

**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**COUNTY ASSEMBLY OF BUNGOMA**

**FOR THE YEAR ENDED**  
**30 JUNE, 2020**

PAPERS LAID	
DATE	17/02/2022
TABLED BY	SMW
COMMITTEE	-
CLERK AT THE TABLE	GR. TRUPO





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**BUNGOMA COUNTY ASSEMBLY**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2020**

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



BUNGOMA COUNTY ASSEMBLY  
 Reports and Financial Statements  
 For the year ended June 30, 2020

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**1. KEY COUNTY ASSEMBLY OF BUNGOMA INFORMATION AND MANAGEMENT**

**(a) Background information**

The County Assembly of Bungoma is constituted as per the constitution of Kenya. It is the legislative arm of the County government whose roles include oversight, legislation and representation among others. The County Assembly is headed by the Speaker, who is responsible for the general policy and strategic direction.

**(b) Key Management**

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

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

The Board also performs other functions:

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



**HON. EMMANUEL SITUMA- CHAIR CASB**

He was elected the 2<sup>nd</sup> Speaker of County Assembly of Bungoma in September 2017. He presides over the County Assembly Sittings and also Chairs the County Assembly Service Board.

Hon. Situma holds a Bachelors of Law Degree from Nagpur University, India. Before his election Hon. Situma was a practicing advocate.



**HON. GEORGE MAKARI – VICE CHAIR**

He was elected MCA for Musikoma Ward in August 2017 before being seconded as a Member of the CASB by the Majority party in December 2019. He is the Vice chair of the Board



**HON. JOSHUA BEN KIPKUT – MEMBER**

He was elected MCA Chesikaki Ward in August 2017. He was seconded to the board by the Minority party in December 2019 where he serves as a member.



**MS. RACHAEL RAEL NEKESA KHISA-MEMBER**

MS. Rael Khisa served on the inaugural County Assembly service board as a sole public representative. She was recruited by CASB before eventually being confirmed on the floor of the County Assembly.



**MR. ANTHONY MABELE- MEMBER**

He sits on the County Assembly Service Board as a public representative. He is a teacher by training and has previously worked with the TSC



**JOHN MOSONGO-SECRETARY CASB**

Mr Mosongo is the Clerk to the County Assembly of Bungoma. He was initially seconded by the transition Authority before being recruited by CASB on 12<sup>th</sup> January 2014.

Mr Mosongo holds a Bachelor of Arts Degree from University of Nairobi. He has undertaken a Senior Management Course and Strategic Leadership Course offered by the Kenya School of Government. Mr. Mosongo is a member of the Labour relations at the Society of Clerks at the Table (SOCATT).



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**(c) Fiduciary Management**

The key management personnel who held office during the quarter that ended on 30.6.2020 and who had direct fiduciary responsibility were:

<b>No.</b>	<b>Designation</b>	<b>Name</b>
1.	Accounting Officer	John Ongwae Mosongo
2.	Senior Accounts Controller	Julia Naliaka Lunani
3.	Finance/Planning Officer	Diana Naliaka Khaemba
4.	Procurement Officer	Jedidah Kulundu

**(d) Fiduciary Oversight Arrangements**

**i. Public Accounts Committee**

The committee was formed to provide oversight on the County's finances. The members who served in the committee during the period were:

<b>Name</b>	<b>Position</b>
Hon. Tony Barasa	Chairman
Hon. Metrine Nangalama	Member
Hon. Jerusa Aleu	Member
Hon. Elly Tindi	Member
Hon. Cheprot Chesibok	Member
Hon. Isiah Sudi	Member
Hon. Joseph Magudah	Vice- Chairperson
Hon. Everlyne Mutiembu	Member
Hon. Eric Wapang'ana	Member
Hon. Martin Pepela	Member
Hon. Winnie Nyambok	Member

**ii. Budget & Appropriations Committee**

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

<b>Name</b>	<b>Position</b>
Hon. Jack Wambulwa	Chairperson
Hon. Erick Wapang'ana	Vice Chair
Hon. Jane Chebet	Member
Hon. Violet Makhanu	Member
Hon. Joseph Juma	Member

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Hon. Meshack Simiyu	Member
Hon. Paul Wanyonyi	Member
Hon. Martin Pepela	Member
Hon. Sospetr Nyongesa	Member
Hon. Joan Kirong	Member
Hon. Grace Sundukwa	Member

**iii. Audit Committee**

The audit committee was established through the gazette notice no. 2690; Public finance management act (No. 18 of 2012), Public finance management regulations 2015, Audit committee guidelines for County governments. The audit committee is established to provide assistance to the accounting officer or the governing body with its responsibilities outlined in its charter with the general feature of ensuring good corporate governance.

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

Name	Position
Dr. Calistus Wekesa Waswa	Chairman Audit committee
Dr. Destaings N. Nyongesa	Member Audit committee
PA Jackson Wetosi	Member Audit committee
Diana Khaemba	Member Audit committee
Alfred Makokha	Secretary Audit committee

**(e) County Assembly of Bungoma Headquarters**

P.O. Box 1886 – 50200  
 Former County Council Building  
 Moi Avenue  
 Bungoma, Kenya

**(f) County Assembly of Bungoma Contacts**

Telephone: 055 (20) 30854, 055 (20) 30309, +254 722 585582  
 E-mail: [bungomacountyassembly@gmail.com](mailto:bungomacountyassembly@gmail.com) or [info@bungomaassembly.go.ke](mailto:info@bungomaassembly.go.ke)  
 Website: <http://www.bungomaassembly.go.ke>

**(g) County Assembly of Bungoma Bankers**

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

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Nairobi, Kenya

2. Kenya Commercial Bank of Kenya

Bungoma Branch

P.O. Box 201-50200

Bungoma, Kenya

**(h) Independent Auditors**

Auditor General

Kenya National Audit Office

Anniversary Towers, University Way

P.O. Box 30084

GOP 00100

Nairobi, Kenya

**(i) Principal Legal Adviser**

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya



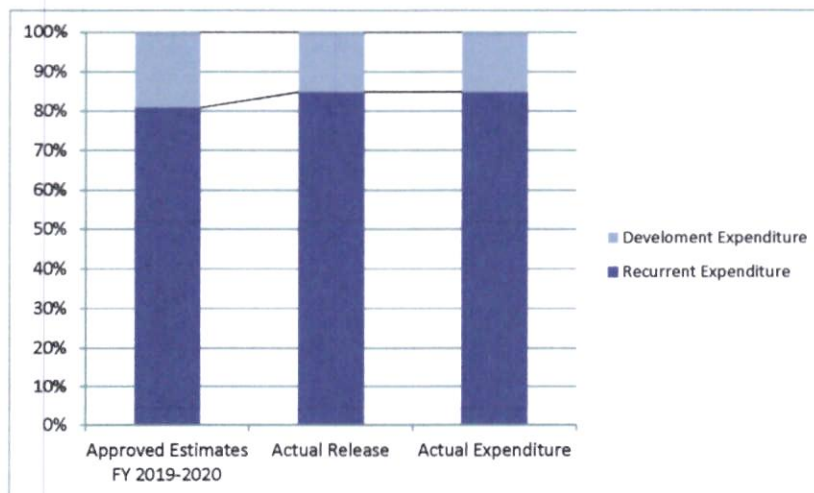
**2. FORWARD BY THE CLERK OF THE ASSEMBLY**

It is with great pleasure that I present to you the annual financial report for the financial year 2019/20. This report highlights the performance of both recurrent and development expenditures by the County Assembly.

The actual amount spent during the financial year under review was Ksh 1,022,374,197 out of which Ksh. 867,626,046 was recurrent expenditure whereas Ksh 154,745,952 for development expenditure.

	<b>Approved Estimates FY 2019-2020</b>	<b>Actual Release</b>	<b>Actual Expenditure</b>
Recurrent	867,661,683	867,646,617	867,626,046
Development	204,925,397	154,748,152	154,745,952
<b>Total</b>	<b>1,072,587,080</b>	<b>1,022,394,769</b>	<b>1,022,374,197</b>

**Table 1: Analysis of Recurrent and Development Expenditure**



**Figure 1 Analysis of Recurrent vs. Development Expenditure**

Some of the activities carried out during the period under review included; Facilitation of committee meetings, report writing, training and conferences, etc.

During the financial year development expenditure was majorly on construction of office block and purchase of a new Hansard system, however, by the end of the financial the

**BUNGOMA COUNTY ASSEMBLY**  
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hansard system had not been installed but had been procured and committed in the budget thus being indicated as pending accounts payables in the financial statements.

The County Assembly of Bungoma expenditure as per the programmes based budget has been indicated below:

<b>Programmes /Sub- programmes</b>	<b>Final Budget</b>	<b>Actual on comparable basis</b>	<b>Budget utilization difference %</b>
	<b>KShs</b>	<b>KShs</b>	
Gen. Admin. Planning Support Services	538,146,581	504,114,725	94%
Legislation	30,848,646	20,419,393	66%
Representation	86,909,819	73,670,623	85%
Oversight	211,756,638	269,441,875	127%
General Infrastructural Dev.	204,925,397	154,745,952	76%
<b>Totals</b>	<b>1,072,587,080</b>	<b>1,022,392,569</b>	<b>95%</b>

**Table 2: Programme Based Budget**

The over expenditure seen in oversight activities resulted from non-capture of authorised reallocations in the 2<sup>nd</sup> supplementary budget. This has been noted and capacity on controls within budget and enhancement of good implementation of the budget performance will be embarked on.

**Management Challenges**

In summary the challenges and experiences in the period under review were;

Engagement and inclusivity in the budget process among departments is on the low resulting in poor budgetary implementation and controls. For example the County Assembly of Bungoma during the 1<sup>st</sup> supplementary budget reduced the development vote by 41Million funds that were crucial to the construction of the administration block.

County Assembly has experienced IFMIS challenges which include the closure of the auto-creation module that allows for paying pending bill, this is always done arbitrarily leading to the accumulation of pending bills. Challenges are also experienced when uploading and/or approving procurement plans. Technological issues including total collapse of the IFMIS system, unpredictable network challenges, frequent software upgrades of the system and uncontrollable server speeds, pose time constraint and access challenges. On a positive note synchronization and interconnection of IFMIS with iTax portal and internet banking including with CBK respectively has improved.

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Inadequate technical capacity on IFMIS but also continuous capacity development for IFMIS operators is lacking. Delays are experienced in the updating of the IFMIS general ledger while some of the IFMIS modules are not fully operationalized for instance bank reconciliation and cash management.

Other key challenges highlighted during the financial year include delayed in funds disbursements from the National Treasury leading to operational challenges, demand notice by the Kenya Revenue Authority of Ksh 97 Million which adversely affected the budget, Legal fees incurred were beyond the original estimate and adjustments in the supplementary budget was highly necessary meaning other programs had to be foregone, Low human resource capacity at the Finance and accounts department and Lack of automated Fixed Asset Register and Finance manual at the department.

Imprest management where imprest are un-cleared due to adequate support documentation and direct expenditure without have been received at procurement.

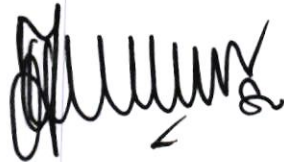
**Conclusion and Recommendations**

While positive strides have been made in the county Assembly budgeting process, there is need to enhance coordination between political independence, stakeholder involvement, funding process and spending against limited revenue to best meet the needs of all concerned parties.

Reviewing and re-designing IFMIS systems to capture information from PBB are the essential next steps for improving budgeting at the county level.

Increase of human capital in the finance and accounts department is urgently needed to facilitate payments and reporting activities

Sign



Clerk of the County Assembly



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**3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETRMINED 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 County Assembly of Bungoma Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the county government of County Assembly of Bungoma's performance against predetermined objectives.

The key mandate of the County Assembly of Bungoma is legislation, oversight, and representation. To achieve this, the assembly's program was document in terms of objective, key performance indicators, and output.

Below were the expected outputs of the assembly in FY 2019/2020

Programme	Objective	Outcome	Indicator	Performance
General Administration Planning and Support Services	Payment of staff salaries	Process and pay salaries to Staff and Members	One Hon Speaker, 74 staff members, 60 Hon MCA	All monthly payrolls paid on time. No outstanding statutory payment
	Electricity Expenses	Pay due electricity bills	12 months	Payment paid as and when invoice is received
	Water and sewerage charges	Pay due water bills	12 months	Payment paid as and when invoice is received
	Gas expenses	Refill Kitchen gas	12 months	Payment paid as and when invoice is received
	Telephone, Telex and Mobile phone services	Pay due bills	12 months	Payment paid as and when invoice is received
	Internet connections	Timely payment of expired internet	12 months	Payment paid as and when invoice is received
	Courier and postal services	Pay due bills	12 months	Payment paid as and when invoice is

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Programme	Objective	Outcome	Indicator	Performance
				received
	Field operational allowance	Timely facilitation for field activities	Quarterly 61 Hon. MCAs 20Staff	Bunge Mashinani activities not carried out due to Covid 19 Pandemic
	Subscriptions to Newspapers, Magazines and Newsletters.	Purchase office newspapers(speakers, clerk's, HODs	54 weeks	Payment paid as and when invoice is received
	Advertising Awareness	Make timely adverts	quarterly	Payment paid as and when invoice is received
	Trade shows and Exhibitions	Showcase specific Assembly mandates. Devolution Conference, Legislative summit, Bungoma Agricultural show 250,000	Annual	Activities not held due to Covid 19 pandemic
	Rentals of produced assets: Rents and Rates	Pay Speakers house rent	12 Monthly	There was no Rental payments
	Training Travel Allowance	Facilitation		Various training programmes requested and facilitated
	Hire of Training facilities and Equipment	Pay service providers in time		Various training programmes requested and facilitated
	Field Training Attachments(CASA)	Facilitation	Annual	Various training programmes requested and facilitated
	Accommodation	Facilitation	No	Various training programmes requested and facilitated
	Tuition/training fee	Facilitation	No	Various training

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Programme	Objective	Outcome	Indicator	Performance
	Bank charges	Meet obligation when due	Monthly	
	Contracted guards and cleaning services	Pay service provider in time	monthly	
	Membership fees, Dues and Subscriptions to professional and trade bodies	CAF subscription SOCCAT	Annual Annual	Paid out
	Management fees	Pay for management related activities on time(Speakers Kamkunji)	Quarterly.61 MCAs ,5 staff	Various Kamukunjis undertaken as per Hon. Speakers notice
		Legislative Summit	Annual	Not undertaken due Covid 19 pandemic
		Devolution Conference	Annual	Not undertaken due Covid 19 pandemic
		CASB- 4 Quarterly reports, one training	5 Reports	
		CASB sitting allowance(all), Accommodation and Transport(2 public reps)	6 sittings	
	Contracted professional and technical services	Procure and pay for consultants in time		
	Routine maintenance – Motor vehicles: Maintenance Expenses- Motor Vehicles	Timely maintenance of vehicles	5	
	Maintenance of Plant, Machinery and Equipment	Timely maintenance of equipment	No	
	Maintenance of office furniture and equipment	Timely maintenance of equipment	No	
	Maintenance of Residential houses	Timely maintenance of houses(Speaker)	No	



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Programme	Objective	Outcome	Indicator	Performance
	Maintenance of Buildings and Stations-Non Residential	Timely maintenance of Building	No	
	Maintenance of Computers, Software and other IT equip.	Timely maintenance of computers	No	
	Maintenance of communications equipment.	Timely maintenance of equipment	No	
	Supply for Credit:  Supply for Credit			
	Government pension and retirement benefit:  Gratuity to Members of County Assembly and 2 CASB members	Timely remittance to management firms	monthly	
	Purchase of Motor Vehicles	Procure and pay for one motor vehicle	No	
	Purchase of Motorcycle	Procure and pay for one motorbike	No	
	Purchase of office furniture and fittings	Procure and pay for specific number	No	
	Purchase of computers, printers and other IT equipment	Procure and pay for specific number		
	Purchase of photocopiers	Procure and pay for specific number	No	
	Purchase of other office equipment	Procure and pay for specific number	No	
	Research, feasibility studies: Research	Carry out research on fresh information and report. Budget implementation report. Monitoring and evaluation of Assembly Budget	4	Programs carried out and report tabled
	Car loan and mortgage	Remit car & mortgage to		Not budgeted for

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Programme	Objective	Outcome	Indicator	Performance
		the 2 CASB members representing Public		
	Staff mortgage	Remit mortgage to staff	No	Received and remitted
Legislation	Publishing and printing services	Publishing and printing of specific bills	No	
	Legal dues/fees, arbitration and compensation payments	Settling due legal fees	No	
Representation and outreach services	Domestic Travel costs(Airline, Road Railway)	Facilitation for Members travel, Women Caucus, Audit Committee ,CAF representative, Lap fund AGM etc.	No	
	Sundry items (e.g. Airports tax)	Facilitation for members claims	No	
	Domestic Daily subsistence allowance and Accommodation	Facilitation for Members accommodation	No	
	Foreign Travel costs	Facilitation for Members travel	No	
	Foreign Accommodation	Facilitation for Members accommodation	No	
	Foreign Daily Subsistence allowance	Facilitation for Members allowance	No	
	Ward office expenses	Operationalizing ward office	monthly	
	Oversight	Catering services, conference, Reception	Provision of catering services to the Assembly	Monthly
Committees, Boards and conferences		Facilitation for committee's activities.	Monthly	
General infrastructure	Administration Block	Phase two Construction of Administration block	Annual	On-going
	Hansard System. software application to	publish the Agenda, attendance register. User identification, microphone mgt, delegate	1	Procured and installed

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Programme	Objective	Outcome	Indicator	Performance
				programmes requested and facilitated
	General Insurance	Pay service provider	No	Pending payment due
	Motor Vehicle Insurance	Pay service provider	No	Services was paid for and active
	Medical Insurance	Pay service provider	No	Services was paid for and active
Education and library Services	Printing of diaries		No.	
	Printing of Calendars		No.	
	Print County Assembly Annual Newsletter		No	
Purchase of staff uniforms	Procure uniforms and shoes for Sergeant @ arms and Shoes.3 uniform each @ 25k 2 pairs of shoes @ 8,000 a pair		No	
	Cleaners (dust Coats)		NO	
	Speaker Parliamentary Regalia(3Black suit, White shirt,3 flaps 2 pair of shoes		NO	
	Clerk		No	
	Deputy Clerk		No.	
	Clerk Asst.(5)gown & 2 white shirt		No.	
	CASA games Uniforms, sports gear			
General office supplies	Procure specific office equipment		No	
Supplies and accessories for computers	Procure the requisite accessories		No	
Sanitary and Cleaning Materials	Purchase materials		Quarterly	
Fuel, oil and lubricants: Refined fuels and Lubricants	Timely payment to service provider		Monthly	



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Programme	Objective	Outcome	Indicator	Performance
		<p>conferencing, electronic voting, request to speak by a member to interrupt a speech in progress, the Chairman priority and digital recording.</p> <p>The system will also have a video switching interface and a camera tracking system to facilitate displaying of various items on multiple LCD screens in the Chambers together with broadcasting feed.</p>		

**Table 3: County Assembly of Bungoma Programme Based Budget Performance**

In the financial year under review the following legislations, regulations and policies were debated and passed in the Assembly

**Acts, Regulations and Policies approved and enacted during the year included: -**

**ACTs**

- Bungoma County Health Services Act, 2019
- Bungoma County Public Investment & Cooperation Act, 2019
- Bungoma County Disaster and Emergency Management Act, 2019
- Bungoma County Revenue Administration Act, 2019

**Regulations**

- Bungoma County Assembly Services Regulations, 2020

**Policies**

- Bungoma County Housing Policy
- Bungoma County Assembly Internship Policy
- Bungoma County Assembly Industrial Attachment Policy
- Bungoma County Assembly Training Policy

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Swearing in of a nominee ahead of vetting



The Clerk Mr JKO Mosongo After members of staff had signed the oath of secrecy.



Members in the refurbished Assembly



Governor, Speaker and MCAs after a session



Staff during CASA games



A public participation session



MCAs at a county assembly tent



The Clerk with visitors at the County Assembly



Refurbished chamber



Members during a retreat



Members register for a retreat.



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Below is the pictorial evidence of County Assembly projects carried out during the financial year 2019/2020



Newly refurbished chambers



Speaker's Gallery



Wall



Main Gate Entrance



Hon. MCAs Parking area



Main Assembly Gate



Generator Room



Interior works on the ceiling



Work stations at the new block



Administration Block



Work in progress- Parking area



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**1. STATEMENT OF MANAGEMENT RESPONSIBILITIES**

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

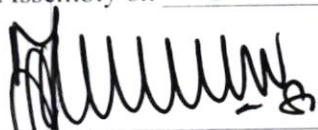
The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year, ended June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Assembly; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2020, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

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

**Approval of the financial statements**

The County Government's financial statements were approved and signed by the Clerk of the County Assembly on 30.09 2020.

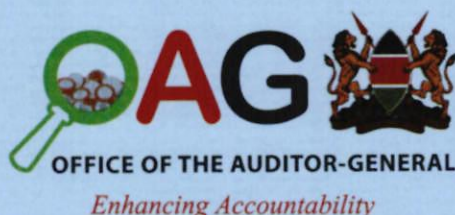


\_\_\_\_\_  
Clerk of the County Assembly



# REPUBLIC OF KENYA

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Website: www.oagkenya.go.ke



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

## **REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF BUNGOMA FOR THE YEAR ENDED 30 JUNE, 2020**

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### REPORT ON THE FINANCIAL STATEMENTS

#### **Qualified Opinion**

I have audited the accompanying financial statements of County Assembly of Bungoma set out on pages 1 to 60, which comprise the statement of financial assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Assembly of Bungoma as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the County Government Act, 2012.

#### **Basis for Qualified Opinion**

##### **Unsupported Fixed Asset Balances**

The summary of fixed asset register at Annexure 3 to the financial statements reflects assets totalling Kshs.700,100,538 as at 30 June, 2020. However, the County Assembly did not maintain an updated assets register to show the nature, physical location and fair value of the Assembly's assets, contrary to Regulation 136(1) of the Public Financial Management (County Governments) Regulations, 2015, which states that the Accounting Officer shall be responsible for maintaining a register of assets under his or her control or possession as prescribed by the relevant laws.

In the circumstances, the accuracy and completeness of the total assets balance of Kshs.700,100,538 as at 30 June, 2020 could not be ascertained.



The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Assembly of Bungoma Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my 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 are no key audit matters to report in the year under review.

### **Other Matter**

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

The statement of comparison of budget and actual amounts for recurrent and development combined for the year under review reflects an approved receipt budget of Kshs.1,072,587,080 and actual receipts of Kshs.1,022,394,769 resulting in a budget shortfall of Kshs.50,192,311 or 5%. Similarly, the statement reflects an expenditure budget of Kshs.1,072,587,080 compared to an actual expenditure of Kshs.1,009,138,641 resulting in a net under-expenditure of Kshs.63,448,439 or 6%. The underfunding and underperformance constrained execution of planned activities and delivery of services to the residents of Bungoma County.

#### **2. Pending Accounts Payables**

As disclosed in Note 3.10(1) on other important disclosures and Annex 1 to the financial statements, the County Assembly had pending bills of Kshs.58,900,906 due to suppliers of goods and services as at 30 June, 2020. Further, Annex 2 to the financial statements, indicates that the County Assembly had Nil other pending payables due to county government entities as at 30 June, 2020. However, the following anomalies were noted;

##### **2.1 Pending Payables to Bungoma County Assembly Car Loan and Mortgage Scheme Fund**

Records maintained by the Bungoma County Assembly Car Loan and Mortgage Scheme Fund indicates that the County Assembly had borrowed an amount of Kshs.72,289,089 from the Fund during the year under review. This is in addition to a balance brought forward of Kshs.36,722,914 to bring the total amount which the County Assembly owes the Fund to Kshs.109,012,003. The Assembly had refunded a total of Kshs.41,932,158, resulting to an outstanding balance of Kshs.67,079,845 as at 30 June, 2020.

##### **2.2 Pending Payables to Bungoma County Assembly Employee Car Loan and Mortgage Scheme Fund**

Records maintained by the Bungoma County Assembly Employee Car Loan and Mortgage Scheme Fund indicated that the County Assembly borrowed an amount of



Kshs.4,966,431 from the Fund during the year under review. This is in addition to balance brought forward of Kshs.17,190,318, bringing the total debt to Kshs.22,156,749. The Assembly had refunded Kshs.9,591,024, leaving a balance of Kshs.12,565,725 as at 30 June, 2020.

The total debt of Kshs.79,645,570 owed to the two Funds had not been disclosed in the financial statements. Consequently, the accuracy of the other pending payables balance of Nil as at 30 June, 2020 could not be confirmed.

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

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the 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. Delayed Completion of Office Block**

The statement of receipts and payments reflects an expenditure of Kshs.159,134,172 under acquisition of assets which, as disclosed in Note 8 to the financial statements, includes an amount of Kshs.141,531,863 incurred on construction of buildings. The amount was paid to a local contractor for a contract awarded for construction of the County Assembly's office block at a contract sum of Kshs.447,768,217.

As previously reported, the contract was to be carried out in eighteen (18) months with expected completion date of May, 2018 which was later revised to 178 weeks pushing the completion date to 30 September, 2020. However, as at the time of audit in December 2020, two months after the revised completion date had expired, the project was approximately 89% complete and it was not known when the same would be completed and put to use.

Further, documentation for application and approval of a revised completion date in line with the provisions of Section 139(2) of the Public Procurement and Asset Disposal Act, 2015, which requires an Accounting Officer of a procuring entity, on the recommendation of an Evaluation Committee, to approve the request for the extension of contract period accompanied by a certificate from the tenderer was not provided for audit verification.

Consequently, Management was in breach of the law and the residents of Bungoma may not get value for the amount so far paid.

#### **2. Irregular Charge of Expenditure**

The statement of receipts and payments reflects an expenditure of Kshs.455,255,383 under use of goods and services which, as disclosed in Note 4 to the financial statements,

includes an amount of Kshs.265,022,475 in respect of hospitality supplies and services. The later balance included an amount of Kshs.3,559,700 paid to a local firm in respect of training services but was captured under hospitality supplies and services. This is contrary to Regulation 43(2) of the Public Finance Management (County Governments) Regulations, 2015 that requires a County Government entity to execute their approved budgets based on the annual appropriation legislation, and the approved annual cash flow plan, with the exception of unforeseen and unavoidable spending dealt with through the County Emergency Fund or supplementary estimates.

Consequently, the Management was in breach of the law.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit so as to obtain assurance as to 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 procedures performed, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance and Basis for Qualified Opinion sections 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

#### Information and Communication Technology Control Environment

Review of governance documents and interviews with the Management revealed the following;

- (i) The Management had not established an ICT Strategic Committee at the Board Level.
- (ii) There was no ICT Strategic Plan and the roles and responsibilities for each ICT function were not defined.
- (iii) There was no tangible plan in place to ensure up-to-date security on all systems software including patch management process and instead only manual methods were used.
- (iv) There was no formal change request documentation completed indicating the change to be made and the reasons for all changes to the financial systems for



any system upgrades. No documented and tested emergency procedure has been put in place.

- (v) The Assembly did not have an ICT Continuity and Disaster Recovery Plan.
- (vi) The Assembly had no Back-Up and Retention Strategy.

Consequently, the Assembly's ICT infrastructure and resources were not managed in line with the best practices and may have challenges in restarting in case a disaster occurs.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit so as to obtain assurance as to whether effective processes and systems of internal control, risk management and overall governance was maintained 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 such internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

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

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

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

Those charged with governance are responsible for overseeing the Assembly's financial reporting process, reviewing the effectiveness of how the entity 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 policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgment and maintain professional scepticism 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.



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

I communicate with 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.

  
**Nancy Gathungu**  
**AUDITOR-GENERAL**

**Nairobi**

**28 October, 2021**

BUNGOMA COUNTY ASSEMBLY  
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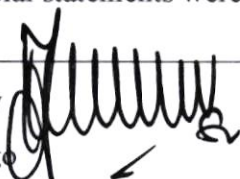
**3. FINANCIAL STATEMENTS**

**3.1. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2019/20 KShs	2018/19 KShs
<b>RECEIPTS</b>			
Transfers from the County Treasury/Exchequer Releases	1	1,022,394,769	959,806,960
Other Receipts	2	81,603	70,949
<b>TOTAL RECEIPTS</b>		<b>1,022,476,372</b>	<b>959,877,909</b>
<b>PAYMENTS</b>			
Compensation of Employees	3	298,011,177	302,663,670
Use of goods and services	4	455,255,383	461,012,872
Transfers to Other Government Entities	5	76,055,644	31,270,891
Other grants and transfers	6	1,599,520	-
Social Security Benefits	7	32,316,103	51,060,187
Acquisition of Assets	8	159,134,172	112,602,075
Finance Costs	9	81,148	514,556
<b>TOTAL PAYMENTS</b>		<b>1,022,453,146</b>	<b>959,124,251</b>
<b>SURPLUS/DEFICIT</b>		<b>23,226</b>	<b>753,658</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30.09 2020 and signed by:

Clerk of the Assembly  
 John Ongwae Mosongo



Senior Accounts Controller  
 Julia Naliaka Lunani





BUNGOMA COUNTY ASSEMBLY  
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 For the year ended June 30, 2020

**3.2. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES**

<b>FINANCIAL ASSETS</b>	<b>Note</b>	<b>2019/20 KShs</b>	<b>2018/19 KShs</b>
<b>Cash and Cash Equivalents</b>			
Bank Balances	10	23,226	1,560,549
<b>Total Cash and cash equivalents</b>		<b>23,226</b>	<b>1,560,549</b>
Accounts receivables – Outstanding Imprests	11	-	464,000
<b>NET FINANCIAL ASSETS</b>		<b>23,226</b>	<b>2,024,549</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	12	2,024,549	1,270,891
Prior Year Adjustment	13	(2,024,549)	
Surplus/Deficit for the year		23,226	753,658
<b>NET FINANCIAL POSITION</b>		<b>23,226</b>	<b>2,024,549</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30.09 2020 and signed by:

\_\_\_\_\_  
 Clerk of the Assembly  
 John Ongwae Mosongo

\_\_\_\_\_  
 Senior Accounts Controller  
 Julia Naliaka Lunani

BUNGOMA COUNTY ASSEMBLY  
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 For the year ended June 30, 2020

**3.3. STATEMENT OF CASH FLOWS**

	Note	2019/20 KShs	2018/19 KShs
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts from operating income</b>			
Transfers from the County Treasury/Exchequer Releases	1	1,022,394,769	959,806,960
Other Receipts	2	81,603	70,949
<b>Payments for operating expenses</b>			
Compensation of Employees	3	(298,011,177)	(302,663,670)
Use of goods and services	4	(455,255,383)	(461,012,872)
Transfers to Other Government Entities	5	(76,055,644)	(31,270,891)
Other grants and transfers	6	(1,599,520)	-
Social Security Benefits	7	(32,316,103)	(51,060,187)
Finance Costs	9	(81,148)	(514,556)
<b>Adjusted for:</b>			
Prior year adjustment	13	(2,024,549)	
Decrease/(Increase) in Accounts receivable:(outstanding imprest)	14	464,000	(464,000)
<b>Net cash flows from operating activities</b>		<b>157,596,849</b>	<b>112,891,733</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets	8	(159,134,172)	(112,602,075)
<b>Net cash flows from investing activities</b>		<b>(159,134,172)</b>	<b>(112,602,075)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>		<b>(1,537,324)</b>	<b>289,658</b>
Cash and cash equivalent at <b>BEGINNING</b> of the year	10	1,560,549	1,270,891
Cash and cash equivalent at <b>END</b> of the year		23,226	1,560,549

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on \_\_\_\_\_ 2020 and signed by:

Clerk of the Assembly  
 John Ongwae Mosongo



Senior Accounts Controller  
 Julia Naliaka Lunani





BUNGOMA COUNTY ASSEMBLY  
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**3.4. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT  
 COMBINED**

Receipt/Expense Item	Original Budget KShs	Adjustments KShs	Final Budget c=a+b	Actual on Comparable Basis e=d-c	% Utilization KShs
<b>RECEIPTS</b>					
Transfers from the County Treasury/Exchequer Releases	1,083,661,683	(11,074,603)	1,072,587,080	1,022,394,769	95%
Other Receipts				81,603	
<b>TOTAL</b>	<b>1,083,661,683</b>	<b>(11,074,603)</b>	<b>1,072,587,080</b>	<b>1,022,476,372</b>	<b>95%</b>
<b>PAYMENTS</b>					
Compensation of Employees	383,399,292	(81,775,865)	301,623,427	298,011,177	99%
Use of goods and services	387,337,959	28,260,631	415,598,590	455,255,383	110%
Transfers to Other Government Entities	55,817,528	-	55,817,528	76,055,644	136%
Other grants and transfers	5,500,000	70,360	5,570,360	1,599,520	29%
Social Security Benefits	32,306,904	44,348,874	76,655,778	32,316,103	42%
Acquisition of Assets	219,000,000	(1,978,603)	217,021,397	159,134,172	73%
Finance Costs	300,000	-	300,000	81,148	27%
<b>TOTAL</b>	<b>1,083,661,683</b>	<b>(11,074,603)</b>	<b>1,072,587,080</b>	<b>1,022,453,146</b>	<b>95%</b>
<b>SURPLUS/ DEFICIT</b>	-	0	0	23,226	

BUNGOMA COUNTY ASSEMBLY  
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The other receipts arose from surplus receipts from the County Assembly of Bungoma Imprest Account.

As per IPSAS 1.9.23 the overutilization under Use of Goods and Services by 6% arose from;

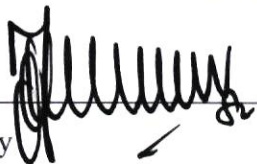
- i. Authorised reallocations that had not been captured in supplementary budgets
- ii. Demand notice by Kenya Revenue Authority of Ksh 97 Million on the PAYE tax on per diem at the closure of the financial year. 57 Million was remitted funds during the financial year under review
- iii. Retention funds are categorised under transfers to other unit but budgeted under development votes.
- iv. Decreases imposed in the budget without considerations of payments already done in the system or the commitments thereof as was the case under other operating expenses where a decreases of 25.4 Million was adjusted

The overutilization under Transfers to other Government Entities was 136% and not 162% as the amounts includes retention amounts transferred to Bungoma County Revenue Account amounts relating to development funds. The overutilization by 36% was due to authorised reallocations that had not been captured in supplementary budgets

The County Assembly of Bungoma financial statements were approved on 30.09 2020 and signed by:

\_\_\_\_\_  
Clerk of the Assembly

John Ongwae Mosongo



\_\_\_\_\_  
Senior Accounts Controller

Julia Naliaka Lunani



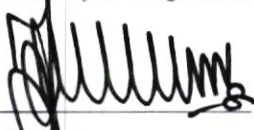



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3.5. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilisation difference
	a	b	c=a+b	e=d-c	
<b>RECEIPTS</b>					
Transfers from the County Treasury/ Exchequer Releases	867,661,683	(0)	867,661,683	867,646,618	100%
Other Receipts				81,603	
<b>TOTAL</b>	<b>867,661,683</b>	<b>(0)</b>	<b>867,661,683</b>	<b>867,728,220</b>	<b>100%</b>
<b>PAYMENTS</b>					
Compensation of Employees	383,399,292	(81,775,865)	301,623,427	298,011,177	99%
Use of goods and services	387,337,959	28,260,631	415,598,590	455,255,383	110%
Transfers to Other Government Entities	55,817,528	-	55,817,528	76,055,644	136%
Other grants and transfers	5,500,000	70,360	5,570,360	1,599,520	29%
Social Security Benefits	32,306,904	44,348,874	76,655,778	32,316,103	42%
Acquisition of Assets	3,000,000	9,096,000	12,096,000	4,388,220	36%
Finance Costs	300,000	-	300,000	81,148	27%
<b>TOTAL</b>	<b>867,661,683</b>	<b>(0)</b>	<b>867,661,683</b>	<b>867,707,194</b>	<b>100%</b>
<b>Surplus/ Deficit</b>	-	0	-	21,026	

The County Assembly of Bungoma financial statements were approved on 30.09 2020 and signed by:

  
 Clerk of the Assembly  
 John Ongwae Mosongo

  
 Senior Accounts Controller  
 Julia Naliaka Lunani

BUNGOMA COUNTY ASSEMBLY  
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**3.6. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT**

Receipt/Expense Item	Original Budget KShs	Adjustments KShs	Final Budget c=a+b	Actual on Comparable Basis e=d-c	% Utilization difference KShs
<b>RECEIPTS</b>					
Transfers from the County Treasury/ Exchequer Releases	216,000,000	(11,074,603)	204,925,397	154,748,152	76%
<b>TOTAL</b>	<b>216,000,000</b>	<b>(11,074,603)</b>	<b>204,925,397</b>	<b>154,748,152</b>	<b>76%</b>
<b>PAYMENTS</b>					
Acquisition of Assets	216,000,000	(11,074,603)	204,925,397	154,745,952	76%
<b>TOTAL</b>	<b>216,000,000</b>	<b>(11,074,603)</b>	<b>204,925,397</b>	<b>154,745,952</b>	<b>76%</b>
<b>SURPLUS/ DEFICIT</b>	-	-	-	2,199	

The County Assembly of Bungoma financial statements were approved on 30-07 2020 and signed by:

Clerk of the Assembly  
 John Ongwae Mosongo



Senior Accounts Controller  
 Julia Naliaka Lunani





BUNGOMA COUNTY ASSEMBLY  
 Reports and Financial Statements  
 For the year ended June 30, 2020

**3.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

<b>Programme/Sub-programme</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on comparable basis</b>	<b>Budget utilization difference</b>
	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>
Gen. Admin. Planning Support Services	613,931,503	(75,784,922)	538,146,581	512,309,269	95%
Legislation	9,000,000	21,848,646	30,848,646	22,486,006	73%
Representation	71,570,880	15,338,939	86,909,819	67,889,443	78%
Oversight	173,159,300	38,597,338	211,756,638	65,022,475	125%
General Infrastructural Dev.	216,000,000	(11,074,603)	204,925,397	154,745,952	76%
	1,083,661,683	(11,074,603)	1,072,587,080	1,022,453,146	95%

BUNGOMA COUNTY ASSEMBLY  
Reports and Financial Statements  
For the year ended June 30, 2020

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**3.8. 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 statement of assets and liabilities, although not a requirement of the IPSAS Cash Standard, has been included to disclose information on receivables and payables.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Assembly of Bungoma 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 County Assembly of Bungoma**

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

**3. Recognition of receipts and payments**

**a) Recognition of receipts**

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

**Transfers from the Exchequer/ County Treasury**

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



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**SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Other Receipts**

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

**b) Recognition of payments**

The County Assembly of Bungoma recognises all expenses when the event occurs and the related cash has actually been paid out by the County Assembly of Bungoma.

**Compensation of employees**

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

**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.

**Acquisition of fixed assets**

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

**4. 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.

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**SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Restriction on cash**

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30<sup>th</sup> June 2020, this amounted to Ksh 23,226 compared to Ksh 1,560,549 in prior period as indicated on note 10.

**5. 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.

**6. 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.

**7. 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 Assembly of Bungoma fixed asset register a summary of which is provided as a memorandum to these financial statements.



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**SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**8. Pending bills**

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

**9. Budget**

The budget is prepared on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Assembly of Bungoma's budget was approved as required by Law .The original budget was approved by the County Assembly in July 2019 for the period 1<sup>st</sup> July 2019 to 30 June 2020 as required by law. There was two number of supplementary budgets passed in the year. The supplementary budgets were approved on February 2020 and June 2020. A high-level assessment of the County Assembly of Bungoma's actual performance against the comparable budget for the financial year under review has been included in the Statement of Comparison between actual and budgeted amounts included in these financial statements.

**10. Comparative figures**

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

**11. Subsequent events**

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

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**SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**12. 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.

**13. 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.



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**3.9. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM THE COUNTY TREASURY/EXCHEQUER RELEASES**

	2019/20	2018/19
	KShs	KShs
Total Exchequer Releases for quarter 1	162,593,370	200,425,398
Total Exchequer Releases for quarter 2	266,408,686	314,728,810
Total Exchequer Releases for quarter 3	276,278,031	109,799,056
Total Exchequer Releases for quarter 4	317,114,682	334,853,696
<b>Cumulative Amount</b>	<b>1,022,394,769</b>	<b>959,806,960</b>

*\*See annex 4*

**2. OTHER RECEIPTS**

	2019/20	2018/19
	KShs	KShs
Other Receipts: Over the Counter deposit at CBK Kisumu		500
Other Receipts IV: Surplus receipt from Imprest A/C	81,603	70,449
<b>Total</b>	<b>81,603</b>	<b>70,949</b>

**3. COMPENSATION OF EMPLOYEES**

	2019/20	2018/19
	KShs	KShs
Basic salaries of permanent employees	163,752,849	285,456,410
Basic wages of temporary employees	10,928,690	
Personal allowances paid as part of salary	123,329,638	17,207,259
Personal allowances paid as reimbursements		
Personal allowances provided in kind		
Pension and other social security contributions		
Compulsory national social security schemes		
Compulsory national health insurance schemes		
Social benefit schemes outside government		
Other personnel payments		
<b>Total</b>	<b>298,011,177</b>	<b>302,663,670</b>

*Staff establishment remained unchanged but the Ward office staff payroll began being administered from the Assembly as at January 2020*

*Compensation to employees' figures differs from those of ledger because in the financial statements we used the IPPD by products while in the ledger the amounts were as per the payroll extracts paid in the payment voucher.*

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**4. USE OF GOODS AND SERVICES**

	2019/20	2018/19
	KShs	KShs
Utilities, supplies and services	155,594	705,597
Communication, supplies and services	820,300	588,843
Domestic travel and subsistence	18,617,365	19,824,841
Foreign travel and subsistence	16,482,078	3,140,486
Printing, advertising and information supplies & services	3,721,851	5,768,067
Rentals of produced assets		-
Training expenses	30,233,365	24,193,081
Hospitality supplies and services	265,022,475	260,462,788
Insurance costs	30,548,712	40,541,436
Specialized materials and services	221,000	155,027
Office and general supplies and services	5,036,850	4,797,205
Fuel Oil and Lubricants	1,605,308	3,312,883
Other operating expenses	79,319,661	94,068,180
Routine maintenance – vehicles and other transport equipment	2,668,275	1,123,034
Routine maintenance – other assets	802,547	2,331,404
<b>Total</b>	<b>455,255,383</b>	<b>461,012,872</b>

**5. TRANSFERS TO OTHER GOVERNMENT ENTITIES**

	KShs	KShs
Transfers to County Government CRF Acc		1,270,891
Transfers to County Assembly Ward Offices	32,790,000	
Transfer to MCAs Car Loan & Mortgage	18,710,252	
Transfer to Employee Car Loan & Mortgage	24,555,392	30,000,000
<b>TOTAL</b>	<b>76,055,644</b>	<b>31,270,891</b>

*This relates to transfers to Ward offices and reimbursement to MCAs and Employees Car Loan and Mortgage for funds borrowed.*

*The retention amounts recorded in FY 2018/2019 has been adjusted / reduced by Ksh 9,640,259 as this figure relates to acquisition of assets*



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**6. OTHER GRANTS AND TRANSFERS**

	2019/20 KShs	2018/19 KShs
Scholarships and other educational benefits		
Membership Fees and Dues and Subscriptions to Organizations	1,599,520	
Emergency relief and refugee assistance		
Subsidies to small businesses, cooperatives, and self employed		
<b>Total</b>	<b>1,599,520</b>	-

**7. SOCIAL SECURITY BENEFITS**

	2019/20 KShs	2018/19 KShs
Government pension and retirement benefits	8,465,107	27,101,274
Gratuity to Members of County Assembly & CASB Members	23,850,996	23,958,913
Employer Social Benefits in cash and in kind		
<b>Total</b>	<b>32,316,103</b>	<b>51,060,187</b>

*Government Pension and Retirement benefits ( provident fund Ksh 8,169,507; NSSF 295,600) figures differs from those of ledger because in the financial statements we used the IPPD by products while in the ledger the amounts were as per the payroll extracts paid in the payment voucher.*

**8. ACQUISITION OF ASSETS**

<u>Non- Financial Assets</u>	2019/20 KShs	2018/19 KShs
Purchase of Buildings		
Construction of Buildings	141,531,863	85,724,406
Refurbishment of Buildings	2,242,610	10,082,674
Construction and Civil Works	3,415,469	
Purchase of Vehicles and Other Transport Equipment		10,942,500
Purchase of Office Furniture and Equipment	19,500	1,225,000
Research, Studies, Project Preparation, Design & Supervision	450,000	
Purchase of ICT Equipment	11,474,731	4,627,495
<b>Total</b>	<b>159,134,172</b>	<b>112,602,075</b>

*The construction of buildings and refurbishment of Buildings has been adjusted as Ksh 85,724,406 and Ksh 10,082,674 appropriately under comparison figures of FY 2018/2019 to include retention amounts initially recorded under transfers to other Government entities.*

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**9. FINANCE COSTS**

	2019/20 KShs	2018/19 KShs
Bank Charges	81,148	63,349
Other Finance costs		451,207
<b>Total</b>	<b>81,148</b>	<b>514,556</b>

**10. CASH AND BANK BALANCES**

**BANK BALANCES**

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	2019/20 KShs	2018/19 KShs
CBK Account No.1000283041 - kshs (Development)	Development Acc	2,199	1,549,071
CBK Account No.1000194103 - Kshs (Recurrent)	Recurrent Acc	20,571	4,378
KCB, Account No.1180534050 - Kshs (Imprest A/C)	Commercial Bank Accs.	455	7,100
<b>Total</b>		<b>23,226</b>	<b>1,560,549</b>

**11. ACCOUNTS RECEIVABLE**

Description	2019/20 KShs	2018/19 KShs
Government Imprests	-	464,000
<b>Total</b>	<b>-</b>	<b>464,000</b>

See Annex 6 for a detailed analysis of the Imprests

**12. FUND BALANCE BROUGHT FORWARD**

Description	2019/20 KShs	2018/19 KShs
Bank accounts	1,560,549	1,270,891
Accounts Receivables	464,000	
<b>Total</b>	<b>2,024,549</b>	<b>1,270,891</b>



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**13. 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	Adjustments	Adjusted Balance b/f
	FY 2018/2019 as per Financial statements		FY 2018/2019
	Kshs	Kshs	Kshs
Bank account Balances	1,560,549	(1,560,549)	-
Receivables	464,000	(464,000)	-
Transfer to Bungoma County Retention	9,221,689	(9,221,689)	-
Construction of Buildings	77,181,965	8,542,441	85,724,406
Refurbishment of Buildings	9,403,426	679,248	10,082,674
<b>Total</b>	<b>11,246,238</b>	<b>(2,024,549)</b>	<b>95,807,080</b>

*The Adjustment on Bank balances relate to transfer to CRF Account at the close of the financial year.*

*The Adjustment on Receivables relates to surrender of outstanding imprests of Kshs.464,000 from the previous FY 2018/2019*

*The error in acquisition of assets had been under stated in the previous year by Ksh 9,221,689 amounts recorded under transfers to other government entities.*

**14. CHANGES IN RECEIVABLE**

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1st July 2019 (A)	464,000	-
Imprest issued during the year (B)	119,394,852	234,814,940
Imprest surrendered during the Year (C)	119,858,852	234,350,940
Net changes in account receivables D= A+B-C	-	<b>464,000</b>

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**3.10. OTHER DISCLOSURES**

**1. PENDING ACCOUNTS PAYABLE (See Annex 1)**

	Balance b/f	Additions for the period	Paid during the year	Balance c/f
	FY 2018/2019			FY 2019/2020
Description				
Construction of buildings	10,868,876	-	10,868,876	-
Construction of civil works	418,570	-	418,570	-
Supply of goods	2,310,300	39,873,669	2,310,300	39,873,669
Supply of services	34,952,073	19,027,236	34,952,073	19,027,236
<b>Total</b>	<b>48,549,819</b>	<b>58,900,906</b>	<b>48,549,819</b>	<b>58,900,906</b>

**2. PENDING ACCOUNTS PAYABLE**

	Balance b/f	Additions for the period	Paid during the year	Balance c/f
	FY 2018/2019			FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Senior management	296,000	-	296,000	-
Middle management	6,323,800	-	6,323,800	-
Unionisable employees	28,000	-	28,000	-
<b>Total</b>	<b>6,643,800.00</b>		<b>6,643,800.00</b>	

**3. PENDING ACCOUNTS PAYABLE**

	Balance b/f	Additions for the period	Paid during the year	Balance c/f
	FY 2018/2019			FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to County Government entities	29,289,892		29,289,892	
<b>Total</b>	<b>29,289,892</b>		<b>29,289,892</b>	

**4. RELATED PARTY DISCLOSURES**

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

The following comprise of related parties to the County Assembly:

- Members of County Assembly;
- Key management personnel that include the Clerk of the Assembly and heads of departments;
- The County Executive;
- County Ministries and Departments;

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- Other County Government entities including corporations, funds and boards;
- The National Government;
- Other County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

**Related party transactions:**

	<b>2018- 2019</b>	<b>2019- 2020</b>
	<b>Kshs</b>	<b>Kshs</b>
<b>Compensation to Key Management</b>		
Compensation to the Speaker, Deputy Speaker and the MCAs	307,706,802	213,251,695
Key Management Compensation (Clerk and Heads of departments)	29,111,552	117,075,584
<b>Total Compensation to Key Management</b>	<b>336,818,354</b>	<b>330,327,279</b>
<b>Transfers to related parties</b>		
Transfers to other County Government Entities such as car and mortgage schemes	30,000,000	43,265,644
Transfers to County Ward Offices		32,790,000
<b>Total Transfers to related parties</b>	<b>30,000,000</b>	<b>76,055,644</b>
<b>Transfers from related parties</b>		
Transfers from the County Executive- Exchequer	959,806,960	1,022,394,769
Payments made on behalf of the County Assembly by other Government Agencies (Retention-paid as and when they fall due)	9,221,689	14,428,143
<b>Total Transfers from related parties</b>	<b>959,806,960</b>	<b>1,036,822,912</b>



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4. **PROGRESS ON FOLLOW ON PRIOR YEAR AUDITOR'S RECOMMENDATIONS**

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor for the financial year 2017/2018, the Auditor's General report for the financial year 2018/2019 has not been released yet. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status:	Timeframe:
				(Resolved / Not Resolved)	(Put a date when you expect the issue to be resolved)
<b>Basis of Qualified Opinion</b>					
1. <b>Unsupported Foreign Travel and Accommodation Allowances</b>	As disclosed in Note 4 to the financial statements, the statement of receipts and payments under the use of goods and services balance of Kshs.461,012,872 constitutes foreign travel and subsistence amount of Kshs.3,140,486 which includes Kshs.576,200 in respect of foreign travel accommodation for two officers who attended a seminar on executive security and open source intelligence techniques from 13 to 17 May, 2019 at Emerald Hotel Kampala, Uganda for five days at the invitation of the Kenya Institute of Management. The amount of Kshs.576,200 was not supported by the relevant travel documents together with a	The management agrees with the findings of audit and has instituted process of recoveries from the imprest holder. Communication between the Board and the imprest holder is available. Steps had been initiated on recovery and discipline on the officer concerned but this was complicated due to involvement of the court by the officer. There is also communication from the	Accounting Officer	Resolved	FY 2020/21

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	return to office report. In the circumstances, the propriety in the utilization of Kshs.576,200 could not be ascertained.	officer's advocate. So far there is zero recovery of the amount.																			
<b>2. Reconciliation of Balances on Acquisition of Assets</b>	<p>As disclosed under Note 7 to the financial statements, the statement of receipts and expenditure reflects an expenditure of Kshs.103,380,386 under acquisition of assets which includes construction of building and refurbishment of building expenses of Kshs.77,181,965 and Kshs.9,403,426 respectively. However, it was noted that these balances do not agree with the supporting schedules leading to an un-reconciled variance of Kshs.9,640,259 as tabulated below:</p> <table border="1"> <thead> <tr> <th>Details</th> <th>Financial Statements Ksh.</th> <th>Supporting Schedule Ksh.</th> <th>Difference Ksh.</th> </tr> </thead> <tbody> <tr> <td>Construction of Buildings</td> <td>77,181,965</td> <td>85,724,405</td> <td>8,542,440</td> </tr> <tr> <td>Refurbishment of Buildings</td> <td>9,403,426</td> <td>10,501,245</td> <td>1,097,819</td> </tr> <tr> <td><b>Total</b></td> <td></td> <td></td> <td><b>9,640,259</b></td> </tr> </tbody> </table> <p>In the circumstances, the ownership, accuracy and completeness of the total assets figure of Kshs.77,181,965 as at 30 June, 2019 could not be ascertained.</p>	Details	Financial Statements Ksh.	Supporting Schedule Ksh.	Difference Ksh.	Construction of Buildings	77,181,965	85,724,405	8,542,440	Refurbishment of Buildings	9,403,426	10,501,245	1,097,819	<b>Total</b>			<b>9,640,259</b>	<p>The amounts included in the financial statement relates to the Net Amount and Taxes paid out. The variance relates to Retention funds transferred to the County Government Retention Account held by County Executive of which amount has been highlighted under "Transfers to Other Government Entities" on pg 16 of the Financial Statement for the Year Ended 30<sup>th</sup> June 2019.</p> <p>The Management has taken note of the Auditor's recommendation to be including the Retention amount under Assets i.e. to be capturing the Gross value of the Asset. In the Financial statement 2019/2020 the acquisition of assets has been adjusted accordingly.</p>	<ul style="list-style-type: none"> <li>▪ Accounting Officer</li> <li>▪ Senior Accounts Controller</li> </ul>	Resolved	
Details	Financial Statements Ksh.	Supporting Schedule Ksh.	Difference Ksh.																		
Construction of Buildings	77,181,965	85,724,405	8,542,440																		
Refurbishment of Buildings	9,403,426	10,501,245	1,097,819																		
<b>Total</b>			<b>9,640,259</b>																		
<b>3. Variances in the Bank Balances</b>	As disclosed in Note 9A to the financial statements, the statement of assets and	The management agrees with the findings of audit	<ul style="list-style-type: none"> <li>▪ Senior Accounts</li> </ul>	Resolved																	

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liabilities reflects a bank balance of Kshs.1,560,549 as at 30 June, 2019. Review of the bank reconciliation statements attached as Annexure 6 to the financial statements revealed that the Management used the bank certificate balances instead of the reconciled cash book balances for both the Central Bank development and recurrent bank account leading to a variance of Kshs.161,046 as tabulated below:

In the circumstances, it was not possible to ascertain the accuracy of the reported bank balance of Kshs.1,560,549 reported as at 30 June, 2019.

Bank Account	Bank Certificate Balance Ksh.	Reconciled Balance Ksh.	Variance Ksh.
Central Bank - Development	1,549,071	1,130,501	418,570
Central Bank - Recurrent	4,378	261,902	(257,524)
			<b>161,046</b>

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

and the bank reconciliation statement has been corrected. {See attachments}

Controller



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Key Audit Matters : Other Matter				
<b>I. Budgetary Performance and Control</b>	<p>During the year under review, the Management of the County Assembly had a balanced budgeted of receipts and expenditure of Kshs.985,080,484, comprising recurrent allocation of Kshs.874,978,131 or 89% of total budget, and development allocation of Kshs.110,102,353 or 11% of the total budget. However, the County Assembly actual receipts amounted to Kshs.959,877,909 or 97% of the budgeted receipts.</p> <p>The Assembly incurred an actual total expenditure of Kshs.959,124,251 which was 99.9% of actual receipts but 97% of the budget. Whereas the County Assembly incurred an overall actual expenditure/budget absorption ratio of 97%, instances of poor performance were noted mainly on transfer to Other Government Entities which registered a performance rate of 48%. There were also instances where the budgeted amounts were exceeded on social security benefits, acquisition of assets and finance costs. Management has attributed the over expenditure to the settlement of award in a court case for a Member of County Assembly while the finance cost relates to withholding Value Added Tax (VAT) of 6%.</p>	<p>Over-absorption of budget occurred as a result of reallocations which were necessitated as a result of the 50% absorption half year ceiling set by the National Assembly and various programs had underutilized their votes thus necessitated the reallocations on those unutilized votes to continue Assembly operations. Delays in the implementation of the supplementary budget led to the over-absorption on some of the votes thereof.</p> <p>The over-expenditure was attributed to the unbudgeted for expenditure during the financial year which included a circular from CAF (County Assembly Forum) recommending that sitting allowances for the members be processed as per the previous circular. In addition, over-expenditure also arose due to Social Security benefits which is amount budgeted</p>		

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		<p>only for employer's pension contribution. The component of employee's contribution is usually included in the gross salary payment of the employees' i.e. included in the Basic/House Allowance. The employee's pension contribution is added to the employer's pension contribution which results to over expenditure and can only be sorted out through Supplementary budgets which most at times are delayed. Management will comply with the budget allocations and controls</p>			
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<p>2. <b>Other Payables</b>      <b>Pending</b></p>	<p>As disclosed under Note 5.10 - Other Important Disclosures and Annexure 3 to the financial statements, the County Assembly had outstanding pending bills balance of Kshs.29,289,892 comprising of Kshs.9,591,024 and Kshs.19,698,868 due to the Assembly Staff Car and Mortgage Fund and Assembly MCA Car and Mortgage Fund respectively as at June, 2019.</p> <p>However, a review of the previous year's report indicated that an amount of Kshs.81,128,709 constituting Kshs.73,529,415 and Kshs.7,599,294 for the Assembly MCA Car and Mortgage Fund and the Assembly Staff Car and Mortgage Fund respectively, had remained outstanding at the end of the year. However, during the year under review an amount of Kshs.4,484,276 was remitted. From the foregoing, the outstanding balance ought to have been Kshs.76,644,433 and not the balance of Kshs.29,289,892 reported in the financial statements.</p> <p>In absence of any reconciliation between the two records, it was not possible to ascertain accuracy of other pending payables balance of Kshs.29,289,892 reported in the financial statements.</p>	<p>County Assembly reports basing on IPSAS Cash method while the Funds report basing on Accrual method. The amount reported in the County Assembly Financial statements reflects only what was received and remitted during the Financial year as per IPSAS Cash basis.</p> <p>The County Assembly Service Board has transferred Ksh 28,301,276 to the Funds as per the evidence of the transfer attached (<b>Appendix III</b>) in continuously reducing the balance owed to the funds.</p>	<ul style="list-style-type: none"> <li>▪ CASB</li> <li>▪ Accounting Officer</li> <li>▪ Finance and Accounts department</li> </ul>	<p>Resolved</p>
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<p><b>3. Outstanding Imprests</b></p>	<p>Note 10 to the financial statements indicates that the Assembly had outstanding imprests amounting to Kshs.464,000 as at 30 June, 2019. No explanation was provided why the amount still remained unaccounted for in contravention of Regulation 93(5) of the Public Finance Management (County Governments) Regulations, 2015) which requires a holder of a temporary imprest to account or surrender it within seven (7) working days after returning to duty station.</p>	<p>Reasons for delay in surrendering included cases where an officer's training dates were changed due to unavoidable circumstances despite having been facilitated.          The outstanding Imprest has so far been recovered through the payroll and cleared as per the attached proof of full recovery with the payment voucher attached. <b>Appendix IV</b>          Additionally, the management has improved on its internal controls on the management of imprest per regulation 93(5) of the Public Finance Management (County Governments) Regulations, 2015).</p>	<ul style="list-style-type: none"> <li>▪ Accounting Officer</li> <li>▪ Human Resource</li> </ul>	<p>Resolved</p>
<p><b>4. Prior Year Matters</b></p>	<p>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 failure to adhere to the provisions of the Public Sector</p>	<p>The delayed resolution of most of previous audit issues is as a result of limited budgets where resolutions require huge budgetary allocations.          A team of officers appointed by the Accounting officer has been delegated to assess all unresolved issues of</p>		

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	Accounting Standards Board.	audit and report to the County Assembly Service Board and a further follow up with Office of Auditor General to ensure internal and external audit issues are resolved timeously.			
<b>REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES</b>					
<b>Basis for Conclusion</b>					
<b>1. Acquisition of Assets</b>	Note 7 to the financial statements reflects acquisition of assets figure of Kshs.103,380,386 which includes an amount of Kshs.10,942,500 paid in respect of purchase of motor vehicles and other transport equipment. Out of this, the County Assembly procured a 33-seater luxury bus at a total cost of Kshs.4,980,000 during the year from a contracted local dealer.	County Assembly of Bungoma procured 33seater bus at cost of Ksh 4,980,000 to Kenya Coach Industries and not M/S Central Famers Garage at a cost of Ksh 5,455,000 who had won under the tender evaluation minutes. The procurement legal opinion by the procurement officer recommended Kenya Coach Industries because there was no mandatory criterion that was ignored and the substance of the tender remained. Failure to serialize a single page by the tenderer which was in the tender documents could not warrant Assembly loosing Kshs. 475,000 were if the winning bidder was	Accounting Officer	Resolved	
<b>1.1. Purchase of Motor Vehicle and Other Transport Equipment</b>	However, review of the Tender Evaluation Committee's Minutes dated 5 March, 2019 revealed that the supplier had been disqualified as non-responsive and was thus not subjected to technical and commercial evaluation, and it was recommended that the contract be awarded to another dealer at a price of Kshs.5,455,000. Further, another bidder was disqualified at the technical evaluation stage on the grounds that the submitted bid indicating HINO brand instead of Isuzu make. The user technical specifications did not restrict the model. In addition, the Inspection and Acceptance				

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	<p>Committee Certificate was not availed for audit review.</p> <p>Consequently, the Management contravened Section 80(1) of the Public Procurement and Asset Disposal Act, 2015 that requires the Evaluation Committee to evaluate and compare the responsive tenders and Section 48(1 &amp; 3) which requires the Accounting Officer to establish an Inspection and Acceptance Committee to inspect and review the goods, works or services in order to ensure compliance with the terms and specifications of the contract.</p>	<p>awarded the tender.</p> <p>The assembly doesn't have technical knowledge on the inspection of vehicles and therefore we tasked the National Transport and Safety Authority to do the mechanical inspection for us. Attached is a report done by NTSA for your review. <b>(Appendix V)</b></p> <p>The County Assembly of Bungoma commits to procure goods and services in total compliance to the Public Procurement laws and regulations.</p>		
<p><b>1.2. Refurbishment of County Assembly Speaker's Residence</b></p>	<p>As disclosed in Note 7 to the financial statements, the statement of receipts and payments reflects acquisition of assets figure of Kshs.103,380,386 which includes an amount of Kshs.9,403,426 paid in respect of refurbishment of buildings. Out of this, the Assembly awarded a contract to a local contractor to refurbish the Speaker's residence on 30 April, 2018 vide contract No. CA/BGM/PUR/281/2018-2019 at a cost of Kshs.1,984,060. However, the engineer's estimates and procurement documents were not availed for audit review. Audit verification procedure planned on the site could not be done due to non-cooperation</p>	<p>The lease agreement with the landlord was terminated as per the available termination letter since when the house ceased to be occupied by the Honorable Speaker. The Bills of quantities for the works done and the tender documents are annexed in <b>(Appendix VI)</b>.</p> <p>A recovery of the renovation cost was however implemented by way of not remitting any</p>		



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	from the client. As a result, it was not possible to ascertain whether value for money was achieved in the application of the refurbishment expenditure.	rent to the Landlord, a subject we are concluding with the Landlord.			
<b>I.3. Delayed Construction of Office Block</b>	<p>Note 7 to the financial statements reflects acquisition of assets figure of Kshs.103,380,386 which includes an amount of Kshs.77,181,965 paid in respect of construction of buildings as part of contract awarded to a local contractor at a contract sum of Kshs.447,768,217. The contract was to be carried out in eighteen (18) months with expected completion date of May, 2018 but which was later revised to 127 weeks pushing the completion period to 13 May, 2019. However, documentation for application and approval of a revised completion date in line with the provisions of Section 139(2) of the Public Procurement and Asset Disposal Act, 2015 which requires an Accounting Officer of a procuring County Assembly of Bungoma, on the recommendation of an Evaluation Committee, to approve the request for the extension of contract period accompanied by a certificate from the tenderer was not provided for audit verification. Consequently, Management was in breach of the law.</p>	<p>The delayed completion of the office block has been occasioned by non-appropriation of funds to County Assembly's Development vote, delayed exchequer or adverse reversal of funds in County Assembly's Supplementary Budgets. The extension request and grant by the project management team has been attached for your reference. <b>(Appendix VIII)</b> In the FY 2020/21 the County Assembly of Bungoma has received an allocation of Ksh 208 M in the equalization fund and the Assembly is optimistic to have the funds appropriated fully to its 1<sup>st</sup> Supplementary budget. KSh. 116M has been allocated in the supplementary budget for the completion of the office block and relevant period</p>	<ul style="list-style-type: none"> <li>▪ CASB</li> <li>▪ Accounting Officer</li> </ul>	Not Resolved	FY 2020/21

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		extension will be done in total compliance to the provisions of the Act.			
<b>2. Use of Goods and Services</b>	As disclosed in Note 4 to the financial statements, included in the use of goods and services balance of Kshs.461,012,872 is a hospitality supplies and services expenditure amounting to Kshs.260,462,788. However, examination of the expenditure revealed the following anomalies on non-compliance and ineffective application of resources:				
<b>2.1 Hospitality Supplies and Services</b>					
<b>2.1.1. Misallocation of Funds to Foreign Travel and Subsistence</b>	<p>Review of payment records revealed that Kshs.43,697,320 of funds budgeted under hospitality supplies and services were misapplied towards foreign travel and accommodation without evidence of request and subsequent approval of the re-allocations by the County Treasury.</p> <p>This was in contravention of Section 154(2b) of the Public Finance Management Act, 2012 which provides that an Accounting Officer for a County Government County Assembly of Bungoma may re-allocate funds between programs, or between sub-votes, in the budget for a financial year, but only if a request for the re-allocation has been made to the County Treasury explaining the reasons for the re-allocation and the County Treasury has approved the request.</p>	<p>The reason for the reallocation majorly is because of the nature of the County Assembly Committee services activities which are all appropriated to the Hospitality Supplies and Services votes. The committee activities which are carried outside the country (Foreign travel and accommodation) are paid from the hospitality and supplies vote appropriated to the committees.</p> <p>The Assembly commits to budget for the activities appropriately as per the projected committee work plans and any reallocations will be in strict compliance</p>			

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		to the Provisions of the Public Finance Management Act.			
<b>2.1.2. Unauthorised Transfer of Funds</b>	<p>In addition, the Assembly paid Kshs.5,000,000 to the County Assemblies Forum being annual subscription for the 2018/2019 financial year under hospitality and supplies vote. However, review of the approved budget revealed that the expenditure was not budgeted for.</p> <p>Consequently, the Management contravened Regulation 43(2) of the Public Finance Management (County Governments) Regulations, 2015 that requires a County Government County Assembly of Bungoma to execute their approved budgets based on the annual appropriation legislation, and the approved annual cash flow plan with the exception of unforeseen and unavoidable spending dealt with through the County Emergency Fund or supplementary estimate.</p>	<p>The County Assemblies Forum had not issued invoices from previous years and a demand was issued to the institution during the year and failure to remit the requisite fees could result to the Assembly losing out on any benefits from networking and synergy from other Assemblies. The County Assembly of Bungoma Subscribes to the forum and is therefore required to make the payments annually.</p> <p>Since then, the Assembly has been budgeting for the expenditure in each financial year.</p>			



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<p>2.1.3. Irregular Overpayment of Travel Subsistence Allowances</p>	<p>Included in the figure of hospitality and supplies are payments towards travel and subsistence for MCAs and staff totalling Kshs.65,415,110 out of which there was an overpayment of Kshs.57,376,570 arising from either payment of subsistence allowance for activities carried out within the County Headquarters or application of wrong subsistence rates. In addition, some payments were not properly supported with participants' invitation letters, approval documents, stamped foreign travel documents, original work tickets, signed attendance registers, original receipts or activity reports.</p> <p>As a result, Management failed to comply with the provisions of Regulation 93(3) of the Public Finance Management (County Governments) Regulations, 2015 which provides that temporary imprests be issued mainly in respect of official journeys and are intended to provide officers with funds with which they can meet travelling, accommodation and incidental expenses. Further, the Assembly did not adhere to the rates as provided by SRC Circular No.SRC/ADM/CHR/1/13VOL.IV(1) of 20 November, 2017 that reviewed rates and cluster classification for all the cadres in County Public Service.</p> <p>Further, there was violation of Regulation 104(1) of Public Finance Management (County Governments) Regulations, 2015 which requires that all receipts and payment vouchers of public moneys be properly</p>	<p>This resulted from delays in submitting of the requisite documents from individual beneficiaries and application of wrong rates due to lack of clear guidelines on treatment of retreats within the County Headquarters. Management has supported most of the payments paid to Hon Members and secretariats and in the cases where wrong rates were applied, recoveries have been instituted. We would wish to state that we are currently observing correct Subsistence rates to officers by having budget attached to programs, which is approved and examined before processing.</p>			
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	supported by pre-numbered receipts and payment vouchers and properly supported by the appropriate authority and documentation to authenticate the expenditure.				
<b>2.2. Other Operating Expenses</b>	Included in the use of goods and services balance of Kshs.461,012,872 are other operating expenses of Kshs.94,068,180 as disclosed in Note 4 to the financial statements. However, review of records and information revealed the following anomalies:				
<b>2.2.1. Irregular Payment of Task Force Allowance</b>	<p>The Assembly incurred an amount of Kshs.531,300 in respect of allowances to members of a task force composed of own staff to audit paid and pending hotel bills. However, the allowances were calculated using wrong rates leading to overpayment of Kshs.315,300. In addition, it was noted that the taskforce terms of reference included routine tasks that can be performed by internal auditors within their normal work. Further, the task force report was not availed for audit verification.</p> <p>Consequently, the Assembly contravened the provisions of Circular No. MSPS.2/1A.VOL.XL.VOL.III/(119) dated 2 August, 2013 issued by the Ministry of Devolution and Planning that states that</p>	<p>The Accounting officer is mandated to constitute taskforces for purposes of executing tasks as per justifiable terms of reference as per the attached appointment letters (<b>APPENDIX IX</b>). The Ethics and Anti-corruption commission had raised concerns on how the Assembly Committee's hotels bills were being processed. Due to the urgency in authenticating hotel bills for payments which had fallen due for a</p>	Accounting Officer`	Resolved	FY 2020/21

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	<p>taskforces can only be appointed with clear justification and assigned tasks that are not routine in nature as well as the Salaries and Remuneration Commission (SRC) Circular No. SRC/ADM/CIR/1/13(122) of 16 April, 2014 which specifies the rates for payments of allowances to members of a task force.</p>	<p>long time and in compliance to the presidential decree on pending bills, the accounting officer sought to get a relatively larger team to review the subject matter within the record shortest period so as to bring sanity in the management of hotel services. The activity involved was examination in nature, and auditors were brought on board for consultancy services. The wrong rates were attributed to payment of subsistence allowances to officers who retreated within the headquarter for the activity. We have instituted recovery of the overpayments so as to comply with the taskforce rates.</p>			
<p><b>2.2.2. Irregular Payment for County Assembly Service Board (CASB) Allowances</b></p>	<p>The Assembly is noted to have paid sitting allowances amounting to Kshs.674,000 to the members of the County Assembly Service Board for internal sittings on 26 June, 2019. The payment was for two (2) sittings in February, 2019, five (5) sittings in March, 2019 and one (1) sitting by Chair and Secretary as required. The meeting held on 26 February, 2019 had no substantive agenda while the meeting held on 12 March, 2019</p>	<p>The management agrees with findings of audit and has since submitted the amounts to payroll for recovery and has also ensured compliance of the SRC circular.</p>	<ul style="list-style-type: none"> <li>▪ Accounting Officer</li> <li>▪ Human Resource</li> </ul>	Resolved	



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	<p>was held without prior notice and had no minutes and thus contravening Regulation 104(1) of Public Finance Management (County Governments) Regulations, 2015 which requires that all receipts and payment vouchers of public moneys to be properly supported by pre-numbered receipts and payment vouchers and authorised by the appropriate authority.</p> <p>Further, two County Assembly Service Board (CASB) members were paid a commuter allowance of Kshs.10,000 per sitting for 16 sittings totalling Kshs.320,000 in contravention of Clause 4 of the circular referenced SRC/TS/CGOVRT/3/61 Vol. IV (49) dated 8 December, 2017 that nullified the earlier provisions by letters and or circulars on remuneration packages for part time/external members of CASB, including the commuter allowance at the rate of Kshs.10,000 per sitting.</p>				
<p><b>3. Compensation of Employees</b>  <b>3.1. Irregular Compensation of Basic Salary and Allowances</b></p>	<p>Note 3 to the financial statements reflects compensation of employees' figure of Kshs.302,663,670 which includes an amount of Kshs.285,456,410 paid in respect of basic salaries of permanent employees.</p> <p>Out of this, the Assembly paid a total of Kshs.3,211,000 to an external member of the County Assembly Service Board (CASB) for basic salary and allowances for the period between July, 2017 and October 2018, the period within which the petition against her dismissal/appointment was being considered.</p>	<p>Payment to the external member, was made in compliance to County Government Act No 17 of 2012 12(6) which says that despite, subsection (5), when the term of the County Assembly ends, a member of the county assembly service board under subsection (3) (d) shall continue in office until a</p>	<p>Accounting Officer</p>	<p>Resolved</p>	

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	<p>The first term of the external member elapsed on 8 August, 2017, the day of the General Elections in line with Section 48(2) of the County Assembly Services Act, 2017 which provides that external members shall continue to serve as members of the CASB upon commencement of the Act on 27 July, 2017 and before the first General Elections held on 8 August, 2017.</p> <p>There was thus no basis for such payment since her term ended with the General Elections of August, 2017 and her new appointment commenced in 24 October, 2018 after the petition against her was dispensed with by the High Court of Kenya at Bungoma with express orders that each party should bear their own costs.</p>	<p>new member has assumed office in the member's place in the next Assembly.</p>			
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<p><b>3.2. Management of Employee Pension, Gratuity and Social Security Schemes</b></p>	<p>A review of the County Assembly's payroll revealed that twenty (20) employees engaged on permanent and pensionable terms were not members of any pension scheme as at September, 2018 in contravention of Section 26 of the County Assembly Services Act, 2017, which requires the County Assembly Services Board to establish a contributory pension scheme for all its employees.</p> <p>Further, the employees were not contributors to National Social Security Fund. Thus, the Assembly was in breach of Section 19(1) and (5) of the NSSF Act, 2013 which requires every employer, who under a contract of service, employs one employee or more to register with the Fund as a contributing employer and further register the employees as members of the Fund. Every employee should be registered with the Fund.</p> <p>The Assembly did not make provisions for the ward office staff gratuity amounting to Kshs.2,812,320 in respect of the year under review and yet the letter of appointments for ward office staff provides that the successful candidates are entitled to a gratuity payment at the end of their engagement period.</p>	<p>The management agrees with the findings of audit and has made concerted efforts in ensuring all employees on permanent and pensionable are enrolled in the pension scheme.</p> <p>The County Assembly Service Board has commenced process of developing a policy document on the management of Ward Office which will ensure gratuity of the ward offices employees is remitted.</p>	<p>Accounting Officer Human Resource</p> <p>CASB Accounting Officer Human Resource</p>	<p>Resolved</p> <p>Not Resolved</p>	
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<p><b>3.3. Failure to Deduct PAYE Tax from Gratuity Paid to Members of County Assembly</b></p>	<p>The Assembly has a memorandum of understanding with the Local Authority Pension Trust Fund (LAPFUND) to manage MCA gratuities and make monthly transfers towards the same. However, the Assembly paid Kenya Revenue Authority a total of Kshs.4,507,963 for tax and penalty on non-remitted tax on gratuity. It is not clear why the penalty was not borne by LAPFUND given that they have the full delegated responsibility over the management of the gratuity.</p> <p>The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit so as to obtain assurance as to 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.</p>	<p>As per the contract signed by the County Assembly of Bungoma and LAPFUND it indicated under article 4 (4.8) that upon payment the Board will deduct statutory deductions and remit the same to relevant authorities on behalf of the member. {See attached contract document}. The Assembly paid the amount based on a demand notice issued by the Kenya Revenue Authority but in the subsequent monthly PAYE of Ksh 7,269,937.83, County Assembly only paid Ksh 2,761,974.85 on 20<sup>th</sup> December 2018.</p>	<p>Accounting Officer</p>	<p>Resolved</p>	
<p><b>REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE</b>          Basis for Conclusion</p>					

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<b>1. Fixed Asset Register</b>	Annexure 4 on the summary of fixed asset register reflects assets totalling Kshs.531,744,677 as at 30 June, 2019. However, the Assembly did not avail an updated asset register for audit verification and hence it was not possible to ascertain the nature, number, physical location and fair value of the Assembly's assets contrary to Regulation 136(1) of the Public Finance Management Regulations, 2015 which requires that the accounting officer shall be responsible for maintaining a register of assets under his/her control or possession.	The management agrees with the findings of audit and has commenced process to have an updated asset register.	<ul style="list-style-type: none"> <li>▪ CASB</li> <li>▪ Accounting Officer</li> <li>▪ Accounts and Finance department</li> </ul>	Not Resolved	
<b>2. Internal Audit Function</b>	The Audit Committee had not developed, communicated and implemented a risk management policy and framework. Consequently, the internal audit function did not effectively discharge its management oversight role.	The management agrees with the findings of audit and has since developed, communicated and implemented the Risk Management Policy and Framework. {document attached}	<ul style="list-style-type: none"> <li>▪ CASB</li> <li>▪ Accounting Officer</li> <li>▪ Internal Audit Committee</li> </ul>	Resolved	
<b>3. Information and Communication Technology Control Environment</b>	Review of governance documents and interviews with the Management revealed the following significant weaknesses in the Information and Communication Technology (ICT) control environment: <ul style="list-style-type: none"> <li>• Non-establishment of an ICT Strategic Committee at the Board Level.</li> <li>• Non-establishment of an ICT Strategic Plan.</li> <li>• Roles and responsibilities for each ICT function not defined.</li> <li>• There is no process in place to ensure</li> </ul>	The management agrees with the findings of audit and has communicated to the County Assembly Service Board to ensure that IT resources are governed in line with the best practices by establishing a functional IT strategic committee, an IT strategic plan and an up-to date approved ICT policy as per the recommendations	<ul style="list-style-type: none"> <li>▪ Accounting Officer / CASB</li> </ul>	Not Resolved	FY 2020/21

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	<p>up-to-date security on all systems software including patch management process, only manual methods are used.</p> <ul style="list-style-type: none"> <li>• There is no formal change request documentation completed indicating the change to be made and the reasons for all changes to the financial systems for any system upgrades.</li> <li>• No documented and tested emergency procedure has been put in place.</li> <li>• The County Assembly of Bungoma does not have an ICT Continuity and Disaster Recovery Plan.</li> <li>• No Back-Up and Retention Strategy.</li> <li>• No online back-ups in place. Back-ups are not secured in an offsite storage facility.</li> </ul> <p>As a result, the Assembly's ICT infrastructure and resources are not managed in line with the best practices.</p>	of audit			
<p><b>4. Management of Ward Office Operations</b></p>	<p>Field visits to twenty-six (26) out of forty five (45) wards during the period under review revealed the following anomalies in the management of the Ward Operations Fund:</p> <ul style="list-style-type: none"> <li>• Failure by the Ward Managers to engage the department of lands, housing and urban development in estimating the market lease/rent rates for the occupied offices. In addition, no lease/rent agreements for the</li> </ul>	<p>The management agrees with the findings of audit and has complied with the recommendations of audit by;</p> <p>Developing a policy document on the management of Ward Office which will ensure overall governance of the ward offices is maintained.</p>	<ul style="list-style-type: none"> <li>▪ CASB</li> <li>▪ Accounting Officer</li> <li>▪ Human Resource</li> <li>▪ Ward</li> </ul>	Not Resolved	FY 2020/21



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	<p>visited offices were availed for audit verification.</p> <ul style="list-style-type: none"> <li>• Non-adherence to the County Service Board circular on the staffing of ward offices. While the circular set the maximum number of staff at three, most of the wards engaged extra staff without appropriate authority. In addition, the letters of appointments for the staff were not availed for audit verification.</li> <li>• Failure to withhold rental income tax at the rate of 10% as required.</li> </ul>	<p>The Assembly has noted audit recommendations of engagement of the department of lands, housing and urban development in estimating the market lease/rent rates for the occupied offices. However the ward offices have a lease contract signed by the landlord and the accounting officer. {see attached lease agreements for the sampled ward offices}.</p> <p>Currently, the pay point of the employees of the ward is at County Assembly of Bungoma where their salary remitted for only 3 staff. The CRA circular, payroll extracts and letter of appointments have been attached for audit verification.</p> <p>The ward offices remit 10% rental income to the Kenya Revenue Authority as per attached receipts.</p> <p>The statutory deductions are</p>	<p>Managers</p> <ul style="list-style-type: none"> <li>▪ Accounting Officer</li> <li>▪ Human Resource</li> <li>▪ Accounting Officer</li> <li>▪ Accounts and Finance department</li> <li>▪ Ward</li> </ul>	<p>Resolved</p> <p>Resolved</p>	
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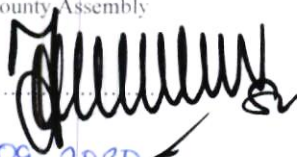


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	<ul style="list-style-type: none"> <li>Failure to remit NHIF and NSSF contributions on a monthly basis for all employees. The County Assembly did not remit NSSF contributions, employees' or employer's share, in respect of the 135-ward staff for the year under review, amounting to Kshs.648,000.</li> </ul> <p>The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit so as to obtain assurance as to whether effective processes and systems of internal control, risk management and overall governance were maintained in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.</p>	remitted for only 3 Ward offices staff.	Managers		
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Clerk of the County Assembly

Sign.....



Date.....

30.09.2020



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I. ANNEXES

ANNEX I – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019/20 d=a-c	Outstanding Balance 2018/19	Comments
	a	b	c			
<b>Construction of buildings</b>						
Lunao Enterprises	8,572,605	15/6/2016	8,572,605	-	8,572,605	CA/BGM/PUR/79/2016-2017 {Construction Of Administration Block}
M/S Mahadi Investment Limited	2,296,271	-	2,296,271	-	2,296,271	Erection and Completion Of Gallery
<b>Sub-Total</b>	<b>10,868,876</b>		<b>10,868,876</b>	<b>-</b>	<b>10,868,876</b>	
<b>Construction of civil works</b>						
Infinity Index	418,570		418,570	-	-	6% Withholding VAT {Amount not reflected in IB} and Retention due
<b>Sub-Total</b>	<b>418,570</b>		<b>418,570</b>	<b>-</b>	<b>418,570</b>	
<b>Supply of goods</b>						
Sesa Elmu Centre	29,400	2018-2019	29,400	-	29,400	Supply of Newspapers
Manchester Outfitters Ltd	1,193,860	2018-2019	1,193,860	-	1,193,860	Supply Of Uniforms
E/S Digital Company Ltd	95,000	2018-2019	95,000	-	95,000	Printed Diaries
Westfield Motors Ltd	335,640	2018-2019	335,640	-	335,640	Supply of Tyres of Vehicles
Nabukokho General Enterprise	16,000	2018-2019	16,000	-	16,000	Supply of Stamps
MFI Document Solutions	46,400	2018-2019	46,400	-	46,400	Supply of cartidge
Nucor Limited	493,000	2018-2019	493,000	-	493,000	Delivery of Canon X A11 Compact
Demalink General Supplies	101,000	2018-2019	101,000	-	101,000	Supply of ICT Items
Felmark Contractors Limited	364,000	2019-2020	-	364,000	-	
Subleen General Supplier	531,210	2019-2020	-	531,210	-	
Slyvion Investments Co.Ltd	619,000	2019-2020	-	619,000	-	

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Blaise Investments	2,650,272	2019-2020	-	2,650,272	-	
Azmasoft Consulting Ltd	3,550,419	2019-2020	-	3,550,419	-	
Evadhi Enterprises	937,000	2019-2020	-	937,000	-	
Henamity Enterprises Ltd	2,057,266	2019-2020	-	2,057,266	-	
Baycoms Africa Limited	23,894,628	2019-2020	-	23,894,628	-	
M/S Dahenva Company Limited	2,812,000	2019-2020	-	2,812,000	-	
Felveek Enterprises	29,000	2019-2020	-	29,000	-	
Ziggle Mo Enterprises	1,978,875	2019-2020	-	1,978,875	-	
Vivo Energy	450,000	2019-2020	-	450,000	-	
<b>Sub-Total</b>	<b>42,183,969</b>		<b>2,310,300</b>	<b>39,873,669</b>	<b>2,310,300</b>	
<b>Supply of services</b>						
Jamii Telecommunications Limited	200,100	2018-2019	200,100	-	200,100	Internet Services
African Touch Safaris	1,857,855	2019-2020	834,140	1,023,715	834,140	Air Tickets
The Standard Group	551,000	2019-2020	255,200	295,800	255,200	Advertisement of Tenders
Nation Media Group	2,010,424	2019-2020	946,792	1,063,632	946,792	Advertisement of Tender Note 2017/2020
The Star Publications	342,014	2018-2019	342,014	-	342,014	Advertisement For Public Participation
National Industrial Training Authority	158,438	2018-2019	158,438	-	158,438	Training Fee
Institute of HR Management	139,200	2018-2019	139,200	-	139,200	Participation Fee
Lloyds Fire Equipment and Security Management	236,640	2018-2019	236,640	-	236,640	Training Fee
Kenya School of Government	64,960	2018-2019	64,960	-	64,960	Training Fee
Institute of Certified Public Accounts	64,950	2018-2019	64,950	-	64,950	Training Fees
Public Relation Society of Kenya	80,000	2018-2019	80,000	-	80,000	Workshop
County Comfort Hotel	3,375	2019-2020	3,220	155	3,220	Provision of catering services
Victoria Comfort Inn	597,400	2019-2020	372,000	225,400	372,000	Public Investment Committee
Minata Hotels	964,800	2019-2020	629,100	335,700	629,100	Pic Committee
Devolution Administration Institute	3,005,000	2019-2020	2,945,000	60,000	2,945,000	Public Investment
Afrique Hotel Ltd	605,100	2019-2020	561,100	44,000	561,100	Powers and Privileges Committee

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Itoya Hotel	446,000	2018-2019	446,000	-	446,000	Agriculture Committee
Kenya Industrial Estates Ltd	41,000	2018-2019	41,000	-	41,000	PAC/PIC/Lands Committee
Santamara Resort	1,018,950	2019-2020	707,000	311,950	707,000	Delegated Facilities
Elegant Hotel Ltd	174,219	2019-2020	50,400	123,819	50,400	Implementation Committee
Kika Hotel	2,193,680	2019-2020	1,423,410	770,270	1,423,410	Budget Committee
Joventure Hotel	195,991	2019-2020	195,000	991	195,000	Tourism Committee
Iko Resort	689,000	2019-2020	166,400	522,600	166,400	Tourism Committee
Wigot Gardens	64,862	2018-2019	64,862	-	64,862	Catering Services
Hotel Santos	413,960	2018-2019	413,960	-	413,960	Conference Facilities
Bussy Bubble	414,600	2018-2019	414,600	-	414,600	Dry Cleaning
Heros Laundry Services	33,570	2018-2019	33,570	-	33,570	Laundry Services
Association of External Board Members	50,000	2018-2019	50,000	-	50,000	Annual Subscription Fee
Law Society Of Kenya	20,360	2018-2019	20,360	-	20,360	Membership Fee
ProfTom Ojenda And Associates	18,048,646	2018-2019	8,048,646	-	18,048,646	Payment of an Appeal
Situma And Company	1,000,000	2018-2019	1,000,000	-	1,000,000	Bungoma Petition
Omundi Bw Onchiri	2,800,000	2018-2019	2,800,000	-	2,800,000	Petition Fees
Milele Ltd	525,000	2018-2019	525,000	-	525,000	Consultancy Services
Nilam Enterprises	59,931	2018-2019	59,931	-	59,931	Servicing Motor Vehicles
Westfield Motors Ltd	1,675,174	2019-2020	419,081	1,256,093	419,081	Repair Services
Ngeton Electrical Services	66,000	2018-2019	66,000	-	66,000	Repair and Maintenance of generator
Elgotec Ltd	174,000	2018-2019	174,000	-	174,000	Servicing of Hansard Systems
Centrica Hotel	168,450	2019-2020	-	168,450	-	-
Greenvale Hotel	43,300	2019-2020	-	43,300	-	-
Infinity Index	3,610,000	2019-2020	-	3,610,000	-	-
Intra Africa Assurance Company	5,304,000	2019-2020	-	5,304,000	-	-
M/S JK Makali & Co Advocates(Tax)	46,380	2019-2020	-	46,380	-	-
M/S Ocharo Kebira & Co Advocates	3,248,000	2019-2020	-	3,248,000	-	Legal fees
Mimani Gardens Hotel	207,000	2019-2020	-	207,000	-	-
Pride Kings Service Ltd	365,980	2019-2020	-	365,980	-	-
<b>Sub-Total</b>	<b>53,979,308</b>		<b>34,952,073</b>	<b>19,027,236</b>	<b>34,952,073</b>	
<b>Grand Total</b>	<b>107,450,724</b>		<b>48,549,819</b>	<b>58,900,905</b>	<b>48,549,819</b>	



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**ANNEX 2 – ANALYSIS OF OTHER PENDING PAYABLES**

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
		a	b	c	d=a-c		
<b>Amounts due to County Govt Entities</b>							
1. MCAs car loan and mortgage scheme	Borrowed funds by CASB			19,698,868		19,698,868	
2. Employee Car Loan and Mortgage	Borrowed funds by CASB			9,591,024		9,591,024	
<b>Grand Total</b>				<b>29,289,892</b>		<b>29,289,892</b>	

**ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER**

Asset class	Historical Cost b/f (KShs) 2018/19	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out)	Historical Cost c/f (KShs) 2019/20
Land	96,000,000				96,000,000
Buildings and structures	320,420,406	147,189,941			467,610,347
Transport equipment	34,942,500				34,942,500
Office equipment, furniture and fittings	42,382,769	19,500			42,402,269
ICT Equipment	41,308,691	11,474,731			52,783,422
Machinery and Equipment	5,912,000				5,912,000
Intangible assets		450,000			450,000
<b>Total</b>	<b>540,966,366</b>	<b>159,134,172</b>	-	-	<b>700,100,538</b>

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*NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Assembly since its inception. Additions during the year is represented by note 10 on acquisition of assets during the year and subsequently the statement of receipts and payments*

**ANNEX 4 – TRANSFER RECEIPTS**

	KShs	KShs
July Exchequer Releases	34,193,724	-
August Exchequer Releases	61,544,212	52,063,450
September Exchequer Releases	66,855,434	148,361,948
<b>Total Exchequer Releases for quarter 1</b>	<b>162,593,370</b>	<b>200,425,398</b>
October Exchequer Releases	76,422,102	95,620,408
November Exchequer Releases	97,956,326	115,112,211
December Exchequer Releases	92,030,258	103,996,191
<b>Total Exchequer Releases for quarter 2</b>	<b>266,408,686</b>	<b>314,728,810</b>
January Exchequer Releases	78,216,952	40,604,455
February Exchequer Releases	71,514,285	-
March Exchequer Releases	126,546,794	69,194,601
<b>Total Exchequer Releases for quarter 3</b>	<b>276,278,031</b>	<b>109,799,056</b>
April Exchequer Releases	-	91,675,075
May Exchequer Releases	157,219,640	70,808,379
June Exchequer Releases	159,895,042	172,370,242
<b>Total Exchequer Releases for quarter 4</b>	<b>317,114,682</b>	<b>334,853,696</b>
<b>Cumulative Amount</b>	<b>1,022,394,769</b>	<b>959,806,960</b>

**NOTE**

Recurrent	Ksh 867,646,617.00
Development	Ksh 154,748,151.50

**ANNEX 5 – ANALYSIS OF OUTSTANDING IMPRESTS**

*Government Imprest Holders*

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>KShs</i>	<i>KShs</i>	<i>KShs</i>
Purity Mwasame Namurwa	25.09.2019	75,000	75,000	-
Oscar Sifuma Namusasi		450,000	450,000	-
Joseph Juma Barasa	25.09.2019	296,755	296,755	-
Oscar Sifuma Namusasi		14,000	14,000	-
Joseph Juma Barasa	25.09.19	154,985	154,985	-
Abraham Simiyu Wekesa	18.09.2019	587,200	587,200	-
Anthony Welamondi Mulati		57,600	57,600	-
Oscar Sifuma Namusasi	18.10.19	175,500	175,500	-

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Sharon Ariel Wekesa		79,200	79,200	-
Oscar Sifuma Namusasi	19.09.2019	2,753,600	2,753,600	-
Oscar Sifuma Namusasi	22.10.2019	58,700	58,700	-
Violet Wakoli Nasimiyu	25.09.2019	53,000	53,000	-
Oscar Sifuma Namusasi	03.09.19	1,451,500	1,451,500	-
Oscar Sifuma Namusasi	27-Aug-19	1,451,500	1,451,500	-
Abraham Simiyu Wekesa		105,000	105,000	-
Violet Wakoli Nasimiyu	18.09.2019	63,000	63,000	-
Francis Simiyu Tome	29-10-2019	2,466,000	2,466,000	-
Caleb Ndiwa Chesebe	20/12/2019	24,320	24,320	-
Evans Wabwoba Mangara	20/12/2019	535,200	535,200	-
Oscar Sifuma Namusasi	20/12/2019	910,000	910,000	-
Purity Mwasame Namurwa	20/12/2019	769,500	769,500	-
Oscar Sifuma Namusasi	20/12/2019	873,600	873,600	-
Oscar Sifuma Namusasi	20/12/2019	2,998,400	2,998,400	-
Lilian Wafula Namukhasi	20/12/2019	1,640,200	1,640,200	-
Violet Wakoli Nasimiyu	20/12/2019	300,000	300,000	-
Anthony Welamondi Mulati	20/01/2020	1,103,600	1,103,600	-
Cyrus Masika Okuri	19/02/20	974,000	974,000	-
Taphrose Muyundo Nafula	19/02/20	1,183,000	1,183,000	-
Oscar Sifuma Namusasi	19/02/20	46,100	46,100	-
Cleophas Wabwile	18-Oct-19	5,600	5,600	-
Cleophas Wabwile	18-Oct-19	15,875	15,875	-
Oscar Sifuma Namusasi	18-Oct-19	1,005,000	1,005,000	-
Purity Mwasame Namurwa	18-Oct-19	1,145,200	1,145,200	-
Joseph Juma Barasa	16.10.2019	36,500	36,500	-
Dennis Waswa Wanjala	18-Oct-19	114,400	114,400	-
Violet Wakoli Nasimiyu	23-Oct-19	270,000	270,000	-
Evans Wabwoba Mangara		298,000	298,000	-
Francis Simiyu Tome	23-Oct-19	144,000	144,000	-
Purity Mwasame Namurwa	23-Oct-19	1,441,000	1,441,000	-
Ignatius Wekesa Wangila	7.11.19	120,000	120,000	-
Evans Wabwoba Mangara	20-Nov-19	15,000	15,000	-
Philip Liani Sinoya	22-Nov-19	268,800	268,800	-



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Philip Liani Sinoya	22-Nov-19	346,400	346,400	-
Dennis Waswa Wanjala	21-Nov-19	758,400	758,400	-
Sharon Ariel Wekesa	20-Nov-19	498,400	498,400	-
Alex Cherongis	20-Nov-19	1,095,600	1,095,600	-
Lylian Wafula Namukhasi	27.11.19	976,800	976,800	-
Kellum Aluha Chandai	23-Nov-19	1,150,800	1,150,800	-
Diana Naliaka Khaemba	20-Nov-19	694,200	694,200	-
Diana Naliaka Khaemba	20-Nov-19	434,000	434,000	-
Lylian Wafula Namukhasi	12.12.2019	12,216,912	12,216,912	-
Francis Simiyu Tome		1,398,000	1,398,000	-
Oscar Sifuma Namusasi	23.11.2019	180,900	180,900	-
Philip Liani Sinoya	27-Aug-19	1,060,500	1,060,500	-
Nicolas Maghas Kiboi	3/20/2020	2,654,800	2,654,800	-
Cyrus Masika Okuri	3/20/2020	88,000	88,000	-
Purity Mwasame Namurwa	3/20/2020	1,008,200	1,008,200	-
Symon Walukana Wanjala		887,400	887,400	-
Violet Wakoli Nasimiyu	3/20/2020	500,000	500,000	-
Cleophas Wabwile		122,400	122,400	-
Francis Simiyu Tome		1,041,600	1,041,600	-
Francis Simiyu Tome		1,487,600	1,487,600	-
Purity Mwasame Namurwa	30.04.20	938,200	938,200	-
Violet Wakoli Nasimiyu	19.05.20	600,000	600,000	-
Elvis Werunga	19.05.2020	724,000	724,000	-
Diana Naliaka Khaemba	09.06.2020	3,229,200	3,229,200	-
Prudencia Barasa Mulongo	19.06.2020	789,000	789,000	-
Cleophas Wabwile	09.06.2020	789,600	789,600	-
Cleophas Wabwile	09.06.2020	723,100	723,100	-
Peter Mbiti	19.06.2020	653,000	653,000	-
Karen Nasimiyu Wanyama	19.06.2020	921,500	921,500	-
Peter Mbiti	09.06.2020	881,000	881,000	-
Leonard Juma Momos	09.06.2020	1,482,000	1,482,000	-
Leonard Juma Momos	09.06.2020	1,725,200	1,725,200	-
Paul Khakhole Mudoga	09.06.2020	825,000	825,000	-
Martin Omusee Odikori	09.06.2020	164,000	164,000	-
Leonard Juma Momos	09.06.2020	2,468,000	2,468,000	-
Joseph Juma Barasa	09.06.2020	5,000	5,000	-

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Dennis Waswa Wanjala	09.06.2020	662,000	662,000	-
CharlesWanjala Wafula	09.06.2020	331,400	331,400	-
Anthony Welamondi Mulati	09.06.2020	459,200	459,200	-
Diana Naliaka Khaemba	09.06.2020	443,000	443,000	-
Anthony Welamondi Mulati	09.06.2020	745,500	745,500	-
Mary Naswa Sifuma	09.06.2020	150,000	150,000	-
Leonard Juma Momos	09.06.2020	2,340,400	2,340,400	-
Leonard Juma Momos	09.06.2020	1,311,400	1,311,400	-
Carolyn Akirapa Wamalwa	09.06.2020	698,600	698,600	-
Leonard Juma Momos	09.06.2020	1,079,500	1,079,500	-
Leonard Juma Momos	09.06.2020	5,407,000	5,407,000	-
Ignatius Wekesa Wangila	09.06.2020	120,000	120,000	-
Violet Wakoli Nasimiyu	09.06.2020	533,400	533,400	-
Carolyn Akirapa Wamalwa	09.06.2020	169,400	169,400	-
Lucy Echesa	08.06.2020	84,000	84,000	-
Anthony Welamondi Mulati	09.06.2020	533,400	533,400	-
Symon Walukana Wanjala	09.06.2020	1,498,200	1,498,200	-
Symon Walukana Wanjala	09.06.2020	2,353,400	2,353,400	-
Alfred Masika Makokha	09.06.2020	134,700	134,700	-
Protus Simiyu Wangila	09.06.2020	815,000	815,000	-
Nicolas Maghas Kiboi	09.06.2020	1,700,000	1,700,000	-
Protus Simiyu Wangila	10.06.2020	1,451,000	1,451,000	-
Leonard Juma Momos	09.06.2020	364,000	364,000	-
Levis Wanjala Wakhungu	19.06.2020	1,480,000	1,480,000	-
Lucy Echesa	09.06.2020	100,000	100,000	-
CharlesWanjala Wafula	09.06.2020	662,000	662,000	-
Oscar Sifuma Namusasi	09.06.2020	265,200	265,200	-
Violet Wakoli Nasimiyu	09.06.2020	1,415,500	1,415,500	-
Francis Simiyu Tome	09.06.2020	1,373,500	1,373,500	-
Igantius Wekesa Wangila	09.06.2020	1,703,200	1,703,200	-
Anthony Welamondi Mulati	18.06.2020	32,000	32,000	-
Violet Wakoli Nasimiyu	09.06.2020	559,000	559,000	-
Beatrice Mainya Nekesa	09.06.2020	20,000	20,000	-
Evans Wabwoba Mangara	09.06.2020	627,000	627,000	-
Abraham Simiyu Wekesa	06.21.2020	46,100	46,100	-
Cleophas Wabwile		37,600	37,600	-
Francis Simiyu Tome		951,000	951,000	-



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Lilian Wafula Namukhasi	28.02.20	881,200	881,200	-
Anthony Welamondi Mulati		213,600	213,600	-
Carolyn Akirapa Wamalwa		64,000	64,000	-
Violet Wakoli Nasimiyu	26.02.20	35,500	35,500	-
Michael Muthui Kimwele	28.02.2020	2,269,205	2,269,205	-
Anthony Welamondi Mulati		48,100	48,100	-
Abraham Simiyu Wekesa (BCA)	28.02.2020	4,486,000	4,486,000	-
Lilian Wafula Namukhasi	28.02.20	892,800	892,800	-
Philip Liani Sinoya	26.02.2020	60,000	60,000	-
Sharon Ariel Wekesa		60,000	60,000	-
Diana Naliaka Khaemba		3,356,000	3,356,000	-
Elvis Werunga	09.06.2020	1,290,500	1,290,500	-
Francis Simiyu Tome	18.05.2020	1,032,800	1,032,800	-
<b>Total</b>		<b>118,362,052</b>	<b>118,362,052</b>	<b>-</b>

**Imprest Register**

	Staff name	Staff Personal number	Department	Imprest warrant No.	Date of issue	Currency	Imprest Amount KESs	Amount surrendered KESs	Balance KESs	Remarks
1	PURITY MWASAME	20080004119	ADM	3544552	25-Sep-19	KES	75,000	75,000	-	
2	OSCAR SIFUMA	19940013285	C C	3544557	25-Sep-19	KES	450,000	450,000	-	
3	JOSEPH JUMA	20140047221	RECORDS	3544563	25-Sep-19	KES	296,755	296,755	-	
4	OSCAR SIFUMA	19940013285	C C	3544577	25-Sep-19	KES	14,000	14,000	-	
5	JOSEPH JUMA	20140047221	RECORDS	3544580	25-Sep-19	KES	154,985	154,985	-	
6	ABRAHAM SIMIYU	20070005766	HRM	3544583	18-Sep-19	KES	587,200	587,200	-	
7	ANTONY MULATI	19960012453	FINANCE	3544585	18-Sep-19	KES	57,600	57,600	-	
8	OSCAR SIFUMA	19940013285	C C	3544588	18-Oct-19	KES	175,500	175,500	-	
9	ARIEL WEKESA	20170004869	ICT	3544589	18-Oct-19	KES	79,200	79,200	-	
10	OSCAR SIFUMA	19940013285	C C	3544594	19-Sep-19	KES	2,753,600	2,753,600	-	
11	OSCAR SIFUMA	19940013285	C C	3544596	22-Oct-19	KES	58,700	58,700	-	
12	VIOLET WAKOLI (BCA)	20140047034	FINANCE	3544598	25-Sep-19	KES	53,000	53,000	-	
13	OSCAR SIFUMA	19940013285	COMMITTEE	3636033	3-Sep-19	KES	1,451,500	1,451,500	-	
14	BCA Oscar Sifuma	19940013285	C C	3636033	27-Aug-19	KES	1,451,500	1,451,500	-	
15	ABRAHAM SIMIYU	20070005766	HRM	3636046	28-Aug-19	KES	105,000	105,000	-	
16	VIOLET WAKOLI (BCA)	20140047034	FINANCE	3636049	18-Oct-19	KES	63,000	63,000	-	
17	BCA TOME FRANCIS	20140047178	P C A	3636257	29-Oct-19	KES	2,466,000	2,466,000	-	
18	BCA-Caleb Ndiwa	20090004685	RECORDS	3636259	20-Dec-19	KES	24,320	24,320	-	
19	BCA- Evans Mangara	20090005093	RESEARCH	3636268	20-Dec-19	KES	535,200	535,200	-	
20	BCA-Oscar Sifuma	19940013285	C C	3636269	20-Dec-19	KES	910,000	910,000	-	
21	BCA- Purity Mwasame	20080004119	ADM	3636270	20-Dec-19	KES	769,500	769,500	-	
22	BCA-Oscar Sifuma	19940013285	C C	3636272	20-Dec-19	KES	873,600	873,600	-	
23	OSCAR SIFUMA	19940013285	C C	3636273	20-Dec-19	KES	2,998,400	2,998,400	-	
24	BCA-Lilian Namukhasi	20090004238	BUDGET	3636279	20-Dec-19	KES	1,640,200	1,640,200	-	
25	BCA-Violet Wakoli	20140047034	FINANCE	3636280	20-Dec-19	KES	300,000	300,000	-	
26	BCA-Antony Mulati	19960012453	FINANCE	3636291	20-Jan-20	KES	1,103,600	1,103,600	-	
27	BCA-Cyrus Okuri	20070005677	HRM	3636297	19-Feb-20	KES	974,000	974,000	-	
28	BCA-Taphrose Muvundo	19950005600	HRM	3636298	19-Feb-20	KES	1,183,000	1,183,000	-	
29	BCA-Oscar Sifuma	19940013285	C C	3636299	19-Feb-20	KES	46,100	46,100	-	
30	CLEOPHAS OBILO (BCA)	20170004887	WORKS	3636308	18-Oct-19	KES	5,600	5,600	-	



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31	CLEOPHAS OBILO (BCA)	20170004887	WORKS	3636309	18-Oct-19	KES	15,875	15,875	-
32	OSCAR SIFUMA (BCA)	19940013285	C C	3636316	18-Oct-19	KES	1,005,000	1,005,000	-
33	PURITY MWASAME (BCA)	20080004119	ADM	3636322	18-Oct-19	KES	1,145,200	1,145,200	-
34	JOSEPH JUMA	20140047221	RECORDS	3636329	16 10 2019	KES	36,500	36,500	-
35	DENNIS WASWA (BCA)	20140098602	HANSARD	3636331	18-Oct-19	KES	114,400	114,400	-
36	VIOLET WAKOLI (BCA)	20140047034	FINANCE	3636349	23-Oct-19	KES	270,000	270,000	-
37	EVANS MANGARA	20090005093	LEGAL	3636360	23-Oct-19	KES	298,000	298,000	-
38	FRANCIS TOME(BCA)	20140047178	P C A	3636362	23-Oct-19	KES	144,000	144,000	-
39	BCA Purity Mwasame	20080004119	ADM	3636365	23-Oct-19	KES	1,441,000	1,441,000	-
40	IGNATIUS WANGILA	20170105325	LEGAL	3636370	7-Nov-19	KES	120,000	120,000	-
41	Bea(Evans Mang'ara)	20090005093	LEGAL	3636373	20-Nov-19	KES	15,000	15,000	-
42	Bea(Philup Sinoya)	20080003952	ICT	3636379	22-Nov-19	KES	268,800	268,800	-
43	Bea(Philup Sinoya)	20080003952	ICT	3636380	22-Nov-19	KES	346,400	346,400	-
44	Bea(Dennis Waswa)	20140098602	HANSARD	3636381	21-Nov-19	KES	758,400	758,400	-
45	Bea(Ariel Wekesa)	20170004869	ICT	3636382	20-Nov-19	KES	498,400	498,400	-
46	Bea(Alex Cherongus)	20170004850	HANSARD	3636384	20-Nov-19	KES	1,095,600	1,095,600	-
47	LYLIAN NAMUKHASI	20090004238	BUDGET	3636385	27-Nov-19	KES	976,800	976,800	-
48	Bea(Kellum Chandar)	1999037785	SERGEANT	3636386	23-Nov-19	KES	1,150,800	1,150,800	-
49	Bea(Diana Khaemba)	20140098577	BUDGET	3636391	20-Nov-19	KES	694,200	694,200	-
50	Bea(Diana Khaemba)	20140098577	BUDGET	3636393	20-Nov-19	KES	434,000	434,000	-
51	LYLIAN NAMUKHASI	20090004238	BUDGET	3636396	12-Dec-19	KES	12,216,912	12,216,912	-
52	FRANCIS TOME(BCA)	20140047178	P C A	3636399	12-Dec-19	KES	1,398,000	1,398,000	-
53	Oscar sifuma	19940013285	C C	3636400	23-Nov-19	KES	180,900	180,900	-
54	BCA Philup Sinoya	20080003952	ICT	3636437	27-Aug-19	KES	1,060,500	1,060,500	-
55	NICOLAS MAGHAS	20140047196	RESEARCH	3636451	20-Mar-20	KES	2,654,800	2,654,800	-
56	BCA-Cyrus Okuri	20070005677	HRM	3636452	20-Mar-20	KES	88,000	88,000	-
57	BCA-Purity Mwasame	20080004119	ADM	3636458	20-Mar-20	KES	1,008,200	1,008,200	-
58	SYMON WALUKANA	20000013409	BUDGET	3636474	20-Mar-20	KES	887,400	887,400	-
59	BCA-Violet Wakoli	20140047034	FINANCE	3636476	20-Mar-20	KES	500,000	500,000	-
60	CLEOPHAS OBILO (BCA)	20170004887	WORKS	3636478	20-Mar-20	KES	122,400	122,400	-
61	TOME FRANCIS	20140047178	P C A	3636493	20-Mar-20	KES	1,041,600	1,041,600	-
62	FRANCIS TOME(BCA)	20140047178	P C A	3636494	20-Mar-20	KES	1,487,600	1,487,600	-
63	PURITY MWASAME (BCA)	20080004119	ADM	3636495	30-Apr-20	KES	938,200	938,200	-
64	VIOLET WAKOLI (BCA)	20140047034	FINANCE	3636497	19-May-20	KES	600,000	600,000	-
65	ELVIS WERUNGA	20140052133	HANSARD	3740602	19-May-20	KES	724,000	724,000	-
66	DIANA KHAEMBA	20140098577	BUDGET	3740605	9-Jun-20	KES	3,229,200	3,229,200	-
67	PRUDENCIA BARASA	20140098586	HANSARD	3740607	19-Jun-20	KES	789,000	789,000	-
68	CLEOPHAS OBILO (BCA)	20170004887	WORKS	3740608	9-Jun-20	KES	789,600	789,600	-
69	CLEOPHAS OBILO (BCA)	20170004887	WORKS	3740614	9-Jun-20	KES	723,100	723,100	-
70	MBITO PETER	2007066990	HANSARD	3740615	19-Jun-20	KES	653,000	653,000	-
71	KAREN WANYAMA	20170004903	C C	3740616	19-Jun-20	KES	921,500	921,500	-
72	PETER MBITO	2007066990	HANSARD	3740618	9-Jun-20	KES	881,000	881,000	-
73	LEONARD MOMOS	20140047212	C C	3740623	9-Jun-20	KES	1,482,000	1,482,000	-
74	LEONARD MOMOS	20140047212	C C	3740624	9-Jun-20	KES	1,725,200	1,725,200	-
75	PAUL MUDOGA	20170004912	C C	3740626	9-Jun-20	KES	825,000	825,000	-
76	MARTIN OMUSE	20140047114	SERGEANT	3740627	9-Jun-20	KES	164,000	164,000	-
77	LEONARD MOMOS	20140047212	C C	3740628	9-Jun-20	KES	2,468,000	2,468,000	-
78	JOSEPH JUMA	20140047221	RECORDS	3740629	9-Jun-20	KES	5,000	5,000	-
79	DENNIS WASWA	20140098602	HANSARD	3740632	9-Jun-20	KES	662,000	662,000	-
80	CHARLES WAFULA	20070005711	FINANCE	3740634	9-Jun-20	KES	331,400	331,400	-
81	ANTONY MULATI	19960012453	FINANCE	3740635	9-Jun-20	KES	459,200	459,200	-
82	DIANA KHAEMBA	20140098577	FINANCE	3740636	9-Jun-20	KES	443,000	443,000	-
83	ANTONY MULATI	19960012453	FINANCE	3740637	9-Jun-20	KES	745,500	745,500	-
84	MARY SIFUMA	20140046993	PROCURE MENT	3740638	9-Jun-20	KES	150,000	150,000	-
85	LEONARD MOMOS	20140047212	C C	3740639	9-Jun-20	KES	2,340,400	2,340,400	-
86	LEONARD MOMOS	20140047212	C C	3740640	9-Jun-20	KES	1,311,400	1,311,400	-
87	CAROLYNE AKIRAPA	20140098595	RESEARCH	3740641	9-Jun-20	KES	698,600	698,600	-
88	LEONARD MOMOS	20140047212	C C	3740642	9-Jun-20	KES	1,079,500	1,079,500	-
89	LEONARD MOMOS	20140047212	C C	3740643	9-Jun-20	KES	5,407,000	5,407,000	-
90	IGNATIUS WANGILA	20170105325	LEGAL	3740645	9-Jun-20	KES	120,000	120,000	-
91	VIOLET WAKOLI	20140047034	FINANCE	3740646	9-Jun-20	KES	533,400	533,400	-
92	CAROLYNE AKIRAPA	20140098595	RESEARCH	3740647	9-Jun-20	KES	169,400	169,400	-

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93	LUCY ECHESA		PROCURE MENT	3740649	8-Jun-20	KES	84,000	84,000	-	
94	ANTONY MULATI	19960012453	FINANCE	3740650	9-Jun-20	KES	533,400	533,400	-	
95	SYMON WALUKANA	20000013409	FINANCE	3740651	9-Jun-20	KES	1,498,200	1,498,200	-	
96	SYMON WALUKANA	20000013409	FINANCE	3740653	9-Jun-20	KES	2,353,400	2,353,400	-	
97	ALFRED MAKOKHA	20140047061	AUDIT	3740654	9-Jun-20	KES	134,700	134,700	-	
98	PROTUS SIMIYU	20140047105	HANSARD	3740655	19-Jun-20	KES	815,000	815,000	-	
100	NICOLAS MAGHAS	20140047196	RESEARCH	3740656	9-Jun-20	KES	1,700,000	1,700,000	-	
101	PROTUS SIMIYU	20140047105	HANSARD	3740658	9-Jun-20	KES	1,451,000	1,451,000	-	
102	LEONARD MOMOS	20140047212	C C	3740659	9-Jun-20	KES	364,000	364,000	-	
103	LEVIS WAKHUNGU	20140047123	LEGAL	3740660	19-Jun-20	KES	1,480,000	1,480,000	-	
104	LUCY ECHESA		PROCURE MENT	3740661	9-Jun-20	KES	100,000	100,000	-	
105	CHARLES WAFULA	20070005711	FINANCE	3740662	9-Jun-20	KES	662,000	662,000	-	
106	OSCAR SIFUMA	19940013285	C C	3740663	9-Jun-20	KES	265,200	265,200	-	
107	VIOLET WAKOLI	20140047034	FINANCE	3740664	9-Jun-20	KES	1,415,500	1,415,500	-	
108	FRANCIS TOME(BCA)	20140047178	P C A	3740666	9-Jun-20	KES	1,373,500	1,373,500	-	
109	IGNATIUS WANGILA	20170105325	LEGAL	3740667	9-Jun-20	KES	1,703,200	1,703,200	-	
110	ANTONY MULATI	19960012453	FINANCE	3740668	18-Jun-20	KES	32,000	32,000	-	
111	VIOLET WAKOLI	20140047034	FINANCE	3740671	9-Jun-20	KES	559,000	559,000	-	
112	BEATRICE MAINYA	20140098611	ADM	3740673	9-Jun-20	KES	20,000	20,000	-	
113	EVANS MANGARA	20090005093	RESEARCH	3740679	9-Jun-20	KES	627,000	627,000	-	
114	ABRAHAM SIMIYU (BCA)	20070005766	HRM	3884001	21-Jun-20	KES	46,100	46,100	-	
115	CLEOPHAS OBILO (BCA)	20170004887	WORKS	3884005	21-Jun-20	KES	37,600	37,600	-	
116	FRANCIS TOME(BCA)	20140047178	P C A	3884016	21-Jun-20	KES	951,000	951,000	-	
117	LYLIAN NAMUKHASI	20090004238	BUDGET	3884018	28-Feb-20	KES	881,200	881,200	-	
118	ANTONY MULATI	19960012453	FINANCE	3884019	28-Feb-20	KES	213,600	213,600	-	
119	CAROLYNE AKIRAPA	20140098595	RESEARCH	3884022	28-Feb-20	KES	64,000	64,000	-	
120	VIOLET WAKOLI	20140047034	FINANCE	3884024	28-Feb-20	KES	35,500	35,500	-	
121	MICHAEL KIMWELE	20130011139	D CLERK	3884025	28-Feb-20	KES	2,269,205	2,269,205	-	
122	ANTONY MULATI	19960012453	FINANCE	3884027	28-Feb-20	KES	48,100	48,100	-	
123	ABRAHAM SIMIYU (BCA)	20070005766	HRM	3884028	28-Feb-20	KES	4,486,000	4,486,000	-	
124	LYLIAN NAMUKHASI	20090004238	BUDGET	3884029	28-Feb-20	KES	892,800	892,800	-	
125	PHILLIP SINOYA	20080003952	ICT	3884030	26-Feb-20	KES	60,000	60,000	-	
126	ARIEL WEKESA	20170004869	ICT	3884031	26-Feb-20	KES	60,000	60,000	-	
127	DIANA KHAEMBA	20140098577	BUDGET	3884032	26-Feb-20	KES	3,356,000	3,356,000	-	
128	ELVIS WERUNGA	20140052133	HANSARD	3884033	9-Jun-20	KES	1,290,500	1,290,500	-	
129	FRANCIS TOME(BCA)	20140047178	P C A	3636494	18-May-20	KES	1,032,800	1,032,800	-	
	<b>TOTALS</b>						<b>118,362,052</b>	<b>119,394,852</b>	-	



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**ANNEX 6 – COMPENSATION TO EMPLOYEES MONTHLY DATA**

EARNINGS	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APRIL	MAY	JUNE	TOTAL
Basic salary	4 412 870	4 523 030	4 556 610	4 576 120	4 563 120	4 531 683	5 634 430	5 563 300	5 951 500	5 845 100	5 720 570	5 656 070	61 534,403
Rental house all	1 135 575	1 135 575	1 135 575	1 124 075	1 127 575	1 111 075	1 111 075	1 111 075	1 111 075	1 111 075	1 111 075	1 111 075	13 435,900
Special house a	156 900	156 900	156 900	168 400	168 400	168 400	168 400	168 400	168 400	168 400	168 400	168 400	1 986,300
Special duty all	-	-	-	-	-	-	-	-	137 800	-	-	-	137 800
Responsibility	1 042 000	1 039 000	1 039 000	1 663 000	1 111 000	1 150 528	1 117 873	1 114 000	1 108 000	1 163 000	1 173 800	1 160 000	13 881,201
Overtime allow	-	57 315	26 265	-	40 995	12 476	-	74 709	31 319	-	-	-	243,079
Leave travel all	-	-	-	-	-	422 000	-	12 000	-	-	-	-	434,000
Transport allow	2 322 152	2 292 624	2 292 624	2 292 624	2 292 624	2 213 568	2 253 096	2 253 096	2 292 624	2 292 624	2 292 624	2 292 624	27 382,904
Commuter allow	688 304	688 308	813 524	810 240	892 277	805 480	798 563	805 480	805 480	802 625	831 335	808 115	9 549,731
Telephone allow	318 000	318 000	318 000	318 000	318 000	318 000	318 000	318 000	318 000	318 000	318 000	318 000	3 816,000
Gross monthly	9 138 928	9 138 928	9 138 928	9 138 928	9 138 928	9 138 928	9 138 928	9 138 928	9 138 928	9 138 928	9 138 928	9 138 928	109 667,136
Sitting allowan	6 567 976	7 284 930	6 904 971	3 558 259	6 467 766	6 523 666	3 095 466	135 146	4 528 366	4 365 246	1 224 766	1 806 166	52 462,723
Gross monthly	290 000	290 000	290 000	290 000	145 000	435 000	290 000	290 000	290 000	290 000	290 000	290 000	3 480,000
Employee pension													
<b>TOTAL GROS</b>	<b>26,072,705</b>	<b>26,924,609</b>	<b>26,672,397</b>	<b>23,939,646</b>	<b>26,265,686</b>	<b>26,830,803</b>	<b>23,925,831</b>	<b>20,984,134</b>	<b>25,881,492</b>	<b>25,494,998</b>	<b>22,269,498</b>	<b>22,749,378</b>	<b>298,011,177</b>
Provident fund	2 512 964	2 548 074	2 601 490	2 779 482	2 777 552	2 883 192	2 770 868	2 547 399	2 913 650	2 902 831	2 813 589	2 840 540	32 891,631
Unversity loan	53 201	53 201	53 201	53 201	53 201	48 189	46 214	46 214	46 214	46 214	46 214	46 214	591,478
Salary advance	158 776	283 713	199 519	175 395	64 607	61 845	21 530	20 650	21 650	21 690	21 390	16 370	1 067,135
Bank loan/credit	8 869 622	5 246 741	1 954 806	1 188 570	1 225 686	1 170 290	1 137 639	1 050 853	1 141 976	1 141 976	1 102 323	1 077 756	26 308,239
Gok house rent	27 500	34 500	34 500	34 500	34 500	34 500	34 500	34 500	34 500	34 500	34 500	60 500	433,000
Social welfare a	211 500	212 000	211 000	196 000	212 000	212 000	188 940	140 920	206 780	203 240	187 420	192 880	2 374,680
Insurance policy	16 845	16 845	16 845	16 845	16 845	12 610	12 610	12 610	12 610	12 610	12 610	12 610	172,495
Public service car loan				559 061	531 434	507 489	507 489	507 489	879 139	919 448	919 448	919 448	6 250,446
Public service mortgage			6 664 701	7 303 609	7 318 794	7 345 460	7 345 460	7 345 460	6 994 245	6 954 245	6 954 245	6 954 245	71 180,464
NSSF	13 400	13 400	13 400	13 600	13 400	13 400	36 800	37 000	39 800	40 400	40 400	40 400	315,400
PAYE	6 413 843	6 633 494	6 722 044	5 882 380	6 524 482	6 661 232	5 532 001	4 683 326	6 048 980	4 586 314	3 806 099	3 934 644	67 428,838
NHIF	218 700	220 550	220 450	219 900	218 850	222 800	277 000	276 850	283 500	285 750	285 550	284 550	3 014,450



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SACCO Welfare	279,039	257,293	305,306	306,301	306,297	286,639	285,134	292,287	288,086	279,386	275,889	257,116	3,418,773
Overpayment recovery			147,400	146,600	148,300	163,300	153,200	124,451	139,800	144,000	136,500	137,000	1,440,551
Bank charges	50,000	50,000	50,000	50,000	50,000	50,000	50,000	24,000	24,000	24,000	24,000	24,000	470,000
Employer pension	582,185	614,642	618,913	643,216	651,591	658,639	748,989	945,349	705,041	769,689	776,902	749,951	8,465,107
<b>TOTAL DEDUCTIONS</b>	<b>18,825,390</b>	<b>15,569,810</b>	<b>19,194,662</b>	<b>18,925,445</b>	<b>19,495,949</b>	<b>19,672,946</b>	<b>18,399,385</b>	<b>17,144,009</b>	<b>19,074,930</b>	<b>17,596,604</b>	<b>16,660,177</b>	<b>16,798,273</b>	<b>217,357,580</b>
<b>NET SALARY</b>	<b>7,247,315</b>	<b>11,354,799</b>	<b>7,477,734</b>	<b>5,014,201</b>	<b>6,769,737</b>	<b>7,157,858</b>	<b>5,526,446</b>	<b>3,840,124</b>	<b>6,806,562</b>	<b>7,898,394</b>	<b>5,609,321</b>	<b>5,951,105</b>	<b>80,653,596</b>

**NOTES**

Gross monthly pay represents basic salary for members of county assembly

The employer contributes pension at the rate of 15% of basic salary + house allowance for permanent employees to pension schemes

The employer also contributes kshs. 200 as employer pension to NSSF

Employees and members of county assembly contribute provident fund to Lapfund, Laptrust and NSSF

Employees have Bank loans/ credit from Kenya commercial bank, Cooperative bank, Family bank, Equity bank, National bank, Platinum credit, Faulu Kenya, Select management services and Mic

Employees contribute social welfare asst to Political parties SWA Local Government County Assembly BBF Bungoma County Government Staff Welfare and University Loans

Employees and MCA'S contribute insurance policy premium to Madison insurance, British America Insurance, CIC Insurance group, APA Life assurance, Pan african insurance and pioneer assurance

Employees and MCA'S Contribute SACCO Loans and shares to Bungoma County SACCO Society Ltd Harambee SACCO Mwito SACCO BUCOCO and Baraka SACCO

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**ANNEX 7 – BANK RECONCILIATION/FO 30 REPORT**

**BANK RECONCILIATION STATEMENT  
 DEVELOPMENT ACCOUNT NO. 1000283041  
 MONTH:- JUNE 2020**

	<b>Kshs.</b>
<b>Balance as per Cash Book</b>	<b>2,199</b>
Add     Payments in Cashbook not in the Bank	33,897,207
Receipts in the BS not in the CB	-
Less     Payments in the BS not in the CB	-
Receipts in the CB not in the BS	17,208,681
<b>Balance as per Bank Statement</b>	<b>166,907,256</b>

PREPARED BY *Charles Wajula*  
 SIGN *to* *AW*  
 DATE *30/9/2020*

VERIFIED BY:-  
 SIGN *[Signature]*  
 DATE *30/9/2020*

**WORKINGS**

**Payments in Cashbook not in the Bank**

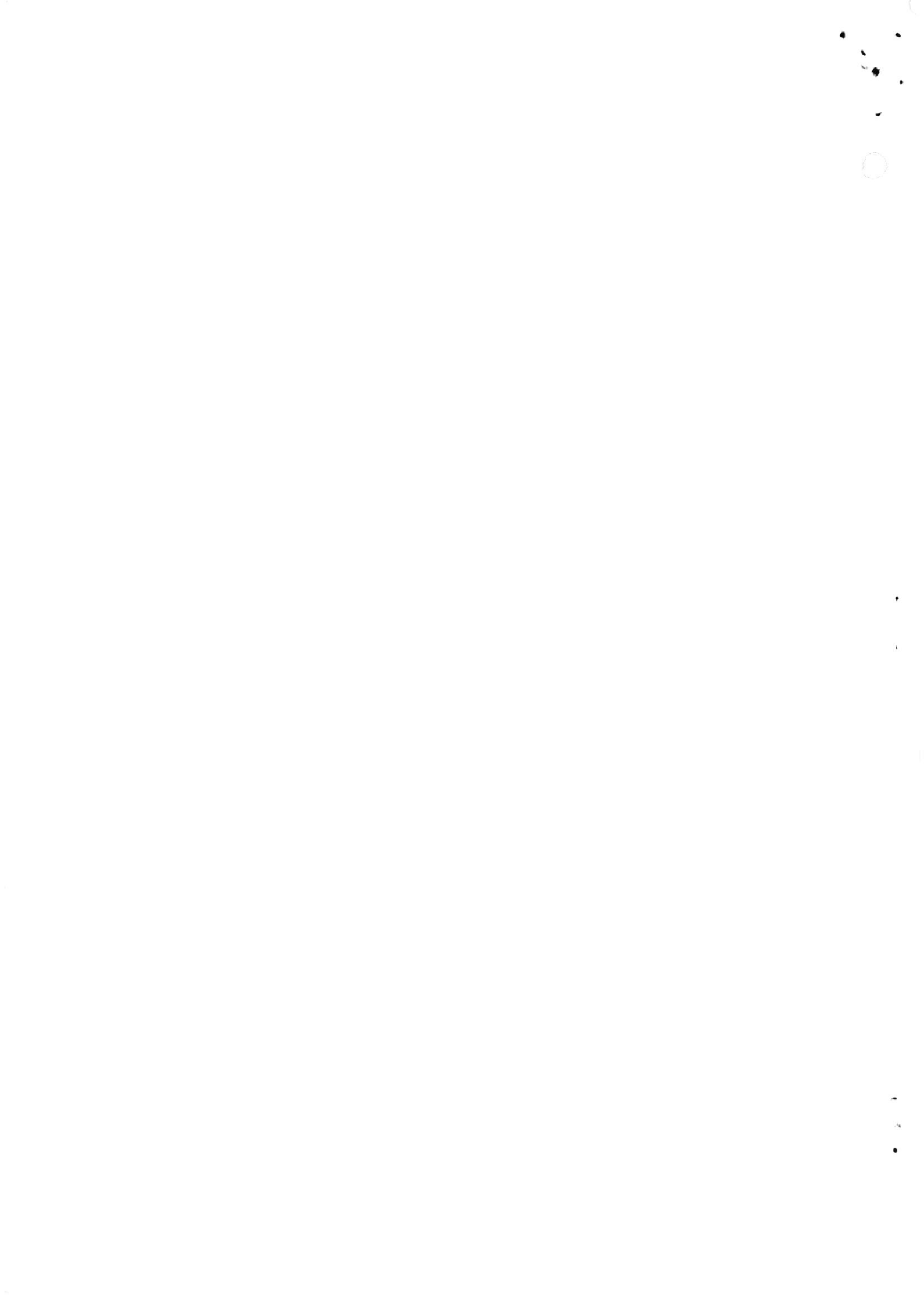
DATE	VOTE ITEM NO	PVN	PAYEE	DESCRIPTION	AMOUNT
6/30/2020	3111504	BCA1506	INFINITY INDEX	Refurbishment of CA premises	970,643.95
6/30/2020	3111504	BCA1512	LUNAO ENTERPRISES	Construction of Administration Block	15,349,655.20
6/30/2020	3111504	BCA1540	CHRISPINUS OUMA	Baseline survey on the security of the	225,000.00
6/30/2020	3111504	BCA1541	HUDSON MWAKILI	Baseline survey on the security of the	225,000.00
6/30/2020	3111111	BCA1546	KRA		31,640.25
6/30/2020	3111111	BCA1546	CALMOS ENTERPRISES LIMITED	Hansard Equipment	1,803,494.75
6/30/2020	3111111	BCA1577	KRA		10,086.20
6/30/2020	3111111	BCA1577	TRIVECTOR LIMITED	Antivirus Software for Hansard ICT	574,913.80
6/30/2020	3111111	BCA1596	KRA		10,127.15
6/30/2020	3111111	BCA1596	EVADHI ENTERPRISES	Hansard Equipment	577,248.85
6/30/2020	3111504	BCA1599	KRA		203,847.00
6/30/2020	3111504	BCA1599	KRA		354,693.80
6/30/2020	3111504	BCA1599	LUNAO ENTERPRISES	Construction of Administration Block	10,082,273.05
6/30/2020	3111504	BCA182	KRA		39,590.85
6/30/2020	3111504	BCA182	KRA		68,888.10
6/30/2020	3111504	BCA182	MAHADI ENTERPRISES LIMITED	Retention	229,627.05
6/30/2020	3111504	BCA182	MAHADI ENTERPRISES LIMITED	Final Payment on erection and completion of gallery, perimeter wall	1,958,164.60
6/30/2020	3111504	BCA182	MAHADI ENTERPRISES LIMITED	Retention	1,182,312.65
					<b>33,897,207.25</b>





BUNGOMA COUNTY ASSEMBLY  
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30/6/2020	2211308	BCA1419	BCA/IGNATIUS WEKESA	Stamp duty	120,000.00
30/6/2020	2210802	BCA1436	KRA		2,751.70
30/6/2020	2210802	BCA1436	KIKA HOTEL	Conference facilities	156,848.30
30/6/2020	2210802	BCA1438	KRA		1,206.90
30/6/2020	2210802	BCA1438	Afriqae Hotel Busa Limited	Conference facilities	68,793.10
30/6/2020	2210802	BCA1440	BCA/CAROLYNE WAMALWA	Report writing on County Scholarships report	169,400.00
30/6/2020		BCA1470	LUCY ECHESA		84,000.00
30/6/2020	2210802	BCA1471	ANTHONY MULATI	Facilitate preparation of reports	533,400.00
30/6/2020	2210802	BCA1481	JEDIDAH KULUNDU	Lunch Allowance	12,000.00
30/6/2020	2210802	BCA1483	COUNTY ASSEMBLY OF BGM	CASB Sitting Allowance	224,000.00
30/6/2020	2210802	BCA1488	BCA/PROTUS SIIMIYU	Report writing on status of all Bills pending in the County Assembly together with all County ACTs in place in the County Government of Bungoma	815,000.00
30/6/2020	2210802	BCA1489	COUNTY ASSEMBLY OF BGM	Office Imprest	700,000.00
30/6/2020	2210802	BCA1501	REBAH WABWILE	TSA CAF Meeting	60,000.00
30/6/2020	2210303	BCA1503	JOHN SIMIYU	TSA Kam	13,050.00
30/6/2020	2210802	BCA1504	NICOLAS MAGHAS	Interrogate project status and implement report of department on roads	1,700,000.00
30/6/2020	2210802	BCA1505	BCA/LEONARD MOMOS	Lunch Allowance	364,000.00
30/6/2020	2210710	BCA1509	COUNTY ASSEMBLY OF	Annual Board of survey	100,000.00
30/6/2020	2210802	BCA1514	BCA/CHARLES WAFULA	Office Imprest	662,000.00
30/6/2020	2210802	BCA1515	BCA/VIOLET WAKOLI	Office Imprest	700,000.00
30/6/2020		BCA1516	COUNTY ASSEMBLY OF		500,000.00
30/6/2020	2210802	BCA1517	COUNTY ASSEMBLY OF	Delegated County Legislations	265,200.00
30/6/2020	2210802	BCA1530	COUNTY ASSEMBLY OF	Reconciliation of sitting Allowances	308,500.00
30/6/2020	2210802	BCA1532	COUNTY ASSEMBLY OF	Public Administration and ICT	1,703,200.00
30/6/2020	2210802	BCA1534	JOHN SIMIYU	TSA Nrb	12,000.00
30/6/2020	2210802	BCA1535	HON ELLY TINDI	TSA Nrb	28,000.00
30/6/2020		BCA1536	ANTHONY MULATI		32,000.00
30/6/2020	2210710	BCA1539	KIRUNGU MAJIBA	Rapid Security Baseline Survey and Security Audit training	300,000.00
30/6/2020	2211103	BCA1544	TRIBESH ENTERPRISES	Supply of general office supplies	272,027.60
30/6/2020	2210802	BCA1552	COUNTY ASSEMBLY OF	Preparation of system clearance 2019/20	559,000.00
30/6/2020	2210710	BCA1554	HON REBAH WABWILE	TSA Nrb CAF	168,500.00
30/6/2020		BCA1557	KRA		9,482.75
30/6/2020		BCA1557	VIVO ENERGY		540,517.25
30/6/2020	2210710	BCA1560	MARK SIKOLJA	TSA Kisumu	6,100.00
30/6/2020	2210802	BCA1562	KRA		3,198.30
30/6/2020	2210802	BCA1562	ELEGANT HOTELLTD	Conference facility	182,301.70
30/6/2020	2211016	BCA1568	KRA		2,650.00
30/6/2020	2211016	BCA1568	LYANON INVESTMENTS	Provision of equipment KJCOSCA	151,050.00
30/6/2020	3111009	BCA1594	KRA		29,793.10
30/6/2020	3111009	BCA1594	KEVLEAH	Supply of Microsoft Licenses	1,698,206.90
30/6/2020		BCA1597	EVANS MANGARA	PAC	627,000.00
30/6/2020		BCA1598	VIOLET WAKOLI		300,000.00
30/6/2020	2210802	BCA171	BORDER PALACE	Catering services	78,620.70
30/6/2020	2210802	BCA1368	DIANA NALJAKA KHAEMBA	Training workshop on the committee's mandate and the budget making process as per the attached programme	3,229,200.00
30/6/2020	2210802	BCA1508	BCA/PURITY MWASAME	Report writing on burial and benevolent fund	1,480,000.00
30/6/2020	2210802	BCA1502	BCA/PROTUS SIMIYU	Report writing on status on tree planting and status of tourism attraction sites in the County	1,451,000.00
30/6/2020	2210802	BCA1528	VIOLET WAKOLI	Committee on selection	1,415,500.00
30/6/2020	2210802	BCA1389	ALAKA MARTHA ALUOCH	Report writing on the Gender and Disability mainstreaming in the various departments of Bungoma County	1,384,000.00
30/6/2020	2210802	BCA1399	CELESTINE CHESEKUT	TSA Justice & Legal	35,000.00
<b>Receipts in the CB not in the BS</b>					<b>48,746,007.30</b>
<b>DATE</b>			<b>DESCRIPTION</b>		<b>AMOUNT</b>
30/6/2020			Eschequer		1,671,079.00
					<b>1,671,079.00</b>



BUNGOMA COUNTY ASSEMBLY  
 Reports and Financial Statements  
 For the year ended June 30, 2020

COUNTY ASSEMBLY OF BUNGOMA-IMPREST ACCT NO.1180534050  
 MONTH:-JUNE 2020

<b>Balance as per Cash Book</b>	<b>455.06</b>
Add	
Payments in Cashbook not in the Bank	1,310,025.00
Receipts in the BS not in the CB	-
Less	
Payments in the BS not in the CB	-
Receipts in the CB not in the BS	1,276,200.45
<b>Balance as per Bank Statement</b>	<b>34,279.61</b>

PREPARED BY *Charles Wajula*

VERIFIED BY:-

SIGN *for Auth.*

SIGN 

DATE *30/9/2020*

DATE *30/9/2020*

**WORKINGS**

**Payments in Cashbook not in the Bank**

DATE	PAYEE	DESCRIPTION	AMOUNT
30-Jun-20			46,760.00
30-Jun-20			653,000.00
30-Jun-20			43,000.00
30-Jun-20			522,000.00
30-Jun-20			42,760.00
30-Jun-20		Bank charges	1,065.00
30-Jun-20		Bank charges	960
30-Jun-20		Bank charges	480
			<b>1,310,025.00</b>

**Receipts in the CB not in the BS**

DATE	PAYEE	DESCRIPTION	AMOUNT
30-Jun-20			3,000.00
30-Jun-20			172,000.00
30-Jun-20			86,000.00
30-Jun-20			377,000.00
30-Jun-20			8,170.00
30-Jun-20			46,760.00
30-Jun-20			296,510.45
30-Jun-20			4,000.00
30-Jun-20			240,000.00
30-Jun-20			42,760.00
			<b>1,276,200.45</b>



