REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF BUNGOMA

FOR THE YEAR ENDED 30 JUNE, 2019

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COUNTY EXECUTIVE OF BUNGOMA

REPORTS AND FINANCIAL STATEMENTS (REVISED)

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2019

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

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1. KEY COUNTY EXECUTIVE OF BUNGOMA INFORMATION AND MANAGEMENT

a) Background Information

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

b) Key Management

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

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

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2019 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CEC, Finance and Economic Planning	CPA Esther N. Wamalwa
2.	Chief Officer, Finance and Economic Planning	CPA Chrispinus Barasa
3.	Deputy Head of Treasury (Accounting)	CPA Roselyn Akoth

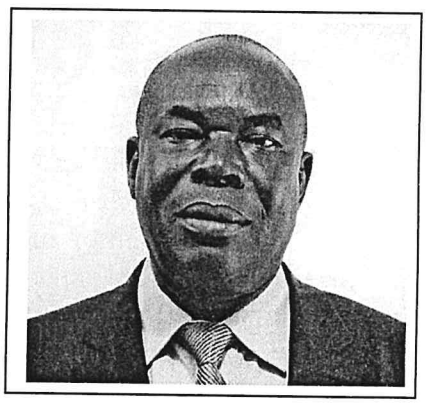
Senior Management – County Executive of Bungoma

His Excellency Hon. Wycliffe Wafula Wangamati, Second Governor - Bungoma County.

H.E. Wycliffe Wafula Wangamati – Governor

Until August 8, 2017, H.E. Governor Wycliffe Wafula Wangamati served as the Managing Director and shareholder of all the holdings of Alexander Forbes Risk and Insurance Brokers Kenya – a position he has held from July 1, 2009. He is the second Governor of Bungoma County. Hon Wangamati holds BSc Mathematics (First Class) from Moi University. He also holds professional qualifications as a Fellow of the Institute Of Actuaries from the UK – making him the 4th Kenyan to qualify as an Actuary in the country at the time. Governor Wangamati is a Qualified Actuary and an Experienced Senior Manager with both Local and International experience in Pensions and Investment Consultancy. He is a Fellow of the Institute of Actuaries in England and has worked both in South Africa and England for over six years where gained cutting-edge experience in Investment Consultancy and Pensions Management. He has an in-depth understanding of the financial marketplace through both formal training and broad international experience. H.E. Governor Wangamati is a Scheme Actuary and Principal Consultant to several Pension Schemes in Sub Saharan Africa with an Asset Base of about USD1 billion. Governor Wangamati is keen on agro-processing, infrastructure and manufacturing as a way of boosting trade and creating employment.

Prof. Charles K. Ngome – Deputy Governor

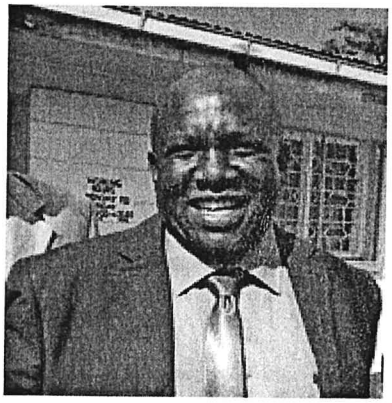


Prof. Charles Kibanani Ngome is the Deputy Governor, Bungoma County. He is a respected educationist whose experience spans generations. He holds a PhD and a Master of Education degree from Kenyatta University and a Bachelor of Arts degree and Post Graduate Diploma in Education from Makerere University.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

Ms. Esther Wamalwa - CECM, Finance and Economic Planning

Ms. Wamalwa was appointed as the CEC, Finance and Economic Planning on December 21, 2017 she has since been in the same role and has been driving the Financial Management Agenda in the County.
Before her appointment, she served as the Head of Finance at the Print Exchange Limited from 2008 to 2017. She has also worked at Sotik Tea Company as Senior Finance Officer. Ms. Wamalwa holds MSc. in Commerce (Finance and Economics option) from KCA University (Nairobi). She also holds Bachelor of Commerce (Finance Option) from KCA University. She is a CPA (K) and a member of ICPAK.

Dr. Anthony Walela - CECM, Health Services

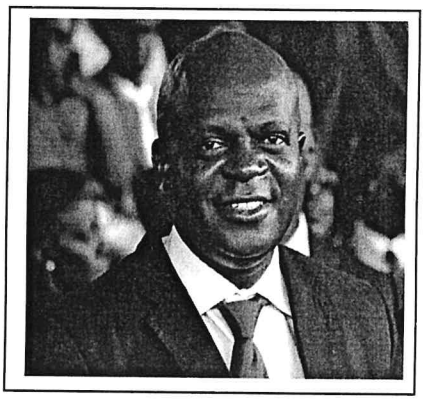


Dr. Anthony Walela was appointed the CEC of ministry of Health and Sanitation. Before joining the County Government of Bungoma, Dr. Walela has acted in the capacity of Director for the following firms; Countywide Pharmaceuticals, Mumbi house Pharmaceuticals – Nairobi, Lela Pharmacy – Bungoma, Lake Basin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

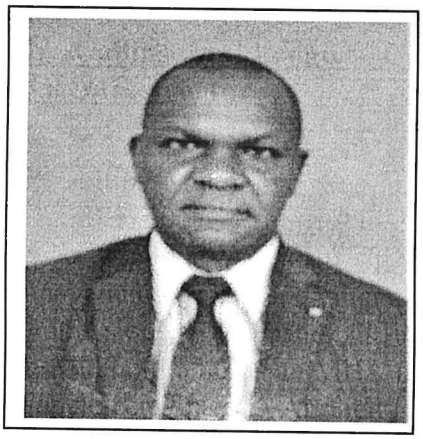
Mr. Gregory Naulikha - CEC, Trade, Energy and Industrialization

Mr. Naulikha was appointed CEC, Trade, Energy and Industrialization in December 2017. Prior to his appointment, Mr. Naulikha was a Consultant - Baseline Survey for WFPs USDA, Mc Govern-Dole International Food for Education and Child Nutrition Program's Support in Kenya: Programme Manager for African Digital Schools: Planned, organized, directed and managed the ADSI Programme. He has also been a Lecturer at Kenyatta University and later, Lecturer and Head of the Geography Department at Catholic University of Eastern Africa.
Mr. Naulikha holds a Bachelor of Education (Hons) Degree and a Master of Arts Degree in Economics (Agricultural Geography -Major; Rural Development Planning –Minor) from Kenyatta University and is currently pursuing PhD studies in Philanthropy and Development in Kenya

Mr. Collins Mukhongo - CECM, Roads Transport and civil Infrastructure



Mr. Collins Mukhongo was appointed the CEC for Roads in December 2017. Prior to his appointment, he worked with Kenya Revenue Authority in various positions like; Project Management Officer, manager IT Infrastructure, Ass. Commissioner ICT, Principal Engineer among others.
Mr. Mukhongo holds an MBA from University of Nairobi. Post graduate certificate in Applied Radiation Protection, BSc. Electrical and Electronics Engineering both from University of Nairobi.



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

Mr. Murgor was appointed CEC for Lands, Urban and Physical planning in December 2017. Prior to his appointment, He has been a Lecturer Moi University Eldoret, Mount Kenya University. He previously worked as Chief Settlement Officer and HOD Ministry of Lands and Settlement in Various stations across the country.
Mr. Murgor holds, MBA-Strategic Management from Kenya Methodist University, A (Geography, government and Public administration)
Currently he is a PhD. Student Business Administration (Strategic Management Kisii University).

Mr. Richard Sabwami Keya – CEC, Public Administration

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

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

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

Python, Jomo Kenyatta University of Science and Technology (JKUAT) - Elearning (Training of Trainers), Web based learning and content development training
She holds: PhD. Computer Science, Georg-August University, Göttingen, Germany, M.Ed., Educational Technology, Maseno University, Kenya Bachelor of Education (science, Maseno University, Kenya Computer Studies (Major subject) & Physics (Minor subject)

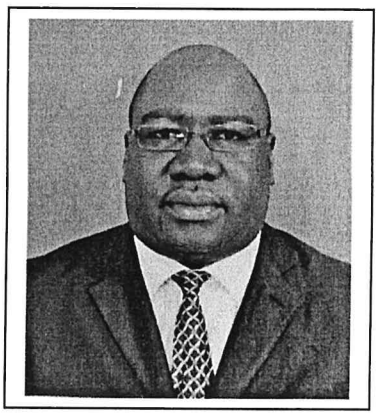
Ms. Everlyne Kakai – CECM, Gender and Culture

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

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

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

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



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

e) Fiduciary Oversight Arrangements

The key fiduciary oversight bodies at the County for the year ended 30th June 2018 were:

i. County Assembly of Bungoma County

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

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

ii. Audit Committee

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

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

- To provide oversight of the implementation of accepted audit recommendations.
- To ensure that the County Executive effectively monitors compliance with legislative and regulatory requirements and promotes a culture committed to lawful and ethical behaviour.

iii. Public Accounts Committee

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

iv. Budget and Appropriations Committee

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

f) County Executive of Bungoma Headquarters

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

g) County Executive of Bungoma Contacts

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

h) 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.

i) Independent Auditors

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

j) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

2. FORWARD BY THE COUNTY EXECUTIVE COMMITTEE (CEC)

It is my pleasure to present the County Government of Bungoma financial statements for the year ended 30th June 2019. The financial statements present the financial performance of the County Government over the past year.

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

Financing of the County Governments

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

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

Financial Performance

a) Revenue

In the year ended 30 June 2019, the County had projected revenues of Kshs.12,765,312,274 consisting of Kshs.753,185,810 from own sources and Kshs.12,012,126,464 from other sources.

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

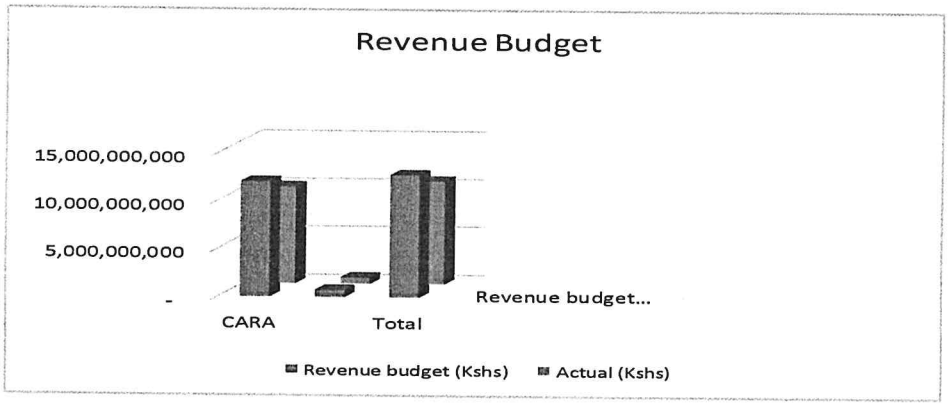


Figure 1: Bungoma County Revenue Sources in FY 2018/19.

- CARA revenues continue to form the largest part of our revenue budget, contributing 94% towards our budget. Our own generated revenues formed 6% of our budget.

- Out of the projected revenue, the County was able to realize Kshs.10,766,545,066 in actual revenues, representing 84% performance. In the table below, we present an analysis of revenue performance during the year.

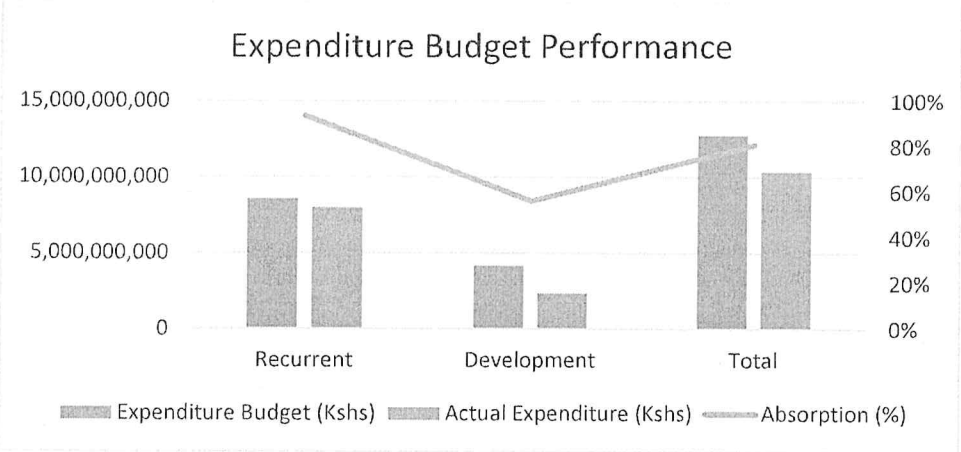
Table 1: Revenue Performance in FY 2018/19

Revenue Classification	Revenue Budget (Kshs)	Actual Revenue (Kshs)	Realization (%)
CARA	12,012,126,464	10,091,546,629	84%
Own Generated Revenues	753,185,810	674,998,437	90%
Total	**12,765,312,274**	**10,766,545,066**	**84%**

b) Payments

The total expenditure budget for the financial year was Kshs.12,765,312,274 and total actual expenditure amounted to Kshs.10,371,232,499 representing 81% budget absorption. Out of the total expenditure of Kshs.10,371,232,499, Kshs.2,365,412,805 was development expenditure while Kshs.8,009,443,695 was recurrent expenditure as analysed and depicted in the table and chart below:

Expenditure Classification	Expenditure Budget (Kshs)	Actual Expenditure (Kshs)	Absorption (%)
Recurrent	8,571,206,685	8,009,443,695	93%
Development	4,194,105,589	2,361,788,805	56%
Total	**12,765,312,274**	**10,371,232,500**	**81%**



c) County Projects

The County Government of Bungoma undertook a number of projects during the year, including issuing of bursaries to needy students, overhaul and maintenance of Roads amounting to Kshs.1, 300,974,372 issuing of fertilizers and seeds to small-scale farmers, among other projects.

Below are some of the projects undertaken by the county government in 2018/19:

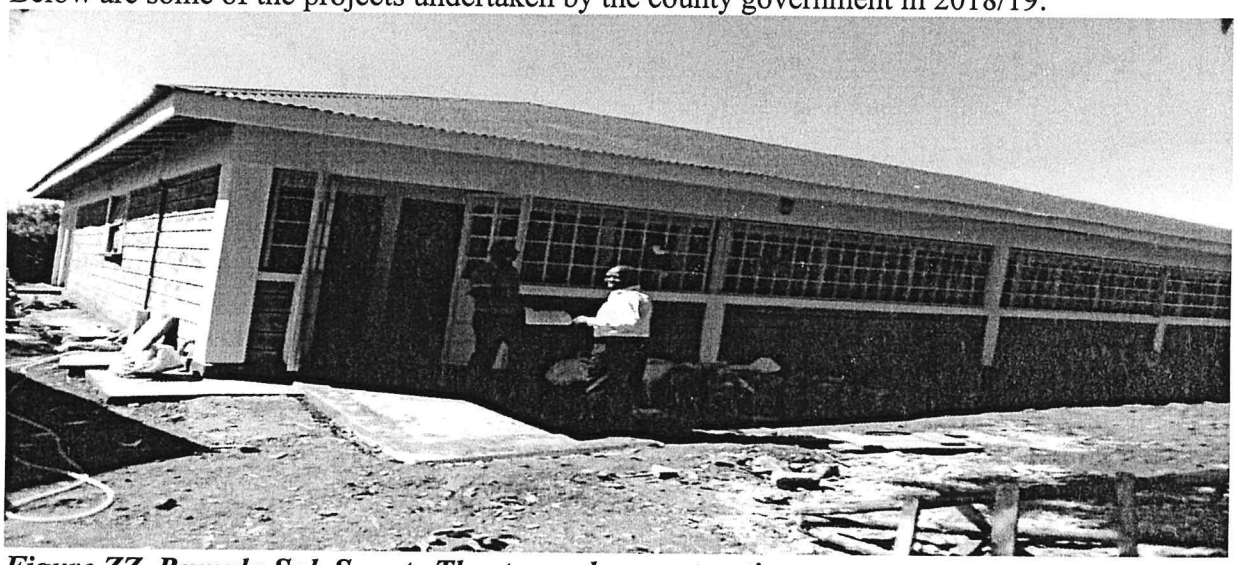


Figure ZZ Bumula Sub Sounty Theatre under construction

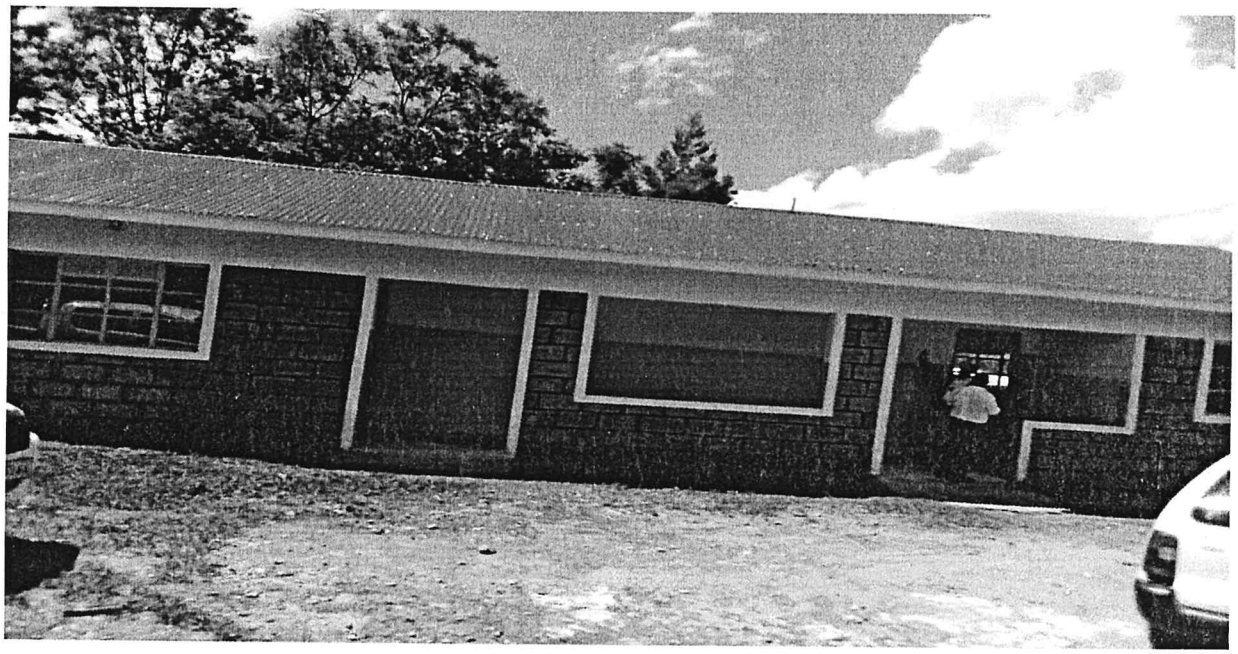


Figure 2: Dispensary under construction.

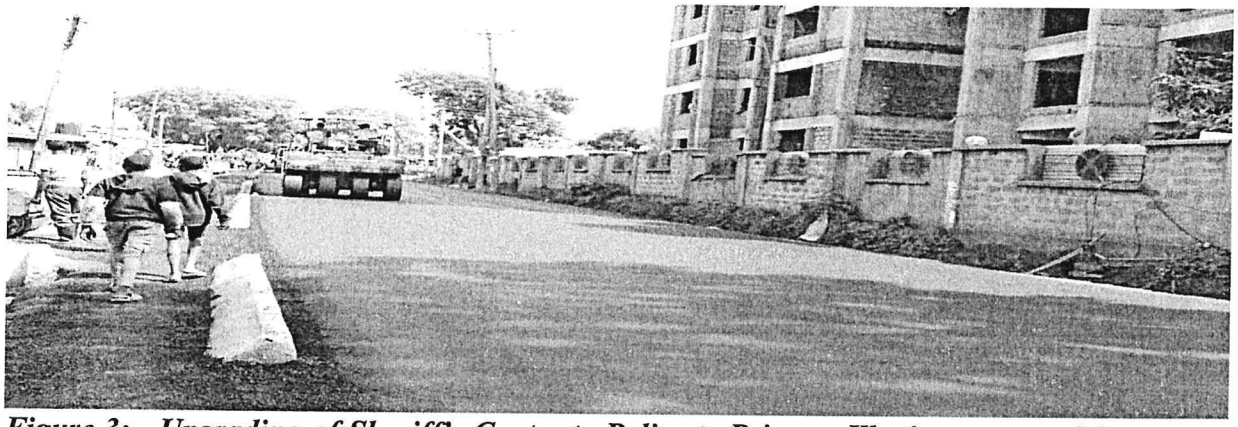


Figure 3: Upgrading of Sheriff's Centre to Police to Prisons, Khetias stores to Mama Fanta road

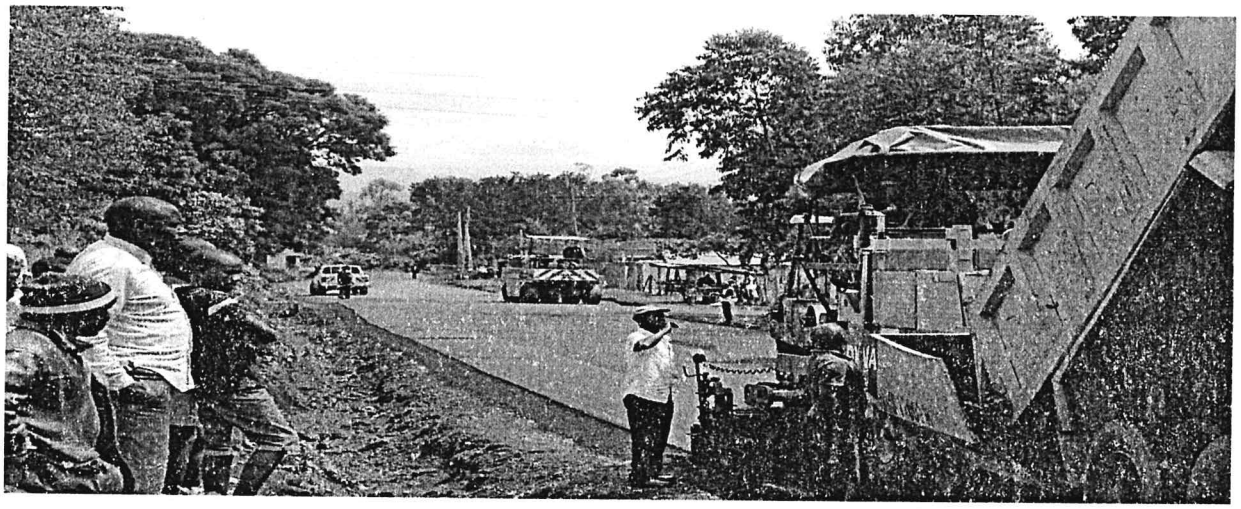


Figure 4: Upgrading Of Riziki-Dc ,Riziki To Slaughter House Road In Kimilili Municipality.

Figure 5: Upgrading a road behind cooperative bank road in Bungoma Town.

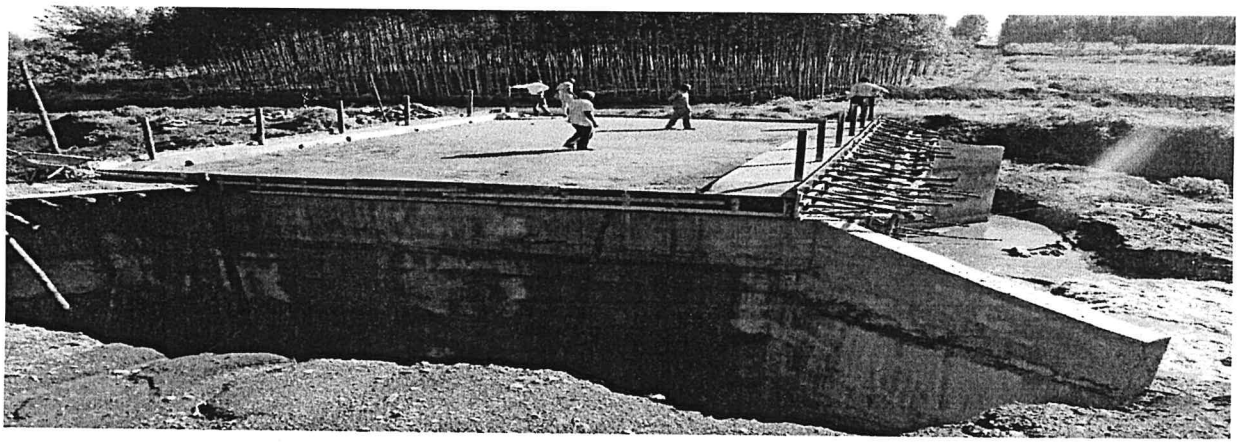


Figure 6: Bridge building at Mauso-Bunang,ani Bokoli in Webuye west Sub County.

Figure 7: Upgrading and opening of roads with the Bumula sub county and all over the county government.

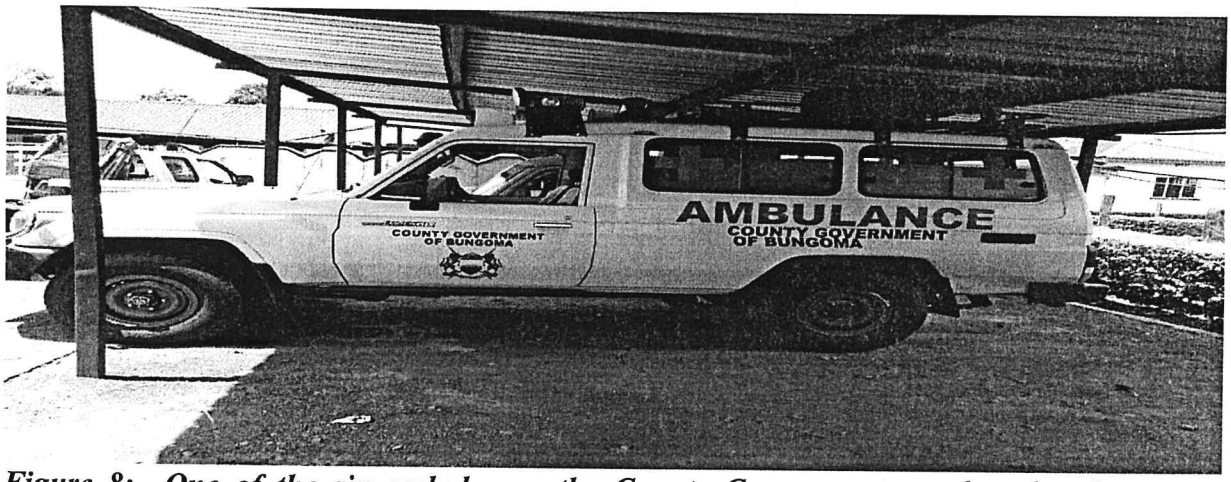


Figure 8: One of the six ambulances the County Government purchased to improve on emergency services.

Figure 9: Streetlights installed along markets and highways to enhance on security and promote 24hr economic.

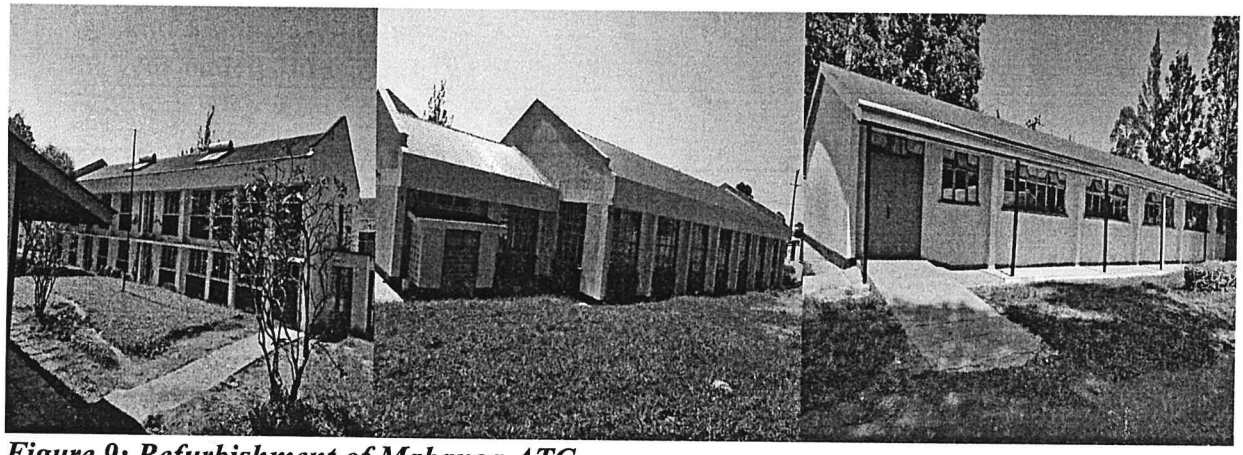


Figure 9: Refurbishment of Mabanga ATC

d) Challenges

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

e) Future Outlook

In the financial year 2019/2020, the County Government has a total budget of Kshs.11,921,532,501 of which, recurrent is Kshs.8,184,380,248 and development is Kshs.3,737,152,253. The budget intends to fund various project which include:

- Upgrading of access and main roads across the countywide i.e. The Kanduyi –sang'alo junction dual road.
- Bursary allocation to need students amounting to ksh 240,000,000.
- Upgrading Chwele market (Chwele agribusiness)
- Construction of a dairy plant at Webuye East
- Renovation and construction of Masinde Muliro stadium at Kanduyi.
- Construction of industrial park
- Construction of 300 bed capacity maternity wing at bungoma county referral

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

3. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial year ended on June 30, 2019. 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 Government; (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 Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Government'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 Government's financial statements give a true and fair view of the state of the County Government's transactions during the financial year ended June 30, 2019, 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 Government which have been relied upon in the preparation of the its financial statements as well as the adequacy of the systems of internal financial control.

The CEC member for finance confirms that the County Government has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Government'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 Government'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.

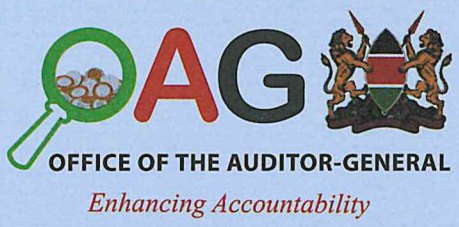
Approval of the financial statements

The County Executive's financial statements were approved and signed by the CEC member for finance on 16/12/ 2019.

County Executive Committee Member – Finance

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF BUNGOMA FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Bungoma set out on pages 1 to 74, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows, summary statements of appropriation recurrent, development and combined and statement of the budget execution by programmes and sub-programmes for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Bungoma as at 30 June, 2019, and its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Failure to Prepare and Submit Financial Statements for County Revenue Fund for Audit

The receiver of revenue for the County Government of Bungoma did not prepare and submit for audit the annual revenue statements as required by Sections 165(1), (2) and (3) of the Public Finance Management Act, 2012. In the circumstances, it was not possible to ascertain the accuracy of the actual revenue collected by the County Executive during the year under review.

2. Unauthorized Re-Allocations of Vote Heads

The County Executive incurred various expenditures totalling Kshs.101,093,139 under various vote heads which were different from the approved budget lines. However, there were no requests for and approvals of the re-allocations, contrary to the provisions and requirements of Section 154(2)(b) of the Public Finance Management Act, 2012.

3. Variances Between Financial Statements and IFMIS General Ledger

The figures reported in the financial statements did not agree with corresponding account balances in the Integrated Financial Management Information System (IFMIS) records as analyzed in **Appendix 1**.

In view of the foregoing, the accuracy and completeness of the financial statements for the year ended 30 June, 2019 could not be confirmed.

4. Irregular Legal Fee Payment

The County Executive sourced for legal services for various court cases and paid Kshs.59,847,989. Although Management provided schedules for the legal firms showing how the Kshs.59,847,989 was arrived at, the authenticity of these schedules could not be ascertained as they were not signed and supported,

In the circumstances, the propriety in the utilization of public funds amounting to Kshs.59,847,989 could not be ascertained.

5. Fuel Consumption by Unauthorized Vehicles

Examination of records and payment vouchers relating to consumption of fuel, oil and lubricants in the Governor's and Deputy Governor's offices revealed that several private vehicles consumed fuel valued at Kshs.6,531,792 without any authority. Some of these vehicles indicated to have been owned by non-County Executive employees while the ownership of others could not be ascertained as copies of the log books were not availed for audit verification. In particular, an amount of Kshs.116,566 was spent to fuel vehicles whose registration numbers were not recorded.

Consequently, the Management County Executive management could have led to misappropriation of Kshs.6,531,792 arising from the consumption of fuel by unauthorised motor vehicles that may not owned by the County Executive.

6. Unsupported Expenditure on Air Travel Services

As disclosed in Note 8 in the notes to the financial statements, the statement of receipts and payments reflects an expenditure of Kshs.2,068,484,305 under use of goods and services which constitutes an expenditure of Kshs.23,346,053 on air travel and subsistence. Examination of records on foreign travel and subsistence revealed that payments totaling Kshs.12,021,100 was expended without any approval for use of air travel services by the officers. Further, the expenditure was not supported with boarding passes as proof of travel.

Consequently, the propriety of the utilization of Kshs.12,021,100 on air travel services could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of County Executive of Bungoma Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements

applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

1. Budgetary Performance and Control

1.1. Overall Budgetary Performance

During the year under review, the Management of the County Executive had budgeted a total expenditure of Kshs.12,765,312,274, comprising recurrent allocation of Kshs.8,571,206,685 (67% of total budget) and development allocation of Kshs.4,194,105,589 (33% of total budget). From the approved budget, the County Executive incurred an actual total expenditure of Kshs.10,371,232,499 comprising recurrent expenditure of Kshs.8,009,443,695 (77% of total expenditure) and development expenditure of Kshs.2,361,788,805 (23% of total expenditure). The County Executive incurred the overall actual expenditure/budget absorption ratio of 81%, with recurrent and development votes absorbing 93% and 56% respectively, resulting in significant underutilization of development budget as detailed below:

Vote	Budget Allocation 2018/2019 Kshs.	Actual Expenditure 2018/2019 Kshs.	Budgeted Per Vote %	Actual Per Vote %	Absorption Rate %
Recurrent Expenditure	8,571,206,685	8,009,443,695	67	77	93
Development Expenditure	4,194,105,589	2,361,788,805	33	23	56
Total	**12,765,312,274**	**10,371,232,500**	**100**	**100**	**81**

The under-absorption of the approved development budget may have resulted in slow implementation of Projects and activities in the County Executive's work-plan, for which the funds were budgeted. This may have impacted negatively on service delivery to the public.

2. Pending Bills (Accounts Payable)

As disclosed in Note 5.9 Other important disclosures and in Annex 3 to the financial statements, the County Executive recorded an amount of Kshs.425,860,887 as pending bills as at 30 June, 2020 distributed as follows:

Ministry/Department	Amount (Kshs.)
Agriculture, Livestock, Irrigation, Fisheries and Co-Operative Development	13,476,705
Finance and Economic Planning	12,162,583
Gender, Youth, Culture and Sports	1,900,105
Health and Sanitation	67,037,232
Environment, Water and Tourism	94,245,069
Lands, Urban/Physical Planning and Housing	24,997,824
County Public Service Board	5,377,892
Education and Vocational Training	2,384,875
Governor/Deputy Governor's Office	12,296,994
Public Service Management and Administration	61,062,262
Trade, Energy and Industrialization	2,354,274
Roads, Infrastructure and Public Works	128,565,069
Total	**425,860,886**

It was not explained why the bills were outstanding despite the County reporting a positive liquidity position as evidenced by cash and cash equivalents balance of Kshs.2,323,151,127 as at 30 June, 2019.

Had the pending bills been settled in the year under review, the statement would have reflected a deficit of Kshs.30,548,319 instead of the reported surplus of Kshs.395,312,567. Failure to settle accounts payable in the year to which they relate adversely affects the following year's budget provision to which they have to be charged.

3. Overall Project Implementation Status

During the year under review, the County Executive had planned to implement a total of 350 Projects/Programmes by different sectors during the financial year.
An analysis on the progress and status of these Projects indicates that only a total of 88 Projects representing 25.2% of the total Projects had been completed as at 31 December, 2019, 173 Projects representing 49.4% were still ongoing while 88 Projects representing 25.2% had not started

In view of the above, the County Executive may not have achieved its targets as approved by the Assembly hence effective service delivery may not be rendered to the residents of the County.

4. Unresolved Prior Year Matters

In the audit report of the previous year, several paragraphs were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management has not resolved the issues nor given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury's Circular despite giving promises on expected resolution dates. No efforts appear to have been put in place to resolve the outstanding audit issues.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Compliance with the Public Finance Management (County Governments) Regulations, 2015 - Fiscal Responsibility Principles

As disclosed in the statements of appropriations recurrent, development and combined for the year ended 30 June, 2019, the County Executive incurred actual total expenditure of Kshs.10,371,232,499, comprising recurrent expenditure Kshs.8,009,443,695 and development expenditure of Kshs.2,361,788,805 which is 77% and 23% respectively of total expenditure. The actual expenditure on development was therefore lower than the prescribed minimum of 30% required by Regulation 25(1)(g) of the Public Finance Management (County Governments) Regulations, 2015.

Further, the statement of receipts and payments reflects compensation of employees expenditure of Kshs.4,421,148,066 which accounts for 41% of the actual total revenue for the year of Kshs.10,766,545,066,which was again contrary to Section 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015 which recommends a maximum of 35%.

Management has however, attributed the increased expenditure on compensation of employees to Collective Bargaining Agreement (CBA) with health workers that led to an increase of Kshs.463,800,000 in negotiated allowances, conversion of terms of 1,923 Early Childhood Development (ECD) teachers from contractual to permanent that led to an increase in salaries by Kshs.384,746,760 and deficits in the revenue sharing formula that uses specific identified parameters rather than the costing of functions.

2. Proposed Erection and Completion of Residential Building

The Executive entered into a contract with a local company to put up a residential building at a contract sum of Kshs.38,713,724 within Bungoma town which consisted of the following components:

Component	Cost (Kshs.)
Preliminaries	1,810,000
Builder's works	23,883,680
Electrical works	532,100
Mechanical works	1,526,700
External works	2,121,420

Component	Cost (Kshs.)
Provisions for Contingency	3,500,000
Value Added Tax (VAT)	5,339,824
Total	**38,713,724**

However, it was noted that the County Government did not factor into the Project's budget the perimeter wall, gate and sentry office, storm water within the compound management, installation of solar panels and lighting, installation of an elevator and a ramp for physically disabled persons; and marking of car parking area. Further, in the absence of a perimeter wall and lighting, the security of the tenants and their properties cannot not be guaranteed.

The above notwithstanding, a the Bill of Quantities included a contingency sum of Kshs.3,500,000 which was not supported with actual works carried out and certified by the Project works officer/architect.

Consequently, the residential building could have been constructed contrary to the provisions of Section 117, Sub-section 1(a) and ((b) and Sub-section 2(a) and (b) of the County Governments Act, 2012.

3. Long Outstanding Imprests

The accounts receivables – outstanding imprests balance in the statement of assets and liabilities of Kshs.30,555,970 includes long outstanding imprest balance of Kshs.27,167,370, held by staff for more than six (6) months after the respective due dates had lapsed, contrary to the provisions of Regulation 93(5) of the Public Finance Management (County Governments) Regulations, 2015 in regards to imprest management. Further, Management did not explain measures it had taken to recover the amounts as required by Regulation 93(6). In addition, the Kshs.30,555,970 includes imprests amounting to Kshs.2,460,000 due from two (2) officers who were issued with more than one imprests, contrary to Regulation 93(8) of the Public Finance Management (County Governments) Regulations, 2015.

In the circumstances, Management administered the imprest in breach of the law.

4. Irregular Procurement of Drugs

The County Executive, through its Department of Health and Sanitation, incurred an expenditure of Kshs.3,770,530 for the supply of medical drugs for out-patients through the National Hospital Insurance Fund (NHIF) cover in Bungoma County Referral Hospital. The drugs were issued from a local dispensing chemist shop through an arrangement whereby, outpatients from the hospital were given prescriptions in the County Hospital which they would take to the chemist to collect drugs. However, it was established that the chemist was identified through direct procurement method even though the conditions for use of this method as outlined in Section 103(2) of the Public Procurement and Asset Disposal Act, 2015, were not adhered to. Further, the quality of the drugs obtained from the chemist could not be ascertained as they were not inspected and accepted by the inspection and acceptance committee thereby posing a risk to the patients.

In the circumstances, management was in breach of the law, and value for money may not have been realized in the expenditure of Kshs.3,770,530.

5. Proposed Renovation of Conference and Dining Halls at Agricultural Training College

The County Executive, under the Department of Agriculture, Livestock, Fisheries and Co-operative Development, awarded contract for the Proposed Renovation of Conference and Dining Halls at Agricultural Training College (ATC) at Mabanga in Bungoma County to a local company at a contract sum of Kshs.14,772,333, following competitive tendering process. The contractor was paid Kshs.7,820,743 on 11 June, 2019.

Further, during an audit verification visit to the college, it was observed that the painting done was of substandard quality as the contractor did not use the paint recommended and the conference hall had also not been partitioned as specified in the Bills of Quantities (BQs), no tiling had been done on the floors of the dining hall and the contractor had disconnected the electricity but had not reconnected it as at the time of audit, hence it was not possible to confirm whether the installed air conditioners were working.

However, it was noted that the signed contract agreement did not indicate contract period or the time limit for delivery of the contracted works, contrary to the requirements of Section 70(6)(a) of the Public Procurement and Asset Disposal Act, 2015.

In the circumstances, the County Executive may not achieve value for money under this contract. Further, Management may not have been responsible for ensuring that the works were of the right quality and quantity as required by Section 150(1) of the Public Procurement and Asset Disposal Act, 2015.

6. Compensation of Employees

6.1. Employees on Irregularly Extended Probation Periods

Analysis of the IPPD Payroll data for the month of April 2019 revealed that nine hundred and ninety-two (992) employees of the County Executive of Bungoma were on probation periods ranging from one (1) year to 30 years. These periods are way beyond the maximum period of 9 months allowed in the Human Resource Policies and Procedure Manual. No explanation has been provided as to why these 992 officers have either not been confirmed into permanent and pensionable appointments or terminated after the maximum allowed probation period.

Further, information available indicates that during the year under review, the County Executive paid salaries totaling Kshs.172,095,597 outside the Integrated Payroll and Personnel Database (IPPD) system using payment vouchers. It is not possible to determine whether there were adequate controls over the expenditure of Kshs.172,095,597.

The County Executive is therefore in breach of Sections B(18) and B(19) of Bungoma County Government Human Resource Policies and Procedures Manual.

6.2. Engagement of Temporary Workers

As disclosed in Note 7 to the financial statements, the Management spent an amount of Kshs.177,797,876 on basic wages on temporary employees. This amount includes wages totalling Kshs.53,456,595 paid by various Departments to casual workers who had been engaged for periods of more than three months as detailed below:

Ministry	**Amount (Kshs.)**
Public Administration	8,184,581
Trade, Energy and Industrialization	523,732
Finance and Economic Planning	26,828,963
Agriculture, Livestock, Fisheries and Co-operative Development	4,325,262
Health and Sanitation	4,479,642
Water and Natural Resources	87,678
Governor's and Deputy Governor's Offices	3,657,447
Lands Urban and Physical Planning	1,366,024
Education, Science and ICT Statistics	156,276
Tourism	1,806,633
Gender, Culture, Youth and Sports	1,306,149
Road and Public Works	734,208
Total	**53,456,595**

Examination of records revealed that the nature of the assignments did not qualify to be classified as urgent or short-term as stated by the respective ministries.

Further, the expenditure of Kshs.177,797,876 includes Kshs.78,360,000 paid to 3268 Community Health Volunteers (CHVS) at the rate Kshs.2,000 each volunteer per month. The volunteers were recruited to serve in 329 community health units within Bungoma County. However, a review of the recruitment process revealed that no needs assessment appear to have been done, there was no list of applicants and shortlisted candidates, no notices of advertisement, no list of successful candidates, no details of location of work and no clarity on the roles of the volunteers. No appraisal or evaluation reports were availed for audit review.

Consequently, the County Executive was in contravention of Section 37(1)(b) of the Employment Act, 2007 and Section 74 of the County Governments Act, 2012.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Incomplete and Stalled Ward Administrators Offices

During the financial year 2014/15, the County Executive, under the Ministry of Public Administration, awarded various contracts for construction of Ward Administrators' Offices in all the forty-five (45) wards in Bungoma County at a total construct sum of Kshs.384,104,807. An audit field verification was carried out in September, 2019 for twenty (20) of the offices, being constructed by eight contractors with contract sums of Kshs.186,336,243 out of which an amount of Kshs.44,510,223 had been paid as at 30 June, 2019. The Management had indicated that three (3) of the 20 offices had been completed and handed over to the County Executive. It was not clear when the remaining 17 offices would be completed since the respective contract periods had elapsed.

The verification exercise revealed that the offices were not complete while construction for others had not started as there was no land allocated on which to construct them. For the offices that were under construction, there were no activities on the sites.

In view of the above, the County Executive may not have achieved its targets and service delivery may not have been obtained by the residents of the County and value for money may not have been realized from the expenditure of Kshs.44,510,223.

2. Acquisition of Assets - Completed Projects not Operational

Under the Ministry of Health and Sanitation, the following dispensaries built at a total cost of Kshs.9,338,445 were completed but were not being utilized because of lack of equipment and staff:

Dispensaries	**Cost (Kshs.)**
Maternity Wing at Kimaeti Dispensary and Myanga dispensary	4,523,414
Nabukhisa Dispensary in Tuuti/Marakaru Ward	2,571,511
Maternity Wing at Lurare Dispensary and Lukhora Dispensary in Maraka Ward	2,243,520
Total	**9,338,445**

Although the Management has indicated that the County Executive is in the process of staffing and equipping the dispensaries, value for money may not have been realized and service delivery may not have been obtained by the residents of the County for the expenditure incurred of Kshs.9,338,445.

3. Renovation of Matisi Market

The Ministry of Trade, Energy and Industrialization awarded a contract for the renovation of Matisi market to a local company at a contract sum of Kshs.12,422,753, through competitive open tendering process. The contract was signed on 23 March, 2017. The final certified payment of Kshs.1,858,117 on the contract was made during the year under review. However, physical verification of the project in the month of September, 2019 revealed that despite the works of renovation being complete, painting and decoration works on interior plastered wall surface billed at Kshs.830,145 was poorly done and the paints were peeling off. The rain water harvesting installation billed at Kshs.37,690 was not properly done as some gutters were not well fixed and water flowed down the walls whenever it rained while the Project site was not secured by a perimeter fence.

Consequently, the County Executive may not have achieved its targets and value for money may not have been realized while service delivery may not have been obtained by the residents of the County.

4. Renovation of Myanga Market

A local contractor was awarded a contract to renovate Myanga Market in Bungoma County at a contract sum of Kshs.16,928,818, following a competitive tendering process. The contract was signed on 20 March, 2017. The final payment on the contract of Kshs.2,379,496 was made on 31 January, 2019.

The Project inspection procedure conducted on 19 September, 2019 revealed that the following works costing Kshs.3,693,600, which were part of the contract, were not carried out despite having been paid for as hereunder.

Description	Cost (Kshs.)
Rain water installation (gutter work, pvc gutter and fittings)	399,800
Painting of 900x600mm high doors 52 No. made of 25mm block board	104,000
75mm brass hinges 104 pairs	26,000
75mm D handle 52 No.	5,200
Cupboard locks 52 No.	7,800
Painting timber surfaces not exceeding 100m girth 156 LM	39,000
Painting timber surfaces not exceeding 100m-200m girth	31,200
Terrazzo floor finish 222 SM	672,600
Vibrated reinforced concrete in beams, columns, worktops 75mm thick and 150mm thick slab	1,491,000
Supply and install high tensile steel reinforcement bars	917,000
Total	**3,693,600**

Management has explained that the scope of works for the project was expanded upon handing over of the site by the National Government to include driveway access and general external works, which necessitated scaling down some contracted items so as to maintain the contract sum. However, no schedule of approved re-measurements for works alleged to have been expanded or scaled down by the Ministry of Roads and Public Works was availed for audit review.

Under the circumstances, it was not possible to confirm whether the County Executive obtained value for money in the expenditure of Kshs.16,928,818.

5. Chwele Fish Farm

The County Executive established Chwele Fish Farm as model fish farm that was to be used in training the locals on ways of ensuring continued food production in the County and, hence achievement of food security as one of the Big 4 Agendas of the Country. However, during the year under review, the Department of Agriculture, Livestock, Fisheries and Co-operative Development allocated a budget of only Kshs.1,744,416 for the running of the Farm.

An audit inspection of the Farm, carried out in the month of September, 2019 revealed that the ponds were slowly silting and hence could not be used in successful fish farming. Additionally, the streams used in watering the ponds had silted and needed dredging. Management indicated that Kshs.2,600,000 had been allocated in the proposed supplementary estimates for 2019/2020 for removal of silt from the ponds and flood controls.

In the circumstances, Chwele Fish Farm may not have achieved its objective of improving food security in Bungoma County since funds allocated for its running were not sufficient.

6. Delays in Implementation of Ward-Based Projects

During the year under review, the County Executive Management entered into contracts for one hundred and thirty-eight (138) Projects relating to construction of bridges, overhaul of roads and other infrastructure and civil works in the wards (ward bases Projects) at total contract sums of Kshs.731,596,940. However, it was noted that:

a) Some of the Projects had been inspected and certified for payments, but had not been paid for as at the close of the financial year under review. Management indicated without evidence, that the payments have since been settled in the financial year 2019/2020.

b) Some contractors of Projects in Musikoma, Ndivisi, Maeni, Sitikho, Kimaeti and Mukuyuni wards and Webuye East Sub-County, which had done 20%, 50%, 40%, 60%, 60%, 40%, and 20% respectively of the works they were contracted to do had abandoned work due to non-payment, despite there being sufficient budgetary allocation for these Projects.

Management has attributed non-payment for completed and certified Projects to IFMIS challenges usually experienced towards the end of financial year and has indicated that

the contractors have since been paid in the year 2019/2020, but has not indicated whether the contractors who had abandoned work have returned.

In view of the above, the County Executive may not have achieved its objectives as approved by the Assembly, hence benefits from these Projects may not be realized by the residents of the County.

7. Long Outstanding Un-Collected Property Rates Arrears

The statement of receipts and payments reflects County Executive's own generated receipts of Kshs.674,998,437 as poll (land) rates of Kshs.16,042,434. However, the County Executive had land rates arrears not collected since the inception of the County Government totaling Kshs.125,283,300 as at 30 June, 2019 as highlighted below:

No.	Sub-County	Amount (Kshs.)
1	Mt Elgon Sub-county	2,901,377
2	Kanduyi Sub-county	48,704,812
3	Chwele/Kabuchai Sub-county	5,524,028
4	Tongaren Sub-county	2,030,706
5	Sirisia Sub-county	5,470,152
6	Bumula Sub-county	3,398,193
7	Webuye East Sub-county	51,040,857
8	Webuye West Sub-county	5,502,724
9	Kimilili Sub-county	710,451
	Total	**125,283,300**

Further, it was noted that the Department of Lands did not have an updated register of the arrears. Management explained that a Negotiation Committee on Rates had been established to document and monitor how customer payment plan and legislations supporting property rates will be enacted.

Management submitted a listing of payments from the automated revenue management system, showing land rates payment of Kshs.70,898,577. However, the listing had no dates and it was therefore, not possible to establish the period to which the payments therein related.

Consequently, non-collection of all due revenue may have denied the County Executive funds for service delivery to its residents due to weak controls over revenue collection and management.

8. Human Resource

i. Lack of Approved Staff Establishment and Policies

During the year under review, the County Executive operated without an authorized staff establishment and there were no policies to manage staffing, posting, training, skill retention and succession. Consequently, it was not possible to establish the criteria used by the County Public Service Board to fill positions in the various job groups, leading to

more employees in the lower grades than in the higher technical positions. Management has indicated, without evidence, that staff establishment is in draft form and Human Resource Policies and Procedures Manual, Human Resource Training and Development Policy, Internship Policy, Rewards and Sanctions Policy, Succession Management Policy and Skills and Competence Framework have been customized to give clear operating guidelines to County Human Resource.

The County Executive therefore, may be managing its human resource without clear operating guidelines and policies.

ii. Lack of Policy Frameworks

As previously reported, the Executive may have not operationalized the following policy frameworks for implementation:

- ICT Revenue Frameworks
- County Training Policy
- County Transport Policy
- County Trade Development Policy
- County Urban Development Policy
- County Housing Policy
- County Supply Chain Management Policy
- County Energy Development Policy
- County Vocational Training Policy
- County Livestock Management Policy

Further, no evidence was provided to confirm that the Risk Management Policy Framework has been operationalized despite the same having been completed.

In the circumstances, Management of the County resources operated without clear operating guidelines.

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

Responsibilities of Management and those charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in

which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.

- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive to express an opinion on the financial statements.

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

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

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

Nancy Gathungu
AUDITOR-GENERAL

Nairobi

02 November, 2020

Appendix 1: Variances between the Financial Statements and Ledger

Component	Financial Statements Kshs.	IFMIS Records (Revised) Kshs.	Variance Kshs.
Receipts			
Exchequer Releases	9,696,714,509	17,795,977,849	(8,099,263,340)
Proceeds from Domestic and Foreign Grants	99,999,945	679,355,034	(579,355,089)
Transfers from Other Government Entities	293,788,933	418,445,939	(124,657,006)
County Own Generated Receipts	674,998,437	346,787,004	328,211,433
Payments			
Compensation of Employees	4,421,148,066	4,748,709,007	(327,560,941)
Use of Goods and Services	2,068,484,305	1,674,431,086	394,053,219
Transfers to Other Government Units	959,806,960	656,962,916	302,844,044
Other Grants and Transfers	801,726,259	190,000,000	611,726,259
Social Security Benefits	9,927,814	31,344,396	(21,416,582)
Acquisition of Assets	1,532,607,687	1,689,891,045	(157,283,358)
Other Payments	577,531,408	584,348,874	(6,817,466)
Assets			
Bank Balances	2,323,151,127	15,339,289,970	(13,016,138,843)
Cash Balances	-	45,504,328,225	(45,504,328,225)
Accounts Receivables – Outstanding Imprests	30,555,970	1,314,574,308	(1,284,018,338)
Liabilities and Fund Balance			
Accounts Payables – Deposits and Retentions	212,152,684	14,946,589,772	(14,734,437,088)
Fund balance B/fwd	1,873,303,229	5,795,907,109	(3,922,603,880)

Appendix 2: Budget Performance by Departments

	Budgeted Allocations		Actual Expenditure		Absorption Rate %		
Department(s)	**Recurrent**	**Development**	**Recurrent**	**Development**	**Rec**	**Dev**	**Overall**
	Kshs.	**Kshs.**	**Kshs.**	**Kshs.**	**%**	**%**	**%**
Agriculture, Livestock, Irrigation, Fisheries and Co-operative Development	434,724,855	504,591,817	430,560,212	285,403,402	99	57	76
Finance and Economic Planning	1,175,677,038	66,370,185	1,128,685,531	55,561,289	96	84	95
Gender, Youth, Culture and Sports	129,937,886	106,000,000	112,152,045	300,000	86	0	48
Health and Sanitation	3,120,433,998	304,570,871	2,819,749,562	47,127,880	90	15	84
Environment, Water and Tourism	198,255,642	513,511,345	200,292,311	282,642,898	101	55	68
Lands, Urban/Physical Planning and Housing	161,324,441	451,174,817	111,091,537	206,550,176	69	46	52
County Public Service Board	51,058,618	-	47,439,830	-	93	-	93
Education and Vocational Training	1,106,306,522	436,117,016	1,129,925,853	147,405,819	102	34	83
Governor/Deputy Governor's Office	472,091,633	-	431,900,943	-	91	-	91
Public Service Management and Administration	609,720,622	55,546,263	520,067,241	25,185,359	85	45	82
Trade, Energy and Industrialization	52,608,424	142,705,950	46,619,438	51,735,098	89	36	50
Roads, Infrastructure and Public Works	184,088,875	1,513,414,973	171,430,377	1,159,598,740	93	77	78
Total	**7,696,228,554**	**4,094,003,236**	**7,149,914,880**	**2,261,510,659**			
% of Total Budget/Actual	**65%**	**35%**	**76%**	**24%**			

5. FINANCIAL STATEMENTS

5.1. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018/2019	Restated 2017/2018
		Kshs	Kshs
RECEIPTS			
Exchequer releases	1	9,696,714,509	9,023,711,233
Proceeds from domestic and foreign grants	2	99,999,945	-
Transfers from other government entities	3	293,788,933	268,856,143
Reimbursements and refunds	4	-	33,282,912
County own generated receipts	5	674,998,437	545,226,040
Returned CRF issues	6	1,043,241	-
TOTAL RECEIPTS		**10,766,545,066**	**9,871,076,328**
PAYMENTS			
Compensation of employees	7	4,421,148,066	4,261,626,702
Use of goods and services	8	2,068,484,305	1,519,455,009
Transfers to other government units	9	959,806,960	894,231,457
Other grants and transfers	10	801,726,259	521,194,539
Social security benefits	11	9,927,814	29,034,310
Acquisition of assets	12	1,532,607,687	940,457,718
Other payments	13	577,531,408	608,624,689
TOTAL PAYMENTS		**10,371,232,499**	**8,774,624,423**
SURPLUS		**395,312,567**	**1,096,451,905**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's revised financial statements were approved on 16/12/ 2019 and signed by:

Chief Officer Finance & economic planning
Name: Jonathan Nyongesa

Head of Treasury Accounts
Name: CPA Ambrose Makokha.
ICPAK Member No: 7929

5.2. STATEMENT OF ASSETS AND LIABILITIES

	Note	2018/2019	2017/2018
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and cash equivalents			
Bank balances	14A	2,323,151,127	1,885,385,107
Cash balances	14B	-	4,633,340
Total cash and cash equivalents		**2,323,151,127**	**1,890,018,447**
Accounts receivables – outstanding imprests	15	30,555,970	203,180,108
TOTAL FINANCIAL ASSETS		**2,353,707,097**	**2,093,198,555**
FINANCIAL LIABILITIES			
Accounts payables – deposits and retentions	16	212,152,684	219,895,327
NET FINANCIAL ASSETS		**2,141,554,414**	**1,873,303,229**
REPRESENTED BY			
Fund balance b/fwd	17	1,873,303,229	776,851,324
Prior year adjustments	18	(127,061,381)	-
Surplus for the year		395,312,567	1,096,451,905
NET FINANCIAL POSITION		**2,141,554,414**	**1,873,303,229**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's revised financial statements were approved on 16/12/ 2019 and signed by:

Chief Officer Finance & Economic Planning
Name: Jonathan Nyongesa

Head of Treasury Accounts
Name: CPA Ambrose Makokha.
ICPAK Member No: 7929

STATEMENT OF CASH FLOWS

	Note	2018/2019	2017/2018
		Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating income			
Exchequer releases	1	9,696,714,509	9,023,711,233
Proceeds from domestic and foreign grants	2	99,999,945	-
Transfers from other government entities	3	293,788,933	268,856,143
Reimbursements and Refunds	4	-	33,282,912
County own generated receipts	5	674,998,437	545,226,040
Returned CRF issues	6	1,043,241	-
Payments for operating expenses			
Compensation of employees	7	(4,421,148,066)	(4,261,626,702)
Use of goods and services	8	(2,068,484,305)	(1,519,455,010)
Transfers to other government units	9	(959,806,960)	(894,231,457)
Other grants and transfers	10	(801,726,259)	(521,194,539)
Social security benefits	11	(9,927,814)	(29,034,310)
Other payments	13	(577,531,408)	(608,624,689)
Adjusted for:			
Changes in receivables		172,624,138	(190,858,346)
Changes in payables		(7,742,644)	40,720,050
Prior year adjustments	18	(127,061,381)	-
Net cash flows from operating activities		**1,965,740,367**	**1,886,771,325**
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of assets	12	(1,532,607,687)	(940,457,718)
Net cash flows from investing activities		**(1,532,607,687)**	**(940,457,718)**
NET INCREASE IN CASH AND CASH EQUIVALENT		**433,132,680**	**946,313,607**
Cash and cash equivalent at BEGINNING of the year	14A	1,890,018,447	943,704,840
Cash and cash equivalent at END of the year	**14A**	**2,323,151,127**	**1,890,018,447**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's revised financial statements were approved on 16/12/ 2019 and signed by:

Chief Officer Finance & economic planning
Name: Jonathan Nyongesa

Head of Treasury Accounts
Name: CPA Ambrose Makokha.
ICPAK Member No: 7929

5.3. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	9,716,433,381	1,207,999	9,717,641,380	9,696,714,509	20,926,871	100%
Proceeds from domestic and foreign grants	-	179,999,945	179,999,945	99,999,945	80,000,000	56%
Transfers from other government entities	435,619,376	-	435,619,376	293,788,933	141,830,443	67%
County own generated receipts	1,101,000,000	(347,814,190)	753,185,810	674,998,438	78,187,372	90%
Returned CRF issues	-	1,678,865,763	1,678,865,763	1,043,241	1,677,822,522	0%
TOTAL	**11,253,052,757**	**1,512,259,517**	**12,765,312,274**	**10,766,545,066**	**1,998,767,208**	**84%**
PAYMENTS						
Compensation of employees	4,323,807,112	(14,948,603)	4,308,858,509	4,421,148,066	(112,289,557)	103%
Use of goods and services	1,782,047,390	637,782,545	2,419,829,935	2,068,484,305	351,345,630	85%
Transfers to other government units	1,109,729,358	(134,648,874)	975,080,484	959,806,960	15,273,524	98%
Other grants and transfers	1,449,071,436	369,810,656	1,818,882,092	801,726,259	1,017,155,833	44%
Social security benefits	23,839,402	(4,473,106)	19,366,296	9,927,814	9,438,482	51%
Acquisition of assets	2,464,558,059	91,744,357	2,556,302,415	1,532,607,687	1,023,694,728	60%
Other payments	100,000,000	566,992,543	666,992,543	577,531,408	89,461,135	87%
TOTAL	**11,253,052,757**	**1,512,259,518**	**12,765,312,274**	**10,371,232,499**	**2,394,079,775**	**81%**
SURPLUS/(DEFICIT)	-	-	-	**395,312,567**	**(395,312,567)**	

Notes

i. Underutilization in returned CRF issues of 0% arose because the budget amount represents unutilized CRF balances brought forward from the year 2017/2018 and not amount expected to be received in 2018/2019.
ii. Overutilization in compensation of employees of 103% was as a result of reallocations made towards the settlement of salaries in June, 2019.
iii. Underutilization in other grants and transfers of 44% was as a result of delays in receipt of grants.
iv. The increase of Kshs.1,512,259,518 from original to final budget was due to additional funds allocated in supplementary estimates.

The County Executive of Bungoma's revised financial statements were approved on 16/12/ 2019 and signed by:

Chief Officer Finance & economic planning
Name: Jonathan Nyongesa

Head of Treasury Accounts
Name: CPA Ambrose Makokha.
ICPAK Member No: 7929

5.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	6,556,543,030	(314,738,389)	6,241,804,641	6,260,237,988	(18,433,347)	100%
Transfers from other government entities	200,000,000	-	200,000,000	-	200,000,000	0%
County own generated receipts	1,101,000,000	(347,814,190)	753,185,810	674,998,438	78,187,372	90%
Returned CRF issues	-	1,376,216,234	1,376,216,234	1,000	1,376,215,234	0%
TOTAL	**7,857,543,030**	**713,663,655**	**8,571,206,685**	**6,935,237,426**	**1,635,969,259**	**81%**
PAYMENTS						
Compensation of employees	4,323,807,112	(14,948,603)	4,308,858,509	4,421,148,067	(112,289,558)	103%
Use of goods and services	1,777,047,390	642,782,545	2,419,829,935	2,068,174,305	351,655,630	85%
Transfers to other government units	860,129,329	14,848,802	874,978,131	859,528,814	15,449,317	98%
Other grants and transfers	720,039,797	(227,174,283)	492,865,514	271,714,011	221,151,504	55%
Social security benefits	23,839,402	(4,473,106)	19,366,296	9,927,814	9,438,482	51%
Acquisition of assets	52,680,000	138,398,860	191,078,860	159,752,798	31,326,062	84%
Other payments	100,000,000	164,229,440	264,229,440	219,197,887	45,031,554	83%
TOTAL	**7,857,543,030**	**713,663,655**	**8,571,206,685**	**8,009,443,695**	**561,762,990**	**93%**
SURPLUS/(DEFICIT)	-	-	-	**(1,074,206,269)**	**1,074,206,269**	

Notes

i. Underutilization in transfers from other government entities of 0% was as a result of the national government not disbursing the budgeted amount to the county government.

ii. Underutilization in returned CRF issues of 0% arose because the budget amount represents unutilized CRF balances brought forward from the year 2017/2018 and not amount expected to be received in 2018/2019.

iii. Overutilization in Compensation of Employees of 103% was as a result of reallocations made towards the settlement of salaries in June, 2019.

iv. The increase of Kshs.713,663,655 from original to final budget was due to additional funds allocated in supplementary estimates.

The County Executive's revised financial statements were approved on 16/12/ 2019 and signed by:

Chief Officer Finance & Economic Planning.
Name: Jonathan Nyongesa

Head of Treasury Accounts
Name: CPA Ambrose Makokha
ICPAK Member No: 7929

5.5. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	3,159,890,351	315,946,389	3,475,836,740	3,436,476,521	3,436,476,521	99%
Proceeds from domestic and foreign grants	-	179,999,945	179,999,945	99,999,945	80,000,000	56%
Transfers from other government entities	235,619,376	-	235,619,376	293,788,933	(58,169,557)	125%
Returned CRF issues	-	302,649,529	302,649,529	1,042,241	301,607,288	0%
TOTAL	**3,395,509,727**	**798,595,863**	**4,194,105,590**	**3,831,307,640**	362,797,950	**91%**
PAYMENTS						
Use of goods and services	5,000,000	(5,000,000)	-	310,000	(310,000)	0%
Transfers to other government units	249,600,029	(149,497,676)	100,102,353	100,278,146	(175,793)	100%
Other grants and transfers	729,031,639	596,984,939	1,326,016,578	530,012,248	796,004,330	40%
Acquisition of assets	2,411,878,059	(46,654,503)	2,365,223,555	1,372,854,890	992,368,665	58%
Other payments	-	402,763,103	402,763,103	358,333,522	44,429,582	89%
TOTAL	**3,395,509,727**	**798,595,863**	**4,194,105,589**	**2,361,788,805**	**1,832,316,784**	**56%**
SURPLUS/(DEFICIT)	-	-	-	**1,469,518,835**	**(1,469,518,835)**	

Notes

i. Overutilization in transfers from other government entities of 125% arose because the Kshs.58,169,557 was budgeted for in the year 2017/2018.

ii. Underutilization in returned CRF issues of 0% arose because the budget amount represents unutilized CRF balances brought forward from the year 2017/2018 and not amount expected to be received in 2018/2019.

iii. Overutilization in use of goods and services of Kshs.310,000 was because the amount was paid through development account (because it affects development bank balance) as a system mistake, but codes indicate they were charged to recurrent account.

iv. Underutilization in other grants and transfers of 40% was as a result of delays in receipt of grants.

v. The increase of Kshs.798,595,863 from original to final budget was due to additional funds allocated in supplementary estimates.

The County Executive's revised financial statements were approved on 16/12/ 2019 and signed by:

Chief Officer Finance & Economic planning.
Name: Jonathan Nyongesa

Head of Treasury Accounts
Name: CPA Ambrose Makokha.
ICPAK Member No: 7929

5.6. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme /sub programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget Utilisation Difference	% budget Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	
Administration, planning and support service	**5,566,760,103**	**1,015,120,899**	**6,581,881,002**	**6,273,844,414**	**308,036,588**	**95%**
Human resource management	4,323,807,112	(14,948,603)	4,308,858,509	4,421,148,067	(112,289,558)	103%
Administrative services	1,232,458,426	863,728,447	2,096,186,873	1,681,115,450	415,071,423	80%
Human resource management and development	10,494,565	-	10,494,565	9,473,819	1,020,746	90%
Administrative services management	-	166,341,055	166,341,055	162,107,078	4,233,976	97%
Agricultural Institutions and Development	**244,260,164**	**(162,928,180)**	**81,331,984**	**30,664,559**	**50,667,425**	**38%**
Mabanga ATC Administration management services	214,948,944	(143,376,798)	71,572,146	26,984,812	44,587,334	38%
Agricultural mechanization centres(Amc)	29,311,220	(19,551,382)	9,759,838	3,679,747	6,080,091	38%
Cultural, sports development and management	**165,000,000**	**(85,000,000)**	**80,000,000**	**-**	**80,000,000**	
Development of Historical and Cultural Sites	165,000,000	(85,000,000)	80,000,000	-	80,000,000	0%
Co-operative development and management	**10,350,000**	**3,984,910**	**14,334,910**	**2,137,500**	**12,197,410**	**15%**
Marketing and Value Addition	10,350,000	3,984,910	14,334,910	2,137,500	12,197,410	15%
Leadership and Co-ordination of County Administration and departments	**48,641,611**	**-**	**48,641,611**	**40,385,400**	**8,256,211**	**83%**
County Executive Committee Affairs	48,641,611	-	48,641,611	40,385,400	8,256,211	83%
County Public Financial Management	**218,612,249**	**-**	**218,612,249**	**153,645,495**	**64,966,754**	**70%**
PFMA capacity development	47,444,900	-	47,444,900	21,568,758	25,876,142	45%
Supply chain management services	35,583,675	-	35,583,675	16,176,569	19,407,106	45%
County emergency fund	100,000,000	-	100,000,000	99,723,600	276,400	100%
Economic planning and coordination services	35,583,675	-	35,583,675	16,176,569	19,407,106	45%
County Strategic and Service Delivery	**23,628,174**	**-**	**23,628,174**	**23,628,174**	**-**	**100%**

Programme /sub programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget Utilisation Difference	% budget Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	
County strategic and service delivery	23,628,174	-	23,628,174	23,628,174	-	100%
Crop development and management	**47,207,590**	**(6,600,000)**	**40,607,590**	**31,543,866**	**9,063,724**	**78%**
Crop production and productivity	47,207,590	(6,600,000)	40,607,590	31,543,866	9,063,724	78%
Curative Health services	**454,049,987**	**(4,706,616)**	**449,343,371**	**311,527,081**	**137,816,290**	**69%**
Curative health services	454,049,987	(4,706,616)	449,343,371	311,527,081	137,816,290	69%
Early childhood Development Education Management services	**206,250,062**	**99,108,829**	**305,358,891**	**93,101,823**	**212,257,069**	**30%**
Infrastructure development	206,250,062	99,108,829	305,358,891	93,101,823	212,257,069	30%
Engineering and design plans	**12,615,421**	**(10,078,230)**	**2,537,191**	**2,368,000**	**169,191**	**93%**
Planning designs and approvals	12,615,421	(10,078,230)	2,537,191	2,368,000	169,191	93%
Governance and National Values	**6,831,399**	**-**	**6,831,399**	**6,054,530**	**776,869**	**89%**
Ethics, governance and national values	6,831,399	-	6,831,399	6,054,530	776,869	89%
Housing development and management	**17,816,977**	**5,145,272**	**22,962,249**	**22,840,980**	**121,269**	**99%**
Estate management	17,816,977	5,145,272	22,962,249	22,840,980	121,269	99%
Institutional development and support services	**43,172,867**	**(14,153,520)**	**29,019,347**	**11,996,504**	**17,022,844**	**41%**
Institutional development	43,172,867	(14,153,520)	29,019,347	11,996,504	17,022,844	41%
Intergrated Planning & Budgeting Service	**56,989,200**	**-**	**56,989,200**	**56,926,202**	**62,998**	**100%**
Programme budget services	31,344,060	-	31,344,060	31,309,411	34,649	100%
Public participation	25,645,140	-	25,645,140	25,616,791	28,349	100%
Land Resource Management and survey	**69,949,673**	**57,285,794**	**127,235,467**	**86,147,961**	**41,087,506**	**68%**
Survey of government land quality control of survey activities	13,989,935	11,457,159	25,447,093	17,229,592	8,217,501	68%
Land acquisition	55,959,738	45,828,635	101,788,374	68,918,369	32,870,005	68%
Livestock resource management and development	**101,686,974**	**(7,400,000)**	**94,286,974**	**94,251,000**	**35,974**	**100%**
Livestock product value chain development	71,180,882	(5,180,000)	66,000,882	65,975,700	25,182	100%
Extension and training	30,506,092	(2,220,000)	28,286,092	28,275,300	10,792	100%
Market Infrastructure Development	**243,813,297**	**(185,440,314)**	**58,372,983**	**26,620,000**	**31,752,983**	**46%**
Development of market infrastructure	243,813,297	(185,440,314)	58,372,983	26,620,000	31,752,983	46%

Programme /sub programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget Utilisation Difference	% budget Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	
Monitoring & Evaluation	**8,572,960**	**-**	**8,572,960**	**8,572,960**	**-**	**100%**
Capacity development for M & E staff	8,572,960	-	8,572,960	8,572,960	-	100%
Preventive,Promotive and rehabilitative services	**12,829,423**	**-**	**12,829,423**	**6,500,000**	**6,329,423**	**51%**
Communicable disease control – malaria Control.	12,829,423	-	12,829,423	6,500,000	6,329,423	0.51
Reprodcutive, maternal,newborn,child and adolescent health	**127,577,707**	**-**	**127,577,707**	**42,851,382**	**84,726,325**	**34%**
Reprodcutive, maternal, new born, child and adolescent health	127,577,707	-	127,577,707	42,851,382	84,726,325	34%
Infrastructure development and management	**2,040,599,011**	**806,595,605**	**2,847,194,616**	**1,703,690,935**	**1,143,503,681**	60%
Urban roads	300,977,100	52,200,000	353,177,100	89,027,067	264,150,033	25%
Ward roads	179,100,140	192,443,958	371,544,098	230,543,734	141,000,364	62%
Bridges, box culverts and storm water Management	-	474,748,805	474,748,805	413,927,603	60,821,202	87%
infrastracture develoment	984,451,006	54,215,162	1,038,666,168	798,019,702	240,646,466	77%
Construction of office block	5,735,795	-	5,735,795	5,735,795	-	100%
Other Infrastructure and civil works	54,700,000	(31,537,888)	23,162,112	-	23,162,112	0%
Grants and other transfers	515,634,970	64,525,568	580,160,538	166,437,033	413,723,505	29%
Environmental management conservation and protection	**40,000,000**	**63,819,709**	**103,819,709**	**103,573,350**	**246,359**	**100%**
Open space management/ recreation urban landscaping beautification services	40,000,000	63,819,709	103,819,709	103,573,350	246,359	100%
Support to other Education programmes	**220,000,000**	**(30,000,000)**	**190,000,000**	**190,000,000**	**-**	**100%**
Education support and bursary scheme	220,000,000	(30,000,000)	190,000,000	190,000,000	-	100%
Trade and Enterprise Development	**-**	**6,558,840**	**6,558,840**	**-**	**6,558,840**	**0%**
Licensing and regulation reforms	-	6,558,840	6,558,840	-	6,558,840	0%
Vocational Training and Education management services	**76,108,550**	**76,179,625**	**152,288,175**	**83,665,310**	**68,622,865**	**55%**

Programme /sub programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget Utilisation Difference	% budget Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	
Infrastructure development	76,108,550	76,179,625	152,288,175	83,665,310	68,622,865	55%
Water supplies and sewarage and overhaul	**40,000,000**	**53,415,768**	**93,415,768**	**4,888,114**	**88,527,654**	**5%**
Water resource management	40,000,000	(26,584,232)	13,415,768	4,888,114	8,527,654	**36%**
Water Towers	-	80,000,000	80,000,000	-	80,000,000	**0%**
Gender equality and empowerment of vulnerable groups	**40,000,000**	**(34,000,000)**	**6,000,000**	**-**	**6,000,000**	**0%**
Operationalize gender technical working groups	40,000,000	(34,000,000)	6,000,000	-	6,000,000	**0%**
TOTAL	**10,143,323,399**	**1,646,908,391**	**11,790,231,790**	**9,411,425,539**	**2,378,806,251**	**80%**

Total programmes amounts differ with total amounts reflected in the summary statement of appropriation: recurrent and development combined by amounts relating to transfers to the County Assembly.

5.7. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

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

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

2. Reporting Entity

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

3. Recognition of Receipts and Payments

A) Recognition of Receipts

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

Tax Receipts

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

Transfers from The Exchequer

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

External Assistance

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

Donations and grants

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

Proceeds from borrowing

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

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

County Own Generated Receipts

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

Returns to CRF Issues

These relate to unspent balances in the development, recurrent and deposit accounts at the end of the year which are returned to the County Revenue Fund (CRF) and appropriated through a supplementary budget to enable the County to spend funds. These funds are recognised once appropriated through a supplementary budget process.

B) Recognition of Payments

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensation of Employees

Salaries and wages, allowances, statutory contribution for employees are recognized in the period when the compensation is paid.

Use of Goods and Services

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

Interest on Borrowing

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

Repayment of Borrowing (Principal Amount)

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

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 the County Executive and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

4. In-kind Contributions

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

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 2019, this amounted to Kshs.212,152,684 compared to Kshs.219,895,327 in prior period as indicated in note 16.

There were no other restrictions on cash during the year

6. Accounts Receivable

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

7. Accounts Payable

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

8. Non-Current Assets

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

9. Pending Bills

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

10. 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's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The County Assembly approved the original budget on 28th June 2019 for the period 1st July 2019 to 30 June 2019 as required by law. There were two number of supplementary budgets passed in the year. A high-level assessment of the county actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

11. Comparative Figures

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

12. 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.

13. Errors

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

14. Related Party Transactions

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

5.8. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHQUER RELEASES

Description	2018/2019	2017/2018
	Kshs	Kshs
Total Exchequer Releases	9,696,714,509	9,023,711,233
Total	**9,696,714,509**	**9,023,711,233**

The above comprises transfers from the Exchequer, comprising equitable share and donor funds released through the exchequer. Exchequer releases were as follows:

1A. Equitable Share

Description	2018/2019	2017/2018
	Kshs	Kshs
Total Equitable Share for quarter 1	447,450,000	-
Total Equitable Share for quarter 2	2,326,740,000	2,014,340,000
Total Equitable Share for quarter 3	2,460,975,000	2,408,450,000
Total Equitable Share for quarter 4	3,713,835,000	4,335,210,000
Total	**8,949,000,000**	**8,758,000,000**

1B: Donor Funds Released through Exchequer Releases as per CARA

Description	2018/2019	2017/2018
	Kshs	Kshs
DANIDA - Universal Healthcare in Devolved Units Programme	29,362,500	34,350,249
World Bank – THUSCP	72,564,291	50,000,000
National Agricultural & Rural Inclusive Growth Project (NARIGP)	50,078,476	50,609,855
Kenya Devolution Support Programme	212,537,789	54,474,504
Youth Polytechnic support grant	-	76,276,625
Abolishment of user fees in health centres and dispensaries	32,837,307	
Kenya Urban Support Programme	342,177,100	-
Agriculture Sector Development Support Project (ASDSP)	8,157,046	-
Total	**747,714,509**	**265,711,233**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	2018/2019	2017/2018
	Kshs	Kshs
Ministry of Health (Sirisia Hospital Grant)	99,999,945	
Total	**99,999,945**	**-**

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Name of Donor	2018/2019	2017/2018
	Kshs	Kshs
Transfers from National Government Entities		
Roads Maintenance levy fund	293,788,933	268,856,143
Total	**293,788,933**	**268,856,143**

NB: The expected amount for the year was Kshs.235,619,376, but there was an addition of Kshs.58,169,557, which was budgeted in the year 2017/2018.

4. REIMBURSEMENTS AND REFUNDS.

Description	2018/2019	2017/2018
	Kshs	Kshs
Reimbursement of user fees	-	33,282,912
Total	**-**	**33,282,912**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. COUNTY OWN GENERATED RECEIPTS

Description	2018/2019	2017/2018
	Kshs	Kshs
Rents	2,221,985	1,995,261
Other Property Income	3,654,595	2,394,826
Receipts from Administrative Fees and Charges	6,269,000	7,290,848
Fines, Penalties and Forfeitures	10,651,987	9,316,464
Business Permits	84,374,876	85,987,384
Cess	18,153,421	13,031,511
Poll Rates	16,042,434	21,103,340
Plot Rents	274,905	871,881
Administrative Services Fees	48,119,222	44,843,070
Sales Of Council Assets	22,300	10,000
Other Miscellaneous Receipts	2,103,160	12,586,965
Market/Trade Centre Fee	34,193,799	34,563,634
Vehicle Parking Fees	73,717,987	52,131,901
Housing	5,402,830	5,300,350
Social Premises Use Charges	114,800	280,000
Other Education-Related Fees	11,448,925	16,062,197
Public Health Services	4,142,300	-
Public Health Facilities Operations	307,695,781	216,604,658
Environment & Conservancy Administration	10,492,620	9,664,840
Slaughter Houses Administration	4,702,060	5,113,010
Alcoholic Drinks License.	4,771,200	5,992,900
Other Health & Sanitation Revenues	26,428,250	81,000
Total	**674,998,437**	**545,226,040**

Other Miscellaneous Receipts includes changes in openning and closing Balances of Revenue Collection Bank Accounts.

6. RETURNED CRF ISSUES

Description	2018/2019	2017/2018
	Kshs	Kshs
Transfer of Closing balances from County Assembly to CRF	1,043,241	-
Total	**1,043,241**	**-**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

7. COMPENSATION OF EMPLOYEES

Description	2018/2019	2017/2018
	Kshs	Kshs
Basic salaries of permanent employees	4,224,562,588	4,046,206,882
Basic wages of temporary employees	178,084,215	150,001,081
Personal allowances paid as part of salary	6,591,749	63,167,949
Personal allowances paid as reimbursements	10,031,300	-
Pension and other social security contributions	1,878,214	2,250,790
Total	**4,421,148,066**	**4,261,626,702**

Reasons for increase in personnel expenses include promotions, yearly increments, new employments and SRC increase on all county staff.

8. USE OF GOODS AND SERVICES

Description	2018/2019	2017/2018
	Kshs	Kshs
Utilities, supplies and services	43,095,612	41,458,720
Communication, supplies and services	15,977,801	13,968,965
Domestic travel and subsistence	347,535,224	157,221,673
Foreign travel and subsistence	23,346,053	12,445,965
Printing, advertising and information supplies & services	33,296,771	49,706,836
Rentals of produced assets	8,821,623	10,458,640
Training expenses	188,028,920	173,957,602
Hospitality supplies and services	372,590,856	259,622,209
Insurance costs	39,861,121	96,670,337
Specialised materials and services	442,389,819	216,582,580
Office and general supplies and services	73,684,510	34,689,391
Fuel Oil and Lubricants	87,730,371	24,633,783
Other operating expenses	315,520,458	287,735,185
Routine maintenance – vehicles and other transport equipment	49,349,149	90,472,348
Routine maintenance – other assets	27,256,018	49,830,776
Total	**2,068,484,305**	**1,519,455,009**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

9. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2018/2019	2017/2018
	Kshs	Kshs
Transfers to County Government Entities		
Transfers to County Assembly of Bungoma	959,806,960	894,231,457
Total	**959,806,960**	**894,231,457**

This represents exchequer releases apportioned for the County Assembly of Bungoma, transferred from the CRF account to their account. It comprises Kshs.859,528,814 recurrent and Kshs.100,278,146 Development.

10. OTHER GRANTS AND PAYMENTS

Description	2018/2019	2017/2018
	Kshs	Kshs
Scholarships and other educational benefits	190,000,000	385,969,131
Current grants to semi-autonomous Government Agencies	-	14,119,928
Other capital grants and transfers	611,726,259	121,105,480
Total	**801,726,259**	**521,194,539**

The fund is transferred to other accounts in aid of bursaries, medical services and other critical services for the County.

11. SOCIAL SECURITY BENEFITS

Description	2018/2019	2017/2018
	Kshs	Kshs
Government Pension and Retirement Benefits	9,927,814	29,034,310
Total	**9,927,814**	**29,034,310**

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

12. ACQUISITION OF ASSETS

Description	2018/2019	2017/2018
	Kshs	Kshs
Construction of Buildings	-	25,667,351
Refurbishment of Buildings	10,953,794	5,962,391
Construction of Roads	221,803,940	432,915,818
Construction and Civil Works	899,927,448	-
Overhaul and Refurbishment of Construction and Civil Works	4,918,278	157,482,541
Purchase of Vehicles and Other Transport Equipment	9,986,862	5,500,000
Purchase of Household Furniture and Institutional Equipment	-	1,467,901
Purchase of Office Furniture and General Equipment	19,140,454	2,866,555
Purchase of Specialised Plant, Equipment and Machinery	172,681,856	51,082,490
Purchase of Certified Seeds, Breeding Stock and Live Animals	33,681,366	62,459,300
Research, Studies, Project Preparation, Design & Supervision	61,297,690	21,870,371
Acquisition of Strategic Stocks and commodities	94,251,000	172,833,000
Acquisition of Intangible Assets	3,965,000	350,000
Total	**1,532,607,687**	**940,457,718**

13. OTHER PAYMENTS

Description	2018/2019	2017/2018
	Kshs	Kshs
Civil contingency reserves	100,000,000	125,191,019
Other payments	477,531,408	483,433,670
Total	**577,531,408**	**608,624,689**

a) Civil Contingency Reserves represents transfers to the Emergency Fund

b) Other payments represent payments made under the Suppliers' Credits economic sub-item as analysed below. The payments under this category are meant to exclusively cater for 2017/2018 pending bills brought forward:

Description	Amount (Kshs)
Accommodation	1,652,336
Advertising, Awareness and Publicity Campaigns	5,443,414
Boards, Committees, Conferences and Seminars	291,398
Catering Services (receptions), Accommodation, Gifts, Food and Drinks	6,219,142
Contracted Professional Services	20,699,128
Dressings and Other Non-Pharmaceutical Medical Items	4,271,643
Food and Rations	210,054
General construction works	122,052,256
General Office Supplies (papers, pencils, forms, small office equipment etc)	5,117,883
Legal fees/dues	5,937,552

Description	Amount (Kshs)
Maintenance Expenses - Motor Vehicles	7,067,771
Maintenance of Computers, Software, and Networks	1,599,105
Maintenance of Roads, Ports and Jetties	8,644,475
Medical Drugs	15,504,131
Motor Vehicle Insurance	13,894,669
Other Infrastructure and Civil Works	28,912,247
Overhaul of Plant, Machinery and Equipment	8,388,844
Overhaul of Roads and Bridges	97,576,847
Plant, Equipment and Machinery Insurance	3,038,294
Publishing & Printing Services	9,953,505
Purchase of Certified Crop Seed	1,185,349
Purchase of Computers, Printers and other IT Equipment	5,157,839
Purchase of Fire fighting Vehicles and Equipment	19,959,304
Purchase of Lighting Equipment	29,976,783
Purchase of Office Furniture and Fittings	4,010,456
Refined Fuels and Lubricants for Transport	8,568,195
Refurbishment of Non-Residential Buildings	25,101,357
Rents and Rates - Non-Residential	948,279
Research	71,524
Supplies and Accessories for Computers and Printers	2,030,366
Supplies for Production	1,240,428
Telephone, Telex, Facsimile and Mobile Phone Services	60,097
Travel Costs (airlines, bus, railway, mileage allowances, etc.)	3,883,908
Water Supplies and Sewerage	8,862,830
Total	**477,531,408**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

14A. BANK BALANCES

S/No	Name of Bank & Account Number	Indicate Whether Recurrent or Development, Deposits, Receipts, Etc	2018/2019	2017/2018
			Kshs	Kshs
1	Central Bank of Kenya Account No. 1000171518	Revenue	1,593,546,942	1,370,824,031
2	Central Bank of Kenya Account No. 1000170006	Recurrent	36,725,368	1,527,828
3	Central Bank of Kenya Account No. 1000170921	Development	117,516,681	726,396
4	Bumula Health Centre Dev Community	FIF	94,439	433,883
5	Mt. Elgon District Health Services	FIF	120,268	365,277
6	Kimilili Health Management Services	FIF	1,151,028	7,010,975
7	Health Care Services Webuye	FIF	1,510,523	1,510,366
8	MOH Hospitals(Bungoma Referral)	FIF	36,373,010	25,641,742
9	Bokoli Sub-District Hospital	FIF	94,993	152,331
10	Med Sup Nait. Cost Sharing Account	FIF	75,919	16,527
11	Sirisia Sub-District Hospital CA MoE/ School Accounts	FIF	673,688	162,757
12	Chwele Sub-Distrcit Hospital - BGM	FIF	117,172	401,580
13	Cheptais Sub-Distrct Hospital	FIF	1,651,532	100,440
14	heptais Sub County Hospital Collection Account	FIF	21,080	485,343
15	Bungoma HSSF(Consolidated)	FIF	13,935,061	33,676,185
16	Mabanga Agricultural Training Centre KCB	FIF	236,634	510,813
17	Bungoma County Agriculture Mechanization Centre Equity	FIF	250,438	187,599
18	hwele Sub County Hospital Collection account (Co-op. Bank)	FIF	87,900	144,390

S/No	Name of Bank & Account Number	Indicate Whether Recurrent or Development, Deposits, Receipts, Etc	2018/2019	2017/2018
			Kshs	Kshs
19	Public Health Collection Account KCB 1156993393	FIF	1,460,326	771,483
20	Public Health Collection Account KCB 1225921872	FIF	2,357,250	-
21	Bumula Sub County Hospital Collection Account - 01141782311500	FIF	44,300	
22	MT. Elgon Sub County Hospital - Collection 1141782311800	FIF	87,100	
23	Sirisia Sub County Hospital Revenue Collection - 01141782311100	FIF	65,120	
24	Naitiri Sub-District Hospital Collection Account(KES)	FIF	(619)	
25	Co-operative Bank of Kenya Account No. 01141669167100	Revenue Collection	0	444,305
26	Kenya Commercial Bank Account No. 1177737930	Revenue Collection	4	1,648,196
27	Equity Bank Account No. 0480261006908	Revenue Collection	13,105	1,493,884
28	National Bank of Kenya Account No. 01001113676000	Revenue Collection	61,954	14,164
29	Central Bank of Kenya	Deposits	203,215,947	141,500,862
30	Bungoma County DANIDA Fund Account 1000342099	Fund	39,442,168	15,388,909
31	Bungoma County NARGIP Account 1000368446	Fund	44,202,311	41,115,415
32	Bungoma County RMLF Account 1000338784	Fund	1,916,358	239,129,429
33	Bungoma County Village Polytechnic Project 1000368489	Fund	5,075,000	-
34	Bungoma County Urban Support programme	Fund	211,950,033	-
35	Bungoma County Agric Sector Dev. Prog	Fund	9,078,096	-
	Total		**2,323,151,127**	**1,885,385,107**

14B. CASH IN HAND

Description	2018/2019	2017/2018
	Kshs	Kshs
Cash in Hand – Held in domestic currency	-	4,633,340
Total	-	**4,633,340**

This cash is analysed as follows: -

Description	2018/2019	2017/2018
	Kshs	Kshs
Bulondo Dispensary	-	21,000
Bumula Health Centre	-	2,628,318
Chemoge Dispensary	-	143,000
Chemworemo Dispensary	-	4,500
Chepkube Dispensary	-	30
Chepkutumi Dispensary	-	10
Chesikaki Dispensary	-	500
Kaboywo Dispensary	-	1,500
Kabuchai Health Centre	-	424,120
Kabula Dispensary	-	153,963
Kamenjo Dispensary	-	2,000
Kamukuywa Dispensary	-	102,000
Kapchebon Dispensary	-	118,000
Kapsambu Dispensary	-	800
Khalala Dispensary	-	110,900
Khalumuli Dispensary	-	16
Kibingei Dispensary	-	4,500
Kibisi Dispensary	-	3,244
Kibuke Dispensary	-	6
Kimalewa Health Centre	-	34,000
Kolani Dispensary	-	5,000
Kopsiro Dispensary	-	31,518
Lukhokwe Dispensary	-	9
Lukhuna Dispensary	-	87,000
Lukusi Dispensary	-	28,000
Lunakwe Dispensary	-	46,000
Lungai Dispensary	-	7,723
Luucho Dispensary	-	500
Lwanda Dispensary	-	500

Description	2018/2019	2017/2018
	Kshs	Kshs
Lwandanyi Dispensary	-	142,045
Machakha Dispensary	-	(52)
Makhanga Dispensary	-	8,707
Makhonge Health Centre	-	7,951
Makutano Dispensary	-	35,797
Mayanja Dispensary	-	40
Mechimeru Dispensary	-	2,351
Milo Health Centre	-	500
Miluki Dispensary	-	69,543
Muanda Dispensary	-	5,435
Mukhe Dispensary	-	95,000
Mulachi Dispensary	-	5
Mwikhupo Dispensary	-	200
Mwomo Dispensary	-	1,000
Nalondo Dispensary	-	7
Namang'ofulo Dispensary	-	500
Namarambi Dispensary	-	41,000
Nasaka Dispensary	-	556
Nasianda Dispensary	-	18,160
Ndalu Health Centre	-	68,000
Ndegelwa Dispensary	-	6,030
Ngalasia Dispensary	-	500
Ruanda Dispensary	-	1,296
Sacha Dispensary	-	1,000
Sango Kabuyefwe Dispensary	-	108,000
Siboti Dispensary	-	3
Sirakaru Dispensary	-	1,992
Tabani Dispensary	-	8,007
Talitia Dispensary	-	48,455
Tongaren Health Centre	-	2,656
Total	**-**	**4,633,340**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

15. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS (See Annex 2)

Description	2018/2019	2017/2018
	Kshs	Kshs
Government Imprests	30,555,970	203,180,108
Total	**30,555,970**	**203,180,108**

Below is a breakdown of the outstanding imprest of Kshs.30,555,970 per Ministries/Departments. Detailed breakdown is in annex 2:

Name of Department/Ministry	Amount Taken	Amount Surrendered	Balance
	Kshs	Kshs	Kshs
Public Administration	4,494,700.000	-	4,494,700.000
County Secretary	3,215,500.000	-	3,215,500.000
Governor's Office	786,520.000	-	786,520.000
Finance	22,039,650.000	-	22,039,650.000
Health	19,600.000	-	19,600.000
Total	**30,555,970.00**	**-**	**30,555,970.00**

16. ACCOUNTS PAYABLE

Description	2018/2019	2017/2018
	Kshs	Kshs
Deposits and Retention	212,152,684	219,895,327
Total	**212,152,684**	**219,895,327**

Below is an analysis of the accounts payable.

Details	Amount (Kshs)
Retention Received	
2015/2016	93,371,821
2016/2017	100,780,813
2017/2018	76,463,523
2018/2019	172,637,395
Total Retention	**443,253,552**
Retention Paid	
2016/2017	14,977,357
2017/2018	35,743,473
2018/2019	110,922,311

Details	Amount (Kshs)
Adjustment – Retention paid	69,457,727
Total Retention Paid	**231,100,868**
Outstanding Retention as at 30 June 2019	**212,152,684**

17. FUND BALANCE BROUGHT FORWARD

Description	2018/2019	2017/2018
	Kshs	Kshs
Bank accounts-Central Bank	1,514,579,117	897,925,370
Commercial Bank Accounts-FIF	71,571,690	42,742,242
Commercial Bank Accounts-Revenue	3,600,548	478,764
Commercial Bank Accounts-Funds	295,633,753	-
Cash in hand	4,633,340	2,558,464
Accounts Receivables	203,180,108	12,321,762
Accounts Payables	(219,895,327)	(179,175,277)
Total	**1,873,303,228**	**776,851,325**

18. PRIOR YEAR ADJUSTMENTS

	2018/2019	2017/2018
	Kshs	Kshs
Adjustments on payables	69,457,727	-
Adjustments on receivables	(196,519,109)	-
Total	**(127,061,381)**	**-**

During the year, there were changes in outstanding imprests 2017/2018 and outstanding deposits. Imprests amounting to Kshs.196,519,109 and the retention amounts of KShs.69,457,727 surrendered/paid in the year 2018/2019.

5.9. OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 3)

Description	Balance b/f FY 2017/2018	Addition for the Period	Paid During the Year	Balance c/f FY 2018/2019
	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	52,306,520	23,496,622	41,498,905	34,304,237
Construction of Civil Works	399,418,992	35,822,070	251,412,057	183,829,005
Supply of Goods	99,050,502	77,745,101	78,734,648	98,060,954
Supply of Services	174,955,399	80,050,856	145,339,564	109,666,691
Total	**725,731,414**	**217,114,648**	**516,985,175**	**425,860,887**

2. 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 Government:

- 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;
- The National Government;
- Other County Governments; and
- County Established Public Funds
- Nzoia Water and Sewerage Company Limited

Related Party Transactions

Description	2018/2019	2017/2018
	Kshs	Kshs
Key Management Compensation (Governors, CEC Members and C.Os)	75,495,376	75,495,376
Transfers to Related Parties		
Transfer to the County Assembly	959,806,960	894,231,457
Transfers to other County Government Entities	838,240,893	298,456,315
Total Transfers to related parties	**1,798,047,853**	**1,192,687,772**
Transfers from Related Parties		
Transfers from the Exchequer	8,949,000,000	8,758,000,000
Transfers from MDAs	747,714,509	265,711,233
Total Transfers from related parties	**9,696,714,509**	**9,023,711,233**

3. ESTABLISHMENT OF OTHER COUNTY GOVERNMENT ENTITIES

Section 182 of the Public Finance Management (PFM) Act, 2012 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 of Bungoma since inception:

Entity	Date Established	Location	Accounting Officer Responsible
Bungoma County Youth Empowerment Fund	01/06/2014	County Headquarters	Dr. Benjamin Masete
Bungoma County Women Empowerment Fund	01/06/2014	County Headquarters	Saphia Awil
Bungoma County Disability Empowerment Fund	01/03/2015	County Headquarters	Saphia Awil
Bungoma County Trade Loans Scheme	01/10/2014	County Headquarters	Chris Nyongesa Simiyu
Bungoma County Emergency Fund	06/03/2015	County Headquarters	Chrispinus Barasa
Bungoma County Bursary Fund	01/02/2014	County Headquarters	Rose Nafula Situma

4. RECONCILIATION OF ACCOUNTS PAYABLE AND DEPOSITS BANK BALANCE

The statement of assets and liabilities reflects accounts payables balance of Kshs.212,152,684, while note 14A shows deposit bank account balance of Kshs.203,215,947, resulting in a variance of Kshs.8,936,737. This variance is attributed to payments made to CRF account before the deposit account had been opened. The payments, which are analysed below, are yet to be transferred to deposits bank account:

No.	Payee	Amount (Kshs)
1	Terra Craft Limited	286,980
2	Weima Enterprises Limited	61,980
3	Barowest Suppliers And Stationaries	271,157
4	Kwang Construction	44,937
5	Efficient Contractors Limited	124,180
6	Kitekesy Investment	147,890
7	Ronex Enterprises Limited	134,670
8	Taxan Investment Ltd	573,533
9	P.G Mals Enterprises	351,422
10	Gochi Agencies Limited	311,589
11	Imalison Enterprises	292,320
12	Cherangani Hills Limited	166,333
13	Sarit Building And Civil Contractors Li	222,794
14	M'big Ltd.	983,055
15	Butalink General Contractors	442,990
16	Jyan Construction Services	218,303
17	Glare Technology And Electrical Syst	835,641
18	Glare Technology And Electrical Syst	835,641
19	Filtego Group Limited	336,017
20	M'big Ltd	860,050
21	Calm Enterprises Kenya Limited	513,383
22	Filtego Group Limited	293,394
23	Batacom Contractors	144,415
24	Calsilanic Building & Civil Contracto	129,018
25	Hanal Investment Ltd	85,353
26	Ealm Enterprises Kenya Limited	122,350
27	Namwaya Enterprises Ltd	147,342
	Total	**8,936,737**

5. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the Auditor-General in 2015/2016, 2016/2017 and 2017/2018, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status *(Resolved/Not Resolved)*	Timeframe:
2015/2016 FINANCIAL YEAR					
REPORT ON THE FINANCIAL STATEMENTS					
Basis for Adverse Opinion					
1.0	**Accuracy and Completeness of the Financial Statements -** Expenditures amounting to Kshs.194,867,503 were not recorded IFMIS	The variance of KShs.194,867,505 was expenditure incurred by the health facilities that were not captured in IFMIS at the time of audit. The amount was subsequently captured in IFMIS as per the attached IFMIS print out and Analysis.	Head of Treasury(Accounts)	Resolved	
2.0	**Outstanding Imprest** The statement of assets reflects outstanding imprests totaling Kshs.24,065,317.	The analysis of imprest outstanding includes the imprest holders and dates issued as well as the current status as per the attached schedule	Various Accounting Officers	Resolved	
3.0	**Pending Accounts Payable** – Pending bills amounting to Kshs.45,957,983 as at 30 June 2016 despite availability of cash-and-cash-equivalents balance of Kshs.870,653,893 as at the same date.	KShs. 24,065,317 captured in note 17.2 is the accounts receivable, reported under Note 14 (outstanding imprests) that is already analyzed. Note 17.2(that was erroneous) did not affect the financial statements as only Note 14 was reflected in the statement of assets and liabilities	Chief Officer-Finance and Economic Planning.	Resolved	

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status *(Resolved/Not Resolved)*	Timeframe:
	Further, there were staff pending payables of Kshs.24,065,317 (Note 17.2) which balance is identical to the account receivables balance under Note 14 to the financial statements. No explanation has been provided for this anomaly. In addition, the statement of assets reflects accounts payables - Deposits and Retention of Kshs.93,371,821 that have not been analysed and supported.	(page 9 of the financial statements). Similarly, Annex 2 is the analysis of outstanding imprests. **Pending bills** The pending bills of KShs. 45,957,983 accrued due to the IFMIS instability and delay in exchequer releases. The pending bills have since been paid. **Retention of KShs. 93,371,821** See the attached analysis			
4.0	**Fixed Assets** The summary fixed assets balance of Kshs.3,163,099,384 reflected under Annex 3 to the financial statements for the two years ending 30 June 2016 excludes assets that were taken over from the defunct local authorities. Further, no hand-over report was availed for audit review to show how the assets and liabilities of the defunct local authorities were taken-over by the County Executive of Bungoma	**Inherited Assets Excluded from The Financial Statements** The inherited assets were not included in the financial statements because the County Government was in possession but not in ownership of the assets. However, the assets have since been transferred to the County Government via Gazette Notice No. 858 dated 27th January, 2017. **No Hand-Over Report** See the attached CALC report	Chief Officer-Finance and Economic Planning.	Resolved	
5.0 Unsupported Procurement of Goods and Services					

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status *(Resolved/Not Resolved)*	Timeframe:
5.1	**Department of Education, Youth and Sports** During the year under review, the Department of Education, Youth and Sports procured food supplies for children for Kshs.2,500,000, using direct procurement method. However, management did not provide the reason for use of this method Further, the stores records were not provided to show receipt and utilization of the feeds hence the occurrence of supply and distribution of these feeds could not be ascertained	The Ministry sourced for children unga feeds from Susera Supplies for Kshs.2,500,000 through request for quotation. This programme was initiated in support of ECD Schools programme as a pilot programme for the Skip-a-lunch-initiative. Distribution of 19 tons of Unimix to the 9 was made.	Chief Officer-Culture, Gender, Youth and Sports	Resolved	
5.2	**Department of Housing and Sanitation** Arotum General Contractors was paid Kshs.1,482,745 for renovation of Miendo Dispensary. However, the payment was not supported with original Minutes of the tender evaluation committee duly signed to verify competitiveness in the award of the tender	During the audit, the minutes of tender evaluation committee had been taken by EACC. Attached hereto, please find a certified copy of the evaluation report	Chief Officer-Health and Sanitation	Resolved	

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status *(Resolved/Not Resolved)*	Timeframe:
5.3	**Department of Water and Natural Resources** During the year under review, the Department procured works totaling Kshs 3,006,509. However, the tender evaluation minutes were not provided for audit review.	The evaluation minutes have been provided	Chief Officer-Water	Resolved	
7.0	**Purchase of Motor Bicycles** The County Executive purchased motor cycles from Toyota Kenya Ltd at a cost of Kshs.2,230,150. However, the supplier did not supply the motorcycles, reportedly because withholding tax withheld by KRA was not reflected in the suppliers statement of account	The motorcycles were subsequently delivered by the supplier after the issue on taxes was resolved and they are in use as per the attachment	Chief Officer-Roads, Public Works	Resolved	
8.0	**Un-refunded Borrowings - Department of Health** The Department of Health through various letters borrowed monies totaling Kshs.3,999,400 during the year under review from Bungoma Referral Hospital without involving the County Treasury.	The borrowing was necessitated by some urgent requirements that came up when the Department had run out of liquidity. However, the funds have since been refunded verified by the auditor	Chief Officer-Health and Sanitation	Resolved	
9.0	**Women and Youth Fund**				
9.1	**Loan Repayments Defaults** As at 30 June 2016, only Kshs.7,987,144.00 and	The two Funds experienced challenges as explained to the auditor. However, the Management has taken	Chief Officer-Culture, Gender,	Partially resolved	By 30 June 2020

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status *(Resolved/Not Resolved)*	Timeframe:
	Kshs.13,467,984 had been recovered resulting in doubtful debts of Kshs.15,862,856 and Kshs.10,032,016 owed by youth and women groups respectively. Further, analysis of the loan repayment performance revealed that 324 and 288 youth and women groups respectively were behind the repayment schedule with 87 and 18 groups respectively having not started repaying the loans	some action including but not limited to: • Renewal of the 12 months contract with the group members under new terms. • Introduction of mobile banking with a special short messaging service to remind the loanees of the balances Further to this, the initiatives have seen the previously defaulted amounts reduce gradually	Youth and Sports		
9.2	**Sustainability of the Youth and Women Funds** Youth and Women Funds received interests of Kshs.1,187,500 and Kshs.1,004,625 and incurred expenses of Kshs.4,649,000 and Kshs.4,225,000, resulting in deficits of Kshs.3,461,500 and Kshs.3,220,375 respectively.	Currently, with the revised Regulations, staff remuneration costs are currently zero as all positions of the Fund Ambassadors were scrapped and the activities tasked to the currently serving County Public Servants.	Chief Officer-Culture, Gender, Youth and Sports	Resolved	
6.0	**Human Resources Management**				
6.1	**Casual Employees** As reported in previous years, the County Executive has many casual employees with the majority having worked for more than three months contrary to the Employment Act	The County Government has stopped the recruitment any new casual employee	County Public Service Board	Resolved	

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status *(Resolved/Not Resolved)*	Timeframe:
	2007.				
6.2	**Staff Establishment and Appraisal** The County Executive lacks a staff establishment plan. Further, the County Executive does not carry out annual staff appraisals to assess staff performance as required under public service regulations.	a) Staff establishment plan is in draft form b) Staff Appraisals are currently being undertaken	County Public Service Board	Partially resolved	By 30 June 2020
7.0	**Non Establishment of Audit Committee** Further, the management has not developed and implemented a risk management framework and policy to guide the achievement of County Executive's strategic goals and objectives.	The Audit Committee is currently established **Risk Management Policy Framework** There is an approved Policy Framework is currently in place	CECM, Finance	Resolved	
8.0	**County Public Service Board (CPSB)**				

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status *(Resolved/Not Resolved)*	Timeframe:
8.1	**Irregularities in Recruitment by the CPSB** The County Public Service Board recruited 120 Early Childhood Development Centre ECD teachers whose positions were advertised internally. As a result, the recruitment was not conducted competitively and the best available talent could have missed selection	The board advertised the above vacancies internally through adverts that were circulated to respective county offices. The reason for this was due to financial constraints. The process was still competitive based on the number of applicants as the County Government received 1,080 number of applications for the 120 positions. The interview score sheets have also been verified by the auditor.	County Public Service Board	Resolved	
8.2	**Procurement of Legal Services** The County Public Service Board procured legal services from a firm at a cost of Kshs.3,035,230. However, the firm was not among legal firms prequalified by the County Executive to offer legal services. Also, the CPSB did not provide procurement documents for audit to confirm that the firm was procured competitively.	This payment were in relation to court cases that were actively in courts from July 2014 when the firm was engaged.	Secretary, CPSB	Resolved	
2016/2017 FINANCIAL YEAR					
REPORT ON THE FINANCIAL STATEMENTS					
Basis for Qualified Opinion					
1	**Receipts**				
1.1	**Long Outstanding Un-Collected Land Rates**	The County Government has developed the Rating Bill and Valuation Roll that	Chief Officer - Finance and	Not resolved	By 30 June 2020

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status *(Resolved/Not Resolved)*	Timeframe:
	The County had long outstanding un-collected land rates arrears brought forward from the defunct local authorities to the tune of Kshs.133,284, 123 as at 30 June 2017.	are pending approval. These documents will subsequently guide the County land rates management.	Economic Planning		
1.2	**Un-Collected Rent Arrears** Rent amounting Kshs.6,945,150 as per rent collection system of the County arising from public houses had not been collected	**Structured Billing** The County Government has developed a Housing Management Module **Inventory of Houses** The County Government has updated the inventory of houses. **Arrears from National Government houses** The houses have not been formally transferred to the county	Chief Officer - Finance and Economic Planning	Partially resolved	By 30 June 2020
2	**Compensation of Employees** The County Executive recruited 77 senior staff, 316 enforcement officers and 303 vocational educational and technical instructors. However, the score sheets to show the basis for recruitment were not availed for audit verification. The Management further promoted another 77 employees but did not provide interview score sheets. Further, there	The interview score sheets have since been verified by the auditor	County Public Service Board	Resolved	

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status *(Resolved/Not Resolved)*	Timeframe:
	was no staff establishment to validate these recruitments and promotions.				
3	**Use of Goods and Services**				
3.1	**Direct Procurement of Supply Uniforms and Choir Equipment** Kshs.3,747,681 was used to purchase uniforms and choir equipment for KICOSCA games from a local firm through direct procurement	The tender was a direct procurement due to the KICOSCA games that were due to be held. Find the attached recommendation of the tender committee approving for a direct procurement	Chief Officer-Culture, Gender, Youth and Sports	Not resolved	By 30 June 2020
3.2	**Irregular Leasing of Office Rent** The Department of Education paid rent of Kshs.123,250 per month to a landlord against the previously agreed lease rate of Kshs.69,700. The lease agreement indicating the monthly rent increment was not however availed for audit review to justify increased monthly rate of Kshs.53,550.	The payment of Kshs.123,250 was based on a new lease agreement that involved increased office space. The space was increased from 820 ft^2 to 1450 ft^2 at KShs. 85 per ft^2.	Chief Officer-Education, Science and ICT Statistics	Resolved	
3.3	**Garbage Collection within the County** The County spent Kshs.60,415,660 on garbage collection services. However, there was no budget allocation for such services and the procedure for re-allocation of funds	The contract for Garbage collection, transportation and disposal was budgeted for under the item of Contracted Guards and Cleaning Services from which Kshs. 27,503,630 was paid from. The balance of Kshs. 32,912,030 was paid for through reallocation due to under-budgeting.	Chief Officer-Tourism, Forestry, Environment and Natural Resources	Resolved	

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status *(Resolved/Not Resolved)*	Timeframe:
	from other votes was not supported.				
3.4	**Training of County Public Service Board Members** Kshs.5,919,130 was used to pay facilitation fees and per diem for eight (8) members of the County Service Board who attended training organized by the East and South Africa Management Institute (ESAMI) in Uganda.	The training was on Public Private Partnership Programme that was not scheduled for offer by the Kenya School of Government. See the 2016-2017 KSG Calendar	County Public Service Board.	Resolved	
4	**Other Grants and Transfers**				
4.1	**Irregular Leasing of Office Rental Space** Kshs.116,661,300 was spent on lease rental fees paid to a local company for lease of five (5) storey building for five years starting 1 July 2017 to 30 June 2022 . However, physical verification of the premises revealed that the building is occupied only from ground floor up to 1st floor, leaving the 2nd to 5th floors unoccupied.	At the time of the audit, the Management was still in the process of partitioning the Office Space. Currently, the building is fully occupied as verified by the auditor	Chief Officer-Public Admin.	Resolved	
4.2	**Unsupported Returns in the Bursary Fund**	The schools and colleges delay in providing acknowledgements. However,	Chief Officer-Education,	Resolved	

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status *(Resolved/Not Resolved)*	Timeframe:
	Sample audit verification of 10 wards revealed that funds amounting to Kshs.2,619,243 could not be properly accounted for as the returns from the institutions that received the funds were not availed for audit verification.	the acknowledgements have since been received and verified by the auditor.	Science and ICT Statistics		
4.3	**Women, Youth, Disability Funds and Ward Trade Development Loans Fund**				
4.3.1	**Internal Borrowing from the Funds** The Ministry of Gender and Youth borrowed a total of Kshs.6,409,278 from the Bungoma County Women Empowerment Fund, while the Ministry of Education also borrowed a total of Kshs.6,615,230 from the Bungoma County Youth Empowerment Fund. Despite the fact that they were refunded, borrowing ought not to be diverted for non-fund use and hence this was an irregular borrowing.	This occurred at a time when the County Government had cash flow problems due to delayed Exchequer Releases. The advances were a stop gap measure to address the urgent needs in the parent County Ministry. The funds were eventually refunded.	Chief Officer-Culture, Gender, Youth and Sports	Resolved	
4.3.2	**Non-sustainability of the Funds** The four Funds earned total net interest of Kshs.1,355,241 while they incurred total administrative expenditure of Kshs.12,158,618. Therefore, administrative expenses	Currently, with the revised Regulations, staff remuneration costs are currently zero as all positions of the Fund Ambassadors were scrapped and the activities tasked to the currently serving County Public Servants.	Chief Officer-Culture, Gender, Youth and Sports	Not resolved	By 30 June 2020

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status *(Resolved/Not Resolved)*	Timeframe:
	of Kshs.10,803,377 was paid from the principal amount, thus all the funds were operating on deficits.	More actively, the County Government is undertaking a business re-engineering process that will see all the County Public Funds that offer credit facilities amalgamated into one.			
4.3.3	**Long Outstanding Loans** The total long outstanding loans of Kshs.29,337,069 as per the table below for the Bungoma County Youth Empowerment Fund, Bungoma Women Empowerment Fund and Bungoma Disability Empowerment Fund are past the recovery date with a likelihood of high default rate.	**The two Funds experienced challenges** due reasons explained to the auditor However, the Management has taken some action including but not limited to: • Renewal of the 12 months contract with the group members under new terms. • Introduction of mobile banking with a special short messaging service to remind the loanees of the balances	Chief Officer-Culture, Gender, Youth and Sports	Partially resolved	By 30 June 2020
4.3.4	**Non-Funding of the Budget during the year** The County's Women, Youth, PWDs and Trade Funds had budgeted to receive Kshs.93,000,000 during the year under review which was not transferred to the Funds	The Office of the Controller of Budget did not approve the financing of the Public Funds because of some clauses in the Fund Regulations that were not consistent with the PFM Regulations, 2015. The Management has since addressed the concern by reviewing and revising the Regulations to comply with the PFM Act, 2012.	Chief Officer-Culture, Gender, Youth and Sports	Partially resolved	By 30 June 2020
4.3.5	**Non-Compliance with Revolving Fund Principles** The Funds received a total of	The operationalization of the Funds required the creation of some sunk costs. These costs included;			

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status *(Resolved/Not Resolved)*	Timeframe:
	Kshs.168,513,256 from the County Executive since inception of the Funds in the year 2014-2015. The revolving fund principles requires Fund balances to be equal to the initial funds disbursed or increase in value. However, this was not the case as at 30 June 2017. Further, the Funds may not sustain themselves as going concern as they had total unrecoverable deficit of Kshs.36,437,276 as at 30 June 2017.	a) Formulation of the policy documents and regulations b) Training of Fund Ambassadors and Committee members c) Launching of the Fund These were one-off expenses. The funds were also utilized in the payment of stipend to 90 Fund Ambassadors. The engagement of Fund Ambassadors has since been stopped.			
5	**Acquisition of Assets**				
5.1	**Fixed Assets Register** The asset register was not complete by the time of the audit	The register is currently complete and updated.	Chief Officer - Finance and Economic Planning	Resolved	
5.2	**Integrated Short Text Message System Not Functioning** Kshs.4,988,000 was spent in putting up a messaging system that was not functioning	The system is currently functional	Chief Officer-Public Admin	Resolved	
5.3	**Rehabilitation of Akola Dam** Kshs.297,643,681 was utilized for overhaul and refurbishment of Akola dam and includes Kshs.2,699,550 awarded to a local contractor. However, audit	The contractor cleared the said works and handed back the project to the client, who in turn handed it to the local community. However, at the time of the audit, the project had been vandalized and some components were not in use. Currently,	Chief Officer-Water	Not resolved	By 30 June 2020

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status *(Resolved/Not Resolved)*	Timeframe:
	inspection conducted on the project on 10 January 2018 revealed that the project was completed in March 2017 but the cattle watering point, sanitary facilities and community watering place were non-functional. In addition, the fence which was erected had been vandalized.	arrangements are being made through the department of Water to make sure that the Community puts the project to use.			
5.4	**Upgrading of Misikhu -Naitiri - Brigadier Road** The contractor has since been paid a total of Kshs.217,630,234 by the County Executive for the work in progress at 20% completion but has already left the site.	**Progress Work at 20% and the Contractor Was Not On Site** The current completion rate is 35% as verified by the auditor. The project has a contract period of 24 months but due to the political uncertainties and the unusual rainfall experienced during the months of July, 2017 to November, 2017, the contractor requested for more time and submitted a new programme of works. **Possibility of the project stalling** This is a multi-year project that the County Government has committed to make annual budgetary allocations to ensure that it doesn't stall.	Chief Officer-Roads, Public Works	Not resolved	By 30 June 2020
5.5	**Upgrading of Mareli-Namuyemba Road** During the year under review, a total of Kshs.59,661,352 was paid to the contractor. However, audit	a) The political uncertainties from July 2017 to early November 2017 heavily impacted on the progress of the work	Chief Officer-Roads, Public Works	Resolved	

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status *(Resolved/Not Resolved)*	Timeframe:
	verification conducted in January 2018 on progress of the project indicated slow progress of work since the actual works begun on 16 January 2017 with completion date fixed for 16 November 2017. In addition , the road had not been fully completed and had not been handed over, two (2) months after the end of the contract period and the contractor was not on site.	b) The project is currently complete			
5.6	**Construction of Perimeter Fence at Bungoma County Referral Hospital** The contractor had been paid Kshs.32,463,110. However, physical verification conducted on the project established that the project was not complete yet the completion date had elapsed on 31 May 2017 and had not been extended officially.	The project is currently complete as verified by the auditor.	Chief Officer-Roads, Public Works	Resolved	
5.7	**Purchase and Distribution of Tree Seedlings** Kshs.3,190,000 was spent on purchase of seedlings for distribution to farmers. However, no schedule of beneficiaries was availed for verification hence usage	The tree seedlings were properly received and entered in the stores Cards. The stores cards and distribution schedule have since been reviewed by the auditor	Chief Officer-Environment	Partly resolved	By 30 June 2020

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status *(Resolved/Not Resolved)*	Timeframe:
	and equitable distribution could not be confirmed.				
5.8	**Chicken Slaughter House Not Working** Audit inspection of the project showed that the project is not functional despite being complete, casting doubts on feasibility studies having been conducted.	The Ministry re- advertised for the lease of Chwele Poultry Slaughter in the Daily nation newspaper dated Friday of 16th December 2016. Unfortunately, the tender process was cancelled because all the bidders didn't meet minimum threshold as prescribed in the Public Procurement and Asset Disposal Act 2015. The Ministry is in the process of sourcing for a tenant to run the slaughter house. The status report of the project is as attached	Chief Officer -Agriculture, Livestock, Fisheries, And Co-operative Development	Not resolved	By 30 June 2020
5.9	**Mt. Elgon High Altitude Training Center** Kshs.33,758,718 was spent on construction works awarded to a local contractor to complete a high altitude training center in Mt. Elgon. However, it was noted that prior to this contract, another local contractor had been contracted for the same and paid Kshs.14,591,659 leaving an outstanding balance of Kshs.31,050,501 causing a variation of Kshs.2,708,217 between the new	Project implementation status is as provided.	Chief Officer-Culture, Gender, Youth and Sports	Not resolved	By 30 June 2020

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status *(Resolved/Not Resolved)*	Timeframe:
	and old contract. Physical verification of the project revealed that the project is not functional despite the huge investment amounting to Kshs.48,350,377 spanning for over 4 years since inception of the project.				
5.10	**Outsourcing for the Installation of Network and Communications System** However, it was not clear why labour was outsourced yet the County Executive has a fully-fledged ICT Department with twenty six (26) qualified personnel that could have carried out the works leading to saving on labor cost of Kshs.1,768,785 which was factored in the contract.	The works were outsourced because the ICT Department does not have the specialized networking skills.	Chief Officer-Education, Science and ICT Statistics	Resolved	
6	**Accounts Payables-Deposits and Retention** Statement of assets and liabilities under Note 15 reflects accounts payables-deposits and retention balance of Kshs.179,175,277 which differs with a balance of Kshs.100,780,813 held in the bank account, by a deficit of	The retention amount of ksh.78, 394,464 was not transferred to the deposits account because it occurred when the deposits account was not opened. The amount was rather transferred to the County Revenue Fund Account in the year 2015/2016 as verified by the auditor. the amount was captured in the 2016/2017 budget process. The financial	Chief Officer - Finance and Economic Planning	Not resolved	By 30 June 2020

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status *(Resolved/Not Resolved)*	Timeframe:
	Kshs.78,394,464 Account.	statements in the year 2018/2019 will be adjusted and restated to reflect this			
7	**Accounts Receivables - Outstanding Imprests** The statement of assets and liabilities reflects under Note 14 outstanding imprests of Kshs.12,319,511 which had not been recovered Further, also imprest register had not been updated and hence cannot be relied on.	The analysis of imprest outstanding includes the imprest holders and dates issued as well as the current status as per the attached schedule.	Departmental Chief Officers	Resolved	
4	**Insurance of County Assets** A review of insurance records revealed that the County paid for insurance by various Ministries and Departments amounting to a total of Kshs.20,600,371 to insure its . Had the Executive centralized this service, it would have enjoyed economies of scales.	The recommendation to centralize is in order and the County Government is in the process of centralizing some of common utilities and services.	Chief Officer - Finance and Economic Planning	Partially resolved	By 30 June 2020
5	**Pending Bills** During the year under review pending bills had accumulated to Kshs.758,441,930. It is not clear why there were pending bills despite the reported positive liquidity position of cash and cash equivalents balance of	The outstanding payments occurred largely because of an unstable IFMIS network towards the end of the FY 17/18 and delayed Exchequer Releases. Therefore, the Exchequer balances were carried forward to the FY 2018/19. This did not negatively affect our budget implementation for the FY 2018/19 as the	Departmental Chief Officers	Resolved	

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status *(Resolved/Not Resolved)*	Timeframe:
	Kshs.943,707,	corresponding budget and Exchequer release was carried forward to the FY 2018/19. Most of the outstanding bills have since been paid.			
6	**Non-Absorption of Funds Issued by Kenya Roads Board** The Ministry of Roads, Transport, Infrastructure and Public Works budgeted to carry out road maintenance levy fund projects totaling Kshs.127,250,840 during the 2016/2017 financial year under review. In order for the Ministry to be able to access the funds, the Kenya Roads Board advised the County Executive to open a Roads Maintenance Levy Fund account at the Central Bank of Kenya. However, it was noted that the account was not opened as required leading to 100% of the available funds not being utilized in the period under review.	The RMLF grant had not been spent due to the delay in opening of the RMLF Account at Central Bank of Kenya. The funds have since been fully utilized as the contractors have been paid for the completed works	Chief Officer-Roads, Public Works	Resolved	
7	**County Executives Policies** The following policies and guidelines have not been developed	**The table below show the current status of the policies:**	Various Chief Officers	Not resolved	By 30 June 2020

Ref No.	Issue / Observations from Auditor	Management comments		Focal Point person to resolve the issue	Status *(Resolved/Not Resolved)*	Timeframe:
	or are in draft form awaiting for approval and adoption: - Policy framework for Co-operative Societies (Draft) - Policy framework for Vocational Training Centers (Not developed) - Trade Development Policy (Not developed) - Urban Development Policy (Not developed) - County Public Land Policy (N0t developed) - Supply Chain Management Policy (Not developed) - County Housing Policy (Not developed) - County Energy Development Policy (Not developed) - County Livestock Management Policy (Draft) Further, there was no evidence that the risk management policy and framework is operational despite having been completed	**Policy**	**Status**			
		Policy framework for Co-operative Societies	Draft			
		Policy framework for Vocational Training Centers	Not done			
		Trade Development Policy	Not done			
		Urban Development Policy	Not done			
		County Public Land Policy	Not done			
		Supply Chain Management Policy	Not done			
		County Housing Policy	Draft			
		County Energy Development Policy	Not done			
		County Livestock Management Policy	Draft			
		The County Government has tasked the				

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status *(Resolved/Not Resolved)*	Timeframe:
		Accounting Officers to continuously review the various Policy gaps with a view of revising the existing Policies or developing new Policies as the case may be.			
2017/2018 FINANCIAL YEAR					
REPORT ON THE FINANCIAL STATEMENTS					
Basis for Qualified Opinion					
1	**Accounts Payables-Deposits and Retention** The accounts payables- deposits and retentions figure of Kshs.219,985,327 differs with the confirmed bank balance figure of Kshs.141,500,862 resulting into un-reconciled difference of Kshs.78,484,675. In the circumstances, it was not possible to confirm accuracy of the payables, deposits and retention balance of Kshs.219,985,327.	The retention amount of ksh.78, 394,464 was not transferred to the deposits account because it occurred when the deposits account was not opened. The amount was rather transferred to the County Revenue Fund Account in the year 2015/2016 as verified by the auditor. Subsequently, the amount was captured in the 2016/2017 budget process. The retention amounts have since been paid and the subsequent financial statements in the year 2018/2019 will be adjusted and restated to reflect this	Chief Officer - Finance and Economic Planning	Resolved	
4	**Pending Accounts Payables** The pending accounts payables figure of Kshs.725,731,414 detailed under annex 2 to the financial	The outstanding payments occurred largely because of an unstable IFMIS network towards the end of the FY 17/18 and delayed Exchequer Releases.	All Chief Officers	Resolved	

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status *(Resolved/Not Resolved)*	Timeframe:
	statements remained outstanding as at 30 June 2018 despite the positive liquidity status confirmed by the cash and cash equivalents balance of Kshs.1,890,018,447 (Note 13A statement of assets and liabilities). Further, it was noted that the pending accounts payables figure of Kshs.725,731,412 includes Kshs.94,173,642 in respect of commitments	Therefore, the Exchequer balances were carried forward to the FY 2018/19. This did not negatively affect our budget implementation for the FY 2018/19 as the corresponding budget and Exchequer release was carried forward to the FY 2018/19. Most of the outstanding bills have since been paid			
5	**Long Outstanding Un-Collected Revenue Arrears** Included in the Executive's own generated receipts of Kshs.545,226,040 is property rates and rent and cess collections totaling Kshs.9,690,437 and Kshs.13,031,511 respectively. However, the Executive had arrears not collected since the inception of the County Government totaling Kshs.221,347,558 as at 30 June 2018 as highlighted below: Further, accrued penalties and interests could not be accurately ascertained. Consequently, non-collection of all	**(A) Property Rates Arrears** The county government has had a challenge in enforcing the collection of property rates due to lack of a Valuation Roll. The last valuation roll was developed in 2008 before devolution. However, the County has developed a Valuation Roll that has been forwarded to the County Assembly for approval. A list of defaulters was prepared and submitted to County Attorney to pursue litigation measures. **(B) Cess Defaulters** **Cess Defaulter** | **Outstandi**	Chief Officer - Finance and Economic Planning	Partially resolved	By 30 June 2020

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status *(Resolved/Not Resolved)*	Timeframe:
	due revenue may have denied the County Executive funds for service delivery to its residence.				

		ng Amount
1.	Mumias Sugar Co. Ltd	30,614,569
2.	Nzoia Sugar Co. Ltd	12,364,707
3.	Mastermind Kenya Ltd	5,000,000
Total		**47,979,276**

These companies defaulted in remitting both current and arrears inherited from the pre-devolution era. The County Government has made demand notices to the struggling sugar companies to no avail.

(C) Rent Arrears

Arrears from houses inherited from the defunct local authorities

Some of the houses are condemned (6 in Kimilili) and have been proposed for demolition to pave way for construction of high-rise buildings. In addition, some houses are unoccupied due to bad state of repair and this reduces the amount of collectable monthly rent i.e. in Ndalu, Sirisia and Tamlega Dispensary.

Arrears from National Government

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status *(Resolved/Not Resolved)*	Timeframe:
		Houses Some of the houses are occupied by the National Government Officers such as Assistant County Commissioners and Police officers e.g in Kabula, Malakisi, Tongaren and Bumula Health facilities. However, we are in discussion with the County Commissioner to amicably resolve the issue that will also seek to obtain a formal transfer of the houses. Some houses have been converted into County Government Offices e.g Tongaren, Bumula, Naitiri, Cheptais, Kapsokwony and Kimaeti.			
1	**Failure to Adhere to the Fiscal Responsibilities Principles** During the year under review and as disclosed in the statements of appropriations: recurrent, development and combined for the year ended 30 June 2018, the County Executive incurred actual total expenditure of Kshs.8,774,624,422 comprising recurrent expenditure of Kshs.7,464,410,420 (85% of total expenditure) and development expenditure of Kshs.1,310,214,002	The incidences of low absorption were because of the prolonged political period in the year 2017 and the delayed Exchequer financing that resumed normally after the political period in October, 2017. The expenditure on personnel emoluments has increased for a number of factors, some of which are inevitable. The largest contributor are collective bargaining agreements such as the increment given to the Health Service Personnel. The personnel emoluments increased	Chief Officer - Finance and Economic Planning Chief Officer, County Public Service Board	Partially resolved	By 30 June 2020

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status *(Resolved/Not Resolved)*	Timeframe:
	(15% of total expenditure). The actual expenditure on development was lower that the prescribed minimum of 30% required by Section 107(2) of the Public Finance Management Act, 2015. Further, and as disclosed in the statement of receipts and payments for the year ended 30 June 2018, In addition, the compensation to employees expenditure was Kshs.4,261,626,702 of which the amount was 43% of the actual total revenue of Kshs.9,871,076,328 contrary to the maximum limit of 35% set by Regulation 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015.	because of the following; • The CBA of health workers that led to an increase of KShs. 463,800,000 in negotiated allowances. • Conversion of terms of 1,923 ECD teachers from contractual to permanent that led to an increase in salaries by KShs. 384,746,760. • Conversion of terms of 402 long serving casual employees from casual to permanent Conversion of terms of 402 long serving casual employees from casual to permanent (some of whom were inherited from the defunct local authorities), leading to an increase in salaries by KShs.63,282,180.40.			
2	**Unauthorized Re-allocations of Vote Heads** The County Executive incurred various expenditures totaling Kshs.53,343,017 in different vote heads instead of the approved budget lines hence contravening the provisions and requirements of the Public Finance Management Act,	The expenditures were necessitated based on the individual cases because of the delay in uploading the procurement plan among others. Some of the expenditures included Maternity fee reimbursements of Kshs. 18,745,000 transferred to three Sub-County hospitals, KShs. 1,940,046 paid for the repair of Motor Vehicles among other.	Chief Officer - Finance and Economic Planning	Resolved	

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status *(Resolved/Not Resolved)*	Timeframe:
	2012.				
3	**Long Outstanding Imprests** The accounts receivables balance in the statement of assets and liabilities of Kshs.203,180,108 includes long outstanding imprest figure of Kshs.125,250,064, held by staff for up to six (6) months after their due dates had lapsed,	The County Treasury has already taken the necessary measures to recover the unsurrendered imprests. The surrendered imprests have since been reviewed by the auditor	All Chief Officers	Resolved	
4	**Under Utilization of Mechanical and Transport Fund** Included in other grants and transfers figure of Kshs.646,385,558, under Note 9 to the financial statements is the other capital grants transfers of Kshs121,105,480 which in turn includes Mechanical and Transport Fund (MTF) user fees for opening and grading amount of Kshs.65,668,325 for 206km of road and opening, grading and gravelling	By 30th June, 2018 the projects done covered 190km of the 225km. However, the works are now complete	Chief Officer-Roads, Public Works and Housing	Resolved	

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status *(Resolved/Not Resolved)*	Timeframe:
	of Kshs.6,098,360 for a 5km road. However, only 190km of opening and grading roads has been completed, leaving 21km of roads not done in various wards costing approximately Kshs.11,157,230.				
5	**Irregular Award of Scholarships** The management, through Ministry of Education spent Kshs.22,675,734 to cater for scholarship of the bright and needy students. However, verification of the scholarship records revealed the following anomalies. (i) The Ministry awarded scholarship yet no scholarship policy had been formulated and the criteria on how the scholarships were awarded was not availed for audit verification. (ii) The Ministry did not provide acknowledgment of receipts from schools, evidence that the funds benefited the intended	**i) Scholarship Policy** larship was awarded under the provisions of the Bursary Regulations and the guidelines issued by the Accounting Officer. The County Government has since developed Bursary and Scholarship Regulations, 2018. **ii) Acknowledgement Receipts** he schools and colleges delay in providing acknowledgements. However, the acknowledgements have been made to the County Government and have been reviewed by the auditor. **iii) No admission letters** letters available and have been verified by the auditor. **iv) Unsurrendred imprest** sts were not surrendered in time due to the roll-over of activities. The imprests were	Chief Officer-Education, Science	Resolved	

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status *(Resolved/Not Resolved)*	Timeframe:
	students. (iii) No admission letters from the students was availed for audit verification to authenticate that the applicants were indeed students in the schools listed. (iv) Imprests amounting to Kshs.9,900,00 meant to cater for educational benefits and expenses of the students was not surrendered after 7 days of the official assignment and had not been cleared by the County Treasury which is against the regulations.	eventually surrendered and have since been reviewed by the auditor.			
6	**Completed Projects not Operational**				
6.1	**Incomplete Development of a Data Centre** The County made payment of Kshs.4,975,490 to a local computer dealer for setting up a data center. However, physical verification of the project under implementation revealed that the equipment costing were Kshs.3,634,500 supplied but were not installed for use.	At the time of the audit, the equipment were not yet installed as the delivery was made towards the end of the year. The data centre was to be completed in two phases. In phase one of the implementation, the components listed above were acquired, most of which have been installed and are in use as verified by the auditor. Phase two of the implementation is at an advanced level of procurement. The implementation of Phase two will make the Centre fully	Chief Officer-Public Administration	Partially Resolved	

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status *(Resolved/Not Resolved)*	Timeframe:
		functional.			
6.2	**Dairy Commercialization Project Not Operational** The County made a payment of Kshs.9,377,350 to a local contractor for dairy commercialization area network at Bukembe. However, physical verification of the project under implementation revealed that the project is not operational not withstanding full settlement of the contact price.	The Bukembe Dairy Commercialization Area Network project upon completion will be a milk collection and chilling Centre for value addition purposes. The milk cooler is available at Mabanga ATC awaiting installation. The installation of the cooler will be done after 3 phase power connection The National Government has already delivered the machine. After the connection of 3 phase power, the project would be put to use.	Chief Officer -Agriculture, Livestock, Fisheries, And Co-operative Development	Not resolved	By 30 June 2020
6.3	**Mihuu Water Project Completed and not Operational** The County paid Kshs.4,111,580 for Mihuu Water Project. However, physical verification of the project revealed that it was not operational. In addition, the bills of quantities raised had no specifications on the dimensions and the extent of works to be done in the power house Kshs.500,000, water pump Kshs.1,200,000 and water kiosk Kshs.350,000. Further, the Department of Water and Natural Resources did not	**a) Project not functional** Water Project is currently operational as verified by the auditor **b) Bill of Quantities did not specify the works** ill of Quantities for the kiosk did not have a breakdown of the specific activities. However, the drawings of the kiosks which has all the specifications has been availed. **c) Specification of the Solar Panel and the Pump** The specification of the solar panels is determined by the discharge of the pump which is also determined by the discharge	Chief Officer-Water	Resolved	

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status *(Resolved/Not Resolved)*	Timeframe:
	provide documents from the other bidders to confirm whether the contractor was competitively procured.	of the spring. By the time the tenders were being floated, the data on the discharge of the spring was not available. After establishing the discharge, the contractor was given instructions on the specifications of the pump, which determined the specifications of the solar unit. **d) List of other bidders** The list has since been provided and has since been verified by the auditor.			
6.4	**Variation on Construction of Slaughterhouse Road** A local company was paid a total of Kshs.47,680,180 for the construction of slaughterhouse road measuring 2.4km in Kimilili Sub-County at a contract price of Kshs.86,256,910. However, review of the project status inspection report revealed the following: (i) The contractor deserted the site for unknown reasons after completing 1.1km only. (ii) The contract was eventually terminated without putting the contractor to account as per the terms of award of	**i. Abandonment of site** The contractor left the site after which the County Government made reminders without success. The contract was later terminated and awarded to another contractor after an open tender procurement process that ran from advertisement to award. **ii. Accountability after termination** The termination was a sufficient recourse obtained after the works were abandoned as the payments were only made for valued works. **iii. Payment at 55%** The payments were made for the valued works. The total length of the contract was 1.5	Chief Officer-Roads, Public Works and Housing	Partly resolved	By 30 June 2020

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status *(Resolved/Not Resolved)*	Timeframe:
	contract. (iii) At the point of termination, the works done were estimated to be less than 45% of the total while payment made was estimated at 55%. No steps were taken against the contractor to recover the overpayment. (iv) The County Executive advertised for the same contract and it was awarded to another contractor for the remaining works at a contract price of Kshs.66,000,000 and subsequently paid Kshs.18,337,721. The total amount spent on the project was Kshs.104,000,000, resulting into budget overrun and cost escalation by over 21%.	km and not 2.4 km. 2.4 km was based on the reissued contract that was given to the second contractor after termination. The payment of KShs. 47,680,180 based on two interim certificates; 1st and 2nd interim payment certificates. This was based on 1.1km of the 1.5km, hence 73% of the total length of the road. **Cost overran by 21%** The second contractor was issued with a new contract that included the abandoned 0.4km plus other works. The other works included not in the initial contract included; • Lime treatment of the sub base layer • Increase in thickness of subbase from 150mm to 175mm based on the design • Provision of the subgrade materials • Provision of reflective stads (cat eyes) • Provision of road humbs and rumble strips • Provision of concrete road kerbs and channels			
6.5	**Irregular Partitioning of Leased Office Space** A local contractor was paid Kshs.13,518,652 for partitioning a	i) The contractor let the office space to the County Government of Bungoma with effect from 1st July 2015 to 1st July 2017. The agreement is dated	Chief Officer-Public Administration	Not Resolved	By 30 June 2020

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status *(Resolved/Not Resolved)*	Timeframe:
	leased office space. However, the following anomalies were noted in the transaction: - (i) The lease agreement between the County Executive and landlord was dated 27th June 2017 yet the contract award for partition was issued on 26th April, 2016 which way ahead of lease agreement. (ii) The agreement is dated but did not state the period of the works. Inspection and Acceptance Committee report is dated 17th May 2017 and certificate of works dated 2nd May 2017 all before the lease was agreed upon. (iii) The payment was made in June 2018 though not listed among the pending bills as at 30th June 2017. Therefore, the payment had not been budgeted during the year under review.	26th June 2015. The partitioning was in order since the office space was under the County Government ii) The payment was not captured as a pending bill of the year 2016/2017 as it was a commitment and the payment had not accrued.			
6.6	**Un-operational Sanitation Units** Under the Ministry of Lands, Housing and Sanitation the following projects had been	A report explaining why the ablution blocks are not in use because of lack of water connection that the County Government is currently working on. The	Chief Officer-Health and Sanitation	Not resolved	By 30 June 2020

<table>
<tr><th>Ref No.</th><th>Issue / Observations from Auditor</th><th>Management comments</th><th>Focal Point person to resolve the issue</th><th>Status (Resolved/Not Resolved)</th><th>Timeframe:</th></tr>
<tr><td></td><td>completed but have never been utilized despite the contract price been paid in full.
<table>
<tr><th>Project</th><th>Kshs.</th></tr>
<tr><td>a) Manyanga Mkt-Ablution Block</td><td>3,409,924</td></tr>
<tr><td>b) Boyofu Mkt-Erection of Pit latrines</td><td>1,266,232</td></tr>
<tr><td>c) Webuye Town-construction of ablution block</td><td>3,490,706</td></tr>
<tr><td>d) Chwele-ablution block</td><td>3,375,478</td></tr>
<tr><td>e) Tongaren Mkt-Pit latrines</td><td>1,486,644</td></tr>
<tr><td>Total</td><td>13,028,984</td></tr>
</table>
In view of the above, the Executive may not have achieved its targets and service delivery may not have been obtained by the residents of the County.</td><td>detailed report on why each block is not in use has been explained in the attached report</td><td></td><td></td><td></td></tr>
<tr><td>7</td><td colspan="5">Procurement of Goods, Works and Services</td></tr>
<tr><td>7.1</td><td>Direct Procurement of Furniture
A local supplier was paid a total of Kshs.2,378,000 to supply furniture.</td><td>The procurement process documents have been availed to the auditors.</td><td>Chief Officer -Agriculture, Livestock,</td><td>Not resolved</td><td>By 30 June 2020</td></tr>
</table>

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status *(Resolved/Not Resolved)*	Timeframe:
	However, the Ministry of Agriculture used direct procurement to procure the furniture contrary to the Section 91 of the Public Procurement and Assets Disposal Act, 2015. Further, the Executive did not provide for audit review, notification to the authority to use direct procurement, the appointment and minutes of the ad-hoc evaluation committee. Consequently, the regularity of the expenditure of Kshs.940,457,716 on acquisition of assets during the year could not be confirmed.		Fisheries, and Co-operative Development		
7.2	**Direct Procurement of Legal Expenses** The County Executive sourced for legal services and paid Kshs.10,076,080 under the case, Kisumu E and LRC constitutional petition No.45 of 2017 and another case which have been going on since 23rd September 2015. However, no explanation was provided on how the County Executive came up with the legal fees outside the advocates	The fees charged were all within the Advocates Remuneration Order.	County Public Service Board	Not resolved	By 30 June 2020

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status *(Resolved/Not Resolved)*	Timeframe:
	remunerations order.				
7.3	**Purchase of Corrugated Steel Pipes** A local supplier was paid Kshs.46,064,273 for the supply and delivery of corrugated steel pipes. However, scrutiny of the payment records revealed the following: (i) The County Executive did not provide a needs assessment on how it intended to utilize the pipes which are still in the yard since 30 August 2017 when they were delivered. (ii) The corrugated steel pipes were not in the procurement plan and the budget for the financial year. (iii) The County Executive did not maintain proper stores record to determine usage and stock balance as at 30 June 2018. In the circumstances, the value for money in relation to purchase of corrugated steel pipes totaling Kshs.46,064,273 may not have been achieved.	Photos to show the installation of the culverts on various roads in different wards have been attached for verification of the use. The use has subsequently been verified by the auditor. The items were approved in the subsequent supplementary budget of the Financial year 2017/2018 and store records available	Chief Officer-Roads, Public Works	Not Resolved	By 30 June 2020

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status *(Resolved/Not Resolved)*	Timeframe:
8	**Compensation of Employees** The County Executive recruited twenty-seven (27) employees in different groups. However, the following irregularities were identified in the recruitment: • There was no approved recruitment plan and indents from the Ministers; • the positions were not advertised to ensure competitive recruitment; • there were no shortlisting minutes, interview score sheets and authority from County Public Service Board to the County Secretary to appoint employees Further, it was noted that six (6) staff members were not appointed to the correct job groups. In addition, the County Executive absorbed four hundred and two (402) casual employees into permanent and pensionable terms during the year under review without following necessary recruitment procedures such as advertising for vacant positions to pave way for competitive	**Recruitment** The employees recruited were personal staff. They include Governor's security details, the communication officers i.e. Governor's Press Service, the protocol officers, the Gardener, Cook, Governor's/Deputy Governor's Personal Assistants and Chief of Staff. These are personal staff attached to the Officer bearers. On the part of officers being given higher job groups, already that anomaly was detected for the affected officers and a corrective measure taken by lowering the grade for those who didn't have the requisite qualifications and salaries re-adjusted to be commensurate with the qualifications. The salaries for the affected officers have been lowered and resultant overpayments effected. **Casual employees** Some of the confirmed casual employees were inherited from the defunct Local authorities and had worked with the defunct Local Authorities and the County Government for a long time. The County Secretary in his official capacity requested the Board in December 2016,	County Public Service Board	Not Resolved	By 30 June 2020

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status *(Resolved/Not Resolved)*	Timeframe:
	recruitments, gender and regional balancing of staff. Consequently, the legality and competiveness of the recruitment process could not be verified.	to confirm the said casuals to permanent and pensionable terms as there were funds to meet their budgetary requirements. However, before absorption, the Human Resource Audit was carried out of all County Casual workers where each of them appeared before the Board for verification of their documents and to determine their suitability for absorption into Permanent and Pensionable establishment. Not all casuals were confirmed, as some of them were terminated as follows: i) Those who were found to be over-age; ii) Those found without requisite qualifications and, or basic certificates; iii) Those who failed to turn out for a head count and audit prior to the confirmation.			
1	**Internal Controls on Revenue Collections** The Executive has designated persons as receivers of revenue and further officers designated as authorized receivers of revenue. A	The revenues in the County Department of Health are utilized as AIA because of the nature of services offered by the facilities. Having the AIA collections transferred to the County Revenue Fund Account would cripple many activities in	Chief Officer-Finance and Economic Planning	Not Resolved	By 30 June 2020

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status *(Resolved/Not Resolved)*	Timeframe:
	review of the Ministry of Health and other health facilities shows that over Kshs.200 million was collected from various sources. However, these amounts were not supported by monthly returns, quarterly returns and receiver of revenue accountability statements showing total receipts and transfers to the exchequer or County Revenue Fund.	the hospitals because of the long procedure embedded in accessing Exchequer Financing. The collections properly accounted for and used in the provision of service to the public			
2	**Incomplete Fixed Assets Register** According to the Public Finance Management Act Regulations, 2015, Section 143(1), the Accounting Officer shall be responsible for maintaining a register of assets under his or her control or possession as prescribed by the relevant laws. A review of the fixed assets register indicated that various respective departments were still verifying the data. However, the following issues were noted. a) The asset in heritage from the Defunct Local Authorities and National Governments are still being verified to ascertain	**Assets inherited from the defunct local authorities** The assets were completely ascertained through the County Assets and Liabilities Committee Report except for a few cases highlighted in the report. **Assets from the National Government** These category of assets has not been formally transferred to the County Government. These were assets that followed functions such as in the Departments of Health and Agriculture. However, the County Government has maintained an inventory of the same in the Comprehensive Assets Register. See. **Missing LR Numbers** The County Government inherited an	Chief Officer-Finance and Economic Planning	Not Resolved	By 30 June 2020

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status *(Resolved/Not Resolved)*	Timeframe:
	completeness of the assets. b) L/R number for most of land and buildings have not been indicated in the reference section hence we could not confirm the ownership. c) The depreciation and net value of the assets have not been factored into in determining the valuation of these assets. Consequently, in the absence of a complete and verified register, we were unable to confirm the completeness and accuracy of assets belonging to the County Executive.	inventory of incomplete assets with substantial information and documentation missing. However, the County Government has set aside some funds in the 2019/2020 budget to survey and demarcate the parcels of land that have incomplete information. **Depreciation not factored in the value of the assets** The County Government is in the process of completing adoption of the County Asset Management Policy. The Policy will enable the County Government to adopt an appropriate Depreciation Policy. Therefore, the assets are recorded at historical cost. Assets inherited from the defunct local authorities were recorded at the Net Realizable Value.			
3	**Management of All County Insurance of Assets** The County Executive paid Kshs.19,671,437 to different insurance companies contracted by various Ministries to insure its assets. Had the Executive centralized these service, they would have enjoyed economies of scales in	The recommendation to centralize is in order and the County Government is in the process of centralizing some of common utilities and services.	Chief Officer-Finance and Economic Planning	Not resolved	By 30 June 2020

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status *(Resolved/Not Resolved)*	Timeframe:
	negotiations, avoid variant agency fees and ease in management of insurance.				
4	**Internal Controls on Air Travel** The air travel by various ministries amounting to Kshs.14,212,379 had no approval from the accounting officers despite the County having designed a form to ensure compliance. Furthermore, no boarding passes were attached as proof of travel and there were instances where some staff who were not within the approved job groups were allowed to use this mode of travel.	**Lack of approval from Accounting Officer** The travels were authorized by the logistics officer who had been assigned take charge of logistical arrangements in the Governor's Office. The County Government was also having a shortage of Accounting Officers, hence the assignment. With the recruitment of Accounting Officers, the gap has since been addressed and the journeys are personally authorized by the Accounting Officer unless otherwise delegated. **Boarding Passes** The Boarding passes are always attached to the imprest surrender documents as proof of travel. The same have since been extracted and reviewed by the auditor. **Staff not within the approved Job Groups**	Chief Officer-Finance and Economic Planning	Resolved	

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status *(Resolved/Not Resolved)*	Timeframe:
		The only officers below prescribed job groups who travel using the air transport are the Personal Assistants to the Governor/Deputy Governor and the security officers because of the nature of their duty			
5	**Under-recruitment of the Accounting Officers** Our review of the County Governance showed that some Ministries were under one accounting officer as follows: **Ministry** — **Accounting Officer** Agriculture, Livestock, Fisheries and Co-operative Development Public Administration and County Secretary Governor's and Deputy Governor's office — One Accounting Officer Tourism, Forestry, Environment Water — One Accounti	Currently, there are accounting officers in each of the identified County Departments. There were transitional challenges that delayed the recruitment of Accounting Officers in the year 2017. The tenure for most Chief Officers ended on 31st March, 2018. Prior to this, the County Public Service Board had initiated the process of recruiting new Chief Officers. It was expected by the time the tenure of Chief Officers expires, new Chief Officers will be in office. The contracts of five Chief Officers were extended so as to cover the transitional period. Thus, the reason for Accounting Officers having more than one portfolio. However, because of their experience of the Chief Officers their performance is above reproach, therefore the services have not been affected.	County Public Service Board	Resolved	

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status *(Resolved/Not Resolved)*	Timeframe:
	and Natural Resource Trade, Energy and Industrialization Lands, Urban and Physical Planning Housing and Sanitation — ng Officer Education, Youth and Sports Gender, Culture and Cooperatives — One Accounting Officer Roads and Public works Health — One Accounting Officer				
6	**County Executives Policies** The following policies and guidelines have not been developed or are in draft form awaiting approval and adoption. Further, there was no evidence that the risk management policy and framework is operational despite having been completed. a) Policy framework for Co-operative Societies b) ICT Revenue Frameworks	**The table below show the current status of the policies:** **Policy** — **Status** Policy framework for Co-operative Societies — Draft ICT Revenue Frameworks — Not done Policy framework for Vocational Training Centers — Not done County Training — Draft	Various Chief Officers	Partialy resolved	By 30 June 2020

Ref No.	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status *(Resolved/Not Resolved)*	Timeframe:
	c) Policy framework for Vocational Training Centers d) County Training Policy e) County Transport Policy f) Trade Development Policy g) Urban Development Policy h) County Public Land Policy i) Supply Chain Management Policy j) County Housing Policy k) County Energy Development Policy l) County Livestock Management Policy The County Executive thus manages its resources and operates with lack of clear operating guidelines.	Policy County Transport Policy: Draft Trade Development Policy: Not done Urban Development Policy: Not done County Public Land Policy: Not done Supply Chain Management Policy: Not done County Housing Policy: Draft County Energy Development Policy: Not done County Livestock Management Policy: Draft The County Government has tasked the Accounting Officers to continuously review the various Policy gaps with a view of revising the existing Policies or developing new Policies as the case may be.			

CEC, COUNTY TREASURY

SIGN.....

DATE..16/12/2019.....

ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period	Equitable Share	DANIDA	Other Transfers-Donor Funds Transferred through Exchequer	Total Transfers from the National Treasury
	Kshs	Kshs	Kshs	Kshs
Exchequer Releases for quarter 1	447,450,000	-	-	447,450,000
Exchequer Releases for quarter 2	2,326,740,000	14,681,250	328,075,835	2,669,497,085
Exchequer Releases for quarter 3	2,460,975,000	-	35,585,138	2,496,560,138
Exchequer Releases for quarter 4	3,713,835,000	14,681,250	354,691,037	4,083,207,287
Total	**8,949,000,000**	**29,362,500**	**718,352,009**	**9,696,714,509**

ANNEX 2 – ACCOUNT RECEIVABLE – OUTSTANDING IMPRESTS

Name of Officer	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance as at 30 June 2019
		Kshs	Kshs	Kshs
Senior Management				
Allan Wafula Chenane	19-Nov-18	186,520	-	186,520
Mathiews Tsuma	20-Nov-18	4,547,000	-	4,547,000
Sub-Total		**4,733,520**		**4,733,520**
Middle Management				
Damaris Kemunto Momanyi	7-May-19	50,000		50,000
Bramuel Mukhwana	19-Apr-19	100,000		100,000
Bramuel Mukhwana	10-Jun-19	200,000		200,000
Ignatius Simiyu Nyukuri	3-May-19	505,500		505,500
Evans Katenya Kisaka	19-Sep-18	4,995,000		4,995,000
Oscar Sifuma	9-Oct-18	1,015,000		1,015,000
Ann Ngano	13-Dec-18	1,214,900		1,214,900
Eldah Mutila Nancy Sikhila	5-Oct-18	3,011,000		3,011,000
Augustine Kipsang'	22-Oct-18	3,455,750		3,455,750
Simion Wanjala Satia	13-Feb-19	100,000		100,000
Dennis Makokha Wakukha	16-Apr-19	19,600		19,600
Moses Wafula	9-Nov-18	2,081,200		2,081,200
Carolyne Nabalayo Buyela	29-Jun-19	1,313,500		1,313,500
Justine Matea	3-Jun-19	1,000,000		1,000,000
Michael Simiyu	4-Mar-19	100,000		100,000
Simiyu Mutaki	17-Apr-18	500,000		500,000
Sub-Total		**19,661,450**		**19,661,450**
Unionisable Employees				
Carolyne Malangachi	27-Sep-16	1,900,000	-	1,900,000
Carolyne Malangachi	27-Sep-16	460,000	-	460,000

Name of Officer	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance as at 30 June 2019
		Kshs	Kshs	Kshs
Dunstone Wafula		3,801,000	-	3,801,000
Sub-Total		**6,161,000**	**-**	**6,161,000**
Grand Total		**30,555,970**	**-**	**30,555,970**

ANNEX 3 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

No	Supplier of Goods or Services'	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
		Kshs		Kshs	Kshs	Kshs	
	Construction Of Buildings						
1	Limassol Ltd	11,251,641	17/7/2018	10,709,630	542,011	-	2nd Interim Certificate For Construction of Bumula Theatre
2	Samfra General Contractors	3,373,560	30/11/2018	-	1,718,760	-	Completion of Mihuu Dispensary
3	Deltel Technologies	1,240,785	1-Jun-16	-	1,240,785	-	Construction of 5 Pit Latrine Bungoma Hosp
4	Mamofa Construction Co. Ltd	4,307,065	5/7/2018	2,584,239	1,722,826	-	Construction of A Borehole And Installation of Pumping Water Project In West Nalondo
5	Thomajem Contractors Ltd	573,331	1-Jun-14	-	573,331	-	Construction of Ecde Class Rooms
6	Kiteyi Rc Primary	1,250,000	1-Mar-19	-	1,250,000	-	Construction of Ecde Class Rooms
7	Ngachi Miultipurpose Limited	6,621,716	4/12/2018	-	6,621,716	-	Construction of Machani Water Project
8	M/s Lunao Enterprises	53,294,758	May 2017	53,214,464	80,294	80,294	Construction of Aperimeter Fence At The Bcrh
9	M/s Open Yard Developers	3,939,621	May 2017	2,814,809	1,124,812	1,124,812	Erection And Completion of A Maternity Wing And Construction of $ Door Pit Latrine At Mayanja
10	M/s Ndarumanya Co Limited	3,997,708	16/12/15	3,767,390	230,318	230,318	Completion of Butieli Health Centre
11	Ferdtech Engineering	2,747,796	March 2016	1,005,766	1,742,030	1,742,030	Renovation Works For Nasyanda Dispensary
12	Ba Lenrich Investment	2,800,066	March 2017	1,872,008	928,058	928,058	Renovation Works For Ndalu Dispensary
13	M/s Ba Lenrich Contractors	1,604,536	May 2017	1,424,799	179,737	179,737	Renovation Works For Sikusi Dispensary
14	Dynamic General Contraction	12,422,753	3/20/2017	12,420,474	2,279	1,860,396	Renovation of Matisi Market In Bungoma County
15	Samozek Ltd	1,946,480	21/5/2016	926,666	1,019,814	1,019,814	Renovation Works For Bukembe Market In Bungoma County

No	Supplier of Goods or Services'	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
		Kshs		Kshs	Kshs	Kshs	
16	Mid Firm Enterprises	10,526,431	1-May-16	10,479,637	46,794	2,694,018	Renovation of Ndalu Market In Bungoma County
17	Tresser Investment Ltd, Box 2274, Bungoma	50,487	1-May-16	-	50,487	50,487	Erection And Completion of Ecde Classroom At Bukuruma Pri
18	Cyanel Solutions Limited, Box 79457	195,901	1-May-16	-	195,901	195,901	Proposed Erection And Completion of Market Stalls
19	Filtego Group Ltd,	588,848	1-May-17	-	588,848	588,848	Proposed Erection And Completion of Kamusinde Health Centre
20	Cyanel Solutions Limited, Box 79457	587,215	1-May-17	-	587,215	587,215	Proposed Erection And Completion of Market Stalls
21	Lunao Enterprises Ltd	13,984,027	Aug.2017	9,953,000	4,031,027	13,984,027	Renovation of Governors office
22	Jokama Bees	2,088,310	2-Jul-19	-	926,933	-	Construction of Maternity Wing And Fencing of Lunakwe Dispensary
23	Bumbe Constructors Co.	3,725,521	12/3/2019	-	3,725,521	-	Construction of Navakholo Water Project
24	Renja Holdings Ltd	936,763	13-Apr-15	-	936,763	-	Construction of Wanasikoko Box Culvert
25	Tressar Investiments	119,131	2-Jul-19	-	119,131	-	Erection And Completion of Ecde Classroomat Bukumuma Pri School
26	Skylight Holdings Box 62158 Nairobi	3,481,745	19/12/2018	-	3,481,745	-	Extension of Lwanda Water Project Phase Ii
27	Namamuka Agencies	1,486,644	1-Apr-15	-	237,100	-	Final Payment Mayanja Septic Tank
28	Yellowline Group	400,000	9-Dec-18	-	400,000	-	office Partitioning
29	Butalink Contractors	1,127,909	21-Feb-17	1,127,909	-	1,127,909	Construction of Peadeatric Wing
30	Jewi Supplies And Contractors Limited	441,200	21-Feb-17	441,200	-	441,200	Proposed Minor Repairs of County Residential House No Bung/mow/8a&8b,bung/mow/1/17 a&17b
31	Kanduyi Enterprises P.o Box 1027 - 50200 Bungoma	16,692,817	29-Mar 17	16,692,817	-	2,432,508	Renovation of Myanga Market In Bungoma County
32	M/s Boku Construction	3,183,248	21-Feb-17	3,183,248	-	2,142,194	Erection And Completion of A

No	Supplier of Goods or Services'	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
		Kshs		Kshs	Kshs	Kshs	
	Limited						Male Ward At Nasusi Dispensary
33	M/s Kevleah Agencies	746,042	21-Feb-17	746,042	-	746,042	Construction of 4 Door Pit Latrine For Kamuneru Dispensary
34	M/s Renja Holdings	3,869,134	13-Apr-15	3,869,134	-	739,732	Completion of 1 No. Block For Mungore Health Centre
35	Ms Wilkori Building And Civil Engineering.	38,713,724	13-Apr-15	38,713,724	-	16,537,492	Proposed Erection And Completion of Residential Units And External Works
36	Two Calves Limited	70,659,329	13-Apr-15	70,659,329	-	2,873,487	Construction of Casaul Wards
	Sub-Total	**284,976,244**		**246,606,285**	**34,304,237**	**52,306,520**	
	Construction Of Civil Works			-	-	-	
37	M/s Netima Enterprises Ltd	11,201,946	12/3/2019	-	7,985,904	-	Periodic Maintenance of C33kcc-Ranje
38	M/s Limassol Ltd	8,098,134	12/3/2019	-	3,952,120	-	Periodic Maintenance of Roads In Siboti Ward
39	Ziyale Investment	1,601,500	19/9/2015	1,361,275	240,225	240,225	Drilling of Mutonyi Borehole
40	Ziyale Investment	1,601,500	19/9/2015	1,441,350	160,150	160,150	Drilling of Sengeteti Borehole
41	Makson Enterprises	4,900,440	6/7/2015	-	4,900,440	4,900,440	Construction of East Bukusu Water Project
42	Haad Enterprise	1,549,938	20/8/2015	1,084,957	464,981	464,981	Protection of 10 Water Springs
43	Rubina Investment	1,928,755	21/8/2015	1,735,000	193,755	193,755	Protection of 10 Water Springs And Construction of 1shallow Wells
44	Ronex Enterprise	6,415,786	7/1/2016	5,745,783	670,003	3,207,893	Upgrading of Mateka Borehole To Electrical Pumping System
45	Ndarumanya Company	3,529,200	16/12/15	3,051,900	477,300	477,300	Extension of Nzowasco Pipeline To Kimaeti Market
46	Tinman General Contractor & Supplies Ltd	11,696,695	10/6/2015	10,686,925	1,009,770	5,848,483	Kibingei Chepkwabi Water – construction of Intake Works And Laying of Main Pipe Line
47	Mandx – East African Contractors Co.ltd	3,447,044	27/3/15	3,102,340	344,704	344,704	Nakoyonjo W/s

No	Supplier of Goods or Services'	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
		Kshs		Kshs	Kshs	Kshs	
48	Jambo Construction Company	448,180	4/12/2018	358,544	89,636	89,636	Sitikho Piped Scheme
49	Zebby Infor Systems Ltd	1,424,910	31/3/2015	712,455	712,455	712,455	Protection of 8 Water Springs And 2no Roof Catchments
50	Efficient Contractors Ltd	2,483,300	25/3/2015	1,241,800	1,241,500	1,241,500	Upgrading of Maeni Community Water Project
51	Pg Mals	4,300,340	5/1/2016	3,870,310	430,030	430,030	Construction of Emia Changeywo Water Project And Chepyuk Kapkateny Water Project.
52	Intercity Construction Ltd	36,034,960	17/5/2017	-	36,034,960	36,034,960	Rehabilitation And Augmentation of Kaberwa, Maeni, Kamenju, Chesamis,kamkuywa Water Supply
53	Racban	2,737,127	29/5/2017	1,783,950	953,177	2,737,127	Construct 5no Roof Catchment Construct 1no Masonry Tank
54	Cherangani Hills Ltd	82,688,442	5/1/2017	72,445,724	10,242,718	10,242,718	Construction of Fire Station Complex
55	M'big Ltd	51,077,111	25/3/2015	48,138,596	2,938,515	2,938,515	Upgrading of Kapsokwony Rds-retention
56	Alex Wangila	250,000	June. 2017	-	250,000	250,000	Acquisition of Murram
57	Cleophas Manyonge	250,000	June. 2017	-	250,000	250,000	Acquisition of Murram
58	Two Calves Investment Ltd	73,020,631	17/5/2017	67,402,005	5,618,626	9,924,546	Upgrading of Marell - Namuyemba Rd
59	Homeland Africa Ltd	7,976,795	4/12/2018	6,266,873	1,709,922	5,579,278	Construction of Box Culvert On Kewaanikoy Kabukwo River
60	Ambe General Merchants	7,815,245	6/1/2017	7,743,639	71,606	705,400	Construction of Box Culvert On Masielo - Siboti River
61	Kanduyi Enterprises Ltd	28,332,993	27/3/15	27,926,002	406,991	3,173,057	Construction of Wamocha Bridge
62	Image Innovations Ltd	36,106,026	17/5/2017	35,950,962	155,064	2,901,944	Upgrading of Chwele Mkt Rds
63	Malili Construction & Engineering Works Ltd	82,969,436	5/1/2017	81,403,423	1,566,013	10,776,239	Upgrading of Ack - Nabuyole Road
64	Bumula Building Contractors And Civil Engineering	3,290,229	30/5/2017	2,632,183	658,046	3,290,229	Rehabilitation of 7 Boreholes And Busakala/nakitumba Water Project
65	Xerox Ventures 3930 Bungoma	993,382	7/8/2015	99,382	894,000	993,382	Drilling And Equiping of Borehole With A Hand Pump

No	Supplier of Goods or Services'	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
		Kshs		Kshs	Kshs	Kshs	
66	Silke Investment Ltd	27,855,080	2016/2017	27,602,200	252,880	9,822,880	Periodic Maintenance of Kapkateny - Cheptonon - Kaimukul
67	Pg Mals Enterprises Ltd	3,805,525	8/1/2018	3,514,220	291,305	291,305	Periodic Maintenance of Bondeni - Lukokwe Lower - Mukuyuni
68	Nabcos Co. Ltd	7,036,630	2017/2018	7,015,100	21,530	7,036,630	Periodic Maitenance of Roads In Township Ward
69	Kanduyi Construction Ltd	7,775,712	6/7/2015	4,779,398	2,996,314	7,775,712	Periodic Maitenance of Roads In Ndivisi Ward
70	Grip Ventures Kenya Ltd	11,305,841	27/3/15	-	11,305,841	11,305,841	Periodic Maitenance of Roads In East Sangalo Ward
71	Stan Holdings Co. Ltd	9,754,109	2017/2018	-	9,754,109	9,754,109	Periodic Maitenance of Roads In Mukuyuni Ward
72	Ziggiemo Ltd	8,653,281	19/12/2018	8,168,578	484,703	8,653,281	Periodic Maitenance of Roads In Tongaren Ward
73	Bamuchi Data Solutions	12,164,562	June 2017/2018	12,053,430	111,132	12,164,562	Periodic Maitenance of Roads In Ndalu/tabani Ward
74	Moonster Light Gen Service Ltd	7,522,010	June 2017/2018	-	7,522,010	7,522,010	Periodic Maitenance of Roads In Kaptama Ward
75	Hanal Investments Ltd	10,389,309	19/12/2018	10,279,456	109,853	10,389,309	Periodic Maitenance of Roads In Sitikho Ward
76	Kamukuywa Enterprise Ltd	2,789,415	2016-2017	-	2,789,415	2,789,415	Periodic Maitenance of Roads In Chesikaki Ward
77	M/s Lunao Enterprises	9,605,878	2016-2017	7,534,475	2,071,403	9,605,878	Periodic Maitenance of Roads In Khasoko Ward
78	M/s Twin Master Enterprises Ltd	11,293,296	3/9/2018	-	11,293,296	11,293,296	Periodic Maitenance of Roads In Matulo Ward
79	M/s Depalk Consortium Ltd	13,934,529	6/1/2018	-	13,934,529	13,934,529	Periodic Maitenance of Roads In Khalaba Ward
80	M/s Nekome Investments Ltd	2,665,593	7/1/2016	2,131,210	534,383	2,665,593	Periodic Maitenance of Roads In Maeni Ward
81	M/s Dawson Company Ltd	6,110,706	2017-2018	5,896,976	213,730	6,110,706	Periodic Maitenance of Roads In Kamukuywa Ward
82	M/s Phelamix Investments Ltd	9,174,828	2017-2018	9,104,724	70,104	9,174,828	Periodic Maitenance of Roads In

No	Supplier of Goods or Services'	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
		Kshs		Kshs	Kshs	Kshs	
							Bokoli Ward
83	M/s Makanaka Investment Ltd	7,583,268	3/9/2018	7,078,320	504,948	7,583,268	Periodic Maitenance of Roads In Kimilili Ward
84	M/s Yonak Kenya Ltd	2,502,503	2016-2017	1,760,770	741,733	2,502,503	Periodic Maitenance of Roads In Musikoma Ward
85	M/s Hill Holdings Ltd	4,086,877	2016-2017	3,900,935	185,942	4,086,877	Periodic Maitenance of Roads In Kimaeti Ward
86	M/s Crowada Construction Ltd	5,455,422	31/3/2015	4,376,761	1,078,661	5,455,422	Periodic Maitenance of Roads In Soysambu/mitua Ward
87	Gochi Agency Ltd	4,158,252	2017-2018	3,115,888	1,042,364	1,042,364	Periodic Maintenance of Wamangoli - Malaha Mkt - Lugulu Jaggery
88	Taxan Investment	19,067,559	19/9/2018	18,617,878	449,681	449,681	Periodic Maintenance of Wabukhonyi Makuselwa With Box Culvert
89	Muriden Contractors Ltd	4,115,622	2017-2018	3,432,430	683,192	683,192	Periodic Maintenance of Nangili Khamoto Road
90	Supply Kings Limited	4,450,572	2017-2018	3,413,749	1,036,823	1,036,823	Periodic Maintenance of Kongoli - Babuya - Paile Spring Road
91	Enville Ventures	1,718,656	3/9/2018	1,546,791	171,865	171,865	Rehabilitation of Kimilili Auction Ring
92	Hanal Investments	2,133,820	16/12/15	1,920,438	213,382	213,382	Rehabilitation of Webuye Auction Ring
93	Ndarumanya	2,845,480	16/12/15	-	2,845,480	2,845,480	Rehabilitationof Kapkateny Auction Ring
94	Neko Investments	2,611,740	16/12/15	-	2,611,740	2,611,740	Rehabilitation of Chwele Auction Ring
95	Swalibora And Mwasame Ltd	4,963,999	29/5/2018	3,455,917	1,508,082	-	Sambocho Water Project
96	M/s Intergrated Services Delivery P.o Box 2290 Kitale	1,923,800	19/9/2018	-	1,923,800	-	Drilling of Bisuche Borehole In Siboti Ward
97	Nambaya Natela Enterprises	4,045,240	3/9/2018	1,972,620	2,072,620	-	Drilling of Chenjeni And Kulisiru Boreholes In Malakisi/kulisiru Ward

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		Kshs		Kshs	Kshs	Kshs	
98	Swalibora And Mwasame Ltd	7,243,748	4/12/2018	5,070,623	2,173,125	-	Kamuneru Sacho Community Water Project
99	Tremisy Enterprises Ltd	471,656	2018-2019	-	471,656	-	Maintenance of Bukumuma Roads In Kabula Ward
100	Hanal Investiment	1,018,665	1-Jul-18	-	1,018,665	-	Maintenance of Roads In Sitikho Ward
101	Yonak (k) Limited	9,694,062	4/8/2018	8,086,100	1,299,200	-	Periodic Maintenance of Catholic Compel Pembere- Muji Road
102	M/s Billuck Enterprises Limited	7,497,776	25/7/2018	-	5,494,050	-	Periodic Maintenance of Roads In Kimaeti Ward
103	M/s Enville Ventures Ltd	9,792,476	25/9/2018	-	7,322,848	-	Periodic Maintenance of Roads In South Bukusu Ward
104	Maurice Mbishai Chemorion	200,000	1-Jul-18	-	200,000	-	Supply of Murram
105	Vincent Keyari Marango	400,000	1-Jul-18	-	400,000	-	Supply of Murram
106	Adriano Khaoya	250,000	20/8/2015	250,000	-	250,000	Acquisition of Murram
107	Alfred W Simiyu	250,000	20/8/2015	250,000	-	250,000	Acquisition of Murram
108	Ambe General Merchant Ltd	25,821,760	20/8/2015	25,821,760	-	1,285,328	Rehabilitation of Mabanga-kanduyi, Kibabii Water Project
109	Assacy Enterprise Ltd Box 800 Webuye	3,649,167	19/9/2018	3,649,167	-	3,649,167	Extension of Central Naitiri Water Project
110	David Muyundo	125,000	8/1/2018	125,000	-	125,000	Acquisition of Murram
111	David Wamalwa	125,000	8/1/2018	125,000	-	125,000	Acquisition of Murram
112	Dynacorp Ltd	7,999,946	2016/2017	7,999,946	-	7,999,946	Periodic Maitenance of Roads In Kapkateny Ward
113	Europh Holdings Ltd Box 1976 Bungoma	3,255,040	2016/2017	3,255,040	-	3,255,040	Rehabilitation of Chelebel-namwela Water Project
114	Francis Wabwire	250,000	7/1/2016	250,000	-	250,000	Acquisition of Murram
115	Henry Ogot Mupalia	62,500	12/1/2017	62,500	-	62,500	Acquisition of Murram
116	Hesbon Wamukota	250,000	12/1/2017	250,000	-	250,000	Acquisition of Murram
117	Infrastructure Engineering	2,487,136	7/1/2016	2,487,136	-	2,487,136	Construction of 5roof Catchment And 50m3 Masonry Tank.
118	Isaac W Yebeko	125,000	12/1/2017	125,000	-	125,000	Acquisition of Murram

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		Kshs		Kshs	Kshs	Kshs	
119	Jessisham Enterprises Ltd	6,475,132	12/1/2017	6,475,132	-	6,475,132	Periodic Maitenance of Roads In Elgon Ward
120	Joseph Barasa Euppa	250,000	12/1/2017/2018	250,000	-	250,000	Acquisition of Murram
121	Josiah Yona	250,000	12/1/2017/2018	250,000	-	250,000	Acquisition of Murram
122	Kitekesy Investment	3,361,203	12/1/2017/2018	3,159,531	-	201,672	Protection of 10 Water Springs, 2 Shallow Wells, And Rehabilitate Borehole (Hand Pump) And 1 Water Supply
123	Kiteri Ltd	4,881,724	12/1/2017/2018	3,817,676	-	1,064,048	Maintenance of Old Market Catholic Church C42 Road
124	Kontinam Access Construction Company	17,304,764	12/1/2017/2018	17,304,764	-	17,304,764	Extension of Sitikho Water Project
125	Lamlex Logistics	3,512,000	12/1/2017/2018	2,107,200	-	1,404,800	Rehabilitation of Machwele Water Project
126	M/s Coitech Civil Works Ltd	3,816,968	12/1/2017/2018	3,816,968	-	3,816,968	Periodic Maitenance of Roads In West Sangalo Ward
127	M/s Evaru Ltd	5,230,579	12/1/2017/2018	5,230,579	-	5,230,579	Periodic Maitenance of Roads In Kabula Ward
128	M/s Olichem Enterprises Ltd	2,654,022	12/1/2017/2018	2,654,022	-	2,654,022	Periodic Maitenance of Roads In Bukembe East Ward
129	M/s Shana Builders And Contractors	2,664,200	12/1/2017/2018	2,664,200	-	266,420	Drill 2no Borehole At Pwani Market And Nyange Primary School And Equip With Hand Pump
130	M/s Shana Builders And Contractors	2,317,000	12/1/2017/2018	2,317,000	-	231,700	Up Grading of Syekumulo Borehole
131	M/s Thomajem Limited	1,611,600	12/1/2017/2018	1,611,600	-	644,640	Protection of 10 Water Springs
132	M/s Xavier Group Ltd	8,604,591	12/1/2017/2018	8,604,591	-	8,604,591	Periodic Maitenance of Roads In Namwela Ward
133	Mamofa Construction Ltd	7,001,470	5/7/2018	7,001,470	-	7,001,470	Rehabilitation of Cheptais Lwakhakha Wp
134	M'big Ltd	49,171,701	19/9/2018	49,171,701	-	4,862,015	Rehabilitation of Moi Avenue Road. - Bungoma

No	Supplier of Goods or Services'	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
		Kshs		Kshs	Kshs	Kshs	
135	Megalaser International	1,389,680	1/3/2018	1,389,680	-	138,968	Rehabilitation of Mayanja Auction Ring
136	Moses Morning Wamalwa	375,000	29/5/2017	375,000	-	375,000	Acquisition of Murram
137	Ms Swalibora And Mwasame (k) Ltd	38,390,917	29/5/2017	38,390,917	-	19,195,467	Construction of Intake, Pipeline And Tanks At Chebukwabi-kibingei Water Project Phase Ii
138	Mungos Co. Ltd	6,278,303	29/5/2017	6,278,303	-	6,278,303	Periodic Maitenance of Roads In Bumula Ward
139	Nicholas Wakhungu Mukhwana	250,000	29/5/2017	250,000	-	250,000	Acquisition of Murram
140	P. G. Mals Contractors	3,480,000	29/5/2017	3,480,000	-	348,000	Drilling And Equip Kibabii Ttc Borehole
141	Patrick Wanambisi Kisongoji	125,000	29/5/2017	125,000	-	125,000	Acquisition of Murram
142	Racban	1,981,350	29/5/2017	1,981,350	-	1,981,350	Drilling of Namangofulo Boreholes
143	Rashid Wawire Khisa	250,000	7/7/2015	250,000	-	250,000	Acquisition of Murram
144	Sakam Enterprises	88,796,010	7/8/2015	88,752,192	-	43,818	Periodic Maintenance of Moi Avenue Webuye
145	Sammoya Kenya	2,499,777	7/8/2015	2,499,777	-	2,499,777	Extension of Musikoma Water Project
146	Shirsamo Agencies	9,283,352	10/3/2015	9,283,352	-	9,283,352	Periodic Maitenance of Roads In Naitiri/kabuyefwe Ward
147	Stephen M. Wamalwa	250,000	10/4/2015	250,000	-	250,000	Acquisition of Murram
148	Thomajem Enterprises, Box 777, Kimilili	96,696	10/5/2015	96,696	-	96,696	Construction And Protection of Springs In Kibingei Ward
149	Tinman General Contractors	4,235,800	10/6/2015	4,235,800	-	423,580	Protection of 10 Water Springs And Drilling of 2 Boreholes At Mabusi And Birunda Secondary And Equip With Hand Pumps
150	Wycliffe Mukhwana Muchanga	125,000	7/7/2015	125,000	-	125,000	Acquisition of Murram
151	Xerox Ventures 52964 Bungoma	296,315	7/8/2015	296,315	-	296,315	Drilling And Equiping of Boreholes With A Hand Pump
	Sub-Total	**1,069,848,247**		**871,160,732**	**183,829,005**	**399,418,992**	

No	Supplier of Goods or Services'	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
		Kshs		Kshs	Kshs	Kshs	
152	**Supply Of Services**			-	-	-	
153	Standard Newspaper	206,827	23-Nov-17	-	206,827	206,827	Advertisement For Recruitment
154	Cmc Motors Group Ltd	514,588	8/1/2017	460,662	53,926	514,588	Maintenance of Motor Vehicles And Machines
155	Terranova Autospare Ltd	21,497	18/12/2018	-	21,497	21,497	Maintenance of Motor Vehicles And Machines
156	Sulwe	29,000	September.2018	-	29,000	29,000	Advertising
157	Sulwe Fm	29,000	September.2018	-	29,000	29,000	Advertising
158	Sulwe	683,240	September.2018	-	683,240	683,240	Advertising
159	Kenya Institute Of Supplies Management	96,860	2017-2018	69,300	27,560	96,860	Tuition Fee
160	Sulwe	87,000	August.2018	-	87,000	87,000	Advertising
161	Asembo Motor Vehicle Auto Garage	50,000	October.2018	-	50,000	50,000	Servicing of Motor Vehicle
162	Bungoma West Medical Services	171,230	August.2018	-	171,230	171,230	Medical Bill
163	J.o.makali & Co. Advocates	350,000	June.2018	-	350,000	350,000	Provision of Legal Representations
164	Kika Hotel	139,500	24/03/2017	-	139,500	139,500	Provision of Catering Services
165	Great Lounge Resort	45,000	5/1/2019	-	45,000	45,000	Catering And Conference Services
166	Terranova Autospares Limited	578,997	18/12/2018	403,386	175,611	578,997	Repair of Prado Kby 367c
167	Hotel Joventure	100,000	8/2/2018	-	100,000	100,000	Conference Facilities
168	Makokha Wattanga And Co. Advocates	7,000,000	9/1/2017	3,671,400	3,328,600	7,000,000	Legal Services
169	Cmc Motors	1,372,074	2016/2017	1,228,909	143,165	1,372,074	Repair of Kbv 316
170	Cmc Motors Ltd	121,183	2016/2017	-	121,183	121,183	Repair of K39cg 024a
171	Cmc Motors Ltd	181,943	2016/2017	-	181,943	181,943	Repair of K39cg 021a
172	Ayoti Contractors	46,541,273	2016/2017	44,599,196	1,942,077	4,654,127	Solar Streetlighting Across The County
173	Alpine Insurance	652,500	2016/2017	-	652,500	652,500	Insurance
174	Nation Media	226,200	1/3/2018	-	226,200	-	Advertisement
175	Chrisca Real Estates	40,250	2017-2018	-	40,250	40,250	Valuation of Land
176	Tourist Hotel	70,000	2017-2018	-	70,000	70,000	Provision of Catering Services

No	Supplier of Goods or Services'	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
		Kshs		Kshs	Kshs	Kshs	
							During K.u.s.p Meeting
177	Britam Insurance Company	1,400,000	5/1/2017	-	1,400,000	1,400,000	Providing Comprehensive Insurance Cover For Beyond Zero Truck
178	Cads Motors -kakamega	44,685	4/1/2018	-	44,685	44,685	Motor Vehicle Repairs
179	Cads Motors Limited Kakamega	39,000	4/2/2018	-	39,000	39,000	Maintenance of Motor Vehicle
180	Cic Motors Group Ltd	143,800	6/1/2017	-	143,800	143,800	Motor Vehicle Expense
181	Wape Garage	529,000	5/1/2018	242,000	287,000	529,000	Motorvehicle Mantainance
182	Wape Garage	27,650	5/1/2018	-	27,650	27,650	Motorvehicle Mantainance
183	Wape Garage	16,900	5/1/2018	15,500	1,400	16,900	Motorvehicle Mantainance
184	Wape Garage	60,380	5/1/2018	-	60,380	60,380	Repair of Motor Vehicle
185	Wape Garauge And General Services	360,380	5/1/2018	299,578	60,802	360,380	Vehicle Maintenance
186	Hotel Joventure	495,000	8/2/2018	-	495,000	495,000	Catering Services
187	Standard Newspaper	206,827	23-Nov-18	-	206,827	206,827	Advertisement For Recruitment
188	Cosal Kenya Limited	5,162,000	21/8/2015	-	5,162,000	5,162,000	Plan Design For Refferal Centre
189	Johncele Insurance Charges	2,610,000	May-18	-	2,610,000	2,610,000	Insurance Services
190	Mayabra Enterprises Limited, Box 1130, Bungoma	877,000	Mar-18	-	877,000	877,000	Repair And Service of Vehicle Kaw 660z And Kam 081t
191	Annah Magero And Advocates	25,000	Apr-18	-	25,000	25,000	Provision of Legal Services
192	Afrique Hotel	441,000	5/11/2018	-	441,000	-	Accommodation And Catering Services
193	Standard Group	177,000	23-Nov-18	-	177,000	-	Advertisement
194	Nation Media Group	216,920	Aug-18	-	216,920	-	Advertisement Cost
195	Daily Nation	183,280	1/3/2018	-	183,280	-	Advertisement For Public Participation On Development of Industrial Park
196	Nation Media	684,400	1/2/2018	-	684,400	-	Advertisement For The Position of Chiarman,two Board Members And Secretary
197	Nation Media	356,120	24/1/2019	-	356,120	-	Advertisement of Coffee Branding

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		Kshs		Kshs	Kshs	Kshs	
198	Nation Media	266,568	1/3/2018	-	266,568	226,200	Advertisement of Development Projects
199	Nation Media Group	431,520	21/1/2019	-	431,520	-	Advertisement of Job Vacancies
200	Standard	527,800	23/11/2018	-	527,800	-	Advertisement of Water Projects (21)
201	The Standard Group	406,000	23-Nov-18	-	406,000	-	Advertising For Public Participation On Draft County Fiscal Tsrategy Paper
202	Nation Media Group Plc	431,520	1/3/2018	-	431,520	-	Advertising For Public Participation On Draft County Fiscal Tsrategy Paper
203	The Standard Group	177,480	1/4/2019	-	177,480	-	Advertising of Ifmis Training On Suppliers For E-sourcing
204	African Touch Safaris	30,600	May-19	-	30,600	-	Airline Services
205	African Touch Safaris	231,620	Mar-19	-	231,620	-	Benchmarking Trip To Makueni
206	Silent Resort P.o Box 1028 Bungoma	75,300	8/1/2015	-	75,300	-	Catering Services
207	Joventure Hotel	337,000	29/5/2019	-	337,000	-	Catering Services
208	Itoya Hotel	130,500	10/6/2015	-	130,500	-	Catering Services
209	Breeze Hotel	324,800	12-Apr-19	-	324,800	-	Catering Services
210	Elegant Hotel	120,000	13-Apr-19	-	120,000	-	Catering Services
211	Sawan Hotel	90,000	14-Apr-19	-	90,000	-	Catering Services
212	Kika Hotel	534,000	15-Apr-19	-	534,000	-	Catering Services For Bonding
213	Kika Hotel	762,000	15-Apr-19	-	762,000	-	Catering Services For Budget Interrogation Committee
214	Mabanga Agricultural Training Centre	482,700	14/12/2018	-	482,700	-	Cattering Services of Policy On Peace,cohesion And Intergration
215	Renja Holdings Ltd	300,300	14/12/2018	-	300,300	-	Cleaning Materials
216	Galaco Agencies	1,427,400	9/1/2015	-	1,427,400	-	Cleaning Services
217	Franeto Enterprise	516,300	26-Jun-19	-	516,300	-	Cleaning Services For June
218	Janasi General Services	498,664	Jan-16	-	498,664	-	Cleaning Services Month of Jan - 2016

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		Kshs		Kshs	Kshs	Kshs	
219	Betterline Insurance Agency	4,420,388	September.2018	-	4,420,388	-	Comprehensive Insurance Cover
220	Kenya Institute Of Supplies Managent	185,020	14.3.19	-	185,020	-	Conference Fees
221	Kika Hotel	410,000	15-Apr-19	-	410,000	-	Delibaration On Policies Developed By The Department
222	West End Consultancy	3,405,371	18/2/2015	-	3,405,371	-	Development of Bqs & Plans
223	Falley Medical Laboratory	40,000	22.1.19	-	40,000	-	Diaspect Tm Machine
224	Kplc	20,830	8/1/2018	-	20,830	-	Electricity Bill
225	Joventure Hotel	102,000	8/2/2018	-	102,000	-	Facilitation For Public Admin Committee Meeting In Kisumu
226	African Touch Safaries	67,500	May-19	-	67,500	-	Flight Charges
227	Shreeji Service Station	200,000	6.2.19	-	200,000	-	Fuel And Lubricants
228	Parugam	1,500,000	21.6.19	-	1,500,000	-	Fuel And Lubricants
229	Victoria Comfort Inn	42,000	22.1.19	-	42,000	-	Full Day Conference
230	Victoria Comfort Inn	132,000	8/1/2018	-	132,000	-	Full Day Conference
231	Fralin Business Solutions	38,600	8/2/2018	-	38,600	-	G.o.s
232	Nasombi Company Ltd	531,500	8/2/2018	-	531,500	-	General office Supplies
233	Standard Group	243,600	23-Nov-18	-	243,600	-	Good Will Message For Kibabii University Graduation Ceremony.
234	Sawima Enterprises	216,500	25-May-19	-	216,500	-	Green Vegetable
235	Joventure Hotel	525,000	25-May-19	-	525,000	-	Hotel -annual Procurement Plan
236	Kika Hotel	300,000	Apr-19	-	300,000	-	Hotel At Kisumu
237	Afrique Hotel	320,000	5/11/2018	-	320,000	-	Hotel-capacity Building Training
238	Nation Media Group	356,120	1/8/2018	-	356,120	-	Indent For Advertisement of Job Vacancies
239	Star	342,014	24/1/2019	-	342,014	-	Indent For Advertisement of Job Vacancies
240	Amaco Insuarance Co	921,032	Nov-18	-	921,032	-	Insuarance
241	Amaco Assurance	2,053,221	Dec-18	-	2,053,221	-	Insurance
242	Machona Insurance Agency	442,977	29/8/2016	-	442,977	-	Insurance For Motor Vehicle
243	Jubille Insurance	344,624	Aug-18	-	344,624	-	Insurance For Motorvehicle
244	Kisam Enterprise Limited P.o	513,700	2018-2019	-	513,700	-	Jigger Treatment And Disinfection

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		Kshs		Kshs	Kshs	Kshs	
	Box 1343-50200 Bungoma						of Fleas
245	Radio Mambo	500,000	14/6/2018	-	500,000	-	Jumbo Charge Advertisement Servuices
246	Japheth Khatete	144,000	25-Mar-19	-	144,000	-	Kanduyi Subcounty Ward Rent
247	Edmond Munyao	72,000	6/3/2019	-	72,000	-	Kapteny Rent
248	Fremco Engineering Works	149,918	22.9.18	-	149,918	-	Laundy Machine Service
249	Uphill Engineering Services	137,228	4.8.18	-	137,228	-	Laundy Machine Service
250	Tobias Nyongesa Jaret	120,000	1-Aug-18	-	120,000	-	Lease Agreement For Kimaeti Ward offices For The Period 1st June To 31st May 2019
251	J.o Makali And Company Advocates	377,101	1-Apr-19	-	377,101	-	Legal Fees
252	Ocharo Kibira And Company Advocates	1,722,050	24-Apr-19	-	1,722,050	-	Legal Fees
253	Terranova Autospares	37,736	21.6.19	-	37,736	-	M.v Engine Service
254	Wape Garage And General Supplies	91,745	11.1.19	-	91,745	-	M.v Maintenance
255	Wape Garage And General Supplies	52,350	17.1.19	-	52,350	-	M.v Maintenance
256	Wape Garage And General Supplies	208,300	12.2.19	-	208,300	-	M.v Repairs And Maintenance
257	Wape Garage And General Supplies	44,600	3.8.18	-	44,600	-	M.v Repairs And Maintenance
258	Wape Garage And General Supplies	45,000	16.8.18	-	45,000	-	M.v Repairs And Maintenance
259	Mayabra Enterprises	45,890	11.4.19	-	45,890	-	M.v Repairs And Maintenance
260	Mayabra Enterprises	167,700	11.4.19	-	167,700	-	M.v Repairs And Maintenance
261	Wape Garage And General Supplies	121,760	20.1.19	-	121,760	-	M.v Repairs And Maintenance
262	Wape Garage And General Supplies	281,000	17.1.19	-	281,000	-	M.v Repairs And Maintenance
263	Terranova Autospares	33,137	21.6.19	-	33,137	-	M.v Repairs And Maintenance

No	Supplier of Goods or Services'	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
		Kshs		Kshs	Kshs	Kshs	
264	Terranova Autospares	103,267	21.6.19	-	103,267	-	M.v Repairs And Maintenance
265	Terranova Autospares	266,179	27.3.19	-	266,179	-	M.v Repairs And Maintenance
266	Terranova Autospares	274,281	22.3.19	-	274,281	-	M.v Repairs And Maintenance
267	Terranova Autospares	77,897	16.2.19	-	77,897	-	M.v Repairs And Maintenance
268	Terranova Autospares	66,625	15.3.19	-	66,625	-	M.v Repairs And Maintenance
269	Wape Garage And General Supplies	60,380	6.3.18	-	60,380	-	M.v Repairs And Maintenance
270	Fralin Business Solutions	29,850	2018-2019	-	29,850	-	Maintenance Items
271	Terranova	423,444	2018-2019	-	423,444	-	Major Repair Service of Gka 640k
272	Terranova	875,104	2018-2019	-	875,104	-	Major Repair Service of Kby 364c
273	Johnstone .m .mutsoto	60,000	1st July 2017	-	60,000	-	office Rent For Khasoko Ward 1st July2017-30thjune 2018
274	John Nguni	72,000	Jun-19	-	72,000	-	office Rent Kibengei
275	African Touch Safaris	8,500	Feb-19	-	8,500	-	official Duty By County Secretary
276	Nasombi Company	523,100	2018-2019	-	523,100	-	Other Fuel
277	Deams Enterprises	388,770	2018-2019	-	388,770	-	Other Fuel
278	Simane Cbo General Builders	312,650	2018-2019	-	312,650	-	Other Fuel
279	Mukulu Investments	109,350	28.12.13	-	109,350	-	Other Fuel
280	Mediserve Healthcare Ltd	81,200	8.2.18	-	81,200	-	Oxygen Flowmeters
281	Mediserve Healthcare Ltd	60,320	28.2.17	-	60,320	-	Oxygen Plant Analyser
282	Kenya Institute Of Supply Management	23,200	Aug-17	-	23,200	-	Payment For Kisumu Training In A Hotel In Nairobi
283	Constatine Kundu	72,000	1st June 2018	-	72,000	-	Payment For Nalondo Ward office Rent For The Period 1st June 2018 To 31st May 2019
284	Terranowa Autospares Ltd	807,916	18/12/2018	-	807,916	-	Payment For Repair of Kaw 801z
285	Bulls Security Services	875,000	26/6/2019	-	875,000	-	Payment For Security Services Rendered During The Month of June 2019.
286	Standard Group	216,920	11/4/2019	-	216,920	-	Payment of Advertisement Awareness
287	Standard Group	1,400,000	4/3/2018	-	1,400,000	-	Payment of Newspapers Space

No	Supplier of Goods or Services'	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
		Kshs		Kshs	Kshs	Kshs	
							Order For Devolution Conference To Showcase Achievements So Far.
288	Lyanon Investiments	210,500	12-Dec-18	-	210,500	-	Photocopy of Public Particpation
289	Zion Resort	**100,000**	24/1/2019	-	100,000	-	Provision For Catering Services
290	Kika Hotel	168,950	Jun-18	-	168,950	-	Provision of Catering Services
291	Hotel Perch	532,800	25/02/2019	-	532,800	-	Provision of Catering Services
292	Mabanga Agricultural Training Centre	249,200	8/4/2019	-	249,200	-	Provision of Catering Services During Capacity Building Workshop For Cecm, Cs,co,scmo, And County Trreasury Pofficers
293	Kika Hotel	155,000	24/1/2019	-	155,000	-	Provision of Conference Facilites
294	Joventure Hotel	135,800	25-May-19	-	135,800	-	Provision of Conference Facilities
295	Afrique Hotel	245,000	7/8/2019	-	245,000	-	Provision of Conference Facilities And Accommodation Services
296	Joventure Hotel	350,000	8/2/2018	-	350,000	-	Provision of Conference Facilities And Services
297	Kika Hotel	109,600	May-19	-	109,600	-	Provision of Conference Facilities And Services
298	Kika Hotel	302,500	August.2018	-	302,500	-	Provision of Conference Facilities And Services
299	Wape Security Services Ltd	1,825,200	August.2018	1,632,540	192,660	-	Provision of Security Services
300	Newnham Services International Ltd	96,000	2018-2019	-	96,000	-	Provision of Services -
301	Hotel Perch	700,000	25/02/2019	-	700,000	-	Provison of Catering Services To Psb
302	Kenya Airways	98,043	24/1/2019	-	98,043	-	Pyment of Air Tickets
303	Daily Nation	183,280	1/3/2018	-	183,280	-	Re-advertisement For Public Participation On Development of Industrial Park
304	Samozek Ltd	3,104,160	Dec-16	2,084,346	1,019,814	-	Renovation Work For Bukembe Market

No	Supplier of Goods or Services'	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
		Kshs		Kshs	Kshs	Kshs	
305	James Wekesa	72,000	2018-2019	-	72,000	-	Rent For Kabuchai Ward
306	Nassir Nyongesa	72,000	May-19	-	72,000	-	Rent For Kamukunywa -upto May 2019
307	Mirriam Mogeni Papa	54,000	Dec-18	-	54,000	-	Rent For Kamukunywa Ward-upto Dec 2018
308	Emilyne Mukwanja	72,000	2018-2019	-	72,000	-	Rent For Matulo Ward office
309	Simeon Makokha Sabuni	72,000	Dec-16	-	72,000	-	Rent For Tuuti Marakaru Ward For 3 Yrs-2016/17,2017/18,2018/19.
310	Simeon Makokha Sabuni	144,000	Jan-19	-	144,000	-	Rent For Tuuti Ward For Fy 2017/18 And 2018/19
311	Kerre Auto Garage	21,300	2018-2019	-	21,300	-	Repair And Service of 39cg013a
312	Kerre Auto Garage	21,300	2018-2019	-	21,300	-	Repair And Service of 39cg027a
313	Terranova	239,746	18/12/2018	-	239,746	-	Repair And Service of Gka 171t
314	Terranova	289,962	24/1/2019	-	289,962	-	Repair And Service of Gka 305s
315	Terranova	349,373	2018/2019	-	349,373	-	Repair And Service of Gka 307s
316	Isuzu	430,000	2018/2019	-	430,000	-	Repair And Service of Gka 428k
317	Toyota Kenya Ltd	275,149	11/12/2017	-	275,149	-	Repair For Kby 368
318	Emico Mechanical Consultants	284,896	24/1/2019	-	284,896	-	Repair of Landrover Kaw 781 Z
319	Wape Garage	36,440	13/1/2015	-	36,440	-	Repair of Motor Vehicle Kaw 671z
320	Samo Security	625,000	1-Jun-16	-	625,000	-	Security For June -2016
321	Newham Security	840,014	26-Jun-19	-	840,014	-	Security Service For The Month of June 2019
322	Crownforce Security Services Ltd	160,000	5.12.19	-	160,000	-	Security Services
323	Crownforce Security Services Ltd	160,000	5.12.19	-	160,000	-	Security Services
324	A.p Welfare	180,000	Jun-17	-	180,000	-	Security Services Rendered For The Month of June
325	A.p Welfare	186,000	May-18	-	186,000	-	Security Services Rendered For The Month of May 2018
326	A.p Welfare	180,000	Nov-18	-	180,000	-	Security Services Rendered For The Month of November 2018

No	Supplier of Goods or Services'	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
		Kshs		Kshs	Kshs	Kshs	
327	A.p Welfare	186,000	Oct-18	-	**186,000**	-	Security Services Rendered For The Month of October
328	A.p Welfare	186,000	Mar-17	-	186,000	-	Security Services Rendered Fot The Month of March 2017
329	Terranova Autospares Ltd	74,135	6/6/2019	-	74,135	-	Service of Motor Vehicle
330	Central Farmers Garage	269,007	1-Jan-19	-	269,007	-	Servicing of 39cg051a,39cg056a And 39cg 053a
331	Central Farmers Garage	186,228	1-Jan-19	-	186,228	-	Servicing of 39cg055a And 39cg 054a
332	Ksg. Baringo	568,000	1-Jan-19	-	568,000	-	Sldp Course
333	Evalbe Enterprises	16,066,132	2018/2019	-	16,066,132	-	Solid Waste
334	Kika Hotel	437,500	15-Mar-19	-	437,500	-	Staff Retreat To Kisumu
335	Kenya School Of Government - Baringo	1,984,600	14th Nov 2016	-	1,984,600	-	Supervisory Skill Development Course For The Period 14th To 25th Nov 2016.
336	M'big	160,000	23/11/2018	-	160,000	-	Supply of Refined Fuel And Lubricants
337	M'big	100,000	23/11/2018	-	100,000	-	Supply of Refined Fuel And Lubricants
338	M'big	76,725	24/1/2019	-	76,725	-	Supply of Refined Fuel And Lubricants
339	M'big	76,725	24/1/2019	-	76,725	-	Supply of Refined Fuel And Lubricants
340	M'big	104,625	May-19	-	104,625	-	Supply of Refined Fuel And Lubricants
341	M'big	44,625	May-19	-	44,625	-	Supply of Refined Fuel And Lubricants
342	M'big	74,925	May-19	-	74,925	-	Supply of Refined Fuel And Lubricants
343	M'big	50,000	May-19	-	50,000	-	Supply of Refined Fuel And Lubricants
344	M'big	26,000	May-19	-	26,000	-	Supply of Refined Fuel And Lubricants

No	Supplier of Goods or Services'	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
		Kshs		Kshs	Kshs	Kshs	
345	M'big	20,000	May-19	-	20,000	-	Supply of Refined Fuel And Lubricants
346	M'big	22,000	May-19	-	22,000	-	Supply of Refined Fuel And Lubricants
347	M'big	21,000	May-19	-	21,000	-	Supply of Refined Fuel And Lubricants
348	M'big	50,000	May-19	-	50,000	-	Supply of Refined Fuel And Lubricants
349	M'big	800,000	May-18	-	800,000	-	Supply of Refined Fuel And Lubricants
350	M'big	420,000	May-19	-	420,000	-	Supply of Refined Fuel And Lubricants
351	M'big	160,000	24/1/2019	-	160,000	-	Supply of Refined Fuel And Lubricants
352	Mbig	76,725	May-19	-	76,725	-	Supply of Refined Fuel And Lubricants
353	Mbig	282,690	May-19	-	282,690	-	Supply of Refined Fuel And Lubricants
354	Mbig	127,875	May-19	-	127,875	-	Supply of Refined Fuel And Lubricants
355	Mbig	100,000	May-19	-	100,000	-	Supply of Refined Fuel And Lubricants
356	Mbig	185,000	May-19	-	185,000	-	Supply of Refined Fuel And Lubricants
357	Mbig	76,725	23/11/2018	-	76,725	-	Supply of Refined Fuel And Lubricants
358	Mbig	110,438	May-19	-	110,438	-	Supply of Refined Fuel And Lubricants
359	Mbig	100,000	May-19	-	100,000	-	Supply of Refined Fuel And Lubricants
360	Standard	475,601	23-Nov-18	-	475,601	-	Tender Notice Cancellation
361	Roberts Communicationi	530,700	May-19	-	530,700	-	Training of Staff
362	Kenya School Of Government	120,000	24/9/2018	-	120,000	-	Tuition Fee For Justin Mateya-

No	Supplier of Goods or Services'	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
		Kshs		Kshs	Kshs	Kshs	
	- Baringo						seniour Management Course, Baringo From 5th-30th Nov 2018
363	Kenya School Of Government Baringo	136,880	May-19	-	136,880	-	Tuition Fees
364	Nssf	101,200	19.4.13	-	101,200	-	Unremitted Deduction
365	Golaco Agencies Ltd	2,854,800	Sep-15	-	2,854,800	-	Security Services
366	Samo Security	787,500	Jun-16	-	787,500	-	Security Services
367	Kika Hotel	526,155	15-Apr-19	-	526,155	-	Catering Services
368	Tritek Consulting Co Ltd	12,000,000	2017-2018	12,000,000	-	12,000,000	System Maintanance
369	Evalble Building & Construction	8,286,808	2016/2017	8,286,808	-	8,286,808	Garbage Collection
370	Machona Insurance	7,981,835	2016/2017	7,981,835	-	1,981,835	Supply of Insurance
371	Betterline Insurance	6,400,008	2016/2017	6,400,008	-	6,400,008	Supply of Various Insurance Policies
372	Stracom Consulting Co Ltd	6,222,510	2016/2017	6,222,510	-	6,222,510	Consultancy Service
373	Achellis Materials Handling	3,471,428	2016/2017	3,471,428	-	3,471,428	Maintenance of Machineries
374	Ba Lenrich	2,712,050	2016/2017	2,712,050	-	271,205	Map Ammendment Centre
375	Baraza Limited	2,320,000	2016/2017	2,320,000	-	2,320,000	Advertising
376	Noble Hotel	1,799,200	23/11/2018	1,799,200	-	1,799,200	Provision of Conference Services For Tender Evaluation Comm
377	Alphine Insurance Brokers	1,689,146	24/1/2019	1,689,146	-	1,689,146	Provision of Motor Vehicle Insurance Cover
378	Mahogany Technologies Limited	1,399,888	20/8/2015	1,399,888	-	1,399,888	Proposed Consultancy Service On Feasibility Study of County Houses
379	Nation Media Group	1,360,000	1/3/2018	1,360,000	-	1,360,000	Advertising
380	The Standard	1,352,560	5/12/2018	1,352,560	-	1,352,560	Advertising
381	Ktn Baraza Ltd	1,276,000	21/8/2015	1,276,000	-	1,276,000	Provision of Advertising Services
382	Mayabra Enterprises Limited, Box 1130, Bungoma	1,119,500	21/8/2015	1,119,500	-	1,119,500	Repair And Service of Motor Vehicles Kan 075p And Kaw 223z
383	Kassim Sifuma & Co. Advocates	1,045,440	21/8/2015	1,045,440	-	1,045,440	Rent
384	Hotel Perch	1,024,000	21/8/2015	1,024,000	-	1,024,000	Provision of Catering Services

No	Supplier of Goods or Services'	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
		Kshs		Kshs	Kshs	Kshs	
385	Terranova Autospares Limited	999,483	2017/2018	999,483	-	999,483	Repair of Kbu692t
386	African Touch Safaris	902,800	2017/2018	902,800	-	902,800	Air Services
387	Hotel Joventure	900,000	2017/2018	900,000	-	900,000	Provision of Conference Services For M&e
388	Ktn	800,000	2017/2018	800,000	-	800,000	Advertising
389	Emico Mechanical Consultants	740,544	20/8/2015	740,544	-	740,544	Maintenance of Motor Vehicles And Machines
390	Betterline Insurance	719,000	2017-2018	719,000	-	719,000	Providing Insurance Cover
391	The Star Newspaper Td	684,028	24/1/2018	684,028	-	684,028	Placement of Adverts On The Media
392	Cmc Motors Group Ltd	596,170	2017-2018	596,170	-	596,170	Maintenance of Motor Vehicles And Machines
393	Cmc Motors Ltd	543,115	2017-2018	543,115	-	543,115	Repair of K39cg 046a
394	Ms Ocharo,kebira And Co. Advocates	525,225	2017-2018	525,225	-	525,225	Legal Fees
395	Hotel Joventure	525,000	29/5/2019	525,000	-	525,000	Provision of Catering Services During Budget Interogation
396	African Touch Safaris	510,200	1-Aug-18	510,200	-	510,200	Air Services
397	Machona Insurance	475,000	1-Apr-18	475,000	-	475,000	Insurance of Kbz 996d
398	C.m.c Motors	460,662	1-Aug-17	460,662	-	460,662	Maintenance of Motor Vehicles
399	Four M Insuarance Ltd	451,400	1-Apr-18	451,400	-	451,400	Insurance Services
400	Hotel Joventure	412,500	29/5/2018	412,500	-	412,500	Rovision of Conference Services For Finance And Eco Planning
401	Alpine Insurance	402,568	1-Jun-17	402,568	-	402,568	Provision of Insurance For Kca899f,kch 040u, Kcg573w And Kcd127g
402	Ocharo Kebira & Co. Advocates	398,550	1-Jun-17	398,550	-	398,550	Legal Fees
403	Ocharo Kebira & Co. Advocates	398,550	1-Jun-17	398,550	-	398,550	Legal Fees
404	The Star	338,720	24/1/2018	338,720	-	338,720	Advertisement
405	Zabibu Restaurant	337,000	1-Jun-18	337,000	-	337,000	Catering Services

No	Supplier of Goods or Services'	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
		Kshs		Kshs	Kshs	Kshs	
406	Joventure Hotel	333,000	29/5/2018	333,000	-	333,000	Catering Service
407	Nabwa Enterprise	316,000	23/11/2017	316,000	-	316,000	Catering Services
408	West Media Ltd	290,000	23/11/2017	290,000	-	290,000	Telecasting Governor's Xmas Message
409	Machona Insurance	276,278	23/11/2017	276,278	-	276,278	Supply of Insurance Toyota Fortuner 39cg009a
410	Wesco Property Co	267,500	23/11/2017	267,500	-	267,500	Valuation of Land
411	The Standard Group Ltd , Box 30080, Nairobi	255,200	12-May-18	255,200	-	255,200	Provision of Advertising Services
412	Elegant Hotel	203,000	23/7/2017	203,000	-	203,000	Provision For Catering Services Activity With Partners
413	Betterline Insurance	195,315	23/7/2017	195,315	-	195,315	Supply of Insurance 39cg042
414	Ng'arisha Sacco Ltd	184,785	23/7/2017	184,785	-	184,785	Provision of office Space
415	Icpak	179,900	23/7/2017	179,900	-	179,900	Tution Fee For Gilbert And Otieno
416	Zabibu Restaurant	175,000	23/7/2017	175,000	-	175,000	Catering Services
417	Hotel Joventure	165,000	29/5/2019	165,000	-	165,000	Provision of Conference Services For Finance Committee
418	Star Newspaper	160,892	24/1/2019	160,892	-	160,892	Advertisement For Tenders
419	Star Newspaper	160,892	24/1/2019	160,892	-	160,892	Advertisement For Tenders
420	West Media Ltd	127,600	1-May-18	127,600	-	127,600	Spot Adverts - Radio & Tv
421	Kika Hotel	117,300	1-May-18	117,300	-	117,300	Catering And Conference Services
422	Terranova Autospares Limited	113,952	6-Jun-19	113,952	-	113,952	Repairs To 39cg015a And Kbu692t
423	Kenya School Of Government	112,000	1-Aug-17	112,000	-	112,000	Tuition Fees For Stuff Undergoing Senior Mgf Course (grace .m. Wanjala)
424	Wape Garage And General Supplies, Box 547 Bungoma	88,000	18.12.17	88,000	-	88,000	Repair And Service of Motor Vehicle 39cg025a
425	Kenya Institute Of Supplies Management	84,100	29.12.17	84,100	-	84,100	Tution Fee Oduor
426	Machona Insurance	83,213	10.4.18	83,213	-	83,213	Motor Vehicle Insurance
427	Hillview Hotel	75,400	1-Jun-18	75,400	-	75,400	Half Board & Conference Facility
428	Radio Mambo	58,000	1-Jun-17	58,000	-	58,000	Telecasting Governor's Xmas

No	Supplier of Goods or Services'	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
		Kshs		Kshs	Kshs	Kshs	
							Message
429	Kenya School Of Government	54,600	1-Aug-17	54,600	-	54,600	Tuition Fees For Stuff Undergoing Senior Mgf Course
430	Kenya School Of Government	54,600	1-Aug-17	54,600	-	54,600	Tuition Fees For Stuff Undergoing Senior Mgf Course.
431	Terranova Autospare Ltd	49,026	6-Jun-18	49,026	-	49,026	Maintenance of Motor Vehicles And Machines
432	Telkom Kenya Ltd	48,000	6-Jun-18	48,000	-	48,000	Wifi Activation
433	Westfied Motors Limited	42,103	6-Jun-18	42,103	-	42,103	Repair of Motor Vehicle
434	Central Farmes Garage Ltd	41,760	6-Jun-18	41,760	-	41,760	Service of County Vehicles
435	Terranova Autospare Ltd	26,255	6-Jun-19	26,255	-	26,255	Maintenance of Motor Vehicles And Machines
436	Zabibu Hotel	25,750	30.11.16	25,750	-	25,750	Catering Service
437	Wape Garage And General Supplies, Box 547 Bungoma	21,340	31.5.16	21,340	-	21,340	Repair And Service of Motor Vehicle
438	Wape Garage	19,500	31.5.16	19,500	-	19,500	Motorvehicle Mantainance
439	Zabibu Hotel	18,600	21.3.16	18,600	-	18,600	Catering Service
440	Wape Garage	16,940	3.2.18	16,940	-	16,940	Motorvehicle Mantainance
441	Wape Garage & General Supplies	15,920	15.2.18	15,920	-	15,920	Repair of Motorvehicle
442	Wape Garage	15,500	1.9.16	15,500	-	15,500	Motorvehicle Mantainance
443	Wape Garage	14,600	8.12.17	14,600	-	14,600	Motorvehicle Mantainance
444	Machona Insurance	5,000	31.1.18	5,000	-	5,000	Supply of Insurance Kab 086 Q Renault Fire Lorry
	Sub-Total	**230,840,479**	**-**	**132,779,525**	**98,060,954**	**99,050,502**	
	Supply Of Goods			-	-	-	
445	Parity Performance Ltd	8,994,228	24.5.18	8,984,227	10,001	5,003,760	Automation of Trade Loan Scheme
446	Clark And Colman	42,700,050	31.5.17	31,620,030	11,080,020	11,080,020	Solar Street Lighting In 18 Markets
447	Mifa Agencies	32,000	28.5.18	-	32,000	32,000	General office Supplies
448	Bioline Agency Limited	172,400	18.2.17	142,600	29,800	172,400	Supply of Lab Reagents
449	West End Consultancy	3,405,371	28.5.18	-	3,405,371	3,405,371	Development of Bqs & Plans
450	M/s Sedisherry Collection And	424,510	25/2/2017	-	424,510	424,510	Supply of office Stationery

No	Supplier of Goods or Services'	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
		Kshs		Kshs	Kshs	Kshs	
	Varied Supply						
451	Cpf Individual Pension Scheme	191,100	June. 2018	-	191,100	191,100	One Yeaar Pension Payable To Nancy Simiyu For One Year Contract Term.
452	Chem Labs Limited	140,795	May.18	-	140,795	140,795	Supply of Lab Reagents
453	Chem Labs Limited	55,846	May.18	-	55,846	55,846	Supply of Lab Reagents
454	Crown Health Care	239,772	12.2.19	-	239,772	239,772	Supply of Lab Reagents
455	Eden Furnitures	2,393,000	3.8.17	-	2,393,000	2,393,000	Supply of Furniture To Dispenseries
456	Jesta E.a Ltd	94,000	16.8.17	-	94,000	94,000	Purchase of Xray Materials
457	Medionic Healthcare Limited	1,281,300	8.5.18	-	1,281,300	1,281,300	Supply of Lab Reagents
458	Medix East Africa Limited	620,820	24.5.17	-	620,820	620,820	Supply of Lab Reagents
459	Puritec Logistics	390,000	1.5.18	-	390,000	390,000	Supply of Tshirts
460	Science Scope Limited	325,000	30.1.19	-	325,000	325,000	Supply of Lab Reagents
461	Winowy General Supplies Ltd	60,000	22.1.19	-	60,000	60,000	Tonners 90a
462	Mwanyonyi Enterprises	192,600	24.5.17	-	192,600	192,600	Supply of Food And Rations
463	M/s Marquee Tent & Décor Enterprises.	750,000	30.11.16	-	750,000	750,000	Maternity Towels
464	Kevleah Agencies	5,016,200	31.5.16	-	5,016,200	5,016,200	Supply of Fire Equipment
465	Mwonyonyi Enterprise, Box 945, Bungoma	551,000	31.5.16	-	551,000	551,000	Supply And Delivery of Ict Items
466	Wasser E.a System	32,500	21.3.16	-	32,500	32,500	Supply And Delivery of Ict Items
467	Kitanyisupplies Agencies, Box 372 Bungoma	1,504,200	3.2.18	-	1,504,200	1,504,200	Supply And Delivery of Binding Materials
468	Sylivion Investment Co. Ltd Box 2006, Bungoma	96,000	15.2.18	-	96,000	96,000	Supply And Delivery of Ict Items
469	Quidbob Agencies, Box 3613, Bungoma	700,000	1.9.16	-	700,000	700,000	Supply And Delivery of Tyres
470	Real Appraisal Limited	362,320	8.12.17	-	362,320	-	Valuation Fees For Land Parcels
471	Mukulu Investments	83,342	31.1.18	-	83,342	-	Vegatables
472	Tropical Healthcare Ltd	38,850	12.3.18	-	38,850	-	X-ray Supplies
473	Jessisham Enterprises Ltd	1,500,000	15.3.18	-	1,500,000	-	Tyres

No	Supplier of Goods or Services'	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
		Kshs		Kshs	Kshs	Kshs	
474	Chikhabe Enterprises	383,650	4/1/2019	-	383,650	-	Supply of Stationery
475	Iconet Solutions Ltd	10,832,178	13/7/2018	-	10,832,178	-	Supply,delivery And Instalation of Networking Equipment And Cctv To County Govt. of Bungoma.
476	Ms Janetrix Mang'eni	4,200	29.12.17	-	4,200	-	Tea Leaves
477	Augumary Enterprises	92,000	10.4.18		92,000	-	Supply of Newspapers
478	Augumary Enterprises	128,100	10.3.18	-	128,100	-	Supply of Newspapers
479	Fantastic S	29,900	21.4.17	-	29,900	-	Supply of office Stationary
480	Fraca Sercom Ltd	789,000	16.2.16	-	789,000	-	Supply of office Furniture
481	Evadhi Enterprise	29,950	31.1.18	-	29,950	-	Supply of office Stationary
482	Mls Sedisherry Collection And Varied Supply	424,510	16.4.19	-	424,510	-	Supply of office Stationery
483	Happy Tech. Solutions	334,611	21/12/2018	-	334,611	-	Supply of office Stationery
484	Mid Firm Enterprises Ltd	13,000	2/1/19	-	13,000	-	Supplt And Delivery of Surge Protector
485	Senjengo General Supplies	361,810	24.10.18	-	361,810	-	Supply & Delivery of ofice Stationery
486	Delyce Agencies	351,090	30.6.18	-	351,090	-	Supply And Delivery of office Stationary
487	Rosevero	744,480	6.2.19	-	744,480	-	Supply And Delivery of Farm Inputs
488	Barowest Suppliers And Stationary	681,020	24.9.18	-	681,020	-	Supply And Delivery of office Stationary
489	Lasaha General Enterprises	248,000	18.2.19	-	248,000	-	Supply And Delivery of Stationery
490	Fraca Servcom Ent.ltd	439,000	4/4/19	-	439,000	-	Supply of 15 Cabinets And Executive Tables Under Kdsp Programme
491	Bestech Enterprise P.o Box,1185, Bungoma	127,600	23/2/2015	-	127,600	-	Supply of Ipad
492	Uglyduckling Enterprises	456,500	May, 2019	-	456,500	-	Supply of Laptops
493	Webuye Printers And Stationers	86,715	April. 2019	-	86,715	-	Stationery

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		Kshs		Kshs	Kshs	Kshs	
494	Fralin Business Solutions	43,200	14.2.19	-	43,200	-	Stationery
495	West World General Supplies	268,000	8/6/18	-	**268,000**	-	Stationery
496	Emanok Entrepreneurs	84,150	17.1.19	-	**84,150**	-	Steak Meat
497	Toyota Kenya Ltd	18,836,000	May-19	-	18,836,000	-	Purchase of Motor Vehicles
498	Infinity Index Limited	322,700	11.4.19	-	322,700	-	Purchase of Tyres
499	Wasser E.a Systems	1,971,000	20.1.19	-	1,971,000	-	Purchase of Coffee Tubes
500	Oakar Services Limited	17,983,952	17/6/19	13,730,000	4,253,952	-	Purchase of Gis Equipment And Accessories
501	Chemoquip Limited	58,000	15.2.19	-	58,000	-	Plant And Machinery
502	Kevleah Agencies	290,950	10.1.19	-	290,950	-	Printer And office Supplies
503	Fantastic Smart Enterprises	27,000	11.1.19	-	27,000	-	Printer Toners
504	St. Johns Optical Services	70,700	28.1.19	-	70,700	-	Opticals
505	Benfry Simotwo	1,800,000	26.1.19	-	1,800,000	-	Acquisition of Land For Koica
506	Banco Agencies Ltd	428,400	28.2.19	-	428,400	-	Bedding And Linen
507	Banco Agencies Ltd	442,000	22.2.19	-	442,000	-	Bedding And Linen
508	Augumary Enterprises	25,000	8.5.18	-	25,000	-	Computer Accessories
509	Master Electronics Systems	17,500	30.1.19	-	17,500	-	Computer Accessories
510	Milees Royal Enterprise	136,000	14.5.19	-	136,000	-	Dry Beans
511	Ms Douglas .w. Bwami	105,000	Sep Oct 2018	-	105,000	-	Dry Maize
512	Douglas Wafula Bwami	96,800	Sep Oct 2019	-	96,800	-	Dry Maize
513	Bungoma Chemist	197,400	1/9/2015	-	197,400	-	Farm Inputs For Mabangaatc
514	Bungoma Chemist	197,400	1/9/2015	-	197,400	-	Farm Inputs For Mabangaatc
515	Margaret Auka Paul	104,130	17.8.18	-	104,130	-	Firewood
516	Mukulu Investments	68,850	8.5.19	-	68,850	-	Firewood
517	Margaret Auka Paul	89,190	30.9.18	-	89,190	-	Firewood
518	Margaret Auka Paul	34,830	Aug- Sep 18	-	34,830	-	Firewood
519	Mukulu Investments	52,200	May- June19	-	52,200	-	Firewood
520	Heroes Company	613,000	21.6.19	-	613,000	-	Food
521	Trans-nzoia County Resort	58,800	21.6.19	-	58,800	-	Food
522	Trans-nzoia County Resort	99,560	21.6.19	-	99,560	-	Food
523	Sawima Enterprises	47,800	27.3.19	-	47,800	-	Food
524	Devbees Solutions	542,375	22.3.19	-	542,375	-	Food And Ration

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		Kshs		Kshs	Kshs	Kshs	
525	Devbees Solutions	170,000	16.2.19	-	170,000	-	Food And Ration
526	Fast Oceanic Investment Ltd	8,000	15.3.19	-	8,000	-	Food And Ration
527	Makololwe General Agencies Ltd	192,800	6.3.16	-	192,800	-	Food And Ration
528	Makololwe General Agencies Ltd	367,200	6.2.19	-	367,200	-	Food And Ration
529	Nalutiri General Supplies	17,500	20.6.19	-	17,500	-	Food And Ration
530	Nanjekho Women Group	778,200	20.6.18	-	778,200	-	Food And Ration
531	Nasombi Company	624,000	20.6.18	-	624,000	-	Food And Ration
532	Sawima Enterprises	99,300	21.6.19	-	99,300	-	Food And Ration
533	Sawima Enterprises	91,200	22.5.18	-	91,200	-	Food And Ration
534	Makololwe General Agencies Ltd	615,600	22.5.18	-	615,600	-	Food And Ration
535	Nanjekho Women Group	155,800	3.21.17	-	155,800	-	Food And Ration
536	Lionel Generaloffice Stationers	448,700	26.4.18	-	448,700	-	Food And Ration
537	Nanjekho Women Group	363,500	22.5.18	-	363,500	-	Food And Ration
538	Eunice Wakhungu	160,000	23.5.18	-	160,000	-	Food And Ration
539	Young Grocery Traders	100,000	22.5.18	-	100,000	-	Food And Ration
540	Young Grocery Traders	506,050	13.1.18	-	506,050	-	Food And Ration
541	Marakaru Hope Investment	400,000	27.6.18	-	400,000	-	Food And Ration
542	Duglas Wafula	70,000	22.1.18	-	70,000	-	Food And Ration
543	Janetrix Mang'eni	11,410	22.03.17	-	11,410	-	Food And Ration
544	Milees Royal Enterprise	40,440	9.11.16	-	40,440	-	Food And Ration
545	Milees Royal Enterprise	55,500	3.6.18	-	55,500	-	Food And Ration
546	Milees Royal Enterprise	120,000	8.2.18	-	120,000	-	Food And Ration
547	Mugoluka Enterprises	199,570	8.2.18	-	199,570	-	Food And Ration
548	Shirsamo Agencies Ltd	106,869	30.6.17	-	106,869	-	Food And Ration
549	Janetrix Mang'eni	36,000	22.03.17	-	36,000	-	Food And Ration
550	Chemicaland Ltd	58,420	12.2.18	-	58,420	-	Formalin
551	Mediflon Enterprises Ltd	166,750	3.21.17	-	166,750	-	Lab Materials
552	Faram East Africa Ltd	146,357	26.4.18	-	146,357	-	Lab Materials
553	Faram East Africa Ltd	178,060	3.6.18	-	178,060	-	Lab Materials

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		Kshs		Kshs	Kshs	Kshs	
554	Bioline Agency	53,500	23.7.16	-	53,500	-	Lab Materials
555	Biotec Laboratories Ltd	289,000	15.4.16	-	289,000	-	Lab Reagents
556	Bioline Agency	91,800	7.6.16	-	91,800	-	Lab Reagents
557	Bioscan Diagnostics	451,790	1.10.16	-	451,790	-	Lab Reagents
558	Chemlabs Limited	35,000	30.9.17	-	35,000	-	Lab Reagents
559	Bioline Agency	396,500	11.4.17	-	396,500	-	Lab Reagents
560	Medix East Africa Limited	846,540	1.4.18	-	846,540	-	Lab Reagents
561	Brookhart Healthcare Ltd	30,000	22.5.19	-	30,000	-	Lab Reagents
562	Biocare Diagnostics	390,670	17.1.18	-	390,670	-	Lab Reagents
563	Medix East Africa Limited	68,800	4.3.17	-	68,800	-	Lab Reagents
564	Chem-labs Limited	1,776,995	29.5.15	-	1,776,995	-	Lab Reagents
565	Bioscan Diagnostics	55,300	28.12.17	-	55,300	-	Lab Reagents
566	Accord Medical Supplies	56,250	20.2.17	-	56,250	-	Lab Reagents
567	Bioscan Diagnostics	76,380	12.3.17	-	76,380	-	Lab Reagents
568	Bioline Agency	68,400	24.6.17	-	68,400	-	Lab Reagents
569	Jencons Enterprises	113,900	3.12.15	-	113,900	-	Lab Reagents
570	Dovas Pharmacy	2,500,000	4.11.16	-	2,500,000	-	Madical Drugs
571	Dawameds Chemist	129,000	18.3.17	-	129,000	-	Medical Drugs
572	Katevine Pharmacy	312,000	2.5.16	-	312,000	-	Medical Drugs
573	Ronak Pharmacy	263,530	24.1.18	-	263,530	-	Medical Drugs
574	Amylin Chemist	68,000	25.10.16	-	68,000	-	Medical Drugs
575	Amylin Chemist	59,250	11.7.16	-	59,250	-	Medical Drugs
576	Oxyplus International	563,682	9.1.15	-	563,682	-	Medical Oxygen
577	Oxyplus International	1,245,180	31.5.17	-	1,245,180	-	Medical Oxygen
578	H.s.said Printers And Stationers	84,000	26.3.17	-	84,000	-	Medical Records
579	Five Star Autospares	10,550	29.5.17	-	10,550	-	Motor Vehicle Items
580	Cmc	287,396	22.2.18	-	287,396	-	Motorvehicle Repair
581	Pronet Pharmacy	271,550	30.1.19	-	271,550	-	Nhif Drugs
582	Amylin Chemist	1,956,049	20.7.16	-	1,956,049	-	Non Pharm
583	Dawameds Chemist	630,890	27.4.16	-	630,890	-	Non Pharm
584	Dovas Pharmacy	1,644,690	5.10.16	-	1,644,690	-	Non Pharm

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		Kshs		Kshs	Kshs	Kshs	
585	Harleys Limited	557,500	26.6.17	-	557,500	-	Non Pharm
586	Kemsa	1,049,750	9.9.16	-	1,049,750	-	Non Pharm
587	Ronak Pharmacy	218,850	5.11.18	-	218,850	-	Non Pharm
588	Bigshore Enterprise	306,500	4.10.16	-	306,500	-	Non Pharm
589	Fralin Business Solutions	479,985	18.4.18	-	479,985	-	Non Pharm
590	Bungoma Chemist	43,000	18.4.18	-	43,000	-	Non Pharm
591	Total Hospital Solutions	203,640	19.6.15	-	203,640	-	Non Pharm
592	Fralin Business Solutions	63,640	5.9.15	-	63,640	-	Non Pharm
593	Harleys Limited	465,000	21.11.17	-	465,000	-	Non Pharm
594	Harleys Limited	465,000	13.5.17	-	465,000	-	Non Pharm
595	Total Hospital Solutions	39,100	27.3.18	-	39,100	-	Non Pharm
596	Lifecare Pharmaceuticals Ltd	74,800	5.9.15	-	74,800	-	Non Pharm
597	Bioscan Diagnostics	403,900	8.2.18	-	403,900	-	Non Pharm
598	Dovas Pharmacy	1,955,805	28.2.17	-	1,955,805	-	Non Pharms
599	Makiland Co Ltd	1,350,250	23.5.16	-	1,350,250	-	Non Pharms
600	West Trop Solution	38,300	13/6/2018	-	38,300	-	office Stationery
601	Vaghela School Center	34,550	10.1.19	-	34,550	-	office Items
602	Augumary Enterprises	25,470	20.1.18	-	25,470	-	office Stationery
603	Augumary Enterprises	197,000	7.5.18	-	197,000	-	office Stationery
604	Douglas Wafula Bwami	70,000	3.4.19	-	70,000	-	Rice
605	Ms Douglas .w. Bwami	70,000	10.11.16	-	70,000	-	Rice
606	Ms Douglas .w. Bwami	70,000	15.5.18	-	70,000	-	Rice
607	Chemicaland Ltd	57,785	20.2.17	-	57,785	-	Sanitary Items
608	Volex Enterprises	80,000	5.12.16	-	80,000	-	Sanitary Items
609	Leotech Supplies	300,000	2.11.16	-	300,000	-	Sanitary Items
610	Frraester Parvenu Links	78,342	27.5.18	-	78,342	-	Sanitary Items
611	Chemicaland Ltd	33,477	25.10.16	-	33,477	-	Sanitary Items
612	Bungoma Chemist	55,000	19.4.17	-	55,000	-	Sanitary Items
613	Ronak Supermarket	128,280	24.3.18	-	128,280	-	Sanitary Items
614	Ronak Supermarket	98,400	28/4/18	-	98,400	-	Sanitary Items
615	Amylin Chemist	418,045	1-Dec-17	418,045	-	418,045	Purchase of Non Pharms
616	Augumary Enterprises	57,600	1-Dec-17	57,600	-	57,600	Supply of Newspapers

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		Kshs		Kshs	Kshs	Kshs	
617	Barowest Supplies Ltd	6,256,500	1-Sep-17	6,256,500	-	6,256,500	Payment For Supply of Ecd Materials
618	Bbom Women Group	1,648,650	1-Apr-18	1,648,650	-	1,648,650	Tree Planting
619	Bbom Women Group	358,500	2017-2018	358,500	-	358,500	Supply of Stationeries
620	Bioline Agency Ltd	748,470	1-Jul-17	748,470	-	748,470	Supply of Lab Reagents To Bcrh
621	Biomax Africa Limited, 91131-80103-mombasa	4,899,315	1-Dec-16	4,899,315	-	4,899,315	Supply, Install, Test And Commision 4no. 12m Solar High Mast
622	Bioscan Diognostics E.a Co.ltd	774,400	1-Aug-17	774,400	-	774,400	Purchase of Lab Reagents
623	Blodwen Enterprises	182,300	1-Dec-16	182,300	-	182,300	Supply of Stationery
624	Blue Cross	1,318,160	1-May-17	1,318,160	-	1,318,160	Tree Planting
625	Chem Labs Limited	195,200	1-May-17	195,200	-	195,200	Supply of Lab Reagents
626	Chem Labs Limited	102,000	1-May-17	102,000	-	102,000	Supply of Lab Reagents
627	Chem Labs Limited	531,856	1-May-17	531,856	-	531,856	Supply of Lab Reagents
628	Chem Labs Ltd	102,000	1-May-17	102,000	-	102,000	Supply of Lab Reagents To Bcrh
629	Chem Labs Ltd	728,497	1-May-17	728,497	-	728,497	Purchase of Lab Reagents
630	Chemlab Limited	796,132	1-May-17	796,132	-	796,132	Supply of Lab Reagents
631	Cool & Smartech Agencies	299,300	1-May-18	299,300	-	299,300	Supply of Computers,printers,laptop And It Equipments
632	Dawn Rise Two Enterprises	193,000	1-Jun-18	193,000	-	193,000	Supply of Toners
633	Dawnrise Two Enterprises	34,080	2-Jun-18	34,080	-	34,080	Supply of Stationery
634	Devbees Solutions	542,375	1-Apr-18	542,375	-	542,375	Supply of Food And Rations
635	Evaru Investment Limitrd	1,240,560	2017-2018	1,240,560	-	1,240,560	Tree Planting
636	Fair Deal Furnitures Ltd	699,246	1-Apr-18	699,246	-	699,246	Supply And Delivery of office Furniture
637	Fairdeal Furniture	239,960	1-Jan-17	239,960	-	239,960	Supply of office Furniture
638	Fairdeal Furniture Ltd	38,995	1-Jan-17	38,995	-	38,995	Supply of Furniture
639	Fairdeal Furniture Ltd	72,985	1-Jan-17	72,985	-	72,985	Supply of Furniture
640	Fairdeal Furniture Ltd	119,980	4-Jan-17	119,980	-	119,980	Supply of Furniture
641	Fairdeal Furniture Ltd	786,965	4-Jan-17	786,965	-	786,965	Supply of Furniture
642	Fairdeal Furniture Ltd	132,475	4-Jan-17	132,475	-	132,475	Supply of Furniture

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		Kshs		Kshs	Kshs	Kshs	
643	Fantastic Limited	483,000	4-Jan-17	483,000	-	483,000	Tree Planting
644	Fantastic Smart Enterprise	95,000	4-Jan-17	95,000	-	95,000	Supply And Delivery of Tonners
645	Faram E.a Limited	260,064	1-Dec-17	260,064	-	260,064	Supply of Lab Reagents
646	Felveeck Enterprises	180,000	1-May-18	180,000	-	180,000	Supply And Delivery of Laptops
647	Gg Steel Company	285,290	9-Jul-17	285,290	-	285,290	Supply of Ict Equipments
648	Glamax E Nterprises	496,750	1-Aug-16	496,750	-	496,750	Supply of Stationeries
649	Gomeri Enterprises	394,000	27/8/2017	394,000	-	394,000	Tree Planting
650	Growth Spikes Ltd	697,800	1-Apr-16	697,800	-	697,800	Tree Planting
651	Intertech Business Center Service	149,900	1-Dec-16	149,900	-	149,900	Supply of Laptops
652	Jessisham Enterprises	132,000	1-Mar-18	132,000	-	132,000	Supply And Delivery of Staff Uniforms
653	Jesta East Ltd	1,171,400	1-Nov-18	1,171,400	-	1,171,400	Lab Reagents
654	Kemsa	5,612,500	1-Jan-17	5,612,500	-	5,612,500	Non Pharmaceaticals
655	Kemsa	50,000,000	1-Jun-18	50,000,000	-	50,000,000	Supply of Medicinal Drugs
656	Kemsa	17,542,204	June. 2018	17,542,204	-	17,542,204	Pharmaceuticals To Main Hospitals
657	Kemsa	4,683,280	1-Jul-17	4,683,280	-	4,683,280	Pharmaceuticals To Main Hospitals
658	Khetias Crossroads	32,797	1-May-15	32,797	-	32,797	Supply of Tropies
659	Kitanyi Agencies	175,000	1-May-15	175,000	-	175,000	Tonners 130a
660	Leotech Supplies	495,000	1-Sep-16	495,000	-	495,000	Supply of Non-pharms
661	Leotech Supplies	474,600	1-Sep-16	474,600	-	474,600	Supplies of Non-pharms
662	Lionel General Office Stationery	391,862	1-Sep-16	391,862	-	391,862	Supply of General office Stationery
663	Lionel General Office Stationery	385,000	1-Sep-16	385,000	-	385,000	Tree Planting
664	M,big Limited	400,000	1-Jun-18	400,000	-	400,000	Supply of Fuel
665	M/s Biotec Laboratories	2,236,250	1-May-18	2,236,250	-	2,236,250	Lab Reagents
666	M/s Bioscan Diagnostic Ea Co.ltd	1,594,000	1-May-18	1,594,000	-	1,594,000	Supply of Lab Reagents
667	M/s Davechem International	10,235,191	1-May-18	10,235,191	-	10,235,191	Non Pharmaceaticals
668	Mafuwa General Supplies	1,492,788	1-Apr-17	1,492,788	-	1,492,788	Tree Planting
669	Makhaneidher Co. Ltd	298,340	1-Apr-18	298,340	-	298,340	Supply of Catering Items

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		Kshs		Kshs	Kshs	Kshs	
670	Malina Trading Company	225,000	1-Apr-18	225,000	-	225,000	Supply of T-shirts
671	Medix E.a Ltd	272,700	1-Dec-17	272,700	-	272,700	Supply of Lab Reagents
672	Medix E.a Ltd	137,840	2-Dec-17	137,840	-	137,840	Purchase of Lab Reagents
673	Mfi	50,000	3-Dec-17	50,000	-	50,000	Supply of Tonner
674	Mid Firm	584,600	1-Aug-17	584,600	-	584,600	Supply And Delivery of Ict Items.
675	Mifa Agencies	322,850	1-Aug-17	322,850	-	322,850	Purchase of Catering Items
676	Mikima Enterprises	563,000	1-Aug-17	563,000	-	563,000	Supply of Non Pharms To County
677	Monata Enterprises	48,494	1-May-18	48,494	-	48,494	Supply of Stationery
678	Monata Enterprises, Box 22024, Nairobi	171,000	1-May-18	171,000	-	171,000	Supply And Delivery of Staff Uniforms
679	Mt.elgon Boda Boda	1,707,760	April.2018	1,707,760	-	1,707,760	Tree Planting
680	Mwawaza Enterprises, Box 1177, Bungoma	1,995,000	1-Mar-18	1,995,000	-	1,995,000	Supply And Delivery of Complimentary Slips And Visitors Books
681	Nafuu Cleaning General	272,000	1-Apr-18	272,000	-	272,000	Tree Planting
682	Neso Limited	192,000	1-Apr-18	192,000	-	192,000	Tree Planting
683	Non Such Printers	5,275,000	3/1/2018	5,275,000	-	5,275,000	Mother To Child Booklets
684	Nyeupe Packers	1,207,100	7/31/2017	1,207,100	-	1,207,100	Purchase of Non Pharms
685	Nyeupe Packers	419,000	8/1/2017	419,000	-	419,000	Purchase of Non Pharmaceuticals
686	Print Options Limited, Box 16117-00100 Nrb	1,610,000	2016-2017	1,610,000	-	1,610,000	Supply And Delivery of Tamper Proof Accountable Documents
687	Sesa Elimu	25,200	5/1/2018	25,200	-	25,200	Supply of Newspapers
688	Swiftcode Agencies	288,750	12/1/2017	288,750	-	288,750	Supply of office Stationeries
689	Wasser E.a Systems	650,000	20.1.18	650,000	-	650,000	Supply of Computers
690	Westdrop Solutions Enterprises	235,000	27.3.18	235,000	-	235,000	Tree Planting
691	Westdrop Solutions Enterprises	39,350	27.3.18	39,350	-	39,350	Supply of Cleaning Materials
	Sub-Total	**304,346,753**		**194,680,063**	**109,666,690**	**174,955,399**	
	Total Pending Bills	**1,890,011,723**	**-**	**1,445,226,606**	**425,860,886**	**725,731,413**	

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset Class	Historical Cost B/F	Additions During the Year	Disposals During the Year	Transfers In/(Out) During the Year	Historical Cost C/F
	Kshs	Kshs	Kshs	Kshs	Kshs
	2017/2018				2018/2019
Land	11,662,280,014	20,845,000	-	-	11,683,125,014
Buildings and Structures	622,028,101	129,506,050	-	-	751,534,151
Transport Equipment	560,817,907	28,006,862	-	-	588,824,769
Office Equipment, Furniture and Fittings	271,485,466	23,150,909	-	-	294,636,375
ICT Equipment	210,932,600	8,387,839	-	-	219,320,439
Machinery and Equipment	242,484,245	223,431,788	-	-	465,916,033
Biological Assets	-	33,681,366	-	-	33,681,366
Intangible Assets	21,870,371	65,262,690	-	-	87,133,061
Infrastructure Assets	-	1,647,671,429	-	-	1,647,671,429
Others	235,292,300	94,251,000	-	-	329,543,300
Total	**13,827,191,004**	**2,274,194,933**	**-**	**-**	**16,101,385,938**

The following assets are not included in Note-12 - acquisition of assets - due to donor conditions and the need to separate payments for prior years' pending bills into one account:

	Amount (Kshs)
Pending bills (Suppliers Credits)	320,034,576
Danida	18,020,000
Roads Maintenance Levy Fund (RMLF)	403,532,669
Total	**741,587,245**

ANNEX 5 – INTER-ENTITY TRANSFERS

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount Transferred	Amount Confirmed as Received	Difference
		Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1	Bungoma County Assembly	200,425,398	314,728,810	109,799,056	334,853,696	959,806,960	959,806,960	-
2	Agricultural Sector Development Support Programme (ASDSP)	-	-	5,500,000	8,157,046	13,657,046	13,657,046	-
3	National Agricultural and Rural Inclusive Growth Project (NARGIP)	-	-	-	56,500,000	56,500,000	56,500,000	-
4	Education Village Polythnics	76,276,625	-	-	-	76,276,625	76,276,625	-
5	Health DANIDA	-	-	14,681,250	14,681,250	29,362,500	29,362,500	-
6	Health Sector Support Project (THUSCP)	12,188,798	27,098,735	35,585,138	9,880,419	84,753,090	84,753,090	-
7	Roads Maintenance Levy Fund (RMLF)	-	-	117,809,688	58,904,844	176,714,532	176,714,532	-
8	Kenya Urban Support Program (KUSP)	-	-	300,977,100	-	300,977,100	300,977,100	-
9	Emerngncy Fund	50,000,000	-	50,000,000	-	100,000,000	100,000,000	-
10	Bungoma County Education Bursary Fund	-	-	50,000,000	140,000,000	190,000,000	190,000,000	-
	Total	**338,890,821**	**341,827,545**	**684,352,232**	**622,977,255**	**1,988,047,853**	**1,988,047,853**	**-**

Director of Finance
County Executive

Director of Finance
County Assembly/fund/project

ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT

	F0.30
COUNTY GOVERNMENT OF BUNGOMA	
BANK RECONCILIATION STATEMENT AS AT 30TH JUNE 2019	
ACCOUNT NAME: BUNGOMA COUNTY RECURRENT, CENTRAL BANK OF KENYA	
BANK ACCOUNT NO: 1000171006	
Balance as per bank certificate	345,670,902.20
(Unpresented Cheques)	
1. Payment in Cash Book not yet recorded in Bank Statement	
2. Receipts in Bank Statement not yet recorded in Cash Book	380,384,765.30
Less -	
3. Payment in Bank Statement not yet recorded in Cash Book	(689,330,299.25)
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Add -	
Bank Balance as per Cash Book	36,725,368.25
I certify that I have verified the bank balances in the cashbook and the bank balance	
and confirm the above reconciliation is correct.	
Approved by: ..... Signature: ..... Date 16/12/19	

	FO30
COUNTY GOVERNMENT OF BUNGOMA	
BANK RECONCILIATION STATEMENT AS AT 30TH JUNE 2019	
ACCOUNT DESCRIPTION:- BUNGOMA COUNTY DEVELOPMENT ACCOUNT	
BANK ACCOUNT NO. 1000170921	
Balance as per bank certificate	827,202.00
(Unpresented Cheques)	
1. Payment in Cash Book not yet recorded in Bank Statement	
2. Receipts in Bank Statement not yet recorded in Cash Book	499,977,943.00
Less -	
3. Payment in Bank Statement not yet recorded in Cash Book	(388,383,454.05)
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Add -	
Bank Balance as per Cash Book	112,421,690.95
I certify that I have verified the bank balances in the cashbook and the bank balance	
and confirm the above reconciliation is correct.	
Approved by: ..... Signature: ..... Date 16/12/2019	

		FO30
COUNTY GOVERNMENT OF BUNGOMA		
BANK RECONCILIATION STATEMENT AS AT 30TH JUNE 2019		
ACCOUNT NAME: BUNGOMA COUNTY URBAN SUPP. PROG-KES,CENTRAL BANK		
BANK ACCOUNT NC	**1000378913**	
	Balance as per cashbook	211,950,033
Add	Untransmitted Payments-JUNE	-
Less	payments in bank but not in ifmis	
	Balance as per bank statement on 30.06.	211,950,033
I certify that I have verified the bank balances in the cashbook and the bank balance		
and confirm the above reconciliation is correct.		
.....	.....	16/12/2019.....
Signature	Designation	Date

COUNTY GOVERNMENT OF BUNGOMA	FO30
BANK RECONCILIATION STATEMENT AS AT 30TH JUNE 2019	
ACCOUNT NAME: BUNGOMA COUNTY ROAD MAINTAINENCE LEVY FUND,CENTRAL BA	
BANK ACCOUNT NO:	1000338784
Balance as per bank certificate	15,331,102.75
Add -(Unpresented Cheques)	
1. Payment in Cash Book not yet recorded in Bank Statement	
2. Receipts in Bank Statement not yet recorded in Cash Book	-
Less -	
3. Payment in Bank Statement not yet recorded in Cash Book	(13,414,744.95)
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	1,916,357.80
I certify that I have verified the bank balances in the cashbook and the bank balance	
and confirm the above reconciliation is correct.	
Approved by: ..... Signature: ..... Date 16/12/2019	

		FO30
COUNTY GOVERNMENT OF BUNGOMA		
BANK RECONCILIATION STATEMENT AS AT 30TH JUNE 2019		
ACCOUNT NAME: BUNGOMA COUNTY ASDSP,CENTRAL BANK		
BANK ACCOUNT NO:	**1000368497**	
	Balance as per cashbook on 30.06.2019	9,078,096
Add	Untransmitted Payments-JUNE	28,800
	Balance as per bank statement on 30.06.2019	9,106,896
I certify that I have verified the bank balances in the cashbook and the bank balance		
and confirm the above reconciliation is correct.		
.....	.....	16/12/2019.....
Signature	Designation	Date

COUNTY EXECUTIVE OF BUNGOMA
Reports and Financial Statements
For the year ended June 30, 2019

	FO30
RECONCILIATION MONTH:-JUNE, 2019	
ACCOUNT DESCRIPTION:-BUNGOMA COUNTY DANIDA ACCOUNT	
BANK ACCOUNT NO. 1000342099	
Balance as per bank certificate	**38,726,108.50**
(Unpresented Cheques)	
1. Payment in Cash Book not yet recorded in Bank Statement	
2. Receipts in Bank Statement not yet recorded in Cash Book	9,880,419.00
Less -	
3. Payment in Bank Statement not yet recorded in Cash Book	9,164,360.00
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Add -	
Bank Balance as per Cash Book	**39,442,167.50**
I certify that I have verified the bank balances in the cashbook and the bank balance	
and confirm the above reconciliation is correct.	
Approved by: ..... Signature: ..... Date...16/12/2019	

	FO 30
COUNTY GOVERNMENT OF BUNGOMA	
BANK RECONCILIATION STATEMENT AS AT 30TH JUNE 2019	
ACCOUNT DESCRIPTION:-BUNGOMA COUNTY NARGIP ACCOUNT	
BANK ACCOUNT NO.1000368446	
Balance as per bank certificate	**65,976,999.00**
(Unpresented Cheques)	
1. Payment in Cash Book not yet recorded in Bank Statement	
2. Receipts in Bank Statement not yet recorded in Cash Book	-
Less -	
3. Payment in Bank Statement not yet recorded in Cash Book	21,774,688.00
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Add -	
Bank Balance as per Cash Book	**44,202,311.00**
I certify that I have verified the bank balances in the cashbook and the bank balance	
and confirm the above reconciliation is correct.	
Approved by: ..... Signature: ..... Date 16/12/2019	

		FO30
COUNTY GOVERNMENT OF BUNGOMA		
BANK RECONCILIATION STATEMENT AS AT 30TH JUNE 2019		
ACCOUNT NAME: BUNGOMA VILLAGE POLYTECHNIC ACCOUNT ,CENTRAL BANK		
BANK ACCOUNT NO:	**1000368489**	
	Balance as per cashbook	5,075,000
Add	Untransmitted Payments	-
	Balance as per bank statement	5,075,000
I certify that I have verified the bank balances in the cashbook and the bank balance		
and confirm the above reconciliation is correct.		
.....	.....	16/12/2019.....
Signature	Designation	Date

FO30

COUNTY GOVERNMENT OF BUNGOMA
BANK RECONCILIATION STATEMENT
FOR LOCAL COLLECTION ACCOUNT
as at 30/06/2019

STATION: REVENUE
BANK: EQUITY BANK (KENYA) LIMITED
ACCOUNT NUMBER : 0480261006908

		Balance as per Bank Certifcate	**302,340.00**
Less	1	Unpresented cheques	(5,736,016.00)
	2	Bank receipts not in cashbook.	
Add	3	Payments in Bank statement not in cash book	
	4	Receipts in cash book not in Bank statement.	5,446,781.15
		Balance as per Cash book.	**13,105.15**

I certify that I have verified the Bank Balance in the cashbook
Bank Balance and that the above Reconcilation is correct.

.... 16/12/2019.....
Signature *Designation* *Date*

FO30

COUNTY GOVERNMENT OF BUNGOMA
BANK RECONCILIATION STATEMENT
FOR LOCAL COLLECTION ACCOUNT
as at 30/06/2019

STATION: REVENUE
BANK: KENYA COMMERCIAL BANK
ACCOUNT NUMBER : 1177737930

	Balance as per Bank Certifcate	**2,783,970.85**
Less 1	Unpresented cheques	
2	Bank receipts not in cashbook.	(3,839,165.85)
Add 3	Payments in Bank statement not in cash book	
4	Receipts in cash book not in Bank statement.	1,055,199.00
	Balance as per Cash book.	**4.00**

I certify that I have verified the Bank Balance in the cashbook Bank Balance and that the above Reconcilation is correct.

.... 16/12/19.....

Signature *Designation* *Date.*

FO 30

COUNTY GOVERNMENT OF BUNGOMA
BANK RECONCILIATION STATEMENT
as at 30/06/2019

STATION: REVENUE ACCOUNT
BANK: NATIONAL BANK OF KENYA
ACCOUNT NUMBER : 1001113676000

		Balance as per Bank Certifcate	**61,954.35**
Less	1	Unpresented cheques	-
	2	Bank receipts not in cashbook.	
Add	3	Payments in Bank statement not in cash book	
	4	Receipts in cash book not in Bank statement.	-
		Balance as per Cash book.	**61,954.35**

I certify that I have verified the Bank Balance in the cashbook Bank Balance and that the above Reconcilation is correct.

.....	.....	..16/12/2019.....
Signature	*Designation*	*Date.*

FO30

COUNTY GOVERNMENT OF BUNGOMA
BANK RECONCILIATION STATEMENT
FOR LOCAL COLLECTION ACCOUNT
as at 30/06/2019

STATION: REVENUE
BANK: COOPERATIVE BANK OF KENYA
ACCOUNT NUMBER : 01141669167100

		Balance as per Bank Certifcate	**121,126,643.24**
Less	1	Unpresented cheques	**(129,824,229.28)**
	2	Bank receipts not in cashbook.	
Add	3	Payments in Bank statement not in cash book	
	4	Receipts in cash book not in Bank statement.	**8,697,586.08**
		Balance as per Cash book.	**0.04**

I certify that I have verified the Bank Balance in the cashbook
Bank Balance and that the above Reconcilation is correct.

.....	.....	16/12/2019.....
Signature	*Designation*	*Date.*