

REPUBLIC OF KENYA



COUNTY ASSEMBLY OF BUNGOMA

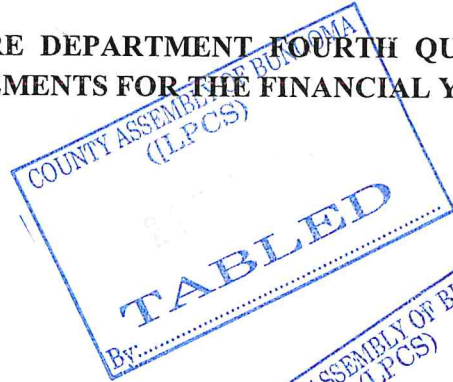
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GENDER, CULTURE AND SOCIAL WELFARE COMMITTEE REPORT

ON

**GENDER AND CULTURE DEPARTMENT FOURTH QUARTERLY REPORT
AND FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR 2022/2023**



County Assembly of Bungoma

P.O BOX 1886-50200

BUNGOMA, Kenya

November, 2023



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CHAPTER ONE

1.1 PREFACE

Mr. Speaker Sir.

The 4th quarter financial statements for the period ended 30th June, 2023 was tabled on 26th October 2023 and committed to all sector committees for interrogation and reporting back to the House. The committee interrogated the department of Gender and Culture on 8th November, 2023 and thus submits its report herein below.

The report analyses expenditure of exchequer releases during the stipulated periods as well as the budget absorption rate in relation to the annual budget. It gives the legal background and objectives that informed the committee to analyze the financial statements as submitted and further through an interrogation process. The report also contains observations and recommendations unanimously adopted by the Committee.

1.2 MANDATE OF THE COMMITTEE

Mr. Speaker Sir,

The Sectoral Committee on Gender, Culture and Social Welfare derives its mandate from the provisions of Standing Order 217(5) of the Bungoma County Assembly Standing Orders which defines its functions as to:

- a) Investigate, inquire into, and report on all matters relating to the mandate, management, activities, administration, operations, coordination, control and monitoring of budget;
- b) Consider quarterly reports of the assigned departments and report to the House within twenty-one (21) sitting days upon being laid;
- c) Study the programme and policy objectives of departments and the effectiveness of the implementation;
- d) Study and review all County legislation referred to it;

- e) Study, access and analyze the relative success of the departments as measured by the results obtained as compared with their stated objectives;
- f) 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;
- g) To vet and report on all appointments where the constitution or any law requires the House to approve, except those under *Standing Order 204* (Committee on Appointments); and
- h) Make reports and recommendations to the House as often as possible, including recommendation of proposed legislation.

1.3 COMMITTEE MEMBERSHIP

Mr. Speaker Sir,

The current composition of the Committee on Gender, Culture and Social Welfare is as follows:

1.	Hon. Jack Kawa	Chairperson
2.	Hon. Abraham Obama	Vice/Chairperson
3.	Hon. Hon. George Kwemoi	Member
4.	Hon. Hon. Sheila Sifuma	Member
5.	Hon. Mildred Barasa	Member
6.	Hon. John Wanyama	Member
7.	Hon. Florence Juma	Member
8.	Hon. Moureen Wafula	Member
9.	Hon. Metrine Nangalama	Member
10	Hon. Alfred Mukhanya	Member
11.	Hon. Jeremiah Kuloba	Member

12.	Hon. Godfrey Wanyama	Member
13.	Hon. Joseph Nyongesa	Member
14.	Hon. James Mukhongo	Member
15.	Hon. Eunice Kirui	Member

1.4 FISCAL AND LEGAL FRAMEWORK

Mr. speaker Sir, *Article 226(2)* of the Constitution of Kenya, 2010 states that, the Accounting Officer of the National Public entity is accountable to the National Assembly, while the Accounting Officer of a County Government entity is accountable to the County Assembly for its financial management.

Mr. Speaker Sir. The County Assembly discharges its oversight function on the executive through the Committee system. According to ***section 116 of the Public Finance Management Act, 2012***, an Accounting officer for a County Government entity shall prepare a report for each quarter of the financial year in respect of the entity. Further, the section requires the accounting officer of the County Government entity to ensure that the quarterly report;

- Contains information on the financial and non-financial performance of the entity, and
- Is in a form that complies with the standards prescribed and published by the Public Sector Accounting Standards Board.

Mr. Speaker Sir. The section also requires that not later than fifteen (15) days after the end of each quarter, the Accounting Officer shall submit the quarterly report to the County Treasury. It also requires the County Treasury to consolidate the financial statements within one month following the end of the quarter and to submit to County Assembly with a copy to National Treasury, Controller of Budget and the Commission on Revenue Allocation.

Obligations of Accounting Officers

Mr. Speaker Sir, Section. 149(1) of the PFM Act 2012, states that;

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.*

Accounting officers will be accountable to County Assembly for;

- *Ensuring the most effective means of achieving desired programme outcomes are used.*
- *Maintaining effective systems of internal control and the measures taken to ensure that they are effective.*
- *Measures taken to prepare the financial reports that reflect a true and fair view of the financial position of the department.*

Mr. Speaker Sir. It is in the interest of the Committee that the Accounting Officer in the department observed the Principles of Public Finance as laid down in **Article 201 of the CoK, 2010** in managing the finances of the entity in the period under review.

1.5 TERMS OF REFERENCE

Mr. Speaker Sir.

During the Committee sitting and as had been directed by Hon. Speaker, on the floor of the House, the committee resolved to interrogate the fourth quarter report for the period ending 30th June, 2023 with the following guiding documents:-

- i. The departmental exchequer releases for the fourth quarter for both recurrent and development expenditure
- ii. The Budget implementation reports; projects implemented as per the approved PBB and activity costing
- iii. The personnel expenditures in the period under review
- iv. The CEF project implementation status in the department for FY 2022/23

- v. The outstanding Imprest and pending accounts payable

1.6 ACKNOWLEDGEMENT

Mr. Speaker Sir.

I take this opportunity to thank the Office of the Speaker and the Clerk of the County Assembly for the logistical support accorded to the Committee as it executed its mandate. My gratitude also goes to all members of the Committee for dedicating their time to examine the Bungoma County Government Quarterly reports and Financial Statements of the department of Gender, Culture and Social Welfare for the period ending 30th June 2023.

Mr. Speaker Sir. It is therefore my pleasant duty and privilege, on behalf of the Sectoral Committee on Gender, Culture and Social Welfare, to table this report to the Assembly for deliberation and adoption.

Thank you.

Sign Date 21/02/2024

HON. JACK KAWA, MCA, BOKOLI WARD
CHAIRPERSON, COMMITTEE ON GENDER, CULTURE AND SOCIAL
WELFARE

CHAPTER TWO

2.1 KEY HIGHLIGHTS

Mr. Speaker Sir.

The total budget of Bungoma County Government for the Financial Year under review was Kshs. 14,824,738,616. The amount was after approval of the Second Supplementary Budget in the F/Y 2022/23. The department of Gender and Culture was allocated Kshs. 108,160,533 where the recurrent vote had an allocation of Kshs. 97,056,213 and development vote had Kshs. 11,104,320

2.2 ACTUAL REVENUE RECEIVED

In the Financial Year 2022/2023, the County had projected revenues of Kshs. 14,824,738,616 as at 30th June, 2023 out of which Kshs. 665,486,021 was a projection for level 4 and 5 Hospitals, leaving a balance of Kshs. 14,159,252,597. The total actual amount received by the County was Kshs. 11,863,518,430.

As at the 30th June, 2023, the department of Gender and Culture had received Kshs. 98,112,676 for recurrent and Kshs. 1,040,695 (9.34%) for development with the approved allocation of Kshs. 97,056,213 and 11,140,320 respectively

The total exchequer release for 4th quarter in the Financial Year 2022/2023 for Bungoma County was Kshs. 5,560,361,528 out of which Kshs. 108,160,533 was received by the department of Gender and Culture

2.3 COUNTY OWN GENERATED REVENUE

Mr. Speaker Sir,

The report indicates that the County managed to collect Kshs. 379,716,358 cumulatively in all the 4 quarters from local generated revenue out of the targeted amount of Kshs. 500,000,000 translating to 76% hence a deficit of Kshs. 120,283,642.

The department of Gender and Culture does not have any own source of revenue earmarked for collection.

2.4 CONDITIONAL GRANTS

Mr. Speaker Sir,

In the FY 2022/23, the County had projected to receive total conditional grants of Kshs.1,656,728,137 out of which Kshs.1,543,977,937 was development partners while Kshs. 113,228,200 from National government.

The department of Gender and Culture was not entitled to any conditional grant.

CHAPTER THREE

3.1 DEPARTMENTAL EXPENDITURE ANALYSIS

Mr. Speaker Sir.

The department of Gender and Culture had an annual approved budget of Kshs. 108,196,533 comprising of Kshs. 97,056,213 recurrent and Kshs. 11,140,320 for Development expenditure programmes.

The following are programmes and sub-programmes under Budget execution in the department;

3.2 Recurrent Expenditure

General Administration

From the document tabled;

- Compensation to employees, the approved allocation was Kshs. 46,089,943 the department absorbed Kshs. 45,977,791 representing 100% this for both Gender and Youth departments.
- Administration support services had approved allocation of Kshs. 63,893,034 the department absorbed Kshs. 63,199,825 representing 99% for both Gender and Culture and Youth and Sports departments.

Departmental submissions

The department submitted that out of the approved allocation Kshs. 46,089,943 on personnel for Gender, Culture, Youth and Sports, Kshs. 30,589,943 was in respect to the department of Gender and Culture and as at 30th June, 2023 they had utilized Kshs. 28,497,592 hence a balance of Kshs. 2,092,351 that was meant for promotion of staff that did not take place.

Administration support services for Gender and Culture had an allocation of Kshs. 26,405,769 and the actual expenditure as at 30th June, 2023 was Kshs. 25,215,788 translating to 95% absorption rate. Below are the sub-programmes implemented by the department;

NO.	SUB-PROGRAMME	APPROVED ALLOCATION	ACTUAL EXPENDITURE AS AT 30 TH JUNE, 2023	ABSORPTION RATE
1	Staff training	2,400,000	2,334,160	97.3
2	Policy formulation and review	10,000,000	9,999,996	100
3	Planning and Budget	3,200,000	3,199,332	100
4	Utility for office operations	500,000	380,000	76
5	Administrative services management (boards and Committees, travel costs, catering services)	10,305,769	9,302,300	90.3
	TOTAL	26,405,769	25,215,788	95%

Cultural development and management

From the tabled document, cultural development and management had the following sub-programmes;

- Cultural heritage preservation had an approved allocation of Kshs. 18,000,000 the department absorbed Kshs. 18,000,000 representing 100%.
- Promotion of community's culture had approved allocation of Kshs. 700,000 the department absorbed Kshs. 700,000 at 100%.
- Liquor and Licensing approved allocation of Kshs. 2,000,000, the department utilized Kshs. 1,800,000 at 90% absorption rate.

Departmental Submissions

The department submitted that on cultural development and management, it implemented the following programs;

- Construction of Sang'alo multipurpose hall had an approved budget of Kshs. 2,200,300 and Kshs. 1,040,095 was utilized
- KICOSCA Games had allocation of Kshs. 31,447,096 and the whole amount was spent.
- Kenya national music festival had an allocation of Kshs. 1,500,000 and its actual expenditure was Kshs. 1,040,095
- Liquor and licensing enforcement exercise had an initial allocation of Kshs. 3,000,000 and during the supplementary budget it was reduced by Kshs. 2,500,000.

Gender development and management

- Gender equality framework had approved allocation of Kshs. 1,000,000 and the department utilized Kshs. 990,000, 99% absorption.
- Gender empowerment fund; women fund had an allocation of Ksh. 5,000,000 and Disability Fund had an allocation of Kshs. 2,000,000. The utilization on the funds was 0%
- Gender mainstreaming had approved allocation of Kshs. 1,000,000 and the whole amount was spent

Departmental submissions

On gender equality framework with an allocation of Kshs. 1,000,000, the committee was informed that the funds were spent on the celebrating the International Women day and Kshs. 1,000,000 on gender mainstreaming, was used for celebrating the international disability day.

On women and disability funds, the funds were not operationalized because the review of the regulations had not been completed. The Chief Officer confirmed to the Committee that the cabinet had approved the Regulations and the funds will be operationalized in the current financial year.

Pending staff receivables (outstanding imprest)

The total County outstanding imprest as at 30th June, 2023 was Kshs. 288, 712,420 out of this Kshs. 8,708,800 was in respect to the department of Gender and Culture.

Departmental submissions

The department only submitted evidence for imprest surrender for one imprest of Kshs. 599,000 therefore the rest were still pending.

The imprest register submitted also indicate that the rest of the imprest were still outstanding.

Pending accounts payables (pending bills)

The pending bills for the department of Gender and Culture were reported together with the ones for Youth and Sports amounting to Kshs. 102,000,547 in the financial year under review out of which Kshs. 92,798,188 was paid leaving a balance of Kshs. 9,202,359.

During the 1st supplementary budget 2022/2023, the department was allocated **Kshs. 2,200,320** for pending bills, comprising of **Kshs. 849,845** for recurrent and **Kshs. 1,350,475** for development. The report from the county treasury indicates that only development pending bill was paid

Departmental submissions

The department submitted a list of pending bills totaling to Kshs. 7, 216,320 as shown below;

S/N o	Supplier /Contractor Name	Date of the Contract	Details of Work Performed	BALANCE AS AT 30 TH JUNE 2023
1	M/s value partners consulting ltd	2019/20	Development of departmental policies	4,851,196.50
2	Kongasis Investments	2019/20	Construction of Sang'alo Multipurpose Hall	310,154
3	LUSAL GENERAL SUPPLY LIMITED	2020/21	CONSTRUCTION OF SANGALO MULTIPURPOSE HALL	849,845
4	Besimu General supplies	2022/23	Purchase of tailoring Machines for Ndalul/Tabani CBO	959,040
5	Fantastic smart ltd	2019/2020	Supply and delivery of cleaning materials	103,795
6	Sialo one general supplies	2022/23	Purchase of office stationery	242,665
Total				7,216,320

3.3 DEVELOPMENT EXPENDITURE

The development expenditure for Gender and Culture had an approved allocation of Kshs. 11,140,320 that was meant for the following sub-programmes;

- Ward Based Projects had an allocation of Kshs. 1,940,000 for purchase of sewing machine for Naitiri Kabuyefwe ward.
- Pending Bills with an allocation of Kshs. 2,200,320 where Kshs. 849,845 was meant for construction of multipurpose hall while Kshs. 1,350,475 for fencing Sang'alo
- Women and Disability funds had an allocation of Kshs. 5,000,000 and Kshs. 2,000,000 respectively.

CHAPTER FOUR

COMMITTEE OBSERVATIONS AND RECOMMENDATIONS

4.1 COMMITTEE OBSERVATIONS

Mr. Speaker Sir.

The committee observed as follows:

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 quarter/ annual work plans and the budget implementation status report were not submitted to the committee for comparison purposes with the financial report.
3. The Women Fund and Disability Fund were not utilized because there were no regulations however the regulations have been reviewed and passed by the cabinet.
4. The department had an outstanding imprest of Kshs. 8,708,800 as at 30th June, 2023 but only one evidence of surrender of imprest of Kshs. 599,000 was submitted leaving a balance of outstanding imprest of Kshs. 8,109,800.
5. The department of Gender and Culture had a pending Bill of Kshs. 7,216,320.
6. The expenditure for gender and culture department was report together with the one for youth and sports department.
7. The departmental ceiling is low compared to other departments.

4.2 COMMITTEE RECOMMENDATIONS

1. **THAT** the County Treasury should indicate how much each department receives as exchequer to execute its programmes in both recurrent and development in the subsequent reporting on financial statements.
2. **THAT** the department should be submitting its quarterly/annual work plans and detailed budget implementation report together with the financial statements for easy comparison and oversight purposes.
3. **THAT**, the department should as soon as practical submit the Women and Disability Funds regulations to the County Assembly for approval for the funds to be operationalized.
4. **THAT** the department should ensure compliance of **Regulation 93(5 and 6 of PFM Regulation, 2015** on surrendering imprest and also enhance imprest management system. A holder of a temporary imprest shall account or surrender the imprest within seven working days after returning to duty station.
5. **THAT** the departments should prioritize pending bills, since it is provided in law that pending bills **MUST** be given first charge. Section 94 (i) of the (PFM) Act, 2012 *states that failure to make any payments as and when they fall due by the public entity may be an indicator of material breach of measures established under law. To ensure pending bills are paid in time, Article 225 of the Constitution and section 96 of the PFM Act give the treasury powers to stop transfer of funds to the concerned public entity.*
6. **THAT** the department must report its expenditures separately from that of Youth and Sports for easy oversight and for better monitoring and evaluation of the planned programmes in the department.
7. **THAT** the department should utilize its funds as approved by the County Assembly and any variation should be regularized in the supplementary Budget

ADOPTION SCHEDULE

ANNEXURES

ADOPTION SCHEDULE

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

	MEMBERS NAME	DESIGNATION	SIGN
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. Sheilah Sifuma	Member	

**MINUTES OF GENDER, CULTURE AND SOCIAL WELFARE COMMITTEE
MEETING HELD ON 11TH NOVEMBER, 2023 AT 11: 00 A.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. Mr. Paul	Mudoga	-Committee Clerk
2. Ms. Lilian	Namukhasi	-Fiscal analyst
3. Ms. Mercyline	Masinde	-Serjeant- At- Arms
4. 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 Fourth quarterly report and financial statements report in respect to the department of Gender and Culture for the financial year 2022/2023

MIN.GCSW/01/11/11/2023 PRELIMINARIES

i. Prayer

The chairperson called the meeting to order at 11:00 a.m. with prayer read from the County Assembly Standing Orders.

Determination of quorum

Quorum for the meeting was determined as sufficient.

ii. Adoption of agenda

On proposal by Hon. Jeremiah Kuloba who was 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 the cooperation during the fourth quarter financial statements interrogation.

MIN.GCSW/3/11/11/2023 ADOPTION OF FOURTH QUARTERLY RREPORT AND FINANCIAL STATEMENTS REPORT IN RESPECT TO THE DEPARTMENT OF GENDER AND CULTURE FOR THE FINANCIAL YEAR 2022/2023.

Members were taken through the fourth quarterly report and financial statements for the FY 2022/2023 . They unanimously agreed to the contents of the report.

ADJOURNMENT

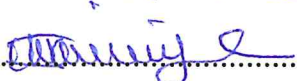
There being no other business, the meeting ended at 11:00 A.M. The next meeting will be convened (

Confirmed by:

Committee Clerk: P.M KHAKHOLE

SIGN..........DATE..... 7/2/2024.....

Chairperson: Hon. Jacob Kawa

SIGN..........DATE..... 7/2/2024.....