhisa dispensary in Tuuti/ Marakaru ward	2,571,511	Awaiting equipping		Maternity Wing at Lurare Dispensary and Lukhora Dispensary in Maraka Ward	2,243,520	Maternity wing at Lurare dispensary and Lukhova dispensary in Maraka ward	2,243,520	Operational		Total	9,338,445	Total	9,338,445			<p>Although the Management has indicated that the County Executive is in the process of staffing and equipping the dispensaries, value for money may not have been realized and service delivery may not have been obtained by the residents of the County for the expenditure incurred of Kshs.9,338,445.</p> <p>a) Action–The County Government has since undertaken the following initiative;</p> <p>i) The Management has committed to ensure that Myanga dispensary and Nabukhisa dispensary are equipped before the fall of the current financial year 2020/2021. The Management has also advertised a number of</p>			
Dispensaries	Cost (Kshs)	and Myanga dispensary		wing operational.																															
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BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeframe:
		positions for the health personnel so as to facilitate staffing of the remaining facilities			
3	<p>Renovation of Matisi Market</p> <p>The Ministry of Trade, Energy and Industrialization awarded a contract for the renovation of Matisi market to a local company at a contract sum of Kshs.12,422,753, through competitive open tendering process. The contract was signed on 23 March, 2017. The final certified payment of Kshs.1,858,117 on the contract was made during the year under review. However, physical verification of the project in the month of September, 2019 revealed that despite the works of renovation being complete, painting and decoration works on interior plastered wall surface billed at Kshs.830,145 was poorly done and the paints were peeling off. The rain water harvesting installation billed at Kshs.37,690 was not properly done as some gutters were not well fixed and water flowed down the walls whenever it</p>	<p>i. Painting</p> <p>The paint works were executed in January 2018. However, given the lack of occupation, general exposure to weather elements and passage of time, the painting began to gradually erode. The final inspection report on defects conducted in February, 2019 certified the works to be in good condition.</p> <p>ii. Rain water harvesting installation</p> <p>The rain water installations were in good condition at the time of final inspection in January, 2019. Similarly, due to passage of time and aggravated by the heavy rains, some gutters fell off.</p> <p>iii. Project site not secured</p> <p>The project has since been secured by a perimeter fence and a gate.</p> <p>a) Action—The County Government has since undertaken the following initiative;</p> <p>i) The Management will be carrying out some minor repairs to restore the functionalities</p>	Chief Officer-Trade and Industrialization	Not resolved	3 months

**BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeframe:
	<p>rained while the Project site was not secured by a perimeter fence.</p> <p>Consequently, the County Executive may not have achieved its targets and value for money may not have been realized while service delivery may not have been obtained by the residents of the County.</p>				
4.	<p>Renovation of Myanga Market</p> <p>A local contractor was awarded a contract to renovate Myanga Market in Bungoma County at a contract sum of Kshs.16,928,818, following a competitive tendering process. The contract was signed on 20 March, 2017. The final payment on the contract of Kshs.2, 379,496 was made on 31 January, 2019. The Project inspection procedure conducted on 19 September, 2019 revealed that the following works costing Kshs.3,693,600, which were part of the contract, were not carried out despite having been paid for as hereunder.</p>	<p>The final measurements were made in the final accounts. Schedule of approved re-measurements may not have been availed during the audit as it is not a standalone. It forms part of the Final Accounts that includes other works not varied.</p> <p>The scope of works for the project was expanded upon handing over of the site to include driveway access and general external works. In order to accommodate the necessary extras, some items of work were scaled down so that the contract sum is maintained. The changes executed were captured in the final accounts. The reflected the actual works executed. Such extra include:</p> <ul style="list-style-type: none"> i) Concrete works were carried out in driveways, worktops and ramps ii) Stall A at the entrance was given a full flooring including hardcore with partial re-roofing iii) Centre walkway was given full flooring iv) Extra paving slabs were laid in the open yard section 	Chief Officer-Trade	Resolved	

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

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Description	Cost (Kshs.)																								
Rain water installation (gutter work, pvc gutter and fittings)	399,800																								
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75mm D handle 52 No.	5,200																								
Cupboard locks 52 No.	7,800																								
Painting timber surfaces not exceeding 100m girth 156 LM	39,000																								
Painting timber surfaces not exceeding 100m-200m girth	31,200																								
Terrazzo floor finish 222 SM	672,600																								
Vibrated reinforced concrete in beams, columns, worktops 75mm thick and 150mm	1,491,000																								

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeframe:						
	<table border="1"> <tr> <td>thick slab</td> <td></td> </tr> <tr> <td>Supply and install high tensile steel reinforcement bars</td> <td>917,000</td> </tr> <tr> <td>Total</td> <td>3,693,600</td> </tr> </table>	thick slab		Supply and install high tensile steel reinforcement bars	917,000	Total	3,693,600				
thick slab											
Supply and install high tensile steel reinforcement bars	917,000										
Total	3,693,600										
	<p>Management has explained that the scope of works for the project was expanded upon handing over of the site by the National Government to include driveway access and general external works, which necessitated scaling down some contracted items so as to maintain the contract sum. However, no schedule of approved re-measurements for works alleged to have been expanded or scaled down by the Ministry of Roads and Public Works was availed for audit review.</p> <p>Under the circumstances, it was not possible to confirm whether the County Executive obtained value for money in the expenditure of Kshs.16, 928,818.</p>										

**BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeframe:
5.	<p>Chwele Fish Farm</p> <p>The County Executive established Chwele Fish Farm as model fish farm that was to be used in training the locals on ways of ensuring continued food production in the County and, hence achievement of food security as one of the Big 4 Agendas of the Country. However, during the year under review, the Department of Agriculture, Livestock, Fisheries and Co-operative Development allocated a budget of only Kshs.1, 744,416 for the running of the Farm.</p> <p>An audit inspection of the Farm, carried out in the month of September, 2019 revealed that the ponds were slowly silting and hence could not be used in successful fish farming. Additionally, the streams used in watering the ponds had silted and needed dredging. Management indicated that Kshs.2,600,000 had been allocated in the proposed supplementary estimates for 2019/2020 for removal of</p>	<p>A contractor has since been procured and progressive desiltation works are ongoing.</p> <p>a) Action–The County Government has since undertaken the following initiative;</p> <p>i. The Management has committed to ensure that annual budgetary provisions are made towards desiltation activities with scheduled desiltation plans that will help to put the siltation under control</p>	Chief Officer- Agriculture	Not resolved	3 months

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeframe:										
	silt from the ponds and flood controls. In the circumstances, Chwele Fish Farm may not have achieved its objective of improving food security in Bungoma County since funds allocated for its running were not sufficient.														
6.	<p>Delays in Implementation of Ward-Based Projects</p> <p>During the year under review, the County Executive Management entered into contracts for one hundred and thirty-eight (138) Projects relating to construction of bridges, overhaul of roads and other infrastructure and civil works in the wards (ward based Projects) at total contract sums of Kshs.731,596,940. However, it was noted that:</p> <p>a) Some of the Projects had been inspected and certified for payments, but had not been paid for as at the close of the financial year under review. Management indicated without evidence, that the payments have since been</p>	<p>i. Number of projects</p> <p>During the year under review, the county government planned and issued contracts for 138 projects. The current status of the project is as follows;</p> <table border="1"> <thead> <tr> <th>Description</th> <th>Status</th> </tr> </thead> <tbody> <tr> <td>Completed</td> <td>127</td> </tr> <tr> <td>Ongoing</td> <td>10</td> </tr> <tr> <td>Process cancelled</td> <td>1</td> </tr> <tr> <td>Total</td> <td>138</td> </tr> </tbody> </table> <p>The ongoing projects are at significant levels of completion.</p> <p>ii. Progress of the projects</p> <p>During the year 2018/2019, the progress of the projects was affected by;</p> <p>a) There was a County Allocation of Revenue Act (CARA) stalemate after the counties requested for more funding from the National Treasury. This subsequently delayed the approval of the revenues</p>	Description	Status	Completed	127	Ongoing	10	Process cancelled	1	Total	138	Respective Accounting Officers	Significantly resolved	3 months
Description	Status														
Completed	127														
Ongoing	10														
Process cancelled	1														
Total	138														

**BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeframe:
	<p>settled in the financial year 2019/2020</p> <p>b) Some contractors of Projects in Musikoma, Ndivisi, Maeni, Sitikho, Kimaeti and Mukuyuni wards and Webuye East Sub-County, which had done 20%, 50%, 40%, 60%, 60%, 40%, and 20% respectively of the works they were contracted to do had abandoned work due to non-payment, despite there being sufficient budgetary allocation for these Projects.</p> <p>Management has attributed non-payment for completed and certified Projects to IFMIS challenges usually experienced towards the end of financial year and has indicated that the contractors have since been paid in the year 2019/2020, but has not indicated whether the contractors who had abandoned work have returned.</p> <p>In view of the above, the County Executive may not have achieved its</p>	<p>allocated to County Governments until in October, 2018. As a result, there was a delay in procurement of the projects planned for in the year 2018/2019.</p> <p>Additionally, prompt payment for measured and valued works depends on availability of funds. The delayed Exchequer releases have not facilitated this timely settlement of payments that are due. The contractors who had abandoned work due to non-payment eventually went back to the sites and completed the projects, with a few being at a significant level of completion</p>			

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeframe:															
	objectives as approved by the Assembly, hence benefits from these Projects may not be realized by the residents of the County.																			
7.	<p>Long Outstanding Un-Collected Property Rates Arrears</p> <p>The statement of receipts and payments reflects County Executive's own generated receipts of Kshs.674,998,437 as poll (land) rates of Kshs.16,042,434. However, the County Executive had land rates arrears not collected since the inception of the County Government totaling Kshs.125,283,300 as at 30 June, 2019 as highlighted below:</p> <table border="1" data-bbox="297 987 745 1382"> <thead> <tr> <th>No.</th> <th>Sub-County</th> <th>Amount (Kshs.)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Mt Elgon Sub-county</td> <td>2,901,377</td> </tr> <tr> <td>2</td> <td>Kanduyi Sub-county</td> <td>48,704,81</td> </tr> <tr> <td>3</td> <td>Chwele/Kabuchai Sub-county</td> <td>5,524,028</td> </tr> <tr> <td>4</td> <td>Tongaren Sub-county</td> <td>2,030,706</td> </tr> </tbody> </table>	No.	Sub-County	Amount (Kshs.)	1	Mt Elgon Sub-county	2,901,377	2	Kanduyi Sub-county	48,704,81	3	Chwele/Kabuchai Sub-county	5,524,028	4	Tongaren Sub-county	2,030,706	<p>a) The outstanding property rates are high as observed by the audit. The management has begun a more aggressive approach to ensure the land rates are paid. The County Executive committee member for Finance and Economic Planning has appointed and established a negotiation committee on rates. The committee will document and monitor the customer payment plan. Rate payers who fail to comply will have legal action instituted against them.</p> <p>The management is also pursuing the responsible department to ensure that all legislations supporting property rates payment are enacted.</p> <p>b) Action – The County Government has since undertaken the following action so as to foster collection and performance of property rates;</p> <p>i) Formation of a reconciliation and negotiation committee – The Committee has since reconciled all property rates listing and further negotiated for the settlement of KShs. 10,250,452 of the outstanding arrears. This is an improvement from Ksh. 3,767,338 collected for the similar period last financial year from</p>	Chief Officer-Finance	Partially resolved as per the listed actions in the 'Management Comments' Section	3 months
No.	Sub-County	Amount (Kshs.)																		
1	Mt Elgon Sub-county	2,901,377																		
2	Kanduyi Sub-county	48,704,81																		
3	Chwele/Kabuchai Sub-county	5,524,028																		
4	Tongaren Sub-county	2,030,706																		

**BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

Ref. No.	Issue / Observations from Auditor		Management comments	Focal Point person	Status	Timeframe:
5	Sirisia Sub-county	5,470,152	property rates.			
6	Bumula Sub-county	3,398,193	ii) Demand notices have been issued to the debtors.			
7	Webuye East Sub-county	51,040,857	However, the response has not been positive iii) Introduction of waivers so as to foster voluntary payments. Controls have also been put in place so as to ensure that the Waiver Management is not abused			
8	Webuye West Sub-county 5,502,724	5,502,724	iv) The County Government has also adopted the National Rating Act, Cap. 267 and the National Valuation for Rating Act, Cap. 266 for the purpose of imposition of rates on land and buildings within the County. This will also help the County Government to value land for the purpose of rates and for other purposes incidental to or connected therewith.			
9	Kimilili Sub-county	710,451				
	Total	125,283,300				
<p>Further, it was noted that the Department of Lands did not have an updated register of the arrears. Management explained that a Negotiation Committee on Rates had been established to document and monitor how customer payment plan and legislations supporting property rates will be enacted.</p> <p>Management submitted a listing of payments from the automated revenue management system, showing land rates payment of Kshs.70,898,577. However, the listing had no dates and it was therefore, not possible to establish the period to which the payments therein related.</p>						

**BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeframe:
	Consequently, non-collection of all due revenue may have denied the County Executive funds for service delivery to its residents due to weak controls over revenue collection and management.				
8(i)	<p>Lack of Approved Staff Establishment and Policies</p> <p>During the year under review, the County Executive operated without an authorized staff establishment and there were no policies to manage staffing, posting, training, skill retention and succession. Consequently, it was not possible to establish the criteria used by the County Public Service Board to fill positions in the various job groups, leading to more employees in the lower grades than in the higher technical positions. Management has indicated, without evidence, that staff establishment is in draft form and Human Resource Policies and Procedures Manual, Human Resource Training and Development Policy, Internship Policy, Rewards and Sanctions Policy,</p>	<p>i. Staff establishment plan</p> <p>The County Government lacks an authorized staff establishment plan. The County Government has also developed the Staff Establishment Plan that is currently under review by the County Public Service Board.</p> <p>ii. Policies on staffing, posting, training, skill retention and succession</p> <p>The County Government has developed a number of policies that are still in draft stage and are under various levels of review in regard to the aforementioned matters;</p> <ul style="list-style-type: none"> ➤ Succession Strategy and Management Policy to guide on succession management - Draft ➤ Human Resource Development Policy for the County Public Service to guide on training and retention – Draft. A specific Training Policy has also been developed ➤ Draft Staff Establishment Plan - Draft; Recruitment Policy - Draft; Diversity Policy - Approved, and, Procedure for Recruitment and Selection – Draft, to 	Secretary, CPSB	Partially resolved as per the listed actions in the 'Management Comments' Section	3 months

**BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeframe:
	<p>Succession Management Policy and Skills and Competence Framework have been customized to give clear operating guidelines to County Human Resource. The County Executive therefore, may be managing its human resource without clear operating guidelines and policies.</p>	<p>guide on staffing arrangements</p> <ul style="list-style-type: none"> ➤ Discipline Manual for the Public Service -Draft ➤ Human Resource Policies and Procedures Manual September, 2016 – Approved. This Policy is wide and covers all the issues mentioned in the audit query. It covers staffing, posting, training, skill retention and succession <p>The Management would also wish to explain that even as a number of Policies are in draft form, these Policies are in existence at the National Level as developed by the Public Service Commission. All the Policies developed by the Public Service Commission have been adopted for use by the County Government.</p> <p>iii. Status of each of the Policy mentioned in the query</p> <p>The documents were mentioned by the Management in response to a query that had been raised in the Draft Report in order to show the efforts being undertaken by the management to improve the management of human resources. However, the Management acknowledges that the copies were not attached to the response. However, the documents have been attached hereto for your review;</p> <ul style="list-style-type: none"> ➤ Staff establishment is in draft form - Available ➤ Human Resource Policies and Procedures Manual – Available 			

**BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeframe:
		<ul style="list-style-type: none"> ➤ Draft Human Resource Training and Development Policy – Available ➤ Internship Policy – Available ➤ Rewards and Sanctions Policy – Available ➤ Succession Management Policy – Available ➤ Skills and Competence Framework – Available <p>a) Action–The County Government undertakes to ensure that the Policies that are still in draft form are fast-tracked and approved before the fall of 30th June, 2021</p>			
8(ii)	<p>Lack of Policy Frameworks</p> <p>As previously reported, the Executive may have not operationalized the following policy frameworks for implementation:</p> <ul style="list-style-type: none"> • ICT Revenue Frameworks • County Training Policy • County Transport Policy • County Trade Development Policy • County Urban Development Policy • County Housing Policy • County Supply Chain Management Policy • County Energy Development Policy 	<p>a) The individual policies relating to the respective Ministries, Departments and Agencies have been communicated to the respective MDAs for their comments.</p> <p>i) ICT Revenue Frameworks – The Policy is not in place. The County Government through the Office of the County Secretary is in the process of developing a comprehensive ICT Policy that is expected to cater for Revenue Frameworks</p> <p>ii) County Training Policy – A Draft Human Resource Development Policy. A Draft Training Policy has also been developed. Currently, the Management uses the Policies developed by the Public Service Commission</p> <p>iii) County Transport Policy– The Policy has not been developed. The County Government uses the</p>	Respective Chief Officers	Partially resolved as per the listed actions in the 'Management Comments' Section	3 months

**BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeframe:
	<ul style="list-style-type: none"> • County Vocational Training Policy • County Livestock Management Policy <p>Further, no evidence was provided to confirm that the Risk Management Policy Framework has been operationalized despite the same having been completed. In the circumstances, Management of the County resources operated without clear operating guidelines.</p>	<p>National Transport Policy and Guidelines</p> <p>iv) County Trade Development Policy – The County Government has since developed a Draft Investment Policy. The Draft Trade Development Policy that targets traders is expected to be ready by the fall of 30th June, 2021</p> <p>v) County Urban Development Policy – The Policy is in draft form and has been scheduled for public participation from 3rd to 7th May, 2021</p> <p>vi) County Housing Policy – The Policy has been approved and is currently in use</p> <p>vii) County Supply Chain Management Policy – The Policy is in draft form. The Management would also wish to state that there are no existent gaps in Supply Chain Management function is sufficiently covered by the Manuals and Guidelines developed by the Public Procurement Review Authority</p> <p>viii) County Energy Development Policy – The Policy has not been developed</p> <p>ix) County Vocational Training Policy–The Policy has been approved and has been lined up for gazettelement</p> <p>x) County Livestock Management Policy – The Policy is</p>			

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeframe:
		<p>in draft form</p> <p>xi) Risk Management Policy Framework – The Policy has been developed but had not been operationalized by the time of the audit. Sensitizations have since been made to the Departments</p> <p>b) Action – The County Government has since undertaken the following initiatives;</p> <p>i) The County Government undertakes to ensure that the Policies that are still in draft form are fast-tracked and approved before the fall of 30th June, 2021</p> <p>ii) The County Government has also tasked the Accounting Officers to continuously review the various Policy gaps with a view of revising the existing Policies or developing new Policies as the case may be.</p> <p>iii) In order to operationalize the Risk Management Policy Framework, the County Government had planned to undertake a training of the officers concerned. The delay was caused by Covid-19 effects that had debarred gatherings.</p> <p>The training by ICPAK has since been scheduled.</p>			

CEC, FINANCE, PLANNING AND ECONOMIC PLANNING.

SIGN.....

DATE.....23/12/2021

BUNGOMA COUNTY EXECUTIVE
Consolidated Reports and Financial Statements
For the year ended June 30, 2021

ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period (2020/21)	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total
	(Kshs)	(Kshs)	(Kshs)	(Kshs)	(Kshs)
Equitable Share	764,853,900	2,934,904,500	2,223,412,500	3,735,333,000	9,658,503,900
DANIDA - Universal Healthcare in Devolved Units Programme		12,645,000		12,645,000	25,290,000
World Bank – THUSCP			12,680,237	24,352,006	37,032,243
National Agricultural & Rural Inclusive Growth Project (NARIGP)		143,057,635		44,163,714	187,221,349
Kenya Devolution Support Programme			45,000,000	112,815,048	157,815,048
Youth Polytechnic support grant			33,924,947	33,924,947	67,849,894
Abolishment of user fees in health centres and dispensaries				32,837,307	32,837,307
Kenya Urban Support Programme				164,440,067	164,440,067
Agriculture Sector Development Support Project (ASDSP)			11,676,169	200,814	11,876,983
Total	764,853,900	3,090,607,135	2,326,693,853	4,160,711,903	10,342,866,791

BUNGOMA COUNTY EXECUTIVE
Consolidated Reports and Financial Statements
For the year ended June 30, 2021

ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Date Contracted.	Original Contract Amount	Balance at the beginning of the year as at 30TH JUNE 2020	Addition During the year	Amount paid During the year	Outstanding Balance as at 30th June 2021	Comments
			a	b	c	d=a+b-c	
Construction of Buildings							
M/S JOWK ENTERPRISES		12,438,077	5,730,400		2,486,366	3,244,034	Proposed completion of Ch
Befra Ventures	21-Jun-21	1,558,520.0	-	1,558,520		1,558,520	maternity wing muanda disp c
Bkck timber limitef		3,899,039	3,899,039		3,899,039	-	Renovation works Bulondc
Bumula building contractors	25-Jun-21	727,530.0		727,530		727,530	completion of staff residential
Gapbus company ltd	24-May-21	1,166,249.0		1,166,249		1,166,249	maternity ward at kapkeke dis
Interregional company ltd	24-Jun-21	1,243,114.0		1,243,114		1,243,114	maternity wing at misikhu disp
Kemasha investment	16.4.2020	4,106,120	4,106,120		4,106,120	-	construction of makutano l
Kenwest investment ltd	25-Jun-21	1,452,018.4		1,452,018		1,452,018	completion of staff house at r
KONGASIS INVESTMENT LIMITED		3,150,400.00		3,150,400		3,150,400	FENCING OF SANG'ALO
M/S Moditec Group LTD	12/8/2020	599,823.34		599,823		599,823	Erection and completion wor
M/S Welldan Construction LTD	6/29/2020	1,347,400.93		1,347,401		1,347,401	Erection and completion wor
Makololwe general agencies	13-Jul-20	2,018,294.2		2,018,294		2,018,294	CERT NO 2 makunga and k
Mankos agencies ltd	28-Jun-21	3,018,617.4		3,018,617		3,018,617	erection of toboo chepkitale c
Multigibbs enterprise	16-Jun-21	1,689,530.0		1,689,530		1,689,530	Chebukwabi disp cert no 1
MY LENNAH(K) Ltd		3,912,719	66,579			66,579	RENOVATION OF COI
Olichem Enterprises	25-Jun-21	836,893.6		836,894		836,894	maternity wing koshok disp c
PAED HOPE ENTERPRISES	8TH FEB 2021	1,535,705.4		1,535,705		1,535,705	MATERNITY WING AT M
Pekals ltd	29-Jun-21	1,756,720.0		1,756,720		1,756,720	maternity wing sinoko hosp c
Pensha enterprises	28-Jun-21	1,904,416.8		1,904,417		1,904,417	maternity ward at kanganga
SHARKLES CONSTRUCTION LTD		2,393,800.0		2,393,800		2,393,800	ERECTION AND COMPL
Sub-Total		50,754,989	13,802,139	26,399,033	10,491,526	29,709,646	
Construction of Civil works							
M/S AMBASS COMPANY	29/06/2020	2,881,440	1,840,340			1,840,340.0	DESILTATION OF PON
AMBE GENERAL MERCHAN	18/06/2020	2,032,000	2,023,842		2,023,842	-	PROPOSED SUPPLY AN
Antco Ivestment ltd	4/6/2020	4,513,546	3,159,482		3,159,482	-	Chebukwa Water Project Ir
BISHIN TRANSPORTER & CC	21/05/2020	2,478,200	2,475,732		2,475,732	-	PROPOSED SUPPLY AN
Brimate technology	16.7.2018	2,109,333	2,109,333		2,109,333	-	CONSTRUCTION OF MO

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

CHERANGANI HILLS LTD		82,688,442	1,671,478			1,671,478	Construction of fire station
compton ltd	28th june2021	1,035,539.5		1,035,540		1,035,540	construction of outpatient wir
CROWADA CONTRACTORS & GENERAL SUP		13,673,782.00		2,839,482		2,839,482	Periodic maintenance of Road
DAMEWA ENTERPRISE LTD	29/5/2020	6,330,684	2,062,030		2,062,030	-	Construction of Chemche V
Davalynne ventures		652,340	652,340		652,340	-	4 NO DOOR PIT LATRIN
DELTEL TECHNOLOGIES		1,240,785	1,240,785		1,240,785	-	CONSTRUCTION OF 5 I
Energia Engineering Limited	17.7.2019	2,315,140	2,315,140		2,315,140	-	Construction of nasaka dist
Janventures	22/6/2020	4,016,674	2,811,672		2,006,400	805,272	Drilling Of 2no Boreholes .
Jerich company		906,729	906,729		906,729	-	Construction of namirembe
Kaffrey Engineers Ltd	21/06/2020	691,100	691,100			691,100	Supplies of Electrical Equi
KEMASHA INVESTMENTS	28/5/2020	11,153,120	1,113,600			1,113,600	CONSTRUCTION OF LL
khetia drapers ltd		80,000,000	42,000,000		42,000,000	-	purchase of land for relocat
kongasis Investment ltd	4/6/2020	2,676,838	2,676,838			2,676,838	Fencing of sangalo
Lawon women trading	30-11-2018	492,089	492,089		492,089	-	Construction of septic tank
LIKIFA K LTD	6/8/2019	1,666,282		1,666,282		1,666,282	CONSTRUCTION OF MA
LIKIFA K. LTD		11,024,130.00		4,991,086		4,991,086	CONSTRUCTION OF MU
Lumimu express		1,885,138.2		1,885,138		1,885,138	pharmacy stores at bungoma .
lunao enterprises		37,257,250	8,898,856		7,247,423	1,651,433	storm water drainage in bur
Lunao Enterprises		26,834,217	3,699,326		3,699,326	-	Renovation works and lanc
M/S MID FIRM ENTERPRISE	20/06/2019	12,335,022	884,616			884,616	PROPOSED CONSTRUCT
M/s Avalanche investment limite	4/5/2020	2,839,482	2,229,706		928,163	1,301,543	Periodic Maintenance of Rc
M/S BLUE NILE KENYA LIM	15/4/2020	1,999,060	1,999,060		1,999,060	-	DRILLING OF BOREHO
M/S DAVBEES SOLUTIONS	28/2/2019	7,040,101	593,050			593,050	PERIDIC MAINTENANC
M/s Enville ventures Ltd	22/6/2020	9,792,476	2,470,380		1,038,754	1,431,626	Periodic Maintenance of Rc
M/s Flashbright contractors limit	3/2/2020	8,738,048	1,668,660		1,668,660	-	Periodic Maintenance of Rc
M/S GASPAS ENGINEERING	22/6/2020	2,099,600	629,880		629,880	-	CONSTRUCTION OF SF
M/S GOSTAK COMPANY		994,900.00		994,900		994,900	DESILITATION OF CWHI
M/s Kelco builders limited	24/6/2020	10,741,368	1,436,400		684,400	752,000	Periodic Maintenance of Rc
M/s Lexah holdings limited	16/6/2020	10,142,924	1,452,360			1,452,360	Periodic Maintenance of Rc
M/s Limassol ltd	7/6/2020	8,098,134	4,138,880		3,058,595	1,080,285	Periodic Maintenance of Rc
M/S MID FIRM ENTERPRISES	6/7/2019	3,466,718		3,466,718		3,466,718	CONSTRUCTION OF HO
M/S NABWAYA CONTRACT	3/6/2020	1,800,000	1,800,000		1,800,000	-	DRILLINGOF SIKHEND
M/s Netima enterprises Limited	26/5/2020	8,877,132	1,698,240			1,698,240	Periodic Maintenance of Rc
M/s Rearyn company Limited	22/6/2020	3,946,668	3,791,583		3,791,583	-	Periodic Maintenance of Rc
M/s Sabema international Ltd	15/4/2020	6,655,152	6,516,300		4,597,190	1,919,110	Periodic Maintenance of Rc

BUNGOMA COUNTY EXECUTIVE
Consolidated Reports and Financial Statements
For the year ended June 30, 2021

M/s Valeria construction Limited	24/6/2020	10,071,340	1,620,054			1,620,054	Periodic Maintenance of R
M/s Wingar limited	18/5/2020	10,121,359	4,273,440		3,060,541	1,212,899	Periodic Maintenance of R
MAKOLOLWE	25/06/2020	825,427	822,404		822,404	-	CONSTRUCTION OF 3 I
Makololwe General agencies	24.5.2018	663,450	663,450		663,450	-	4 no door pit latrine khaoy:
Masterpiece construction co.ltd	5/30/2019	59,850	59,850			59,850	1st and 2nd moiety for con
moks construction enterprise	14-Jun-21	2,054,451.0		2,054,451		2,054,451	construction of chepkurkur di
moks construction enterprise	14-Jun-21	4,891,180.6		4,891,181		4,891,181	construction of nalondo disp
Nabwaya contractors		855,202.6		855,203		855,203	ablution blocks chwle, lwakh
NABWAYA CONTRACTORS	24/6/2020	29,045,614	313,200		313,200	-	CONSTRUCTION OF M
Nakhwana enterprise		1,000,000	1,000,000		1,000,000	-	purchase of land for nakhw
Namwali enterprise		1,500,000	1,500,000			1,500,000	purchase of land for kimwa
Namwaya Construction	12.05-2020	412,909	412,909			412,909	male ward at kamasielo dis
Ngachi multipurpose limited	15/6/2020	5,877,482	1,544,880		1,544,880	-	Drilling Of 4no. Boreholes
Ngachi multipurpose limited	12/6/2020	4,892,880	1,482,543		1,482,543	0	Drilling Of 3no. Boreholes
PAED HOPE ENTERPRISES	Jan-21	2,733,891.0		2,733,891		2,733,891	CONSTRUCTION OF KIV
RENJA HOLDING		2,044,268	123,853		123,853	-	FENCING OF RESIDEN
Renja Holdings ltd	5/19/2017	936,764	936,764			936,764	final payment for construct
Ronex Enterprise	2014-15	6,415,786	670,003		670,003	-	Upgrading of mateka boreh
Rudami enterprises	8/6/2020	4,369,720	1,310,916		1,310,916	-	Drilling Of 3no. Boreholes
Saferio invetors company ltd	19-Jun-20	1,038,210.0		1,038,210		1,038,210	6 no door pti latrines at lukusi
Shirsamo		2,390,440	2,390,440		2,390,440	-	Erection and Completion o
SHIRSAMO AGENCIES		8,661,441.00		5,546,819		5,546,819	Construction of Njwa Box C
Skytones investment co. ltd		1,364,632	1,333,732			1,333,732	Erection and completion o
Somexk	18/19	1,046,586	1,046,586		1,046,586	-	Construction of Market Sh
Tashiro K LTD		1,380,745	1,380,745		1,380,745	-	Construction of maternity v
Vertali General Contractor	11-Jun-21	969,340.0		969,340		969,340	4 no door pit latrine at mechir
Vertali General Contractor	27/5/2020	974000		974,000		974,000	Construction of 4 no. Boda b
Vicpat company ltd	24th june 2021	714,734.4		714,734		714,734	5 no door pit latrines at mabu
Wassere.a systems	16/6/2020	3,780,206	3,780,206		3,780,206	-	Drilling Of Syombe And K
WESTLINK ELECTRICAL AN	17/06/2020	2,600,000	2,000,000		2,000,000	-	PROPOSED SOLAR POW
Wilkore Buildings	10/12/20119	466,825	466,825			466,825	
Sub-Total		514,280,318	143,282,628	36,656,974	114,176,703	65,762,899	

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

Supply of Goods							
						-	
M/S KENYA SEED COMPAN	19/02/2020	20,205,900	20,205,900		20,205,900	-	SUPPLY AND DELIVER
AFRICAN TOUCH SAFARIS	30/6/2020	962,358	962,358			962,358	AIR TRAVEL TICKETS
AUGUMARY ENTERPRISES	6/18/2019	233,700	27,600		27,600	-	supply of news papers
AUGUMARY ENTERPRISES	10.5.21	42,800.0		42,800		42,800	GEN. O. STATIONERY
AUGUMARY ENTERPRISES	10.5.21	85,200.0		85,200		85,200	FOOD AND RATION
AUGUMARY ENTERPRISES	7.7.20	138,800.0		138,800		138,800	FOOD AND RATION
AUGUMARY ENTERPRISES	13.6.19	43,500.0		43,500		43,500	OTHER FUEL- FIREWOO
AUGUMARY ENTERPRISES	25.8.20	144,140.0		144,140		144,140	FOOD AND RATION
AUGUMARY ENTERPRISES	6.5.21	34,000.0		34,000		34,000	ACCESSORIES
BIOLINE AGENCY	26.3.14	68,400	68,400		68,400	-	LAB REAGENTS
BIOLINE AGENCY LTD	13.7.20	510,000.0		510,000		510,000	LAB MATERIALS
BIOSCAN DIAGNOSTICS E.A C	1.3.19	450,270.0		450,270		450,270	LAB MATERIALS
BIOSCAN DIAGNOSTICS E.A C	5.8.19	403,500.0		403,500		403,500	LAB MATERIALS
CHARLINK GENERAL SUPPLI	31.7.15	6,800	6,800		6,800	-	BUILDING MATERIALS
CHEMLABS LIMITED	24.9.18	35,000	35,000			35,000	LAB REAGENTS
CHEM-LABS LTD	27.6.19	171,041	171,041			171,041	LAB REAGENTS
CHIKHABE BUSINESS ENTERP	1.7.20	362,400.0		362,400		362,400	NON PHARM
CROWN HEALTHCARE	17.8.18	239,772	239,772		239,772	-	LAB REAGENTS
Crystal hub co. ltd		1,970,000	1,970,000		1,970,000	-	supply and delivery of them
DAWAMEDS CHEMIST	24.7.18	76,000.0		76,000		76,000	MEDICAL DRUGS
DawaMeds Chemist	26-Aug-17	99,990	99,990		99,990	-	Medical Drugs
Dawn rise Two Enterprises		960,800	960,800		960,800	-	Delivert of ict Equipment
DEVBEES SOLUTIONS	31.5.16	170,000	170,000		170,000	-	FOOD AND RATION
DOVAS PHARMACY	2.5.19	770,850.0		770,850		770,850	NON PHARM
Empereo Alfa Holdings	5/14/2020	162,000	162,000		162,000	-	purchase of printer and des
Evalbe Buildind and Construction C	30/06/2021	17,550,531.7		17,550,532		17,550,532	GARBAGE COLLECTION
Fair deal		876,415	876,415			876,415	supply of furnitures
Fantastic Smart Enterprise	17/04/2020	103,795	103,795			103,795	Purchase of sanitary materi
FRALIN BUSINESS SOLUTIO	25-10-2017	100,000	100,000		100,000	-	Office supply
FRALIN BUSINESS SOLUTIO	25.10.16	38,600	38,600		38,600	-	G.O.S
FREEJOY ENTERPRISE	15.11.17	74,720	74,720		74,720	-	FOOD
Gaussian solution	29/05/2020	2,628,000	2,628,000		2,628,000	-	Supplies of Electrical Equi
H.s Said printers	28-Dec-17	494,000	494,000		494,000	-	Medical Records
H.S.SAID PRINTERS AND ST	21.4.17	84,000	84,000			84,000	MEDICAL RECORDS
HEROES WOMEN GROUP	7.6.19	58,500	58,500		58,500	-	FOOD AND RATION
Hugy General supplies		197,500	195,000			195,000	Supply and delivery of tyre:
ICPAK		22,400	22,400			22,400	Subscription fee for 2019 a
JESTA EAST AFRICA LIMITE	18/08/2015	94,000	94,000			94,000	X RAY
Kadcell investments ltd		2,000,000	2,000,000			2,000,000	supply of mpos

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

KAMLWANG ENTERPRISES	25/03/2020	94,365	94,365		94,365	-	PURCHASE OF SANITA
KELPAT PRESS (EA) LTD	9.01.17	261,600	261,600			261,600	PATIENT FILES
KENSOGRA TRADERS	15.09.12	56,000	56,000			56,000	FOOD
LEOTECH SUPPLIES	20.4.21	156,200.0		156,200		156,200	NON-PHARMS
M/S WEST KENYA SECURIT	12/6/2020	4,998,750	4,998,750		4,998,750	-	SUPPLY AND DELIVER
MAKTWIN INVESTMENT	20/03/2020	595,000	595,000		595,000	-	SUPPLY OF ICT ITEMS
MARGARET AUKA PAUL	4-Jun-18	39,150	39,150			39,150	OTHER FUEL- FIREWO
MEDIFLON ENTERPRISES LTD	3.21.17	166,750.0		166,750		166,750	LAB MATERIALS
MEDIONICS HEALTH CARE	FEB	260,600	260,600		260,600	-	LAB
Mid Firm Enterprise LTD		13,000	13,000			13,000	Supply and delivery of Supp
MILEES ROYAL ENTERPRIS	4.3.14	120,000	120,000		120,000	-	FOOD AND RATION
Mls Sedisherry collection and varied supply		424,510	424,510			424,510	Supply of office stationery
MUKULU INVESTMENTS	3.6.18	52,200	52,200			52,200	FIREWOOD
NENA BUSINESS VENTURES	17/06/2020	219,000	219,000			219,000	SUPPLY OF OFFICE FU
Ngachi multipurpose ltd		1,104,250	1,104,250		1,104,250	-	supply of uniforms
NOBLE GAS	15.9.15	31,060	31,060		31,060	-	GASES
PHYWAN PRINT MASTERS		104,562.0		104,562		104,562	FOOD AND RATION
React Branding enterprises		10,514,000	10,514,000		10,514,000	-	printing of CIDP 2018-202
Reyna solutions limited	6/12/2020	1,476,500	1,476,500		1,476,500	-	supply and delivery of unif
RONAK PHARMACY	22.1.18	263,530	263,530		263,530	-	MEDICAL DRUGS
RONAK PHARMACY	13.1.18	218,850	218,850			218,850	NON PHARM
Rosevero LTD	11/2/2021	35,457,600.00		35,457,600		35,457,600	Farm Inputs
Rosevero LTD	11/2/2020	93,823,520	29,202,382		29,202,382	-	Farm Inputs
SAWIMA ENTERPRISES	29.12.17	216,500	216,500		216,500	-	GREEN VEGETABLE
SAWIMA ENTERPRISES	12.3.18	99,300	99,300			99,300	FOOD AND RATION
SAWIMA ENTERPRISES	30.11.16	47,800	47,800			47,800	FOOD
SAWIMA ENTERPRISES LTD	6.2.019	200,000.0		200,000		200,000	FOOD AND RATION
SCIENCE SCOPE	17/10/2018	280,000	280,000			280,000	LAB REAGENTS
Silasco supplies	4/8/2020	630,000	630,000		630,000	-	supply of computer,laptop
SKYEND INVESTMENT LTD	3.8.20	546,500.0		546,500		546,500	MEDICAL DRUGS
slow motion	4/20/2021	540000		540,000		540,000	purchase of land for mihuu w
Solar world	10/6/2020	2,211,000	2,211,000		2,211,000	-	Supplies of Electrical Equi
swalibora and Mwasame co ltd		3,185,000	3,115,040		3,115,040	-	supply and delivery of irriga
TARANA HOLDINGS LIMITE	16/03/2020	324,475	324,475		324,475	-	SUPPLY OF OFFICE ST/
TERRANOVA AUTOSPARES	3-Jan-19	73,752	73,752		73,752	-	MOTORR VEHICLE
TRANS-NZOIA COUNTY RES	30.9.12	99,560	99,560		99,560	-	FOOD
TRUNEX	26.2.2019	502,000	502,000			502,000	NON Pharms
UPHILL ENGINEERING SER	4.6.18	137,228	137,228			137,228	LAUNDY MACHINE SEI

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

VAGHELA SCHOOL CENTE	13.5.14	34,550	34,550		34,550	-	OFFICE ITEMS
Waraki Suppliers ltd	29/06/2020	497,620	497,620		497,620	-	Supplies of office Stationer
WEBMAR INVESTMENT LTD	1.7.20	120,500.0		120,500		120,500	REFINED FUEL
Westlink Insurance	25/6/2020	187,980	187,980		187,980	-	Puechase of motorvehicle i
Worthview general supplies		262,400	262,400		262,400	-	supply and delivery of stati
YOUNG GROCERY TRADER	28.2.19	506,050	506,050			506,050	FOOD AND RATION
YOUNG GROCERY TRADER	22.2.19	200,000	200,000		200,000	-	FOOD AND RATIO
YOUNG GROCERY TRADER	22.2.19	100,000	100,000			100,000	FOOD AND RATION
Sub-Total		214,122,894	91,319,093	57,904,104	83,818,396	65,404,801	
Supply of Services							
CENTRAL FARMERS GARA	6/7/2019	439,929	439,929		439,929	-	PROVISION OF SERV
M/S CIALA RESORT		288,500	288,500		288,500	-	PROVISION OF FUL
M/S KENYA SEED COMPANY LIMITED		31,200,000.00		31,200,000		31,200,000	SUPPLY AND DELIVERY
A.P Welfare	3/31/2021	1092000		1,092,000		1,092,000	Security Service
A.P Welfare -APRIL 2020	5/29/2020	180,000	180,000		180,000	-	Security Services
A.P Welfare -Feb 2020	5/29/2020	174,000	174,000		174,000	-	Security Services
A.P Welfare-JAN 2020	5/29/2020	186,000	186,000		186,000	-	Security Services
A.P Welfare-March	Mar-17	186,000	186,000		186,000	-	Security Services
A.P Welfare-March 2020	5/29/2020	186,000	186,000		186,000	-	Security Services
A.P Welfare-May 2020	5/29/2020	186,000	186,000		186,000	-	Security Services
A.P Welfare-NOV 2019	2/5/2020	180,000	180,000		180,000	-	Security Services
A.P Welfare-OCTOBER 2019	2/5/2020	186,000	186,000		186,000	-	Security Services
AFRICAN TOUCH SAFARIS	30/6/2020	962,358.14		962,358		962,358	AIR TRAVEL TICKETS
African Touch Safaris		231,620	231,620			231,620	Benchmarking trip to Maku
African Touch Safaris	2019	415,690	230,000		230,000	-	provision of ailine services
African Touch safaris	2019	139,830	139,830		139,830	-	provision of airtickets
African Touch Safaris	2018	8,500	8,500			8,500	official duty by County Sec
Afrique Hotel	7/13/2019	290,000	290,000		290,000	-	Security Services
Afrique hotel ltd	5/29/2019	264,000	264,000			264,000	conference facilities while t
AGYBIG CO. LTD		189,750	189,750		189,750	-	Cleaning items
AMYLIN CHEMIST	7-May-16	445,000	445,000		445,000	-	DRUGS
Andrew Juma	1/9/2020	72,000	72,000			72,000	rent for ward admin
Annet Mumalasi	2/20/2017	757,500	757,500			757,500	Legal fee
AP WELFARE	MAY JUNE,SE	732,000	732,000		732,000	-	Security Services
AUGUMARY ENT LTD	19.3.18	147,850	147,850		147,850	-	SANITARY SVS
AUGUMARY ENTERPRISES	6.5.21	56,320.0		56,320		56,320	CATERING SERVICES
AUTOWORK INTERNATIONAL	1/28/2020	195,000.00		195,000		195,000	SUPPLY AND DELIVERY
AUTOWORK INTERNATIONAL	10/2/2021	30,000.00		30,000		30,000	REPAIR OF VEHICLES
AUTOWORK INTERNATIONAL	5/5/2021	21,200.00		21,200		21,200	REPAIR OF VEHICLES

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

AUTOWORK INTERNATIONAL	16/2/21	36,400.00		36,400		36,400	REPAIR OF VEHICLES
AUTOWORK INTERNATIONAL	23/6/21	27,900.00		27,900		27,900	REPAIR OF VEHICLES
AUTOWORK INTERNATIONAL	26/11/2019	14,500	14,500		14,500	-	REPAIRS AND MAINAT.
BUNGOMA COUNTRYSIDE IN	9/22/2020	300,000.00		300,000		300,000	CONFERENCE FACILITI
carhill travel solution	2/3/2019	114,830	114,830			114,830	travelling
CMC MOTORS GROUP LTD	23/03/2020	884,932	884,932			884,932	REPAIR OF KBG 280C
combined autoservices	6/10/2021	47,372.00		47,372		47,372	motor vehivle service
combined autoservices	5/16/2021	42,804.00		42,804		42,804	motor vehivle service
COMBINED AUTOWORKS	27/4/21	33,600.00		33,600		33,600	REPAIR OF VEHICLES
Crystal hub	6/28/2020	1,727,000	1,727,000		1,727,000	-	supply of stickers
Daoudi walusuna	11/21/2019	180,000	180,000		180,000	-	rent for ward admin
Daudi Walujuna wepukhulu	9/28/2020	90,000.00		90,000		90,000	annual Rent
ELAGORIA GENERAL SUPPLI	18/03/2020	216,874		216,874		216,874	SUPLY OF TONNERS
Elegant Hotel	2019	109,600.00	109,600			109,600	Provision of catering servic
EMICO MECHANICAL CONSU	22/8/2020	221,792.00		221,792		221,792	Repair of Drum/roller KCD
EMICO MECHANICAL CONSU	09/08/2020	407,740.00		407,740		407,740	Repair of HILLUX D/cabin
ENGO GARAGE	4/6/2021	28,500.00		28,500		28,500	REPAIR OF VEHICLES
ENGO GARAGE	17/05/21	12,150.00		12,150		12,150	REPAIR OF VEHICLES
Engo Garage	4/1/2021	1,083,500.00		1,083,500		1,083,500	motor vehivle service
Fellow enterprise	2019	520,000.00	520,000			520,000	Completion of maternity w
Franeto Enterprises	5/10/2021	2,963,844.00		2,963,844		2,963,844	Provision for cleaning service
Gaussian Solution Ltd	04/09/2021	951,000.00		951,000		951,000	Installation of street lights at L
Geoffrey nyongesa simiyu	5/11/2020	54,000.00	54,000		54,000	-	office rent for ward revenue
Go Solar Systems Ltd	27/5/2020	2,000,600.00		2,000,600		2,000,600	Installation of Security Lights :
GOK PSS SCHEME		4,083.20		4,083		4,083	MAY , 2021 DEDUCTION
GOK PSS SCHEME		20,258.20		20,258		20,258	MARCH 2021 DEDUCTIO
GOK PSS SCHEME		3,345,388.90		3,345,389		3,345,389	JANUARY 2021 DEDUCTI
GOK PSS SCHEME		3,901,647.90		3,901,648		3,901,648	JUNE,2021 DEDUCTION(
GOK PSS SCHEME		37,022.00		37,022		37,022	APRIL, 2021 DEDUCTION
Grand Royal swiss hotel	9/16/2019	321,000	321,000		321,000	-	conference facilities
Hillview Ecotourism Centre		46,400	46,400			46,400	Catering Services
Hotel joventure	2015-16	1,294,589	1,294,589		1,294,589	-	conference services(2015-1
Hotel perch	2019	532,800	532,800		532,800	-	Provision of catering servic
HUGY GENERAL SUPPLIES	26/11/2019	14,500.00		14,500		14,500	REPAIRS AND MAINATA
ICPAK	14/06/2021	70,000.00		70,000		70,000	Tuition fee
ICPAK	18/11/2020	550,000.00		550,000		550,000	PROVISION OF CONFER
Idmus Trading co.	22/6/2020	9,846,434	450,300			450,300	Periodic Maintenance of R
institute of Internal Auditors	2/3/2019	92,800	92,800		92,800	-	Training fees for effective 1
J.O Makali and Company Advoc	2018	377,101	377,101			377,101	Legal fees
JABU BILDERS	13/5/2020	500,000	500,000		500,000	-	REPAIRS OF COUNTY

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

janetrix naliaka	6/9/2020	84,000	84,000		84,000	-	rent for ward admin
JESTA EAST AFRICA LIMITED	18/08/2015	94,000.0		94,000		94,000	X RAY
JOGAN MULTI-SUPPLIERS	9.10.20	268,800.0		268,800		268,800	ELECTRICITY
JOGAN MULTI-SUPPLIERS	2018	240,350	240,350			240,350	MAINTENANCE
Joice Khakasa Nmulunda	11/23/2020	120,000.00		120,000		120,000	annual Rent
Joventure Hotel	3/2/2018	102,000.00		102,000		102,000	Hotel services
Joventure hotel	10/26/2015	1,374,600	1,374,600		1,374,600	-	
Joventure Hotel	2019	205,000	205,000		205,000	-	Provision of catering servic
Joventure Hotel	24/10/2016	135,800	135,800		135,800	-	Provision Of Conference F
Joventure hotel	10/10/2016	135,000	135,000		135,000	-	
Joventure hotel	3/2/2018	102,000	102,000		102,000	-	catering service
JOVENTURE HOTEL	4/3/2021	900,000		900,000		900,000	PROVISION OF CONFER
JOVENTURE HOTEL	19/03/2021	330,000		330,000		330,000	PROVISION OF CONFER
KADCELL LIMITED	6/17/2021	804,000.00		804,000		804,000	SUPPLY AND DELIVERY
Kenya county Gov'tworkers unio	12/16/2014	1,428,020	1,428,020		1,428,020	-	union dues arrears
KENYA INSTITUTE OF SUPP	14.3.19	185,020	185,020		185,020	-	conference services
Kenya Institute of supply manage	2/3/2019	23,200	23,200		23,200	-	Tution fee
KENYA POWER	6/18/2020	216,618.00		216,618		216,618	ELECTRICITY BILL FOR.
KENYA POWER	5/21/2021	44,366.03		44,366		44,366	ELECTRICITY BILL FOR I
Kenya School o f Governement -ka	20/12/2020	152,000.00		152,000		152,000	strategic leadership developm
Kenya School Of Government-l	7/11/2019	1,861,800	1,861,800		1,861,800	-	
kenya School of Government - B	4/28/2017	456,000	456,000			456,000	tution fee for SLDP
Kenya School of Government - K	5/24/2018	37,700	37,700		37,700	-	tution fee
Kenya School of Government - N	5/23/2018	120,640	120,640		120,640	-	Tution fee
KIKA HOTEL	26/7/20	154,000.00		154,000		154,000	Provision Of Conference Faci
KIKA HOTEL	28/1/21	304,000.00		304,000		304,000	Provision Of Conference Faci
kika hotel	8/13/2019	21,000.00		21,000		21,000	provisionof conference facility
Kika Hotel	2,020	437,500	437,500			437,500	Staff retreat to Kisumu
Kika Hotel		226,155	226,155			226,155	Catering Services
Kims Kisika multi Suppliers	5/20/2021	13,732,477.00		13,732,477		13,732,477	Cleaning services at Bungoma
KUSCO	28/2/21	315,000.00		315,000		315,000	PROVISION OF TUITION
LAPFUND		5,817,278.60		5,817,279		5,817,279	EDUCATION LAPFUND
LAPFUND		15,878,959.95		15,878,960		15,878,960	FINANCE LAPFUND DE
LAPFUND		15,784,269.60		15,784,270		15,784,270	FINANCE LAPFUND DEI
LAPFUND		15,859,796.10		15,859,796		15,859,796	FINANCE LAPFUND DEI
LAPFUND		15,880,760.70		15,880,761		15,880,761	FINANCE LAPFUND DEI
LAPFUND		15,816,691.85		15,816,692		15,816,692	FINANCE LAPFUND DEI
LAPFUND		5,812,009.20		5,812,009		5,812,009	EDUCATION LAPFUND

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

LAPRUST		8,290,174.80		8,290,175		8,290,175	FINANCE LAPTRUST DE
LAPRUST		8,316,363.60		8,316,364		8,316,364	FINANCE LAPTRUST DE
LAPTRUST		14,000,000.00		14,000,000		14,000,000	Gratuity for Staff
LAPTRUST		100,536.45		100,536		100,536	AGRICULTURE LAPTRUS
LEOTECH SUPPLIES	6.8.20	674,280.0		674,280		674,280	MAINT. OF BLD & STN
Likifa K limited	17/04/2020	162,580	162,580		162,580	-	catering items
LINFENZA GNERAL SUPPLY		498,027.00		498,027		498,027	SUPPLY AND DELIVERY
M, BIG	27/05/2019	22,000	22,000			22,000	SUPPLY OF FUEL
M, BIG	2/5/2019	76,725	76,725			76,725	SUPPLY OF FUEL
M, BIG	9/5/2019	76,725	76,725			76,725	SUPPLY OF FUEL
M, BIG	2/5/2019	76,726	76,726			76,726	SUPPLY OF FUEL
M, BIG	14/05/2019	100,000	100,000		100,000	-	SUPPLY OF FUEL
M, BIG	14/05/2019	100,420.00		100,420		100,420	SUPPLY OF FUEL
M, BIG	9/5/2019	127,875	127,875			127,875	SUPPLY OF FUEL
M, BIG	26/11/2018	131,200	131,200			131,200	SUPPLY OF FUEL
M, BIG		220,438.00		220,438		220,438	Supply of refined fuel and lub
M, BIG	23/04/2019	282,690	282,690			282,690	SUPPLY OF FUEL
M, BIG	28/04/2020	500,000	500,000			500,000	Supply Of Fuel For Amc
M, BIG	1/4/2019	800,000	800,000			800,000	Supply Of Fuel
M, BIG	24/10/2019	900,000	900,000		900,000	-	Supply Of Fuel
M, BIG	26,03/2020	1,500,000	1,500,000		-	1,500,000	Supply Of Fuel For Amc
M/S CMC MOTORS GROUP LT	25/3/2020	250,260.00		250,260		250,260	MAJOR REPAIR OF 39 CG
M/S CMC MOTORS GROUP LT	25/3/2020	308,466.00		308,466		308,466	MAJOR REPAIR OF 39 CG
M/S DEWALS FARM ENTERPR	8/8/2021	937,500.00		937,500		937,500	SUPPLY AND DELIVERY
M/s feygen General suplies	5/25/2021	1,312,000.00		1,312,000		1,312,000	Suply and delivery of laptops
M/S GA INSURANCE LIMITE	5/5/2020	92,540	92,540			92,540	PROVISION OF COMPR
M/S GEOVIM CONTRACTORS	2/7/2021	1,482,400.00		1,482,400		1,482,400	SUPPLY AND DELIVERY
m/s jos hansen east africa	3/15/2021	4,296,640.00		4,296,640		4,296,640	supply and delivery of survey
M/S LIKIFA(K)LTD.	27/5/21	2,424,980.00		2,424,980		2,424,980	RENOVATION OF CONF
M/s My Lennah (K) ltd	4/22/2020	391,2719.44		1,129,919		1,129,919	Renovations of County residc
M/S PRECISION PERFORMANC	14/5/20	148,131.15		148,131		148,131	REPAIR OF VEHICLES
M/S SEDISHERRY COLLECTIO	23/02/2017	194,580		194,580		194,580	SUPPLY OF OFFICE STAI
M/s West End consultants	2018-2019	3,405,371	3,405,371			3,405,371	Provision of consultancy se
M' Big Services	2/3/2018	420,000.00		420,000		420,000	Supply Of Fuel For Amc
M' Big Services	2/3/2018	420,000	420,000			420,000	Supply Of Fuel For Amc
Mabanga Agricultural training Centre		240,000	240,000			240,000	Catering Services

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

MABANGA ATC	4/6/2021	41,000.00		41,000		41,000	CONFERENCE SERVICES
Malaba keya and partners	2019-2020	2,279,328	2,279,328		2,279,328	-	consultancy services for pr
MAYABRA ENTERPRISES	2/10/2019	21,600	21,600		21,600	-	REPAIRS AND MAINAT.
mayabra enterprises	5/19/2021	201500		1,959,182		1,959,182	motor vehivle service
MBIG	18/2/21	400,000.00		400,000		400,000	Supply of refined fuel and lub
M'BIG	2/3/2019	104,625.00		104,625		104,625	Supply of refined fuel and lub
M'BIG	2/3/2019	44,625.00		44,625		44,625	Supply of refined fuel and lub
M'BIG	2019	220,438	220,438			220,438	Supply of refined fuel and l
M'BIG	2/3/2019	104,625	104,625			104,625	Supply of refined fuel and l
M'BIG	2/3/2019	44,625	44,625			44,625	Supply of refined fuel and l
M'BIG	27/05/2019	26,000	26,000			26,000	Supply of refined fuel and l
M'BIG	2019	26,000	26,000			26,000	Supply of refined fuel and l
M'BIG	27/05/2019	50,000	21,000			21,000	Supply of refined fuel and l
M'BIG	27/05/2019	21,000	21,000			21,000	Supply of refined fuel and l
M'BIG	2019	20,000	20,000			20,000	Supply of refined fuel and l
M'BIG	2019	15,000	15,000			15,000	Supply of refined fuel and l
MECHNICAL AND TRANSPOR	04/06/2021	63,400.00		63,400		63,400	Inspection of ministry motor
MECHNICAL AND TRANSPOR	04/06/2021	29,800.00		29,800		29,800	Inspection of ministry motor
Mills Views	4/27/2021	614,100.00		614,100		614,100	Hotel services
Mills Views	12.4.2021	172,500.00		172,500		172,500	conference services
MILLSVIEW HOTEL	12/10/2020	187,500		187,500		187,500	PROVISION OF CONFER
MILLSVIEW HOTEL	14/04/2021	103,500		103,500		103,500	PROVISION OF CONFER
Millsview Hotel	6/22/2020	782,000	782,000		782,000	-	conference facilities
Millsview Hotel	7/7/2020	65,500.00		65,500		65,500	EXTENSION OF GOVER
Millsview Hotel	7/19/2020	273,700.00		273,700		273,700	EXTENSION OF PREPAR
Minata Hotels.		117,600	117,600			117,600	Catering Services
Minata Hotels.	30/ 4 /2021	210,000.00		777,000		777,000	Hotel services
Minata Hotels.	30/04/2021	378,000.00		378,000		378,000	Hotel services
Minata Hotels.	30/04/2021	189,000.00		189,000		189,000	Hotel services
MS KIKA HOTEL	2020	363,000	363,000			363,000	PROVISION OF CONFE
MS KIKA HOTEL	2020	343,500	343,500			343,500	PROVISION OF CONFE
MT ELGON WOMEN TRADE	25/03/2020	179,080	179,080		179,080	-	SUPPLY OF CATERING
NAMAMUKA AGENCIES		23,103.0		23,103		23,103	FINAL PAYMENT MAYAI
NATION MEDIA	12/17/2019	183,280		183,280		183,280	COS SEC INVESTMENT I
NATION MEDIA	13/04/2019	356,120	356,120			356,120	Advertisement
NATION MEDIA GROUP	2020	494,532	494,532		494,532	-	Advertisement cost
Nation Media Group LTD	2,019	684,400	684,400		684,400	-	Advertisement for the posi
NATION NEWSPAPER	22/04/2021	110,200		110,200		110,200	PLACEMENT OF SHORTI
National media group	9/7/2020	180,120.00		180,120		180,120	Advertisement of Garbage coll
NSSF		1,600.00		1,600		1,600	HOUSING NSSF DEDUC.

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

Nyikuli,Shikwoka & company Adv	2019	6,879,355	6,879,355		6,879,355	-	Provision of legal represent
NZOIA WATER SERVICES COMPANY LTD		7,000.0		7,000		7,000	WATER
Ocharo Kibira and company adv	2016-2017	1,722,050	1,722,050		1,722,050	-	Legal fees
Patch hotel	11/1/2019	700,000	700,000			700,000	catering services
Philip Asira	7/8/2019	72,000	72,000			72,000	rent for ward admin
POSTAL CORPORATION OF KENYA	4/6/2021	6,490.00		6,490		6,490	EMS SERVICES INVOICE
Postal Corporation of Kenya	5/12/2020	188,953	188,953			-	
postal corporation of kenya	2019	6,834	6,834			6,834	EMS services
Precision Perfomance Centere	28/06/2021	229,881.0		229,881		229,881	Vehicle maintenance
Real Appraisal	2019	5,840,000	1,752,000			1,752,000	preparation of valuation rol
Real Appraisal Limited	2019	1,181,610	1,181,610		1,181,610	-	Valuation of land (ward ba
Robert Barasa Oteba	5/13/2020	126,000	126,000		126,000	-	Rent for Maeni ward fund c
RONAK SUPERMARKET	15.5.14	128,280	128,280		128,280	-	SANITARY ITEMS
Rossynah Investments	22.5.2020	6,019,880.0		2,786,880		2,786,880	Supply of casualty wing medi
Rossynah Investments ltd	5/26/2020	165,850	165,850			-	
SAFARICOM LTD	6/30/2021	1,138,470.00		1,138,470		1,138,470	PROVISION OF USSB SER
Samo Security	6/1/2016	625,000	625,000		625,000	-	SECURITY SERVICES
SESA ELIMU CENTRE		214,900.00		214,900		214,900	SUPPLY OF NEWSPAPER:
Shreeji Service Station	4/30/2021	3,348,204.00		134,911		134,911	Supply of Fuel
Silasco supplies	6/12/2020	544,614	544,614			544,614	
Simple and Swift Contractors ltd	20/04/2021	493,800.0		493,800		493,800	Stationery
Simuplan consultants	9/19/2019	5,840,000.00		1,070,946		1,070,946	consultancy services for prepa
Simuplan consultants		5,307,464	1,275,622			1,275,622	consultancy services for pr
Simuplan consultants		5,307,464	1,275,622			1,275,622	consultancy services for pr
Simuplan consultants	7/1/2019	3,498,444	840,833			840,833	consultancy services for pr
SINAMUJOC LINK INVESTMENT		548,000.00		548,000		548,000	SUPPLY AND DELIVERY
Skyport Logistics	2/25/2021	1,910,000.00		1,910,000		1,910,000	Supply and delivery of Deskt
Slyvion Investments Company Ltd	2/16/2021	949,500.00		949,500		949,500	Suply of Laptops,Pads and de
SNOW PEAK LTD	6/4/2016	1,350,866		1,350,866		1,350,866	INSTALLATION OF COLI
Sofia ntaayon	2019-2020	96,000	96,000		96,000	-	rent for ward admin
ST. JOHNS OPTICAL SERVIC	28.4.14	70,700	70,700			70,700	OPTICALS
St.patricks pastoral centre	2019	3,218,650	3,218,650			3,218,650	conference facilities
Standard group plc	13/3/20	83,752	83,752		83,752	-	provision of advertisement
Standard group plc	3/3/2020	83,752	83,752			83,752	provision of advertisement
star publications ltd	3/27/2020	85,504	85,504		85,504	-	advertisement services RM
standard Group	22/05/2020	107,730	107,730			107,730	advertisement of policy
Standard group	11/20/2020	174,420.00		174,420		174,420	Advertisement of Rig materials
Standard group	10/28/2020	174,420.00		174,420		174,420	Advertismen of water projec
standard Group	21/05/2020	174,420	174,420			174,420	advertisement of policy
Standard Media Group	1/29/2021	177,480.00		177,480		177,480	Advertisement of Survey equip

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

Standard group	9/25/2020	200,000.00		200,000		200,000	Advertisment of water projec
standard media	29/11/2019	216,920	216,920			216,920	Advertisement
Standard group advert-deliniaion	11/19/2019	324,800	324,800		324,800	-	
standard media	9/12/2018	324,800	324,800			324,800	Advertisement
Standard Group Ltd	2020	473,100	473,100		473,100	-	Advertisement cost
Standard group advert-document	3/31/2019	550,000	550,000			550,000	
standard media	22/11/2019	1,800,000	1,800,000			1,800,000	Advertisement
standard media	19/06/2020	2,964,000	2,964,000			2,964,000	Advertisement
STAVSTANLVIN LTD		100,000.00		100,000		100,000	Internet installation
Stevstanlvln Limited	5/6/2021	59,996.00		59,996		59,996	Monthly internet subscription
TELKOM KENYA LTD	6/30/2021	600,000.00		600,000		600,000	INTERNET SUBSCRIPTIO
Teresa nafula simiyu	1/17/2020	144,000	144,000		144,000	-	rent for ward admin
Terranova	3/5/2021	33,438.10		33,438		33,438	REPAIR OF VEHICLES
TERRANOVA AUTOSPARES	16.2.19	77,897	77,897		77,897	-	M.V REPAIRS AND MAI
TERRANOVA AUTOSPARES	21.6.19	103,267	103,267		103,267	-	M.V REPAIRS AND MAI
Terranova	2/5/2019	239,825	239,825			239,825	Repair and service of GKA
Terranova	29/04/2029	264,016	264,016			264,016	REPAIR OF VEHICLES
Terranova	14/03/2019	289,962	289,962			289,962	Repair and service of GKA
Terranova	19/11/2019	721,440	721,440		721,440	-	REPAIRS AND MAINAT.
THE BREEZ HOTEL	12/10/2020	934,800.00		934,800		934,800	Hotel services
The standard group ltd	5/1/2020	213,180	213,180		213,180	-	provision of re-advertiseme
The standard group ltd	4/10/2019	177,480	177,480		177,480	-	Advertisement of ifmis trai
The standard group ltd	4/2/2020	86,640	86,640		86,640	-	addendum for printing of C
THE STANDARD NEWSPAPER	28/04/2021	68,440		68,440		68,440	NOTICE FOR INTERVIEW
THE STANDARD NEWSPAPER	19/04/2021	88,160		88,160		88,160	RESCHEDULING OF ECI
THE STANDARD NEWSPAPER	13/04/2021	109,620		109,620		109,620	CORRIGENDUM ON ECI
THE STANDARD NEWSPAPER	13/04/2021	177,480		177,480		177,480	CORRIGENDUM ON ECI
The Star	30/10/202	166,440.00		166,440		166,440	Advertisement of position of \
THE STAR	10/28/2020	166,440.00		166,440		166,440	Advertisement of Water projec
THE STAR NEWSPAPER	19/04/2021	85,504		85,504		85,504	RESCHEDULING OF ECI
THE STAR NEWSPAPER	13/04/2021	169,360		169,360		169,360	PLACEMENT OF SHORTI
Toyota Kericho	12/31/2019	1,280,862	1,280,862		1,280,862	-	
TRUNEX LIMITED	5/24/2021	2,460,000.00		2,460,000		2,460,000	SUPPLY AND DELIVERY
TWO CALVES LTD		4,786,705		4,786,705		4,786,705	VARIATION OF WORKS I
VALUE PARTNERS		14,851,192.50		14,851,193		14,851,193	PREPARATION OF FIVE(C
Victoria comfort inn	10/27/2018	48,720	48,720			48,720	conference services
Victoria cormfort inn	18.6.2022	192,000.00		192,000		192,000	provision of conference facilit

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

Vittoria suites	2019	60,000	60,000			60,000	Provision of catering service
Wape Garage	18/12/2017	16,360	16,360		16,360	-	Motor vehicle
WAPE GARAGE	22/6/21	21,950.00		21,950		21,950	REPAIR OF VEHICLES
WAPE GARAGE AND GENERAL	3.8.17	44,600	44,600		44,600	-	M.V REPAIRS AND MAINT
WAPE GARAGE AND GENERAL	16.8.17	45,000	45,000		45,000	-	M.V REPAIRS AND MAINT
WAPE GARAGE AND GENERAL	2018	52,350	52,350			52,350	M.V MAINTENANCE
WAPE GARAGE AND GENERAL	10.6.19	60,000.0		60,000		60,000	MAINTENANCE EXPENSES
Wape Garage	15-Mar-17	100,000	100,000		100,000	-	Motor Vehicle Repairs
WAPE GARAGE AND GENERAL	1.3.21	152,130.0		152,130		152,130	MAINTENANCE EXPENSES
WAPE GARAGE AND GENERAL	12.2.19	208,300	208,300		208,300	-	M.V REPAIRS AND MAINT
WAPE GARAGE & GEN. SUPPL	8.3.21	997,000.0		997,000		997,000	MAINT. OF M/V
Wape Security Services Ltd	5/5/2018	1,825,200	192,660		192,660	-	Provision Of Security Services
WASSER E.A SYSTRM LIMITED		495,500.00		495,500		495,500	SUPPLY AND DELIVERY
WEST DROP SOLUTION		199,652.00		199,652		199,652	SUPPLY AND DELIVERY
Westwood General supplies	2/3/2019	205,000	205,000		205,000	-	Toner and service for konic
Sub-Total		353,286,334	67,637,706	247,922,504	36,076,788	279,483,422	
Grand Total		1,132,444,535	316,041,566	368,882,614	244,563,412	440,360,768	

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

ANNEX 3 – ANALYSIS OF RECEIVABLES.

S/NO	PAYEE	WARRANT NO	DATE PAID	MINISTRY	STAFF CLASSIFICATION	AMOUNT
1	VINCENT KONG'ANI	4105052	6/9/2021	CS	Senior	3,991,500
2	WILLIAM WABUKE	3884429	1/4/2021	CS	Senior	3,149,500
3	VIOLET WAFULA	3856439	6/9/2021	CS	Senior	2,000,000
4	SAMWEL KIBAARA	4105051	6/9/2021	CS	Senior	1,992,000
5	ELECTOR MANDILA	3884412	10/16/2020	CS	Senior	1,723,000
6	CYRIL WAYONG'O	3856407	2/23/2021	CS	Senior	127,000
7	DR SIMIYU CHRIS NYO	3884447	4/9/2021	CS	Senior	85,600
8	MATHIEWS TSUMA	3170948	11/20/2018	FINANCE	Senior	4,547,000
9	EVERLYNE KAKAI	3884151	25/2/2020	FINANCE	Senior	886,156
10	TIMOTHY MACHI	3884215	11/10/2020	GOVERNORS	Senior	810,000
11	JOSEPHAT MUGOSA	3200493	4/23/2021	HEALTH	Senior	100,000
12					Senior Total	19,411,756
13	ZACHARIA MWOLOBI	3884413	7/14/2021	CS	Middle	152,400
14	SALOME BWABI	3856448	6/22/2021	CS	Middle	200,000
15	ELIZABETH ACHUPA	3856441	6/8/2021	CS	Middle	1,949,000
16	CELESTINE MBINGA	4002399	11/18/2020	CS	Middle	29,332
17	PURITY MWASAME	3884437	12/16/2020	CS	Middle	1,810,000
18	LYDIA MTAI	3544538	8/10/2019	CS	Middle	50,000
19	BONFACE WAYNE NYO	3200446	5/6/2020	CS	Middle	1,552,500
20	LINETY N SIMIYU	4092359	11/10/2020	FINANCE	Middle	100,000
21	ELDAH SIKHILA	4245505	5/5/2021	FINANCE	Middle	600,500
22	AUGUSTINE KIPSANG'	4245503	3/10/2021	FINANCE	Middle	1,800,000
23	IGNATIUS SIMIYU NYO	3220317	5/3/2019	FINANCE	Middle	505,500
24	EVANS KATENYA KISA	3150579	9/19/2018	FINANCE	Middle	4,995,000
25	ANN NGANO	3551971	12/13/2018	FINANCE	Middle	1,214,900
26	ELDAH MUTILA NANC	3150746	10/5/2018	FINANCE	Middle	3,011,000
27	AUGUSTINE KIPSANG'	3170909	10/22/2018	FINANCE	Middle	3,455,750
28	SIMIYU MUTAKI	3170996	17/4/2018	GOVERNORS	Middle	500,000
29	ERICK MUFUTU	3170625	6/11/2019	GOVERNORS	Middle	250,000

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

30	JOB CHELONGO	4002069	7/3/2020	GOVERNORS	Middle	2,205,000
31	IGNATIUS WANGILA	3882923	10/19/2020	GOVERNORS	Middle	983,500
32	CAROLYNE CHEPKOR	4002141	6/3/2021	LANDS AND	Middle	630,500
33	SIMON KANYI	4002110	3/26/2021	LANDS AND	Middle	60,000
34	JUDITH KHISA	4105416	2/23/2021	P.ADMINISTR	Middle	500,000
35	ZADOCK MWANGA	4105165	4/6/2021	P.ADMINISTR	Middle	543,400
36	CLEOPHAS MWAMI	3884236	11/10/2020	P.ADMINISTR	Middle	752,500
37	MARTIN WASIKE	4266282	6/23/2021	P.ADMINISTR	Middle	812,000
38	ROSE MUTORO	4105164	12/24/2020	P.ADMINISTR	Middle	921,000
39	FESTUS JUMA	4105209	12/24/2020	P.ADMINISTR	Middle	1,200,000
40	GEORGE MAKOKHA	4105207	12/22/2020	P.ADMINISTR	Middle	1,680,000
41	FRANCIS TOME	3551609	9/9/2019	P.ADMINISTR	Middle	3,689,000
42	MAURICE WAWIRE	3177586	2/25/2021	TRADE	Middle	824,360
43	BILDAD MATWALI	3177567	1/13/2021	TRADE	Middle	600,000
44					Middle Total	37,577,142
45	BONFACE WABUYELE	3237308	6/22/2021	AGRICULTUR	Unionisable emplo	509,330
46	GETRINE TARIT	4002376	8/14/2020	CS	Unionisable emplo	2,040,000
47	ROSE WAFULA	3856416	3/8/2021	CS	Unionisable emplo	700,000
48	CATHERINE NAKHOLI	3856424	4/14/2021	CS	Unionisable emplo	746,000
49	BRIAN NYONGESA	3856444	6/22/2021	CS	Unionisable emplo	339,000
50	BRAMUEL MANIAFU	3856432	6/22/2021	CS	Unionisable emplo	400,000
51	ABIGAEL WALAKA	3856405	2/5/2021	CS	Unionisable emplo	437,000
52	BRAMUEL MANIAFU	3884415	11/10/2020	CS	Unionisable emplo	485,000
53	JOSPHAT WECHULI	3856443	6/23/2021	CS	Unionisable emplo	758,700
54	DAVID OTIENO	4105061	6/14/2021	CS	Unionisable emplo	1,475,000
55	MARTIN WEKESA	3856438	5/25/2021	CS	Unionisable emplo	1,500,000
56	SOSTINE MASINDE	3856436	5/20/2021	CS	Unionisable emplo	2,540,000
57	NAOMI WANJALA	4105053	7/9/2021	CS	Unionisable emplo	100,000
58	GLORIA NEKESA	3884414	12/31/2020	CS	Unionisable emplo	200,000
59	ZELDA MASAI	3856440	6/8/2021	CS	Unionisable emplo	777,600
60	CAROLYNE MALANGA	2514337	9/27/2016	CS	Unionisable emplo	2,360,000

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

61	DUNSTONE WAFULA	3150748	10/9/2018	FINANCE	Unionisable emplo	3,801,000
62	AMOS WANJALA	3237369	2/23/2021	GENDER	Unionisable emplo	500,000
63	JOAB LUTTAH	3996982	6/11/2021	HEALTH	Unionisable emplo	977,026
64	STEPHEN EGONOI	3200499	4/23/2021	HEALTH	Unionisable emplo	300,000
65	SYLVIA NJUNUKHA	3200497	5/5/2021	HEALTH	Unionisable emplo	992,945
66	ALBERT WANJALA	4002122	2/23/2021	LANDS AND I	Unionisable emplo	999,000
67	DAVID MURUNGA	4105163	12/24/2020	P.ADMINISTR	Unionisable emplo	891,000
68	BEATRICE MASINDE	4105163	2/24/2021	P.ADMINISTR	Unionisable emplo	981,000
69	FAITH NANGILA	4105195	2/10/2021	P.ADMINISTR	Unionisable emplo	500,000
70	ANDREW MANYONGE	4105224	3/11/2021	P.ADMINISTR	Unionisable emplo	656,000
71	CHRISTINE MALILO	4105223	4/6/2021	P.ADMINISTR	Unionisable emplo	807,000
72	BENSON SIMIYU	3884237	10/27/2020	P.ADMINISTR	Unionisable emplo	612,000
73	ABISAI KIBOI	3882904	10/27/2020	P.ADMINISTR	Unionisable emplo	447,800
74	AGGREY TELEWA	4105166	12/24/2020	P.ADMINISTR	Unionisable emplo	600,000
75	ONESMUS MULIRO	4105167	12/24/2020	P.ADMINISTR	Unionisable emplo	684,000
76	EMMANUEL WANYON	3177587	3/12/2021	TRADE	Unionisable emplo	697,200
					Unionisable emp	29,813,601
				GRAND TOTAL		86,802,499

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

ANNEX 4 – ANALYSIS OF OTHER PENDING ACCOUNTS RECEIVABLES.

NAME OF FUND	DESCRIPTION	ORIGINAL AMOUNT	AMOUNT RECEIVED TO DATE	OUTSATNDIN G BALANCE	COMMENTS
		A	B	C=A-B	
DANIDA - Universal Healthcare in	Donor funding to the co	25,290,000	25,290,000	-	
World Bank – THUSCP	Donor funding to the co	133,778,051	37,032,243	96,745,808	
National Agricultural & Rural Inclusiv	Donor funding to the co	394,953,120	187,221,349	207,731,771	
Kenya Devolution Support Program	Donor funding to the co	370,700,931	157,815,048	212,885,883	
Youth Polytechnic support grant	Donor funding to the co	94,814,043	67,849,894	26,964,149	
Abolishment of user fees in health ce	Donor funding to the co	32,837,307	32,837,307	-	
Kenya Urban Support Programme	Donor funding to the co	669,135,634	164,440,067	504,695,567	
Agriculture Sector Development Sup	Donor funding to the co	19,331,072	11,876,983	7,454,089	
Kenya Climate Smart Agriculture Pro	Donor funding to the co	52,565,915	-	52,565,915	
Roads Mintanance levy fund	Donor funding to the co	431,000,409	266,961,417	164,038,992	
Total Amount		2,224,406,482	951,324,308	1,273,082,174	

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

ANNEX 5 – SUMMARY OF NON-CURRENT ASSET REGISTER.

Asset class	Historical Cost b/f (KShs)	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out) during the year (KShs)	Historical Cost c/f (KShs)
	2019/2020				2020/2021
Land	11,724,035,015	42,000,000		-	11,766,035,015
Buildings and structures	781,758,858	45,416,967		-	827,175,825
Transport equipment	606,996,077	11,158,690		-	618,154,767
Office equipment, furniture and fitting	320,114,186	51,223,572		-	371,337,758
ICT Equipment	220,904,419	510,000		-	221,414,419
Machinery and Equipment	579,478,863	48,625,634		-	628,104,497
Biological assets	55,827,366	-		-	55,827,366
Intangible assets	123,009,336	144,656,423		-	267,665,759
Infrastructure assets- Roads, Rails	3,411,293,016	2,512,389,668		-	5,923,682,684
others	394,164,438	36,713,132		-	430,877,570
Total	18,217,581,575	2,892,694,086	-	-	21,110,275,661
Break down of assets is as follows:					
Recurent & Development(As per note-11)		2,095,330,137.75			
Kusp donor funding		253,581,990.50			
Rmlf national Government funding		377,516,630.60			
Kdsp Funding		112,713,558.60			
Danida Funding		53,551,768.40			
Total		2,892,694,085.85			

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

ANNEX 6 – INTER-ENTITY TRANSFERS

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred	Amount Confirmed as received	difference	explanation
		KShs	KShs	KShs	KShs	KShs	KShs	KShs	
1	County Assembly	251,013,816	85,901,766	296,698,276	338,711,240	972,325,098	972,325,098	-	N/A
2	Agriculture ASDSP			13,676,169	5,700,814	19,376,983	19,376,983	-	N/A
3	Agriculture NARGIP		84,648,233		109,073,116	193,721,349	193,721,349	-	N/A
4	Education Village Polythnics			33,924,947	33,924,947	67,849,894	67,849,894	-	N/A
5	Health DANIDA		12,645,000		12,645,000	25,290,000	25,290,000	-	N/A
6	Health THUSCP		13,359,375	12,673,500	24,352,006	50,384,881	50,384,881	-	N/A
7	ROADS RMLF		129,853,393	66,740,354	133,480,709	330,074,456	330,074,456	-	N/A
8	LANDS KUSP	220,770,498	3,300,000		164,440,066	388,510,564	388,510,564	-	N/A
9	County Secretary-KDSP			45,000,000	112,815,048	157,815,048	157,815,048		N/A
10	EMERNGNCY FUND				70,000,000	70,000,000	70,000,000	-	N/A
11	BUNGOMA COUNTY EDUCATION BURSARY ACCOUNT			62,000,000	48,000,000	110,000,000	110,000,000		N/A
	Total	471,784,314	329,707,767	530,713,246	1,053,142,946	2,385,348,273	2,385,348,273		

Director of Finance
County Executive





Director of Finance
County Assembly/fund/project





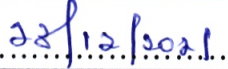
Note: Attached are confirmed and signed amounts as transferred to all the entities.

BUNGOMA COUNTY EXECUTIVE
Consolidated Reports and Financial Statements
For the year ended June 30, 2021

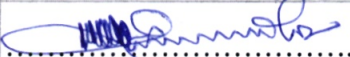

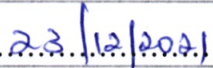
ANNEX 7 – BANK RECONCILIATION/FO 30 REPORT

RECONCILIATION MONTH:JUNE,2021		F.O 30	
Account number : 1000171518			
Account name : : BUNGOMA COUNTY REVENUE FUND-KES			
	Balance as per cashbook on 30.06.2021	230,677,452	
Add	Transfers in Cashbook not in the bank statement	2,393,057,733	
		2,623,735,185	
Less:	Receipts in bank statement not in Cashbook	1,027,278,203	
	Balance as per bank statement on 30.06.2021	1,596,456,983	
I certify that I have verified the bank balances in the cashbook and the bank balance			
and confirm the above reconciliation is correct.			
Approved by			
			<u>23/12/2021</u>
Signature		Designation	Date


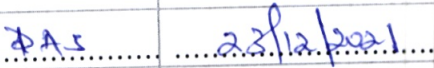
BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

RECONCILIATION MONTH:-		JUNE,2021		F.O30
ACCOUNT DESCRIPTION:-		BUNGOMA COUNTY DEVELOPMENT ACCOUNT		
BANK ACCOUNT NO.		1000170921		
	Balance as per cashbook on 30.06.2021			1,525,080
Add	Untransmitted Payments-June			1,111,789,174
				1,113,314,254
Less	Receipts in bank statement not in cashbook			1,112,635,268
	Balance as per bank statement on 30.06.2021			678,986
I certify that I have verified the bank balances in the cashbook and the bank balance				
and confirm the above reconciliation is correct.				
	Approved by			
				
Signature		Designation		Date

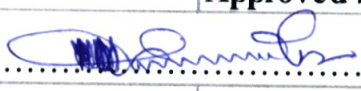
BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

				FO.30
RECONCILIATION MONTH:-		JUNE, 2021		
Account name : BUNGOMA COUNTY AGR SEC DEV S.PRO-KES				
BANK ACCOUNT NO.		1000368497		
	Balance as per cashbook on 30.06.2021			-
Add	Untransmitted Payments-June			5,700,814
				5,700,814
Less:	Receipts in bank statement not in Cashbook			5,500,000
	Balance as per bank statement on 30.06.2021			200,814
I certify that I have verified the bank balances in the cashbook and the bank balance				
and confirm the above reconciliation is correct.				
	Approved by			
				
Signature		Designation		Date


BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

RECONCILIATION MONTH JUNE, 2021.		F.030
ACCOUNT DESCRIPTION:-BUNGOMA COUNTY DANIDA ACCOUNT		
BANK ACCOUNT NO. 1000342099		
	Balance as per cashbook on 30.06.2021	30,083,836
Add:	Untransmitted Payments-June	21,209,571
		51,293,407
Less:	Receipts in bank statement not in cashbook	24,352,006
	Balance as per bank statement on 30.06.2021	26,941,401
I certify that I have verified the bank balances in the cashbook and the bank balance		
and confirm the above reconciliation is correct.		
	Approved by	
		
Signature	Designation	Date


BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

RECONCILIATION MONTH: JUNE, 2021		F.O 30
Account number : 1000248416		
Account name : BUNGOMA COUNTY DEPOSIT ACCOUNT-KES		
	Balance as per cashbook on 30.06.2021	343,959,255
Add	Untransmitted Payments-June	21,199,557
		365,158,813
Less:	Receipts in bank statement not in Cashbook	90,385,061
	Balance as per bank statement on 30.06.2	274,773,752
I certify that I have verified the bank balances in the cashbook and the bank balance and confirm the above reconciliation is correct.		
Approved by		
	<i>DAC</i>	<i>23/12/2021</i>
Signature	Designation	Date


BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

				FO.30
RECONCILIATION MONTH:-		JUNE,2021		
Account name : BUNGOMA COUNTY DEVOLUTION SUPP PROG-KES				
Account number : 1000374616				
	Balance as per cashbook on 30.06.2021			189,168,989
Add	Untransmitted Payments-June			38,340,813
				227,509,802
Less	Receipts in bank statement not in Cashbook			112,815,048
	Balance as per bank statement on 31.03.2021			114,694,754
I certify that I have verified the bank balances in the cashbook and the bank balance				
and confirm the above reconciliation is correct.				
		Approved by		
		DAS		23/10/2021
Signature		Designation		Date



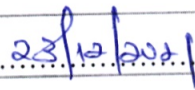
BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

				FO.30
COUNTY GOVERNMENT OF BUNGOMA				
BANK RECONCILIATION STATEMENT JUNE, 2021.				
Account name : BUNGOMA COUNTY URBAN SUPP. PROG-KES				
Account number : 1000378913				
	Balance as per cashbook on 30.06.2021			-
Add	Untransmitted Payments-June			164,440,066
				164,440,066
Less	Receipts in bank statement not in cashbook			119,991,163
	Balance as per bank statement on 30.06.2021			44,448,903
I certify that I have verified the bank balances in the cashbook and the bank balance and confirm the above reconciliation is correct.				
Approved by				
		<i>Dks</i>		<i>23/12/2021</i>
Signature		Designation		Date

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

				FO.30
RECONCILIATION MONTH JUNE, 2021.				
ACCOUNT DESCRIPTION BUNGOMA COUNTY NARGIP ACCOUNT				
BANK ACCOUNT NO. 1000368446				
	Balance as per cashbook on 30.06.2021			0
Add	Untransmitted Payments-June			-
	Balance as per bank statement on 30.06.2021			0
I certify that I have verified the bank balances in the cashbook and the bank balance and confirm the above reconciliation is correct.				
Approved by				
		DAC		23/12/2021
Signature		Designation		Date

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

				FO.30
RECONCILIATION MONTH JUNE, 2021				
Account name Account name : BUNGOMA COUNTY VILLAGE POLY PROJ-KES				
BANK ACCOUNT NO.		1000368489		
	Balance as per cashbook on 30.06.2021		33,990,646	
Add	Untransmitted Payments-June		-	
			33,990,646	
Less	Receipts in bank statement not in cashbook		33,924,947	
	Balance as per bank statement on 30.06.2021		65,699	
I certify that I have verified the bank balances in the cashbook and the bank balance				
and confirm the above reconciliation is correct.				
Approved by				
				
Signature		Designation		Date

