



COUNTY GOVERNMENT OF BUNGOMA EXECUTIVE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2023

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

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1. Acronyms and Glossary of Terms

a) Acronyms

ADP	Annual Development Plan
AIE	Authority to Incur Expenditure
CA	County Assembly
CARA	County Allocation of Revenue Act
CE	County Executive
CECM	County Executive Committee Member
CG	County Government
CIDP	County Integrated Development Plan
CO	Chief Officer
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CT	County Treasury
IPSAS	International Public Sector Accounting Standards
KDSP	Kenya Devolution Support Programme
Kshs	Kenya Shillings
KUSP	Kenya Urban Support Programme
MTP	Medium Term Plan
NT	National Treasury
OAG	Office of the Auditor General
OCOB	Office of the Controller of Budget
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
SDGs	Sustainable Development Goals
WB	World Bank

b) Glossary of Terms

Fiduciary Management: The key management personnel who had financial responsibility.

2. Key Entity Information and Management**a) Background information**

The County is constituted as per the Constitution of Kenya 2010 and is headed by the County Governor, who is responsible for the general policy and strategic direction of the County. The County Executive is comprised of the following departments:

No.	Department	Major Responsibility
1.	Finance and Economic Planning	Management of County Treasury and Planning
2.	Agriculture, Livestock, Fisheries and Cooperative Development	Ensure sustainable development of agriculture for food security and economic development
3.	Education and Vocational Training	Provision of quality education and training in the County
4.	Tourism, Environment, Water and Natural Resources	Enhance sustainable management of environment, water and natural resources for sustainable development
5.	Health and Sanitation	Ensure responsive, equitable, affordable, accessible and sustainable health care system for all and proper sanitation management
6.	Roads and Public Works	To manage, develop, rehabilitate and maintain County roads
7.	Trade, Energy and Industrialization	Provide a conducive trading environment
8.	Lands, Urban, Physical Planning, Housing and Municipalities	Provide policy direction on matters related to land, housing and urban development
9.	Gender, Culture, Youth and Sports	Mainstreaming and implementing policies that respond to gender and cultural issues
10.	Public Service Management and Administration	Promote good governance and efficient service delivery through effective participation of communities in the development process
11.	County Public Service Board	Develop organizational structures for provision, management and development of competent human resource and promotion of good governance.

b) Key Management team

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

- Agriculture, Livestock, Fisheries and Cooperative Development
- Tourism, Environment, Water and Natural Resources
- Roads and Public Works
- Education and vocational training
- Health and Sanitation
- Trade, Energy and Industrialization
- Lands, Urban, Physical Planning and Housing
- Bungoma Municipality
- Kimilili Municipality
- Gender, Culture, Youth and Sports
- Finance and Economic Planning
- County Public Service Board
- Governor's and D/Governor's Offices
- Public Service Management and Administration
- Office of the County Secretary

- Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Finance and Economic Planning	CPA Chrispinus Barasa
2.	Accounting Officer - Finance	Dinah Makokha
3.	Accounting Officer - Economic Planning	Edward Makhandia
4.	Accounting Officer - Health and Sanitation	Moses Sichei
5.	Accounting Officer - Gender and Culture	Alice Wafula
6.	Accounting Officer - Youth and Sports	Alice Wafula
7.	Accounting Officer - Tourism & Environment	Moses Sichei
8.	Accounting Officer - Water and Natural Resources	Stephen Makhanu
9.	Accounting Officer - Agriculture and Irrigation	Fredrick Wotia
10.	Accounting Officer - Livestock and Fisheries	Fredrick Wotia
11.	Accounting Officer - Cooperatives & Development	Fredrick Wotia
12.	Accounting Officer - Education & Vocational Training	Eunice Imbwenya
13.	Accounting Officer - County Secretary	Joseph Kisindai
14.	Accounting Officer - Roads and Public works	Edward Makhandia.
15.	Accounting Officer - Public service and Management and Administration	Stephen Makhanu
16.	Accounting Officer - Trade, Energy and Industrialization	Denson Barasa
17.	Accounting Officer - Lands, Urban, Physical Planning	George Kombo

No.	Designation	Name
	and Housing	
18.	Accounting Officer - Governor's Office	Dinah Makokha
19.	Accounting Officer - County Public Service Board	Joseph Makata
20.	Director Accounting services Finance	CPA Ambrose Makokha

c) Fiduciary Oversight Arrangements

The key fiduciary oversight bodies at the County for the year ended 30th June 2023 were:

i. County Assembly of Bungoma

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

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

During FY 2022/23, the County Assembly vetted and approved nominees for CECMs and chief officers' positions, approved CIDP III, ADP FY 2023/24 and two supplementary budgets for FY 2022/23.

ii. Audit Committee

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

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

- To ensure that the County Executive effectively monitors compliance with legislative and regulatory requirements and promotes a culture committed to lawful and ethical behaviour.

In FY 2022/23, the audit committee ensured implementation of audit recommendation in county MDAs. It effectively provided oversight of the internal audit function.

iii. Public Accounts Committee

The main function of the Public Accounts Committee is to invite the County Executive's Accounting Officer to appear before it to adduce evidence on the reports of the Auditor-General. In FY 2022/23, the committee deliberated on the quarterly financial reports from the County Executive.

iv. Budget and Appropriations Committee

Budget and Appropriations Committee approves expenditure budget of the County Executive for the execution of governance. During FY 2022/23, the committee deliberated on the 1st supplementary and 2nd supplementary budget and provided recommendations to the County Assembly for approval.

d) County Executive of Bungoma Headquarters

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

e) County Executive of Bungoma Contacts

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

f) County Executive of Bungoma Bankers

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

2. Kenya Commercial Bank,
P.O. Box 201-50200
Bungoma.
3. Equity Bank Ltd,
P. O. Box 2450-50200,
Bungoma.
4. Co-operative Bank of Kenya Ltd,
P.O. Box 1964-50200,
Bungoma.
5. National Bank of Kenya,
P.O. Box 25-50200,
Bungoma.

g) Independent Auditors

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

h) Principal Legal Adviser

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

3. Governance Statement

Bungoma County is constituted as per the Constitution of Kenya, 2010. The County is headed by the Governor, who is responsible for the general policy and strategic direction of the County.

The County is made up of a County Assembly, County Executive and 17 County Government Entities. The County Executive is structured in terms of departments, headed by a County Executive Committee Member (CECM). The CECMs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in the Constitution. The County Secretary heads county public service and is responsible for arranging the business of county executive committee.

The County Executive

a) Membership of the cabinet/County Executive Governance Structures

H.E. Kenneth Makelo Lusala - Governor



H.E. Kenneth Lusaka was sworn in as the third Governor of Bungoma County in August 2022. Previously, he served as the speaker of Senate (2017 -2022) and was the 1st Governor of Bungoma County. He served as a permanent secretary in the Ministry of Livestock. He also served as District Commissioner and as a District Officer.

H.E. Governor Lusaka holds a Bachelor of Arts degree in Government and History from University of Nairobi. He also holds MA in Public Policy and Administration from the Institute of Social Studies in the Netherlands.

H.E. Janepher Chemtai Mbatiany - Deputy Governor

H.E. Janepher Mbatiany was sworn in as the third deputy Governor of Bungoma County in August 2022. Prior to this engagement, she worked as a Gender advisor to the Governor in Bungoma County, administrative assistant in ActionAid Kenya, chairperson Maendeleo ya Wanawake and chairperson FPFK Peace and Rights Program.

She holds a bachelor of arts degree in Gender, Poverty, Women and Development from Egerton University. She also has a bachelor of Arts degree in Theology from Africa Theological Seminar. She has a diploma in Christian ministries from Jesus is Alive Ministries and a diploma in Biblical studies from Cross Connection



Ms. Monicah Salano Fedha – Ag. County Secretary



Ms. Fedha was appointed the County Secretary and head of Public Service in February 2023 in an acting capacity. She is the substantive CECM for Agriculture, Livestock, Fisheries and Cooperative Development. Prior to her appointment as the CECM, she worked as a chief officer – Bungoma County, both in Education and Agriculture departments, and sub county Agriculture officer. She holds a Bachelor of Science degree in Agriculture from Egerton University, a Master of Science degree in Food Science and Postharvest technology from JKUAT and currently finalizing her PhD studies in Food Security and Sustainable Agriculture from Jaramogi Oginga Odinga University of Science and Technology.

CPA Chrispinus Barasa - CECM, Finance and Economic Planning

CPA Barasa was appointed as the CECM, Finance and Economic Planning on November 2022. He has since been in the same role and has been driving the Financial Management Agenda in the County. Before his appointment, he served as the Chief officer for Finance and Economic Planning in Bungoma County and Chief Executive Officer of Ng'arisha Sacco. He has also worked as finance manager at Lugulu Mission hospital.

CPA Barasa has a Masters degree in Project Planning and Management (Project finance) from University of Nairobi. He also holds a Bachelor of Commerce degree from Kenyatta University. He is a CPA (K) and a member of ICPAK.



Ms. Carolyne Khalayi Makali - CECM, Trade, Energy and Industrialization



Ms. Makali was appointed CECM, Trade, Energy and Industrialization in November 2022. Prior to her appointment, Ms. Makali was a Records Management Officer and Accountant at National Government Constituency Development Fund- Kabuchai Constituency. She has also served as a Research Assistant for National Taxpayers' Association.

Ms. Makali holds a Bachelor of Commerce Degree (Accounting option) from Kibabii University. She also has a diploma in Business management (Finance option) and a diploma in supplies management. She is at advanced level in Certified Public Accounting (CPA) examination.

Dr. Andrew Wekesa Wamalwa - CECM, Health and Sanitation

Dr. Wamalwa was appointed the CECM, Health and Sanitation in November 2022. Prior to his appointment, Dr. Wamalwa worked as a Medical Officer in Bungoma County, as a District Medical officer, Medical Superintendent and as a Family Physician.

Dr. Wamalwa has a Masters of Medicine in Family medicine from University of Medical Sciences of Havana in Cuba, and Bachelor of Medicine and Surgery from the University of Nairobi. Currently, he is pursuing Masters of Science in Health Economics and Policy at the University of Nairobi.



Mr. Douglas Wekesa Sasita - CECM, Lands, Urban, Physical planning and Housing



Mr. Sasita was appointed CECM for Lands, Urban and Physical planning in November 2022. Prior to his appointment, he was a director at Yellowline Group Limited, Senior Architect at Udesign Architects and Interior Designers and Graduate Architect at Studio Infinity Architects. He also served as Chair of Bungoma municipality Board.

Mr. Sasita has Bachelor of Architecture degree from the University of Nairobi and is a CPA finalist. He is a registered architect and a Corporate Member of Architectural Association of Kenya.

Mr. Benedict Esiromo Emacar – CECM, Public Service Management and Administration

Mr. Emacar was appointed CECM for Public Service Management and Administration in November 2022. Prior to his appointment, he served as Economic Advisor in Bungoma County and Constituency Development Fund Account Manager for Kimilili, Mt. Elgon and Butula. He also served as credit controller for Kenya Postel Directories Ltd and Nation Newspaper Ltd.

Mr. Emacar holds a bachelor of Commerce degree and CPA II qualification.



Dr. David Wamamili Wanyonyi - CECM, Education and Vocation Training



Dr. Wanyonyi was appointed CECM for Education and Vocational training in November 2022. Prior to his appointment, Dr. Wanyonyi was a Senior Lecturer at Moi University - Department of Instructional and Educational Media. He served as a Coordinator; Borderless Higher Education for Refugees- Collaboration between Moi University, University of British Colombia and York University. He also served as a head of department and Campus based coordinator at Moi university.

Dr. Wanyonyi has a PhD in Curriculum Instructional and Educational Media from Moi University, Master of Philosophy in Kiswahili at Moi University, Bachelor of Arts at Kenyatta University and Postgraduate Diploma in Education from Kenyatta University.

Ms. Agnes Naliaka Wachie – CECM, Gender, Culture, Youth and Sports

Ms. Wachie was appointed CECM for Gender, Culture, Youth and Sports in May 2023. Prior to her appointment, she worked as Ag. Regional Manager - Central Region and Senior Surveillance Officer in Energy and Petroleum Regulatory Authority. She was the chair of the Kenya Engineering Registration Board. She also worked as Technician Engineer in Kenya Power and Lighting Co. Ltd.

Ms. Naliaka holds a Bachelor degree in Technology Electrical Engineering from Technical University of Kenya, Higher National Diploma in Electrical Engineering, Diploma in Technical Education and Diploma in Electrical Engineering. She is a member of the Institution of Engineering Technologists and Technicians and also a member of the Association of Energy Professionals.



Mr. Herbert Kibunguchy – CECM, Tourism, Environment, Water and Natural resources



Mr. Kibunguchy was appointed CECM, Tourism, Environment, Water and Natural Resources in November 2022. Prior to his appointment, he served as Structural consulting engineer, where he supervised commercial, educational and residential structures. He served as chief officer for roads and public works directorate in Bungoma County, part time trainer for National Construction Authority and senior special funded projects engineer for California department of transportation.

Mr. Kibunguchy holds a bachelor's degree in Civil Engineering from California State University. He is a registered member of Engineers Board of Kenya.

Ms. Monicah Salano Fedha - CECM, Agriculture, Livestock, Fisheries and Cooperative Development

Ms. Fedha was appointed the CECM for Agriculture, Livestock, Fisheries and Cooperative Development in November 2022. Prior to her appointment, she worked as a chief officer – Bungoma County, both in Education and Agriculture departments, and sub county Agriculture officer. She holds a Bachelor of Science degree in Agriculture from Egerton University, a Master of Science degree in Food Science and Postharvest technology from JKUAT and currently finalizing her PhD studies in Food Security and Sustainable Agriculture from Jaramogi Oginga Odinga University of Science and Technology.



Mr. Bonventure Chengeck Chemaket- CECM, Roads Transport and Public



Mr. Chemaket was appointed the CECM for Roads and Public works in November 2022. Prior to his appointment, he worked as program manager – Act Change Transform, Project Coordinator – PACT Kenya, and Project Officer - PACT Western Region.

Mr. Chemaket holds an MBA from Moi University, Bachelors of Arts in Development Studies from Makerere University, Post Graduate Diploma in Governance, Democratization & Public Policy from Erasmus University- Hague Netherlands, and Post Graduate Continuing Education from George Mason University-Washington DC, USA.

b) Stakeholder engagement

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

c) Safeguards against unethical conduct and corruption.

The County Government has put in place various measures to mitigate against unethical conduct and misuse of public resources. These include;

- Ad hoc committees for evaluation in tendering process, inspection of goods and projects.
- Internal audit conducts quarterly risk assessment and provides recommendations for implementation by the County Executive.
- Timeliness on imprests surrender: strict adherence to timelines provided by the Public Finance Management Act 2012.
- Interrogation by the County Assembly committees: the County Assembly committees offers a platform to scrutinize County Executive operations and procedures.
- Professionalism through training: regular staff training to ensure adherence to required ethical conduct in discharge of their mandate.
- Signing of public service code of conduct: the code of conduct signed by all County Executive employees specifies ethical standards to be adhered to by officers.

d) Engagement with the County Assembly and the Senate

The County executive has interacted with the County Assembly through its committees. The committees have interrogated various proposals by the county executive, including annual development plans and budgets. In FY 2022/23, the County Assembly passed the Climate Change Act, Appropriation Act 2022, 1st supplementary Appropriation Act 2022, 2nd Supplementary Appropriation Act 2023, Finance Act 2022, Annual Development Plan FY 2023/24 and the County Integrated Development Plan 2023-2027. The County executive also interacted with the Senate to answer audit issues raised on FY 2019/20 Financial statement.

e) Risk management

The County Government has put in place a robust Risk Management Policy Framework. The Policy Framework was approved in the year 2019. The Framework categorizes the risks

into Strategic, Financial, Leadership, Compliance, Hazards, Reputation, Operational and External. Risks are rated using a 5 by 5 matrix and ranked as High, Significant, Moderate and Low so as to identify the required interventions. The risk management function continues to be pioneered by the Directorate of Internal Audit that has since developed a comprehensive risk register. The identified risks are then incorporated into the Risk-Based Annual Audit Plan. The function will be released to the Management once capacity gaps have been addressed so that the Directorate concentrates in providing assurance on risk management. The County Executive undertakes continuous capacity building of all the process owners so as to continuously monitor, update and maintain these registers.

Strategic risks are identified through planning documents such as County Integrated Development Plan and Sectoral/Departmental Strategic Plans. They are subsequently reassessed during the annual planning.

Several sectoral and functional policies and manuals have also been developed so as to address the internal control arrangements. These policies and manuals are supplemented by circulars issued by the respective authorized, accounting officers or public sector institutions. A number of policies and manuals continue to be developed and reviewed. The County Executive Committee is in continuous pursuit to ensure that all relevant policies and manuals are in place.

The County Executive uses a combined assurance model. This takes a three-pronged approach comprising a review by the management, supplemented by internal and external auditors. The County Internal Audit Committee reviews such engagement reports and makes appropriate recommendations while informing the County Executive on the adequacy of the risk management and internal controls. While reporting on the effectiveness of risk management and internal control, the Committee also reports on the significant risks during the period under review.

f) Audit committee

Establishment

To effectively execute its oversight role, the County Executive of Bungoma has established a County Internal Audit Committee. The Committee is appointed pursuant to Kenya Gazette Notice No. 2690 dated 15th April, 2016. The Committee is run with clearly articulated terms of reference as approved by the H.E The Governor and contained in the Individual Appointment Letters and the Audit Committee Charter. The Charter is reviewed whenever there is significant change in practice, County Executive Leadership or Audit Committee.

Functions of the Audit Committee

To fulfill its oversight responsibility, the committee receives reports from the internal auditor who also serves as the Secretary. The responsibilities and role of the Audit Committee broadly include:

- a) Oversight on the financial reporting process
- b) Monitoring Internal Controls
- c) Supervision of the Internal Audit Function
- d) Considering the reports by the Office of the Auditor General
- e) Oversighting Whistleblowing arrangements
- f) Monitoring Compliance to laws and regulations
- g) Other responsibilities as spelt out in the Audit Committee Charter

Membership

As at 30th June, 2023 the Committee consisted of three (3) non-executive members and two executive members. The Committee is chaired by a Non-Executive Member. Summary of membership and attendance was as follows;

No.	Name	Category	No. of meetings attended
1.	CPA Gladys Muyundo	Non-Executive	6
2.	CPA Moses Khamala	Non-Executive	6
3.	CPA Juvenile Mabele	Non-Executive	6
4.	CPA Andrew Wamukoya	Executive	3
5.	CPA Bernard Muchanga	Executive	6

- ✓ The Committee lacked one Non-Executive Member.
- ✓ In general, the Management is in the process of appointing new Non-Executive Member.

g) Compliance

The County Executive has adhered to timelines stipulated in PFM Act 2012 and PFM Regulations 2015. Quarterly and annual reporting requirement have been adequately complied with. The quarterly and annual financial statements have been submitted to the office of the Auditor General, Commission on Revenue Allocation, Controller of Budget and the County Assembly. Additionally, relevant planning and budget documents have been submitted to the County Assembly within the timelines stipulated by law.

4. Foreword by the CECM Finance and Economic Planning

The financial statements present the financial performance of the County Government for the year ended 30th June 2023. The promulgation of the Constitution of Kenya, 2010, under Chapter 11 ushered Kenya into a new system of governance, replacing the centralized system with a devolved system of governance. The devolved system of governance consists of the National Government and 47 County Governments. Devolved functions include Agriculture, health services, trade development and regulation, county planning and development, pre-primary education and village polytechnics, firefighting and disaster management among others.

Financing of the County Governments

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

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

Financial Performance

Revenue

In the year ended 30 June 2023, the County had projected revenues of Kshs 14,824,738,618, out of which Kshs 665,486,021 is a projection for level 4 and 5 Hospitals that report and operate outside the County revenue fund, hence Kshs.14, 159,252,597 for the executive.

Out of the projected revenue of Ksh 14,159,252,597, below is the break down and revenues received within the year:

Revenue classification	Budgeted Amount	Receipts During the year	% of absorption
Exchequer Issuer	13,501,980,319.27	11,533,091,376.03	85%
Local Revenues	500,000,000.00	330,427,053.97	66%
Other Receipts	157,272,277.95	125,477,967.85	80%
Total	14,159,252,597	11,988,996,398	85%

A Graphical representation of the revenue actualization is shown in Figure 1.

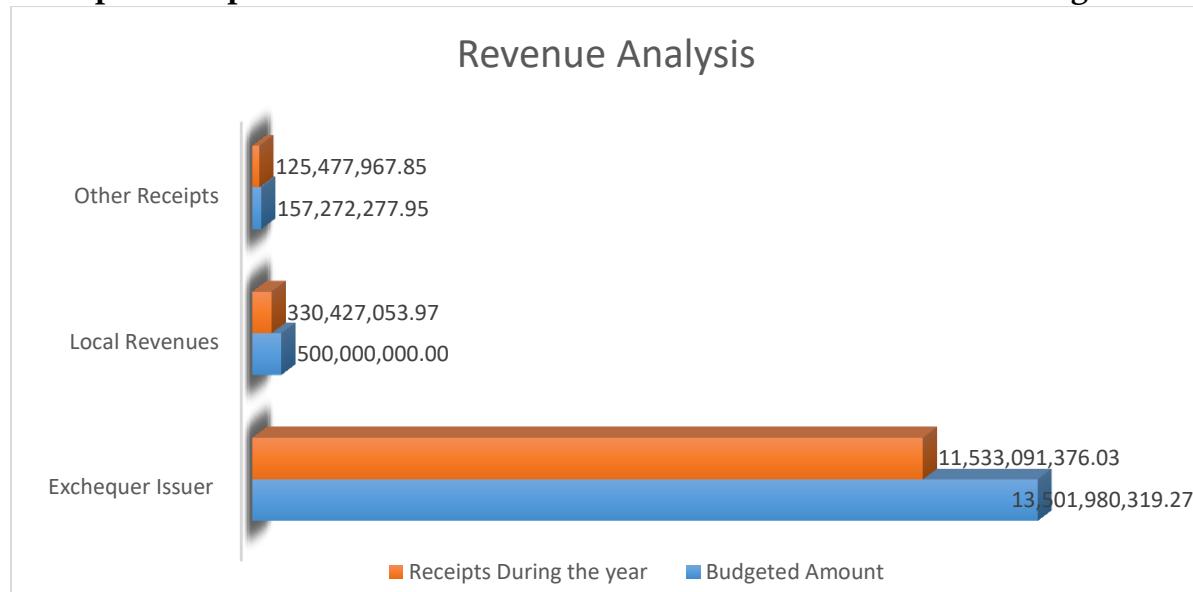


Figure 1: Revenue Analysis

- Exchequer issues continue to form the largest part of our revenue budget, contributing 90% towards our budget. Our own generated revenues formed 10% of our budget.
- Out of the projected revenue, the County was able to Transmit Kshs 11,863,518,430 from the county Revenue Fund in actual revenues to various operational accounts, representing 77% performance and Kshs 157,272,278 representing other receipts from non-self-reporting entities.

Payments

The total expenditure budget for the financial year was Kshs 14,159,252,597 and total actual expenditure amounted to Kshs 12,198,990,207 representing 86% budget absorption. Out of the total expenditure, Kshs 2,820,520,543 was development expenditure while Kshs 9,378,469,664 was recurrent expenditure.

Expenditure Classification	Expenditure budget (Kshs)	Actual (Kshs)	Realization (%)
Recurrent	9,713,369,664	9,378,469,664	96%
Development	4,445,883,438	2,820,520,543	63%
Total	14,159,253,102	12,198,990,207	86%

A graphical analysis is as shown in figure 2.

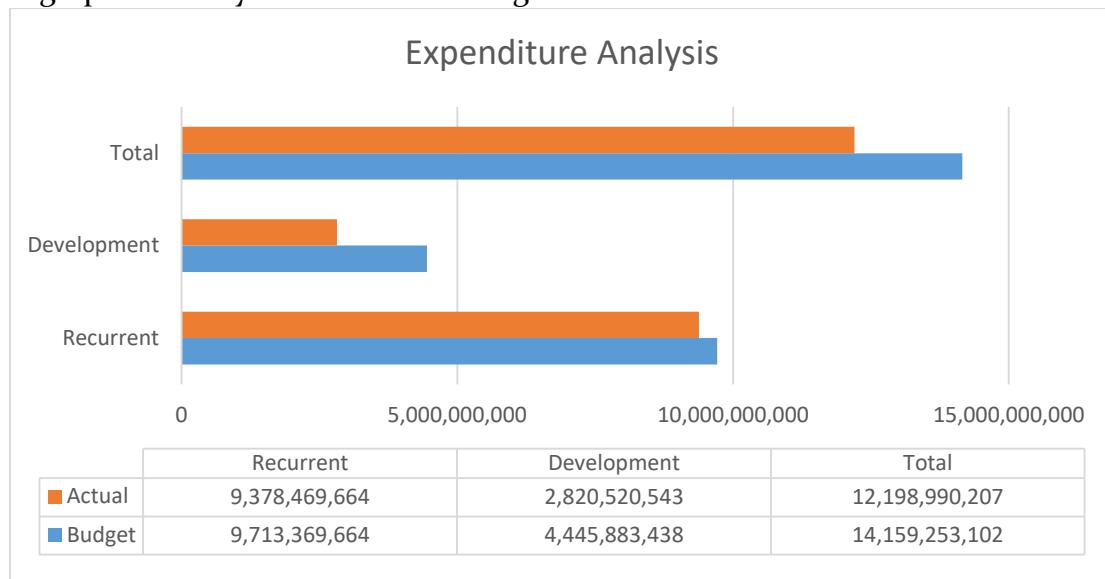


Figure 2: Expenditure Analysis

The total Expenditure of Ksh 12,198,990,207 spread per item expenditure in comparison with previous financial years as follows:

Description	Actual payments	Actual payments	Actual payments	Actual payments
	2022/23	2021/22	2020/21	2019/20
Compensation of employees	5,149,895,102.20	4,842,460,884.95	4,749,354,974.60	4,575,821,138.35
Use of goods and services	2,462,496,433.34	2,037,798,793.45	2,292,745,288.79	2,435,568,064.48
Transfers to other government units	1,259,802,800.20	962,742,192.00	972,355,098.00	1,022,394,768.50
Other grants and transfers	993,311,069.47	1,304,180,080.45	1,654,406,321.80	1,405,248,657.58
Social security benefits	46,456,661.00	44,019,521.00	2,063,196.00	15,875,177.60
Acquisition of assets	2,175,898,237.16	1,609,935,883.55	2,095,330,137.75	1,433,943,390.75
Other payments	111,129,903.30	167,875,698.30	70,041,312.30	298,106,780.25
Totals	12,198,990,206.67	10,969,013,053.70	11,836,296,329.24	11,186,957,977.51

Progress since inception of Devolution

On education, the County has increased ECDE gross enrolment rate from 82.2 % to 89%. Teacher: Pupil ratio has improved from 1:50 to 1:40. These achievements were occasioned by the construction of 223 additional classrooms in 45 wards, provision of learning materials in 860 schools and employment of 2,044 teachers.

On Agriculture, the County managed to increase food crops yield by 21%. The increment was due to enhanced investment in the sector by training of 89,260 farmers, employment of 136 agriculture officers to enhance service provision, procurement of 9 tractors for tractor hire services and subsidizing of fertilizers and crop seeds by the county government.

There was a percentage increase in population with access to safe water in the county from 25.8% to 35%. The key outputs that attributed to this increase are: construction of 5 Large water scheme by the NG, construction of 5 medium water project across the county, construction of 181 small water projects, procurement of a drilling rig unit which sunk strategic boreholes across the county in water stressed areas and the 54% reduction in non-revenue water in the county's urban water scheme.

On health, the County has increased nurses' number per 100,000 population from 24.29 to 27, reduced the number of inpatients (admissions) Under 5 from 389,533 to 338,337, reduced maternal and child death rate by 0.07, reduced HIV prevalence from 3.2% in 2018, to 2.8% and reduced malaria prevalence from 27.2% in 2018 to 19%. These achievements were attributed to increased number of health personnel (172 Health personnel employed), availability of essential supplies, increased investment in health infrastructure (6 Health facilities operationalized and 20 Health facilities equipped), Mass mosquito net distribution to households and provision of specialized health services such as renal, dental, optical and X-ray at the Bungoma County Referral Hospital (BCRH).

On transport, the County has upgraded 6.5kms of urban road to dual carriageway. The expansion has significantly reduced traffic congestion, accidents and provided a seamless flow of storm water in Bungoma Town. Gravelling of 2,192.6kms of road and construction of 142 bridges and box culverts have significantly improved connectivity and reduced travel time.

County Flagship Projects

Various flagship projects have been undertaken by the county. They include; 6.5km Dual carriageway along Mumias-Bungoma Road from Sangálo Junction – Kanduyi; Modernization of Masinde Muliro Stadium in Kanduyi; 300 bed capacity mother and child wing at Bungoma County Referral Hospital; milk processing plant in Webuye; and subsidized farm inputs.



Figure 1: Mother and Baby wing at Bungoma County Referral



Figure 2: Milk Processing Plant in Webuye



Figure 3: Upgrading of Masinde Muliro Stadium in Kanduyi



Figure 4: 6.5km Sangálo Junction – Kanduyi Dual carriageway



Figure 5: Subsidized farm inputs

Value-for-money achievements

The County Government considers cost effectiveness in tendering process. Firms that can deliver products of good quality at reasonable cost are considered. The County opted to purchase a drilling rig. This has reduced the cost of drilling boreholes and increased the number of boreholes drilled.

Challenges

Implementation challenges of strategic objectives for the County Government included the following: -inadequate and delayed funding to counties, high poverty level, political interference in project prioritization and implementation, inadequate capacity of contractors and delay of procurement process among other challenges.

Future Outlook

In the financial year 2023/2024, the County Government has a total budget of Kshs. 14,032,209,500 of which, recurrent is Kshs. 9,273,400,483 and development is Kshs. 4,758,809,017. The budget intends to fund various projects, which include:

- Purchase of planting Fertilizer and top-dressing fertilizer (500 beneficiaries per ward)
- Equipping 300 bed capacity Maternity wing
- Ongoing construction of the Kanduyi -Sang'alo junction dual carriageway and the Misikhu Brigadier Road
- Trade, youth, women and disability loan funds
- Industrial development and management
- Construction of County HQ office block
- Ongoing construction of Governor and Deputy Governor official residences
- Construction and modernization of Masinde Muliro stadium at Kanduyi

- Completion of high-altitude training center

Key risk management strategies.

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

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

CPA Chrispinus Barasa

ICPAK NO. 19812

CECM Finance and Economic Planning

County Government of Bungoma

5. Statement of Performance against County Predetermined Objectives

Introduction

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

Strategic development objectives

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

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

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

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

Below we present the progress made in attaining the objectives of the CIDP for Bungoma County.

Ref	Objective as per CIDP	Performance/Progress made up since 2018 up to date	Remarks (Explain the reasons underperformance/ Over performance)
4.2 Page57	Increase agricultural production and Productivity through Increased access to critical farm inputs, improved agricultural markets and value addition.	80%	Budgetary constraints

Ref	Objective as per CIDP	Performance/Progress made up since 2018 up to date	Remarks (Explain the reasons underperformance/ Over performance)
4.2 Page 61	Develop adequate, reliable and efficient multi-modal transport network in the County	75%	Budgetary Constraints/poor political goodwill and bad weather.
4.2 Page 69	Increase access to safe water supply in rural areas.	50%	Budgetary constraints
4.2 Page 65	Achieve equitable access to relevant and quality education and training	60%	Budgetary constraints
4.2 Page 68	Increase conservation of natural and cultural heritage, expansion and modernization of sports facilities.	70%	Budgetary constraints
4.2 Page 67	Renovate and consolidate the existing health infrastructure for effective service delivery, Procure, distribute and maintain appropriate medical equipment.	55%	Budgetary constraints

Progress on Attainment of Development Objectives from Annual Development Plan.

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

Department	Objective	Outcome	Indicator	Performance
Agriculture, Rural and Urban Development	To enhance crop production and productivity	Improved food security, incomes and livelihoods	Number of beneficiaries of farm input support programme	22,500 beneficiaries of farm input support programme
			Tonnes of maize seed distributed	160 tonnes of Maize seeds supplied to farmers
Energy, Roads and ICT	To promote Energy access, Industrialization and Investments	Enhanced connectivity of affordable Energy and Industrialization	Number of Educational institutions, markets and health centres connected to power	248-grid energy installed across all the 45 wards. Awaiting metering
			No. of flood-mast lights installed	7 flood lights installed, 8 more under installation
	Develop a motorable, safe and secure road network	Efficient transport network	No. of Kilometres Maintained (RMLF)	177.30Km of Kilometres Maintained (RMLF), passed targeted 100Km
			No. of KM	67% done in the period

Department	Objective	Outcome	Indicator	Performance
			upgraded to dual Carriageway	
			No. of Km of Ward roads opened and maintained	386.80Km Km of Ward roads opened and maintained
Health and Sanitation		Improved County Population Health and well-being.	Construction of Comprehensive Teaching and referral hospital	300 bed Child block 65% complete
			100 bed maternal & child block at Sirisia Sub-County	65% complete
			Number of casualty department equipped at Bungoma county Referral Hospital	one casualty department was equipped at 100% complete
Education	To enhance the capacity of the department to provide effective and efficient delivery service	quality early childhood education enhanced	No of children enrolment	145,937 children enrolled
			% of children enrolled in pre-primary schools immunized	Achieved 100%
	To offer support to primary, secondary and tertiary education institutions.	A holistic education system sustained.	Amount disbursed to needy students and various institutions	240 million disbursed
Gender and Youth	To promote sports and recreational services in the County.	To develop Facilities for Recreation	Masinde Muliro Stadium renovated/modernized	Construction of pavilion of pavilion is ongoing at 67% complete

6. Environmental and Sustainability Reporting

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

i. Sustainability strategy and profile

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

ii. Environmental performance

The County has adopted the environmental sustainability measures through the SDGs. In effort to boost national target of achieving 10% forest cover, the County in conjunction with Equity Bank planted 147,000 tree seedlings in seven learning institution in the F/Y 2022/23. This will go a long way in mitigating the effects of climate change.

iii. Employee welfare

The county has policy that guides recruitment and promotions. The County Public Service Board encourages diversity based on ethnicity and ensures that at least one third of either gender is recruited. Special consideration is given to vulnerable groups such as women and persons living with disabilities through affirmatives actions to ensure equity and fairness in resource distribution. Staff are encouraged to improve their skills through further studies and periodic trainings organised through the County Government. Appraisals and promotions are based on merit in line with the requirements of the Public Service Commission of Kenya.

iv. Market place practices

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

The County maintains good business practices. It treats its suppliers responsibly by honouring contracts and paying them promptly. Tendering process is fair and the

most competitive bidder carries the day. Also, delivered goods are inspected by professionals to make sure that they are of unquestionable quality.

v. Community engagements-

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

- ✓ The Ministry of Lands Urban and urban planning conducted education barazas in line with the requirements in place before one starts constructing a permanent building; this is in a quest to reduce the number of structures coming up illegally which have in the recent past raised concern after buildings have collapsed and led to loss of lives and to avoid construction on prohibited places.
- ✓ In the spirit of giving back to the Community, the Ministry of Lands, Urban and Physical Planning conducted land clinics through which the members of the public were enlightened about procedures involved when one wants to acquire land and the types of transfer of title that exist.
- ✓ While construction works of roads are being undertaken, the communities around have time and again suffered from unwanted relationships with engaged workers leading to pregnancies amongst school children and increased cases of HIV transmission. In a bid to curb this, the Ministry undertook trainings to create awareness about the same.
- ✓ Organising for medical camps where they invite specialist who provide specialist services to the residents of Bungoma County. So far, two medical camps have been held one in Webuye County Hospital and Chwele hospital where patients accessed specialized services.
- ✓ The department also supports the community health volunteers by paying them stipends to offer primary health services freely to people.
- ✓ The County Treasury has held stakeholders' engagement for the County Integrated Development Plan 2023-2027 and the Annual budget estimates for FY 2023/24. The public gave their input on project prioritization by the County Government.

7. Statement of Management Responsibilities

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

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2023. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the county Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2023, and of its financial position as at that date.

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

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

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

Approval of the financial statements

The County Executive's financial statements were approved and signed by the CEC member for finance on _____ 2023.

.....

CPA Chrispinus Barasa

ICPAK NO. 19812

County Executive Committee Member – Finance and Economic Planning

8. Report of the Independent Auditor of the Financial Statements for the County

Executive of Bungoma for the year ended 30th June 2023

County Government of Bungoma

County Executive

Annual Report and Financial Statements for the year ended June 30, 2023

9. Statement of Receipts and Payments for the year ended 30th June 2023

		2022-2023	2021-2022
	Notes	Kshs	Kshs
Receipts			
Transfers from the CRF	1	11,863,518,430	10,614,043,797
Miscellaneous receipts	2	125,477,968	147,581,046
Total receipts		11,988,996,398	10,761,624,843
Payments			
Compensation of employees	3	5,149,895,102	4,842,460,885
Use of goods and services	4	2,462,496,433	2,037,798,793
Transfers to other government entities	5	1,259,802,800	962,742,192
Other grants and transfers	6	993,311,069	1,304,180,080
Social security benefits	7	46,456,661	44,019,521
Acquisition of assets	8	2,175,808,237	1,609,935,884
Other payments	9	111,129,903	167,875,698
Total payments		12,198,990,207	10,969,013,054
Surplus/deficit*		(209,993,809)	(207,388,210)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on _____ 2023 and signed by:

.....
Robert Simiyu
Chief Officer -Finance

.....
CPA Ambrose Makokha
Head of Accounting Unit
ICPAK M/No. 7929

County Government of Bungoma

County Executive

Annual Report and Financial Statements for the year ended June 30, 2023

10. Statement of Assets and Liabilities as at 30th June 2023

		2022-2023	2021-2022
	Notes	Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	10A	398,159,873	631,768,735
Cash balances	10B	-	-
Total cash and cash equivalents		398,159,873	631,768,735.17
Outstanding imprests and advances	11	49,883,311	46,734,065
Total financial assets		49,883,311	46,734,065
Financial liabilities			
Deposits and retentions	12	268,028,338	293,425,903
Net financial assets		180,014,845	385,076,897
Represented by			
Fund balance b/fwd.	13	385,076,897	1,062,906,428
Prior year adjustments	14	4,931,757	(470,441,320)
Surplus/deficit for the year		(209,993,809)	(207,388,210)
Net financial position		180,014,845	385,076,897

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on _____ 2023 and signed by:

.....
Robert Simiyu
Chief Officer -Finance

.....
CPA Ambrose Makokha
Head of Accounting Unit
ICPAK M/No. 7929

County Government of Bungoma

County Executive

Annual Report and Financial Statements for the year ended June 30, 2023

11. Statement of Cash Flows for the period ended 30th June 2023

		2022-2023	2021-2022
	Notes	Kshs	Kshs
Receipts from operating income			
Transfers from the CRF	1	11,863,518,430	10,614,043,797
Miscellaneous receipts	2	125,477,968	147,581,046
Total receipts from operating income		11,988,996,398	10,761,624,843
Payments for operating expenses			
Compensation of employees	3	5,149,895,102	4,842,460,885
Use of goods and services	4	2,462,496,433	2,037,798,793
Transfers to other government entities	5	1,259,802,800	962,742,192
Other grants and transfers	6	993,311,069	1,304,180,080
Social security benefits	7	46,456,661	44,019,521
Other payments	9	111,129,903	167,875,698
Total payments for operating expenses		10,023,091,970	9,359,077,170
Net receipts/ (payments) from operations		1,965,904,428	1,402,547,673
Adjusted for:			
Prior year adjustments	14	4,931,757	(470,441,320)
Decrease/(increase) in outstanding imprests & advances	15	(3,149,246)	40,068,434
Increase/(decrease) in deposits and retentions	16	(25,397,565)	(59,302,802)
Net cash flow from operating activities		1,942,289,375	912,871,985
Cash flow from investing activities			
Acquisition of assets	9	2,175,898,237	1,609,935,884
Net cash flows from investing activities		2,175,898,237	1,609,935,884
Cash flow from Financing activities			
Net increase in cash and cash equivalents		(233,608,862)	(697,063,899)
Cash and cash equivalents at beginning of the year		631,768,735	1,328,832,634
Cash and cash equivalents at end of the year		398,159,873	631,768,735.17

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on _____ 2023 and signed by:

.....

Robert Simiyu
Chief Officer -Finance

.....

CPA Ambrose Makokha
Head of Accounting Unit
ICPAK M/No. 7929

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2023

12. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30th June 2023

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	12,215,755,489	1,440,076,021	13,655,831,510	11,863,518,430	1,792,313,080	87%
Other receipts	157,272,278	-	157,272,278	125,477,968	31,794,310	80%
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g., DANIDA	-	346,148,810	346,148,810	346,148,810	-	100%
Total	12,373,027,767	1,786,224,831	14,159,252,597	12,335,145,207	1,824,107,390	87%
Payments						
Compensation of employees	5,365,247,061	(119,623,180)	5,245,623,881	5,149,895,102	95,728,779	98%
Use of goods and services	1,579,420,553	961,933,148	2,541,353,701	2,462,496,433	78,857,267	97%
Transfers to other government units	1,125,201,641	169,151,938	1,294,353,579	1,259,802,800	34,550,779	97%
Other grants and transfers	1,211,368,262	1,022,901,753	2,234,270,015	993,311,069	1,240,958,946	44%
Social security benefits	46,456,661	-	46,456,661	46,456,661	-	100%
Acquisition of assets	2,990,333,589	(304,436,829)	2,685,896,760	2,175,898,237	509,998,523	81%
Other payments	55,000,000	56,298,000	111,298,000	111,129,903	168,097	100%
Total	12,373,027,767	1,786,224,830	14,159,252,597	12,198,990,207	1,960,262,390	
Surplus/(Deficit)				136,155,001	(136,155,000)	

(a) Under receipts, transfers from CRF of 87% is due failure by donor to remit fully amount budgeted. These include the Kenya Urban Support Programme (KUSP), Climate change grant and NARGIP.

(b) Under receipts, other receipts fell short to 80% of the target. There was under collection in Appropriation in Aid (AiA).

County Government of Bungoma

County Executive

Annual Report and Financial Statements for the year ended June 30, 2023

(c) Under payments, other grants and transfers of 44% utilization was due to failure by donors to remit fully the amount budgeted.

(d) Under payments, acquisition of assets of 81% utilization was due to failure by donors to remit fully the amount budgeted.

The addition of Kshs. 1,786,224,830 was as a result of supplementary budget estimates. The increase was caused by balances brought forward from FY 2021/22.

The County Executive's financial statements were approved on _____ 2023 and signed by:

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Robert Simiyu
Chief Officer -Finance

.....

CPA Ambrose Makokha
Head of Accounting Unit
ICPAK M/No. 7929

County Government of Bungoma

County Executive

Annual Report and Financial Statements for the year ended June 30, 2023

12A Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30th June 2023

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	8,404,202,138	1,109,859,811	9,514,061,949	9,341,741,198	172,320,751	98%
Other receipts	157,272,278	-	157,272,278	125,477,968	31,794,310	80%
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g. DANIDA		42,034,932	42,034,932	42,034,932	-	100%
Total	8,561,474,416	1,151,894,743	9,713,369,159	9,509,254,098	204,115,061	98%
Payments						
Compensation of employees	5,365,247,061	(119,623,180)	5,245,623,881	5,149,895,102	95,728,779	98%
Use of goods and services	1,527,834,421	917,739,701	2,445,574,122	2,366,298,342	79,275,780	97%
Transfers to other government units	1,083,842,235	103,718,159	1,187,560,394	1,187,556,988	3,406	100%
Other grants and transfers	436,290,000	261,887,605	698,177,605	527,924,952	170,252,653	76%
Social security benefits	46,456,661	-	46,456,661	46,456,661	-	100%
Acquisition of assets	46,804,038	34,172,458	80,976,496	81,005,715	(29,219)	100%
Other payments	55,000,000	(46,000,000)	9,000,000	8,831,903	168,097	98%
Total	8,561,474,416	1,151,894,743	9,713,369,159	9,367,969,664	345,399,495	96%
Surplus/(deficit)	-	0	-	141,284,434	(141,284,434)	

(a) Under receipts, other receipts fell short to 80% of the target. There was under collection in Appropriation in Aid.

(b) Under payments, other grants and transfers of 76% utilization was due to failure by donors to remit fully the amount budgeted.

The addition of Kshs. 1,151,894,743 was as a result of supplementary budget estimates. The increase was caused by balances brought forward from FY 2021/22.

County Government of Bungoma

County Executive

Annual Report and Financial Statements for the year ended June 30, 2023

The County Executive's financial statements were approved on _____ 2023 and signed by

.....

Robert Simiyu
Chief Officer -Finance

.....

CPA Ambrose Makokha
Head of Accounting Unit
ICPAK M/No. 7929

County Government of Bungoma

County Executive

Annual Report and Financial Statements for the year ended June 30, 2023

12B Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2023

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	3,811,553,351	330,216,210	4,141,769,561	2,521,777,232	1,619,992,329	61%
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g. DANIDA		304,113,877	304,113,877	304,113,877	-	100%
Total	3,811,553,351	634,330,087	4,445,883,438	2,825,891,109	1,619,992,329	64%
Payments					-	
Use of goods and services	51,586,132	44,193,447	95,779,579	96,198,092	(418,513)	100%
Transfers to other government units	41,359,406	65,433,779	106,793,185	72,245,812	34,547,373	68%
Other grants and transfers	775,078,262	761,014,148	1,536,092,410	465,386,117	1,070,706,293	30%
Acquisition of assets	2,943,529,551	(338,609,287)	2,604,920,264	2,094,892,522	510,027,742	80%
Other payments	-	102,298,000	102,298,000	102,298,000	-	100%
Totals	3,811,553,351	634,330,087	4,445,883,438	2,831,020,543	1,614,862,895	64%
Surplus/(deficit)	-	0	0	(5,129,434)	5,129,434	

(a) Under receipts, transfers from CRF of 61% fell short of the target. This was due to failure by donors to remit fully the amount budgeted.

(b) Under payments, transfer to government units of 68% utilization was to delay in funds requisition.

(c) Under payments, other grants and transfers of 30% utilization was due to failure by donors to remit fully the amount budgeted.

(d) Under payments, acquisition of assets of 80% was due to failure by donors to remit fully the amount budgeted.

County Government of Bungoma

County Executive

Annual Report and Financial Statements for the year ended June 30, 2023

The addition of Kshs. 634,330,087 was as a result of supplementary budget estimates. The increase was caused by balances brought forward from FY 2021/22.

The County Executive's financial statements were approved on _____ 2023 and signed by:

.....

Robert Simiyu
Chief Officer -Finance

.....

CPA Ambrose Makokha
Head of Accounting Unit
ICPAK M/No. 7929

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2023

13. Budget Execution by Programmes and Sub-Programmes for the year ended 30th June 2023

Programme and Sub- Programme	Original Budget FY 2022/23	Adjusted budget	Approved Supplementary Estimates FY 2022/23	Total Expenditures at 30th June 2023	Absorption Rate (%)
Programme 1: General Administration, planning and support services	7,200,283,374	438,785,597	7,639,068,971	6,818,390,390	89%
S.P 1.1 Administrative and Support Services	1,451,296,288	684,856,766	2,136,153,054	1,474,558,993	69%
S.P 1.2 Human Resource Management and Development.	5,365,247,061	(119,623,180)	5,245,623,881	5,149,895,102	98%
S.P 1.3: Research and feasibility	2,600,000	-	2,600,000	2,500,000	96%
S.P 1.4: Planning and financial Management	4,615,043	-	4,615,043	4,250,000	92%
S.P 1.5 Sector Coordination	4,000,000	-	4,000,000	3,750,000	94%
S.P 1.6: Leadership and Governance	2,000,000	-	2,000,000	1,950,500	98%
SP 2: Institutional accountability, efficiency and effectiveness in service delivery	32,307,076	16,231,534	48,538,610	29,737,339	61%
SP 3: Planning and Financial Management	3,250,000	-	3,250,000	1,225,480	38%
SP 3: Policy and Legal Framework formulation	800,000	(800,000)	0	-	-
SP 3: Research and Development	7,927,456	4,295,824	12,223,280	12,198,402	100%
SP 4: Institutional Accountability, Leadership, Efficiency and Effectiveness	4,500,000	-	4,500,000	2,950,760	66%
SP 5: Marking of international/national events	3,900,000	-	3,900,000	2,100,000	54%
SP 6: Annual devolution conference	3,000,000	-	3,000,000	2,050,000	68%
SP3: Health Infrastructure	314,840,450	(146,175,347)	168,665,103	131,223,814	78%
Programme 2: Land and Crop Development and Management	116,750,400	251,204,600	367,955,000	367,330,696	100%
S.P 2.1: Agricultural extension and training services	-	-	-	-	-
S.P 2.2: Crop production and productivity	107,670,400	251,204,600	358,875,000	358,861,905	100%
SP 2.3: Soil rehabilitation, protection and	-	-	-	-	-

Programme and Sub- Programme	Original Budget FY 2022/23	Adjusted budget	Approved Supplementary Estimates FY 2022/23	Total Expenditures at 30th June 2023	Absorption Rate (%)
conservation					
SP 2.4: Value addition and Agro processing	8,000,000	-	8,000,000	7,528,791	94%
SP 2.5: Agri nutrition and food utilization	-	-	-	-	-
SP 2.6: Irrigation Extension and training	1,080,000	-	1,080,000	940,000	87%
SP 2.7: Irrigation infrastructure development and agricultural water storage	-	-	-	-	-
Programme 3: Livestock development and management	89,850,400	(33,540,400)	56,310,000	51,595,296	92%
SP 3.1: Livestock production extension, Training and Information Services	13,890,000	(7,000,000)	6,890,000	5,218,600	76%
SP 3.2: Value addition and processing	46,300,000	(21,800,000)	24,500,000	24,250,139	99%
SP 3.3: Livestock production value chain development (Dairy, Poultry, Honey & Rabbit value chains)	-	-	-	-	-
SP 3.4: Disease and Vector Control	11,740,400	(4,740,400)	7,000,000	6,260,000	89%
SP 3.5: Food Safety and Quality Control	5,500,000	-	5,500,000	5,259,005	96%
SP 3.6: Leather development	-	-	-	-	-
SP 3.7: Veterinary Extension Services	3,600,000	-	3,600,000	3,450,000	96%
SP 3.8: Breeding and AI Subsidy programme	3,000,000	-	3,000,000	2,860,430	95%
SP 3.9: Ward Based Projects	5,820,000	-	5,820,000	4,297,122	74%
Programme 4: Fisheries development and management	6,500,000	-	6,500,000	6,182,145	95%
SP 4.1: Fisheries extension service and training	3,000,000	-	3,000,000	2,700,000	90%
SP 4.2: Fisheries product value-chain development	3,500,000	-	3,500,000	3,482,145	99%
Programme 6: Institutional	349,463,714	70,040,260	419,503,974	413,323,798	99%

Programme and Sub- Programme	Original Budget FY 2022/23	Adjusted budget	Approved Supplementary Estimates FY 2022/23	Total Expenditures at 30th June 2023	Absorption Rate (%)
Development and Management					
SP 6.1: Mabanga ATC Administration management services	5,259,600	28,000,000	33,259,600	33,068,118	99%
SP 6.2: Agricultural Enterprise Development (ATC)	6,560,000	-	6,560,000	6,400,360	98%
SP 6.3: Infrastructural development (ATC)	-	-	-	-	-
SP 6.4: Agricultural mechanization extension	-	-	-	-	-
SP 6.5: Tractor hire services	5,000,000	-	5,000,000	5,000,000	100%
SP 6.6: General administrative services (CFF)	-	-	-	-	-
SP 6.7: Technology transfer (CFF)	-	-	-	-	-
SP 6.8: Operational development (CFF)	10,300,000	-	10,300,000	9,260,148	90%
SP 6.9: Infrastructural development (CFF)	-	-	-	-	-
SP 6.10: NARIGP	280,530,114	52,386,430	332,916,544	320,971,471	96%
SP 6.11: ASDSP II	30,756,000	(17,136,170)	13,619,830	13,619,830	100%
SP 6.12: Ward Based Projects	11,058,000	6,790,000	17,848,000	12,999,745	73%
Programme 2: Preventive Promotive and Rehabilitative	125,124,022	-	125,124,022	96,382,500	77%
SP 1: Communicable and non-communicable	18,005,084	-	18,005,084	7,280,500	40%
SP 2: Health Promotion services	6,000,000	-	6,000,000	4,200,000	70%
SP 3: Disease surveillance	3,046,938	-	3,046,938	850,000	28%
SP 4: Community health services	78,072,000	-	78,072,000	78,072,000	100%
SP 5: Capacity building of CHVs	10,000,000	-	10,000,000	3,580,000	36%
SP 6: Retooling of CHV Kits	10,000,000	-	10,000,000	2,400,000	24%
Programme 3: Curative	164,456,595	111,899	164,568,494	85,490,480	52%
SP 2: Routine Medical Services	153,468,844	111,899	153,580,742.92	84,290,480	55%
SP 3: Blood Bank Services	10,000,000	-	10,000,000	1,200,000	12%

Programme and Sub- Programme	Original Budget FY 2022/23	Adjusted budget	Approved Supplementar y Estimates FY 2022/23	Total Expenditures at 30th June 2023	Absorption Rate (%)
SP 4: Referral Strategy	987,751	-	987,751	-	0%
Programme 4: Health Research	8,200,000	-	8,200,000	4,250,400	52%
SP 1: Capacity Development	8,200,000	-	8,200,000	4,250,400	52%
Programme 5: Maternal and Child Health	69,469,787	(15,000,000)	54,469,787	25,126,417	46%
SP 2: Maternity Services	52,969,787	-	52,969,787	25,126,417	47%
SP 3: Immunization Services	1,500,000	-	1,500,000	-	0%
Programme 6: Sanitation management and development	11,561,438	13,465,420	25,026,858	19,127,587	76%
SP 1: Sanitation management	11,561,438	13,465,420	25,026,858	19,127,587	76%
Programme 1: Transport infrastructure development and management	1,331,733,055	(306,214,970)	1,025,518,085	927,193,116	90%
SP 1: Road Infrastructure development and management	957,701,055	(328,826,218)	628,874,837	539,194,593	86%
SP 2: Ward based projects	374,032,000	22,611,248	396,643,248	387,998,523	98%
Programme 2: Public safety and transport operations	6,820,194	-	6,820,194	6,270,982	92%
SP 1: Public safety	6,820,194	-	6,820,194	6,270,982	92%
Programme 3: Building standards and other civil works	2,423,736	-	2,423,736	2,200,000	91%
SP 1: Building standards	2,423,736	-	2,423,736	2,200,000	91%
Programme 2: Water and Sewerage Services Management	261,352,242	(4,206,513)	257,145,729	238,676,373	93%
SP 1: Water Services Provision	235,662,500	(4,206,513)	231,455,987	219,085,218	95%
SP 2: Protection of water towers	-	-	0	-	-
SP 3: Stakeholders engagement (water users association)	4,800,000	-	4,800,000	3,450,000	72%
SP 4: KOICA counterpart funding	15,289,742	-	15,289,742	11,550,655	76%
SP 5: Sub- County operations	3,200,000	-	3,200,000	2,240,500	70%

Programme and Sub- Programme	Original Budget FY 2022/23	Adjusted budget	Approved Supplementary Estimates FY 2022/23	Total Expenditures at 30th June 2023	Absorption Rate (%)
SP 6: Routine Maintenance of water supplies	2,400,000	-	2,400,000	2,350,000	98%
Programme 3: Integrated Solid Waste Management	174,202,465	189,525,347	363,727,812	240,349,326	66%
SP 1: Dumpsite Management	12,850,705	-	12,850,705	9,650,237	75%
SP 2: Garbage collection and transportation	161,351,760	64,525,347	225,877,107	225,628,751	100%
SP 3: Climate change- grant		125,000,000	125,000,000	5,070,338	4%
Programme 2: Early Childhood Education Development	252,027,262	(39,896,123)	212,131,139	196,091,169	92%
SP 1: Quality Assurance and Standards	2,000,000	(500,000)	1,500,000	-	0%
SP 2: Curriculum implementation	2,000,000	(500,000)	1,500,000	-	0%
SP 3: learning materials	3,000,000	(1,000,000)	2,000,000	1,990,200	100%
SP 4: Monitoring and evaluation	3,000,000	(1,500,000)	1,500,000	1,000,000	67%
SP 5: Capacity building for ECDE teachers	4,000,000	(2,000,000)	2,000,000	1,500,000	75%
SP 6: Infrastructure development	238,027,262	(34,396,123)	203,631,139	191,600,969	94%
Programme 3: Vocational Education and Training	42,000,000	-	42,000,000	10,500,000	25%
SP 1: Tuition support grant	30,000,000	-	30,000,000	-	0%
SP 4: Quality assurance and standards	2,000,000	-	2,000,000	2,000,000	100%
SP 5: Joint Vocational Training Graduation	3,500,000	-	3,500,000	3,500,000	100%
SP 6: Capacity building for VTC instructors	3,500,000	-	3,500,000	3,500,000	100%
SP 7: Monitoring and Evaluation	3,000,000	-	3,000,000	1,500,000	50%
Programme 4: Education Support Programme	400,000,000	124,000,000	524,000,000	524,000,000	100%
Sp 1: Education support and bursary scheme	400,000,000	124,000,000	524,000,000	524,000,000	100%
Programme 1: Market Infrastructure Development	65,073,000	15,038,671	80,111,671	31,821,356	40%
SP 1: Market development	32,578,000	6,692,642	39,270,642	3,897,011	10%

Programme and Sub- Programme	Original Budget FY 2022/23	Adjusted budget	Approved Supplementary Estimates FY 2022/23	Total Expenditures at 30th June 2023	Absorption Rate (%)
SP 2: Ward based projects	32,495,000	8,346,029	40,841,029	27,924,345	68%
Programme 2: Energy Development and Management	18,025,997	100,974,003	119,000,000	43,648,125	37%
SP 1: Energy development	18,025,997	100,974,003	119,000,000	43,648,125	37%
Programme 3: Industrial Development and Investment	-	25,000,000	25,000,000	-	0%
SP 1: Industrial development	-	25,000,000	25,000,000	-	0%
Programme 2: Land Resource Survey/Mapping and Management	25,947,500	8,986,932	34,934,432	5,000,000	14%
SP 1: Ward Based Projects	25,947,500	8,986,932	34,934,432	5,000,000	14%
Programme 3: County Physical Planning and Infrastructure	10,027,709	12,745,512	22,773,221	10,821,324	48%
SP 1: Physical Planning and Urban Development	10,027,709	12,745,512	22,773,221	10,821,324	48%
Programme 2 Housing development and Human Settlement	83,806,704	89,248,368	173,055,072	38,179,164	22%
SP 2: Housing Development	83,806,704	89,248,368	173,055,072	38,179,164	22%
Programme 2: Urban Infrastructure Development and Management	111,887,700	204,949,389	316,837,089	2,339,915	1%
SP 1: Urban Transport and Infrastructure	111,887,700	204,949,389	316,837,089	2,339,915	1%
Programme 2: Urban Infrastructure Development and management	191,089,400	377,111,548	568,200,948	1,194,559	0%
SP 1: Infrastructure. Housing and public works	191,089,400	377,111,548	568,200,948	1,194,559	0%
Programme 2: County Public Financial Management	228,352,720	209,590,058	437,942,778	428,679,574	98%
SB 2.1: Revenue mobilization	31,270,600	32,003,445	63,274,045	59,874,815	95%
SB 2.2: Treasury accounting services	16,170,579	22,422,445	38,593,024	38,593,020	100%
SB 2.3: Audit services	19,502,081	2,118,600	21,620,681	20,507,513	95%

Programme and Sub- Programme	Original Budget FY 2022/23	Adjusted budget	Approved Supplementary Estimates FY 2022/23	Total Expenditures at 30th June 2023	Absorption Rate (%)
SB2.4: Supply chain management services	15,386,235	3,548,000	18,934,235	18,934,235	100%
SB 2.5: Budgeting services	31,348,376	58,456,709	89,805,085	89,805,085	100%
SB 2.6: Automation Services	25,000,000	28,569,884	53,569,884	50,833,111	95%
SB 2.7: County Emergency Fund	55,000,000	47,298,000	102,298,000	102,298,000	100%
SB 2.8: Economic planning and coordination services	17,319,966	11,180,000	28,499,966	27,355,064	96%
SB 2.9: Special coordination unit	17,354,883	3,992,975	21,347,858	20,478,732	96%
Programme 3: Monitoring and Evaluation	12,479,108	4,400,001	16,879,109	15,882,331	94%
SB 3.1: County Integrated Monitoring and Evaluation Systems	12,479,108	4,400,001	16,879,109	15,882,331	94%
Programme 2: Public Participation, Civic Education and outreach services	14,000,000	-	14,000,000	14,000,000	100%
SP 1: Civic Education	14,000,000	-	14,000,000	14,000,000	100%
Programme 3: Service Delivery and Organizational Transformation	12,422,620	(3,999,999)	8,422,621	8,422,621	100%
SP 1: Infrastructure development	12,422,620	(3,999,999)	8,422,621	8,422,621	100%
Programme 2: Kenya Devolution Support Programme	112,815,048	(60,009,268)	52,805,780	40,012,957	76%
SP 1: KDSP	112,815,048	(60,009,268)	52,805,780	40,012,957	76%
Programme 3: ICT and information management services	29,847,901	(3,366,101)	26,481,800	23,983,800	91%
SP 1: ICT management	29,847,901	(3,366,101)	26,481,800	23,983,800	91%
Programme 2: Cultural development and management	38,100,000	(8,800,000)	29,300,000	28,700,000	98%
SP 1: Cultural heritage preservation	20,000,000	(2,000,000)	18,000,000	18,000,000	100%
SP 2: Promotion of communities' culture	8,600,000	-	8,600,000	8,200,000	95%
SP 3: Sports and cultural association	7,500,000	(6,800,000)	700,000	700,000	100%
SP 4: Liquor and Licensing	2,000,000	-	2,000,000	1,800,000	90%

Programme and Sub- Programme	Original Budget FY 2022/23	Adjusted budget	Approved Supplementary Estimates FY 2022/23	Total Expenditures at 30th June 2023	Absorption Rate (%)
Programme 3: Gender Equality and Empowerment of Vulnerable Groups	6,200,000	2,800,000	9,000,000	1,990,000	22%
SP 1: Gender equality framework	1,000,000	-	1,000,000	990,000	99%
SP 2: Gender empowerment	4,200,000	800,000	5,000,000	-	0%
SP 3: Gender mainstreaming	1,000,000	-	1,000,000	1,000,000	100%
SP 4: Disability mainstreaming	0	2,000,000	2,000,000	-	0%
Programme 4: Sports Facility Development and Management	115,882,253	73,185,931	189,068,184	134,292,365	71%
SP 1: Development of sports facility	100,630,253	68,907,958	169,538,211	134,292,365	79%
SP 2: Sports and talent development established	15,252,000	4,277,973	19,529,973	-	0%
Programme 5: Youth Development and Management	11,000,000	(6,000,000)	5,000,000	0	0%
SP 1: Youth development services	11,000,000	(6,000,000)	5,000,000	-	0%
Programme 3: Governors and National Values	10,279,594	2,000,000	12,279,594	11,801,490	96%
SP 1: Quality Assurance	4,760,856	-	4,760,856	4,560,990	96%
SP 2: Ethics governors and national	5,518,738	2,000,000	7,518,738	7,240,500	96%
Programme 4: Service delivery and organizational transformation	30,000,000	(20,000,000)	10,000,000	3,346,658	33%
SP 1: Infrastructure development	30,000,000	(20,000,000)	10,000,000	3,346,658	33%
Programme 2: County Executive Committee Affairs	25,021,324	12,000,000	37,021,324	37,010,245	100%
SP 1: CEC affairs	25,021,324	12,000,000	37,021,324	37,010,245	100%
Programme 3: County Strategic and Service Delivery Coordination	20,531,413	17,176,138	37,707,551	37,706,450	100%
SP 1: Government services coordination	20,531,413	17,176,138	37,707,551	37,706,450	100%
Programme 2: County Strategic and Service Delivery Coordination	4,070,063	-	4,070,063	4,070,063	100%

Programme and Sub- Programme	Original Budget FY 2022/23	Adjusted budget	Approved Supplementary Estimates FY 2022/23	Total Expenditures at 30th June 2023	Absorption Rate (%)
SP 1: Government services coordination	4,070,063	-	4,070,063	4,070,063	100%
Transfer to County Assembly	1,125,201,641	169,151,938	1,294,353,579	1,256,268,326	97%
GRAND TOTAL	12,914,280,379	1,910,458,238	14,824,738,617	12,198,990,207	82%

NB: The budget is inclusive of health facilities.

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2023

14. Significant Accounting Policies

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

a) Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The receivables and payables are disclosed in the Statement of Assets and Liabilities. The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Executive all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented. The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

b) Reporting entity

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

c) Recognition of receipts and payments

i) Recognition of receipts

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

ii) Transfers from the County Revenue Fund (CRF)

Transfer from CRF 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 a notification received by the entity.

iii) Proceeds from sale of assets

Proceeds from the sale of assets are recognised in the statement of receipts and payments when the related monies from the sale are received by the entity.

Significant Accounting Policies (Continued)

d) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made.

v) Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

Significant Accounting Policies (Continued)

e) In-kind contributions

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

f) Third Party Payments

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

g) 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.

Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2023, this amounted to Kshs. 268,028,338 compared to Kshs. 293,425,903 in prior period as indicated on note 12.

Significant Accounting Policies (Continued)

h) Imprests and Advances

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

i) Third Party Deposits and Retention

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

j) Non-current assets

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

k) Pending bills

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

Significant Accounting Policies (Continued)

I) Contingent Liabilities

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships.

The County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

m) Contingent Assets

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

Significant Accounting Policies (Continued)

n) Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 30 May 2022 for the period 1st July 2022 to 30 June 2023 as required by law. There were 2 supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

o) Comparative figures

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

p) Subsequent events

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

q) Prior Period Adjustment

During the year, errors that have been corrected are disclosed under note 17 explaining the nature and amounts.

r) Related Party Transactions

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

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

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

15. Notes to the Financial Statements

1. Transfer from the CRF

Description	2022-2023	2021-2022
	Kshs	Kshs
Total exchequer releases for quarter 1	1,664,556,086	1,514,522,313
Total exchequer releases for quarter 2	2,409,398,463	2,821,653,159
Total exchequer releases for quarter 3	2,229,202,353	2,271,332,689
Total exchequer releases for quarter 4	5,560,361,528	4,006,535,636
Total	11,863,518,430	10,614,043,797

Kshs. 11,863,518,430 is composed of equitable share of Kshs. 11,662,764,028 and proceeds from domestic & foreign grants of Kshs. 200,754,402. In FY 2021/22, equitable share amounted to Kshs. 10,315,540,739 and proceeds from domestic & foreign grants of Kshs. 298,503,058.

2. Miscellaneous Receipts

Description	2022-2023	2021-2022
	Kshs	Kshs
AMC fees.(Mabanga Agriculture Training centres)	18,098,567	17,303,683
Dispensaries Fees and Insurance Claims	89,933,570	114,215,701
Polythenics fees	17,257,490	16,061,662
Local Revenue Collections	188,341	-
Total	125,477,968	147,581,046

This revenue relates to non-self-reporting entities.

3. Compensation of Employees

Description	2022-2023	2021-2022
	Kshs	Kshs
Basic salaries of permanent employees	4,634,506,241	4,443,865,745
Basic wages of temporary employees	168,119,122	215,778,183
Personal allowances paid as part of salary	40,152,772	
Personal allowances paid as reimbursements		6,731,388
Employer contribution to compulsory national social schemes	307,116,967	176,085,569
Total	5,149,895,102	4,842,460,885

As at the end of FY 2022/23, there were 6,216 employees compared to 6,389 employees as at the end of FY 2021/22. The increase in personnel cost is due to salary increments (annual), salary arrears and pension arrears.

Notes to the Financial Statements (Continued)

4. Use of Goods and Services

Description	2022-2023	2021-2022
Description	Kshs	Kshs
Utilities, supplies and services	17,581,329	24,197,439
Communication, supplies and services	33,137,729	30,067,404
Domestic travel and subsistence	546,025,444	472,971,099
Foreign travel and subsistence	15,152,263	5,431,220
Printing, advertising and information supplies & services	73,173,571	28,623,927
Rent and Rates	30,540,180	7,365,750
Training expenses	97,386,048	148,173,458
Hospitality supplies and services	477,481,799	377,187,730
Insurance costs	176,519,052	178,270,436
Specialized materials and services	207,079,183	163,400,545
Office and general supplies and services	48,932,377	21,041,416
Fuel, oil and lubricants	79,337,517	75,063,017
Other operating expenses (including bank charges)	540,231,964	376,244,300
Routine maintenance – vehicles and other transport equipment	73,904,394	41,830,479
Routine maintenance – other assets	46,013,582	87,930,575
Total	2,462,496,433	2,037,798,793

5. Transfer to other Government entities

Description	2022-2023	2021-2022
Description	Kshs	Kshs
Transfers to county government entities		
County Assembly	1,256,268,326	962,742,192
Kimilili & Bungoma Municipality	3,534,474	
Total	1,259,802,800	962,742,192

This represents exchequer releases apportioned to the County Assembly of Bungoma, transferred from the CRF account to their account. It comprises Kshs. 1,187,556,988 recurrent and Kshs. 68,711,338 development.

6. Other Grants and Transfers

Description	2022-2023	2021-2022
Description	Kshs	Kshs
Scholarships and other educational benefits	514,169,000	550,000,000
Other capital grants and transfers	479,142,069	754,180,080
Total	993,311,069	1,304,180,080

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

Notes to the Financial Statements (Continued)

7. Social Security Benefits

	2022-2023	2021-2022
Description	Kshs	Kshs
Social Security Benefits	46,456,661	44,019,521
Total	46,456,661	44,019,521

The fund is gratuity for chief officers and CEC Members- paid to CPF (Laptrust, pension fund.

8. Acquisition of Assets

Non- financial assets	2022-2023	2021-2022
	Kshs	Kshs
Construction of buildings		27,998,916
Construction and civil works	1,334,117,702	653,973,092
Overhaul and refurbishment of construction & civil works	299,831,269	605,319,862
Purchase of vehicles and other transport equipment	24,125,700	
Purchase of household furniture and institutional equipment	116,500	
Purchase of office furniture and general equipment	66,084,479	20,107,945
Purchase of specialized plant, equipment and machinery	35,526,229	28,280,580
Purchase of certified seeds, breeding stock and live animals	58,858,907	1,990,000
Research, studies, project preparation, design & supervision	36,411,450	38,927,053
Rehabilitation of civil works	41,425,958	144,510,746
Acquisition of strategic stocks and commodities	269,214,143	84,173,774
Acquisition of land	3,000,000	2,780,000
Acquisition of intangible assets	7,185,900	1,873,916
Total acquisition of assets	2,175,898,237	1,609,935,884

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Notes to the Financial Statements (Continued)

9. Other Payments

	2022-2023	2021-2022
Description	Kshs	Kshs
Civil Contingency Reserves	102,298,000	47,000,000
Other payments (specify/breakdown)	8,831,903	120,875,698
Total	111,129,903	167,875,698

a. Civil contingency Reserves Represents transfers to emergency Fund.

b. Other payment includes payments made to suppliers.

10. Cash and Bank Balances

13A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	2022-2023	2021-2022
			Kshs	Kshs
1. Central Bank of Kenya Account	No. 1000170006	Recurrent	375,730	285,343
2. Central Bank of Kenya Account	No. 1000170921	Development	227,326	678,129
3. Central Bank of Kenya deposit		Deposit	259,258,888	284,656,453
4 Bungoma County DANIDA Fund Account	1000342099	Fund	9,795	9,862,356
5. Bungoma County NARGIP Account	1000368446	Fund	0	52,386,430
6. Bungoma County RMLF Account	1000338784	Fund	8	3,389,571
7. Bungoma County Village Polytechnic Project	1000368489	Fund	646	646
8. Bungoma County Urban Support programme		Fund	1	-
9. Bungoma County Agric Sector Dev. Prog		Fund	-	-
10. Bungoma County Kenya dev support Programme		Fund	12,792,823	52,805,780
11. Bungoma County Climate Change Fund-	1000647205	Fund	1,694,490	
12. Bungoma HSSF(Consolidated)		Fund Operation	13,983,224	27,560,364
13. Mabanga Agricultural Training Centre KCB		Fund Operation	13,014	8,455
14. Bungoma County Agriculture Mechanization Centre Equity		Fund Operation	706,883	158,846
15. Public Health Collection Account KCB	1156993393	Fund Operation	395,830	1,456,408
16. Public Health Collection Account KCB	1225921872	Fund Operation	3,173,820	2,988,503
17. Bungoma County Agric Sector Dev. Prog(operation Account	1235859460	Fund Operation	4,550,444	24,829,759
18. Bungoma county NAGRIP account(kcb operation) ACC NO:	1239468547	Fund Operation	61,681,142	149,560,648
19. County Govt of Bungoma Covid 19 Fund-	1275126375	Fund Operation	162,591	1,128,568
20. Bungoma Vocational Training(Consolidated)		Fund Operation	9,133,220	20,012,476
21. Bungoma County Kisp II operational Account	0942945001	Funds Operation	30,000,000	
Total			398,159,873	631,768,735

Notes to the Financial Statements (Continued)

11. Outstanding imprests and advances

Description	2022-2023	2021-2022
	Kshs	Kshs
Government Imprests	49,883,311	46,734,065
Total	49,883,311	46,734,065

Breakdown of Imprest	2022-2023	2021-2022
Imprest	Kshs	Kshs
County Secretary	5,792,200	8,128,170
Finance and economic planning	26,673,750	24,365,695
Gender, sports & youth	7,876,200	-
Governors	2,753,200	1,547,700
Lands & urban planning	4,011,200	
Public Administration	1,258,200	12,692,500
Trade & Industrialization	1,029,600	
Roads	488,961	
Grand Total	49,883,311	46,734,065

See Annex 3 for a detailed analysis of the outstanding imprests

12. Deposits and Retention

	2022-2023	2021-2022
	Kshs	Kshs
Deposits	268,028,338	293,425,903
Total	268,028,338	293,425,903
Ageing analysis for	2022-2023	2021-2022
Ageing analysis: (deposits and retentions)	Current FY	% of the Total
		FY
Under one year	71,620,076	27%
1-2 years	38,678,786	14%
2-3 years	27,705,088	10%
Over 3 years	130,024,386	49%
Total (tie to above total)	268,028,336	293,425,903

Notes to the Financial Statements (Continued)

Description	Ksh
Outstanding Retention 1 July 2022	293,425,903
Addition for July 2022- June 2023	142,069,980
Total balance	435,495,883
Less: Retention payments in July 2022-JUNE-2023	167,467,545
Balance as at 31 December 2022.	268,028,338

13. Fund Balance Brought Forward

	2022-2023	2021-2022
	Kshs	Kshs
Bank Accounts	631,768,735	1,328,678,784
Cash in Hand		153,850
Outstanding Imprests and Advances	46,734,065	86,802,499
Third party deposits and retention	(293,425,903)	(352,728,705)
Total	385,076,897	1,062,906,428

14. Prior Year Adjustments

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

	Balance b/f from Previous FY as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted Balance b/f For previous FY	Adjustments
Description Of the Error	Kshs	Kshs	Kshs	Kshs
Bank Account Balances	631,768,735	20,574,472	652,343,207	(418,788,671)
Cash in Hand			-	-
Outstanding Imprests and Advances	46,734,065	(15,642,715)	31,091,350	-
Third party deposits and Retention	(293,425,903)		(293,425,903)	(51,652,649)
Others (Specify)			-	
Total	385,076,897	4,931,757	390,008,654	(470,441,320)

- A- On Receivable, there is an adjustment of ksh 15,642,715 relating to Imprests surrendered from previous financial years.
- B- 20,574,472 adjustments on bank balances attributes to the following amounts affecting the prior year closing balances:
 - I. A Reduction of ksh 678,129(Development) and ksh 285,342(Recurrent) on the balance brought forward, are returns to CRF, which had been closing balances in financial year 2021-2022.
 - II. Adjustment on Prior Balance Brought forward for year 2021-2022 due to Repetition of Namubila (Ksh 8,650) and Sirare (94,449) polythenics totalling

to ksh 103,099, hence need reduce the balances brought forward. (Other important disclosures)

III. 201,879 relates to 3 (Baraki, Chwele Youth & Musembe) polytechnics bank balances, that had not been reported in year 2021-2022, hence its initial time to be incorporated in financial statements, thus Increasing the balance brought forward.

IV. 21,104,275 are receipts in various polythenics in the current financial year 2022-2023, but these were transfers captured as payments in last year 2021-2022 on expense line other Grants & Transfers, thus affecting closing balances for Polytechnic, hence the increase in balance brought forward.

V. An increase of Ksh 308505 & 26,385 on bank balance brought forward, relating to Sinoko health centre (not a self-reporting entity) has been included in the current financial year.

Notes to the Financial Statements (Continued)

15. Increase/ (Decrease) in Outstanding Imprests and Advances

	2022-2023	2021-2022
Description	Kshs	Kshs
Imprest and Advances as at 1 st July (A)	46,734,065	86,802,499
Imprest and Advances as at 30 th June (B)	49,883,311	46,734,065
Increase)/ Decrease in Imprest and Advances ((3,149,246)	40,068,434

16. Increase/ (Decrease) in Deposits and Retention

	2022-2023	2021-2022
Description	Kshs	Kshs
Deposits and Retention s as at 1 st July (A)	293,425,903	352,728,705
Deposits and Retention as at 30 th June (B)	268,028,338	293,425,903
Increase/ (Decrease) in Deposits and Retention	(25,397,565)	(59,302,802)

17. Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

Description	Balance b/f	Additions for the year	Paid during the year	Balance c/f
	2021-2022			2022-2023
Construction of Buildings	94,856,915	46,142,513	(83,195,867)	57,803,562
Construction of Civil Works	439,014,327	256,359,564	(283,597,359)	411,776,532
Supply of Goods	210,700,006	50,157,320	(116,986,919)	143,870,407
Supply of Services	454,735,069	284,358,363	(200,101,949)	538,991,483
Total	1,199,306,317	637,017,760	(683,882,094)	1,152,441,983

2. External Assistance

Description	2022-2023	2021-2022
	Kshs	Kshs
External Assistance received as Loans and Grants	200,754,402	298,503,058
Total	200,754,402	298,503,058

a) External assistance relating to loans and grants

Description	2022-2023	2021-2022
	Kshs	Kshs
External Assistance received as Grants	200,754,402	298,503,058
Total	200,754,402	298,503,058

Other Important Disclosures

3. Payments by Third Party on Behalf of the County Executive

This relates to payments done directly to supplier on behalf of the county Executive such as national government may fund the operation of health or education program, a donor may pay directly for construction of a given market, but during the financial year 2021-2022, no third party had done payment for the county government.

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 Executive:

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

Related party transactions

	2022-2023	2021-2022
	Kshs	Kshs
Key Management Compensation (Governor, CEC Members And Cos)	125,627,388	125,627,388
Transfers To Related Parties		
Transfers to Other County Government Entities	1,259,802,800	1,559,742,192
Transfers to Development Projects	11,000,000	246,116,628
Total Transfers To Related Parties	1,270,802,800	1,805,858,820
Transfers From Related Parties		
Transfers From the CRF	11,863,518,430	10,614,043,797
Total Transfers From Related Parties	11,863,518,430	10,614,043,797

Other Important Disclosures

5. Establishment of other County Government Entities

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

Entity	Date Established	Location	Accounting Officer responsible
1. Bungoma County Youth Empowerment Fund	01/06/2014	County Headquarters	Alice Wafula
2. Bungoma County Women Empowerment Fund	01/06/2014	County Headquarters	Alice Wafula
3. Bungoma County Disability Empowerment Fund	01/03/2015	County Headquarters	Alice Wafula
4. Bungoma County Trade Loans Scheme	01/10/2014	County Headquarters	Denson Barasa
5. Bungoma County Emergency Fund	15/6/2019	County Headquarters	Dinah Makokha
6. Bungoma County Bursary Fund	01/02/2014	County Headquarters	Eunice Imbwanya

6. Leasing of Medical Equipment

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments. In the current financial year, amounts relating to leased medical equipment was Kshs. 110,000,000 and Kshs. 110,000,000 for the previous financial year.

7. Health Facilities & Dispensaries Bank Balances¹

	Health Facilities & Dispensaries Bank Balances			2022-2023	2021-2022
	FACILITY			ksh	ksh
1	Luuya Dispensary	01134049437000	Co-operative	937	29,753
2	Lukhome Dispensary	01134290483900	Co-operative	13,594	114,389
3	Ngalasia Dispensary	01141049728500	Co-operative	223,808	484,977
4	Mahanga Dispensary	01141409223200	Co-operative	75,534	85,531
5	Kibisi Dispensary	01141050017200	Co-operative	80,899	59,403
6	Lungai Dispensary	01141269553600	Co-operative	111,088	166,538
7	Pwani dispensary	01141435786400	Co-operative	192,289	572,296
8	Tamlega Dispensary	01141049074300	Co-operative	124,274	432,598
9	Kaptanai Dispensary	01141049045200	Co-operative	24,065	274,723
10	Kapkateny Dispensary	01141050438401	Co-operative	10,174	93,244

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11	Chesikaki Dispensary	01141049332100	Co-operative	27,916	192,544
12	Kapsambu Dispensary	01141050577300	Co-operative	449,965	1,589,180
13	Tuikut Dispensary	01141049712500	Co-operative	927	1,615,817
14	Kang'anga Dispensary	01141049982500	Co-operative	66,957	153,442
15	Kamuneru Dispensary	01134290031700	Co-operative	188,384	242,911
16	Kaborom Dispensary	01141096819500	Co-operative	222,550	278,583
17	Sango Naitiri Dispensary	01141096544700	KCB	761	743
18	Sango Naitiri Dispensary	01141688382400	Co-operative	929	51,735
19	Sirakaru Dispensary	01141085193000	Co-operative	30,857	9,726
20	Lukhuna Dispensary	01109085068000	Co-operative	167,879	544,168
21	Mihuu Dispensary	01141130928500	Co-operative	933	643,767
22	Makhanga Dispensary	01141269615300	Co-operative	61,635	140,545
23	Kaboywo Dispensary	0330295464204	Equity	129,489	122,839
24	Kabula Dispensary	1126756431	K.C.B	760,564	1,160,183
25	Kibuke Dispensary	1126756016	K.C.B	677	162,194
26	Miluki Dispensary	1126756245	K.C.B	736,113	394,365
27	Nasianda Dispensary	1126756350	K.C.B	106,349	299,541
28	Siboti Dispensary	1126756512	K.C.B	89,222	586,948
29	Lwanda Dispensary	1121484921	K.C.B	2,412	27,846
30	Nalondo Model Health cen	119245664	K.C.B	367,353	764,993
31	Sikulu dispensary	1121429734	K.C.B	208,904	255,434
32	Bukembe Dispensary	1126755885	K.C.B	251,681	482,247
33	Bulondo Dispensary	1126756172	K.C.B	1,253	35,929
34	Ekitale Dispensary	1126755397	K.C.B	287,687	174,659
35	Mayanja Dispensary	1126756121	K.C.B	151,606	318,095
36	Mechimeru Model HC	1126756075	K.C.B	35,653	1,003,794
37	Mumbule Dispensary	1126756288	K.C.B	82,238	174,707
38	Korosiandet Dispensary	1133480020	K.C.B	402,035	238,084
39	Lwandanyi Dispensary	1133456782	K.C.B	162,070	422,583
40	Chepkube Dispensary	1126467936	K.C.B	119,102	434,307
41	Karima Dispensary	1115059491	K.C.B	187,672	250,486
42	Kopsiro Dispensary	1121202845	K.C.B	125,797	243,567
43	Bahai Dispensary	1119946247	K.C.B	20,980	77,267
44	Bituyu Dispensary	1129369609	K.C.B	2,876	38,511
45	Kibingei Dispensary	1112690573	K.C.B	866	349,321
46	Maeni Dispensary	1119084148	K.C.B	1,194	236,813
47	Nasusi Dispensary	1124755470	K.C.B	35,959	76,047
48	Kamenjo Dispensary	1135202273	K.C.B	15,255	34,414
49	Kaptalelio Dispensary	1139490230	K.C.B	6,678	54,016
50	Sacha Dispensary	1126740012	K.C.B	68,596	149,608
51	Makutano Dispensary	1133593828	K.C.B	336,311	854,404
52	Khaoya Dispensary	1135328056	K.C.B	150,897	92,018
53	Lurare Dispensary	1126598348	K.C.B	79,959	203,711
54	Miendo Dispensary	1126000426	K.C.B	91,132	61,717
55	Mukhe Dispensary	1134526148	K.C.B	31,405	163,163
56	Kayaya Dispensary	01141435270700	Cooperative	91,621	117,647
57	Ranje Health Centre	01141425361600	Cooperative	136,653	29,662
58	Kongoli Dispensary	1221419838	KCB	834	120,262
59	Kongoli Dispensary	01100290180700	COOP	4,196	
60	Ndegelwa Dispensary	01134425359400	Cooperative	34,649	1,749

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61	Musikoma Dispensary	01134050187400	Cooperative	8,266	166,126
62	Kapkota community Disp	0480294087914	Equity	132,777	93,070
63	Ruanda Dispensary	01141426784100	cooperative	2,630	152,287
64	Kubura Dispensary	01134011620700	cooperative	311	201,655
65	Wasio Dispensary	01141536910000	cooperative	672	34,660
66	Chesinende Dispensary	01141470169600	Cooperative	90,368	133,422
67	Chemworemo Dispensary	01141470036300	Cooperative	1,000	994
68	Chemses Dispensary	01141687687000	Cooperative	240	33,916
69	Koshok Dispensary	01141470070200	Cooperative	10,259	38,070
70	Kolani Dispensary	01141668658900	Cooperative	85,416	105,519
71	Machakha Dispensary	1209161346	KCB	232,262	190,958
72	Chepkutumi Dispensary	01141011540000	Cooperative	252,323	389,769
73	Muanda Dispensary	1202843387	KCB	41,742	63,027
74	Mukwa Dispensary	12028886205	KCB	188,010	46,912
75	Talitia Dispensary	01256127373500	NBK	18,972	12,476
76	Kitabisi Dispensary	01256127428800	NBK	87,671	146,305
77	Kambini community Disp	001141469899800	Cooperative	754	758
78	Kamasielo Dispensary	1168162181	KCB	88,914	28,024
79	Sulwe Dispensary	1153820064	KCB	1,433	873
80	Chebukwabi Dispensary	01141469972500	Cooperative	1,894	11,651
81	Sango Kabuyefwe Dispens	1141470741000	Cooperative	497	424
82	Mwikhupo Dispensary	01141695042900	Cooperative	34,275	2,493
83	Lukhokwe Dispensary	1202679234	KCB	9,968	3,877
84	Tabani Dispensary	01141687129700	Cooperative	1,481	52,804
85	Makololwe Dispensary	1141695043000	Cooperative	61,318	115,377
86	Chemwa Bridge Dispensary	1141535789700	Cooperative	184,316	191,212
87	Luucho Dispensary	111283303	KCB	1,413	3,524
88	Sikusi Dispensary	114436007200	KCB	81,224	61,647
89	Makhonge dispensary	1183733992	KCB	34,358	127,131
90	Mulachi Dispensary	01141744346500	Cooperative	18,285	22,399
91	Namarambi Dispensary	1233792512	KCB	732	82,411
92	Namarambi Dispensary	1122173369	KCB	50	
93	Lukusi Dispensary	1141273926	KCB	13,025	140,049
94	Misikhu Dispensary	1121572766	KCB	36,587	93,159
95	Matulo Dispensary	1141411179000	Cooperative	179,349	215,962
96	Khalumuli Dispensary	1134108605	KCB	57,656	149,815
97	Kamukuywa Dispensary	1134427409	KCB	7,183	10,324
98	Khalala Dispensary	1141411854800	Cooperative	2,872	165,641
99	LUNAKWE Dispensary	01141409553801	Cooperative	11,118	77,950
100	Kakimanyi(webuye West)	01141744614800	CO-OPERATIVE	109,760	259,403
101	KITUNI DISPENSARY	1216095639	KCB	75,988	106,179
102	MARIGO DISPENSARY	01141669793600	COOPERATIVE	137,644	185,969
103	Namang'ofulo Dispensary	1223274977	KCB	99,841	108,457
104	MATISI DISPENSARY	01141610194300	COOPERATIVE	193,732	199,670
105	SITIKHO DISPENSARY	1134634846	KCB	939	94,965
106	MWOMO DISPENSARY	1224313038	KCB	140,829	124,895
107	CHEPKERER DISPENSARY	01141687659500	CO-OPERATIVE	2,210	36,444
108	LWAKHAKHA DISPENSAR	1215747039	KCB	1,297	194,318
109	KAMUSINDE DISPENSARY	1254388427	KCB	2,084	3,170
110	GK PRISON DISPENSARY	01071204600100	NATIONAL	51	231

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111	CHEMOGE DISPENSARY	1223047083	KCB	560	739
112	NAMWATIKHO DISPENSARY	1220172251	KCB	77,387	34,885
113	NASAKA DISPENSARY	01141290153701	COOPERATIVE	2,430	2,276
114	KONGIT DISPENSARY	1222956810	KCB	1,012	29,299
115	KAPCHEBON DISPENSARY	01141469394900	COOPERATIVE	1,811	30,574
116	MWAIMWAI DISPENSARY	1222987937	KCB	342	468
117	BUTIELI DISPENSARY	01141782045000	COOPERATIVE	40,507	22,697
118	BUKOKHOLO DISPENSARY	1223084612	KCB	26,501	37,890
119	Nalondo Dispensary	1260357740	KCB	949	33,814
120	TULIENGE DISPENSARY	1238380069	KCB	45,628	107,490
121	BISUNU DISPENSARY	01141049313100	CO-OPERATIVE	1,901	88,922
122	SIRITANY DISPENSARY	1271283549	K.C.B	2,233	37,622
123	NAMIREMBE DISPENSARY	1277093946	K.C.B	11,258	43,226
124	KAPTAMA HC	01141689015200	CO-OPERATIVE	1,310	32,498
125	MUNGORE DISP	1284205037	K.C.B	1,794	42,229
126	NGOLI DISP	1240583524	K.C.B	2,092	31,161
127	CHEPKITALE DISP	1274140617	K.C.B	81,252	27,527
128	KHACHONGE DISP	1253001987	K.C.B	841	(495)
129	MISEMWA DISP	1281171026	K.C.B	445	563
130	LUKHOBA DISP	1282381016	K.C.B	4,742	370
131	MILO HEALTH CENTRE	1119113954	K.C.B	2,482	103,188
132	MALAKISI HEALTH CENTRE	01134011578100	Co-operative	865,020	784,215
133	WEBUYE HEALTH CENTRE	01134340000200	Co-operative	1,458	402,478
134	KIMAETI HEALTH CENTRE	1125431814	K.C.B	55,016	804,761
135	TONGAREN HEALTH CENTRE	1125057971	K.C.B	801,353	446,851
136	NDALU HEALTH CENTRE	01141268589000	Co-operative	755,664	857,692
137	MAKHONGE HEALTH CENTRE	1106942612	K.C.B	747	44,453
138	KIMALEWA HEALTH CENTRE	1126227307	K.C.B	817,205	402,438
139	KABUCHAI HEALTH CENTRE	1119257611	K.C.B	21,016	440,416
		Sub Total		13,765,239	27,560,364
Not included in FS in year 2021-2022, thus need to adjust prior bank balances					
140	Sinoko Dispensary			33,760	26,385
141	Sinoko Dispensary			184,225	308,505
		Grand Total		13,983,224	27,895,253

8. Vocational Training Centres

	NAME OF VTC	ACCOUNT NO.	BANK	2022-2023	2021-2022
				ksh	ksh
1	Bakisa Vocational Training Centre	1238749372	KCB BANK KENYA LTD	3,724	94,180
2	Bakisa Vocational Training Centre	1182051731	KCB BANK KENYA LTD	82,109	29,480
3	Bitobo Youth Polytechnic	1238506763	KCB	25,285	62,230
4	Bitobo Youth Polytechnic	01134050221700	CO.OPERATIVE BANK	44,878	170,318
5	Bukembe VTC	1209158884	KCB	18,785	2,215
6	Bukembe VTC Grant	1240564988	KCB	248	142
7	Bulondo Youth Polytechnic	1132798558	KCB	80,581	32,413
8	Bungoma Township VTC	1178544850	KCB BANK KENYA LTD	1,558	44,225
9	Burangasi Youth Polytechnic Aia	1238623174	KCB	3,752	91,604
10	Burangasi Youth Polytechnic Aia	1154302423	KCB	8,767	15,578

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11	Bwake Youth Polytechnic	01141669815300	COOPERATIVE	1,411	4,231
12	Chebukwabi Youth Polytechnic	11544222772	Kcb	42,969	4,462
13	Chebukwabi Youth Polytechnic	1238515452	Kcb	26,881	29,137
14	Cheptais VTC -Grant	1273333225	KCB	322,841	281,443
15	Cheptais VTC Operation	1225515424	KCB	13,470	1,216
16	Cheptais VTC Devt	1225515637	KCB	85,167	73,006
17	Chepkurkur Youth Polytechnic	1239168942	KCB	644,284	644,284
18	Chwele Youth Polytechnic	1178013791	KCB	639	891
19	Chwele Youth Polytechnic	1112555498	KCB	1,028	30,489
20	Chwele Youth Polytechnic	1273381718	KCB	233	1,550
21	Friends Sengeli Youth Polytechnic	01139687409700	COOPERATIVE	636	39,156
22	Friends Voc Training C. Mihuu	1238849687	KCB	1,263	277,775
23	Friends Voc Training C. Mihuu	1151320587	KCB	23,494	1,776
24	Kamasielo Youth Polytechnic Svtt Grant	1238516750	KCB BANK KENYA L	578,362	1,445,503
25	Kamasielo Youth Polytechnic Svtt Grant	1154221334	KCB BANK KENYA L	49,761	5,754
26	Khasoko Youth Polytechnic	1153505193	KCB	13,593	17,797
27	Khelela VTC	1238525067	KCB	2,368	132,063
28	Khelela VTC	1179340663	KCB	6,575	8,560
29	Kibabii Youth Polytechnic	1238082971	KCB	58	3,243
30	Kibabii Youth Polytechnic Aia	1153543931	KCB	9,604	4,817
31	Kibingei VTC	1197818952	KCB	47,870	8,667
32	Kibingei VTC	1176782266	KCB	3,305	3,305
33	Kiboochi Youth Polytechnic	1134049748400	CO-OP.	152,553	36,273
34	Kikwechi Youth Polytechnic Aia	1154425827	KCB BANK KENYA L	13,315	2,600
35	Kimabole Youth Polytechnic	1164941372	KCB BANK KENYA L	10,897	1,823
36	Kipsikirok Vocational Training Cent	1178453359	KCB BANK KENYA L	3,346	37,652
37	Kiptiroko Youth Polytechnic	1178014185	KCB BANK KENYA L	1,224,617	1,958,903
38	Kiptiroko Youth Polytechnic	01141085246500	CO.OPERATIVE BAN	2,872	1,468
39	Kisiwa Youth Polytechnic	1238474284	KCB	4,006	42,476
40	Kisiwa Youth Polytechnic	1106221699	KCB	192,554	5,268
41	Kisongo Youth Polytechnic	1238468012	KCB	212	3,355
42	Kisongo Youth Polytechnic	1112870954	KCB	889	210
43	Kongoli Youth Polytechnic	1153300486	KCB	3,627	3,003
44	Kony Youth Polytechnic	1209755939	KCB	113,148	41
45	Lukhokwe Vocational Training Centre	1183224176	KCB BANK KENYA L	2,674	432
46	Lukhokwe Vocational Training Centre	1177430266	KCB BANK KENYA L	23,407	51,594
47	Lunao Youth Polytechnic	0480262212016	EQUITY BANK	49,852	532
48	Lwanda Vocational Training Centre	1238586929	KCB BANK KENYA L	(500)	1,151
49	Lwanda Youth Polytechnic	118973461	KCB BANK KENYA L	1,298	502
50	Lwanda Youth Polytechnic AIA	1154204359	KCB BANK KENYA L	725	725
51	Lwandanyi Youth Polytechnic	1238473504	KCB	1,953	318,665
52	Lwandanyi Youth Polytechnic	1112555528	KCB	19,997	21,135
53	Lwanja Vocational Training Centre	1179105567	KCB BANK KENYA L	58,108	27,829
54	Machakha Vocational Training	1238830641	KCB	35	(1,205)
55	Machakha Vocational Training	1154287890	KCB	13,043	258
56	Machakha Vocational Training	1106428781	KCB	239	239
57	Machwele Youth Polytechnic	1207085987	KCB	1,580	438
58	Magemo Vocational Training Centre	1238171427	KCB BANK KENYA L	1,851	7,721
59	Magemo Vocational Training Centre	1178588270	KCB BANK KENYA L	43,613	17,756
60	Malaha Vocational Training Centre	01141744001700	CO.OPERATIVE BAN	51,849	1,294

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61	Malakisi Youth Polytechnic	1238534023	KCB	1,607	101,176
62	Malakisi Youth Polytechnic	1166509168	KCB	28,845	10,780
63	Masaek Youth Polytechnic	1178133877	KCB	68,129	32,704
64	Masuno Vocational Training Centre	1167838033	KCB BANK KENYA LTD	6,835	107
65	Matulo Vocational Training Centre	1238362249	KCB BANK KENYA LTD	2,837	3,089
66	Matulo Youth Polytechnic	01139435775401	CO.OPERATIVE BANK	1,316	5,646
67	Mililimani VTC	1181783674	KCB	129,008	6,855
68	Milo Vocation Training Centre	1210448459	KCB BANK KENYA LTD	19,429	9,876
69	Muchi Youth Polythenic.	1155054644	KCB	39,617	150,738
70	Muchi Youth Polythenic.	01129609212800	COOPERATIVE	120,010	137,692
71	Mufule Youth Polytechnic	1238275699	KCB BANK KENYA LTD	1,770	39,591
72	Mufule Youth Polytechnic	1106302486	KCB BANK KENYA LTD	-	504
73	Mufule Youth Polytechnic Rev	1153028751	KCB BANK KENYA LTD	13,393	14,450
74	Mukwa Vocational Training Centre	1238312586	KCB BANK KENYA LTD	9	1,393
75	Mukwa Youth Polytechnic	01129536539100	CO.OPERATIVE BANK	1,132	-
76	Muliro Youth Polytechnic	1182964680	KCB	86,319	26,194
77	Mungore AIA	1153316366	KCB	58,973	6,046
78	Mungore VTC	1238506690	KCB	55,733	65,279
79	Musembe Vocational Training Centre	01141610901000	CO.OPERATIVE BANK	22,388	1,348
80	Muteremko VTC	1238473288	KCB	253	757
81	MuteremkoVTC	1254144951	KCB	5,898	79,343
82	Muteremuko AIA	1153581612	KCB	18,262	23,582
83	Mwiyenga Vocational Training Centre	0480266530830	EQUITY BANK	1,898	29,658
84	Nabulooli Youth Polytechnic	1167793048	KCB BANK KENYA LTD	7,072	401
85	NAITIRI Vocational Training	1154213706	KCB	36,445	53,070
86	Namboani Friends	1167671260	KCB	31,109	30,741
87	Namboani Voc Training Ctr Grant	1238533876	KCB	21,208	203,258
88	Namirembe VTC	1238094325	KCB	451	577
89	NamirembeVTC	1178632342	KCB	1,809	494
90	Namubila Youth Polytechnic	1112684360	KCB	21,834	6,380
91	Namuning Youth Polytechnic	1167472152	KCB BANK KENYA LTD	55,951	29,589
92	Namwela Youth Polytechnic	1131338707	KCB	4,797	9,588
93	Sango Youth Polytechnic Aia	1153509431	KCB BANK KENYA LTD	6,402	2,313
94	Sawa VTC	1168216818	KCB	5,529	852
95	Sibakala VTC	01141687517100	COOPERATIVE	17,466	506
96	Sichei VTC	01129668835600	COOPERATIVE	12,731	4,671
97	Sikulu VTC	01141470179700	COOPERATIVE	26,563	62,227
98	Sinoko AIA Collection	1154108074	KCB	5,279	6,722
99	Sirare Youth Polytechnic AIA	1153765616	KCB BANK KENYA LTD	288	9,250
100	Sirisia Vocational Training Centre	1181756626	KCB BANK KENYA LTD	211,889	112,507
101	Sirisia Bok Vocational Training C	1133551327	KCB BANK KENYA LTD	26,114	64,209
102	Sirisia Bok Vocational Training C	1156307953	KCB BANK KENYA LTD	477	477
103	Sitabicha VTC Revenue Acc	1154288722	KCB	38,141	10,273
104	Sitikho Vocational Training Centre	1238837026	KCB BANK KENYA LTD	3,517	3,517
105	Sitikho Youth Polytechnic-AIA	1171224575	KCB BANK KENYA LTD	2,751	14,255
106	Sosio VTC	1238368077	KCB	4,293	2,143,404
107	Sosio VTC	1132641764	KCB	39,590	31,575
108	Sosio VTC	1178014223	KCB	44,316	20,659
109	St Cosmos Matili Vocational	1210091135	KCB BANK KENYA LTD	27,288	637
110	St Joseph Sudi Vocational Tc	1274560217	KCB BANK KENYA LTD	1,346	1,858

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111	St.Teresa's Kabula VTC	1238623026	KCB	194,969	789,718
112	St.Teresa's Kabula VTC	1154305597	KCB	79,994	31,684
113	Sudi Youth Polytechnic	1177985896	KCB BANK KENYA LTD	11,236	4,464
114	Sulwe Vocational Training Centre	1181755557	KCB BANK KENYA LTD	19,423	938
115	Tabani Youth Polytechnic	1158341210	KCB BANK KENYA LTD	79,926	13,115
116	Toloso VTC	1158804806	KCB	1,269	839
117	Tongaren Vocational Training Centre	1238457657	KCB BANK KENYA LTD	324,833	961,873
118	Tongaren Vocational Training Centre	01141470857000	CO.OPERATIVE BANK	15,038	57,328
119	Toroso Youth Polytechnic	1154363988	KCB	16,382	3,053
120	Wabukhonyi Vocational Training Centre	01139502142600	CO.OPERATIVE BANK	1,261	1,651
121	Wamunyiri Youth Polythenic	1170122078	KCB	19,513	1,286
122	Wekelekha AIA	1153882817	KCB	167,974	168,064
123	Wekelekha VTC	1238306063	KCB	809	15
124	Wekelekha VTC	1254137416	KCB	82,505	358,235
125	Wekelekha VTC	1112555390	KCB	40,146	302,780
126	ST Joseph Manani VTC	1208603922	KCB	86,817	88,243
127	SOYSAMBU VTC	01141668607800	COOP BUNGOMA	125,353	2,933
128	SIRISIA VTC	1238527876	KCB	107,901	265,206
129	Sirisia Bok Vocational Training C	1285855639	KCB	879	74
130	SITABICHA VTC	1238524966	KCB	7,994	269,145
131	SIRAKARU VTC	01141687190800	COOP KIMILILI	62,643	2,168
132	NAITIRI VTC	1238837719	KCB	1,565	249,907
133	MUYAYI VTC	1176765337	KCB	40,103	88,607
134	MUSEMBE VTC	1277634866	KCB	962	12,088
135	Namubila Youth Polytechnic	1166260577	KCB	8,650	8,650
136	MUKUYUNI YOUTH POLYTECHNIC	01141050951801	COOP KIMILILI	25,945	450
137	Misango VOCATIONAL TRAINING CENTRE	1178083934	KCB	97,950	54,567
138	MACHWELE VCT	1238312322	KCB	(120)	3,559
139	Khasoko Youth Polytechnic	1112740031	KCB	333,533	360,653
140	Khasoko Youth Polytechnic	1238017908	KCB	122	34,620
141	Sirare AIA	1238524923	KCB	61	30,495
142	Sinoko Vocational Training Centre	1238301649	KCB	1,365,040	4,306,022
143	Wabukhonyi Vocational Training Centre	1240567316	KCB	1,980	1,373,894
144	Sirikaru Vocational Training Centre	1141687190800	Coop	2,258	73,823
145	Muliro Youth Polytechnic	1274160669	KCB	623	314,780
146	Namubila Youth Polytechnic	1166260577	KCB		8,650
147	Sirare AIA	1238524923	KCB		94,449
		Sub Total		8,801,095	20,012,476
Not included in FS in year 2021-2022,thus need to adjust prior bank balances					
148	Baraki Youth Polytechnic	1166271749		74,549	201,497
149	Chwele Youth Polytechnic	1153313197		257,194	-
150	Musembe Vocational Training Centre	1274361505		382	382
Adjustment on Prior Balance Brought forward due to Repitition					
146	Namubila Youth Polytechnic	1166260577	KCB		(8,650)
99	Sirare AIA	1238524923	KCB		(94,449)
		Grant total		9,133,220	20,111,256

9. Reconciliation of Accounts Payable and Deposits bank Balance.

The statement of assets and liabilities has accounts payables balance of Kshs. 268,028,338.35 while note 10A shows deposit bank account balance of Kshs. 259,258,888.4, resulting in a variance of Kshs.8,769,449.85. This variance is attributed to payments made to CRF account before the deposit account had been opened. The payments, which are analyzed below, are yet to be transferred to deposits bank account:

RETENTION LIST FROM PRVEVIOUS ACCOUNTS			
42,296	XEROX VENTURES LIMITED - pv no.844 /	Tourism, Forestry, Environment and	296,315
42,549	JYAN CONSTRUCTION SERVICES - pv no469 /		124,332
42,517	MAMI BUILDING AND CIVIL ENGINEERING COMPANY LIMITED - pv		140,279
42,543	ndarumanya company limited - PV NO. 372 /		305,190
42,514	XEROX VENTURES LIMITED - PV NO 350	Tourism, Forestry, Environment and	99,383
42,479	terra craft limited	terra craft limited	286,980
42,380	IMAGE INNOVATIONS LTD - pv no.156 /	IMAGE INNOVATIONS LTD -	204,056
42,446	Sarit Building and Civil Contractors limited	Sarit Building and Civil Contractors	222,794
42,515	NAMUKOLI PLUMBERS AND FABRICATC	NAMUKOLI PLUMBERS AND	21,544
42,422	M'big ltd.	M'big ltd.	983,055
42,479	JYAN CONSTRUCTION SERVICES - Pv no	JYAN CONSTRUCTION SERV	214,885
42,424	Batacom Contractors	Batacom Contractors	144,416
42,465	Calsilanic Building & Civil Contractors limited	Calsilanic Building & Civil Contract	129,018
42,384	Filtego Group limited	Filtego Group limited	336,017
42,537	Filtego Group limited	Filtego Group limited	293,394
42,257	P.G Mals Enterprises	P.G Mals Enterprises	351,422
42,422	Imalison Enterprises	Imalison Enterprises	292,320
42,361	SAKAM ENTERPRISES LTD - pv no.2367 /	SAKAM ENTERPRISES LTD -	2,258,783
42,545	Namwaya Enterprises ltd	Namwaya Enterprises ltd	147,342
42,514	BARESE ENTERPRISES LIMITED - pv no 3	BARESE ENTERPRISES LIMIT	257,054
42,528	Glare Technology and Electrical Systems Limited	Glare Technology and Electrical Sy	835,641
42,471	Hanal Investment ltd	Hanal Investment ltd	85,353
42,465	barowest suppliers and stationaries	barowest suppliers and stationaries	271,158
42,499	kitekesy investment	kitekesy investment	147,890
42,545	ronex enterprises limited	ronex enterprises limited	134,670
42,482	efficient contractors limited	efficient contractors limited	124,180
42,409	weima enterprises limited	weima enterprises limited	61,980
	Total		8,769,449

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16. Progress On Follow Up 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.

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeline
REPORT OF THE OFFICE OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE COUNTY EXECUTIVE OF THE FINANCIAL YEAR 2021-2022					
REPORT ON THE FINANCIAL STATEMENTS					
Basis for Qualified Opinion					
1	<p>Variance Between the Financial Statements and IFMIS Records</p> <p>As disclosed in Note 4 to the financial statements, the statement of receipts and payments reflects an amount of Kshs.2,037,798,793 in respect to use of goods and services which includes domestic travel and subsistence allowances amount of Kshs.472,971,099. However, review of the Integrated Financial Management Information System (IFMIS) payment details revealed that temporary imprest of Kshs.822,490,935 was issued to staff during the year under review which is at variance with the domestic travel and subsistence amount of Kshs.472,971,099 resulting to an unreconciled and unexplained variance of Kshs.349,519,836.</p> <p>In the circumstances, the accuracy and completeness of the domestic travel and subsistence allowances amount of Kshs.472,971,099 could not be confirmed.</p>	<p>The Management would wish to comment as follows;</p> <p>a) Comments -Imprests are charged from the economic sub-item relevant to the program or activity to be implemented. Therefore, not all imprests were charged from the economic item meant for domestic travel and subsistence allowances.</p> <p>Imprests meant for;</p> <ul style="list-style-type: none"> a) Foreign activities are charged from the economic sub-items meant for Foreign travel and subsistence b) Trainings and accommodation are charged from the economic sub-items meant Training expenses c) Boards, Committees and other hospitality are charged from the economic sub-items meant Hospitality supplies and services d) Implementation of donor funded programs/activities that require use of imprests are charged from the relevant economic sub-item meant for implementation of the project such as economic sub-items under Other capital grants and transfers e) Imprests for field stations such as sub-county administration units are charged from the relevant economic sub-item where the activity was budgeted for f) Standing imprests are charged from any economic sub-items but accounted for through the relevant economic sub-item on replenishment <p>Therefore, the amount of Kshs.472,971,099 reported as expenditure for the domestic travel and subsistence allowances was accurate as reported. The variance of Kshs.349,519,836 was composed of imprests charged from the</p>	Director of Accounting Services		

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Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeline frame:																								
		following economic items;																											
1	Variance in Exchequer Releases	The Management would wish to comment as follows;																											
2	<p>As disclosed in Note 1 to the financial statements, the statement of receipts and payments reflects an amount of Kshs.10,614,043,797 in respect to exchequer releases (transfers from the CRF). However, the County Revenue Fund bank statements reflect exchequer releases of Kshs.10,621,565,597 resulting to an unexplained and unreconciled variance of Kshs.7,521,800.</p> <p>In the circumstances, the accuracy and completeness of the exchequer releases amount of Kshs.10,614,043,797 could not be confirmed.</p>	<p>a) Comments</p> <p>This was a transfer on 17th February, 2022 which was cancelled out by a credit entry on the same day by the Central Bank of Kenya as indicated in the attached CRF bank statement. Additionally, there was another credit transfer on 18th February, 2022 which was not cancelled out. This uncancelled transfer is what was recognized in the books of accounts and the financial statements. Therefore, the exchequer releases amount of Kshs.10,614,043,797 was accurate and complete.</p> <table border="1" data-bbox="882 801 1691 1323"> <thead> <tr> <th data-bbox="882 801 988 931">Txn . Date</th><th data-bbox="988 801 1094 931">Reference No.</th><th data-bbox="1094 801 1199 931">Trans action Details</th><th data-bbox="1199 801 1516 931">Transaction Details</th><th data-bbox="1516 801 1622 931">Dr. Amount</th><th data-bbox="1622 801 1691 931">Cr. Amount</th></tr> </thead> <tbody> <tr> <td data-bbox="882 931 988 1078">17/02/22</td><td data-bbox="988 931 1094 1078">FT220483J965</td><td data-bbox="1094 931 1199 1078">Accou nt Transfer</td><td data-bbox="1199 931 1516 1078">TREASURY ORDER DD 17022022 REF:CG/BGM/FIN/CBK/VO L.022/97</td><td data-bbox="1516 931 1622 1078">7,521 ,800</td><td data-bbox="1622 931 1691 1078">0</td></tr> <tr> <td data-bbox="882 1078 988 1225">17/02/22</td><td data-bbox="988 1078 1094 1225">FT220483J965</td><td data-bbox="1094 1078 1199 1225">Accou nt Transfer</td><td data-bbox="1199 1078 1516 1225">TREASURY ORDER DD 17022022 REF:CG/BGM/FIN/CBK/VO L.022/97</td><td data-bbox="1516 1078 1622 1225">0</td><td data-bbox="1622 1078 1691 1225">7,521 ,800</td></tr> <tr> <td data-bbox="882 1225 988 1323">18/02/22</td><td data-bbox="988 1225 1094 1323">FT22049V9ZQB</td><td data-bbox="1094 1225 1199 1323">Accou nt Transfer</td><td data-bbox="1199 1225 1516 1323">TREASURY ORDER DD 17022022 REF:CG/BGM/FIN/CBK/VO L.022/97</td><td data-bbox="1516 1225 1622 1323">7,521 ,800</td><td data-bbox="1622 1225 1691 1323">0</td></tr> </tbody> </table>	Txn . Date	Reference No.	Trans action Details	Transaction Details	Dr. Amount	Cr. Amount	17/02/22	FT220483J965	Accou nt Transfer	TREASURY ORDER DD 17022022 REF:CG/BGM/FIN/CBK/VO L.022/97	7,521 ,800	0	17/02/22	FT220483J965	Accou nt Transfer	TREASURY ORDER DD 17022022 REF:CG/BGM/FIN/CBK/VO L.022/97	0	7,521 ,800	18/02/22	FT22049V9ZQB	Accou nt Transfer	TREASURY ORDER DD 17022022 REF:CG/BGM/FIN/CBK/VO L.022/97	7,521 ,800	0			
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2	Anomalies in Cash and Cash Equivalents	<p>The Management would wish to comment as follows, including action taken;</p> <p>a) Comments</p> <p>i. Receipts in Cash Book not recorded in the bank – KShs.</p>																											

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Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Time frame:																						
	<p>comprise of balances in seventeen (17) bank accounts maintained by the County Government. However, bank reconciliation statements for five (5) bank accounts reflect receipts in cash book not recorded in bank statements totalling to Kshs.530,243,870. No explanation was provided on why the receipts had not been banked as at 30 June, 2022.</p> <p>In addition, Note 10A to the financial statements indicates that in 2020/2021, the County Government had forty-three (43) active bank accounts with balances. No explanation was provided on the circumstances under which the bank accounts reduced from forty three (43) in 2020/2021 to seventeen (17) in the year under review and the fate of the balances in the twenty six (26) accounts not disclosed.</p> <p>In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.631,768,735 as at 30 June, 2022 could not be confirmed.</p>	<p>530,243,870</p> <p>These receipts were composed of Cash-in-transit of KShs. 527,811,340.55 and transfers to the Deposit Account of KShs. 2,432,529.65. The amounts include;</p> <table border="1"> <thead> <tr> <th>Category</th><th>Bank A/C</th><th>Amount (KShs.)</th><th>Amount (KShs.)</th></tr> </thead> <tbody> <tr> <td rowspan="4">Cash-in-transit</td><td>CBK – Recurrent</td><td>238,322,054</td><td rowspan="4">527,811,340.55</td></tr> <tr> <td>CBK Development</td><td>227,250,294</td></tr> <tr> <td>BGM – DANIDA</td><td>9,852,563</td></tr> <tr> <td>BGM – NARGIP</td><td>52,386,429.55</td></tr> <tr> <td>Transfers to Deposit Account</td><td>CBK – Deposit</td><td>2,432,529.65</td><td>2,432,529.65</td></tr> <tr> <td colspan="3">Total</td><td>530,243,870.2</td></tr> </tbody> </table> <p>➤ Cash-in-transit The National Treasury extended the date of closure of the financial activities for the year ended 30th June, 2022 so as to allow for the settlement of transactions that were already on Internet Bank Platform but awaiting Exchequer Receipts. These transactions also experienced late approvals by the Office of the Controller of Budget. These payments were concluded on 26th July, 2022. Therefore, it has been a normal recurrence every year for all County Governments, characterized by late Exchequer Receipts.</p> <p>Appendix 3(a); Extract of bank statements and Forms B – Approved Exchequer Requests</p> <p>➤ Transfers to Deposit Account When the late payments were made for development expenditure, the withheld related deposits were similarly transferred to the Deposit Account after 30th June, 2022.</p>	Category	Bank A/C	Amount (KShs.)	Amount (KShs.)	Cash-in-transit	CBK – Recurrent	238,322,054	527,811,340.55	CBK Development	227,250,294	BGM – DANIDA	9,852,563	BGM – NARGIP	52,386,429.55	Transfers to Deposit Account	CBK – Deposit	2,432,529.65	2,432,529.65	Total			530,243,870.2			
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Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeline frame:
		<p>Appendix 3(b); Extract of bank statement</p> <p>NB; To allow for proper accounting, these transactions were updated in the Cashbooks hence the variance that was accounted for through bank reconciliation</p> <p>ii. Bank Accounts reduced from 43 to 17</p> <p>During the year 2021/2022, several financial reporting templates were developed by the Public Sector Accounting Standards Board. Therefore, the self-reporting entities in Bungoma were increased. The transactions of these self-reporting entities were then excluded from the Financial Statements of the County Executive so as to allow the entities to self-report. The additional self-reporting entities during the year 2021/2022 include;</p> <ul style="list-style-type: none"> ➤ County Revenue Fund ➤ Level 4 and 5 hospitals ➤ Municipalities ➤ Receivers of Revenues <p>Therefore, the 26 bank account details were captured in the Financial Statements of the respective self-reporting entity</p> <p>Appendix 3(c); List of twenty-six bank accounts excluded from the Financial Statements of the County Executive</p> <p>b) Action;</p> <p>The County Government is in continuous pursuit for timely release of Exchequer by the National Government so as to avoid incidences of Cash-in-transit</p>			
3	<p>Long Outstanding and Inaccurate Pending Bills</p> <p>Note 1 under other important disclosures reflects a balance of Kshs.1,199,306,316 in respect of pending accounts payable as disclosed in Annex 2 to the financial statements. The balances comprise of balance brought forward of Kshs.438,603,086, additions during the year of Kshs.1,039,275,422 and payments during the year of Kshs.277,532,150. However, no explanation was provided for failure to clear the long outstanding bills brought forward,</p>	<p>The Management would wish to comment as follows, including action taken;</p> <p>a) Comments.</p> <p>i) Status of pending bills</p> <p>The Department of Finance and Economic Planning had outstanding pending bills amounting to KShs.346,586,647 as at 30th June, 2022. The remaining balance of the listing has since been communicated to the respective MDAs.</p> <p>The management agrees with the auditors finding and will to comment that</p>			

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Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeline frame:																
	<p>which relate to the years between 2015/2016 and 2020/2021.</p> <p>Further, a recalculation of the balance brought forward, additions during the year and payments during the year gives a total balance of Kshs.1,200,346,358 instead of the balance of Kshs.1,199,306,316. The variance of Kshs.1,040,000 was not explained or reconciled.</p> <p>In the circumstances, the accuracy and correct valuation of the pending accounts payable balance of Kshs.1,199,306,316 could not be confirmed.</p>	<p>the delay the delay in payment was occasioned by the untimely availing of all supporting documents and delay in exchequer releases.</p> <p>Appendix 4(a); Analysis of pending bills</p> <p>ii. Variance of Kshs.1,040,000</p> <p>The Management acknowledges the casting error. The error emanates from the following underreported pending bill;</p> <table border="1" data-bbox="868 652 1689 1126"> <thead> <tr> <th data-bbox="868 652 988 1126">Contractor</th><th data-bbox="988 652 1108 1126">Balance at the beginning of the year (a)</th><th data-bbox="1108 652 1229 1126">Addition During the year (b)</th><th data-bbox="1229 652 1349 1126">Amount Paid during the year 21/22 (c)</th><th data-bbox="1349 652 1469 1126">Outstanding Balance as 30th June 2022 (Reported) (d)</th><th data-bbox="1469 652 1590 1126">Outstanding Balance as 30th June 2022 (Correct - Not Reported) (e=a+b-c)</th><th data-bbox="1590 652 1689 1126">Variance (f=e-d)</th></tr> </thead> <tbody> <tr> <td data-bbox="868 1003 988 1126">Paed Hope enterprises</td><td data-bbox="988 1003 1108 1126">2,733,891</td><td data-bbox="1108 1003 1229 1126">2,398,150</td><td data-bbox="1229 1003 1349 1126">1,693,850</td><td data-bbox="1349 1003 1469 1126">2,398,150</td><td data-bbox="1469 1003 1590 1126">3,438,191</td><td data-bbox="1590 1003 1689 1126">1,040,000</td></tr> </tbody> </table> <p>However, this did not affect the accuracy of the Financial Statements as pending bills are essentially disclosures under IPSAS Cash Basis of Reporting</p> <p>c) Action;</p> <ul style="list-style-type: none"> i. The delay in payment was occasioned by the untimely availing of all supporting documents ii. The County Treasury has since issued a circular establishing the following controls on pending; <ul style="list-style-type: none"> a) Directive to entities to develop clear strategies to manage pending bills b) Restrictions on programs and retreat 	Contractor	Balance at the beginning of the year (a)	Addition During the year (b)	Amount Paid during the year 21/22 (c)	Outstanding Balance as 30th June 2022 (Reported) (d)	Outstanding Balance as 30th June 2022 (Correct - Not Reported) (e=a+b-c)	Variance (f=e-d)	Paed Hope enterprises	2,733,891	2,398,150	1,693,850	2,398,150	3,438,191	1,040,000					
Contractor	Balance at the beginning of the year (a)	Addition During the year (b)	Amount Paid during the year 21/22 (c)	Outstanding Balance as 30th June 2022 (Reported) (d)	Outstanding Balance as 30th June 2022 (Correct - Not Reported) (e=a+b-c)	Variance (f=e-d)															
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Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Time frame:																		
		assignments so as to direct any savings to clearing pending bills Appendix 2(b) – County Treasury Circular																					
4	<p>Anomalies in Fixed Assets</p> <p>Records maintained by the County Executive indicate that during the years between 2017/2018 and 2021/2022, the County Government purchased a total of thirty-five (35) parcels of land valued at Kshs.18,700,000. Although the parcels of land had all been paid for as at 30 June, 2022, the County Government has not obtained title deeds for all of them as at the time of audit in January, 2023.</p> <p>Further, Annex 4 to the financial statements on summary of non-current assets register reflects additions during the year amounting to Kshs.1,780,973,782 which is at variance with the corresponding amount of Kshs.1,609,935,884 shown in the statement of cash flows. The variance of Kshs.171,037,898 has not been explained or reconciled.</p> <p>In addition, the Management did not provide an updated asset register with details relating to: nature or type of asset, date of purchase, cost, supplier, unique identification number, current value, current location, user, accumulated depreciation and net book value.</p> <p>In the circumstances, the accuracy, completeness and ownership of the non-current assets valued at Kshs.22,891,249,443 as at 30 June, 2022, could not be confirmed.</p>	<p>Management Response: The Management would wish to comment as follows, including action taken;</p> <p>a) Comments</p> <p>i) Land Without title deeds The Management agreed that the procured land does not have a title deed. This is a compounded challenge in relation to all the land acquired by the County Government after devolution, land inherited from the defunct local authorities and land inherited from the National Government following the transfer of functions as they all experience the same challenge.</p> <p>ii) The variance of Kshs.171,037,898 The amount was composed of assets acquired by the use of donor funds. These funds were accounted for under note 6 as <i>Other capital grants and transfers</i> part of which was used to acquire assets. These grants were budgeted for under the economic sub-item 2640503 and expensed as follows;</p> <table border="1" data-bbox="889 975 1516 1204"> <thead> <tr> <th data-bbox="889 975 1284 1024">Grant</th><th data-bbox="1284 975 1516 1024">Amount (KShs.)</th></tr> </thead> <tbody> <tr> <td data-bbox="889 1024 1284 1062">RMLF - National Government</td><td data-bbox="1284 1024 1516 1062">44,719,735</td></tr> <tr> <td data-bbox="889 1062 1284 1099">KDSP</td><td data-bbox="1284 1062 1516 1099">115,948,541</td></tr> <tr> <td data-bbox="889 1099 1284 1137">DANIDA</td><td data-bbox="1284 1099 1516 1137">10,369,623</td></tr> <tr> <td data-bbox="889 1137 1284 1204">Total</td><td data-bbox="1284 1137 1516 1204">171,037,899</td></tr> </tbody> </table> <p>These assets were categorized in the respective class of assets as follows;</p> <table border="1" data-bbox="889 1253 1685 1439"> <thead> <tr> <th data-bbox="889 1253 1347 1302">Class of assets</th><th data-bbox="1347 1253 1685 1302">Amount (KShs.)</th></tr> </thead> <tbody> <tr> <td data-bbox="889 1302 1347 1339">Infrastructure assets – Roads, Rails</td><td data-bbox="1347 1302 1685 1339">44,719,735</td></tr> <tr> <td data-bbox="889 1339 1347 1377">ICT Equipment</td><td data-bbox="1347 1339 1685 1377">8,706,680</td></tr> <tr> <td data-bbox="889 1377 1347 1439">Buildings</td><td data-bbox="1347 1377 1685 1439">107,241,861</td></tr> </tbody> </table>	Grant	Amount (KShs.)	RMLF - National Government	44,719,735	KDSP	115,948,541	DANIDA	10,369,623	Total	171,037,899	Class of assets	Amount (KShs.)	Infrastructure assets – Roads, Rails	44,719,735	ICT Equipment	8,706,680	Buildings	107,241,861			
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Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeline frame:
		<p>Office equipment, furniture and fittings 2,900,000</p> <p>Buildings and structures 7,469,623</p> <p>Total 171,037,899</p> <p>Appendix 5(a); Supporting Schedules</p> <p>iii) Un-updated asset register. See the attached Asset Register. The Management acknowledges that the register has not been fully updated.</p> <p>The County Executive has an Asset Management System that keep track of all county moveable and immovable assets. The Asset Register is one of the reports produced by the system. However, the System operating license expired towards end of the financial year. At the time of audit, access to the system was not possible making it impossible to generate an up-to-date Asset Register.</p> <p>The Management has since provided for funds to renew the Asset Management System Operating License in the current Financial Year.</p> <p>Appendix 5(b) – Asset register before the expiry of the licence</p>			
5	<p>Transfers to Other Government Entities</p> <p>As disclosed in Note 5 to the financial statements, the statement of receipts and payments reflects an amount of Kshs.962,742,192 in respect to transfers to other Government entities. However, the amount excludes amounts of Kshs.44,273,433 and Kshs.75,717,730 transferred to Bungoma and Kimilili Municipalities respectively, shown in IFMIS payment details.</p> <p>In the circumstances, the accuracy and completeness of transfers to other Government entities of Kshs.962,742,192 could not be confirmed.</p>	<p>The Management would wish to comment as follows, including action taken;</p> <p>a) Comments The Management agrees with the finding and would like to comment as follows;</p> <ul style="list-style-type: none"> i. Transactions relating to operations in the Municipalities have always been processed on IFMIS and are paid through a CBK Recurrent bank account shared with the County Executive, commonly known as Treasury Single Account ii. Only funds meant for donor funded programmes were transferred to the operational accounts of the Municipalities <p>Therefore, the financial operations of the Municipalities were inseparable from the County Executive and could therefore not facilitate accurate reporting by the Municipalities. Therefore, the transactions of the</p>			

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Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeline frame:
		<p>Municipalities were to be accurately reported as part of the County</p> <p>b) Actions;</p> <ul style="list-style-type: none"> i. The County Treasury has since instructed the Municipalities to open their bank accounts with Central Bank of Kenya. This will help to enhance financial autonomy and reporting by the Municipalities ii. The Municipal PFM Officers have since been trained on the new Financial Reporting Template issued by the Public Sector Accounting Standards Board. The County Government expects the Boards to make independent financial reports from the year 2022/2023 <p>Appendix 6(a); County Treasury Circular on opening of bank accounts</p> <p>Appendix 6(b); Invitations for Trainings</p>			
6	<p>Unsupported Facilitation of MCAs of County Assembly of Bungoma</p> <p>As disclosed in Note 4 to the financial statements, the statement of receipts and payments reflects use of goods and services amount of Kshs.2,037,798,793 which includes an amount of Kshs.377,187,730 in respect of hospitality supplies and services, out of which Kshs.3,717,200 was incurred in facilitating Members of County Assembly (MCAs) of the County Assembly of Bungoma for various activities carried out by the County Executive. However, supporting documents like invitation letters, letter from the speaker of the County Assembly confirming that the MCAs' allowances were authorized by the County Assembly were not provided for audit.</p> <p>In the circumstances, accuracy, completeness and propriety of the expenditure of Kshs.3,717,200 could not be confirmed.</p>	<p>The Management would wish to comment as follows;</p> <p>Comments;</p> <p>The facilitation was in respect to Debt management Strategy paper and County Fiscal Strategy Paper 2022 which had not been budgeted for by the County Assembly. See the attached supporting documents;</p> <p>Appendix 7: Invitation letters, letter from the County Assembly requesting for facilitation and Payment Voucher</p>			
OTHER MATTER					

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Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeline frame:																																									
1	<p>Budgetary Control and Performance</p> <p>The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.13,913,111,772 and Kshs.10,761,624,843 respectively, resulting to under-funding of Kshs.3,151,486,929 or 23% of the approved budget. Similarly, the County Executive incurred actual expenditure of Kshs.10,969,013,054 against approved budget of Kshs.13,913,111,772 resulting to under-performance of Kshs.2,944,098,718 or 21% of the budget.</p> <p>The under-funding and under-performance affected the planned activities and may have impacted negatively on service delivery to the public.</p>	<p>The Management would wish to comment as follows including the action taken;</p> <p>a) Comments – The under-absorption was caused by;</p> <ul style="list-style-type: none"> i. Delay in receipt of Exchequer Releases. The Exchequer was not received on time so as to allow for sufficient time for planning and making payments for the planned activities on a timely manner. The Performance of the Exchequer Releases against the cash flow plan was as follows; <table border="1" data-bbox="882 708 1685 1083"> <thead> <tr> <th data-bbox="882 708 1009 773" rowspan="2">Description</th><th data-bbox="1009 708 1685 773" rowspan="2">Amount (KShs.)</th><th data-bbox="1009 773 1136 806">Q₁</th><th data-bbox="1136 773 1262 806">Q₂</th><th data-bbox="1262 773 1389 806">Q₃</th><th data-bbox="1389 773 1516 806">Q₄</th><th data-bbox="1516 773 1643 806">Total</th></tr> <tr> <th data-bbox="1009 806 1136 871">Projected</th><th data-bbox="1136 806 1262 871">2,878,93 8,872</th><th data-bbox="1262 806 1389 871">2,878,93 8,872</th><th data-bbox="1389 806 1516 871">2,878,93 8,872</th><th data-bbox="1516 806 1643 871">2,878,93 8,872</th><th data-bbox="1643 806 1685 871">11,515,755 ,488</th></tr> </thead> <tbody> <tr> <td data-bbox="882 871 1009 904">Actual</td><td data-bbox="1009 871 1685 904"></td><td data-bbox="1009 904 1136 936"></td><td data-bbox="1136 904 1262 936"></td><td data-bbox="1262 904 1389 936"></td><td data-bbox="1389 904 1516 936"></td><td data-bbox="1516 904 1643 936"></td></tr> <tr> <td data-bbox="882 936 1009 985">Under/Over-receipt</td><td data-bbox="1009 936 1685 985"></td><td data-bbox="1009 985 1136 1018"></td><td data-bbox="1136 985 1262 1018"></td><td data-bbox="1262 985 1389 1018"></td><td data-bbox="1389 985 1516 1018"></td><td data-bbox="1516 985 1643 1018"></td></tr> <tr> <td data-bbox="882 985 1009 1051">Targeted receipts (%)</td><td data-bbox="1009 985 1685 1051"></td><td data-bbox="1009 1051 1136 1083">100%</td><td data-bbox="1136 1051 1262 1083">100%</td><td data-bbox="1262 1051 1389 1083">100%</td><td data-bbox="1389 1051 1516 1083">100%</td><td data-bbox="1516 1051 1643 1083">100%</td></tr> <tr> <td data-bbox="882 1051 1009 1116">Actual receipts (%)</td><td data-bbox="1009 1051 1685 1116"></td><td data-bbox="1009 1116 1136 1148"></td><td data-bbox="1136 1116 1262 1148"></td><td data-bbox="1262 1116 1389 1148"></td><td data-bbox="1389 1116 1516 1148"></td><td data-bbox="1516 1116 1643 1148"></td></tr> </tbody> </table> <ul style="list-style-type: none"> ii. The late receipts may not provide sufficient time for effective planning and spending of the same in whole. <p>Appendix 2(a) – Analysis of Exchequer Receipts.</p> <p>Appendix 2(b) – Extract of the County Revenue Fund Bank Statement.</p> <p>Appendix 2(c); Funds received in June, 2022 and Funds received in July, 2022</p> <ul style="list-style-type: none"> i. Other contributing factors to a limited extent include projects that had not been completed, incidences of terminated contracts due to non-performance among other 	Description	Amount (KShs.)	Q ₁	Q ₂	Q ₃	Q ₄	Total	Projected	2,878,93 8,872	2,878,93 8,872	2,878,93 8,872	2,878,93 8,872	11,515,755 ,488	Actual							Under/Over-receipt							Targeted receipts (%)		100%	100%	100%	100%	100%	Actual receipts (%)									
Description	Amount (KShs.)	Q ₁			Q ₂	Q ₃	Q ₄	Total																																						
		Projected	2,878,93 8,872	2,878,93 8,872	2,878,93 8,872	2,878,93 8,872	11,515,755 ,488																																							
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County Government of Bungoma
County Executive
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Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Time frame:											
		<p>Action- As explained above, the major contributor to under-absorption is delayed Exchequer Releases. The County Government is in continuous pursuit of this matter through the Council of Governors so as to ensure that Exchequer Releases are made on time by The National Treasury. Other planned controls include;</p> <ul style="list-style-type: none"> a) Introduced and implementing measures aimed at enhancing own source revenue <p>Appendix 5(a); Revenue raising measures</p> <ul style="list-style-type: none"> b) Put in place measures aimed at increasing efficiency in public procurement processes so as to procure items on time and within the applicable legislations <p>Appendix 5(b); County Executive Order No. 1</p> <ul style="list-style-type: none"> c) Establish a comprehensive Monitoring and Evaluation System in assessing the performance of all projects, identifying challenges and corrective actions to deliver project outputs. This will be done through multifaceted monitoring of project performance by Appointment of Project Implementation Teams for complex projects <p>Appendix 5(c); Budget Circular 2023/2024</p> <p>Engage the Office of the Controller of Budget on faster processing of county exchequer requisitions.</p>														
2	<p>Unresolved Prior Year Matters</p> <p>As disclosed under the progress on follow up of auditor's recommendations section of the financial statements, some of the prior year audit issues remained unresolved as at 30 June, 2022. Management has not provided satisfactory reasons for the delay in resolving the issues.</p>	<p>The Management would wish to comment as follows;</p> <p>a) Comments</p> <p>The audit report for the year ended 30 June, 2020 raised seven issues and the audit report for the year ended 30 June, 2021 raised thirteen issues on the Department whose status is as follows;</p> <table border="1" data-bbox="868 1274 1685 1455"> <thead> <tr> <th data-bbox="868 1274 1100 1323" rowspan="2">Status</th><th colspan="2" data-bbox="1100 1274 1685 1323">No. of issues</th></tr> <tr> <th data-bbox="1100 1323 1311 1356">2019-2020</th><th data-bbox="1311 1323 1685 1356">2020-2021</th></tr> </thead> <tbody> <tr> <td data-bbox="868 1356 1100 1388">Resolved</td><td data-bbox="1100 1356 1311 1388">1</td><td data-bbox="1311 1356 1685 1388">4</td></tr> <tr> <td data-bbox="868 1388 1100 1421">Partially resolved</td><td data-bbox="1100 1388 1311 1421">3</td><td data-bbox="1311 1388 1685 1421">0</td></tr> </tbody> </table>	Status	No. of issues		2019-2020	2020-2021	Resolved	1	4	Partially resolved	3	0	CEC M, Finance and Economic Planning	Suspended	
Status	No. of issues															
	2019-2020	2020-2021														
Resolved	1	4														
Partially resolved	3	0														

County Government of Bungoma
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Annual Report and Financial Statements for the year ended June 30, 2023

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeline frame:															
		<table border="1"> <tr> <td>Not Resolved</td><td>3</td><td>9</td></tr> <tr> <td>Total</td><td>7</td><td>13</td></tr> </table> <p>Appendix 7(a); Progress on Prior Year Issues 2019-2020</p> <p>Appendix 7(b); Progress on Prior Year Issues 2020-2021</p> <p>Action – The County Treasury shall continue to pursue the partially resolved and unresolved issues. This is as some of the issues carry an external risk such as delayed Exchequer Receipts, Variances between IFMIS and Financial Statements etc. The County Treasury shall work jointly with the related agencies on issues that carry an external risk so as to resolve them</p>	Not Resolved	3	9	Total	7	13												
Not Resolved	3	9																		
Total	7	13																		
REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES																				
1	<p>Outstanding Imprest</p> <p>The statement of assets and liabilities reflects a balance of Kshs.46,734,065 in respect of accounts receivable - outstanding imprest which, as disclosed in Note 11 to the financial statements, relates to Government imprest. Out of the balance, imprests totalling to Kshs.35,149,850 were issued in 2016/2017, 2018/2019, 2019/2020 and 2020/2021 financial years, while the balance of Kshs.11,584,215 relates to the year under review. No explanation was provided for failure to account and recover the imprests from the defaulting officers, contrary to Regulation 93(5) of the Public Finance Management (County Governments) Regulations, 2015, which requires an imprest holder to surrender or account for imprest within seven (7) working days after returning to duty station.</p> <p>In the circumstances, Management was in breach of the law.</p>	<p>The Management would wish to comment as follows including the action taken;</p> <p>a) Comments – The summary status of imprest in the Department of Finance is as follows;</p> <table border="1"> <thead> <tr> <th>Category</th><th>Amount (Kshs.)</th><th>Remark</th></tr> </thead> <tbody> <tr> <td>Surrendered</td><td>Kshs.10,603,045</td><td>Payment vouchers available</td></tr> <tr> <td>Taken by EACC</td><td>Kshs.12,676,650</td><td>Supporting documents were taken before the imprests were fully processed.</td></tr> <tr> <td>Unsurrendered</td><td>Kshs.1,086,000</td><td>Forwarded to Payroll Office for recovery</td></tr> <tr> <td>Total</td><td>Kshs.23,827,675.00</td><td></td></tr> </tbody> </table> <p>Appendix 004(a) – Analysis of Imprests.</p> <p>Appendix 004(b) – Payment Voucher for the surrendered imprest and</p>	Category	Amount (Kshs.)	Remark	Surrendered	Kshs.10,603,045	Payment vouchers available	Taken by EACC	Kshs.12,676,650	Supporting documents were taken before the imprests were fully processed.	Unsurrendered	Kshs.1,086,000	Forwarded to Payroll Office for recovery	Total	Kshs.23,827,675.00		Respective Accounting Officers	Partially resolved	3 months
Category	Amount (Kshs.)	Remark																		
Surrendered	Kshs.10,603,045	Payment vouchers available																		
Taken by EACC	Kshs.12,676,650	Supporting documents were taken before the imprests were fully processed.																		
Unsurrendered	Kshs.1,086,000	Forwarded to Payroll Office for recovery																		
Total	Kshs.23,827,675.00																			

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Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeline frame:
		<p>Appendix 004(c) – Inventory of EACC</p> <p>b) Action;</p> <p>i. Communication has since been made to the Payroll Office to initiate recovery of the unsurrendered imprest</p> <p>Appendix 004(d) – Communication to the Payroll Office and the Accounting Officers</p> <p>ii. The County Treasury has since issued a circular establishing the following controls on imprests;</p> <ul style="list-style-type: none"> • Reemphasis on surrender of temporary imprests within seven days after return to duty station and/or completion of the activity • Upper ceiling on standing imprests • Surrender of standing imprests by 15th June of every year • Debarment on issuance of multiple imprests <p>Appendix 5(e) – County Treasury Circular</p>			
2	<p>Late Receipt of Exchequer Issues from The National Treasury</p> <p>Review of bank statements and cash books of the County Executive revealed that out of the exchequer releases of Kshs.10,614,043,797 reflected in the statement of receipts and payments, exchequer releases totalling to Kshs.571,770,689 were received on diverse dates between 16 June, 2022 and 15 July, 2022. This is contrary to Section 17(6) of the Public Finance Management Act, 2012 which provides that the National Treasury shall, at the beginning of every quarter, and in any event not later than the fifteenth day from the commencement of the quarter, disburse monies to County Governments. No explanation was provided on why funds from the National Treasury were not received in time as required by law.</p> <p>In the circumstances, the County Executive was not able to accomplish its activities and programs as projected in the</p>	<p>The Management would wish to comment as follows including the action taken;</p> <p>a) Comments – The County Government has experienced challenges beyond its control due to late disbursements as reported by the auditor.</p> <p>Action – The Management commits to continue pursuing for the timely release of funds through the Council of Governors and The Senate Parliament</p>	Respective Accounting Officers	Partially resolved – Recovery initiated	3 months

County Government of Bungoma
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Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeline frame:
	annual budget.				
3	<p>Excess Wage Bill – Finance/CPSB/CS</p> <p>The statement of receipts and payments reflects expenditure of Kshs.4,842,460,885 in respect of compensation of employees, which represents 45% of the total receipts in the year of Kshs.10,761,624,843. This is contrary to Regulation 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015, which states that total expenditure on the wage bill for County Governments should not exceed thirty-five (35) percent of the County Government's total revenue</p> <p>In the circumstances, Management was in breach of the law.</p>	<p>The Management would wish to comment as follows including the action taken;</p> <p>a) Comments – The Management agrees that the wage bill is beyond the prescribed 35%. This has been occasioned by a number of factors as discussed in the previous audit reports with the County Assembly. The factors include;</p> <ul style="list-style-type: none"> i. The wage bill is generally expected to experience an increment of 1-2% per annum, holding all other factors constant. This increase occurs as a result of the annual automatic increments accorded to each employee ii. Implementation of the Collective Bargaining Agreement for the Health Personnel in the year 2017/2018 iii. Conversion of the terms of employment of the ECDE teachers from contractual to permanent in the year 2018 iv. Conversion of the terms of employment of the casual employees to permanent in the year 2017/2018 v. Phased Implementation of Salary Increments for the staff of the County Executive as per the various SRC Circulars. The county government is currently implementing Phase IV of the recommended salaries for the staff of the County Executive vi. Recruitments that have been made over time since 2013 to fill in positions that lack critical staff vii. Implementation of the Civil Servants Superannuation Scheme from the year 2020 <p>The wage bill has also experienced a gradual that the Management considers to be manageable. However, the current percentage is considered high due to the depressed and unpredictable revenues. The share of the equitable revenue has been highly erratic over the last five years as indicated below, making it difficult to develop an effective human resource plan.</p>			

**County Government of Bungoma
County Executive
Annual Report and Financial Statements for the year ended June 30, 2023**

Ref. No.	Issue / Observations from Auditor	Management comments							Focal Point person	Status	Timeline frame:																						
		<table border="1"> <thead> <tr> <th data-bbox="868 425 952 474">Year</th><th data-bbox="952 425 1036 474">16/17</th><th data-bbox="1036 425 1121 474">17/18</th><th data-bbox="1121 425 1205 474">18/19</th><th data-bbox="1205 425 1290 474">19/20</th><th data-bbox="1290 425 1374 474">20/21</th><th data-bbox="1374 425 1459 474">21/22</th></tr> </thead> <tbody> <tr> <td data-bbox="868 474 952 605">Equitable Share (KShs.)</td><td data-bbox="952 474 1036 605">8,282,207,063</td><td data-bbox="1036 474 1121 605">8,758,000,000</td><td data-bbox="1121 474 1205 605">8,949,000,000</td><td data-bbox="1205 474 1290 605">8,893,650,000</td><td data-bbox="1290 474 1374 605">8,893,650,000</td><td data-bbox="1374 474 1459 605">10,659,435,192</td></tr> <tr> <td data-bbox="868 605 952 736">Annual Increment (KShs.)</td><td data-bbox="952 605 1036 736">606,480,346</td><td data-bbox="1036 605 1121 736">475,792,937</td><td data-bbox="1121 605 1205 736">191,000,000</td><td data-bbox="1205 605 1290 736">-55,350,000</td><td data-bbox="1290 605 1374 736">-</td><td data-bbox="1374 605 1459 736">1,765,785,192</td></tr> <tr> <td data-bbox="868 736 952 850">Annual Increment (%)</td><td data-bbox="952 736 1036 850">8%</td><td data-bbox="1036 736 1121 850">6%</td><td data-bbox="1121 736 1205 850">2%</td><td data-bbox="1205 736 1290 850">-1%</td><td data-bbox="1290 736 1374 850">0%</td><td data-bbox="1374 736 1459 850">20%</td></tr> </tbody> </table>	Year	16/17	17/18	18/19	19/20	20/21	21/22	Equitable Share (KShs.)	8,282,207,063	8,758,000,000	8,949,000,000	8,893,650,000	8,893,650,000	10,659,435,192	Annual Increment (KShs.)	606,480,346	475,792,937	191,000,000	-55,350,000	-	1,765,785,192	Annual Increment (%)	8%	6%	2%	-1%	0%	20%	<p>b) Action – In view of the ensuing challenges, the County Treasury has guided through a budget circular that;</p> <ul style="list-style-type: none"> i. Resources should not be allocated for new recruitments, interns, casuals or upgrading of the officers unless there is approval of the County Treasury ii. MDAs to only seek for SRC's advice on salary increase subsequent to confirmation of funds by the County Treasury <p>Appendix 005: Extract Budget Circular 2023/2024</p>		
Year	16/17	17/18	18/19	19/20	20/21	21/22																											
Equitable Share (KShs.)	8,282,207,063	8,758,000,000	8,949,000,000	8,893,650,000	8,893,650,000	10,659,435,192																											
Annual Increment (KShs.)	606,480,346	475,792,937	191,000,000	-55,350,000	-	1,765,785,192																											
Annual Increment (%)	8%	6%	2%	-1%	0%	20%																											
4	<p>Unremitted Statutory Contributions - Finance</p> <p>Records maintained by the County Government revealed that as at 30 June, 2022, the County Executive had not remitted statutory deductions amounting to Kshs.461,337,574 due to five (5) statutory bodies. The amount of Kshs.461,337,574 is made up a principal amount of Kshs.361,218,466 and accumulated interest of Kshs.100,119,108 arising from the non-remittance of the</p>	<p>The Management would wish to comment as follows including the action taken;</p> <p>a) Comments – Non-remittance of pension was occasioned by inadequate budgetary allocation on employer contribution. Further, an accumulation of interest is created as a result of delay in Exchequer Releases which then prompts the payments to be made after 9th of each month</p>																															

County Government of Bungoma
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Annual Report and Financial Statements for the year ended June 30, 2023

Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeline frame:
	<p>statutory dues.</p> <p>In the circumstances, Management was in breach of the law.</p>	<p>b) Action -The County Government has taken the following actions;</p> <ul style="list-style-type: none"> i. The settlement of the arrears will allow the County Government to enter into a formal negotiation for full or partial waiver of interest on the outstanding principal through a negotiating framework provided by Intergovernmental Relations Technical Committee (IGRTC) <p>Appendix 006; Listing of settled arrears</p> <ul style="list-style-type: none"> ii. The current dues are remitted on time so as to avoid further recurrence iii. The County Treasury has also guided the MDAs to ensure that personnel costs are accurately forecasted <p>Appendix 006; Extract of 2023/2024 Budget Circular</p>			
REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE					
1	<p>Composition of Audit Committee and Failure to Operationalize the Risk Management Policy Framework</p> <p>As reported previously, review of the audit committee members' appointment letters and the audit committee meeting minutes revealed that as at 30 June, 2022, the committee lacked two (2) members: an independent member and a representative of the County Treasury. The positions fell vacant on 4 December, 2018 and 3 March, 2020 respectively.</p> <p>In addition, the County Government was yet to operationalize the approved Risk Management Policy framework and did not have an updated risk register, contrary to Regulation 158(1)(b) of the Public Finance Management (County Governments) Regulations, 2015.</p> <p>In the circumstances, effectiveness of internal controls, risk management and governance of the County Government</p>	<p>The Management would wish to comment as follows;</p> <ul style="list-style-type: none"> a) Comments <ul style="list-style-type: none"> i) Composition of the audit committee; Ms. Millicent Khaoma was replaced by Mr. Bernard Muchanga as a representative of the County Treasury. <p>Appendix 7: Appointment of the County Treasury Representative</p> <p>Mr. Gabrielle Wekesa Kibiriti was an independent member who resigned on 18th December, 2018. The member has not been replaced. The Management commits to ensure that the vacant position is filled out within a reasonable time.</p> <ul style="list-style-type: none"> ii) Failure to Operationalize the Risk Management Policy Framework The County Treasury has had challenges in making the MDAs to be receptive of Risk Management Initiatives as Risk Management is considered to be a difficult undertaking by the MDAs. However, the Internal Audit Unit has 			

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Ref. No.	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeline frame:
	could not be confirmed.	<p>since developed a Risk Register for the MDAs that will help to jump-start risk management activities in the MDAs.</p> <p>Appendix 8(a); Extract of Teammate+ Risk Register</p> <p>b) Action;</p> <p>i. The County Treasury has since trained the MDAs which has not resolved the challenge</p> <p>Appendix 8(b); Sample Certificates</p> <p>The County Treasury plans to undertake further trainings of the MDAs on risk management</p>			

Ref. No.	Issue / Observations from Auditor	External Audit Recommendation(s)	Focal Point person	Status	Timeline frame:								
REPORT OF THE OFFICE OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE COUNTY EXECUTIVE OF THE FINANCIAL YEAR 2020-2021													
REPORT ON THE FINANCIAL STATEMENTS													
Basis for Qualified Opinion													
1	Variances Between Financial Statements and IFMIS Records The financial statements for the year ended 30 June, 2021, were at variance with the balances reflected in Integrated Financial Management Information System (IFMIS) records as detailed below:		The highlighted variances should be explained or reconciled, and where possible, the financial statements revised to reflect the balances in the IFMIS records		Director of Accounting Services Party involved Resolution								
	<table border="1"> <thead> <tr> <th>Description</th> <th>Note</th> <th>Amount in Financial Statements Kshs</th> <th>Amounts as per IFMIS Records Kshs</th> </tr> </thead> <tbody> <tr> <td>RECEIPTS</td> <td>1 - 5</td> <td>11,401,028,199</td> <td>10,920,338,957</td> </tr> </tbody> </table>	Description	Note	Amount in Financial Statements Kshs	Amounts as per IFMIS Records Kshs	RECEIPTS	1 - 5	11,401,028,199	10,920,338,957				
Description	Note	Amount in Financial Statements Kshs	Amounts as per IFMIS Records Kshs										
RECEIPTS	1 - 5	11,401,028,199	10,920,338,957										

County Government of Bungoma
County Executive
Annual Report and Financial Statements for the year ended June 30, 2023

Ref. No.	Issue / Observations from Auditor				External Audit Recommendation(s)		Focal Point person	St at us	Tim efr a m e:
	PAYMENTS								
	Compensation of Employees	6	4,749,354,974	4,426,405,352		322,949,622			
	Use of Goods and Services	7	2,292,745,288	2,254,937,854		37,807,434			
	Transfer to Other Government Entities	8	972,355,098	1,671,693,061		(699,337,963)			
	Other Grants and Transfer	9	1,654,666,662	110,000,000		1,544,666,662			
	Acquisition of Assets	11	2,095,330,138	2,128,592,345		(33,262,207)			
	Other Payments	12	70,041,312	70,092,987		(51,675)			
	ASSETS								
	Cash and Cash Equivalents	13	1,329,858,716	4,588,000,547		(3,258,150,831)			
	LIABILITIES								
	Accounts Payables – Deposits	15	352,728,705	229,032,958		123,695,747			
	FUND BALANCES								
	Fund Balance brought forward		1,279,867,919	2,591,096,850		(1,311,228,931)			
	Prior Year Adjustments		219,593,059	8,400,548		211,192,511			
	Surplus / Deficit for the Year		435,528,469	256,544,162		178,984,307			
	TOTALS		26,853,098,539	29,255,144,621		2,402,046,082			
	No explanation was provided for the variances. In the circumstances, the accuracy of the respective financial statements balances for the year ended 30 June 2021 could not be confirmed.								
2.	Restatement of Prior Year Balances Paragraph 1.5.1 of IPSAS: Financial Reporting under the Cash Basis of Accounting provides that when an error arises in relation to a cash balance reported in the financial statements, the amount of the error that relates to prior periods, shall be reported by adjusting the cash at the beginning of the period. Comparative information shall be restated unless it is impracticable to do so. However, the statement of assets and liabilities reflects prior year balances of KShs. 218,818,724 which as disclosed at Note 17 to the financial statements, related to the correction of several prior year errors. However, the balances have not been restated.						Director of Accounting Services	Not resolved	1 month

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Ref. No.	Issue / Observations from Auditor	External Audit Recommendation(s)	Focal Point person	Status	Timeline
3	<p>Acquisition of assets</p> <p>The statement of receipts and payments reflects expenditure of Kshs.2,095,330,138 under acquisition of assets which differs with the balance of KShs. 2,892,694,086 being the assets additions during the financial year 2020/2021 as shown in Annex 5. The variance of KShs. 797,363,948 represented the cost of assets purchased using donor funds but not disclosed in the statements of receipts and payments.</p> <p>Further, payment vouchers and supporting documents for assets worth KShs. 386,228,944 acquired using donor funds, were not provided for audit.</p> <p>In addition, Annex 5 provides the summary of non-current assets register. However, the register of assets maintained in accordance with the provisions of Regulations 136(1), (2) and (3) of the PFM Regulations, 2015 and Sec. 4.11.2 of the National Treasury and Planning Policy on Asset and Liability Management in the pUblic Sector, June 2020 was not provided for audit.</p> <p>Consequently, the accuracy and completeness of expenditure of Kshs.2,095,330,139 reflected in the statement of receipts and payments under acquisition of assets could not be confirmed.</p>	<p>Management should avail the ledgers and respective payment vouchers</p>	<p>Director of Accounting Services</p> <p>Chief Officers, Lands, Roads, Health and CS</p>	<p>Not resolved</p>	<p>1 month</p>
4	<p>Unsupported legal costs</p> <p>The use of goods and services expenditure of Kshs.2,292,745,289 as reflected at note 7 of the financial statements, includes Kshs.377,179,395 being other operating expenses of which Kshs.30,668,046 was legal dues and fees paid to various law firms. However, details of how the total fees of Kshs. 30,668,046 paid to the law firms was arrived at and the current status of the cases was not provided. In addition, four (4) of the law firms were not in the list of firms registered under Sec. 71 of the PPADA, 2015 to provide legal services to the County Government, contrary to Section 93 of the Public Procurement and Asset Disposal Act, 2015. Although the Management explained that the firms were prequalified by the County Government in the year 2014 and that the payments related to ongoing cases, no documentary evidence was provided in support of the Management explanations.</p> <p>Consequently, the accuracy and propriety of the expenditure of Kshs.30,668,045 could not be confirmed</p>	<p>The County Executive of Bungoma Ensure strict adherence to set laws and regulations at all times.</p>	<p>Chief Officer, Office of the County Secretary</p>	<p>Not resolved</p>	<p>1 month</p>
5	<p>Unsupported Basic Wages of Temporary Employees</p> <p>The statement of receipts and payments reflects expenditure of Kshs.4,749,354,974 for compensation of employees which as disclosed under</p>	<p>The law should be followed when engaging casuals</p>	<p>Chief Officer' Health, agriculture and</p>	<p>Not resolved</p>	<p>3 months</p>

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Ref. No.	Issue / Observations from Auditor	External Audit Recommendation(s)	Focal Point person	Status	Timeline
	<p>Note 6 to the financial statements, includes Kshs.160,512,687 being payments for basic wages of temporary employees. However, the approval of the County Public Service Board for hiring of the temporary employees, documentation of the hiring process, their job descriptions and terms and conditions of service for the employees; personal files of the temporary employees, evidence of work done; and remuneration policy on how the wages for casuals were determined.</p> <p>Consequently, the accuracy and the validity of the expenditure of Kshs.160,512,687 incurred as basic wages of temporary employees could not be confirmed</p>		Office of the CS	solved	not held
6.	<p>Misclassification of Expenditure</p> <p>The expenditure of Kshs.2,292,745,289 shown in the statement of receipts and payments under use of goods and services includes, as shown in Note 7, Kshs.49,042,623 relating to routine maintenance – motor vehicles and other transport equipment. However, expenditure amounting to Kshs.1,416,861 related to hospitality services. The services were procured from three (3) hotels through direct procurement even though the conditions for use of the method as provided under Section 103(2) of the PPADA, 2015 had not been satisfied.</p> <p>In the circumstances, the accuracy of the reported expenditure for routine maintenance – vehicles and other transport equipment and for hospitality, supplies and services could not be confirmed. The County Government was also in breach of the law.</p>	<p>The financial statements should be revised appropriately</p>	<p>Chief Officer, Water</p> <p>Chief Officer, Finance</p>	<p>Not reviewed</p>	<p>initially</p>
7.	<p>Accounts Receivables – Outstanding Imprests</p> <p>The statement of assets and liabilities reflects an accounts receivable - outstanding imprests balance of Kshs.86,802,499. However, the balances included imprests totalling Kshs.33,022,806 issued in the financial year 2019/2020 and earlier years, some dating back to year 2016/2017. Recoverability of the long outstanding imprests was therefore doubtful.</p> <p>In addition, the outstanding imprests balance includes Kshs.886,156 issued to an officer of the County Government to attend an official event which was to be held in March, 2020 in New York. However, the event was cancelled and the officer did not travel as planned. The imprest issued was not surrendered and the County Government did not recover the imprest from the officer's salary contrary to Reg. 93(5) and (6) of the PFM Regulations, 2015</p>	<p>i. Long outstanding imprest should be recovered from the defaulting officers</p> <p>ii. The various variances between the various records should be reconciled and appropriate amendments be affected</p>	<p>Chief Officer, Agriculture, CS, Finance, Gender, Governor, Health, Lands, Administration, Trade</p>	<p>Partially resolved</p>	<p>initially</p>

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Ref. No.	Issue / Observations from Auditor	External Audit Recommendation(s)	Focal Point person	Status	Timeline										
OTHER MATTER															
1	<p>Budgetary Control and Performance</p> <p>The summary statement of appropriation - recurrent and development combined, reflects an approved revenue budget of Kshs.14,002,888,410 against actual receipts of Kshs.11,401,028,199 resulting in an overall revenue shortfall of Kshs.2,601,860,211 or 19%. Similarly, out of the approved budget of Kshs.14,002,888,410, the County Government incurred Kshs.11,836,556,667 hence under-expenditure of Kshs.2,166,331,743 or 15%. The revenue shortfall and the under-expenditure might have impacted negatively on delivery of services and implementation of development projects in the County.</p>	<p>i. Management should prepare realistic budget and ensure that it is achieved</p> <p>ii. The County Executive should ensure that they adhere to the provisions of the approved budget in instances where budget lines are exceeded.</p>	All Accounting Officers	Not resolved	Submitted										
2	<p>1. Exchequer Allocation and Receipts</p> <p>A review of documents revealed that exchequer issues totalling to Kshs.2,267,880,750 were released late in the month of June, 2021 and in July, 2021, contrary to the provisions of Section 17(6) of the Public Finance Management Act, 2012, which states that the National Treasury shall, at the beginning of every quarter, and in any event, not later than the fifteenth day from the commencement of the quarter, disburse monies to County Governments. A summary of the late disbursements is provided in the table below.</p> <table border="1"> <thead> <tr> <th>Date Received</th><th>Amount (Kshs)</th></tr> </thead> <tbody> <tr> <td>23-Jun-21</td><td>800,428,500</td></tr> <tr> <td>30-Jun-21</td><td>711,492,000</td></tr> <tr> <td>02-Jul-21</td><td>755,960,250</td></tr> <tr> <td></td><td>2,267,880,750</td></tr> </tbody> </table> <p>As a result of the late release of funds, the County Government may not have had adequate time to offer services and implement programmes according to the approved budget.</p>	Date Received	Amount (Kshs)	23-Jun-21	800,428,500	30-Jun-21	711,492,000	02-Jul-21	755,960,250		2,267,880,750		National Treasury	Not resolved	Submitted
Date Received	Amount (Kshs)														
23-Jun-21	800,428,500														
30-Jun-21	711,492,000														
02-Jul-21	755,960,250														
	2,267,880,750														
3	<p>Shortfall in County Own Generated Revenue</p> <p>The summary statement of appropriation: recurrent and development combined indicates that during the year under review, the County Government had projected to collect own generated revenue of Kshs.1,141,464,319. However, only Kshs.790,664,681 or 69% was collected,</p>	<p>i) Conform to requirement of the internal control on revenue accountability i.e. receipting of all revenue, banking intact, transfer to County Revenue Fund</p> <p>ii) The County should come up with more robust</p>	Director of Revenue	Not resolved	Submitted										

Ref. No.	Issue / Observations from Auditor	External Audit Recommendation(s)	Focal Point person	Status	Timeline
	resulting into a shortfall of Kshs.350,799,638. No satisfactory explanation was provided for the under-collection.	and aggressive strategies to boost local revenues which are largely under collected.		d	uent
4.	Unresolved Prior Year Audit Matters As disclosed under progress on follow up of auditor recommendations section of the financial statements, some of the prior year audit issues remained unresolved as at 30 th June, 2021. Management has not provided satisfactory reasons for the delay in resolving the issues.		All Accounting Officers	Partially resolved	3 months
REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES					
1.	Staff Ethnic Diversity During the year under review, the County Government recruited a total of 127 employees to fill vacant positions at entry-level of its establishment, out of which 110 or 87% were from the dominant local community in the County, contrary to the provisions of Section 65(1)(e) of the County Governments Act, 2012, which provides that at least thirty percent of the vacant posts at entry level should be filled by candidates who are not from the dominant ethnic community in the County. Consequently, the County Government was in breach of the law.	The law should be followed in recruitment of staff	Secretary, CPSB	Suspended	Progressive
1.	Late Remittance of Statutory Deductions A review of payroll deductions remittances for the months of July, August, September 2020 and January to June 2021 revealed pension deductions by the County Government amounting to Kshs.185,792,704.20, Kshs.60,464,418.55 and Kshs.3,901,648 to LAP- Fund, LAP-Trust and GOK – PSSS respectively, were remitted late. Consequently, the County Government risked penalties and interest on the late remittances as provided under Section 53B of the Retirement Benefits Act and Sec. 19(5) of the Employment Act, 2007.	a) Avail for audit verification, a remedial plan approved by LAP-Fund, providing the period within which the accumulated contributions and interest thereon shall be offset. b) Ensure that all contributions are remitted to the schemes/ funds within the statutory defined timelines to avoid fines and penalties	Chief Officer, Finance	Not resolved	3 months
1.	Irregular Terms of Employment Sec. B.16(3)(4) and (5) of the PSC Human Resource Policies and Procedures Manual, 2016 provides that at least one (1) month before expiry of the probationary period, the Authorized Officer shall consider in the light of the	• Include a 'six-month probation' clause in all appointment letters to which the clause will apply	Chief Officer, Office of the County Secretary	Not resolved	3 months

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Ref. No.	Issue / Observations from Auditor	External Audit Recommendation(s)	Focal Point person	Status	Timeline
	<p>report on the officer's performance, conduct and capabilities whether or not the officer is suitable for confirmation. Where an officer's performance is unsatisfactory, he shall be informed in writing and the probationary period may be extended for a maximum period of 3 months. Should the officer's performance fail to improve on expiry of the extended probation period, his probationary appointment shall be terminated in accordance with the PSC Regulations. However, a review of the County's IPPD revealed that the County Government revealed that 883 employees continued to serve on probationary terms despite having served for aggregate periods of between an aggregate of 10 months to 383 months.</p> <p>Further, during the year under review, the County Government recruited a total of 123 candidates to fill vacancies in its pensionable establishment, out of which, 121 employees were admitted into pensionable terms of service before the lapse of the statutory probationary period of 6 months contrary to Sec. B.16(1) of the Policies and Procedures Manual which provides that where vacancies exist in the pensionable establishment, candidates recruited to fill such vacancies shall be appointed on probation for a period of 6 months.</p> <p>In the circumstances the County Government was in breach of the Law.</p>	<ul style="list-style-type: none"> Ensure that every officer recruited to fill vacant positions in the pensionable establishment are adequately appraised before being confirmed into permanent and pensionable terms of employment 	Secretary, CPSB	ved	ths
1.4	<p>Excess Wage Bill</p> <p>The statement of receipts and payments reflects expenditure of Kshs.4,749,354,974 under compensation of employees which represents 42% of the total receipts in the year of Kshs.11,400,516,113 in the year. This is contrary to Section 25(1)(b) of the PFM Regulations, 2015, which states that total expenditure on the wage bill for County Governments should not exceed thirty-five (35) percent of the County Government's total revenue</p> <p>In the circumstances the County Government was in breach of the law</p>	<ul style="list-style-type: none"> The county government of Bungoma should recruit new staff to fill vacant positions in technical sections only The county government should develop and approve a staff establishment which will guide future recruitment of staff 	Chief Officer, Finance, CS Secretary, CPSB	Partially resolved	3 months
1.5	<p>Failure to Maintain a Staff Establishment Record</p> <p>Section 5(2)(f) of the County Governments Act, 2012 provides that a County Government is responsible for the establishment and staffing of its Public Service. However, the County Government did not maintain a staff establishment record.</p> <p>It was therefore not possible to confirm the County's optimum staffing levels, arrears of overstaffing, arrears of understaffing and any other staffing requirements</p>	<ul style="list-style-type: none"> Provide a rationale for declaring and filling vacancies in the county's staff establishment Ensure that the draft staff establishment is approved 	Secretary, CPSB	Partially resolved	3 months
2	Facilitation of Staff and MCAs of County Assembly by County Executive	<ul style="list-style-type: none"> Ensure Expenditure incurred is as per budgetary 	Secretary, CPSB	N	1

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Ref. No.	Issue / Observations from Auditor	External Audit Recommendation(s)	Focal Point person	Status	Timeline
1.1	<p>Included in hospitality supplies and services expenditure of Kshs.398,981,791 reflected under Note 7 to the financial statements is an amount of Kshs.852,400 being facilitation for staff and Members of County Assembly (MCAs) of County Assembly of Bungoma for various activities carried out by the County Executive. However, letters of invitation to the staff and MCAs for their attendance and participation were not provided. Although, the Management explained that formal communication was made through the Office of the Clerk to the County Assembly on 24th February, 2021, the letter was not provided for audit verification.</p> <p>Consequently, the propriety and regularity of the expenditure of Kshs.852,400 could not be confirmed.</p>	<p>Provisions and work plan.</p> <ul style="list-style-type: none"> Provide clear details of receipt of the above listed funds 	Chief Officer, Education	ot re sol ve d	mon t h
2.1	<p>Contracted Guards and Cleaning Services</p> <p>The expenditure includes Kshs.230,091,844 being payments for contracted guards and cleaning services. However, the expenditure exceeded the amount of Kshs.175,584,000 provided in the procurement plan for the services by Kshs.54,507,844.</p> <p>In addition, the expenditure includes Kshs. 210,606,380 being payments for garbage collection. However, the approved budget for the services was Kshs. 193,055,849 leading to an over-expenditure of Kshs. 17,550,531.</p> <p>The excess expenditure was contrary to Reg. 50(2) of the PFM Regulations, 2015 which provides that expenditure commitments for goods and services shall be controlled against spending and procurement plans approved by the responsible Accounting Officer, based on allocations and allotments from approved budgets.</p> <p>Consequently, the regularity of the expenditure could not be confirmed.</p>	<p>The management should adhere to their procurement plan</p>	<p>Chief Officer, Tourism</p> <p>Chief Officer, Public Administration</p>	Part all y re sol ve d	1 m o n t h
2.3	<p>Requisitions, Delivery Notes and Stores Ledger Cards not Provided</p> <p>The expenditure includes Kshs.61,896,437 paid to KEMSA for supply of pharmaceuticals, non-pharmaceuticals and lab-reagents. However, requisitions from Health Centres and Sub-County hospitals to confirm that there was need for the supplies were not provided. In addition, the delivery notes at various hospitals, dispensaries and other health centres where the deliveries were made and the stores ledger / stock cards to confirm how the items were received, taken on charge and issued out were not provided.</p> <p>In the circumstance, the propriety of the expenditure amounting to Kshs.61,896,437 could not be confirmed.</p>	<ul style="list-style-type: none"> The management should avail individual hospital's request, individual hospital's inspection and acceptance reports and the delivery notes for comparability purpose. The management should also avail the bin/stock cards where these drugs and lab-reagents were recorded 	Chief Officer, Health	Not re sol ve d	1 m o n t h

Ref. No.	Issue / Observations from Auditor	External Audit Recommendation(s)	Focal Point person	Status	Timeline
2 . 3 . 2	<p>Procurement of Drugs, Other Non-Pharmaceutical Items and Lab Reagents</p> <p>An amount of Kshs.60,194,055 was incurred on procurement of drugs, other non-pharmaceutical items and lab reagents, which was done through restricted tendering. However, satisfactory evidence that the conditions laid down under Sec. 102(1) of the PPADA, 2015 had been met, was not provided. In addition, requisitions for the items were not provided for the audit. It was therefore not possible to confirm the propriety and value for money for the expenditure of Kshs. 60,194,055.</p>	All expenditures should be adequately supported and all procurements done should not be in such a way as to avoid competition.	Chief Officer, Health	Not resolved	Priority
2 . 4	<p>Rental of Produced Assets</p> <p>As disclosed in Note 7 to the financial statements, use of goods and services expenditure of Kshs.2,292,745,289 includes Kshs.2,648,275 paid as annual rent for office space occupied by the County Government. However, details and records for the procurement of the office space were not provided for audit. In addition, a valuation report from the Department of Public Works on the amount payable for office space was also not availed. Consequently, the regularity of the expenditure of Kshs.2,648,097 could not be confirmed.</p>	Management of the County Government should provide information on the value as given by the public works department and the procurement documentation related to the rental of the office space.	Chief Officer, Youth	Not resolved	3 months
3 . 1	<p>Installation of Solar Powered Flood Lights</p> <p>During the year under review, the County Government contracted a local company to install 3 solar powered flood lights at Sikusi, Malinda and Mukhweya Markets in Chwele Kabuchai Ward at a contract sum of Kshs.2,910,000, which was fully paid as at the time of the audit. However, audit inspection of the 3 floodlights in November 2021, revealed that although the floodlights existed, items totalling Kshs.1,105,000, which were part of the Bill of Quantities (BoQs) had not been installed. Further, interviews with the primary users of the floodlights revealed that the flood lights produced light for an average of five (5) hours instead of eleven hours provided for in the bill of quantities.</p> <p>Under the circumstances value for money from the expenditure of Kshs.2,910,000 could not be confirmed.</p>	<ul style="list-style-type: none"> Management should explain why the said solar powered floodlights were not completed to the expectation so that the initially intended purpose is finally met The county executive should institute disciplinary proceedings against the members of the inspection and acceptance committee who on a meeting on 25th June 2021, certified that the works had been completed as per the BoQ, and the officers who had issued a certificate of practical completion on 23rd June 2021 	Chief Officer, Trade	Not resolved	1 month
3 . 2	<p>Construction of Hostel Block at High Altitude Centre in Mt. Elgon Sub-County</p> <p>The County Government awarded a contract to a local contractor for erection and completion of a hostel block being phase II of the High-Altitude Training Centre in Mt. Elgon Sub-County, at contract sum of Kshs.25,491,383. However,</p>	<ul style="list-style-type: none"> The county should ensure effective and efficient use of public funds Phase I should be completed before embarking on Phase II 	Chief Officer, Youth	Not resolved	3 months

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Ref. No.	Issue / Observations from Auditor	External Audit Recommendation(s)	Focal Point person	Status	Timeline
	<p>audit inspection in November 2021 revealed that phase I of the High-Altitude Training Centre which was supposed to have been completed by December, 2016 had not been completed. There was no satisfactory explanation on why the County Government awarded a contract for construction of phase II before phase I was completed. In addition, it was not clear how phase II of the project would be optimally functional without the completion of phase I. Although Management explained that sufficient funds had since been allocated to Phase I of the Project which was complete, except for installation of electricity and water which was ongoing, no documentary evidence was provided.</p> <p>Consequently, value for money was not obtained from the expenditure on the project.</p>			d	h s
3 . 3	<p>Delayed Implementation of Projects</p> <p>During the year under review, the County Government through its various Departments had planned to implement a total of 251 projects or programs with a total cost of Kshs.2,189,020,875. However, at the end of the financial year, 40 projects had not been started and 103 projects were on-going while. Further, 11 projects were halted under unclear circumstances.</p> <p>Failure to implement the projects as planned may not only impact negatively on service delivery to the residents of the County but also lead to loss of public funds through cost escalations arising from delayed completion of the projects.</p>		Respective Accounting Officers	Partially resolved	3 months
4 .	<p>Cash and Cash Equivalents</p> <p>The cash and cash equivalents balance of Kshs.1,328, 678,784 shown in the statement assets and liabilities as at 30 June 2021 relates to 310 bank accounts operated by the County Government. However, the approval of the County Treasury to open and operate 300 of the bank accounts as required under Reg. 82(4) of the PFM Regulations, 2015 was not provided for the audit.</p> <p>Consequently, the County Government was in breach of the law.</p>	Approval of National Treasury to open and operate the bank accounts should be provided.	Director, Accounting Services	Not resolved	1 month
5 .	<p>Pending Bills</p> <p>As disclosed under Other Important Disclosures, the County Government had pending accounts payable amounting to Kshs.440,360,768 as at 30th June, 2021 relating to acquisition of assets and supply of goods and services.</p> <p>Failure to settle bills during the year to which they relate distorts the financial statements for that year and adversely affects budgetary provisions for the</p>	Bills should be settled in the year in which they are incurred	Respective Accounting Officers	Partially resolved	3 months

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	subsequent financial year.			ved	s
REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE					
	Composition of the Audit Committee A review of the audit committee members' appointment letters and audit committee minutes revealed that as at 30 June 2021, the Committee lacked two members: an independent member and a representative of the County Treasury. The positions fell vacant on 4 December 2018 and 3 March 2020 respectively.	<ul style="list-style-type: none"> The positions in the Audit Committee should be filled 	Chief Officer, Finance	Partially resolved	2 months
	Failure to Operationalize the Risk Management Framework Further, the County Government was yet to operationalize the approved risk management policy framework and did not have an updated risk register contrary to Regulation 158(1)(b) of the Public Finance Management (County Governments) Regulations, 2015	<ul style="list-style-type: none"> The approved risk management policy framework should be operationalized The County Government should update its risk register 	All Accounting Officers	Not resolved	1 month

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CPA Chrispinus Barasa

County Executive Committee Member – Finance and Economic Planning

Date:

BUNGOMA COUNTY EXECUTIVE
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17. Annexes

Annex 1 – Analysis of Transfers From the CRF

Period 2023	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total
	(Kshs)	(Kshs)	(Kshs)	(Kshs)	(Kshs)
Period (2022/23)	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total
	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)
County Executive -Rec	1,521,562,979	2,015,373,616	1,481,003,056	3,067,533,221	8,085,472,872
County Executive -Dev	5,573,800	64,610,915	336,818,850	1,914,019,265.00	2,321,022,830
County Assembly -Rec	136,987,662	304,413,932	306,579,696	439,575,698.00	1,187,556,988
County Assembly -Dev		25,000,000		43,711,338.00	68,711,338
Special Purpose A/c					
Word Bank-NARIGP-State Department of Crop Development	431,645		99,456,109	80,817,781.00	180,705,535
Agricultural Sector Development Support Programme II (ASDSP II)-State Department of Crop Development			5,344,642		5,344,642
Kenya Urban Support Programme				3,534,475.00	3,534,475
Financing Locally Led Climate Action Programme				11,169,750.00	11,169,750
Total	1,664,556,086	2,409,398,463	2,229,202,353	5,560,361,528	11,863,518,430

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Annex 2 – Analysis of Pending Accounts Payable

	Supplier Of Goods or Services	Date invoiced/ contracted	Description	Original Amount (Contract sum)	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
					a	b	c	d=a+b+c
Construction Of Buildings								
1	M/S MERESI ENGINEERING WORKS	22/07/2022	Renovation of mbakal	3,817,500		3,817,500		3,817,500
2	Jowk Enterprises		Proposed completion	12,438,077	3,244,034			3,244,034
3	NABWAYA CONTRACTORS	21/06/2021	PROPOSED RENOVA	2,424,980	2,424,980		1,440,140	984,840
4	Skypoint Logistics	22/11/2022	Proposed renovation	5,805,400		5,796,659		5,796,659
5	Glare Technology	2015/16	Supply, installation a	2,436,568		2,436,568	-	2,436,568
6	kongasis Investment Limited	06/04/2020	FENCING OF SANG'A	5,827,238	3,150,400	-	1,040,695	2,109,705
7	Likifa K. ltd	2018/19	Construction of Maen	5,671,170	1,666,282			1,666,282
8	LUSAL GENERAL SUPPLY LIMITED	2020/21	CONSTRUCTION OF	849,845		849,845	-	849,845
9	SnoWPeak ltd	2015/16	Supply, installation a	1,847,540		1,847,540	1,350,866	496,674
10	ADEREMA ENTERPRISES	45092	PROPOSED CONSTRU	2,896,320		1,728,293	-	1,728,293
11	AEROPAR SOLUTIONS	44726	CONSTRUCTION OF	1,218,190		1,218,190	-	1,218,190
12	AEROPAR SOLUTIONS COMPANY	45174	CONSTRUCTION OF	3,362,625		345,000	-	345,000
13	AKOLI AND JO CO LTD	29/8/2022	ERECTION AND CON	2,933,357		300,950	-	300,950
14	Befra ventures	44724	construction of 2NO	495,820		495,320	-	495,320
15	Befra ventures	45103	CONSTRUCTION OF	3,584,185		2,013,280	-	2,013,280
16	Compton Ltd	21/04/2022	Proposed construction	2,892,130	887,981			887,981
17	KORMO LTD	29/6/2023	CONSTRUCTION 4 D	591,710		589,510	-	589,510
18	LILSTER SOLUTION LTD	45013	COMpletion of MUKV	2,911,750		2,911,457	-	2,911,457
19	LUSSIO CONSTRUCTION LTD	23/6/2023	CONSTRUCTION OF	890,500		880,518	-	880,518
20	LWEYA (K)COMPANY LTD	45174	CONSTRUCTION OF	850,745		698,245	-	698,245
21	M/S Makololwe Agencies	29/22/2022	construction of a wait	493,580		491,254	-	491,254
22	M/S Namuka Agencies	17/6/2019	Erection and completi	1,486,644		237,103	-	237,103
23	Makhaneidher Company Limited	30/03/2022	Proposed construction	2,488,450	863,353			863,353
24	MAKOLOLWE AGENCIES	45091	PROPOSED CONSTRU	1,918,130		821,150	-	821,150
25	MAKOLOLWE AGENCIES	45090	PROPOSED ERECTION	3,998,713		1,129,160	-	1,129,160
26	MANE AGENCIES LTD	44659	CONSTRUCTION OF	2,000,000		1,949,920	-	1,949,920
27	Mankos agencies ltd	28-Jun-21	erection of toboo che	3,018,617	3,018,617			3,018,617
28	MANKOS AGENCIES LTD	29/6/2023	CONSTRUCTION OF	1,800,140		1,779,440	-	1,779,440
29	MOKS CONSTRUCTION ENTERPRISES LTD	45012	PROPOSED CONSTRU	9,999,180		2,967,650	-	2,967,650
30	Namamuka Agencies	18/06/2019	Proposed construction	1,486,644	237,103			237,103
31	OLICHEM ENTERPRISES	45098	PROPOSED CONSTRU	1,857,005		524,367	-	524,367
32	OMUUMA VENTURES LTD	27/6/2023	CONSTRUCTION OF	3,748,120		2,664,891	-	2,664,891
33	ROBAMARCH COMPANY LTD	16/6/2023	ERECTION AND CON	2,425,000		1,332,840	-	1,332,840
34	ROBAMARCH COMPANY LTD	15/6/2023	EXTENSION OF SIRIT	964,120		250,950	-	250,950
35	SINAWA ENTERPRISES	44557	CONSTRUCTION OF	1,499,392		1,200,345	-	1,200,345
36	SNAMUJORCE LINK INVESTMENT	44303	CONSTRUCTION DIS	1,965,968		1,560,691	-	1,560,691
37	TASLIM GLOBAL LTD	22/06/2023	ONSTRUCTION OF K	2,295,848		621,656	-	621,656
38	WALLACE INTERNATIONAL LTD	45144	CONSTRUCTION OF	1,928,200		901,950	-	901,950
39	M/s Gaspas Engineering Works	2021/22	Constructions and ere	2,116,590		458,826		458,826
40	Aderema Enterprises	08/06/2022	Proposed construction	2,896,320	1,038,520		1,038,520.00	-
41	Aeropar Solutions Company	12/04/2022	Proposed construction	3,362,625	2,969,495		2,969,495.00	-
42	Akoli and Jo CO Limited	03/06/2022	Proposed erection and	2,933,257	1,577,530		1,577,530.40	-
43	Albywood agency Limited	30/05/2020	Proposed construction	10,204,358	5,810,927		5,810,927	-
44	Befra Ventures Limited	03/03/2022	Construction of Savan	2,703,250	876,909		876,909.00	-
45	Benir Company Limited	18/01/2022	Construction of Mater	2,053,374	2,053,277		2,053,276.56	-
46	Boku Construction Limited	13/04/2022	Construction of septic	1,161,650	1,061,650		1,061,650	-
47	Davalyne ventures Limited	18/01/2022	Construction of Khao	3,551,550	2,195,834		2,195,834	-
48	Filtego Group ltd	06/06/2022	Construction of mater	3,975,990	2,053,653		2,053,653	-
49	Frageo Machinery co ltd	22/06/2022	Proposed renovation o	3,499,500	1,840,028		1,840,028	-
50	Glemic Enterprises	07/02/2022	Proposed erection and	5,756,256	180,554		180,554	-

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51	Glemic Enterprises	07/02/2022	Completion of Mabusi	1,871,130	1,871,130		1,871,130	-
52	Hedka Agencies Ltd	29/06/2022	Proposed construction	1,999,736	981,223		981,223	-
53	Henford Ltd	14/06/2022	Proposed construction	2,658,660	1,376,881		1,376,881	-
54	Kormo Ltd	22/12/2020	Construction of 200 p	984,100	979,374		979,374	-
55	Lumimu Express Limited	24/03/2022	Renovation works on	3,914,682	1,736,801		1,736,801	-
56	Lweya (K) Limited	21/06/2022	Proposed erection and	1,963,330	984,830		984,830,29	-
57	Lweya Kenya co Ltd		Proposed erection and	5,494,140	3,808,820		3,808,820	-
58	Makololwe Agencies	15/03/2020	Proposed construction	2,904,700	2,904,700		2,904,700	-
59	Makololwe Agencies	22/06/2022	Construction of male a	4,454,670	1,517,270		1,517,270	-
60	Matui Contractors Ltd	12/04/2022	Proposed construction	1,920,400	649,180		649,180,00	-
61	Mayabira Enterprises Limited	01/11/2021	Construction of placen	925,000	909,895		909,894,72	-
62	Meljotek Company Limited		Proposed construction	4,977,060	4,977,060		4,977,060	-
63	Moks construction Enterprises Ltd	26th April 2021	Construction of Nalon	4,989,885	4,216,535		4,216,535	-
64	Nabuyama General contractor	22/02/2022	Construction of Ngwe	2,926,370	257,400		257,400	-
65	Neso Limited	12/04/2022	Renovation of Ranje d	2,479,750	2,479,688		2,479,688	-
66	Paed Hope enterprises	28/07/2021	Proposed construction	4,502,569	2,398,150		2,398,150	-
67	Paed Hope enterprises	28/06/2021	Proposed construction	2,885,910	1,535,705		1,535,705	-
68	pearlmore Ltd	10/05/2022	proposed construction	999,800	998,102		998,101,92	-
69	Pekals Ltd	21/04/2022	Proposed construction	9,732,050	872,498		872,498	-
70	Pensha Enterprises	28/06/2021	Proposed Construction	1,905,850	1,904,417		1,904,416,74	-
71	Qualmax property investment Limited	20/05/2022	Proposed Construction	1,494,671	1,494,671		1,494,671,00	-
72	Ramagon construction Co ltd	04/05/2020	Proposed completion	2,727,080	747,226		747,226	-
73	Rydave developers Ltd	28/06/2022	Renovation works of l	6,942,774	6,632,822		6,632,822	-
74	Shirkles construction Limited	08/07/2021	Proposed erection and	13,191,213	2,393,800		2,393,800,00	-
75	Shirrny general contractor building and civil eng	06/05/2020	EXTENSION OF MAK	2,000,010	1,327,350		1,327,350,00	-
76	Sinamujoe Link Investment		Proposed renovation o	1,896,555	460,050		460,050	-
77	Sinawa enterprises	06/06/2022	Proposed construction	719,000	710,376		710,376	-
78	Sinawa enterprises		Proposed completion	998,070	985,110		985,110	-
79	Swali Bora and Mwasame (K) Limited		proposed construction	2,878,300	2,550,144		2,550,144,00	-
80	Sylon and consultancy Limited	30/03/2022	Construction of Milan	2,599,108	1,357,049		1,357,049,20	-
81	Wellaroo Limited	22/06/2022	Proposed construction	2,185,993	1,687,530		1,687,530	-
82	M/s Wellaroo Ltd	2021/22	Renovation and Refur	2,494,800		837,037		837,037
83	M/s Worthview General Supplies Ltd	2021/22	Renovation and Refur	2,142,172		484,409		484,409
Sub Total				260,093,658	94,856,915	46,142,513	83,195,867	57,803,562
Construction Of Civil Works								
84	LIKIFA(K)LTD.	27/5/21	RENOVATION OF CC	2,424,980	2,424,980			2,424,980
85	NAMWAYA CONSTRUCTION CO. LTD		Construction of ECDE	1,197,500	1,197,500			1,197,500
86	Skytones investment co. ltd		Erection and completi	1,364,632	1,333,732			1,333,732
87	Amonge Enterprises	2022/23	Equipping of Maeni y	970,000		970,000		970,000
88	JODEBO ENTERPRISES LTD	2022/23	ERECTATION AND CON	3,834,050		3,834,050		3,834,050
89	Likifa K. ltd	2018/19	Construction of Maen	1,666,282		1,666,282		1,666,282
90	M/S GASPAS ENGINEERING WORKS	2022/23	ERECTATION AND CON	6,588,881		6,588,881		6,588,881
91	M/S LILANS LINK SUPPLIES LTD	2019/20	Construction of watch	3,895,784	3,895,784		2,923,741	972,043
92	M/s value partners consulting Ltd	2019/20	Development of depart	14,851,193		4,851,197		4,851,197
93	TWO CALVES LTD	2020/2021	Construction of Nalon	6,615,486		6,615,486	5,100,245	1,515,241
94	Nabwaya contractors		ablution blocks chwele	855,203	855,203			855,203
95	Namwaya Construction Company Limited	12.05.2020	male ward at kamasiel	412,909	412,909			412,909
96	M/s Telexas Company Ltd	27/1/22	Renovation and Refur	2,877,492	2,877,492		2,326,500	550,992
97	Eagle power services limited	05/10/2022	Installation of streetlig	786,000	786,000			786,000
98	Eagle power services limited	2021/22	Installation of streetlig	967,800	967,800			967,800
99	M/S Eagle Power Services Ltd P.o Box 8746-002	03/01/2022	Installation of 2 No.sq	786,500		786,500	-	786,500
100	M/S Emricon Ltd P.o.Box 14649-00100 Nairobi	04/01/2022	Installation of 2 No.sq	1,900,000		1,900,000	-	1,900,000

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101	M/S Gabverox General Agencies Ltd P.o Box 152	04/01/2022	Construction of 3 No.	968,200		968,200	-	968,200
102	M/S Gaussian Solutions Ltd	04/01/2022	Installation of 4 No.s of	1,353,000		1,353,000	-	1,353,000
103	M/S Integrated Services Delivery ISD Logistics Ltd	18/01/2023	Proposed Supply insta	33,809,926		33,809,926	-	33,809,926
104	AMBASS COMPANY	12-Apr-22	Contractors Retention	184,034		184,034		184,034
105	DRY PORT LOGISTICS	12-Apr-22	Contractors Retention	419,755		419,755		419,755
106	Sinawa Enterprises Limited	16-Jun-22	Acquisition of Strategic	279,850		279,850		279,850
107	Buk And Sons Company Limited	16-Jun-22	Acquisition of Strategic	391,918		391,918		391,918
108	WELLDAN CONTRACTORS LIMITED	23-Dec-21	General Withholding	166,279		166,279		166,279
109	CALM ENTERPRISES KENYA LIMITED	08-Feb-22	Contractors Retention	128,650		128,650		128,650
110	WANALU ENTERPRISE	03-Jun-23	Contractors Retention	1,316,224		1,316,224		1,316,224
111	Tenestone Limited	28-Jan-22	Contractors Retention	515,226		515,226		515,226
112	Damaso Building And Construction Limited	21-Feb-22	Contractors Retention	107,666		107,666		107,666
113	Lweya (Kenya) Company Limited	12-May-22	Contractors Retention	69,169		69,169		69,169
114	Sylon Supplies And Consultancy Limited	15-Jun-22	VAT Withholding	111,909		111,909		111,909
115	Remval Enterprises Limited	15-Jun-22	VAT Withholding	178,820		178,820		178,820
116	Puritec Logistics Limited	16-Mar-22	Contractors Retention	177,411		177,411		177,411
117	Nelcom Holdings Limited	28-Apr-22	Contractors Retention	166,789		166,789		166,789
118	DAVALYN VENTURES	21-Dec-21	Contractors Retention	152,975		152,975		152,975
119	Avalanche Investments Limited	28-Apr-22	Contractors Retention	147,688		147,688		147,688
120	Renja Holdings Limited	07-Feb-22	Contractors Retention	134,392		134,392		134,392
121	CHIKHABE BUSINESS ENTERPRISES LIMITED	02-Dec-21	Contractors Retention	130,546		130,546		130,546
122	Makhocas Builders Ltd	28-Apr-22	Contractors Retention	129,985		129,985		129,985
123	BARESE ENTERPRISES LIMITED	07-Feb-22	Contractors Retention	118,824		118,824		118,824
124	BUREST GENERAL AGENCIES COMPANY LIMITED	24-Dec-21	Contractors Retention	80,095		80,095		80,095
125	GBR CONSTRUCTION CO. LTD	28-Apr-22	Contractors Retention	74,777		74,777		74,777
126	VICPAT COMPANY LIMITED	02-Dec-21	Contractors Retention	38,073		38,073		38,073
127	Renbik Building And Construction Company Limited	06-Dec-21	Contractors Retention	36,920		36,920		36,920
128	Befra Ventures Limited	26-May-22	Contractors Retention	257,632		257,632		257,632
129	JEI DE CONSTRUCTION COMPANY LIMITED	26-May-22	Contractors Retention	240,024		240,024		240,024
130	Eastline Solutions Limited	21-Feb-22	Contractors Retention	224,218		224,218		224,218
131	CHIKHABE BUSINESS ENTERPRISES LIMITED	08-Dec-21	Contractors Retention	344,862		344,862		344,862
132	HENAMITY ENTERPRISES LIMITED	26-May-22	Contractors Retention	190,962		190,962		190,962
133	GLED TECH SOLUTIONS	28-Jan-22	Contractors Retention	554,054		554,054		554,054
134	Damaso Building And Construction Limited	28-Jan-22	Contractors Retention	379,424		379,424		379,424
135	CHIKHABE BUSINESS ENTERPRISES LIMITED	28-Jan-22	Contractors Retention	354,943		354,943		354,943
136	Emmutewa Enterprise Limited	04-May-22	Contractors Retention	564,844		564,844		564,844
137	Sinawa Enterprises Limited	04-May-22	Contractors Retention	345,010		345,010		345,010
138	Easterly Winds Ltd	08-Dec-21	Contractors Retention	220,334		220,334		220,334
139	GOSTAK COMPANY	14-Feb-22	Contractors Retention	187,686		187,686		187,686
140	MULTI GIBBS ENTERPRISE LIMITED	21-Dec-21	Contractors Retention	118,030		118,030		118,030
141	Gamma Builders Limited	08-Dec-21	Contractors Retention	516,704		516,704		516,704
142	GEINEOSIS LIMITED	14-Feb-22	Contractors Retention	223,971		223,971		223,971
143	SWALIBORA AND MWASAME(K) LIMITED	28-Jan-22	Contractors Retention	701,502		701,502		701,502
144	FRAGEO MACHINERY COMPANY LIMITED	08-Dec-21	Contractors Retention	66,520		66,520		66,520
145	OLICHEM ENTERPRISES	02-Jul-22	Other Infrastructure ar	94,820		94,820		94,820
146	Kongasis Investments Limited	23-Feb-22	Contractors Retention	179,993		179,993		179,993
147	MID FIRM ENTERPRISES LIMITED	19-May-22	Contractors Retention	346,672		346,672		346,672
148	LUNAO ENTERPRISES	17-Nov-21	Contractors Retention	1,641,936		1,641,936		1,641,936
149	LUNAO ENTERPRISES	16-Jun-23	Contractors Retention	3,778,023		3,778,023		3,778,023
150	NAOTRAC ENTERPRISES	21-Feb-22	Contractors Retention	262,382		262,382		262,382

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151	Puharm Enterprises Limited	10-Mar-22	Contractors Retention	225,524		225,524		225,524
152	PEKALS LIMITED	09-Feb-22	Contractors Retention	175,672		175,672		175,672
153	Lweya (Kenya) Company Limited	15-Feb-22	Contractors Retention	163,461		163,461		163,461
154	SINAMUOCE LINK INVESTMENT	09-Mar-22	Contractors Retention	106,008		106,008		106,008
155	MULTI GIBBS ENTERPRISE LIMITED	10-Mar-22	Contractors Retention	86,240		86,240		86,240
156	Biomobility E.a Ltd	21-Feb-22	Contractors Retention	559,843		559,843		559,843
157	INTERLECT CONTRACTORS LTD	16-Jun-23	Contractors Retention	2,192,728		2,192,728		2,192,728
158	Vertali General Contractors Ltd	09-Mar-22	Contractors Retention	96,934		96,934		96,934
159	MAKOLOLWE GENERAL AGENCIES LIMITED	13-Apr-22	Contractors Retention	201,829		201,829		201,829
160	Gapbus Company Limited	14-Mar-22	Contractors Retention	116,625		116,625		116,625
161	BUMULA BUILDING CONTRACTORS AND CIV	11-Feb-22	Contractors Retention	72,753		72,753		72,753
162	SINAMUOCE LINK INVESTMENT	08-Feb-22	Contractors Retention	77,666		77,666		77,666
163	Akoli And Jo Company Limited	10-May-22	Contractors Retention	88,877		88,877		88,877
164	Renja Holdings Limited	05-May-22	Contractors Retention	404,931		404,931		404,931
165	LUNAO ENTERPRISES	27-Apr-22	Contractors Retention	152,207		152,207		152,207
166	BUNGOMA COUNTY GOVERNMENT	28-Sep-21	Contractors Retention	857,588		857,588		857,588
167	Lwafu General Services Limited	14-Apr-22	Contractors Retention	188,454		188,454		188,454
168	LEELOO GROUP LIMITED	13-May-22	Contractors Retention	212,964		212,964		212,964
169	SAFERIO INVESTORS COMPANY LIMITED	05-Jul-22	General Withholding	312,156		312,156		312,156
170	Avalanche Investments Limited	05-Jul-22	Contractors Retention	88,012		88,012		88,012
171	Earthcare Services Limited	09-Jun-22	Other Capital Grants a	994,799		994,799		994,799
172	Henford Limited	24-Jun-22	VAT Withholding	339,323		339,323		339,323
173	DACHI LIMITED	24-Jun-22	Other Capital Grants a	888,630		888,630		888,630
174	TRINITY GALLAGHER ENTERPRISES LIMITED	24-Jun-22	General Withholding	708,760		708,760		708,760
175	SARYDA TRADERS LIMITED	05-Jul-22	General Withholding	602,272		602,272		602,272
176	Henford Limited	27-Jun-22	General Withholding	538,626		538,626		538,626
177	VICPAT COMPANY LIMITED	30-May-22	Contractors Retention	343,302		343,302		343,302
178	Avalanche Investments Limited	05-Jul-22	General Withholding	510,470		510,470		510,470
179	Angatalerai Ventures Limited	07-Jun-22	VAT Withholding	761,888		761,888		761,888
180	Session Blue Contractors Limited	06-May-22	Contractors Retention	887,152		887,152		887,152
181	Emricon Limited	26-May-22	Contractors Retention	701,104		701,104		701,104
182	WIDESPAK ENTERPRISES LIMITED	06-Jun-22	VAT Withholding	638,766		638,766		638,766
183	Shado Contractors Limited	30-May-22	Contractors Retention	625,240		625,240		625,240
184	Getrans Solutions Limited	09-May-22	Contractors Retention	590,718		590,718		590,718
185	Beamling International Enterprises Limited	10-Feb-23	Contractors Retention	2,235,552		2,235,552		2,235,552
186	Meredario Contractors Limited	18-May-23	Contractors Retention	1,056,264		1,056,264		1,056,264
187	Cyma Logistics Limited	02-Jun-23	Contractors Retention	1,134,793		1,134,793		1,134,793
188	NAMBAYA NATELA ENTERPRISES LIMITED	17-May-23	Contractors Retention	1,879,893		1,879,893		1,879,893
189	AMBE GENERAL MERCHANTS LTD	02-Jun-23	Contractors Retention	1,166,459		1,166,459		1,166,459
190	Khatiri Enterprises Limited	17-May-23	Contractors Retention	867,331		867,331		867,331
191	PIDNGICH TECHNOLOGIES LIMITED	12-Apr-22	Contractors Retention	1,612,181		1,612,181		1,612,181
192	TRINITY GALLAGHER ENTERPRISES LIMITED	12-Apr-22	Contractors Retention	1,040,590		1,040,590		1,040,590
193	qualmax property investments COMPANY LTD	28-Apr-22	Contractors Retention	994,008		994,008		994,008
194	Precision Construction And General Supplies Lim	44665	Contractors Retention	532,761		532,761		532,761
195	DACHI LIMITED	27-Jun-22	Other Infrastructure ar	1,640,896		1,640,896		1,640,896
196	M'BIG LIMITED	19-May-22	Contractors Retention	1,102,248		1,102,248		1,102,248
197	Namwaya Construction Company Limited	04-Jul-22	Other Infrastructure ar	842,118		842,118		842,118
198	CHELUNA ENTERPRISE	04-Jul-22	General Withholding	785,347		785,347		785,347
199	Bellus Energies Limited	30-May-22	Contractors Retention	440,887		440,887		440,887
200	Jessisham Enterprises Limited	04-Jul-22	Other Infrastructure ar	331,984		331,984		331,984

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201	INTER REGIONAL COMPANY LIMITED	25-Apr-22	Contractors Retention	807,371		807,371		807,371
202	Trusima Ventures Company Limited	14-Apr-22	Contractors Retention	634,520		634,520		634,520
203	BRB ENGINEERING LIMITED	14-Apr-22	Contractors Retention	629,068		629,068		629,068
204	Jerich Company Limited	08-Mar-22	Contractors Retention	109,951		109,951		109,951
205	NAMBAYA NATELA ENTERPRISES LIMITED	12-Apr-22	Contractors Retention	1,897,650		1,897,650		1,897,650
206	Earthcare Services Limited	19-May-22	Contractors Retention	1,441,776		1,441,776		1,441,776
207	Laverda Company Limited	30-May-22	Contractors Retention	1,582,703		1,582,703		1,582,703
208	Civilmar Limited	17-May-22	Contractors Retention	1,162,935		1,162,935		1,162,935
209	Namwaya Construction Company Limited	26-May-22	Contractors Retention	680,523		680,523		680,523
210	CHELUNA ENTERPRISE	12-May-22	Contractors Retention	575,312		575,312		575,312
211	LINFEZA GENERAL SUPPLIES LIMITED	09-May-22	Contractors Retention	571,904		571,904		571,904
212	phelamix Investments Limited	15-Feb-22	Contractors Retention	310,284		310,284		310,284
213	BILLUCK ENTERPRISES LIMITED	20-Jan-22	Contractors Retention	677,208		677,208		677,208
214	PERMA STRUCTURAL ENGINEERING COMPANY LIMITED	17-May-23	Contractors Retention	2,271,644		2,271,644		2,271,644
215	DYNACORP LOGISTICS LIMITED	28-Jun-23	Contractors Retention	2,114,882		2,114,882		2,114,882
216	MEGA LASER INTERNATIONAL	22-Jun-23	Contractors Retention	2,091,954		2,091,954		2,091,954
217	Kemasha Investments Limited	03-Feb-22	Contractors Retention	1,567,499		1,567,499		1,567,499
218	KEVLEAH AGENCIES LIMITED	26-Apr-22	Contractors Retention	1,711,873		1,711,873		1,711,873
219	CHERANGANI HILLS LIMITED	19-Jan-22	Contractors Retention	1,024,272		1,024,272		1,024,272
220	janventures company limited	04-Jul-22	General Withholding	431,080		431,080		431,080
221	Kemasha Investments Limited	23-Dec-21	Contractors Retention	111,360		111,360		111,360
222	KENLE INVESTMENT LTD	24-Dec-21	Contractors Retention	722,703		722,703		722,703
223	LIKIFA (K) LTD	19-Apr-22	Contractors Retention	677,724		677,724		677,724
224	WALLACE INTERNATIONAL LIMITED	24-Dec-21	Contractors Retention	649,715		649,715		649,715
225	Earthcare Services Limited	23-Dec-21	Contractors Retention	507,686		507,686		507,686
226	BENEWA ENTERPRISES LIMITED	01-Jul-22	General Withholding	252,393		252,393		252,393
227	MID FIRM ENTERPRISES LIMITED	05-Jul-22	VAT Withholding	627,804		627,804		627,804
228	Ymee Limited	20-Jun-22	VAT Withholding	318,420		318,420		318,420
229	BRANJI INVESTMENT LIMITED	24-Dec-21	Contractors Retention	134,235		134,235		134,235
230	MID FIRM ENTERPRISES LIMITED	24-Dec-21	Contractors Retention	919,305		919,305		919,305
231	FILTEGO GROUP LIMITED	17-Jan-22	Contractors Retention	734,509		734,509		734,509
232	KEEN DEVELOPER KENYA LIMITED	10-Nov-21	Contractors Retention	859,444		859,444		859,444
233	Renja Holdings Limited	23-Dec-21	Contractors Retention	104,122		104,122		104,122
234	KANDUYI CONSTRUCTION	15-Feb-22	Contractors Retention	194,131		194,131		194,131
235	Sinawa Enterprises Limited	05-Jul-22	Other Capital Grants and Subsidies	179,652		179,652		179,652
236	CROWADA CONTRACTORS AND GENERAL SERVICES LIMITED	05-Jul-22	VAT Withholding	171,774		171,774		171,774
237	Skypower Limited	20-May-22	Contractors Retention	114,000		114,000		114,000
238	Gloptic Designs And Engineering Services Limited	20-May-22	Contractors Retention	340,100		340,100		340,100
239	Aquascope Services Limited	09-May-22	Contractors Retention	319,020		319,020		319,020
240	Sinawa Enterprises Limited	04-May-22	Contractors Retention	189,797		189,797		189,797
241	Capstone Construction Limited	28-Jun-23	Contractors Retention	1,901,975		1,901,975		1,901,975
242	Mosaic Oomph Limited	10-Dec-21	Contractors Retention	96,792		96,792		96,792
243	ANOKSMATIC INVESTMENTS LIMITED	10-Dec-21	Contractors Retention	29,320		29,320		29,320
244	wilkori buildings and civil engineering contractor	14-Apr-23	Contractors Retention	1,121,795		1,121,795		1,121,795
245	Ndakaru Engineering And Logistics Company Limited	09-May-22	Contractors Retention	257,369		257,369		257,369
246	VICPAT COMPANY LIMITED	20-Jun-22	Other Infrastructure and Capital Expenditure	261,452		261,452		261,452
247	Romimwa Investment Limited	02-Jul-22	General Withholding	199,172		199,172		199,172
248	Puritec Logistics Limited	24-Jun-22	VAT Withholding	919,404		919,404		919,404
249	Integrated Services Delivery isd logistics Limited	24-Jun-22	Other Infrastructure and Capital Expenditure	478,964		478,964		478,964
250	Rennox Group Limited	27-Apr-22	Contractors Retention	205,985		205,985		205,985

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251	Maresi Building And Construction Limited	14-Apr-22	Contractors Retention	88,860		88,860		88,860
252	Lweya (Kenya) Company Limited-RETENTION	27-Jan-22	Contractors Retention	62,599		62,599		62,599
253	LUSON GENERAL SUPPLY-RETENTION	27-Jan-22	Contractors Retention	137,080		137,080		137,080
254	BANAK CONSTRUCTIONS TRANSPORT AND	15-Jun-22	VAT Withholding	368,416		368,416		368,416
255	SAMUGAR CONSTRUCTIONS AND SUPPLIES L	20-Jun-22	VAT Withholding	209,889		209,889		209,889
256	ALBYWOODS AGENCIES LIMITED	16-Jun-22	VAT Withholding	496,810		496,810		496,810
257	WASSER E.A SYSTEMS	04-May-22	VAT Withholding	65,491		65,491		65,491
258	WASSER E.A SYSTEMS	04-May-22	Contractors Retention	379,850		379,850		379,850
259	LUNEKSA ENTERPRISES	07-Jun-22	General Withholding	96,957		96,957		96,957
260	Neoscape Arch Systems Limited	06-Jun-22	General Withholding	339,036		339,036		339,036
261	Cintajos Investment Limited	14-Apr-22	Contractors Retention	207,408		207,408		207,408
262	qualmax property investments COMPANY LIMITED	10-Feb-22	Contractors Retention	196,604		196,604		196,604
263	KHAFREY ENGINEERS LIMITED	21-Dec-21	Contractors Retention	168,400		168,400		168,400
264	SAMUGAR CONSTRUCTIONS AND SUPPLIES L	21-Dec-21	Contractors Retention	119,016		119,016		119,016
265	DAHENVA COMPANY LIMITED	21-Dec-21	Contractors Retention	96,077		96,077		96,077
266	Zaliquep Contractors And General Supplies Limited	21-Dec-21	Contractors Retention	94,104		94,104		94,104
267	Zabeka Enterprises Limited	20-Dec-21	Contractors Retention	143,190		143,190		143,190
268	SEAMRISE INVESTMENT MACHINARY LIMITED	10-Dec-21	Contractors Retention	134,140		134,140		134,140
269	MAKOLOLWE GENERAL AGENCIES LIMITED	20-Dec-21	Contractors Retention	86,593		86,593		86,593
270	ENERGIA ENGINEERING LIMITED	21-Dec-21	Contractors Retention	48,952		48,952		48,952
271	Mudami Logistics Limited	21-Dec-21	Contractors Retention	24,905		24,905		24,905
272	MALERTECH ENTERPRISE LIMITED	10-Dec-21	Contractors Retention	179,568		179,568		179,568
273	SEAMRISE INVESTMENT MACHINARY LIMITED	10-Dec-21	Contractors Retention	193,950		193,950		193,950
274	MAJIMBO CONTRACTORS COMPANY LIMITED	31-Jan-23	Contractors Retention	1,163,996		1,163,996		1,163,996
275	M/S Jei De Construction Ltd P.o Box 331-50200	07/02/2022	Construction of Gabro	4,395,275		2,660,520	-	2,660,520
276	M/S Multiple Dimensions Ltd P.o Box 35313-00	10/02/2021	Installation of 2No. sc	928,000		928,000	-	928,000
277	M/S Paed Hope Enterprises P.o. Box 487-30200	16/03/2023	Installation of 2 No. C	4,642,600		4,642,600	-	4,642,600
278	M/S Paed Hope Enterprises P.o. Box 487-30200	16/03/2023	Installation of 3No. sc	2,820,000		2,820,000	-	2,820,000
279	M/S Primefix Synergy Ltd P.o Box 22-00100 Na	16/03/2023	Installation of solar po	482,400		482,400	-	482,400
280	M/S Westlink Electrical and Hardware Ltd. P.o B	23/03/2023	Installation of solar po	39,950,400		39,950,400	-	39,950,400
281	M/S Westlink Electrical and Hardware Ltd. P.o B	23/03/2023	Installation, repair and	19,993,600		19,993,600	-	19,993,600
282	M/S Jono Logistics P.o.Box 1707-50200 Bungoma	16/03/2023	Installation of 3No. sc	2,827,500		2,827,500	-	2,827,500
283	AHQAB COMPANY LIMITED	06/06/2023	Drilling and upgrading	6,863,904		6,863,904		6,863,904
284	BEFRA VENTURES LIMITED	19/06/2023	Upgrading of kimugui	5,909,852		5,909,852		5,909,852
285	DAWSON COMPANY LIMITED	14/06/2023	Upgrading of kisawayi	4,077,480		4,077,480		4,077,480
286	M/S Chelawa Agencies			448,980	448,980			448,980
287	M/S Neotrac Enterprises			964,312	192,862			192,862
288	MERESI BUILDING & CONSTRUCTION LTD	07/06/2023	Rehabilitation of chekd	3,393,519		3,393,519		3,393,519
289	QUALITECH DIVERSE INVEST. LTD	23/06/2023	Upgrading of nakhwa	3,976,133		3,976,133		3,976,133
290	REYNA SOLUTIONS LIMITED	24/06/2022	Construction and prot	1,160,160		1,160,160		1,160,160
291	ROCAN CONTRACTORS LTD	22/06/2023	Construction of maliki	6,749,526		6,749,526		6,749,526
292	TASLIM GLOBAL VENTURES LTD	26//6/23	Rehabilitation of boreh	1,612,864		1,612,864		1,612,864
293	VICPAT COMPANY LTD	12/06/2023	Upgrading of namirem	3,581,280		3,581,280		3,581,280
294	WIMEX COMMODITIES CO. LTD	14/06/2023	Construction of nandi	4,042,280		4,042,280		4,042,280
295	WORTHVIEW GENERAL SUPPLIES LTD	27/04/2023	Extention of kapsogor	2,994,609		2,994,609		2,994,609
296	M/S MVUMILU CONTRACTORS LIMITED		Periodic Maintenance	2,654,652	2,538,575		1,500,000	1,038,575
297	BANAK CONSTRUCTION COMPANY LIMITED		Routine Maintenance	5,728,718	5,605,410		3,000,000	2,605,410
298	Belitra Enterprises Ltd	30/06/2023	Periodic maintenance	6,817,382	3,051,951	0		3,051,951
299	BEST-WITS COMPANY LIMITED	20/04/2022	Periodic Maintenance	10,149,304	10,009,640			10,009,640
300	BEST-WITS COMPANY LIMITED	20/04/2022	Periodic Maintenance	13,570,260	13,037,240			13,037,240

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301	BOKU CONSTRUCTION LIMITED	12/05/2022	Periodic Maintenance	10,408,297	10,320,787			10,320,787
302	BRIMA OPERATIONS COMPANY LIMITED	25/04/2022	Periodic Maintenance	3,994,431		3,787,843	0	3,787,843
303	CIVILMAR LIMITED	15/06/2022	Routine Maintenance	6,099,825	5,935,524			5,935,524
304	COLTECH INVESTMENTS LIMITED	23/06/2022	Spot Improvement of	4,654,053	4,518,432			4,518,432
305	CROYANT TECHNOLOGIES	17/06/2022	Periodic Maintenance	13,597,694		10,596,020	0	10,596,020
306	Curiotech limited	30/06/2023	Installation of CHI-Box	5,113,431		5,113,430	0	5,113,430
307	DENNIX LIMITED	17/05/2022	Routine Maintenance	4,473,488	4,402,420			4,402,420
308	DEVBEES SOLUTIONS	19/06/2020	Maintenance of roads	7,040,100		593,050	0	593,050
309	DEVBEES SOLUTIONS	23/06/2022	Routine Maintenance	5,132,652	5,056,985			5,056,985
310	EDNEW CONTRACTORS LIMITED	23/05/2022	Routine Maintenance	2,513,329	2,390,528			2,390,528
311	EDOMARIS COMPANY LIMITED		Periodic Maintenance	15,689,363	9,527,550			9,527,550
312	EMG MONDI LTD.	13/06/2022	Periodic Maintenance	10,197,275	10,069,868			10,069,868
313	EMRICON LIMITED	25/04/2022	Periodic Maintenance	17,456,985	10,124,480			10,124,480
314	FLAGSHIP	44686	Routine Maintenance	8,010,479	7,831,926			7,831,926
315	JESSISHAM ENT LTD	23/05/2022	ROUTINE MAINTENANCE	3,736,012		3,736,012		3,736,012
316	Kamatolindo construction ltd	22/06/2023	Periodic Maintenance	2,811,787		2,811,787	0	2,811,787
317	KANDUYI CONSTRUCTION	07/06/2022	Routine Maintenance	6,100,300	6,046,152			6,046,152
318	KANDUYI STORES	25/04/2022	Periodic Maintenance	3,870,073		3,666,412	0	3,666,412
319	KEVLEAH AGENCIES LIMITED	44727	Maint Of Kbuchai & el	1,125,780	1,125,780			1,125,780
320	KEVLEAH AGENCIES LIMITED	27/06/2022	Periodic Maintenance	17,145,299	7,690,336			7,690,336
321	KOKOYO LIMITED	17/06/2022	Periodic Maintenance	6,165,151	6,054,852			6,054,852
322	LAVERDA COMPANY LIMITED	20/04/2022	Routine Maintenance	5,146,618		5,024,018		5,024,018
323	M/S BRB ENGINEERING LIMITED	30/05/2022	PERIODIC MAINTENANCE	6,792,542		6,689,488		6,689,488
324	M/S CHELUNA ENTERPRISE		PERIODIC MAINTENANCE	9,511,362		1,657,896		1,657,896
325	M/S DAVBEES SOLUTIONS		PERIODIC MAINTENANCE	7,040,101	593,050			593,050
326	M/S HILL HOLDINGS CONSTRUCTION LIMITED	22/06/2022	ROUTINE MAINTENANCE	3,483,868.6		3,483,869		3,483,869
327	M/S NADIHACOMA ENTERPRISE		Periodic maintenance	6,935,292	6,926,940		3,000,000	3,926,940
328	M/S SINAWA ENTERPRISES	15/06/2022	SPOT IMPROVEMENT	4,198,649	4,053,620			4,053,620
329	MAFIGAH EAST AFRICA LIMITED		Periodic Maintenance	16,240,000	16,208,680			16,208,680
330	MAIMEN ENTERPRISE LIMITED	25/04/2022	Periodic Maintenance	3,162,392		3,063,459		3,063,459
331	PHELAMIX INVESTMENTS LIMITED	11/04/2022	Routine Maintenance	5,165,448.1		4,718,764		4,718,764
332	PHELAMIX INVESTMENTS LIMITED	05/05/2022	Routine Maintenance	2,360,446.3		1,562,520		1,562,520
333	PRECISION CONSTRUCTION AND GENERAL S	23/05/2022	Routine Maintenance	5,707,520	5,611,848			5,611,848
334	Saryda traders ltd	30/06/2023	Periodic Maintenance	5,874,704		5,757,720		5,757,720
335	VERTALI GENERAL CONTRACTORS LTD	13/04/2022	Routine Maintenance	2,317,425	2,193,589			2,193,589
336	VICPAT COMPANY LIMITED	20/04/2022	Periodic Maintenance	4,252,769		4,217,373		4,217,373
337	EREACK GROUP LTD	27/6/2023	CONSTRUCTION OF	1,933,845		1,900,625	-	1,900,625
338	FILTEGO GROUP LTD	45093	PROPOSED CONSTRU	3,975,990		2,053,653	-	2,053,653
339	NEWARK HOLDINGS LTD		construction of 1 no. E	6,971,878		6,971,878	-	-
340	PAMU BUSINESS ENTERPRISES LTD		Construction of 2no. E	2,993,780		2,993,780.00	-	-
341	WELLAROO LIMITED.		Proposed erection and	2,795,000	2,795,000		2,795,000.00	-
342	Lunao Enterprises	2018/19	Construction of phase	679,386,376	79,905,310		79,905,310	-
343	SnoWPeak ltd	2015/16	Supply, installation and	1,847,540	1,350,866		1,350,866.40	-
344	TWO CALVES LTD	2015/16	Variation of Contract	4,786,705	4,786,705		4,786,705	-
345	M/s Gaspas Engineering Works	27/1/22	Constructions and erec	2,116,590	2,116,590		2,116,590	-
346	M/s Wellaroo Ltd	27/1/22	Renovation and Refur	2,494,800	2,494,800		2,494,800	-
347	M/s Worthview General Supplies ltd	27/1/22	Renovation and Refur	2,142,172	2,142,172		2,142,172.00	-
348	M/s Ajucksmart Co. Limited	19/5/22	Purchase of Land for C	2,200,000	2,200,000		2,200,000.00	-
349	M/S Naibei Maywa Enterprises	12/09/2021	Purchase of Land for K	400,000	400,000		400,000	-
350	M/s Pelice & Daughters Enterprises	15/2/22	Purchase of Land for V	1,500,000	1,500,000		1,500,000	-

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351	Peter Sikuku Enreprises	02/03/2022	Purchase of land for Sa	800,000	800,000		800,000	-
352	BRIMA OPERATIONS COMPANY LIMITED		Periodic Maintenance	3,994,431	3,787,843		3,787,843	-
353	CROYANT TECHNOLOGIES		Periodic Maintenance	13,597,694	1,939,230		1,939,230	-
354	GLOSHINE INVESTMENT LIMITED		Periodic Maintenance	7,109,466	5,228,120		5,228,120	-
355	GOMERI ENTERPRISES		Periodic maint of in so	2,379,363	2,374,507		2,374,507	-
356	HEMILLERS COMPANY LIMITED		Periodic Maintenance	2,381,364	2,210,125		2,210,125	-
357	INTER REGIONAL COMPANY LIMITED		Periodic Maintenance	8,608,824	7,027,690		7,027,690	-
358	KOMINA CONTRACTORS (K) LTD		Periodic maintenance	3,875,212	2,073,500		2,073,500	-
359	LAVERDA COMPANY LIMITED		Routine Maintenance	5,146,618	5,024,018		5,024,018	-
360	M/S AVENSCA INVESTMENT LIMITED		PERIODIC MAINTEN	2,275,224	2,205,450		2,205,450	-
361	M/S HILL HOLDINGS CONSTRUCTION LIMITED		ROUTINE MAINTEN	3,483,869	3,483,869		3,483,869	-
362	M/S IDMUS TRADING LTD		PERIODIC MAINTEN	9,846,434	450,300		450,300	-
363	m/s Yonak (K) Limited		Periodic Maintenance	6,965,742	908,002		908,002	-
364	MAIMEN ENTERPRISE LIMITED		Periodic Maintenance	3,162,392	3,063,459		3,063,459	-
365	MAKANAKA INVESTMENTS COMPANY LTD		Periodic maintenance	6,649,062	292,320		292,320	-
366	MAKHANEIDHER COMPNAY LTD		period maintenance of	2,172,303	2,154,315		2,154,315	-
367	OCEAN-DROP VENTURES LIMITED		Routine Maintenance	2,770,086	2,068,280		2,068,280	-
368	PHELAMIX INVESTMENTS LIMITED		Routine Maintenance	5,165,448	4,718,764		4,718,764	-
369	PHELAMIX INVESTMENTS LIMITED		Routine Maintenance	2,360,446	1,562,520		1,562,520	-
370	ROAD GAP AFRICA LTD		Periodic Maintenance	7,770,840	7,770,240		7,770,240	-
371	TRUSIMA VENTURES COMPANY LIMITED		Periodic Maintenance	13,801,854	7,456,422		7,456,422	-
372	VICPAT COMPANY LIMITED		Periodic Maintenance	4,252,769	3,866,253		3,866,253	-
373	CAVRAM HOLDINGS LIMITED	05/10/2022	Installation of 2.No hi	1,937,744	1,917,744		1,917,744.00	-
374	LWEYA (KENYA) COMPANY LIMITED	19/04/2022	Construction of 3 no.	990,340	988,340		988,340.00	-
375	M/S DENMO ENTERPRISES LIMITED	13/06/2022	Construction of 1 No.	380,712	379,932		379,932.00	-
376	M/S EAGLE POWER SERVICES LIMITED	19/04/2022	Installation of grid pov	2,278,500	2,278,500		2,278,500.00	-
377	M/S Gaussian Solutions LTD	2020/21	Proposed installation o	951,000	951,000		951,000.00	-
378	M/S GBR Construction CO.LTD	13/6/2022	Construction of 4 no.	1,160,000	1,580,000		1,580,000.00	-
379	M/S JEI DE CONSTRUCTION COMPANY LIMIT	30/05/2022	Proposed construction	4,395,275	2,484,500		2,484,500.00	-
380	M/S PISONAZ INTERNATIONAL LIMITED	30/5/2022	Installation of 3 no.s o	4,790,400	4,790,400		4,790,400	-
381	MODULAR DEVELOPMENT ENTERPRISE LIMIT	27/04/2022	Installation of No.3 Sc	1,936,215	1,936,215		1,936,215	-
382	NEWARK HOLDINGS LIMITED	2021/22	Construction of 4No.	1,192,480	1,190,160		1,190,160	-
383	Vertali General Construction	06/09/2021	Construction of 4 no.t	974,000	974,000		974,000	-
384	bellus energies ltd p.o box 77774-00508	05/04/2022	borehole drilling and i	1,875,024	1,875,024		1,875,024.00	-
385	Hotel Satelite			252,000	252,000		252,000	-
386	Hotel Satelite			747,000	747,000		747,000	-
387	KAMLWANG ENTERPRISES LIMITED	05/04/2022	Borehole drilling,instal	4,620,396	4,620,396		4,620,396.00	-
388	Kenya School of Government			361,920	361,920		361,920	-
389	KONTINUM ACCESS CONSTRUCTION CO.LTD	05/04/2022	BOREHOLE DRILLING	5,549,136	5,549,136		5,549,136	-
390	laverda co. ltd	05/04/2022	PIPELINE EXTENSION	1,426,087	1,426,087		1,426,087	-
391	M/S ANCOLIN CONTRACTORS P.O BOX 40	23/02/2022	DRILLING OF NGOYA	1,780,497	1,780,497		1,780,497.00	-
392	M/S BEFRA VENTURES LIMITED P.O BOX 1989	23/02/2022	Drilling of 2no. Boreh	3,486,960	3,486,960		3,486,960.00	-
393	M/S GOETHERM LIMITED P.O BOX 53663 00	23/02/2022	REHABILITATION OF	475,600	475,600		475,600.00	-
394	M/S JANVENTURES COMPANY LIMITED P.O E	23/02/2022	UPGRADING OF INC	3,095,112	3,095,112		3,095,112.00	-
395	M/S KONTINAM ACCESS CONSTRUCTION CC	23/02/2022	UPGRADING OF BOR	4,701,828	4,701,828		4,701,828.00	-
396	M/S LINFEZA GENERAL SUPPLIES LIMITED P.O	23/02/2022	UPGRADING OF BOR	3,944,000	3,944,000		3,944,000.00	-
397	M/S Majimbo Contractors Co. Ltd			35,057,364	11,639,962		11,639,962.00	-
398	M/S MARESI BUILDING AND CONSTRUCTION	23/02/2022	borehole drilling and i	1,939,600	1,939,600		1,939,600.00	-
399	M/S SAPHAM EAST AFRICA LIMITED P.O BOX	23/02/2022	SPRING PROTECTION	4,849,100	4,849,100		4,849,100.00	-
400	M/S Zaligep Contractors and General supplies			1,384,000	138,400		138,400.00	-

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401	maboko ltd p.o box 69-40131	05/04/2022	UPGRADING OF INC	3,930,676	3,930,676		3,930,676.00	-
402	Ngachi multipurpose limited			4,892,880	2,446,440		2,446,440.00	-
403	Sawasure		Construction Of Tow	4,781,520	2,383,800		2,383,800.00	-
404	Simba Village Limited			151,200	151,200		151,200.00	-
405	swantech systems ltd p.o box 77774-00508	05/04/2022	REHABILITATION OF	2,939,788	2,939,788		2,939,788.00	-
406	Sylon consultancy		Drilling Of 3no. Bore	8,414,652	874,409		874,409.00	-
407	WANALU ENTERPRISES P.O BOX 1482-50200	05/04/2022	UPGRADING OF INC	1,998,000	1,998,000		1,998,000.00	-
408	West drop Solutions			546,820	546,820		546,820	-
409	FRAGEO MACHINERY COMPANY LTD	19/6/2023	RENOVATION OF ST	3,499,500		863,526	-	863,526
	Sub Total			1,517,405,693	439,014,327	347,583,332	283,597,359	503,000,300
	Supply Of Goods							
410	M/S KENYA SEED COMPANY LIMITED		SUPPLY AND DELIVER	31,200,000	31,200,000			31,200,000
411	Golden edils ltd	10/06/2022	Supply and delivery of	148,000		148,000		148,000
412	KENYA SEED COMPANY LIMITED	20/04/2022	SUPPLY AND DELIVER	27,260,000	27,260,000			27,260,000
413	Luneksa enterprises	07/04/2022	Supply and delivery of	399,576		399,576		399,576
414	Lunexa media agency enterprises	10/05/2022	Supply and delivery of	265,000		265,000		265,000
415	M/S KIKA HOTEL		PROVISION OF CON	2,491,500	2,491,500			2,491,500
416	NAOTRAC ENTERPRISES	09/05/2022	Supply and delivery of	272,000		272,000		272,000
417	SARUFI BOOK CENTER ENTERPRISES	19/01/2022	SUPPLY AND DELIVER	608,490	608,490			608,490
418	Sesa elimu centre	15/06/2022	Supply and delivery of	293,200		293,200		293,200
419	Shiffa Enterprises	29/06/2023	Supply of 2months Va	12,450,840		7,500,000		7,500,000
420	Kerphine Solutions	25/04/2023	Supply of corporate ur	287,650		287,650		287,650
421	M/S Aderema Enterprises	45265	Supply of office furnitu	556,950		556,950		556,950
422	Sediesherry Collection & Variety Supplies	23/02/2017	Supply of office station	194,580		194,580		194,580
423	FAIR DEAL	2017/2018	Supply and delivery of	876,415		876,415		876,415
424	GG STEAL CO. LIMITED	2019/2020	Supply and delivery of	406,000		406,000		406,000
425	PAMU BUSINESS ENTERPRISES	45104	SUPPLY AND DELIVER	199,100		199,100		199,100
426	EVACAMELINE COMPANY	08/05/2023	SUPPLY AND DELIVER	2,583,500		2,583,500		2,583,500
427	EVACAMELINE COMPANY	19/04/2023	PURCHASE OF ICT IT	370,000		370,000		370,000
428	M/S DESSIMU COMPANY LTD		MORTOR VEHICLE T	1,810,080		1,810,080		1,810,080
429	PENTAMO ENTERPRISES LIMITED	25/04/2023	SUPPLY AND DELIVER	424,000		424,000		424,000
430	Besimu General supplies	2022/23	Purchase of tailoring M	959,040		959,040		959,040
431	Fantastic smart ltd	2019/2020	Supply and delivery of	103,795		103,795		103,795
432	Sialo one general supplies	2022/23	Purchase of stationery	242,665		242,665		242,665
433	slvion investment compan	44273	purchase of computers	949,500		949,500		949,500
434	AMYLIN CHEMIST	15/3/2023	SUPPLY OF NONPHARM	360,000		360,000		360,000
435	AMYLIN CHEMIST		45000 SUPPLY OF NONPHARM	437,500		437,500		437,500
436	AMYLIN CHEMIST		43759 SUPPLY OF DRUGS	468,045		468,045		468,045
437	ANOKSMATIC INVESTMENT LTD	24/2/2023	SUPPLY OF NON PHA	46,000		46,000		46,000
438	AUGUMARRY ENTERPRISES	30/5/2022	SUPPLY OF TONNER	212,000		212,000		212,000
439	Brookhart Health care	21/06/2022	Supply of Non pharma	10,948,930	10,948,930			10,948,930
440	BUNGOMA CHEMIST	24/2/2023	SUPPLY OF DRUGS-BC	117,000		117,000		117,000
441	CHEM LABS LTD		45020 SUPPLY OF LAB REAC	6,831,641		6,831,641		6,831,641
442	DOVAS PHARMACY		44904 SUPPLY OF NONPHA	498,650		498,650		498,650
443	GLAMAX ENTERPRISES	15/3/2023	SUPPLY OF NON PHA	949,500		949,500		949,500
444	GLAMAX ENTERPRISES		44827 SUPPLY OF NON PHA	338,000		338,000		338,000
445	HEDKA AGENCIES	15/6/2023	CONSTRUCTION OF	2,303,000		639,160		639,160
446	KATEVINE PHARMACY	17/6/2022	SUPPLY OF NON PHA	11,652,180		11,652,180		11,652,180
447	KEMSA	2021/2022	Pharms	44,998,283	44,998,283		30,000,000	14,998,283
448	KEMSA	20/3/2023	SUPPLY OF DRUGS	3,514,124		3,514,124		3,514,124
449	LIONEL GENERAL OFFICE STATIONARY	13/11/2019	SUPPLY AND DELIVER	1,202,600		1,202,600		1,202,600
450	LIONEL GENERAL OFFICE STATIONARY		43748 SUPPLY AND DELIVER	150,000		150,000		150,000

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451	LIONEL GENERAL OFFICE STATIONARY	24/7/2019	SUPPLY OF STATION	103,550		103,550	-	103,550
452	LIONEL GENERAL OFFICE STATIONARY	24/4/2020	SUPPLY OF STATION	684,000		684,000	-	684,000
453	LIONEL GENERAL OFFICE STATIONARY	44011	SUPPLY OF CLEANING	140,000		140,000	-	140,000
454	LIONEL GENERAL OFFICE STATIONARY	43542	SUPPLY OF CLEANING	137,750		137,750	-	137,750
455	LIONEL GENERAL OFFICE STATIONARY	43654	GENERAL OFFICE SU	45,080		45,080	-	45,080
456	LIONEL GENERAL OFFICE STATIONARY	44969	SUPPLY OF CLEANING	100,000		100,000	-	100,000
457	MANKOS AGENCIES LTD	45048	OFFICE ACCESSORIES	235,000		234,900	-	234,900
458	MEDHI INVESTMENTS	44324	SUPPLY OF CLEANIN	46,560		46,560	-	46,560
459	MEDS	45012	SUPPLY OF DRUGS A	868,029		868,029	-	868,029
460	Naotrac Entr	04/01/2022	Supply of mama packs	6,205,884	6,205,884			6,205,884
461	NEMARC ENTERPRISES	44694	SUPPLY OF NON PHA	379,000		379,000	-	379,000
462	REDHART SUPPLIES AND CONSTRUCTION LT	16/2/2023	SUPPLY OF NONPHA	269,000		269,000	-	269,000
463	TRINAUP AGENCIES	45000	SUPPLY AND DELIVER	95,000		95,000	-	95,000
464	Augumary ltd	30/05/2022	Supply of computer ac	212,000	212,000		212,000	-
465	AVATA Ventures ltd	18/03/2022	Supply of Lab reagents	650,000	650,000		650,000	-
466	KEMSA		Lab reagents	15,902,559	15,902,559		15,902,559	-
467	KEMSA		Non pharm	27,764,070	27,764,070		27,764,070	-
468	Pensha ltd	20/05/2021	Supply of computer ac	319,500	319,500		319,500	-
469	Subleen general supplies		Food and ration	1,266,000	1,266,000		1,266,000	-
470	Subleen general supplies		Computer accessories	2,000,000	2,000,000		2,000,000	-
471	Subleen General Suppliers	10/02/2022, 09/05/2	Supply of Non pharm	4,250,000	4,250,000		4,250,000	-
472	touch Bee S:lutions ltd	07/03/2022, 06/05/2	Supply of Non pharm	1,550,000	1,550,000		1,550,000	-
473	Touch Bee S:lutions ltd		Supply of pharm web	800,000	800,000		800,000	-
474	westdrop solutions ltd	25/02/2022, 24/03/2	Food and ration	2,800,000	2,800,000		2,800,000	-
475	ROSEVERO (K) LIMITED	914025-2021/2022	SUPPLY AND DELIVER	58,348,000	22,296,000		22,296,000	-
476	TRANS QUEEN COMPANY LIMITED	903249-2021/2022	SUPPLY AND DELIVER	980,000	980,000		980,000	-
477	Mid Firm Enterprise LTD		Supply and delivery of	13,000	13,000		13,000	-
478	Antmall Company LTD	28/03/2021	Supply and delivery of	134,000	134,000		134,000	-
479	BESIMU ENTEPRISES	2021/22	SUPPLY OF SPORTING	3,374,600	3,374,600		3,374,600.00	-
480	Cardio Group Limited	17/06/2021	Procurement of unifor	2,675,190	2,675,190		2,675,190	-
481	KIZAKURA CONSTRUCTION COMPANY	3121565	Supply of ICT items	797,000		797,000		797,000
Sub Total				303,524,106	210,700,006	50,157,320	116,986,919	143,870,407
Supply Of Services								
482	Combined Auto service	26/06/2021	Repair of GKA 648V	250,000		250,000		250,000
483	FMD		MAJOR SERVICE AND	115,050	115,050			115,050
484	GPA		THE GLOBAL PROCU	780,000	780,000			780,000
485	KIBOCH VENTURES	903301-2021/2022	SUPPLY AND DELIVER	390,000	390,000			390,000
486	Kika Hotel		Provision Of Conferen	109,600	109,600			109,600
487	Kika Hotel	25/01/2022	Halfday conference fac	250,000		250,000		250,000
488	KISM		KENYA INSTITUTE O	3,315,830	3,315,830			3,315,830
489	KUSCO	28/2/21	PROVISION OF TUIT	315,000	315,000			315,000
490	Luneksa Enterprise	08/01/2022	Delivery of catering ite	650,279		650,279		650,279
491	LUSON GENERAL SUPPLY	906229-2021/2022	SUPPLY AND DELIVER	1,000,000	1,000,000			1,000,000
492	Makololwe general agencies ltd	28/04/2022	Supply and delivery of	395,200		395,200		395,200
493	MID FIRM ENTERPRISES LIMITED	904291-2021/2022	SUPPLY AND DELIVER	316,580	316,580			316,580
494	NAWEE ENTERPRISES	12/01/2022	SUPPLY AND DELIVER	631,400	631,400			631,400
495	Prudential west insurance agency	26/06/2023	Provision of compreh	252,000		252,000		252,000
496	ROMAN INSURANCE AGENCY	914019-2021/2022	PROVISION OF COM	878,620	878,620			878,620
497	STANDARD MEDIA		NEWSPAPER ADVERT	7,136,880	7,136,880		1,768,966	5,367,915
498	The perch Hotel	11/01/2019	Provision of catering s	700,000		700,000		700,000
499	Victoria Comfort Inn	12/06/2021	Day conference	675,000		675,000		675,000
500	Victoria Comfort Inn	19/06/2021	Conference facilities	819,000		819,000		819,000

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501	Wape Security Service Ltd	05/05/2018	Provision of security se	1,825,200		192,660		192,660
502	WASSER E.A SYSTEMS	932700-2021/2022	SUPPLY AND DELIVER	700,000	700,000			700,000
503	Amani Wekesa & Associates Advocates	17/04/2023	Provision of legal servi	3,150,000		3,150,000		3,150,000
504	Joventure Hotel	11/02/2021	Provision of catering s	900,000	900,000			900,000
505	Kika Hotel	23/12/2022	Provision of catering a	75,000		75,000		75,000
506	Mabanga ATC	28/02/2022	Provision of catering a	2,175,600		2,175,600		2,175,600
507	Millsview Hotel Ltd	29/06/2023	Provision of catering a	55,200		55,200		55,200
508	Mlimani Gardens Hotel Ltd	02/11/2022	Provision of catering a	164,850		164,850		164,850
509	Vittoria Suites	03/05/2021	Provision of catering s	220,000	220,000			220,000
510	THE STAR PUBLICATION	2019/2020	provision for advertise	600,000		600,000		600,000
511	THE NATION MEDIA	2019/2020	provision for advertise	1,400,000		1,400,000	999,200	400,800
512	THE STANDARD GROUP	2019/2020	provision for advertise	1,500,000		1,500,000	1,000,000	500,000
513	MAKOKHA WATTANGA AND CO. ADVOCATE	2021/2022	Provision for legal serv	252,000		252,000		252,000
514	EMAT ENTERPRISE LIMITED	2022/2023	supply and delivery of	800,000		800,000		800,000
515	MALI SAFI GARAGE	2022/2023	Repair and maintainan	120,000		120,000		120,000
516	AFRICAN TOUCH SAFARIS	2022/2023	Provision of air tickets	419,007	419,007		72,600	346,407
517	OCHARO KEBIRA AND CO. ADVOCATES	2022/2023	Provision for legal serv	2,560,365		2,560,365	1,500,000	1,060,365
518	MANYONGE WANYAMA AND ASSOCIATES	2022/2023	Provision for legal serv	3,600,000		3,600,000	1,500,000	2,100,000
519	MID FIRM ENTERPRISES	2018/2019	purchase of ict equipm	13,000		13,000		13,000
520	MINATA HOTELS	2018/2019	provision for catering	117,600		117,000		117,000
521	PRUDENTIAL WEST INSURANCE AGENCY	2022/2023	Provision for motor ve	595,000		595,000		595,000
522	Kika Hotel		Catering Services	226,155	226,155			226,155
523	AFRICAN TOUCH SAFARI LMT	45110	AIR TICKETING	267,150		267,150	-	267,150
524	SHREJ SERVICES		SUPPLY AND DELIVER	1,000,000		1,000,000	-	1,000,000
525	ZION RESORT BUNGOMA	43912	CATERING SERVICES	184,000		184,000		184,000
526	ICONIC GARDENS		CATERING SERVICES	580,000		580,000	-	580,000
527	MALI SAFI GARRAGE		MOTOR VEHICLE RE	460,000		460,000	-	460,000
528	Afrique hotel ltd	29/05/2019	conference facilities wh	264,000	264,000			264,000
529	ASSOCIATION OF GOVERNMENT LIBRARIAN	28/10/2022	TUITION FEE	77,000		77,000		77,000
530	BONITO HOTELS		PROVISION OF CON	850,000	850,000			850,000
531	BUNGOMA COUNTRY SIDE INN		PROVISION OF CATE	300,000	300,000			300,000
532	ELIUD WAMALWA MBARO	28/11/2022	OFFICE RENT FOR K	204,000		204,000		204,000
533	GOK PSS SCHEME	jun,2021	JANUARY 2021 DEDU	3,345,389	3,345,389			3,345,389
534	GOK PSS SCHEME		JUNE,2021 DEDUCTI	3,901,648	3,901,648			3,901,648
535	JOHNCLE INSURANCE COMPANY	22/05/2017		6,199,000	6,199,000		4,024,759	2,174,241
536	KISM		TUITION FEES FOR K	433,840	433,840			433,840
537	LAPFUND		EDUCATION LAPFUN	5,812,009	5,812,009			5,812,009
538	LAPFUND		EDUCATION LAPFUN	5,817,279	5,817,279			5,817,279
539	LAPFUND		LAPFUND	6,010,990	6,010,990			6,010,990
540	LAPFUND		LAPFUND	6,017,045	6,017,045			6,017,045
541	LAPFUND		LAPFUND	6,017,132	6,017,132			6,017,132
542	LAPFUND		LAPFUND	6,020,487	6,020,487			6,020,487
543	LAPFUND		LAPFUND	6,030,478	6,030,478			6,030,478
544	LAPFUND		FINANCE LAPFUND	15,784,270	15,784,270			15,784,270
545	LAPFUND		FINANCE LAPFUND	15,816,692	15,816,692			15,816,692
546	LAPFUND		LAPFUND	15,839,175	15,839,175			15,839,175
547	LAPFUND		FINANCE LAPFUND	15,859,796	15,859,796			15,859,796
548	LAPFUND		FINANCE LAPFUND	15,878,960	15,878,960			15,878,960
549	LAPFUND		LAPFUND	16,135,847	16,135,847			16,135,847
550	LAPFUND		LAPFUND	16,147,319	16,147,319			16,147,319

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551	LAPFUND		LAPFUND	16,715,957	16,715,957			16,715,957
552	LAPFUND		LAPFUND	16,788,140	16,788,140			16,788,140
553	LAPFUND		LAPFUND	17,157,488	17,157,488			17,157,488
554	Laptrust (umbrella) Retirement Fund		LAPTRUST	8,864,820	8,864,820			8,864,820
555	M/S CLATUTAS LOGISTICS	30/06/2023	SUPPLY AND OF CUP	388,500	388,500			388,500
556	MILIMANI GARDENS RESORT	25/04/2023	PROVISION OF CATE	250,900	250,900			250,900
557	LAPFUND	30/06/2023	MIN. OF EDUCATION	6,241,299	6,241,299			6,241,299
558	LAPFUND	30/06/2023	MIN. OF EDUCATION	6,240,534	6,240,534			6,240,534
559	LAPFUND	30/04/2023	MIN. OF EDUCATION	6,206,336	6,206,336			6,206,336
560	GOK PSS SCHEME	31/05/2023	MIN. OF FINANCE &	3,995,959	3,995,959			3,995,959
561	GOK PSS SCHEME	30/06/2023	MIN. OF FINANCE &	3,990,192	3,990,192			3,990,192
562	GOK PSS SCHEME	30/06/2023	MIN. OF FINANCE &	3,979,373	3,979,373			3,979,373
563	LAPFUND	31/05/2023	MIN. OF FINANCE &	18,835,440	18,835,440			18,835,440
564	LAPFUND	30/04/2023	MIN. OF FINANCE &	18,594,817	18,594,817			18,594,817
565	LAPFUND	30/06/2023	MIN. OF FINANCE &	18,578,754	18,578,754			18,578,754
566	LAPFUND	30/06/2023	MIN. OF FINANCE &	16,848,018	16,848,018			16,848,018
567	LAPFUND	30/06/2023	MIN. OF FINANCE &	16,831,347	16,831,347			16,831,347
568	LAPTRUST BENEFIT	30/06/2023	MIN. OF FINANCE &	1,426,974	1,426,974			1,426,974
569	LAPTRUST BENEFIT	31/05/2023	MIN. OF FINANCE &	1,425,783	1,425,783			1,425,783
570	LAPTRUST CONTRIBUTION	30/06/2023	MIN. OF FINANCE &	9,503,370	9,503,370			9,503,370
571	LAPTRUST CONTRIBUTION	30/04/2023	MIN. OF FINANCE &	9,502,332	9,502,332			9,502,332
572	LAPTRUST CONTRIBUTION	31/05/2023	MIN. OF FINANCE &	9,498,976	9,498,976			9,498,976
573	LAPTRUST CONTRIBUTION	30/06/2023	MIN. OF FINANCE &	9,318,563	9,318,563			9,318,563
574	LAPTRUST CONTRIBUTION	30/06/2023	MIN. OF FINANCE &	8,681,054	8,681,054			8,681,054
575	LAPTRUST CONTRIBUTION	30/06/2023	MIN. OF FINANCE &	8,673,112	8,673,112			8,673,112
576	LAPTRUST CONTRIBUTION	30/06/2023	MIN. OF HOUSING	26,371	26,371			26,371
577	KENYA REVENUE AUTHORITY	31/05/2023	MIN. OF TRADE, EN	319,127	319,127			319,127
578	NGARISHA SACCO LTD	07/06/2023	OFFICE RENT	537,429	537,429			537,429
579	ST PATRICKS PASTORAL CENTRE KABULA	02/05/2023	CATERING SERVICES	540,000	540,000			540,000
580	ST PATRICKS PASTORAL CENTRE KABULA	20/04/2023	CATERING SERVICES	224,000	224,000			224,000
581	THE STANDARD GROUP	24/02/2023	ADVERT ADDENDUM	109,620	109,620			109,620
582	THE STANDARD GROUP	15/02/2023	ADVERT	88,160	88,160			88,160
583	Millview Hotel Limited	4.5.2021	Catering Services-traini	172,500	172,500			172,500
584	Millview Hotel Limited	20/05/2021	Catering Services-Bond	614,100	614,100			614,100
585	Standard group advert-documentary	31.03.2019	Advertising, Awarene	550,000	550,000			550,000
586	Kenya Revenue Authority		House allownce benef	1,215,000	1,215,000			1,215,000
587	kika hotel	44825	catering services	307,000	307,000			307,000
588	nation media group	44988	advertisement	238,960	238,960			238,960
589	nation media group	44812	advertisement	356,120	356,120			356,120
590	nation media group	44838	advertisement	356,120	356,120			356,120
591	standard group	44812	advertisement	236,640	236,640			236,640
592	standard group	43868	advertisement	406,000	406,000			406,000
593	Terranova Autospares LTD	12/08/2018	Mentenance expenses	495,928	495,928			495,928
594	top origin enterprises	45007	suppl of tires	1,344,800	1,344,800			1,344,800
595	victoria comfort inn		catering services	1,453,700	1,453,700			1,453,700
596	wape garage	44621	repair services	630,000	630,000			630,000
597	BIJU INSURANCE AGENCY	45030	SUPPLY OF INSURAN	1,004,100	1,004,100	-		1,004,100
598	bokoli hospital		June Salary 2023	285,640	285,640			285,640
599	bumula hospital		June Salary 2023	558,600	558,600			558,600
600	Bungoma county referral		June Salary 2023	4,488,150	4,488,150			4,488,150

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601	Cheptais sub county		June Salary 2023	593,600		593,600		593,600
602	CHV		June Wage 2023	6,508,000		6,508,000		6,508,000
603	Chwele sub county hosp		June Salary 2023	534,800		534,800		534,800
604	DIVINE HOMES RESORT	45008	PROVISION OF CERT	300,000		300,000	-	300,000
605	MEISSNER ENTERPRISES	26/11/2021	PAYMENT FOR PROV	270,000		270,000	-	270,000
606	MillView Hotel ltd	15/06/2022	Catering services for p	333,500	333,500			333,500
607	Naitiri Sub County		June Salary 2023	840,930				-
608	PRECISION PERFORMANCE CENTER LTD	44963	REPAIR AND SERVICE	1,800,000		1,578,717	-	1,578,717
609	Sinoko Sub county		June Salary 2023	432,890		432,890		432,890
610	Sirisia sub county		June Salary 2023	626,000		626,000		626,000
611	STANDARD GROUP LTD	20/2/2023	ADVERTISEMENT SER	406,000		406,000	-	406,000
612	Victoria comfort Inn ltd	21/07/2022	catering servicesfor pro	605,150	605,150			605,150
613	WEBMAR INVESTMET LTD	45113	SUPPLY OF FUEL	3,000,000		3,000,000	-	3,000,000
614	Webuye hospital		June Salary 2023	3,006,070		3,006,070		3,006,070
615	African Touch Safaris	2022/23	Air travel Services	200,000		200,000	-	200,000
616	Joventure Hotel	2022/23	Provision of Conferenc	375,000		375,000		375,000
617	Kenya School of Government- Kabete	2021/22	Tuition fee	46,400		46,400	-	46,400
618	Kenya School of Government- Mombasa	2022/23	Tuition fee	120,650		120,650		120,650
619	Mali Safi Garage	2022/23	Motor vehicle repairs	883,580		423,080		423,080
620	Nation Media Group	2022/23	Advertisement Services	183,280		183,280	-	183,280
621	Pawa chemicals	2022/23	Provision of printing s	150,164		150,164	-	150,164
622	Simuplan consultants		Consultancy services fo	3,498,444		3,498,444	2,657,611	840,833
623	M/s Mali Safi Garage	2022/22	Motor vehicle repairs a	1,929,740		1,929,740	1,246,500	683,240
624	African Touch Safaris Ltd	2022/23	Air travel Services	69,090		69,090		69,090
625	Kenya Power & Co. Ltd		Electricity Bill	29,975		29,975		29,975
626	Real Appraisal	19/09/2019	Preparation of valuatid	5,840,000	1,571,684			1,571,684
627	satecom solutions ltd	12/04/2023	supply and delivery of	96,350		96,350		96,350
628	standard group plc	13/04/2023	provision for space ord	83,080		83,080		83,080
629	standard group plc	02/02/2023	provision for space ord	216,920		216,920		216,920
630	african touch safaris	26/05/2023	air travel for ICPAK tra	41,200		41,200		41,200
631	kika hotel	26/06/2023	hotel and conference f	148,000		148,000		148,000
632	county green hotel	03/06/2023	hotel and conference f	19,950		19,950		19,950
633	Dot engineering construction	05/04/2023	supply and delivery of	298,670		298,670		298,670
634	Sawan hotel		hotel and conference f	160,000		160,000		160,000
635	African touch safaris	28/11/2022	air travel for ICPAK tra	40,170		40,170		40,170
636	County green hotel	03/04/2023	hotel and conference f	50,000		50,000		50,000
637	Kenya institute of supplies management(KISM)	15/11/2021	Annual renewal of KIS	4,000		4,000		4,000
638	Institute of certified public accountants	01/01/2021	annual subscription	22,400		22,400		22,400
639	Kenya Urban Forum (KUF)	05/06/2023	registration fees (KUF)	140,000		140,000		140,000
640	THE CLEANING CREW	01/08/2022	PROVISION OF CLEA	691,591		691,591		691,591
641	TOPFLIGHT SECURITY	07/06/2023	PROVISION OF SECU	2,772,336		2,772,336		2,772,336
642	TOPFLIGHT SECURITY	07/06/2023	ma services	2,772,336		2,772,336		2,772,336
643	TOPFLIGHT SECURITY	22/03/2023	feb services	2,772,336		2,772,336		2,772,336
644	TOPFLIGHT SECURITY	24/05/2023	april services	2,772,336		2,772,336		2,772,336
645	TOPFLIGHT SECURITY	25/04/2023	march services	2,772,336		2,772,336		2,772,336
646	THE NEWHAM SECURITY	15/05/2023	PROVISION OF SECU	1,122,001		1,122,001		1,122,001
647	THE NEWHAM SECURITY	16/06/2023	june services	1,122,001		1,122,001		1,122,001
648	BONVENTURE WASWA	23/12/2022	RENT FOR MILIMA V	72,000		72,000		72,000
649	MALI SAFI GARAGE	23/09/2020	MAINTENANCE OF N	370,000		370,000		370,000
650	BIJU ENTERPRISE		PAYMENT FOR INSU	397,657		397,657		397,657

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651	STANDARD MEDIA GROUP		PAYMENT FOR ADVE	88,160		88,160		88,160	
652	SHARNY CATERING SERVICES	16/12/2022	CATERING DURING	630,000		630,000		630,000	
653	WHITE CALVES		SUPPLY OF TYRES FO	419,950		419,950		419,950	
654	PHILIP ASIRA	10/06/2022	RENT FOR MITUA SC	72,000		72,000		72,000	
655	Andrew Juma	09/01/2020	rent for ward admin	72,000	72,000			72,000	
656	Kims Kisika multi Suppliers	20/05/2021	Cleaning services at Bu	13,732,477	13,357,477		1,943,335	11,414,142	
657	Mali safi garage	29/06/2023	Motor vehicle servicing	1,105,750		1,105,750	-	1,105,750	
658	Precision performance	20/06/2023	Motor vehicle servicing	415,373		415,373	-	415,373	
659	Mackmi enterprises			462,870		209,870	-	209,870	
660	African Touch Safaris Ltd P.o Box 931-00100 Na	10/06/2023	Florien Travell to Mor	360,000		360,000	-	360,000	
661	African Touch Safaris Ltd P.o Box 931-00100 Na	17/04/2023	Airline to CECM and C	86,620		86,620	-	86,620	
662	Divine Home Resort	13/12/2021	Provision for full board	408,000	408,000			408,000	
663	ICPAK P.O. Box 59963-00200 Nairobi	04/11/2022	Training Services	123,000		123,000	-	123,000	
664	Kenya Power P.o Box 30099-00100 Nairobi	30/06/2023	Outstanding Electricity	13,420,851		13,420,851	-	13,420,851	
665	KISM P.o. Box 30400-00100 Nairobi	18/11/2022	Training Services	214,600		214,600	-	214,600	
666	Nation Media Group PLC	14/02/2023	Advertisement Publicat	320,508		320,508	-	320,508	
667	Postal Corporation of Kenya	04/12/2023	Parcels despatched	51,270		51,270	-	51,270	
668	Terrenova		Servicing of Department	294,131	294,131			294,131	
669	The Standard Group PLC P.o.Box 300800-0010	05/12/2022	Advertisement Publicat	88,160		88,160	-	88,160	
670	Webmar Investments Ltd P.o Box 1096 Webuye	30/06/2023	Fuel and Lubricants	2,500,000		2,500,000	-	2,500,000	
671	Minata hotel	15/04/2023	Conference services	336,000		336,000	-	336,000	
672	County Green Hotel	28/02/2023	Catering services	49,200		49,200	-	49,200	
673	DEVINE HOMES RESORT	28/11/2022	Conference fee and ac	2,500,000		2,500,000	-	2,500,000	
674	ICPAK	02/05/2023	Icpak seminar tuition f	241,000		241,000	-	241,000	
675	KSG	28/01/1900	KSG baringo campus	345,000		345,000	-	345,000	
676	Milimani Gardens	11/11/2022	Catering services	466,000		466,000		466,000	
677	PHICA LUBES AUTO GARAGE	26/11/2022	GRADER GKA554R K	3,181,074				3,181,074	
678	African Touch Safaris Ltd	22/11/2021	Provision of air tickets	418,530	418,530		418,530	-	
679	Burg Safaris & Tours	18/11/2021	Provision of air tickets	228,600	228,600		228,600	-	
680	Engo Garage	17/06/2021	Repair of motor vehicl	972,080	972,080		972,080	-	
681	Joventure Hotel	04/07/2021	Provision of catering s	330,000	330,000		330,000	-	
682	Mabanga ATC	21/10/2021	Provision of catering s	2,293,600	2,293,600		2,293,600.00	-	
683	Millsview Hotel Ltd	02/03/2021	Provision of catering s	110,000	110,000		110,000	-	
684	Millsview Hotel Ltd	15/05/2021	Provision of catering s	103,500	103,500		103,500	-	
685	Millsview Hotel Ltd	20/10/2021	Provision of catering s	67,500	67,500		67,500	-	
686	West end consultancy	12/02/2021	Development of BQS c	3,405,371	3,405,371		3,405,371	-	
687	Director of pensions	10/02/2021	Everlyne Opoloi pens	1,222,140	1,222,140		1,222,140	-	
688	MBIC Ltd	11/03/2022	Supply of fuel	2,400,739	2,400,739		2,400,739	-	
689	Nzoia water services	16/05/2022	Water bills	40,000	40,000		40,000	-	
690	Wape garage and vehicle supplies	24/06/2022	Maintenance of motor	1,300,000	1,300,000		1,300,000	-	
691	TERRANOVA AUTOSPARES LIMITED	05/02/2019	Repair and service of C	239,825	239,825		239,825	-	
692	ICPAK	18/11/2020	PROVISION OF CON	550,000	550,000		550,000	-	
693	KIKA HOTEL	28/1/21	Provision Of Conferen	304,000	304,000		304,000	-	
694	KIKA HOTEL	26/7/20	Provision Of Conferen	154,000	154,000		154,000	-	
695	M'BIG	2018-2021	Supply of refined fuel	6,400,000	6,400,000		6,400,000	-	
696	NATION MEDIA		NEWSPAPER ADVERT	4,176,320	4,176,320		4,176,320	-	
697	Nation Media Group LTD	22/12/2018	Advertisement for the	684,400	684,400		684,400	-	
698	Kika Hotel		2,020	Staff retreat to Kisumu	437,500	437,500		437,500	-
699	GOK PSS SCHEME			APRIL, 2021 DEDUCT	37,022	37,022		37,022	-
700	GOK PSS SCHEME			MARCH 2021 DEDUC	20,258	20,258		20,258	-

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701	GOK PSS SCHEME	SS	finance & economical planning	MAY , 2021 DEDUCT	4,083	4,083		4,083	-	
702	LOCAL AUTHORITIES PENSION TRUST	SS	finance & economical planning	AGRICULTURE LAPTR	100,536	100,536		100,536	-	
703	AZMASOFT CONSULTING LIMITED	SS	finance & economical planning	PROVISION OF AUDI	6,928,445	6,928,445		6,928,445	-	
704	DIVINE HOMES RESORT	SS	finance & economical planning	PROVISION OF CATE	138,600	138,600		138,600	-	
705	DIVINE HOMES RESORT	SS	finance & economical planning	PROVISION OF CATE	220,500	220,500		220,500	-	
706	DIVINE HOMES RESORT	SS	finance & economical planning	PROVISION OF CON	344,400	344,400		344,400	-	
707	DIVINE HOMES RESORT	SS	finance & economical planning	PROVISION OF CON	261,800	261,800		261,800	-	
708	DIVINE HOMES RESORT	SS	finance & economical planning	PROVISION OF CON	112,200	112,200		112,200	-	
709	INFINITY INDEX	SS	finance & economical planning	DEVELOPMENT,DESIG	10,730,000	10,730,000		10,730,000	-	
710	JOVENTURE HOTEL	SS	finance & economical planning	PROVISION OF CON	922,500	922,500		922,500	-	
711	JOVENTURE HOTEL	SS	finance & economical planning	EXTENSION-PROVIVI	184,500	184,500		184,500	-	
712	JOVENTURE HOTEL	SS	finance & economical planning	PROVISION OF CON	308,500	308,500		308,500	-	
713	LAPFUND	SS	finance & economical planning	LAPFUND DEDUCTIO	623,888	623,888		623,888	-	
714	LAPFUND	SS	finance & economical planning	LAPFUND DEDUCTIO	628,162	628,162		628,162	-	
715	LAPFUND	SS	finance & economical planning	LAPFUND	627,672	627,672		627,672	-	
716	LAPFUND	SS	finance & economical planning	LAPFUND	627,672	627,672		627,672	-	
717	LAPFUND	SS	finance & economical planning	LAPFUND	16,192,394	16,192,394		16,192,394	-	
718	LAPFUND	SS	finance & economical planning	LAPFUND	16,162,257	16,162,257		16,162,257	-	
719	LAPFUND	SS	finance & economical planning	LAPFUND	16,640,611	16,640,611		16,640,611	-	
720	LAPFUND	SS	finance & economical planning	LAPFUND	1,436,397	1,436,397		1,436,397	-	
721	LAPFUND	SS	finance & economical planning	LAPFUND	1,422,071	1,422,071		1,422,071	-	
722	Laptrust (umbrella) Retirement Fund	SS	finance & economical planning	LAPTRUST CONTRI	1,289,953	1,289,953		1,289,953	-	
723	Laptrust (umbrella) Retirement Fund	SS	finance & economical planning	LAPTRUST CONTRI	1,289,953	1,289,953		1,289,953	-	
724	Laptrust (umbrella) Retirement Fund	SS	finance & economical planning	LAPTRUST	8,567,776	8,567,776		8,567,776	-	
725	Laptrust (umbrella) Retirement Fund	SS	finance & economical planning	LAPTRUST	8,469,839	8,469,839		8,469,839	-	
726	Laptrust (umbrella) Retirement Fund	SS	finance & economical planning	LAPTRUST	2,532,121	2,532,121		2,532,121	-	
727	Laptrust (umbrella) Retirement Fund	SS	finance & economical planning	LAPTRUST	2,397,435	2,397,435		2,397,435	-	
728	Laptrust (umbrella) Retirement Fund Governors	SS	finance & economical planning	LAPTRUST	8,721,259	8,721,259		8,721,259	-	
729	LOCAL AUTHORITIES PROVIDENT FUND	SS	finance & economical planning	LAPFUND	704,416	704,416		704,416	-	
730	LOCAL AUTHORITIES PROVIDENT FUND	SS	finance & economical planning	LAPFUND	643,720	643,720		643,720	-	
731	LOCAL AUTHORITIES PROVIDENT FUND	SS	finance & economical planning	LAPFUND	569,805	569,805		569,805	-	
732	LOCAL AUTHORITIES PROVIDENT FUND	SS	finance & economical planning	LAPFUND	592,639	592,639		592,639	-	
733	LOCAL AUTHORITIES PROVIDENT FUND	SS	finance & economical planning	LAPFUND	592,838	592,838		592,838	-	
734	LOCAL AUTHORITIES PROVIDENT FUND	SS	finance & economical planning	LAPFUND	1,006,486	1,006,486		1,006,486	-	
735	LOCAL AUTHORITIES PROVIDENT FUND	SS	finance & economical planning	LAPFUND	1,003,300	1,003,300		1,003,300	-	
736	LOCAL AUTHORITIES PROVIDENT FUND HEA	SS	finance & economical planning	LAPFUND	710,206	710,206		710,206	-	
737	MABANGA ATC	SS	finance & economical planning	CATERING SERVICES	41,000	41,000		41,000	-	
738	MABANGA ATC	SS	finance & economical planning	CATERING SERVICES	106,000	106,000		106,000	-	
739	MILLVIEW HOTEL	SS	finance & economical planning	PROVISION OF CON	339,200	339,200		339,200	-	
740	POSTAL CORPORATION	SS	finance & economical planning	EMS SERVICES	1,100	1,100		1,100	-	
741	WAPE GARAGE	SS	finance & economical planning	PROVISION OF MOT	2,991,640	2,991,640		2,991,640	-	
742	QUETREK LTD	SS	Gender & youth	2021/22	PROVISION OF CON	2,400,000	2,400,000		2,400,000	-
743	Ciala Hotel	SS	Public Administration	24/08/2020	Catering Services-Meet	517,400	517,400		517,400	-
744	Joventure hotel	SS	Public Administration	02/03/2018	Catering service (rece	102,000	102,000		102,000	-
745	The Standard Group PLC	SS	Public Administration	23/03/2021	Advertisement for pro	216,920	216,920		216,920	-
746	The Star Publication	SS	Public Administration	25/06/2021	Advertisement for pro	169,340	169,340		169,340	-
747	Joventure hotel	SS	Public Administration	01/11/2021	Catering service (rece	300,000	300,000		300,000	-
748	Joventure Hotel	SS	Public Administration	18.7.2021	Catering Services-Evalu	360,000	360,000		360,000	-
749	Elegant Hotel	SS	housing	15/11/21	Catering Services	25,200	25,200		25,200	-
750	Kenya School of Government	SS	housing	19/10/2021	Tuition Fees	46,400	46,400		46,400	-

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751	Nzowasco	July 2021-Jun 2022	Water Bill	37,480	37,480		37,480	-
752	The Global Procurement Academy	26/10/21	Tuition fees	150,800	150,800		150,800	-
753	kika hotel	13/08/2019	provisionof conference	21,000	21,000		21,000	-
754	Simuplan consultants	19/09/2019	Consultancy services fo	5,840,000	1,275,622		1,275,622	-
755	Simuplan consultants	01/07/2019	Consultancy services fo	3,498,444	840,833		840,833	-
756	Simuplan consultants	01/07/2019	consultancy services fo	5,307,464	1,275,622		1,275,622	-
757	Administration Police Welfare	27/04/2022	Signed list for police S	1,500,000	1,500,000		1,500,000	-
758	African Touch Safaris		TravelCosts(Airlines,Bu	8,488,330	5,477,535		5,477,535	-
759	The standard group PLC	24/06/2020	Advertising, Awareness	666,900	666,900		666,900	-
760	The standard group PLC	07/02/2020	Advertising, Awareness	406,000	406,000		406,000	-
761	The standard group PLC	30/09/2020	Advertising, Awareness	1,824,000	1,824,000		1,824,000	-
762	The star Publications ltd	23/06/2020	Advertising, Awareness	672,235	672,235		672,235	-
763	Wape Garage and General supplies ltd	07/06/2021	Mentenance expenses-	772,000	772,000		772,000	-
764	Wape Garage and General supplies ltd	01/03/2022	Mentenance expenses-	1,196,500	1,196,500		1,196,500	-
765	MINATA HOTELS	30/04/2021	Hotel services	189,000	189,000		189,000	-
766	PHICA LUBES AUTO GARAGE	26/11/2022	REPAIR OF GRADER-1	3,391,840	3,391,840		3,391,840	-
767	PHICA LUBES AUTO GARAGE	26/11/2022	S/WAGON 39CG 04/1	428,040	428,040		428,040	-
768	PHICA LUBES AUTO GARAGE	26/11/2022	LOWBED 2E8536 RA	1,623,304	1,623,304		1,623,304	-
769	PHICA LUBES AUTO GARAGE	26/11/2022	D/CABIN KBW323 TQ	680,572	680,572		680,572	-
770	PHICA LUBES AUTO GARAGE	26/11/2022	PRIMEMOVER 39CG0	2,054,940	2,054,940		2,054,940	-
771	PHICA LUBES AUTO GARAGE	26/11/2022	D/CABIN 39CG 042A	684,075	684,075		684,075	-
772	PHICA LUBES AUTO GARAGE	26/11/2022	TRIPPER KBZ996D M	2,252,720	2,252,720		2,252,720	-
773	PHICA LUBES AUTO GARAGE	26/11/2022	GRADER KCA 349F N	4,289,101	4,289,101		4,289,101	-
774	PHICA LUBES AUTO GARAGE	26/11/2022	TIPPER KBZ 997D M	2,072,688	2,072,688		2,072,688	-
775	Evalbe Buildind and Construction Co		GARBAGE COLLECTI	210,606,380	270,727		270,726,89	-
776	Hotel Satelite			114,000	114,000		114,000.00	-
777	Joventure Hotel			142,000	142,000		142,000	-
778	Mali safi Garage			298,140	298,140		298,140.00	-
779	Minata Hotel			205,800	205,800		205,800	-
780	Kenya School of Government -kabarnet	20/12/2020	strategic leadership dev	152,000	152,000		152,000	-
781	African Touch		Airline services to Dep	173,140	173,140		173,140.00	-
782	Cmc Motors	20/05/2021	Repair of 39CG057A	820,545	820,545		820,545	-
783	Cmc Motors	09/12/2021	Repair of KCD315G	209,299	209,299		209,299	-
784	PHICA LUBES AUTO GARAGE	26/11/2022	KCA 976F NEWHOLL	3,432,672	3,432,672		3,432,672	
Sub Total				971,745,880	454,735,069	284,358,363	200,101,949	538,991,483
GRAND TOTAL PENDING BILLS				3,052,769,337	1,199,306,317	728,241,528	683,882,094	1,243,665,751

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Annex 3 – Analysis of Imprests

No.	Name Of Officer Or Institution	Warrant No.	Date Imprest Taken	Personal Number	Ministry	2022-2023
			Kshs			Kshs
1	JOSEPH KALAMU	4572943	12/05/2023	20180115726	FINANCE AND ECONOMIC PLANNING	1,993,350.00
2	MARTHA ALAKA	4572942	12/05/2023	20140047007	FINANCE AND ECONOMIC PLANNING	2,073,250.00
3	ANN NGANO	3551971		20150017833	FINANCE AND ECONOMIC PLANNING	1,214,900
4	ELDAH MUTILA NANCY SIKH	3150746		20150029351	FINANCE AND ECONOMIC PLANNING	3,011,000
5	AUGUSTINE KIPSANG'	3170909		2007004013	FINANCE AND ECONOMIC PLANNING	3,455,750
6	EVANS KATENYA KISAKA	3150579		20150017520	FINANCE AND ECONOMIC PLANNING	4,995,000
7	DUNSTONE WAFULA	3150748			FINANCE AND ECONOMIC PLANNING	3,801,000
8	MATHIEWS TSUMA	3170948		2006068187	FINANCE AND ECONOMIC PLANNING	4,547,000
9	MERCY KISAKA	4572757	15/05/2023	20170090436	FINANCE AND ECONOMIC PLANNING	1,132,500.00
10	MATHEWS TSUMA	4775976	04/07/2023	2006068187	FINANCE AND ECONOMIC PLANNING	450,000.00
11	Sub- Total					26,673,750.00
12	CALISTUS BARASA	4572720	04/04/2023	20150017404	GOVERNOR'S OFFICE	1,414,000.00
13	AMOS MAKANDA	4320526		20170095039	GOVERNOR'S OFFICE	564,200.00
14	SADDY CHESORI	4775668	14/06/2023	20160004786	GOVERNOR'S OFFICE	775,000.00
15	Sub- Total					2,753,200.00
16	BENARD BARASA	4572657	06/04/2023	20070005819	PUBLIC SERVICE AND ADMINISTRATION	101,000.00
17	JUSTINE MATEA	4545702	15/11/2022	20140016842	PUBLIC SERVICE AND ADMINISTRATION	181,000.00
18	THOMAS WAFULA	4572674	02/05/2023	20110004334	PUBLIC SERVICE AND ADMINISTRATION	926,000.00
19	TITUS KUBEYI	4775535	20/02/2023	20170092261	PUBLIC SERVICE AND ADMINISTRATION	50,200.00
20	Sub- Total					1,258,200.00
21	CALISTUS BARASA	3683499	09/11/2022	20150017404	GENDER AND CULTURE	599,000.00
22	FRANCIS CHUKHA	4693196	18/01/2023	20170174900	GENDER AND CULTURE	439,600.00
23	SOKWONY LAIKONG'	4266299		20140016897	PUBLIC SERVICE AND ADMINISTRATION	1,166,000.00
24	CATHERINE WASWA	4318417		20160036644	PUBLIC SERVICE AND ADMINISTRATION	50,000.00
25	FRANCIS TOME	3551609			PUBLIC SERVICE AND ADMINISTRATION	3,689,000
26	GODFREY WERE	4693198	18/01/2023	20200094522	GENDER AND CULTURE	873,600.00
27	LYDIA WANJALA	4693154	18/05/2023	20150029860	GENDER AND CULTURE	300,000.00
28	NELSON MUKHOLI	4266317	12/07/2023	20130047184	GENDER AND CULTURE	759,000.00
29	Sub- Total					7,876,200.00

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Annual Report and Financial Statements for the year ended June 30, 2023

30	CHRISTINE MASINDE	4611324	12/05/2023	19960011125	COUNTY SECRETARY	216,000.00
31	CLEOPHAS WASWA	4611333	29/12/2022	20010004332	COUNTY SECRETARY	414,320.00
32	CYRIL WAYONG'O	4105088		20190008069	COUNTY SECRETARY	200,000.00
33	BRAMUEL MANIAFU	3884415		20170091719	COUNTY SECRETARY	485,000.00
34	BONFACE WAYNE NYONGES	3200446		20180095050	COUNTY SECRETARY	1,552,500.00
35	CAROLYNE MALANGACHI	2514337		20160036466	COUNTY SECRETARY	2,360,000.00
36	JOSEPH WAMBATI	4611331	29/12/2022	20190025560	COUNTY SECRETARY	308,880.00
37	TONNY KIBET	4611336	19/01/2023	20150007088	COUNTY SECRETARY	255,500.00
38	Sub- Total					5,792,200.00
39	BARBRA ONYINKWA	4318584	06/04/2023	20170104480	LANDS AND HOUSING	300,000.00
40	BENSON SIMIYU	4318574	12/01/2023	20160041672	LANDS AND HOUSING	962,000.00
41	DAVID MWEKA	4002167	08/12/2022	20170048432	LANDS AND HOUSING	35,200.00
42	DONAH CHESANG	4318521	19/06/2023	20170104804	LANDS AND HOUSING	1,031,000.00
43	MARYSTELLA N SIMIYU	4318529	15/06/2023	2009000128	LANDS AND HOUSING	435,000.00
44	WILLIAM MUKHWANA	4002209	21/06/2023	20150017566	LANDS AND HOUSING	1,248,000.00
45	Sub- Total					4,011,200.00
46	PETER MULATI	3157687	11/05/2023	20070005702	TRADE AND INDUSTRIALIZATION	1,029,600.00
47	Sub- Total					1,029,600.00
48	MOSES WAMALWA	3882865	05/07/2023		ROADS AND PUBLIC WORKS	488,961.00
	Sub- Total					488,961.00
	Grand Total					49,883,311.00

Annex 4 – Summary of Non-Current Asset Register

Asset Class	Historical Cost b/f (Kshs)	Additions during the year	Historical Cost c/f
	Previous Year	(Kshs)	(Kshs)
			2,023
Land	11,768,815,015	3,000,000	11,771,815,015
Buildings And Structures	969,886,225	-	969,886,225
Transport Equipment	618,154,767	24,125,700	642,280,467
Office Equipment, Furniture And Fittings	394,345,703	66,200,979	460,546,683
ICT Equipment	230,121,099	-	230,121,099
Machinery And Equipment	656,385,077	35,526,229	691,911,306
Biological Assets	55,827,366		55,827,366
Intangible Assets	355,703,449	371,670,400	727,373,849
Infrastructure Assets- Roads, Rails	7,372,206,118	1,675,374,929	9,047,581,047
others	469,804,624		469,804,624
Total	22,891,249,443	2,175,898,237	25,067,147,680

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Annex 5 – Inter-Entity Transfers

Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount tra	Amount
					KShs	Confirmed as received.
						KShs
County Assembly	161,987,662	304,413,932	306,579,696	483,287,036	1,256,268,326	1,256,268,326
ASDSP			5,344,642		5,344,642	5,344,642
KUSP				3,534,475	3,534,475	3,534,475
Emergency Fund				102,298,000	102,298,000	102,298,000
Bursary Fund		200,000	144,000	180,000	524,000	524,000
CLIMATE				11,169,750	11,169,750	11,169,750
NARGIP	431,645		99,456,109	80,817,781	180,705,535	180,705,535
Kisp				30,000,000	30,000,000	30,000,000
Total	162,419,307	304,613,932	411,524,447	711,287,042	1,589,844,728	1,589,844,728

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Robert Simiyu
Chief Officer -Finance

.....
CPA Ambrose Makokha
Head of Accounting Unit
ICPAK M/No. 7929

BUNGOMA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2023

Annex 6: – Bank Reconciliation/FO 30 Reports

		FO.30
COUNTY GOVERNMENT OF BUNGOMA		
BANK RECONCILIATION STATEMENT AS AT 30TH JUNE,2023		
ACCOUNT NAME: BUNGOMA COUNTY RECURRENT, CENTRAL BANK OF KENYA		
BANK ACCOUNT NO:	1000171006	
	Balance as per cashbook on 30.06.2023	375,729.90
Add	Payments in the cashbook not in the bankstatement	332,272,661.80
		332,648,391.70
Less:	Receipts in the cashbook not in the bank statement	314,805,625.00
	Balance as per bank statement on 30.06.2023	17,842,766.70

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

	Prepared by	
.....
Signature	Designation	Date
	Approved by	
.....
Signature	Designation	Date

		FO.30
COUNTY GOVERNMENT OF BUNGOMA		
BANK RECONCILIATION STATEMENT AS AT 30TH JUNE,2023		
ACCOUNT NAME: BUNGOMA COUNTY DEVELOPMENT, CENTRAL BANK OF KENYA		
BANK ACCOUNT NO:1000170921		
	Balance as per cashbook on 30.06.2023	227,325.60
Add	Payments in the cashbook not in the bankstatement	535,032,285.20
		535,259,610.80
Less:	Receipts in the cashbook not in the bank statement	497,629,118.00
	Balance as per bank statement on 30.06.2023	37,630,492.80

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

	Prepared by	
.....
Signature	Designation	Date
	Approved by	
.....
Signature	Designation	Date

County Government of Bungoma

County Executive

Annual Report and Financial Statements for the year ended June 30, 2023

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

	Prepared by		
.....
Signature	Designation	Date	
	Approved by		
.....
Signature	Designation	Date	

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

and confirm the above reconciliation is correct.			
	Prepared by		
.....	
Signature		Designation	Date
	Approved by		
.....	
Signature		Designation	Date

County Government of Bungoma

County Executive

Annual Report and Financial Statements for the year ended June 30, 2023

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

	Prepared by		
.....
Signature		Designation	Date
	Approved by		
.....
Signature		Designation	Date

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

	Prepared by		
.....	
Signature	Designation		Date
	Approved by		
.....	
Signature	Designation		Date