

COUNTY ASSEMBLY OF BUNGOMA

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P.O BOX 1886-50200,
BUNGOMA, Kenya.

Del 7/11/23

RECORDS SECTION
COUNTY ASSEMBLY OF BUNGOMA
08 JUN 2023
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COUNTY ASSEMBLY OF BUNGOMA
(LPCS) 7TH JUNE, 2023
21 JUN 2023
TABLED
By:

REF: REPORT NO. (3)

INTERNAL MEMO

FROM: CHAIRPERSON COMMITTEE ON GENDER, CULTURE AND SOCIAL WELFARE.

TO: CLERK OF THE COUNTY ASSEMBLY.

DATE: 8TH JUNE, 2023

RE: REPORT BY THE COMMITTEE ON GENDER, CULTURE AND SOCIAL WELFARE ON NINE MONTHS FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST MARCH 2023

COUNTY ASSEMBLY OF BUNGOMA
(LPCS)
21 JUN 2023
NOTICE ISSUED
By:

The above subject matter refers.

Forwarded herewith, please find the report by the committee on Gender, Culture and Social Welfare on consideration of 9 months financial statements for the period ended 31st March, 2023.

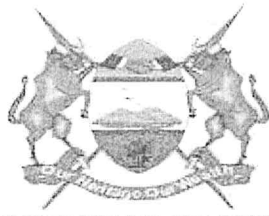
Kindly facilitate its approval for tabling.

Hon. Jack Kawa

CHAIRPERSON - COMMITTEE ON GENDER, CULTURE AND SOCIAL WELFARE

REPUBLIC OF KENYA

COUNTY GOVERNMENT OF BUNGOMA



COUNTY ASSEMBLY OF BUNGOMA

THIRD ASSEMBLY, SECOND SESSION

**GENDER, CULTURE AND SOCIAL WELFARE COMMITTEE REPORT
ON THE BUNGOMA COUNTY GOVERNMENT ON THE NINE MONTHS
FINANCIAL REPORTS FOR THE PERIOD ENDED MARCH, 31ST 2023 IN
RESPECT TO THE DEPARTMENT OF GENDER AND CULTURE**

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

JUNE, 2023

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CHAPTER ONE

1.1 PREFACE

Mr. Speaker Sir,

It is my pleasant duty and honour to present the on the Bungoma County Government financial statements for the period ended march, 31st 2023 in respect to the department of gender and culture. These documents were tabled in the House and committed to each of the Sectoral Committees for interrogation and reporting to this Honorable house.

Introduction

The report is a consolidated half year financial statements as of 31st December 2022 and third quarter financial statements as at 31st March, 2023. It gives an analysis of the expenditure in the period under review which translates to the absorption rate in relation to the approved annual budget for FY 2022/23.

It outlines the legal framework that guided the committee in the examination of the financial statements. It also encompasses observations and recommendations adopted by members of the committee in totality.

1.2.COMMITTEE MANDATE

Mr. Speaker Sir,

The sectoral Committee on Gender, Culture and Social Welfare was constituted pursuant to the provisions of Standing Order No. 217(1) of the County Assembly of Bungoma and executes its mandate in accordance with Standing order 217(5) which stipulates the functions of the Committee shall be to-

- a) Investigate, inquire and report all matters relating to the mandate, management, activities, administration, operations and estimates of the assigned departments.
- b) Study the program and policy objectives of departments and the effectiveness of the implementation;
- c) study and review all county legislation referred to it;

- d) study, assess and analyze the relative success of the departments as measured by the results obtained as compared with their stated objectives;
- e) investigate and inquire into all matters relating to the assigned departments as they may deem necessary, and as may be referred to them by the County Assembly;
- f) to vet and report on all appointments where the constitution or any law requires the County Assembly to approve, except those under Standing order 185(Committee on Appointments); and
- g) make reports and recommendations to the County Assembly as often as possible, including recommendations of proposed legislation.

4.3 COMMITTEE MEMBERSHIP

Mr. Speaker,

The Committee on Gender, Culture and Social Welfare as currently constituted comprises of the following Members:

- | | |
|---------------------------|------------------|
| 1) Hon. Jack Kawa | Chairperson |
| 2) Hon. Abraham Obama | Vice Chairperson |
| 3) Hon. Joseph Nyongesa | Member |
| 4) Hon. James Mukhongo | Member |
| 5) Hon. Godfrey Mukhwana | Member |
| 6) Hon. George Tendet | Member |
| 7) Hon. Alfred Mukhanya | Member |
| 8) Hon. Jeremiah Kuloba | Member |
| 9) Hon. Metrine Nangalama | Member |
| 10) Hon. Eunice Kirui | Member |
| 11) Hon. Florence Juma | Member |

12) Hon. John Wanyama	Member
13) Hon. Moureen Wafula	Member
14) Hon. Mildred Barasa	Member
15) Hon. Sheila Sifuma	Member

1.4 GUIDING PRINCIPLES IN THE EXAMINATION OF THE BUNGOMA COUNTY GOVERNMENT QUARTERLY REPORTS AND FINANCIAL STATEMENTS.

Mr. Speaker,

In the consideration of the nine months financial statements Financial Year 2022/23 for the period ended 31st March 2023, the Committee was guided by core constitutional and legal principles on Public Finance Management, as well as established customs, traditions, practices and usages. These principles include:

1. Constitutional Principles on Public Finance

Article 201 of the Constitution of Kenya, 2010 enacts fundamental principles that shall guide all aspects of public finance in the Republic. These principles include:

201(a) *there shall be openness and accountability, including public participation in financial matters;*

201(d) *Public money shall be used in a prudent and responsible way; and*

201(e) *financial management shall be responsible, and fiscal reporting shall be clear.*

1. Direct Personal Liability

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

2. Obligations of Accounting Officers

The Public Finance Management Act, 2012 section 149 (1) and (2 a, f and q) states as follows; Section 149 (1) an accounting officer is accountable to the County Assembly for ensuring that resources of the entity for which the officer is designated are used in a way that is;

- *Lawful and authorized*
- *Effective, efficient, economical and transparent*

Section 149 (2) (q) provides information on any fraud, losses, or any violations of subsection (1) and provide explanations for the actions taken to prevent similar conduct in future.

Section 166 of the Public Finance Management Act, 2012 states that;

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

Article 183(3) of the Constitution of Kenya states that the County Executive Committee shall provide the County Assembly with full and regular reports on matters relating to the County.

1.5 ACKNOWLEDGEMENT

The Committee wishes to thank the offices of the Speaker and the Clerk of the County Assembly for the support received in the discharge of its mandate. Moreover, I would like to appreciate Members of the Committee for their commitment during the consideration of this report. Lastly, the Committee wishes to appreciate the secretariat for the support accorded to it that immensely contributed to the success of this report.

Mr. Speaker,

It is therefore my pleasant duty on behalf of the committee to present this report to this Honourable House.

SIGNATURE.....

Hon. Jack Kawa; MCA Bokoli Ward

Chairperson; sectoral Committee on Gender, Culture and Social Welfare.

DATE.....*8/6/2023*.....

CHAPTER TWO

2.1 ANALYSIS OF COUNTY NINE MONTHS FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST MARCH, 2023.

County Resource Envelope for FY 2022/2023

Mr. Speaker Sir.

The total budget for the whole financial year 2022/23 was kshs. **14,821,204,142** as per the approved 1st supplementary budget with the breakdown of the sources as indicated below:

No.	Source	Amount
1	Equitable share	10,659,435,192.00
2	Equitable share b/f	867,288,525.00
3	Retention	293,425,903.00
4	Conditional grant from development partner	1,540,443,462.00
5	Conditional grants from National Government	113,228,200.00
6	Local revenue as per act	500,000,000.00
7	AIA	847,382,860.00
	Grand Total	14,821,204,142.00

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

Analysis of revenue

By end of the third quarter, the County received a total revenue of Kshs. 6,321,552,397. Actual revenue received in the half year financial statements was ksh.4, 085, 058,115. The source of the amount is as shown below;

- a) Exchequer releases - Kshs. 6,303,156,902
- b) Other receipts (Mabanga ATC) - Kshs. 18,395,495

a) Exchequer Releases

Description	Period ended 31 st March, 2023	Comparative period FY 2021/2022
	Kshs.	Kshs
Total Exchequer release quarter 1	1,664,556,086	1,514,522,313
Total Exchequer release quarter 2	2,409,398,463	2,821,653,159
Total Exchequer release quarter 3	2,229,202,353	2,271,332,689
Total	6,303,156,902	6,607,332,689

Other receipts

	Period ended 31 st March, 2023	Comparative period (FY 2021/2022)

AMC fees (Mabanga Agricultural Training centre)	Ksh.18,395,495	Ksh. 16,616,359
Total	Ksh. 18,395,495	Ksh. 16,616,359

Conditional grants

Grants received from development partners and National government was Kshs. 280,374,020 for implementation of:

- Scholarships and other educational benefits kshs. 200,000,000.
- Other capital grants and transfers as detailed below:
 - NARIGP Kshs.237, 245,331
 - ASDSP II Kshs. 5,344,642
 - KDSP Kshs. 32,416,882

On local revenue, the report does not indicate what the County managed to collect in the period under review except Mabanga ATC reporting a collection of Kshs. 18,395,495. In reference to Mabanga these translates to 70.4% of the set target in half year hence an under achievement of 5%.

As stated above, the financial statement submitted gives an expenditure outlay of Kshs. 14,164,547,621 I.e. Kshs. 656,656,521 less the approved amounts. The difference relates to AIA in the ministry of health for facilities. The financial statements do not capture the operations and expenditure reports of the facilities hence contravening section 166 of the PFMA.

2.3 County Expenditure

The expenditure target for the period under review was Kshs 11,115,903,107 out of the total budget for the entire fiscal year, this represents 75%. Recurrent expenditure target was Kshs. 7,780,757,791.50 while the target for development expenditure programs in the period was Kshs. 3,335,145,315.

Notably the revenue realised was Kshs. 6,321,552,397 out of which 6,204,930,588 was expended translating to an absorption rate of 43% as opposed to 75%.

The transfer of a total of **kshs. 772,981,290** to other Government entities represents releases to the County Assembly in the period under review.

As at 31st March,2023 the amount spent on Personnel was **Ksh.3,512,979,410** compared to **Ksh.2,556,661,364** spent in the half year.

On Budget Execution by programmes and sub-programmes, the information contained in the report from the treasury was not sufficient enough to interrogate every department. Submission of departmental budget implementation reports was necessary for scrutiny by the committee.

RECEIPTS	NOTES	Period ended 31st March 2023	Comparative period
Exchequer releases (Transfer from CRF)	1	6,303,156,902	6,607,508,161
Other receipts (Mabanga ATC)	2	18,395,495	16,616,359
Total receipts		6,321,552,397	6,624,124,520
PAYMENTS			
Compensation to employees	3	3,512,979,410	3,218,169,746
Use of goods and services	4	1,032,758,738	936,293,433
Transfer to other Government entities	5	772,981,290	696,343,439
Other grants and transfers	6	489,256,980	517,327,834

Social security benefits	7	46,456,661	2,275,629
Acquisition of assets	8	348,638,108	900,272,579
Other payments	9	1,859,400	121,816,408
Total payments		6,204,930,588	6,392,499,067
Surplus /deficit		116,621,809	231,625,453

Retention

The period under review reported a bank balance of kshs. 204,054,364 as retention funds compared to kshs.260,334,174 bank balance in the half year financial statements. Outstanding retention as at 1st July 2022 was Kshs. 293,425,903. Addition from July 2022-March 2023 Kshs.15, 294,298. **Total balance Kshs.308, 720,201**

Less: Retention Payment I July 2022- March 2023 Kshs. 104,665,837

Balance as at 31st March. 2023 Kshs. 204,054,364

2.3 Accounts Payables

Pending account payables (pending bills) across all the departments was Kshs. 1,199,681,317 with a total of Kshs. 316,728,948 paid up in the 3rd quarter leaving a balance of Kshs. 882,952,369. This amount is broken down in the report as follows:

- D) Construction of buildings Kshs. 74,064,436
- i) Construction of Civil works Kshs. 248,921,595
- ii) Supply of goods Kshs. 185,087,589
- iv) Supply of services Kshs. 374,878,750

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Gender, Culture and Social Welfare Committee Report on Nine months financial statements for the period ended March 31st, 2023.

The specific creditors for each department with the respective amounts has been annexed.

2.4 Accounts Receivables.

Accounts receivables (outstanding imprests) across all departments amounted to **Kshs. 294,183,471**. Finance and Economic Planning department had the highest outstanding imprests at Kshs. 144,557,460 followed by Office of the Governor and Deputy Governor at ksh. 35,111,650 The department with least outstanding imprests is Roads and Public Works at kshs. 1,261,500 and Trade & industrialization at ksh. 537,600.

Breakdown of the outstanding imprests per department is as shown below;

Un-surrendered imprest as at 31 st March,2023		
1.	Agriculture, livestock and cooperatives Development	4,418,426
2	County Secretary	11,947,880
3.	County Public Service board	3,302,850
4.	Education and VTC	3,005,100
5.	Finance and Economic planning	144,557,460
6.	Gender, Culture, Youth and Sports	33,033,400
7.	Governors and DG	35,111,650
8.	Heath and sanitation	12,194,325
9.	Roads and public works	1,261,500
10.	Lands and urban planning	16,213,300
11.	Public Administration	19,214,000

12	Tourism and water	9,385,980
13	Trade and industrialization	537,600
	Total	294,183,471

CHAPTER THREE

3.1 DEPARTMENTAL EXPENDITURE ANALYSIS

Mr. Speaker Sir,

In the current financial year 2022/2023, the department of Gender and Culture had an annual approved budget of Kshs. 108,196,533 comprising of Kshs. 97,056,213 as recurrent and Kshs. 11,140,320 as Development.

The absorption rate for the department in the period under review was 65.6%.

As at 31st March, 2023 the department had a total personnel expenditure of Kshs. 20,837,555.25 as summarized below.

Month	IIPPD AMOUNT
July 31, 2022	2,442,063.60
August 31, 2022	2,379,392.65
September 30, 2022	2,357,800.00
October 31, 2022	2,365,000.00
November 30, 2022	2,184,220.00
December 31, 2022	2,759,809.00
January 31, 2023	2,152,170.00
February 28, 2023	2,083,700.00
March 31, 2023	2,113,400.00
Total	20,837,555.25

A breakdown of the expenditure on salaries and statutory deductions has been annexed.

EXECUTED PROGRAMMES AS AT 31ST MARCH 2023

The department implemented programmes and sub-programmes in the period under review as shown below:

Programme	Sub-Programme	Approved Estimates		Actual Expenditure as of 31 st MARCH 2023
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure
GENDER AND CULTURE				
Programme 1: General administration planning and support services	Compensation to Employees	30,589,943	-	20,837,555
	staff training	2,000,000		912,640

	Policy formulation and review	10,000,000		7,425,596
	Planning and Budgeting	3,200,000		2,035,900
	Utility for office operations	500,000		-
	Administrative service management(boards and committees travel costs, catering services ,others)	14,295,770		10,328,152
	Sub Total	60,585,713.0	-	41,539,843.3
Programme2: Cultural development and Management				
	Construction of Sang'alo multipurpose hall	-	11,000,000	-
	Fencing of Sang'alo cultural centre	-	9,000,000	-
	Ward based project	1,940,000.0	1,940,000	-
	Celebration of communities' cultural festival (Sikhebo)	-		-
	KICOSCA GAMES	28,450,001.0		24,472,550
	Kenya National music festival	1,500,000.0		430,800

	Hold communities' music cultural festival (6 communities)	1,000,000		
	Hold herbal medicine day	500,000		
	Liquor and licensing enforcement exercise	3,000,000		
	SUB TOTAL	36,390,001	21,940,000	24,903,350
Programme 3: Gender Equality and Empowerment of Vulnerable Groups				
	Operations of GTWG	1,000,000		450,000
	Gender mainstreaming	1,600,000		993,750
	Gender based violence response programs (16 days of activism against women)	1,600,000		1,123,000
	Mark and celebrate international Women's Day	1,400,000		1,200,000
	Mark and celebrate International Disability Day	1,000,000		745,000
	SUB TOTAL	6,600,000.0	-	4,511,750.0
	Grand Total	103,575,714.0	21,940,000.0	70,954,943.3

3.2 Pending Bills in the department as at 31st March,2023

As of 31st March,2023, the department had a total of Kshs.8,274,042 on pending bills. As shown below:

S/No.	Supplier/Contractor	Details of work performed	Outstanding pending Bill as of 31 st March,2023
1	LUSAL GENERAL SUPPLY LIMITED	Construction of Sang'alo Multipurpose Hall	848,445.00
2	M/s value partners consulting ltd	Development of departmental policies	7,425,597.00

CHAPTER FOUR

4.1 COMMITTEE OBSERVATIONS AND RECOMMENDATIONS

4.1.0 Committee Observations

In the scrutiny of the nine months financial statements FY 2022/23, the Committee made the following observations:

1. The County treasury did not indicate how much each department received as revenue (Exchequer release) to implement their programmes in the period under review.
2. Departmental monthly/annual work plans and the budget implementation status report should be submitted to the committee for comparison purposes with the financial report.
3. The departmental report shows a consolidated expenditure for both Gender, Culture, Youth and Sports.
4. The department has a pending bill of **ksh. 8,274,042.00**.
5. The absorption rate of most programmes was below the 75% rate by the end of the period under review.

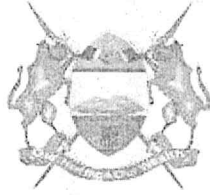
4.2.1 Committee Recommendations

1. **That**, the County treasury should indicate how much each Department received as exchequer for easy comparison in the three quarters.
2. **That**, the department should submit departmental monthly /annual work plan and budget implementation reports for comparison purposes with the financial report by the committee.
3. **That**, the department should report expenditure for Gender, Culture, Youth and Sports separately to ease scrutiny by the committee.
4. **That**, the department should give pending bills first charge during budgeting.
5. **That**, the department should prioritize programmes in order to ensure timely use of the approved budgetary allocations.

ADOPTION SCHEDULE

We the undersigned members of the Committee on Gender, Culture and Social Welfare append our signatures adopting this report with the contents therein.

Name	Designation	signature
1. Hon. Jack Kawa	Chairperson	
2. Hon. Abraham Obama	Vice chairperson	
3. Hon. Joseph Juma	Member	
4. Hon. James Mukhongo	Member	
5. Hon. Godfrey Wanyama	Member	
6. Hon. George Tendet	Member	
7. Hon. Mitrine Nangalama	Member	
8. Hon. Eunice Yeko	Member	
9. Hon. Alfred Mukhanya	Member	
10. Hon. Jeremiah Kuloba	Member	
11. Hon. Florence Juma	Member	
12. Hon. John Wanyama	Member	
13. Hon. Mourine Wafula	Member	
14. Hon. Mildred Barasa	Member	
15. Hon. Sheillah Sifuma	Member	



**COUNTY ASSEMBLY OF BUNGOMA
OFFICE OF THE CLERK**

**MINUTES OF GENDER, CULTURE AND SOCIAL WELFARE COMMITTEE
MEETING HELD ON 5TH JUNE, 2023 AT 2: 00 P.M, AT VICTORIA COMFORT
INN HOTEL.**

MEMBERS PRESENT

- | | | |
|-------------------|-----------|----------------|
| 1. Hon. Jack | Kawa | -Chairperson |
| 2. Hon. Abraham | Obama | -V/Chairperson |
| 3. Hon. Joseph | Nyongesa | -Member |
| 4. Hon. James | Mukhongo | -Member |
| 5. Hon. Godfrey | Wanyama | -Member |
| 6. Hon. Jeremiah | Kuloba | -Member |
| 7. Hon. Alfred | Mukhanya | -Members |
| 8. Hon. George | Kwemoi | -Member |
| 9. Hon. Metrine | Nangalama | -Member |
| 10. Hon. Eunice | Kirui | -Member |
| 11. Hon. Moureen | Wafula | -Member |
| 12. Hon. Florence | Juma | -Member |
| 13. Hon. John | Wanyama | -Member |
| 14. Hon. Mildred | Barasa | -Member |
| 15. Hon. Sheila | Sifuma | -Member |

MEMBERS OF SECRETARIAT

- | | | |
|-----------------|-----------|------------------|
| 1. Ms. Cameline | Ngaina | -Committee Clerk |
| 2. Ms. Lilian | Namukhasi | -Fiscal analyst |

- | | | |
|-----------------|----------|---------------------|
| 3. Ms. Cyrus | Marakaru | -Serjeant- At- Arms |
| 4. Ms. Ignatius | Wangila | -Legal counsel |
| 5. Mr. Dennis | Waswa | -Hansard Editor |

AGENDA

1. Preliminaries
 - i. Prayer.
 - ii. Determination of quorum.
 - iii. Adoption of agenda.
2. Communication from the Chairperson.
3. Adoption of nine months financial statements report in respect to the department of Gender, Culture and Social Welfare for the period ended 31st March,2023.

MIN.GCSW/01/5/6/2023 PRELIMINARIES

i. Prayer

The meeting was called to order at 2:00 p.m. with prayer read from the County Assembly Standing Orders by Hon. Jack Kawa.

Determination of quorum

Quorum for the meeting was determined as sufficient.

ii. Adoption of agenda

On proposal by Hon. Jeremiah Kuloba and seconded by Hon. Joseph Nyongesa, agenda for the meeting was adopted.

MIN.GCSW/02/5/6/2023 COMMUNICATION FROM THE CHAIRPERSON

The chairperson did welcome Members to the meeting and thanked them for turning up for the meeting.

Annexures

1. Adoption minutes for the Bungoma County Government on the nine months financial reports for the period ended 31st March,2023.
2. Submission form the department on the nine months financial statements for the period ended 31st March,2023.

MIN.GCSW/3/5/6/2023 Adoption of nine months financial statements report in respect to the department of Gender, Culture and Social Welfare for the period ended 31st March,2023.

Members were taken through the nine months financial statements report for the period ended 31st March, 2023.They agreed that :

1. Any officer who had un-surrendered be captured in the report
2. Breakdown of the executed programmes in the period under review be included in the report.
3. The department to submit imprest register to the committee for scrutiny.
4. The department to submit payroll breakdown for the period under review.

The report was unanimously adopted with its contents therein as follows:

Committee Observations

1. The County treasury did not indicate how much each department received as revenue (Exchequer release) to implement their programmes in the period under review.
2. Departmental monthly/annual work plans and the budget implementation status report should be submitted to the committee for comparison purposes with the financial report.
3. The departmental report shows a consolidated expenditure for both Gender, Culture, Youth and Sports.
4. The department has a pending bill of **ksh. 8,274,042.00.**

Committee Recommendations

1. **That,** the County treasury should indicate how much each Department received as exchequer for easy comparison in the quarters.

2. **That,** the department should submit departmental monthly /annual work plan and budget implementation reports for comparison purposes with the financial report by the committee.
3. **That,** the department should report expenditure for Gender, Culture, Youth and Sports separately to ease scrutiny by the committee.
4. **That,** the department should give pending bills first charge during budgeting.

ADJOURNMENT

There being no other business, the meeting ended at 4:00 P.M. The next meeting will be convened on notice.

Confirmed by:

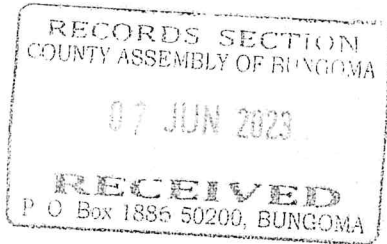
Committee Clerk: Caroline Nguira

SIGN [Signature] DATE 6/6/2023

Chairperson: Hon. Jacob Banda

SIGN [Signature] DATE 6/6/2023

COUNTY GOVERNMENT OF BUNGOMA



COUNTY GOVERNMENT

06 JUN 2023

SECRETARY

DEPARTMENT OF GENDER, CULTURE, YOUTH AND SPORTS *Office of the chief officer – Gender, Culture, Youth and Sports*

Telephone: 055-30343
Cell: 0725393939
E-mail:

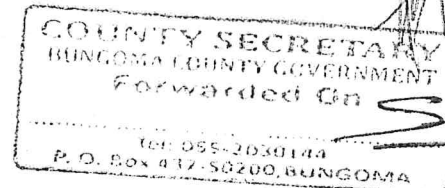
County Executive Offices
opposite Governors Office 4
P.O BOX 437
BUNGOMA

Date: 5th June, 2023

Our Ref: CG/BGM/GCYS/CA/VOL.II (74)

THE CLERK TO COUNTY ASSEMBLY
COUNTY GOVERNMENT OF BUNGOMA
PO BOX 1886-50200
BUNGOMA

THRO'
THE COUNTY SECRETARY
COUNTY GOVERNMENT OF BUNGOMA
PO BOX 437-50200
BUNGOMA



CC
Gender & Culture
8/6/23

RE: INVITATION FOR THE INTERROGATION OF THIRD QUARTER FINANCIAL STATEMENT FY 2022/23

As the above subject refers;

Reference is made on your letter REF NO. BCA/CC/SECT/II (43) Dated 29th May, 2023 on above referenced matter.

Attached please find the response from Department of Gender and Culture for your necessary action.

ALICE WAFULA
ACCOUNTING OFFICER – GENDER, CULTURE, YOUTH AND SPORTS

CC- CECM- GENDER, CULTURE, YOUTH AND SPORTS

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 COUNTY BUNGOMA
 DEPARTMENT: ...GENDER AND CULTURE

PROGRESS REPORT ON SETTLEMENT OF PENDING BILLS AS AT 31TH APRIL 2023

S/No	Supplier/Contractor Name	LPO/LSO Contract No.	Date of the LPO/LSO Contract No.	Details of Work Performed	Outstanding Pending Bill Amount as of 30th June, 2022 (Kshs.)	Amount Paid as at End of 31 APRIL (Kshs.)	Outstanding Pending Bill Amount as of 31 MARCH 2023
					A	B	C=A-B
1	M/S Kongasis investment	NEG NO :794646-2019-2021	2019/2020	Fencing of Sangalo Multicultum	1,350,072.00	1,350,072	-
2	LUSAL GENERAL SUPPLY LIMITED	NEG NO 833813-2021-2022	2020/2021	Construction of Sangalo Multipurpose Hall	848,445.00	-	848,445.00
3	M/s value partners consulting ltd	IFMIS NEG NO: 774811 -2019-2020	2019/2020	Development of departmental policies	14,851,193.00	7,425,596	7,425,597.00
Total					17,049,710.00	8,775,668.00	8,274,042.00

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BUNGOMA COUNTY GOVERNMENT
 MINISTRY OF GENDER, CULTURE, YOUTH AND SPORTS
 DEPARTMENT OF GENDER AND CULTURE

RECURRENT EXPENDITURE ANALYSIS- JULY 2022-December 2022 (FY 2022/23)

Date:

Economic Item & Title	Approved Estimates FY 2022/23 (Kshs.)	CUMMULATIVE EXPENDITURE			CUMMULATIVE EXPENDITURE 31 MARCH 2023	VARIANCE	
		01/07/2022-31/03/2023	JANUARY	FEBRUARY			MARCH
	A				B		
2110101 Basic Salaries	30,589,943.00	14,488,285.25	2,152,170.00	2,083,700.00	2,113,400.00	20,837,555.25	9,752,387.75
2210101 Electricity	40,000.00	-	-	-	-	-	40,000.00
2210102 Water and sewerage charges	40,000.00	-	-	-	-	-	40,000.00
2210201 telephone, Telex, Facsimile and mobile phone services	280,000.00	-	-	-	-	-	280,000.00
2210202 internet connections	100,000.00	-	-	-	-	-	100,000.00
2210203 courier & postal services	40,000.00	-	-	-	-	-	40,000.00
2210301 travel costs(airline, bus,railway,milage allowances etc)	1,200,000.00	-	-	-	-	-	1,200,000.00
2210302 accommodation -domestic travel	1,690,500.00	463,000.00	214,000.00	700,800.00	1,377,800.00	1,377,800.00	312,700.00
2210303 daily subsistence allowance	4,248,000.00	1,594,000.00	851,200.00	337,400.00	2,782,600.00	2,782,600.00	1,465,400.00
2210309 field allowance	28,450,001.00	4,090,950.00	20,381,600.00	-	2,472,550.00	2,472,550.00	3,977,451.00
2210310 field operational allowance	6,000,000.00	617,000.00	4,093,500.00	-	4,710,500.00	4,710,500.00	1,289,500.00
2210502 publishing and printing	128,539.00	-	-	-	-	-	128,539.00
2210503 subscriptions to newspaper,magazines and periodicals	160,000.00	-	-	-	-	-	160,000.00
2210504 Advertising,Awareness and publicity campaigns	389,846.00	-	-	-	-	-	389,846.00
2210603 Rents and Rates -Non residential	-	-	-	-	-	-	-
2210704 hire of training facilities	120,000.00	-	-	-	-	-	120,000.00
2210710 accommodation allowance	600,000.00	600,000.00	-	-	600,000.00	600,000.00	-
2210711 Tuition Fees Allowance	400,000.00	192,000.00	-	120,640.00	-	312,640.00	87,360.00
2210714 Gender mainstreaming	1,600,000.00	1,600,000.00	-	-	-	1,600,000.00	-

2210801 Catering Services(reception), Accommodation, Gifts, Food, and drinks	1,751,004.00	875,502.00			875,502.00	875,502.00	
2210802 Boards, Committees, Conferences and seminars	6,300,000.00		1,658,300.00		1,658,300.00	4,641,700.00	
2210805 Ntional Celebrations	2,400,000.00	1,200,000.00			1,200,000.00	1,200,000.00	
2210904 Motor Vehicle Insurance	200,000.00				186,000.00	14,000.00	
221106-Purchase of uniforms	3,000,000.00						
2211101 General Office Supplies	400,000.00					3,000,000.00	
2211102-, supplies and computers accessories services	400,000.00					400,000.00	
2211103-Sanitary and cleaning materials	160,000.00					400,000.00	
2211201 Refined fuels and lubricants for transport	560,340.00	280,000.00					
2211306 membership fees,Dues and subscriptions to professional bodies	120,000.00				280,000.00	560,000.00	340.00
2211311 contracted technical services	10,000,000.00						120,000.00
2211320 temporary committee expenses	3,200,000.00	1,599,900.00			7,425,596.00	7,425,596.00	2,574,404.00
2220101 maintenance expenses motor vehicle	320,000.00		436,000.00			2,035,900.00	1,164,100.00
2220202 maintenance of office furniture	200,000.00				320,000.00	320,000.00	
2220210 maintenance of computers,software and networks	200,000.00						200,000.00
31111001 purchase of office furniture	199,540.00						200,000.00
31111002 purchase of computers,printers and other IT Equipments	398,000.00						199,540.00
TOTALS	105,885,713.00	27,600,637.25	29,786,770.00	11,454,136.00	2,113,400.00	70,954,943.25	34,930,769.75
TOTAL Q3 EXCHEQUER			29,786,770.00	11,454,136.00	2,113,400.00	70,954,943.25	

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BUNGOMA COUNTY GOVERNMENT
MINISTRY OF GENDER, CULTURE, YOUTH AND SPORTS
DEPARTMENT OF YOUTH AND SPORTS

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

Date:

Economic Item & Title	Approved Estimates FY 2022/23 (Kshs.)	MONTHS			Actual Expenditure Q3 of FY 2022/23 (Kshs.)	Variance (Kshs.)
		JANUARY	FEBRUARY	MARCH		
	A				B	C=A-B
3110599 other infrastructure and civil works	1,940,000.00					
2420203 loans on other instruments	7,000,000.00					7,000,000.00
2410104 supplier credit	2,200,300.00		1,350,072.00		1,350,072.00	850,228.00
3110504 other infrastructure and civil works						-
3111504 other infrastructure and civil works						-
	11,140,300.00				1,350,072.00	9,790,228.00
TOTAL EXCHEQUER					1,350,072.00	-

DEPARTMENT OF GENDER AND CULTURE

List of unsurrendered imprests as at 31st March 2023

			AMOUNT ADVANCED	STATUS AS AT 31ST MARCH 2023
GC4693186	IMELDAH NAMACHANJA MASALANGE	FACILITATION FOR KICOSCA GAMES IN KISUMU	758,800	SURRENDERED
GC4693187	JUSTINE CHEMKUNG MATEA	FACILITATION FOR KICOSCA GAMES IN KISUMU	873,600	SURRENDERED
GC4693185	GILBERT JUMA CHESHARI	FACILITATION FOR KICOSCA GAMES IN KISUMU	630,000	SURRENDERED
4693195	ELIZABETH NEKESA MASINDE	FACILITATION FOR KICOSCA GAMES IN KISUMU	529,200	SURRENDERED
4693202	CLETUS WALELA	FACILITATION FOR KICOSCA GAMES IN KISUMU	961,800	SURRENDERED
4693197	Gloria Namukhula Situma	FACILITATION FOR KICOSCA GAMES IN KISUMU	487,200	SURRENDERED
4693191	JANE SIMIYU NAMUKI	FACILITATION FOR KICOSCA GAMES IN KISUMU	865,200	SURRENDERED
4693193	JACOB JUNIOUR	FACILITATION FOR KICOSCA GAMES IN KISUMU	450,800	SURRENDERED
4693201	CAREN MALONGO SUMBA	FACILITATION FOR KICOSCA GAMES IN KISUMU	660,800	SURRENDERED
4693199	CATHERINE NABUTOA	FACILITATION FOR KICOSCA GAMES IN KISUMU	499,100	SURRENDERED
4693200	SIMEON MUNYIFWA	FACILITATION FOR KICOSCA GAMES IN KISUMU	814,800	SURRENDERED
4693213	PHISHER NELIMA MAKOKHA	FACILITATION FOR KICOSCA GAMES IN KISUMU	604,800	SURRENDERED
4693215	METRINE WALUBENGO MAKOKHA	FACILITATION FOR KICOSCA GAMES IN KISUMU	728,000	SURRENDERED
4693203	TOPISTER NEKESA KHAOYA	FACILITATION FOR KICOSCA GAMES IN KISUMU	428,400	SURRENDERED
			960,000	SURRENDERED

	4693208	MERCY NAMBYE WAKOU	FACILITATION FOR KICOSCA GAMES IN KISUMU	610,400	SURRENDERED
	4693204	ESTHER NEUMA MANYASI	FACILITATION FOR KICOSCA GAMES IN KISUMU	618,800	SURRENDERED
	4266306	ZADOCK MWANGA NDIWA	FACILITATION FOR KICOSCA GAMES IN KISUMU	686,000	SURRENDERED
	4693196	FRANCIS CHUKHA	FACILITATION FOR KICOSCA GAMES IN KISUMU	439,600	SURRENDERED
	4266307	FAITH NANJALA WANJALA	FACILITATION FOR KICOSCA GAMES IN KISUMU	448,000	SURRENDERED
	GEN4693217	CALEB KISHOMBE SIMIYU	FACILITATION FOR KICOSCA GAMES IN KISUMU	795,000	SURRENDERED
	4693216	GLADYS NANGILA SITUMA	FACILITATION FOR KICOSCA GAMES IN KISUMU	880,000	SURRENDERED
	4693218	SHEILA LUKAMBA WANJALA	FACILITATION FOR KICOSCA GAMES IN KISUMU	664,300	SURRENDERED
	4693219	MARYANET NAFULA WASIDIA	FACILITATION FOR KICOSCA GAMES IN KISUMU	994,000	SURRENDERED
	4693220	ISAAC SIMIYU MAKOKHA	Subscription for KICOSCA	214,000	SURRENDERED
	4693210	EMILY KHASIRO WAPATA	FACILITATION FOR KICOSCA GAMES IN KISUMU	851,200	SURRENDERED
	GEN4693222	DAVID KHISA WAMALWA	KICOSCA LOGISTICS	436,000	SURRENDERED
				23,498,800	

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COUNTY:

BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES REPORT AS AT 31ST MARCH (FY 2022/23)

DATE.....

Programme	Sub-Programme	Approved Estimates		Actual Expenditure as of 31st MARCH 2023
		Recurrent Expenditure	Development Expenditure	
GENDER AND CULTURE				
Programme 1: General				
administration planning and support services	Compensation to Employees	30,589,943	-	20,837,555
	staff training	2,000,000		912,640
	Policy formulation and review	10,000,000		7,425,596
	Planning and Budgeting	3,200,000		2,035,900
	Utility for office operations	500,000		-
	ADMINISTRATIVE SERVICE MANAGEMENT boards and Committees, travel costs,	15,595,925		10,328,152
	Sub Total	61,885,868.0	-	41,539,843.3
Programme2: Cultural development and Management				
	Construction of Sangalo multipurpose hall	850,072.0		-
	Fencing of Sangalo cultural centre	1,350,072.0	1,350,072	-
	Ward based project	1,940,000.0		-
	Celebration of communities cultural festival (Sikhebo)	-		-

	KICOCSA GAMES		31,400,001.0		24,472,550
	Kenya national music festival		1,500,000.0		430,800
	Hold communities music cultural festival(6 communities)		1,000,000		
	Hold herbal medicine day		500,000		
	Liquor and licensing enforcement exercise		3,000,000		
	SUB TOTAL		41,540,145	1,350,072	24,903,350

Programme 3: Gender Equality And Empowerment Of Vulnerable Groups

	Operations of GTWG		1,000,000		450,000
	Gender mainstreaming		1,600,000		993,750
	Gender based violence response programs(16 days of activism against women)		1,600,000		1,123,000
	Mark and celebrate international Womens Day		1,400,000		1,200,000
	Mark and celebrate international Disability day		1,000,000		745,000
	WOMEN FUND		4,000,000		-
	DISABILITY FUND		3,000,000		-
	SUB TOTAL		13,600,000.0	-	4,511,750.0
	Grand Total		117,026,013.0	1,350,072.0	70,954,943.3

"I"

Name of the Department Gender and Culture

**PAYROLL SUMMARY Quarter 2, FY 2022/23 (as at 31
MARCH 2023)**

Month	IIPPD AMOUNT
July 31, 2022	2,442,063.60
August 31, 2022	2,379,392.65
September 30, 2022	2,357,800.00
October 31, 2022	2,365,000.00
November 30, 2022	2,184,220.00
December 31, 2022	2,759,809.00
January 31, 2023	2,152,170.00
February 28, 2023	2,083,700.00
March 31, 2023	2,113,400.00
Total	20,837,555.25