

REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

**OF**



**THE AUDITOR-GENERAL**

**ON**

**COUNTY REVENUE FUND**

DATE	26.02.2025
TABLED BY	MAJORITY LEADER
COMMITTEE	
IN AT THE TABLE	BELIHDA

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

**COUNTY GOVERNMENT OF BUNGOMA**



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## COUNTY REVENUE FUND

County Government of Bungoma

### ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2024

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

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**1. Acronyms and glossary of terms**

*a) Acronyms*

B/F	Brought forward
BARMS	Bungoma Automated Revenue Management System
CA	County Assembly
CBK	Central Bank of Kenya
CDA	County Departments and Agencies
CECM	County Executive Committee Member
CO	Chief Officer
COB	Controller of Budget
CRF	County Revenue Fund
FY	Financial Year
IPSAS	International Public Sector Accounting Standards
Kshs	Kenya Shillings
NT	National Treasury
OSR	Own Source Revenue
PAC	Public Accounts Committee
PFMA	Public Finance Management Act
PSASB	Public Sector Accounting Standards Board
ROR	Receiver of Revenue

*b) glossary of terms*

Comparative FY: Comparative Prior Financial Year

Fiduciary Management: The key management personnel who had financial responsibility

**2. Key Entity Information and Management**

**a) Background information**

Article 207 of the Constitution of Kenya provides for the establishment of the County Revenue Fund into which shall be paid all money raised or received by or on behalf of the County Government.

**b) Key Management Team**

The County Revenue Funds day-to-day management is under the following key organs:

No.	Designation	Name
1.	CECM- Finance and Economic planning	CPA Chrispinus Barasa
2.	C.O- Finance	Robert Simiyu
3.	Director Accounting Services/Finance	CPA Ambrose Makokha

**c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2024 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Finance and Economic Planning	CPA Chrispinus Barasa
2.	Accounting Officer in charge of Finance	Robert Simiyu
3.	Director Accounting Services/Finance	CPA Ambrose Makokha

**d) Fiduciary Oversight Arrangements**

**i. Audit Committee Activities**

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

- Obtain assurance from management that all financial and non-financial internal control and risk management functions are operating effectively and reliably or provide an independent review of the County Executive reporting functions to ensure the integrity of financial reports.
- Provide oversight of the implementation of the audit recommendations.
- Ensure that the County Executive effectively monitors compliance with legislative and regulatory requirements and promote a culture committed to lawful and ethical behaviour.

**ii. Senate Committee Activities**

The responsibilities of the senate committee were as follows:

- Determining allocation of national revenue among counties as per Article 217 of the Constitution and overseeing allocation of national revenue to county governments.

- To perform any other role as may be set out under the Constitution or legislation

**iii. County Assembly**

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

- Perform the roles set out under Article 185 of the Constitution;
- 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;
- Approve the borrowing by the county government in accordance with Article 212 of the Constitution; and
- Approve county development planning.

**iv. Development partner oversight activities**

Development partners oversight activities include monitoring and evaluating projects to ensure efficiency, transparency, and adherence to goals. Some of the activities of development partners include;

- Monitoring and Evaluation (M&E) Visits
- Financial Audits and Compliance Checks
- Community Engagement and Social Accountability
- Impact Assessments

**v. Controller of Budget**

The responsibilities of Controller of Budget were as follows:

- Overseeing the implementation of the budgets of both national and county governments.
- Monitor the use of public funds and report to Parliament on how the funds have been utilized.

**vi. Office of the Auditor General**

The responsibilities of the Auditor General are:

- Oversight or assurance role of ensuring accountability within the three arms of government (the Legislature, the Judiciary, and the Executive) as well as the Constitutional Commissions and Independent Offices.
- Auditing Government Accounts
- Reporting on public expenditure. The office examines whether public funds have been used lawfully and effectively.

**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: 0728039039  
E-mail: [info@bungoma.go.ke](mailto:info@bungoma.go.ke)  
Website: [www.bungoma.go.ke](http://www.bungoma.go.ke)

**g) County Executive of Bungoma Bankers**

Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000-00200  
**Nairobi, Kenya**

**h) Independent Auditors**

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

**i) Principal Legal Advisor**

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

### 3. Statement by the CECM Finance

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 consisting of the National Government and 47 County Governments. This necessitated that counties prepare and present annual statements showing their performance over the year.

#### 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. The key local revenue sources for Bungoma County included business permits, land rates, cess, market fees, parking fees, administrative service fees, and public health facilities' fees, among others.

#### Financial Performance

##### a) Receipts

In the year ended 30th June 2024, the County had planned to raise Kshs. 15,243,651,077 consisting of balances brought forward of Kshs. 638,374,245; Kshs. 2,030,272,854 (local Revenue Kshs. 868,201,471 & AIA of Kshs. 1,162,071,383) from own sources and Kshs. 12,575,003,978 from National Government and Development Partners through CARA. Of the target revenue of Kshs. 15,243,651,077, only Kshs. 13,888,408,863 was expected to be received through the CRF. Out of this, the County realized Kshs. 11,322,827,216, representing 81.5% of the expected receipts.

Transfers from exchequer recorded 92.0% realization; transfers from other government agencies recorded 48.9% realization while own source revenue recorded 43.2% as summarized in table 1.

**Table 1: CRF Revenue Analysis**

Receipts	Kshs.	Kshs.	% realization
Exchequer releases	11,111,983,608	10,223,024,920	92.0%
Transfers from other government agencies	1,463,020,370	715,196,364	48.9%
Own Source Revenue	888,054,588	383,998,952	43.2%
Return to CRF issues	425,350,297	606,980	0.1%
<b>Total Receipts</b>	<b>13,888,408,863</b>	<b>11,322,827,216</b>	<b>81.5%</b>

In view of this, specific measures have been proposed by the county to enhance revenue generation and collection. These include:

- The Department of Finance and Economic planning shall, in collaboration with the County Assembly, fast-track on the completion of relevant pieces of legislation to inform administration of various fees and charges.
- Collaboration between the Ministries, Departments and Agencies (MDAs), National Government, private sector, civil society and the general public for enhancement of the local revenue.
- Continuous performance appraisal for revenue collectors to monitor variations between collections and targets, this will bolster revenue from market fees and related streams;
- Proper and prompt accounting and reporting by receivers of revenue as per Section 157 (2) of PFMA, 2012.
- Utilization of services of the Office of County Attorney to assist in revenue enforcement through legal processes.
- Collaboration with the Law courts administration in setting up an express special court on County Revenue matters.
- Enhancing the BARMS system modules to 100% cashless payments on all revenue streams to avert challenges associated with cash handling.

#### **National and County economic outlook,**

- National Government revenues continue to form the largest part of the County Government budget, contributing 87% while locally generated revenues constitute 13% of the budget.
- The country experienced economic resilience and growth of 5.4% which is expected to be maintained in the medium term. This growth outlook will be supported by a broad-based private sector growth, strong performance of the services sector and recoveries in agriculture, while the public sector consolidates.
- The country's inflation is expected to be maintained at 6.6%. Interest and exchange rates are expected to remain stable, and this will be safeguarded over the medium term.

#### **b) Payments**

Total payments from the County Revenue Fund account in the FY 2023/24 amounted to Kshs. 11,500,844,136, transfer to executive Entities Accounts were Kshs. 10,275,595,855 while those to the County Assembly totaled to Kshs. 1,225,248,281.

#### **c) Challenges**

During the implementation period, County Departments and Agencies encountered a number of challenges, including; Failure to receive June disbursement; Delay in fund

*County Government of Bungoma*  
*County Revenue Fund*  
*For the financial year ended 30<sup>th</sup> June 2024*

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disbursement by the exchequer; Failure of Contractors to complete projects within stipulated timelines; and absence of continuous staff capacity development especially on E-procurement processes leading to delays. Mechanisms to address these challenges have been put in place.

This statement covers the operations of the CRF for the financial year ended 30<sup>th</sup> June 2024.



**CPA Chrispinus Barasa**

**ICPAK NO. 19812**

**CEC Member – Finance and Economic Planning  
County Government of Bungoma**

#### 4. Management Discussion and Analysis

##### Operation of the Fund

The County Appropriation Act authorizes the withdrawal of funds from the County Revenue Fund. 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 Treasury is required to seek the Controller of Budget's approval for withdrawal of funds from the County Revenue Fund to the County Executive and County Assembly bank accounts. These entities are responsible for the administration of their respective approved budgets.

The County also finances its operations through own generated revenues. The key local revenue sources for Bungoma County included business permits, land rates, cess, market fees, parking fees, administrative service fees and public health facilities' fees.

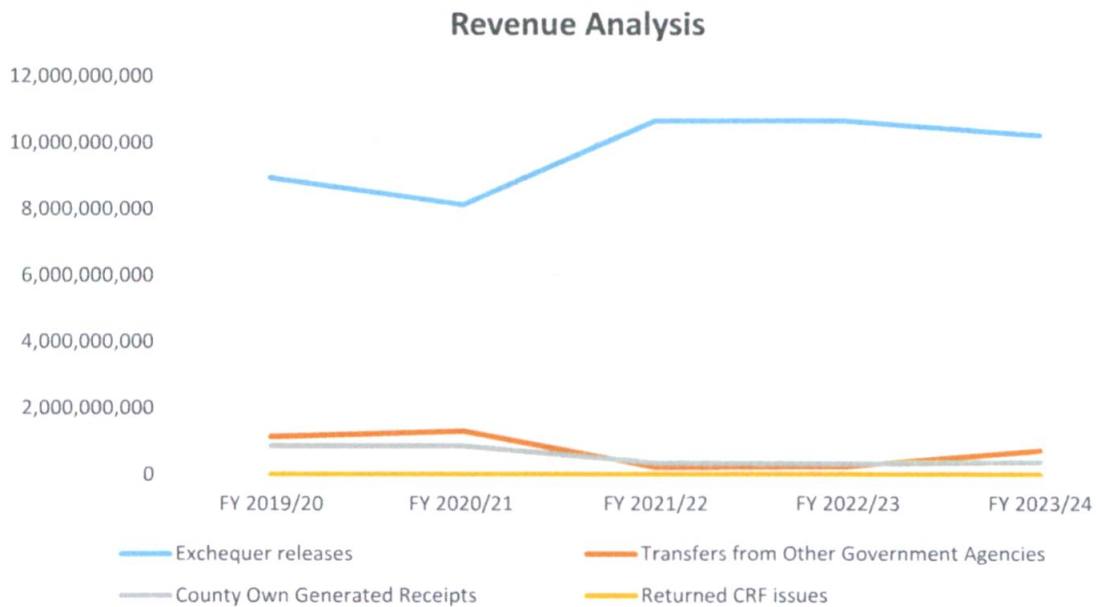
##### Financial Performance

The total county equitable share has been increasing since FY 2019/2020 as per the table 2.

**Table 2: Revenues from FY 2019/20 to FY 2023/24**

Description	Actual Receipts				
	FY 2023/24 Ksh	FY 2022/23 Ksh	FY 2021/22 Ksh	FY 2020/21 Ksh	FY 2019/20 Ksh
Exchequer releases	10,223,024,920	10,659,435,192	10,659,435,192	8,128,796,100	8,949,000,000
Transfers from Other Government Agencies	715,196,364	256,762,319	230,090,028	1,307,976,484	1,141,503,387
County Own Generated Receipts	383,998,952	330,427,054	359,292,947	860,080,583	860,080,583
Returned CRF issues	606,980	1,111,963	1,836,702	1,554,123	1,043,241
<b>Total Revenue</b>	<b>11,322,827,216</b>	<b>11,247,736,528</b>	<b>11,250,654,869</b>	<b>10,298,407,291</b>	<b>10,951,627,211</b>

**Figure 1: Revenues from FY 2019/20 to FY 2023/24**



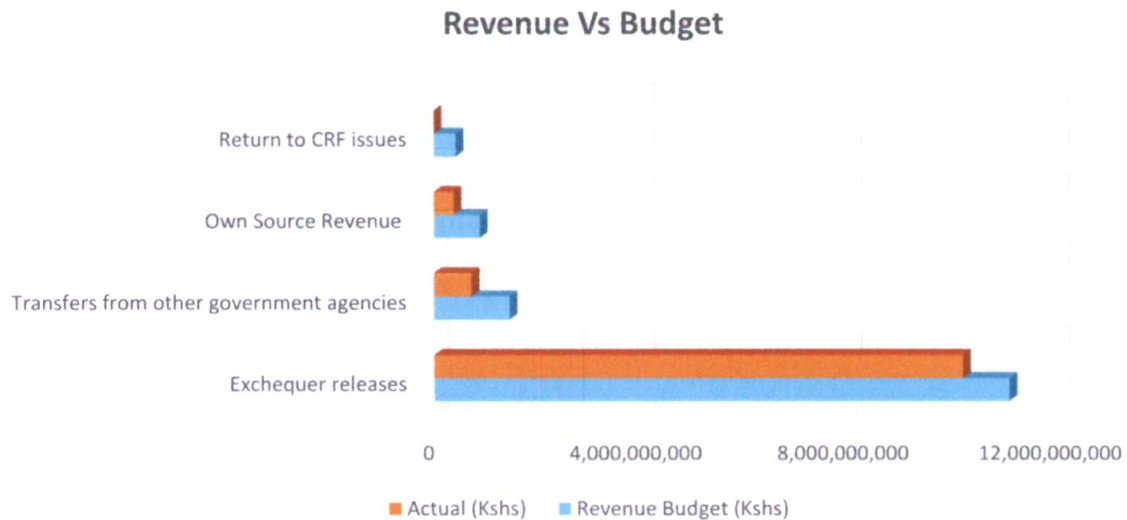
Within the financial year 2023/2024, total expected revenue was Kshs. 15,243,651,077, Kshs. 13,888,408,863 being expected revenue through the CRF. The County received Kshs. 11,322,827,216 from the CRF as at 30th June 2024. This is 81.5% realization. Local revenue amount of Kshs. 383,998,952 was transferred to CRF account. Table 3 depicts budget performance vs actual receipts within the year from the CRF.

**Table 3: Budget Performance vs Actual Receipt**

Revenue Classification	Revenue Budget (Kshs)	Actual (Kshs)	Realization (%)
Exchequer releases	11,111,983,608	10,223,024,920	92.0%
Transfers from other government agencies	1,463,020,370	715,196,364	48.9%
Own Source Revenue	888,054,588	383,998,952	43.2%
Return to CRF issues	425,350,297	606,980	0.1%
<b>Total</b>	<b>13,888,408,863</b>	<b>11,322,827,216</b>	<b>81.5%</b>

- National Government revenues continue to form the largest part of our revenue budget, contributing 87% towards our budget. Own generated revenues (including AIA from health facilities) formed 13% of county budget.

**Figure 2: Revenue Performance in comparison with the budget**



**d) Payments**

Total payments from the County Revenue Fund amounted to Kshs. 11,500,844,136, summarized as follows:

Item	2023-2024	2022-2023
	Kshs	Kshs
Transfer to executive Entities Accounts	10,275,595,855	10,607,250,104
Transfer to county Assembly	1,225,248,281	1,256,268,326
<b>Total Expenditure</b>	<b>11,500,844,136</b>	<b>11,863,518,430</b>

Below is a depiction of budget vs Actuals Transfers

Item	Budget 2023-2024	Actual 2023-2024	Realization
	Kshs	Kshs	%
Transfers to County Executive	12,604,432,983	10,275,595,855	81.5%
Transfers to County Assembly	1,283,975,880	1,225,248,281	95.4%
<b>Total</b>	<b>13,888,408,863</b>	<b>11,500,844,136</b>	<b>82.8%</b>

Receipt to the CRF of Kshs. 11,322,827,216 vs expenditure from the CRF of Kshs. 11,500,844,136 is explained by balance of Kshs. 251,506,622 that was in the CRF at the start of the FY 2023/24, being balance brought forward, already in the account, from FY 2022/23.

**e) Future Outlook**

In the financial year 2024/2025, the County Government has a total budget of Kshs. 15,589,447,703 of which, the equitable share amount is Kshs. 11,543,041,769, donations & grants of Kshs. 1,789,513,118 and the Local collections & AIA of Kshs. 2,256,892,816, with the hope of getting the funds on time for timely implementation of county projects.

## **5. Overview of the County Revenue Fund Operations**

### **Background**

Article 207 of the Constitution of Kenya provides for the establishment of a County Revenue Fund into which shall be paid all money raised or received by or on behalf of the County Government. As outlined under Section 109 of the Public Finance Management (PFM) Act, 2012 the County Treasury is responsible for administration of the County Revenue Fund. The County Revenue Fund is maintained as the County Exchequer Account at the Central Bank of Kenya.

### **Receipts into the County Revenue Fund**

County Government revenue is received through appointed County Receiver of Revenue by the County Executive Committee Member for Finance to the County Treasury pursuant to Section 157 (1) of the PFM Act 2012. Receipts include Exchequer releases, grants from development partners, proceeds from domestic and foreign borrowings, and other miscellaneous deposits in the County Revenue Fund Account.

### **Transfers from the County Revenue Fund**

The withdrawal of funds from the County Revenue Fund is authorized by the County appropriation Act. The County Treasury is required to seek the Controller of Budget's approval for withdrawal of funds from the County Revenue Fund to the County Executive and County Assembly bank accounts. These entities are responsible for the administration of their respective approved budgets.

### **Financial Reporting requirements**

The Accounting Officer for the County Revenue Fund is required to prepare and submit the financial statements to the Auditor-General and a copy to the Controller of Budget, and the Commission on Revenue Allocation.

This statement therefore covers the operations of the County Exchequer Account for the financial year ended 30<sup>th</sup> June 2024.



**CPA Chrispinus Barasa**

**ICPAK NO. 19812**

**CEC Member – Finance and Economic Planning**

**County Government of Bungoma**

## **6. Statement of Management Responsibility**

Article 207 of the Constitution, Sections 109 and 167 of the Public Finance Management Act, 2012 requires a County Revenue Fund established by the Constitution, an Act of Parliament or county legislation to prepare financial statements for the Fund for each financial year in a form prescribed by the Public Sector Accounting Standards Board and submit to the Auditor General and a copy to the Commission on Revenue Allocation and the Controller of Budget.

The Accounting Officer at the County Treasury is responsible for the preparation and presentation of the County Revenue Fund financial statements, which give a true and fair view of the state of affairs of the Fund as at the end of the financial year ended on June 30, 2024. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Revenue Fund; (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 Revenue Fund; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The Accounting Officer accepts responsibility for the County Revenue Fund'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 Accounting Officer is of the opinion that the County Revenue Fund's financial statements give a true and fair view of the state of the County Revenue Fund's transactions during the financial year ended June 30, 2024, and of its financial position as at that date.

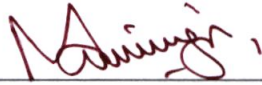
The Accounting Officer further confirms the completeness of the accounting records maintained for the County Revenue Fund which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control. The Accounting Officer confirms that the County Revenue Fund has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable). Further, Accounting Officer confirms that the County Revenue Fund'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.

County Government of Bungoma  
County Revenue Fund  
For the financial year ended 30<sup>th</sup> June 2024

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**Approval of the Financial Statements**

The County Revenue Fund's financial statements were approved and signed on \_\_\_\_\_  
2024.

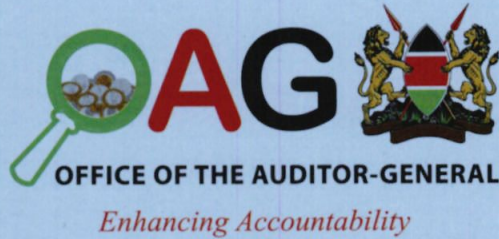


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**Robert Simiyu**  
**Chief Officer Finance**  
**County Government of Bungoma**

# REPUBLIC OF KENYA

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



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

## REPORT OF THE AUDITOR-GENERAL ON COUNTY REVENUE FUND FOR THE YEAR ENDED 30 JUNE, 2024 – COUNTY GOVERNMENT OF BUNGOMA

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

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

The three parts of the report 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 Revenue Fund-County Government of Bungoma set out on pages 1 to 16, which comprise the statement of

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*Report of the Auditor-General on County Revenue Fund for the year ended 30 June, 2024 – County Government of Bungoma*

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

In my opinion, except for the effects of the matter 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 Revenue Fund - County Government of Bungoma as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **Receipts in Cash Book not in Bank Statements**

The bank reconciliation statement as at 30 June, 2024 reflects receipts in cash book not in bank statements totalling Kshs.6,578,088 which relates to amounts held in several commercial bank accounts and not the amount held in County Revenue Fund - Central Bank of Kenya account as at 30 June, 2024. Further, no explanation was provided on why the receipts had not been banked as at 30 June, 2024.

In the circumstances, the accuracy and completeness of the closing fund balance of Kshs.73,489,702 shown in the statement of receipts and payments could not be confirmed.

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

### **Emphasis of Matter**

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

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis amounts of Kshs.13,888,408,863 and Kshs.11,322,827,216 respectively, resulting to under-funding of Kshs.2,565,581,647 or 18.5% of the budget. Similarly, the statement reflects total actual payments (transfers) of Kshs.11,500,844,136 against approved budget of Kshs.13,888,408,863 resulting to an under-performance of Kshs.2,387,564,727 or 17.2% of the budget.

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

My opinion is not modified in respect of this matter.

## **Key Audit Matters**

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matter described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

## **Other Information**

Management is responsible for the other information set out on page iii to xv which comprise of Key Entity Information and Management, Management Discussion and Analysis, Statement by CECM Finance, Overview of the County Revenue Fund Operations and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

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

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

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effects of the matter 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**

#### **Late Disbursement of Funds**

The statement of receipts and payments for the year ended 30 June, 2024 reflects total receipts amounts of Kshs.11,322,827,216, total payments of Kshs.11,500,844,136 and opening fund balance brought forward of Kshs.251,506,622 resulting to a closing fund balance of Kshs.73,489,702 as at 30 June, 2024.

However, review of available records revealed that the balance of Kshs.73,489,702 was disbursed by the National Treasury for utilization at the end of June, 2024 and sufficient time was not available to utilize it before 30 June, 2024 contrary to Section 17 (6) of the Public Finance Management Act, 2012 which states that the National Treasury shall, at the beginning of every quarter, and in any event not later than the fifteenth day from the commencement of the quarter, disburse monies to County Governments.

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

The audit was conducted in accordance with ISSAIs 3000 and 4000. The Standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

### **Other Information**

Management is responsible for the other information set out on page ii to xv which comprise of Key Entity Information and Management, Governance Statement, forward by the CECM Finance and Economic Planning, Statement of Performance Against County Predetermined Objectives, Environmental and Sustainability Reporting and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

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

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

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

### **Basis for Conclusion**

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

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material

misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

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

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

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

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

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

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I also consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

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

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



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

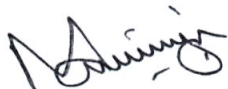
**Nairobi**

**23 December, 2024**

County Government of Bungoma  
 County Revenue Fund  
 For the financial year ended 30<sup>th</sup> June 2024

**8. Statement of Receipts and Payments for the Year Ended 30<sup>th</sup> June, 2024.**

	Notes	Period ended June 2024 Kshs.	Comparative Period Kshs.
<b>RECEIPTS</b>			
Exchequer releases	1	10,223,024,920	10,659,435,192
Transfers from other government agencies	2	715,196,364	256,762,319
Own Source Revenue	3	383,998,952	330,427,054
Return to CRF issues	4	606,980	1,111,963
<b>Total Receipts</b>		<b>11,322,827,216</b>	<b>11,247,736,528</b>
<b>PAYMENTS</b>			
Transfers to County Executive	5	10,275,595,855	10,607,250,104
Transfers to County Assembly	6	1,225,248,281	1,256,268,326
Other Transfers		-	-
<b>Total Payments</b>		<b>11,500,844,136</b>	<b>11,863,518,430</b>
<b>Net increase (decrease) in cash for the year</b>		<b>(178,016,920)</b>	<b>(615,781,902)</b>
Add Opening fund balance b/f	7	251,506,622	867,288,525
<b>Closing Fund balance for the period</b>	7	<b>73,489,702</b>	<b>251,506,623</b>



Robert Simiyu  
 Chief Officer - Finance

Date: 29/9/2024



CPA. Ambrose Makokha  
 Director Accounting Services  
 ICPAK Member No. 7929

Date: 29/9/2024


**9. Statement of Comparison of Budget Actual Amounts for the Year Ended 30<sup>th</sup> June, 2024.**

Receipt/Payments	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Realisation Difference	% of Realisation
	<b>a</b>	<b>b</b>	<b>c=a+b</b>	<b>d</b>	<b>e=c-d</b>	<b>f=d/c %</b>
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	
<b>Receipts</b>						
Exchequer releases	11,111,983,608	-	11,111,983,608	10,223,024,920	888,958,688	92.0%
Transfers from other government a	718,050,812	744,969,558	1,463,020,370	715,196,364	747,824,006	48.9%
Own Source Revenue	918,701,471	(30,646,883)	888,054,588	383,998,952	504,055,636	43.2%
Return to CRF issues	-	425,350,297	425,350,297	606,980	424,743,317	0.1%
<b>Total Receipts</b>	<b>12,748,735,891</b>	<b>1,139,672,972</b>	<b>13,888,408,863</b>	<b>11,322,827,216</b>	<b>2,565,581,647</b>	<b>81.5%</b>
<b>Payments</b>						
Transfers to County Executive	11,594,472,213	1,009,960,770	12,604,432,983	10,275,595,855	2,328,837,128	81.5%
Transfers to County Assembly	1,154,263,678	129,712,202	1,283,975,880	1,225,248,281	58,727,599	95.4%
<b>Total Payments</b>	<b>12,748,735,891</b>	<b>1,139,672,972</b>	<b>13,888,408,863</b>	<b>11,500,844,136</b>	<b>2,387,564,727</b>	<b>82.8%</b>
<b>Balance</b>	-	0	-	0	(178,016,920)	178,016,919

- (a) 92.0% exchequer releases is due to failure by the National Treasury to remit June disbursement.
- (b) 48.9% realization on transfers from other government agencies is attributable to lack of receipt of all funds from donors.
- (c) 43.2% realization on own source revenue is due to under collection.
- (d) The increase of Kshs. 1,139,672,972 from original to final budget was due to additional funds allocated in supplementary estimates and approved by assembly.
- (e) The Return to CRF issues include bank balance Brought forward that cannot be captured as actual receipts.

The County Executive's financial statements were approved on 29/9/2024 2024 and signed by:

  
Chief Officer  
Name: Robert Simiyu

  
Director Accounting services  
Name: Ambrose Makoka  
ICPAK Member Number: 7929

## **10. Significant Accounting Policies**

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

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the Cash-Basis of accounting, as prescribed by the PSASB and Section 167 of the PFM Act 2012.

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

### **b) Reporting entity**

This report relates to financial operations of the County Revenue Fund domiciled at the County Treasury and bank account maintained at Central Bank of Kenya.

### **c) Receipts**

Receipts include funds deposited in the County Revenue Fund pursuant to Article 207 of the Constitution of Kenya and Section 109 of the PFM Act 2012.

The receipts collected include Exchequer releases, own source revenue, grants from development partners, proceeds from domestic and foreign borrowings, and other miscellaneous deposits in the County Exchequer Account.

Transfers from the exchequer and own source revenue are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

### **Payments**

Payments are based on the County Government Appropriation Act. The exchequer requests are received by County Treasury, which rationalizes the requests based on the available balance, consolidates the requests and forwards them to Controller of Budget (COB) for approval. Once the approval of COB is obtained, the funds are released to the County Assembly and County Executive operational accounts appropriately.

**Significant Accounting Policies (Continued)**

**d) Fund Balances**

Fund balances comprise bank balances in County Exchequer Account held at Central Bank of Kenya.

**e) 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.

County Government of Bungoma  
 County Revenue Fund  
 For the financial year ended 30<sup>th</sup> June 2024

**11. Notes to the Financial Statements**

**1. Exchequer releases**

The following is an analysis by revenue type of the receipts collected in the County Revenue Fund:

	Period ended June 2024	Comparative Period
	Kshs.	Kshs.
Equitable Share (a)	10,223,024,920	10,659,435,192
<b>Total (c=a+b)</b>	<b>10,223,024,920</b>	<b>10,659,435,192</b>

**2. Transfers from other government agencies\*\***

	Period ended June 2024	Comparative Period
	Kshs.	Kshs.
World Bank-NARIGP-State Department of Crop Development	4,729,897	167,273,890
Kenya Urban support Programme		3,534,474
IDA World Bank National Agricultural Value Chain Development Project (NAVCDP) -State Department of Crop Development	195,112,952	
Kenya Livestock Commercialization Project( KELCLoP)	31,650,142	
DANIDA Grant -Primary Health care in devolved context -Ministry of Health	16,227,750	28,609,313
SIDA Agricultural Sector Development Support Programme II (ASDSP II)-State Department of Crop Development	1,593,849	5,344,642
(IDA) World Bank Credit-Financing locally Led climate programme (FFLoCA) <sub>1</sub>	320,781,944	22,000,000
World Bank-Kenya Informal settlement improvement project (KISIP II)-State Department of Housing & Urban Development	82,599,830	30,000,000
Aggregated Industrial Park Grant	62,500,000	
<b>TOTAL</b>	<b>715,196,364</b>	<b>256,762,319</b>

County Government of Bungoma  
 County Revenue Fund  
 For the financial year ended 30<sup>th</sup> June 2024

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

**3. Own Source Revenue**

Description	Period ended June	Comparative
	Kshs.	Kshs.
Cess	21,542,221	50,547,482
Land/Poll rate	23,374,421	22,275,566
Single/Business permits	122,984,358	86,922,115
Property rent	15,698,612	11,977,860
Parking fees	75,164,079	75,695,516
Market fees	42,131,294	36,861,088
Advertising	9,808,380	13,185,001
Public health service fees	7,126,630	2,001,510
Physical planning and development	9,290,958	12,786,512
Hire of County Assets	231,716	7,990
Conservancy administration	14,381,326	4,069,567
Administration control fees and charges	40,878,732	13,724,867
Other fines, penalties, and forfeiture fees	810,820	371,980
Miscellaneous	575,405	-
<b>Total</b>	<b>383,998,952</b>	<b>330,427,054</b>

**4. Return to CRF Issues**

	Period ended June 2024	Comparative Period
	Kshs.	Kshs.
Recurrent Account ( <i>County Executive</i> )	375,730	285,343
Development Account ( <i>County Executive</i> )	227,326	678,129
Recurrent Account ( <i>County Assembly</i> )	915	2,528
Imprest Account( <i>county Assembly</i> )	3,009	145,962
Development Account ( <i>County Assembly</i> )	1	-
<b>Total</b>	<b>606,980</b>	<b>1,111,963</b>

**5. Transfers to County Executive**

	Period ended June 2024	Comparative Period
	Kshs.	Kshs.
Recurrent Account	6,784,298,032	8,085,472,872
Development Account	2,373,979,682	2,321,022,830
Special purpose Accounts	1,117,318,141	200,754,402
<b>Total</b>	<b>10,275,595,855</b>	<b>10,607,250,104</b>

County Government of Bungoma  
 County Revenue Fund  
 For the financial year ended 30<sup>th</sup> June 2024

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

**6. Transfers to County Assembly**

	Period ended June 2024	Comparative Period
	Kshs.	Kshs.
Recurrent Account	1,132,238,166	1,187,556,988
Development Account	93,010,115	68,711,338
<b>Total</b>	<b>1,225,248,281</b>	<b>1,256,268,326</b>

**7. Fund balance**

	Period ended June 2024	Prior Period Audited
	Kshs.	Kshs.
County Exchequer Account / CRF- (CBK Account number 1000171518)	73,489,703	251,506,622
<b>Total</b>	<b>73,489,703</b>	<b>251,506,622</b>

**8. Disclosure of Balances in Revenue Collection Accounts**

County Government Own source revenue is recognized in the financial statements when it has been swiped to CRF. Revenue collection account balances are disclosed as at the end of the reporting period as below.

Name Of Bank, Account No. & Currency	Amount in bank account currency*	Ex. rate (if in foreign currency)	Insert current FY	Insert Comparative FY
			Kshs	Kshs
1. Kenya Commercial Bank 1177737930	KES		867,101.35	2,614,502
2. National Bank of Kenya 100113676000	KES		600.46	7,594,887
3. Cooperative bank of Kenya 01141669167100	KES		18,525.50	5,235,493
4. Equity Bank 0480261006908	KES		57,749.75	1,170,957
<b>Total</b>			<b>943,977.06</b>	<b>16,615,839</b>

**12. Annexes**

**Annex 1: Progress on follow up of Auditor's Recommendations**

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

Reference No.	Issue / Observations from Auditor	Management comments	Focal Person	Status	Time frame:																		
<b>REPORT OF THE OFFICE OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF COUNTY REVENUE FUND OF THE FINANCIAL YEAR 2022-2023</b>																							
<b>REPORT ON THE FINANCIAL STATEMENTS</b>																							
<b>Basis for Unqualified Opinion</b>																							
1	<p><b>Budgetary Control and Performance</b></p> <p>The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis amounts of Ksh. 14,026,308,243 and KShs. 11,247,736,528 respectively, resulting to underfunding of KShs. 2,778,571,715 or 20% of the budget.</p> <p>Similarly, the statement reflects total actual payments (transfers) of KShs. 11,863,518,430 against an approved budget of ksh 14,026,308,243 resulting to under-performance of KShs, 2,162,789,813 or 15% of the budget.</p> <p>The under-funding and under performance affected the planned activities and may have impacted negatively on service delivery to the public.</p> <p>My opinion is however not modified in respect of this matter</p>	<p>Management Response:</p> <p>a) Under-funding</p> <p>The under-funding of ksh 2,778,571,715 was caused by donor funds not received during the Financial Year and shortfalls in own source revenue. The analysis of under-funding is provided in the table below.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Receipt/Payments</th> <th>Under funding</th> <th>Explanation</th> </tr> </thead> <tbody> <tr> <td>Receipts</td> <td>KShs.</td> <td></td> </tr> <tr> <td>Return to CRF</td> <td>(1,111,963)</td> <td>Erroneously included in computation of under-funding by audit.</td> </tr> <tr> <td>CRF Closing Balance</td> <td>867,288,525</td> <td>Erroneously included in computation of under-funding by audit.</td> </tr> <tr> <td>Retention (Deposits)</td> <td>293,425,903</td> <td>The amount was not applied</td> </tr> <tr> <td>Donor Funds</td> <td>1,400,443,818</td> <td></td> </tr> </tbody> </table>	Receipt/Payments	Under funding	Explanation	Receipts	KShs.		Return to CRF	(1,111,963)	Erroneously included in computation of under-funding by audit.	CRF Closing Balance	867,288,525	Erroneously included in computation of under-funding by audit.	Retention (Deposits)	293,425,903	The amount was not applied	Donor Funds	1,400,443,818		Director of Accounting services.	Partial	Resolved
Receipt/Payments	Under funding	Explanation																					
Receipts	KShs.																						
Return to CRF	(1,111,963)	Erroneously included in computation of under-funding by audit.																					
CRF Closing Balance	867,288,525	Erroneously included in computation of under-funding by audit.																					
Retention (Deposits)	293,425,903	The amount was not applied																					
Donor Funds	1,400,443,818																						

County Government of Bungoma  
 County Revenue Fund  
 For the financial year ended 30<sup>th</sup> June 2024

Reference No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeline:				
		<table border="1" data-bbox="416 1263 486 1888"> <tr> <td>Own Source Revenue</td> <td>218,525,431</td> </tr> <tr> <td>Total Receipts</td> <td>2,778,571,715</td> </tr> </table> <p>Action</p> <ol style="list-style-type: none"> <li>a. Donor Funds The County Government will continue to advocate for timely disbursement of donor funds through the Council of Governors to implement all the planned programmes.</li> <li>b. Own Source Revenue shortfall – Ksh. 218,525,431 The County Government missed own source revenue targets by Ksh. 218,525,431. This was caused by:                         <ol style="list-style-type: none"> <li>i. Legislative gaps in revenue administration.</li> <li>ii. The covid-19 after effects.</li> </ol> </li> </ol> <p>Measures to Enhance own Source Revenue Receipts</p> <ol style="list-style-type: none"> <li>1. The County Government has enacted the following revenue support legislation to strengthen the existing legal framework.                         <ol style="list-style-type: none"> <li>i. The Bungoma County Public Markets (Amendment) Act, 2023</li> <li>ii. The Bungoma County Public Entertainment and Amenities Act, 2023</li> <li>iii. The Bungoma County Inspectorate, Compliance and Enforcement Act, 2023</li> <li>iv. The Bungoma County Co-operative Societies Act, 2023</li> <li>v. The Bungoma County Weights and Measures Act, 2023</li> <li>vi. The Bungoma County Finance Amendment Act, 2023</li> </ol> </li> <li>2. The County Government has further enacted additional bills to strengthen the own source revenue legal framework. The</li> </ol>	Own Source Revenue	218,525,431	Total Receipts	2,778,571,715			
Own Source Revenue	218,525,431								
Total Receipts	2,778,571,715								

County Government of Bungoma  
County Revenue Fund

For the financial year ended 30<sup>th</sup> June 2024

Reference No.	Issue / Observations from Auditor	Management comments	Focal Point persons	Status	Timeline:
		<p>3. bills have been approved by the County Executive Committee for further legislative processing. They include:</p> <ul style="list-style-type: none"> <li>i. Bungoma County Livestock Sale Yard Bill, 2024</li> <li>ii. Bungoma County Food Safety Co-ordination Bill, 2024</li> <li>iii. Bungoma Agricultural Institutional Development Bill, 2024</li> <li>iv. Bungoma County Environmental Health and Sanitation Bill, 2024</li> <li>v. Valuation Rolls for Bungoma and Webuye</li> </ul> <p>4. The County Government has rolled out Hospital Management System to all level 4 and 5 health facilities. The system is has robust controls that will minimize revenue leakages in hospitals.</p> <p>5. The department of Finance and Economic Planning has introduced measures to enhance and account for own source revenue. The department has mapped and decentralized revenue to the departments. An executive order has been issued to this effect. The respective chief Officers have been appointed as collectors of revenue.</p> <p>6. The County Executive committee member for Finance and Economic Planning has issued a Revenue Policy Statement and revenue guideline. Included in the measures are implementation of a cashless payments to minimize cash handling. This will further reduce revenue administrative cost.</p> <p>7. The County Government has granted waivers on outstanding interest and penalties as an incentive to property rates defaulters.</p>			

County Government of Bungoma  
 County Revenue Fund  
 For the financial year ended 30<sup>th</sup> June 2024

R e f. N o.	Issue / Observations from Auditor	Management comments	Focal Poin t pers on	St at us	Ti m e f r a m e:
		7. The County Government has re-structured most of its revenue streams to stop pilferage and enhance collection efficiency. Restructuring of market entry fees underway. 8. The department has procured thirty three motor cycles to enhance field revenue supervision.			
R e f. N o.	Issue / Observations from Auditor	Management comments	Focal Poin t pers on	St at us	Ti m e f r a m e:

**REPORT OF THE OFFICE OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF COUNTY REVENUE FUND OF THE FINANCIAL YEAR 2021-2022**

**REPORT ON THE FINANCIAL STATEMENTS**

**Basis for Qualified Opinion**

1.	<p><b>Unexplained Receipts</b></p> <p>The statement of receipts and payments reflects an amount of Kshs.11,250,654,869 in respect to total receipts for the year ended 30 June, 2022. However, the County Revenue Fund bank statements reflect total receipts Kshs.10,316,401,802. The variance of Kshs.934,253,067 has not been explained or reconciled. In the circumstances, the accuracy and completeness of the total receipts amount of Kshs.11,250,654,869 for the year ended 30 June, 2022 could not be confirmed</p>	<p>The Management would wish to comment as follows;</p> <p><b>Management Response</b></p> <p>The variance of Ksh. 934,253,067 was caused by normal end of Financial Year reconciliation. The total amount received in the CRF cashbook during the Financial Year was Ksh. 11,250,654,869. The amount received in the CRF bank statement was Ksh. 10,316,401,802. Below is a reconciliation table of the variance of Ksh. 934,253,067.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Summary of Reconciled amount for Receipts</th> <th style="text-align: right;">Amount Ksh.</th> </tr> </thead> <tbody> <tr> <td>County Revenue Fund Bank statement</td> <td style="text-align: right;">10,316,401,802</td> </tr> <tr> <td><b>LESS:</b></td> <td></td> </tr> </tbody> </table>	Summary of Reconciled amount for Receipts	Amount Ksh.	County Revenue Fund Bank statement	10,316,401,802	<b>LESS:</b>		<p>Director of Accounting services.</p>	<p>Resolved</p>
Summary of Reconciled amount for Receipts	Amount Ksh.									
County Revenue Fund Bank statement	10,316,401,802									
<b>LESS:</b>										

County Government of Bungoma  
 County Revenue Fund  
 For the financial year ended 30<sup>th</sup> June 2024

R e f. N o.	Issue / Observations from Auditor	Management comments		Focal Poin t pers on	St at us	Ti m e f r a m e:						
		Local revenue collected in financial year 2020/2021 reported in 2021/2022	(4,944,962)									
		Erroneous credit of treasury order 17 <sup>th</sup> February 2022	(7,521,800)									
		<b>ADD:</b>										
		Receipts in the Cash book not reflected in the bank statement as at 30 <sup>th</sup> June, 2022	946,719,829									
		Receipt as per cash book and Financial statements.	11,250,654,869									
		The amount of Ksh. 946,719,829 relates to receipts in the cashbook posted in June 2022 but received in the bank in July 2022. This included the late exchequer receipt of Ksh. 852,754,819 received on 27 <sup>th</sup> July, 2022.										
2	<p><b>Unsupported Payments.</b>                      The statement of receipts and payments reflects an amount of Kshs.10, 614,043,797. However, the County Revenue Fund bank statements reflect total payments totalling Kshs.10, 128,388,662. The variance of Kshs.485,655,135 was not explained nor reconciled. In the circumstances, the accuracy and completeness of the total payments amount Kshs.10,614,043,797 could not be confirmed.</p>	<p><b>Management Response.</b>                      The variance of Ksh. 485,655,135 was caused by normal end of Financial Year reconciliation The total amount paid in the CRF cashbook during the Financial Year was Ksh. 10,614,043,797. The amount paid in the CRF bank statement was Ksh. 10,128,388,662. Below is a reconciliation table of the variance of Ksh. 485,655,135.</p> <table border="1" style="width: 100%;"> <thead> <tr> <th>Summary Statement for Payment</th> <th>Amount Ksh.</th> </tr> </thead> <tbody> <tr> <td>Total Payments in the bank Statement</td> <td>10,128,388,662</td> </tr> <tr> <td>Less.</td> <td></td> </tr> </tbody> </table>	Summary Statement for Payment	Amount Ksh.	Total Payments in the bank Statement	10,128,388,662	Less.			Director of Accounting services.	Resolved	
Summary Statement for Payment	Amount Ksh.											
Total Payments in the bank Statement	10,128,388,662											
Less.												

County Government of Bungoma  
 County Revenue Fund  
 For the financial year ended 30<sup>th</sup> June 2024

R e f. N o.	Issue / Observations from Auditor	Management comments		Focal Poin t pers on	St at us	Ti m e f r a m e:
		Payment/ Transfer from previous financial year 2020/2021.	(34,634,405))			
		Erroneous debit of treasury order 18th February 2022	(7,521,800)			
		<b>ADD:</b>				
		Payments in cashbook not reflected in bank statement as at 30th June 2022.	527,811,340			
		Total Payments in the Cash Book	10,614,043,797			
		Due to late exchequer receipt of Ksh. 852,754,819 on 27 <sup>th</sup> July, 2022, the payments were made in July. Attached is a CRF Bank reconciliation statement as 30 <sup>th</sup> June, 2022.				
3	<b>Unsupported Opening Balance</b> The statement of receipts and payments reflects opening fund balance of Ksh. 230,677,452, which was not supported by a cashbook nor a bank statement. In the circumstance, the accuracy, completeness and validity of the opening fund balance of Ksh. 230,677,452 could not be confirmed.	<b>Management Response</b> The amount of Ksh. 230,677,452 was the opening CRF Cashbook balance. This amount had been reported in the Executive Financial Statements of 2021/2022.		Direc tor of Acco untin g servic es.	Re sol ved	
<b>OTHER MATTER</b>						
4	<b>Budgetary Control and Performance</b> The statement of comparison of budget actual amounts reflects final receipts budget and actual on comparable basis of Kshs.13,712,839,494 and Kshs.11,250,654,869 respectively, resulting in under-funding of Kshs.2,462,184,624 or 18% of the budget.	<b>Management Response.</b> The under-funding was caused by: i. Donor funds amounting to Ksh. 1,837,059,770 not received by the end of the Financial Year. ii. Own source revenue projections not achieved as at 30th June, 2022 with a shortfall of Ksh. 387,518,655. The budget underfunding analysis is provided in the table below:		Direc tor of Acco untin g servic es	Pa rti al Re sol ved	3 0/ 6/ 2 0 25

County Government of Bungoma

County Revenue Fund

For the financial year ended 30<sup>th</sup> June 2024

R e f. N o.	Issue / Observations from Auditor	Management comments			Focal Poin t pers on	St at us	Ti m e r a m e:																					
	<p>Similarly, the statement reflects total actual expenditure of Kshs.10,614,043,797 against approved budget of Kshs.13,712,839,494 resulting in under-performance of Kshs.3,098,795,697 or 23% of the budget.</p> <p>The under-funding and under-performance affected planned activities and may have impacted negatively on service delivery to the public</p>	<table border="1"> <thead> <tr> <th>Description</th> <th>Amount Ksh.</th> <th></th> </tr> </thead> <tbody> <tr> <td>CRF Opening Balance</td> <td>230,677,452</td> <td>This was erroneously captured as under funding by audit.</td> </tr> <tr> <td>Return to CRF Issues</td> <td>(1,836,702)</td> <td>Erroneously captured as under funding by audit</td> </tr> <tr> <td>Donor Funds</td> <td>1,837,055,770</td> <td></td> </tr> <tr> <td>Retention</td> <td>8,769,449</td> <td>The amount was not transferred to CRF.</td> </tr> <tr> <td>Own Source Revenue</td> <td>387,518,655</td> <td></td> </tr> <tr> <td><b>Total</b></td> <td><b>2,462,184,624</b></td> <td></td> </tr> </tbody> </table>	Description	Amount Ksh.		CRF Opening Balance	230,677,452	This was erroneously captured as under funding by audit.	Return to CRF Issues	(1,836,702)	Erroneously captured as under funding by audit	Donor Funds	1,837,055,770		Retention	8,769,449	The amount was not transferred to CRF.	Own Source Revenue	387,518,655		<b>Total</b>	<b>2,462,184,624</b>				es.		
Description	Amount Ksh.																											
CRF Opening Balance	230,677,452	This was erroneously captured as under funding by audit.																										
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Own Source Revenue	387,518,655																											
<b>Total</b>	<b>2,462,184,624</b>																											
		<p>Action</p> <p>a. Donor Funds The County Government will continue to advocate for timely disbursement of donor funds through the Council of Governors to implement all the planned programmes.</p> <p>b. Own Source Revenue shortfall – Ksh. 387,518,655 The County Government missed own source revenue targets by Ksh. 387,518,655. This was caused by:</p> <p>i. Legislative gaps in revenue administration.</p> <p>ii. General Elections of August 2022</p> <p>iii. The covid-19 after effects.</p> <p>Measures to Enhance own Source Revenue Receipts</p>																										

County Government of Bungoma  
 County Revenue Fund  
 For the financial year ended 30<sup>th</sup> June 2024

R e f. N o.	Issue / Observations from Auditor	Management comments	Focal Poin t pers on	St at us	Ti m e f r a m e:
		<p>1. The County Government has enacted the following revenue support legislation to strengthen the existing legal framework.</p> <ul style="list-style-type: none"> <li>i. The Bungoma County Public Markets (Amendment) Act, 2023</li> <li>ii. The Bungoma County Public Entertainment and Amenities Act, 2023</li> <li>iii. The Bungoma County Inspectorate, Compliance and Enforcement Act, 2023</li> <li>iv. The Bungoma County Co-operative Societies Act, 2023</li> <li>v. The Bungoma County Weights and Measures Act, 2023</li> <li>vi. The Bungoma County Finance Amendment Act, 2023</li> </ul> <p>2. The County Government has further enacted additional bills to strengthen the own source revenue legal framework. The bills have been approved by the County Executive Committee for further legislative processing. They include:</p> <ul style="list-style-type: none"> <li>i. Bungoma County Livestock Sale Yard Bill, 2024</li> <li>ii. Bungoma County Food Safety Co-ordination Bill, 2024</li> <li>iii. Bungoma Agricultural Institutional Development Bill, 2024</li> <li>iv. Bungoma County Environmental Health and Sanitation Bill, 2024</li> <li>v. Valuation Rolls for Bungoma and Webuye</li> </ul> <p>3. The County Government has rolled out Hospital Management System to all level 4 and 5 health facilities. The system is has robust controls that will minimize revenue leakages in hospitals.</p> <p>4. The department of Finance and Economic Planning has introduced measures to enhance and account for own source revenue. The department has mapped and decentralized revenue to the departments. An executive order has been issued to this</p>			

County Government of Bungoma  
County Revenue Fund

For the financial year ended 30<sup>th</sup> June 2024

R e f. N o	Issue / Observations from Auditor	Management comments	Focal Poin t pers on	St at us	Ti m e f r a m e
		<p>effect. The respective chief Officers have been appointed as collectors of revenue.</p> <p>5. The County Executive committee member for Finance and Economic Planning has issued a Revenue Policy Statement and revenue guideline. Included in the measures are implementation of a cashless payments to minimize cash handling. This will further reduce revenue administrative cost.</p> <p>6. The County Government has granted waivers on outstanding interest and penalties as an incentive to property rates defaulters.</p> <p>7. The County Government has re-structured most of its revenue streams to stop pilferage and enhance collection efficiency. Restructuring of market entry fees underway.</p> <p>8. The department has procured thirty-three motor cycles to enhance field revenue supervision.</p>			



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

Date 29/9/2024 .....

County Government of Bungoma  
County Revenue Fund  
For the financial year ended 30<sup>th</sup> June 2024

**Annex 2. Analysis of Receipts from The National Treasury Exchequer Releases**

Period (2023/24)	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)	Total prior year
<b>A. Transfers from the National Exchequer</b>						
Equitable Share	1,833,477,296	1,833,477,296.00	2,777,995,902.00	3,778,074,426	10,223,024,920	10,659,435,192
<b>Total As per Note 1</b>	<b>1,833,477,296</b>	<b>1,833,477,296</b>	<b>2,777,995,902</b>	<b>3,842,074,426</b>	<b>10,223,024,920</b>	<b>10,659,435,192</b>
<b>B. Transfers From Other Government Entities</b>						
DANIDA - Universal Healthcare in Devolved Units Programme				16,227,750	16,227,750	28,609,313
National Agricultural & Rural Inclusive Growth Project (NARIGP)			4,729,897		4,729,897	167,273,890
Kenya Livestock Commercialization Project (KELCLOP)			16,095,837	15,554,305	31,650,142	-
Kenya Urban Support Programme					-	5,344,642
Agriculture Sector Development Support Project (ASDSP)		1,000,000	593,849		1,593,849	-
World Bank-Kenya Informal settlement improvement project (KISIP 11)-State Department of Housing & Urban Development			40,000,000	42,599,830	82,599,830	30,000,000
IDA World Bank National Agricultural Value Chain Development Project (NAVCDP) -State Department of Crop Development			195,112,952		195,112,952	22,000,000
National Government Conditional Grant for Aggregated Industrial Parks Programme				64,000,000	64,000,000	
(IDA) World Bank Credit-Financing locally Led climate programme (FFLoCA)1 CCIS				331,781,944	331,781,944	
<b>Total As per Note 2</b>	<b>-</b>	<b>1,000,000</b>	<b>256,532,535</b>	<b>470,163,829</b>	<b>727,696,364</b>	<b>256,762,319</b>
<b>Grand Total (A+B)</b>	<b>1,833,477,296</b>	<b>1,834,477,296</b>	<b>3,034,528,437</b>	<b>4,312,238,255</b>	<b>10,950,721,284</b>	<b>10,916,197,511</b>

**Annex 3. Analysis of Receipts from Own Source Revenue per Quarter**

FY 2023/2024	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total
	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)
Cess	3,981,551	4,762,619	6,068,526	6,729,525	21,542,221
Land rate	1,361,464	6,137,624	4,126,750	11,748,584	23,374,421
Single/Business permits	3,577,822	2,030,810	93,797,438	23,578,289	122,984,358
Property rent	1,350,882	3,236,767	4,094,675	7,016,289	15,698,612
Parking fees	17,929,110	16,209,023	19,189,577	21,836,370	75,164,079
Market fees	9,542,190	10,644,380	11,098,997	10,845,727	42,131,294
Advertising	2,422,770	1,801,723	2,281,463	3,302,424	9,808,380
Public health service fees	1,385,430	1,534,327	2,077,615	2,129,259	7,126,630
Physical planning and development	1,674,033	897,568	5,074,181	1,645,176	9,290,958
Hire of County Assets	64,902	50,108	76,500	40,206	231,716
Conservancy administration	3,534,400	3,792,071	2,104,270	4,950,584	14,381,326
Administration control fees and charges	6,800,320	7,725,485	12,425,859	13,927,068	40,878,732
Other fines, penalties, and forfeiture fees	108,240	166,642	230,496	305,442	810,820
Miscellaneous	20,360	70,895	286,440	197,710	575,405
<b>Total</b>	<b>53,753,474</b>	<b>59,060,039</b>	<b>162,932,787</b>	<b>108,252,652</b>	<b>383,998,952</b>

County Government of Bungoma  
County Revenue Fund

For the financial year ended 30<sup>th</sup> June 2024

**Annex 4: Analysis of Transfers from the County Revenue Fund**

Period (2023/24)	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
County Executive -Rec	1,561,680,842	1,510,676,744	1,460,748,429	2,251,192,017	6,784,298,032
County Executive -Dev	20,754,740	321,146,412	209,557,376	1,822,521,154	2,373,979,682
County Assembly -Rec	170,916,267	344,131,963	199,724,633	417,465,303	1,132,238,166
County Assembly -Dev	24,746,860	-	33,089,254	35,174,001	93,010,115
<b>Special Purpose A/c</b>					
Word Bank-NARIGP-State Department of Crop Development				4,729,897	4,729,897
IDA World Bank National Agricultural Value Chain Development Project (NAVCDDP) -State Department of Crop Development				200,112,952	200,112,952
Industrial Park and Aggregation			50,000,000	98,269,000	148,269,000
DANIDA - Universal Healthcare in Devolved Units Programme	28,609,313			32,295,099	60,904,412
(IDA) World Bank Credit- financing locally Led climate programme (FFLoCA)1 CCIS	10,830,250			400,781,944	411,612,194
Agricultural Sector Development Support Programme II (ASDSP II)- State Department of Crop Development				1,593,849	1,593,849
Kenya Livestock Commercialization Project( KELCLOP)				16,095,837	16,095,837
Word Bank-Kenya Informal settlement improvement project (KISIP II)-State Department of Housing & Urban Development				40,000,000	40,000,000
Emergency Fund				10,000,000	10,000,000
Education Support Programme			60,000,000	135,000,000	195,000,000
County Trade loan Fund				10,000,000	10,000,000
Development of VTCs				19,000,000	19,000,000
<b>Total</b>	<b>1,817,538,272</b>	<b>2,175,955,119</b>	<b>2,013,119,692</b>	<b>5,494,231,053</b>	<b>11,500,844,136</b>

County Government of Bungoma  
County Revenue Fund  
For the financial year ended 30<sup>th</sup> June 2024

**Annex 5: County Revenue Fund Trial Balance.**

COUNTY GOVERNMENT OF BUNGOMA				
CRF STATEMENT TRIAL BALANCE AS AT 30 <sup>TH</sup> JUNE, 2024				
Description	2023-2024		2022-2023	
	Debit KShs.	Credit KShs.	Debit KShs.	Credit KShs.
<b>Exchequer releases</b>				
Equitable Share		10,223,024,920	0	10,659,435,192
<b>Sub Total</b>	-	<b>10,223,024,920</b>	-	<b>10,659,435,192</b>
<b>Transfers from other government agencies</b>				
Kenya Livestock Commercialization Project( KELCLoP)		31,650,142		
National Government Conditional Grant for Aggregated Industrial Parks Programme		62,500,000		
DANIDA Grant -Primary Health care in devolved context -Ministry of Health		16,227,750		28,609,313
Word Bank-NARIGP-State Department of Crop Development		4,729,897		167,273,890
Agricultural Sector Development Support Programme II (ASDSP II)- State Department of Crop Development		1,593,849		5,344,642
Kenya Urban support Programme				3,534,474
IDA World Bank National Agricultural Value Chain Development Project (NAVCDP) -State Department of Crop Development		195,112,952		
Word Bank-Kenya Informal settlement improvement project (KISIP II)-State Department of Housing & Urban Development		82,599,830		30,000,000
(IDA) World Bank Credit-Financing locally Led climate programme (FFLoCA)		320,781,944		22,000,000
<b>Sub Total</b>	-	<b>715,196,364</b>	-	<b>256,762,319</b>
<b>Own Source Revenue</b>				
Transfers To CrF From local Collection		383,998,952		330,427,054
<b>Sub Total</b>	-	<b>383,998,952</b>	-	<b>330,427,054</b>
<b>Return to CRF Issues</b>				
Executive Recurrent		375,730		285,343
Executive Development		227,326		678,129
Assembly Imprest Recurrent		3,009		2,528
Assembly Recurrent		915		145,962
Assembly Development		1		
<b>Sub Total</b>	-	<b>606,980</b>	-	<b>1,111,963</b>

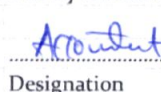
County Government of Bungoma  
County Revenue Fund  
For the financial year ended 30<sup>th</sup> June 2024

<b>Transfers to County Executive</b>				
Executive Recurrent	6,784,298,032		8,085,472,872	
Executive Development	2,373,979,682		2,321,022,830	
<b>Special purpose Accounts</b>				
Emergency and Disaster Fund	10,000,000			
Word Bank-Kenya Informal settlement improvement project (KISIP II)-State Department of Housing & Urban Development	40,000,000			
Development of Youth Polytechnics-State Department of TVETS	19,000,000			
IDA World Bank National Agricultural Value Chain Development Project (NAVCDP) -State Department of Crop Development	200,112,952			
Industrial Park and Aggregation	148,269,000			
DANIDA Grant -Primary Health care in devolved context -Ministry of Health	60,904,412			
Word Bank-NARIGP-State Department of Crop Development	4,729,897		180,705,535	
Agricultural Sector Development Support Programme II (ASDSP II)- State Department of Crop Development	1,593,849		5,344,642	
Kenya Urban support Programme			3,534,475	
Kenya Livestock Commercialization Project( KELCLOP)	16,095,837			
(IDA) World Bank Credit-Financing locally Led climate programme (FFLoCA)1 CCIS Grant State Department of .....	411,612,194		11,169,750	
Education Support Programme/Bursary	195,000,000			
County Trade Loan Fund	10,000,000			
<b>Sub Total Special Purpose account</b>	<b>1,117,318,141</b>	-	<b>200,754,402</b>	-
<b>Sub Total Trans to Executive</b>	<b>10,275,595,855</b>	-	<b>10,607,250,104</b>	-
<b>Transfers to County Assembly</b>				
Recurrent Account	1,132,238,166		1,187,556,988	
Development Account	93,010,115		68,711,338	
<b>Sub Total Trans to Assembly</b>	<b>1,225,248,281</b>	-	<b>1,256,268,326</b>	-
<b>Bank Accounts Balances</b>				
1. Central Bank of Kenya Account No. 1000171518	73,489,703	251,506,623	251,506,623	867,288,525
<b>Sub Total</b>	<b>73,489,703</b>	<b>251,506,623</b>	<b>251,506,623</b>	<b>867,288,525</b>
<b>Total</b>	<b>11,574,333,839</b>	<b>11,574,333,839</b>	<b>12,115,025,053</b>	<b>12,115,025,053</b>

The Statement has been prepared, reviewed and approved by the following:

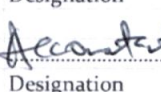
  
Signature

Prepared by

 29/9/2024  
Designation Date

  
Signature

Approved by


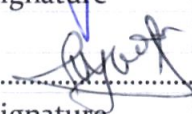
 29/9/2024  
Designation Date

County Government of Bungoma  
 County Revenue Fund  
 For the financial year ended 30<sup>th</sup> June 2024

**Annex 5: Bank Reconciliation**

RECONCILIATION MONTH: June 30,2024		F.O 30
Account number : 1000171518		
Account name : : BUNGOMA COUNTY REVENUE FUND-KES		
	<b>Balance as per cashbook on 30.06.2024</b>	73,489,702.95
Add	Transfers in Cashbook not in the bank statement	1,154,089,354.00
		1,227,579,056.95
Less:	Receipts in cashbook not in bank statement	6,578,088.00
	<b>Balance as per bank statement on 30.06.2024</b>	1,221,000,968.95

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

<b>Prepared by</b>		
	<i>Accountant</i>	<i>29/9/2024</i>
Signature	Designation	Date
<b>Approved By</b>		
	<i>Accountant</i>	<i>29/9/2024</i>
Signature	Designation	Date

County Government of Bungoma  
County Revenue Fund  
For the financial year ended 30<sup>th</sup> June 2024

Transfers in Cashbook not in the bank statement						
DATE	PAYEE	CASHBOOK NO.	AMOUNT	DATE PAID	EFT NO.	AMOUNT
28-Jun-24	Danida6	COB/BGM/001/166(14) DD 25062024	16,227,750.00	01-Jul-24	FT241838SZF5	16,227,750.00
28-Jun-24	Bursary	COB/BGM/001/166(12) DD 27062024	90,000,000.00	01-Jul-24	FT241831QT3P	90,000,000.00
28-Jun-24	Recurrent Executive	COB/BGM/001/167(3) DD 28062024	15,223,930.00	02-Jul-24	FT24184B990N	15,223,930.00
28-Jun-24	Recurrent Executive	COB/BGM/001/167(5) DD 28062024	96,528,525.00	02-Jul-24	FT24184BGRWY	96,528,525.00
28-Jun-24	Development Executive	COB/BGM/001/167(2) DD 28062024	31,199,816.00	02-Jul-24	FT24184M0PX6	31,199,816.00
28-Jun-24	Development Executive	COB/BGM/001/167(4) DD 28062024	173,628,715.00	02-Jul-24	FT24184MB4P8	173,628,715.00
28-Jun-24	Industrial Park and aggregation	COB/BGM/001/167(1) DD 28062024	35,769,000.00	02-Jul-24	FT241848301V	35,769,000.00
28-Jun-24	Recurrent Executive	COB/BGM/001/168(6) DD 28062024	19,783,740.00	05-Jul-24	FT24187B2QQF	19,783,740.00
28-Jun-24	Recurrent Executive	COB/BGM/001/168(7) DD 28062024	28,889,623.00	05-Jul-24	FT24187JG9KX	28,889,623.00
28-Jun-24	Development Executive	COB/BGM/001/168(4) DD 28062024	32,962,678.00	05-Jul-24	FT24187473BC	32,962,678.00
28-Jun-24	Development Executive	COB/BGM/001/168(3) DD 28062024	43,804,873.00	05-Jul-24	FT24187CD698	43,804,873.00
28-Jun-24	Development Executive	COB/BGM/001/168(5) DD 28062024	62,500,000.00	05-Jul-24	FT24187ZL3FC	62,500,000.00
28-Jun-24	Development Executive	COB/BGM/001/168(2) DD 28062024	126,496,143.00	05-Jul-24	FT24187FSSSY	126,496,143.00
28-Jun-24	Development Executive	COB/BGM/001/168(1) DD 28062024	169,583,807.00	05-Jul-24	FT2418771V6M	169,583,807.00
28-Jun-24	Recurrent Executive	COB/BGM/001/166(11) DD 25062024	7,474,000.00	08-Jul-24	FT24190XL4BR	7,474,000.00
28-Jun-24	Climate	COB/BGM/001/166(13) DD 25062024	104,384,962.00	08-Jul-24	FT2419001WSS	104,384,962.00
28-Jun-24	Recurrent C.Assembly	COB/BGM/001/169(1) DD 28062024	21,238,044.00	09-Jul-24	FT24191SiG79	21,238,044.00
28-Jun-24	Recurrent C.Assembly	COB/BGM/001/169(3) DD 28062024	40,701,403.00	10-Jul-24	FT24192TZBZ8	40,701,403.00
28-Jun-24	Recurrent C.Assembly	COB/BGM/001/169(5) DD 28062024	2,000,000.00	10-Jul-24	FT241921BJYV	2,000,000.00
28-Jun-24	Recurrent C.Assembly	COB/BGM/001/169(2) DD 28062024	5,904,775.00	10-Jul-24	FT241921YJNL	5,904,775.00
28-Jun-24	Development C.Assembly	COB/BGM/001/169(2) DD 28062024	29,787,570.00	10-Jul-24	FT24192100RX	29,787,570.00
	<b>TOTAL</b>		<b>1,154,089,354.00</b>			
Receipts in the cashbook not in the bank statement						
28-Jun-24	Equity Bank	Local Revenue Collection	4,155	01-Jul-24	FT24183SGZZX	4,155
28-Jun-24	Equity Bank	Local Revenue Collection	6,010	01-Jul-24	FT24183FWHBo	6,010
28-Jun-24	Equity Bank	Local Revenue Collection	125,155	01-Jul-24	FT241830FCKP	125,155
28-Jun-24	Cooperative Bank Of Kenya Ltd	Local Revenue Collection	1,465,390	01-Jul-24	FT24183469j7	1,465,390
28-Jun-24	National Bank Of Kenya Ltd.	Local Revenue Collection	2,256,815	01-Jul-24	FT24183SVDL1	2,256,815
28-Jun-24	Kenya Commercial Bank Limited	Local Revenue Collection	2,720,563	01-Jul-24	FT241833X3ZV	2,720,563
	<b>TOTAL</b>		<b>6,578,088.00</b>			