

COUNTY ASSEMBLY OF BUNGOMA OFFICE OF THE CLERK

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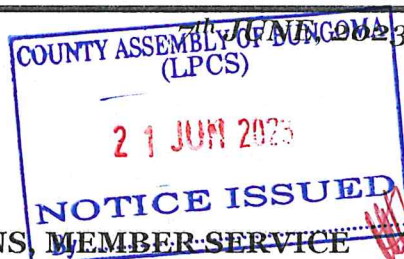
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BUNGOMA, Kenya

REF: REPORT N.O (3)

INTERNAL MEMO



FROM : CHAIRPERSON LABOUR RELATIONS,
AND FACILITIES.

TO : CLERK TO THE COUNTY ASSEMBLY.

DATE : 8TH JUNE, 2023

RE: REPORT BY THE COMMITTEE ON LABOUR RELATIONS, MEMBER
SERVICE AND FACILITIES ON THE NINE MONTHS FINANCIAL
STATEMENTS FOR THE PERIOD ENDED 31ST MARCH, 2023.

The above subject matter refers.

Forwarded herewith, please find the report by the Committee on Labour Relations, Member Service and Facilities on the Consideration of the Nine Months Financial Statements for the Period Ended 31st March, 2023.

Kindly facilitate its approval for tabling.

Hon. Hentry Nyongesa.

CHAIRPERSON COMMITTEE ON LABOUR RELATIONS, MEMBER
SERVICE AND FACILITIES.

COUNTY GOVERNMENT OF BUNGOMA



COUNTY ASSEMBLY OF BUNGOMA

THIRD ASSEMBLY, SECOND SESSION

**REPORT BY THE COMMITTEE ON LABOUR RELATIONS, MEMBER
SERVICE AND FACILITIES**

ON

**THE NINE MONTHS FINANCIAL STATEMENTS FOR THE PERIOD
ENDED 31ST MARCH 2023,**

**IN RESPECT TO THE COUNTY PUBLIC SERVICE BOARD AND THE
COUNTY ASSEMBLY SERVICE BOARD**

**Clerk's Chambers
County Assembly Buildings
PO BOX 1886,
BUNGOMA, KENYA**

JUNE, 2023

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CHAPTER ONE

1.1 Preamble

Mr. Speaker,

It is my duty to present the report by the Committee on Labour Relations, Members Service and Facilities on the County Assembly Service Board and County Public Service Board Quarterly Financial Statements for nine months for the Financial Year 2022/2023 for year ended 31st March, 2023. The documents were tabled in this County Assembly of Bungoma and stood committed to all Sectoral Committees for their interrogation, input and recommendation through a report to this Honorable House.

1.2 Committee Mandate

Mr. Speaker,

The Sectoral Committee on Labour Relations, Members Service and Facilities is constituted pursuant to the provisions of Standing Order 217 of the County Assembly of Bungoma and has executed its mandate in accordance with number (5) of the aforementioned Standing Order that provides:

- (a) investigate, inquire into, and report on all matters relating to the mandate, management, activities, administration, operations and estimates of the assigned departments;*
- (b) study the programme and policy objectives of departments and the effectiveness of the implementation;*
- (c) study and review all county legislation referred to it;*
- (d) study, assess and analyze the relative success of the departments as measured by the results obtained as compared with their stated objectives;*
- (e) investigate and inquire into all matters relating to the assigned departments as they may deem necessary, and as may be referred to them by the County Assembly;*
- (f) to vet and report on all appointments where the Constitution or any law requires the County Assembly to approve, except those under Standing Order 208 (Committee on Appointments); and*

(g) Make reports and recommendations to the County Assembly as often as possible, including recommendation of proposed legislation.

1.3 Committee Membership

Mr. Speaker,

The following are the Members of the Committee on Labour Relations, Members Service and Facilities Committee:

1. Hon. Hentry Nyongesa	Chairperson
2. Hon. Catherine Kituyi	Vice Chairperson
3. Hon. Jack Wambulwa	Member
4. Hon. Anthony Lusenaka	Member
5. Hon. Joan Kirong	Member
6. Hon. Milliah Masungu	Member
7. Hon. Everton Nganga	Member
8. Hon. Charles Nangulu	Member
9. Hon. Jerusa Aleu	Member
10. Hon. Linda Kharakha	Member
11. Hon. Polycarp Kimeta	Member
12. Hon. Metrine Wilson	Member
13. Hon. Everlyne Anyango	Member
14. Hon. Alice Kibaba	Member
15. Hon. Brigid Katasi	Member

1.4 Guiding principles in the Examination of the Bungoma County Government Quarterly Reports and Financial statements.

Mr. Speaker,

In the execution of its mandate, the Committee on Committee on Labour Relations, Members Service and Facilities is given a legal backing under the Constitution of Kenya 2010, Public Finance Management Act, 2012, County Governments Act, 2012. These statutory provisions include:

1. Constitutional Principles on Public Finance

Article 201 of the Constitution of Kenya, 2010 enacts fundamental principles that “...shall guide all aspects of public finance in the Republic...” These principles include, *inter alia*, that: **201(a)** *There shall be openness and accountability, including public participation in financial matters;* **201(d)** *Public money shall be used in a prudent and responsible way;* and **201(e)** *Financial management shall be responsible, and fiscal reporting shall be clear.*

Section 149(1) (a) and (b) of the PFM Act 2012 provides as follow...”*an accounting officer is accountable to the County Assembly for ensuring that the resources of the entity for which the officer is designated are used in a way that is;*

- a) Lawful and authorized*
- b) Effective, efficient, economical and transparent*

2. Direct Personal Liability

Article 226(5) of the Constitution of Kenya, 2010 is emphatic that “*If the holder of a public office, including a political office, directs or approves the use of public funds contrary to law or instructions, the person is liable for any loss arising from that use and shall make good the loss, whether the person remains the holder of the office or not*”.

3. Obligations of Accounting Officers

The Public Finance Management Act, 2012 section 166 states as follows;

- 1. An accounting officer for a county government entity shall prepare a report for each quarter of the financial year in respect of the entity.*
- 2. In preparing a quarterly report for a county government entity, the accounting officer shall ensure that the report—*
 - (a) contains information on the financial and nonfinancial performance of the entity; and*
 - (b) is in a form determined by the Accounting Standards Board.*
- 3. Not later, than fifteen days after the end of each quarter, the accounting officer shall submit the quarterly report to the County Treasury.*
- 4. Not later than one month after the end of each quarter, the County Treasury shall—*
 - (a) consolidate the quarterly reports and submit them to the county assembly;*

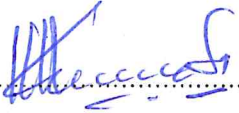
- (b) deliver copies to the Controller of Budget, National Treasury and the Commission on Revenue Allocation; and
- (c) publish and publicize them

1.5 Acknowledgment

Mr. Speaker,

I take this opportunity to thank all the members of the Committee for dedicating their time to examine the County Assembly Service Board and County Public Service Board nine months Financial Statements for the Finance Year 2022/2023, period ended 31st March 2023. The Committee would also like to appreciate the Secretariat commitment. Lastly, the Committee is grateful to your office and the office of the Clerk of the County Assembly of Bungoma for logistical support received as it discharged its mandate.

It is therefore my privilege, on behalf of the Committee on Labour Relations, Members Service and Facilities, to table the Report on the Nine Months Financial Statements of the County Assembly Service Board and County Public Service Board for Bungoma County for Financial Year 2022/2023.

Signed.  Date. 08/06/2023

Hon. Hentry Nyongesa

MCA. Bumula Ward.

Chairperson, Committee on Labour Relations, Members Service and Facilities.

2 CHAPTER TWO

2.1 KEY HIGHLIGHTS ON THE NINE MONTHS QUARTERLY REPORT AND FINANCIAL STATEMENT FOR THE FINANCIAL YEAR 2022/2023.

Mr. Speaker,

The total budget for the County in the financial year 2022/23 was Ksh. 14,821,204,142 as per the approved 1st Supplementary budget with the breakdown of sources as indicated below

N.O	SOURCE	AMOUNT
1	Equitable Share	10,659,435,192.00
2	Equitable share Brought Forward	867,288,525.00
3	Retention	293,425,903.00
4	Conditional Grants Development partners	1,540,443,462.00
5	Conditional Grants National Government	113,228,200.00
6	Local revenue as per Act	500,000,000.00
7	AIA	847,382,860.00
	Grand Total	14,821,204,142.00

The financial statement submitted gives an expenditure outlay of Kshs. 14,164,547,621 indicating an expenditure of less Kshs. 656,656,521 of the approved amounts. The difference relates to AIA in the ministry of Health for facilities.

2.1.1 THE COUNTY PUBLIC SERVICE BOARD

The County Public Service Board within the current financial year, 2022/2023, is operating on the total 1st Supplementary budget of Kshs.64, 046,205 comprising of Kshs. 54,046,205 recurrent and Kshs.10, 000,000 development.

2.1.1.1 REVENUE

Mr. Speaker,

In the period under review, the County transferred from CRF account to respective operational accounts Kshs. 6,303,156,902. This represents 45% revenue realization from equitable fund as opposed to 75% expected. Revenue realization from local revenue stood at 10%, level 4 and 5 Health facilities are not included.

Exchequer Releases

Description	Period ended 31 st March 2023	Comparative period 31 st March 2022.
	Kshs.	Kshs.
Total Exchequer release quarter 1	1,664,556,086	1,514,522,313
Total Exchequer release quarter 2	2,409,398,463	2,821,653,159
Total Exchequer release quarter 3	2,229,202,353	2,271,332,689
Total	6,303,156,902	6,607,332,689

In the period under review, the tabled document shows The Board received total revenue of Kshs. 27,167,574 from exchequer release for recurrent and no development. Submission from the department indicate the board had received Kshs. 27,173,342 on recurrent and Kshs. 3,405,371 on development translating to an absorption of 48%.

2.1.1.2 EXPENDITURE

Mr. Speaker,

Receipts and payments for the period ended 31st March 2023

Of the Kshs.6,303,156,902 received during the period, Kshs.99,456,109 was from National Agricultural and Rural inclusive Growth Project (NARIGP) and Kshs.5,344,642 from Agricultural sector Development Support Project (ASDSP).

Kshs.6,204,930,588 of the amount received was utilized in the period translating to 44% absorption. Key Expenditure items include personnel emoluments 57%, office operations 17% and 6% development

Kshs.772,981,290 was transferred to the Assembly.

The table below illustrates the distribution;

	Period ended 31 st March 2023	Comparative period 31 st March 2022
	Kshs.	Kshs.
Receipts		
Exchequer releases (Transfer from CRF)	6,303,156,902	6,607,508,161
Other receipts (Mabanga ATC)	18,395,495	16,616,359
Total receipts	6,321,552,397	6,624,124,520
Payments		
Compensation to employees	3,512,979,410	3,218,169,746
Use of goods and services	1,032,758,738	936,293,433
Transfer to other Government entities	772,981,290	696,343,439
Other grants and transfers	489,256,980	517,327,834
Social security benefits	46,456,661	2,275,629
Acquisition of assets (pg25)	348,638,108	900,272,579

Other payments	1,859,400	121,816,408
Total payments	6,204,930,588	6,392,499,067
Surplus /deficit	116,621,809	231,625,453

2.1.1.3 BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Mr. Speaker,

Budget execution by programs and sub-programs as indicated on **page 16** of the annexed document does not give clear information as to which activities were implemented by various specific departments. However, captured expenditure of Kshs. 22,671,128 and Kshs. 4,496,446 relates to administrative services and Human resource management respectively.

The County Public Service Board Facilitated recruitments in the office of HE the Governor and Deputy Governor, renewed the contracts of CEF officers, carried out promotions/ re-designations to officers in department of Health. The department further carried out confirmation in appointments to officers in departments of; Education, Youth & sports and Lands at a cost of Kshs 4,987,505

It also facilitated Managerial and Administrative Functions of the Board at Kshs.8,823,484.

2.1.1.4 ACCOUNTS PAYABLE

Mr Speaker,

Accounts payable (Pending bill) had an allocation of Kshs. 6,603,181 on recurrent and no allocation on development. The total expenditure on pending bills is Kshs. 7,819,181 i.e., Kshs. 4,413,810 recurrent and Kshs. 3,405,371 developments. The Kshs. 3,405,371

relates to development pending bills on BQs and building plan for the administration block incurred in the year 2015.

The Committee sought to know why there was misapplication of funds with funds meant for construction of administration block diverted to payment of a pending bill. In defending the expenditure, the CEO indicated that there was a co-relation between the pending bill and the administration block since the bill was incurred on development of BQs and development plans for the administration block. He also submitted that the land issue to construct the block is yet to be resolved hence the allocation might remain unutilized at the end of the Financial Year.

The recurrent pending bills of Kshs. 4,413,810 relates to:

- Provision of catering services and conference at mill views hotel Kshs 281,000
- Provision of catering services at Mabanga ATC Kshs.2,293,600
- Provision of air tickets African touch safaris Kshs.647,130
- Provision of catering and conference service Victoria suites Kshs.220,000
- Repair of motor-vehicle KBZ 969D Kshs. 972,080. The extend of the repairs included engine overhaul, replacement of ejector nozzles, replacement of shocks, battery all the tyres and full service.

The other program implemented include:

- a) Recruitment of chief officers at Kshs. 1,977,850
- b) Promotion, re-designations and confirmation in appointments in departments of Health Kshs. 2,089,780
- c) Promotion, re-designations and confirmation in appointments in departments of Education, Youth, Lands and Finance Kshs. 919,875.
- d) Facilitated consultative meeting with labour relations at a cost of Kshs. 2,017,600
- e) Facilitated review of village administrators' recruitments at Kshs. 1,444,800
- f) Meeting of County Public Service Boards National consultative Forum at Kshs.783,600

- g) Payment of annual subscriptions to CPSB National consultative Forum Kshs. 600,000 for year 2021 and 2022
- h) Preparation of annual report 2022 at Kshs. 1,272,600
- i) Other office operation through standing imprests totalling to Kshs.700,000.

2.1.1.5 Accounts Receivable.

The Board had outstanding imprests totalling to Kshs. 3,302,850 as at the end of the third quarter. During the end of period under review, the County Public Service Board had no unsurrendered imprests to report on.

2.1.2 THE COUNTY ASSEMBLY SERVICE BOARD.

The total budget for the County Assembly in the financial year 2022/23 is Kshs. 1,294,353,579 as per the approved 1st supplementary budget broken down as follows; Kshs.1,187,560,394 recurrent and Kshs. 106,793,185 developments. The recurrent expenditure component consists of Kshs. 227,000,000 for members car loan and staff mortgage facility.

The target total budget as at end of 31st March 2023 was Kshs. 970,765,184 i.e., 75% of the total budget compared to an actual expenditure of Kshs. 706,776,483.

The target recurrent budget was Kshs.890,670,296, the Assembly had an actual expenditure of Kshs. 681,776,483.

On development the target budget utilization was Kshs. 80,094,889 against an actual expenditure of Kshs. 25,000,000.

2.1.2.1 REVENUE

In the period under review, the County Assembly received a total revenue of Kshs. 772,981,290 as transfers from the National government/exchequer release. Recurrent release of Kshs. 747,981,290 and development release of Kshs. 25 million. The releases were spread in each quarter as follows:

Quarter 1 Kshs.136, 987,662

Quarter 2 Kshs. 329,413,932

Quarter 3 Kshs.306, 579,000.

2.1.2.2 EXPENDITURE

The County Public Service Board was able to undertake the following activities:

Personnel expenditures

Payment of staff salaries at Kshs.4,496,448 for the period up to and including months of March 2023.

- July 2022 Kshs. 549,910
- August 2022 Kshs 549,910
- September 2022 Kshs. 549,910
- October 2022 Kshs. 549,910
- November 2022 Kshs.554,170
- December 2022 Kshs. 634,298
- January 2023 Kshs.554,170
- February 2023 Kshs. 554,170

Out of the Kshs. 772,981,290 released in the 3 quarters, the assembly was able to spend a total of Kshs.706, 776,483 on the following items leaving a balance of Kshs. 66,204,807.

a) Compensation of employees. Kshs. 231,823,769

- Basic salaries of permanent employees Kshs. 126,927,614
- Basic wages of temporary employees Kshs. 14,311,439
- Personal allowance paid as part of salary Kshs. 56,674,544
- Pension and other social security contributions Kshs. 33,163,372
- Employer contribution to compulsory National social scheme Kshs.746,800

b) Use of goods and services Kshs. 229,284,077

- Utilities supplies and services Kshs.543,305

- Communication supplies and services Kshs. 1,022,841
 - Domestic travels and subsistence Kshs. 107,695,159
 - Foreign travels and subsistence Kshs. 1,500,000
 - Printing, advertising and information supplies and services Kshs. 5,090,104
 - Training expenses Kshs. 11,746,667
 - Hospitality supplies and services Kshs. 26,524,558
 - Insurance costs Kshs. 33,163,264
 - Specialized materials and services Kshs.310, 772
 - Office and general supplies and services Kshs. 2,191,863
 - Fuel oil and lubricants Kshs.954, 000
 - Other operating expenses Kshs. 37,031,398
 - Routine maintenance-vehicle and other transport Kshs. 1, 377,097
 - Routine maintenance-other assets Kshs. 133,049
- c) Transfers to other Government Entities. Kshs. 203,357,706**
- County Assembly MCAs car loan and Mortgage scheme fund Kshs.128, 000,000.
 - County Assembly employee car loan and Mortgage scheme fund Kshs.60, 000,000.
 - County Assembly Ward Offices Kshs.15, 356,706
- d) Other Grants and transfers. Kshs. 844,699**
- Membership Fees and dues and subscription to Organizations 844,699
- e) Social Security Benefit. Kshs. 12,112,582**
- Gratuity-Ward office partisan staff Kshs. 2,305,980
 - Gratuity-Members of county Assemblies 9,806,602
- f) Acquisition of Assets. Kshs. 2,595,666**
- Purchase of Computers, Printers and Other IT equipment Kshs. 90,156
 - Research Studies, Project Preparation Design and supervision Kshs. 2,505,510
- g) Other Payments. Kshs. 1,758,984**
- KRA demand notice Kshs. 1,758,984
- h) Development. Kshs. 25,000,000**
- Completion of office Block Kshs. 25,000,000

The County Assembly had no pending bills during the period under review in the FY 2022/23.

2.1.2.3 BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES
Mr. Speaker,

The County Assembly had only one item under development under the period under review. The Board facilitated the completion of the new building at a cost of Ksh 25,000,000. The Office Block is currently under use.

2.1.2.4 ACCOUNTS PAYABLE

Mr Speaker,

The County Assembly had no pending bills in the FY 2022/2023.

3 CHAPTER THREE

3.1 GENERAL COMMITTEE OBSERVATIONS AND RECOMMENDATIONS.

3.1.1 Committee General Observations.

Mr. Speaker,

The committee made the following observations.

1. The County Public Service Board had not kickstarted the construction of Board Administration Block since there was a conflict in identifying a parcel of land where the offices were to be done.
2. The County Public Service Board had a total pending bill of Kshs. 4,413,810 as at 31st March 2023.
3. Under development expenditure, the County Public Service Board spent Kshs. 3,405,371 on coming up with the BQs for the Administration Block dating back to the year 2015 but had no allocation.
4. Exchequer release as submitted by County treasury differs from the information held by the Board.
5. The County Public Service Board implemented some of the activities without appropriation e.g., Pending bill payout on BQs and plans for the administration block not reflecting in any budget documents including the 2nd Supplementary budget FY 2022/23.
6. The two Boards had no unsurrendered imprests to report on.

3.1.2 Committee Recommendations

Mr. Speaker,

The following recommendations were made by the Committee:

1. **That**, the County Public Service Board should declare and prioritize the payment of pending bills when preparing proposed budget estimates to avoid unnecessary litigation and accumulation.
2. **That**, the County Public Service Board should see to it that the construction of the Administration Block on the land allotted to them by the County Government before the lapse of the Financial Year.
3. **That**, County treasury should ensure the correctness of the financial statements by consulting the user departments.
4. **That**, Imprests should be managed according to the public finance management laws that states:
PFM reg, 93(5) A holder of a temporary imprest shall account or surrender the imprest within seven (7) working days after returning to duty station.
5. **That**, the approved budgets should be implemented pursuant to PFMA 149 (1).

ADOPTION SCHEDULE

We the undersigned members of the Committee on Labour Relations, Member Service and Facilities, append our signatures adopting this report with the contents therein.

1. Hon. Hentry Nyongesa	Chairperson	
2. Hon. Catherine Kituyi	Vice Chairperson	
3. Hon. Jack Wambulwa	Member	
4. Hon. Anthony Lusenaka	Member	
5. Hon. Joan Kirong	Member	
6. Hon. Milliah Masungu	Member	
7. Hon. Everton Nganga	Member	
8. Hon. Charles Nangulu	Member	
9. Hon. Jerusa Aleu	Member	
10. Hon. Linda Kharakha	Member	
11. Hon. Polycarp Kimeta	Member	
12. Hon. Metrine Wilson	Member	
13. Hon. Everlyne Anyango	Member	
14. Hon. Alice Kibaba	Member	
15. Hon. Brigid Katasi	Member	

Annexures

- 1. Nine Months Executive Financial Statements FY 2022/23 for the period ended 31st March, 2023.**
- 2. Minutes of the Committee on the adoption of the report.**

MINUTES OF THE LABOUR RELATIONS, MEMBERS SERVICE AND FACILITIES COMMITTEE HELD ON SATURDAY 3RD JUNE, 2023 IN VICTORIA COMFORT INN FROM 11:30 A.M.

MEMBERS PRESENT

- | | |
|---------------------------|--------------------|
| 1. Hon. Henry Nyongesa | - Chairperson |
| 2. Hon. Catherine Kituyi | - Vice Chairperson |
| 3. Hon. Joan Kirong | - Member |
| 4. Hon. Jack Wambulwa | - Member |
| 5. Hon. Milliah Masungu | - Member |
| 6. Hon. Anthony Luseneka | - Member |
| 7. Hon. Everlyn Anyango | - Member |
| 8. Hon. Everton Nganga | - Member |
| 9. Hon. Charles Nangulu | - Member |
| 10. Hon. Alice Kibaba | - Member |
| 11. Hon. Brigid Katasi | - Member |
| 12. Hon. Polycarp Kimeta | - Member |
| 13. Hon. Jerusa Aleu | - Member |
| 14. Hon. Linda Kharakha | - Member |
| 15. Hon. Metrine N Wilson | - Member |

SECRETARIAT

- | | |
|---------------------|----------------------------|
| 1. Wechuli W. Mike | - Committee Clerk |
| 2. Diana Khaemba | - Principal Fiscal Analyst |
| 3. Ignatius Wangila | - Principal Legal Counsel |
| 4. John Muchungi | - Hansard Officer |
| 5. Kellum Chandai | - Serjeant-at-Arms |

Agenda:

1. Preliminaries.
 - i. Prayer.
 - ii. Determination of the quorum
 - iii. Adoption of Agenda
2. Communication from the Chair.
3. Adoption of the Report on Nine months Financial Statements FY 2022/23.

MIN/LRMS&F/01/03/06/2023: PRELIMINARIES

i. Prayer

The meeting was called to order at 11:34 A.M and the prayer was said by the Chairperson Hon. Hentry Nyongesa.

ii. Determination of Quorum

The quorum was determined at the beginning of the meeting and that the meeting was properly convened as per the Standing Orders.

MIN/LRMS&F/02/03/06/2023: COMMUNICATION FROM THE CHAIR.

The Chairperson appreciated the Hon Members for coming up with the report and the secretariat for facilitating the entire process.

MIN/LRMS&F/03/03/06/2023: ADOPTION OF AGENDA

The agenda was proposed by Hon. Anthony Lusenaka and seconded by Hon. Joan Kirong.

MIN/LRMS&F/04/03/06/2023: ADOPTION OF THE NINE MONTHS FINANCIAL STATEMENTS FY 2022/23.

The Committee having come up with the report observations and the recommendations, it was unanimously agreed to with its contents therein.

MIN/LRMS&F/05/03/06/2023: ADJOURNMENT.

There being no other business, the meeting was adjourned at 1:57 P.M and the next meeting would be upon notice.

CONFIRMATION

CONFIRMED BY:

Committee Clerk


Name: Wechuli W. Mike

SIGN..........

DATE.....08/06/23.....

Chairperson

Name: .....

.....

SIGN..........

DATE.....08/26/23.....



COUNTY GOVERNMENT OF BUNGOMA
COUNTY PUBLIC SERVICE BOARD

Moi Avenue Next to Governor's Office, P.O. Box 2489-50200 Bungoma
email: cpsb.bungoma50200@gmail.com

RECORDS SECTION
COUNTY ASSEMBLY OF BUNGOMA
25 MAY 2023



COMMITMENT TO SERVE WITH INTEGRITY

Your ref:.....

Date: 24th May, 2023

Our ref: CPSBB/C.A.B/VOL.II (98)

The Clerk to the County Assembly
County Government of Bungoma
P.O Box 1886-50200
BUNGOMA.

RE: SUBMISSION OF INFORMATION ON QUARTERLY FINANCIAL STATEMENTS

We acknowledge receipt of your letter BCA/CC/STD/II (53) of 18th May 2023, on the above subject.

Attached hereto, please find the Board's report on the same for your perusal and further action.

CS. Makata S. Joseph
SECRETARY/CEO (CPSBB)

✓ CC. Chairman –Labour Relations, Members Service and Facilities Committee

cc: Labour
T...
2023

Received
24/5/2023

All Correspondences to be addressed to the Secretary County Public Service Board.

"A"

COUNTY
DEPARTMENT: COUNTY PUBLIC SERVICE BOARD

RECURRENT EXPENDITURE ANALYSIS- JULY 2022-MARCH 2023 (FY 2022/23)

Date: 22/05/2023.

Economic Item & Title	Approved Estimates FY 2022/23	Actual Expenditure Q2 of FY 2022/23 (Kshs.)	Variance (Kshs.)	Remarks
	A	B	C=A-B	
Basic Salaries - Civil Service	8,390,850.00	4,496,448.00	3,894,402.00	Payment of staff salaries upto and including month of February 2023
Electricity	18,780.00	-	18,780.00	No electricity bills were paid within the period
Water and Sewerage Charges	18,780.00	-	18,780.00	No water bills were paid within the period
Telephone, Telex, Facsimile & Mobile Phone Services	156,508.00	78,000.00	78,508.00	Procured airtime for official use
Internet Connections	125,206.00	-	125,206.00	No internet bills were paid within the period
Courier & Postal Services	21,911.00	-	21,911.00	No courier and postal bills were paid within the period
Travel Costs (airline,bus, railway, millage allowances etc)	3,054,531.00	2,740,020.00	314,511.00	Facilitated Boards operations within the period
Daily Subsistence Allowance	6,991,104.00	5,351,903.00	1,639,201.00	Facilitated Boards operations within the period
Field Allowance	4,720,761.00	590,775.00	4,129,986.00	Facilitated Boards operations within the period
Subscription to Newspapers	93,904.00	-	93,904.00	Procurement process ongoing
Advertising, Awareness and Publicity Campaigns	626,030.00	345,000.00	281,030.00	Facilitated Boards operations within the period
Accommodation Allowance	1,878,089.00	1,839,644.00	38,445.00	Facilitated trainings to the Board and secretariat
Tuition Fees Allowance	1,297,490.00	782,581.00	514,909.00	Facilitated trainings to the Board and secretariat
Catering Services(reception, Accommodation,Gifts, Food & Drinks)	5,985,546.00	4,255,665.00	1,729,881.00	Facilitated Boards operations within the period
Boards, Committees, Conference and Seminars	7,193,741.00	6,102,900.00	1,090,841.00	Facilitated Boards operations within the period
Purchase of Uniforms and Clothing-staff	125,206.00	-	125,206.00	Procurement process ongoing
General Office Supplies (papers,pencils,forms,small office)	187,809.00	-	187,809.00	Procurement process ongoing
Sanitary and Cleaning Materials	125,206.00	-	125,206.00	Procurement process ongoing
Refined Fuels and Lubricants for Transport	813,015.00	400,000.00	413,015.00	Procurement process ongoing
Membership Fees, Dues, and Subscriptions to Professional and Trade	28,171.00	12,500.00	15,671.00	Paid annual subscriptions to ICPSK for Board CEO
Legal Dues/fees, Arbitration and Compensation Payments	2,939,045.00	-	2,939,045.00	Procurement process ongoing
Management Fees	626,030.00	361,500.00	264,530.00	Facilitated Boards operations within the period
Maintenance Expenses- Motor Vehicles	941,945.00	-	941,945.00	Procurement process ongoing
Maintenance of Computers, software and Networks	62,603.00	-	62,603.00	Procurement process ongoing
Purchase of Office Furniture and Fittings	557,363.00	-	557,363.00	Procurement process ongoing
Purchase of Computers, Printers and other IT Equipment	463,400.00	-	463,400.00	Procurement process ongoing
TOTALS	47,443,024.00	27,356,936.00	20,086,088.00	

Signed by Accounting Officer:

Signed:

"B"
COUNTY
COUNTY PUBLIC SERVICE BOARD

DEVELOPMENT EXPENDITURE ANALYSIS- JULY 2022 - MARCH 2023 (FY 2022/
Date: 22/05/2023

Economic Item & Title	Approved	Actual	Variance (Kshs.)	Remarks
	Estimates FY 2022/23 A	Expenditure Q2 of FY 2022/23 B		
Other Infrastructure and Civil Works	10,000,000.00	3,405,371.00	6,594,629.00	Payment made to Westend International Consultant for pending bill on development of BQs and building plans for Board administration block. However, procurement process for construction of Administration block ongoing
TOTALS	10,000,000.00	3,405,371.00	6,594,629.00	

Signed by Accounting Officer:

Signed:

"1"

Name of the County.

COUNTY PUBLIC SERVICE BOARD

PAYROLL SUMMARY Quarter 3, FY 2022/23 (as at 31st March 2023)

Month	IPPD Amount (Kshs.)	Payroll Amount	Total (Kshs.)
July 31, 2022	549,910	0	549,910
August 31, 2022	549,910	0	549,910
September 30, 2022	549,910	0	549,910
October 31, 2022	549,910	0	549,910
November 30, 2022	554,170	0	554,170
December 31, 2022	634,298	0	634,298
January 31, 2023	554,170	0	554,170
February 28, 2023	554,170	0	554,170
Total	4,496,448	0	4,496,448

***Note**

Provide detailed information where payroll amount differs with IFMIS figure

Prepared by:

Signed:

Approved by:

Signed:

DATE.....

"D"

COUNTY:

DEPARTMENT: COUNTY PUBLIC SERVICE BOARD

BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES REPORT AS AT 31ST DECEMBER 2022 (FY 202

DATE:.....22/05/2023.....

Programme	Sub-Programme	Approved	Actual	Variance (Kshs.)	Absorption Rate (% Total Expenditure to Approved Estimates)	Remarks
		Estimates FY 2022/23 (Kshs.) A	Expenditure Q2 FY 2022/23 (Kshs.) B			
General Administration, Planning and Support Services	General Administration, Planning and Support Services	35,327,408	23,724,936	11,602,472	68%	
Human Resource Management and Development	Human Resource Management and Development	3,801,609	2,883,725	917,884	76%	
Governance and National Values	Governance and National Values	8,314,007	748,275	7,565,732	9%	
		47,443,024	27,356,936	20,086,088	58%	

Signed by Accounting Officer:

Signed:

"C"

COUNTY

DEPARTMENT: COUNTY PUBLIC SERVICE BOARD

PROJECT IMPLEMENTATION STATUS AS AT 31ST MARCH 2023 (FY 2022/23)

DATE 22/05/2023

Sector	Project Name	Project Location	Contract sum (Kshs)	Budget (Kshs)	Amount paid to date (Kshs)	Contract variation (Kshs)	Implementation status (%)	Source of Funding (GovK/donor)	Remarks
County Public Service Board	Construction of office Administration Block	County Hq		10,000,000	3,405,371.00				Procurement processes still being done before tendering is done

Amend the table accordingly to cater for multi-year projects

Signed by Accounting Officer:

Signed:

Programmes and Sub-Programmes Performance Report for the Period Ending 31st December 2022 (Non-Financial Information)

	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2022/23			Remarks
					Target(s)	at 31st December,	Variance	
Human Resource Management and Development	1) Human Resource Management		New appointments and promotions effected	No. of months taken	3 Months	2 months		
				No of officers appointed/promoted	As per requests/recommendations from CHRMA		240	nil
			Appointments confirmed	No. of months taken	3 Months	5 days		
				No. of officers confirmed	As per requests/recommendations from department		31	nil
	2)			Ratio of gender distribution	3:07	3:07	nil	
	3)		Equity and fairness achieved in distribution of employment opportunities	%no of persons with disabilities	5%	5%	nil	
	4)			%no of minority and marginalized groups	5%	5%	nil	

(Insert additional Sub-Programmes)

"G"

COUNTY PUBLIC SERVICE BOARD

DEPARTMENT: COUNTY PUBLIC SERVICE BOARD

Programmes and Sub-Programmes Performance Report for the Period Ending 31st March 2023 (Non-Financial Information)

Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2022/23			Remarks
				Target(s)	at 31st December	Variance	
Administrative Services	County hqtrs	Motivated staff	Percentage satisfaction level	85%	85% nil		
		Satisfied customers	Percentage satisfaction level	75%	75% nil		
General Administration, Planning and Support		Timely and accurate information disseminated	No. of days taken to communicate Board decisions to : Public, County Assembly, H.E. Governor, County Secretary, County Departments and other stakeholders	40 days	14 days nil		Information disseminated within time
	Staff Management and Audit	Completed ministerial/sector, Department Compliance audit	Percentage level of compliance	73%	0		No compliance audits were done within the period
	Establishment and management Consultancy services	Harmonizedd public service functions	Percentage of duplicated functions eliminated	77%	77% nil		

(Insert additional Sub-Programmes)

"H"

COUNTY

DEPARTMENT: COUNTY PUBLIC SERVICE BOARD

PROGRESS REPORT ON SETTLEMENT OF PENDING BILLS AS AT 31ST MARCH, 2023

S/N No.	Supplier/Contractor Name	LPO/LSO Contract No.	Date of the LPO/LSO Contract No.	Details of Work Performed	Outstanding Pending Bill Amount as of 30th June, 2022 (Kshs.)	Amount Paid (Kshs.)	Outstanding Pending Bill Amount as of 31st March, 2023 (Kshs.)	REMARKS
					A	B	C=A-B	
1	Millsview Hotel ltd	1909810	15/11/2021	Provision of catering and conference services	110,000	110,000	0	Paid vide reference no. FT23117H90ND
2	Joventure Hotel	1173390	4/3/2021	Provision of catering and conference services	900,000	0	900,000	Payment process ongoing
3	Westend Consultancy	454	23/04/2015	Development of BOs and building plans	3,405,371	3,405,371	0	Paid vide reference no. FT22333955926
4	Joventure Hotel	1173391	19/03/2021	Provision of catering and conference services	330,000	0	330,000	Payment process ongoing
5	Millsview Hotel ltd	1173394	18/04/2021	Provision of catering and conference services	103,500	103,500	0	Paid vide reference no. FT23117PKHY
6	Engo Garage	1909847	21/01/2020	Repair of motor vehicle KBZ 969D	972,080	972,080	0	Paid vide reference no. FT23117RN08X
7	Millsview Hotel ltd	1909822	27/04/2022	Provision of catering and conference services	67,500	67,500	0	Paid vide reference no. FT23117P5N21

8	Mabanga ATC	1909815	28/02/2022	Provision of catering and conference services	2,293,600	2,293,600	0	Paid vide reference no. FT23067YTWAC
9	African Touch Safaris Ltd			Provision of air tickets for official travels	418,530	418,530	0	Paid vide reference no. FT23018FFZTJ
10	Burg Safaris Tours			Provision of air tickets for official travels	228,600	228,600	0	Paid vide reference no. FT23020NC8YC
11	M/S Vittoria Suite	1909813/19 09814/1173 365	11/2/2022	Provision of catering and conference services	220,000	220,000	0	Paid vide reference no. FT231024G5ZN
Total					9,049,181	7,819,181	1,230,000	

Insert additional Departments

Prepare separate reports for recurrent and development expenditure pending bills

Signed by Accounting Officer:

Signed: