

COUNTY GOVERNMENT OF BUNGOMA



COUNTY ASSEMBLY OF BUNGOMA

OFFICE OF THE CLERK

THIRD ASSEMBLY FOURTH SESSION

FINANCE AND ECONOMIC PLANNING
COMMITTEE

REPORT ON COUNTY REVENUE FUND QUARTERLY
REPORT AND FINANCIAL STATEMENTS FOR THE
PERIOD ENDED JUNE 30TH 2024.

Clerks Chambers
County Assembly Buildings
P.O BOX 1886 - 50200
BUNGOMA, KENYA

April 2025

Revenue Fund report financial statement report for the period ending 30th June 2024

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COUNTY ASSEMBLY OF BUNGOMA
(LPCS)
22 APR 2025
TABLED
By: *Han. Evelyn Mutemba*

COUNTY ASSEMBLY OF BUNGOMA
(LPCS)
22 APR 2025
NOTICE ISSUED
By: *Han. Evelyn Mutemba*

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CHAPTER ONE

1.1 preface

Mr. Speaker,

The County Revenue Fund quarterly report and financial statement for the period ending June 30th 2024, was tabled in the House on 16th, October 2024 and committed to the Committee on Finance and Economic Planning.

The report has highlighted on the general performance on Equitable share and own source revenue collection including Appropriation in Aid (AIA) by the Bungoma County. The Committee interrogated the report in comparison with performance of previous years that aided in making some observations with workable recommendations for the house to consider.

1.2 Mandate of the Committee.

Mr. Speaker,

The sectorial Committee on Finance and Economic Planning is constituted pursuant to the provisions of Standing Order No. 217 of the County Assembly of Bungoma and executes its mandate in accordance with Standing order 217(5) which provides as follows:

- a) Investigate, inquire and report all matters relating to the mandate, management, activities, administration, operations and estimates of the assigned departments.
- b) Study the programme and policy objectives of departments and the effectiveness of the implementation;
- c) study and review all county legislation referred to it;
- d) study, assess and analyze the relative success of the departments as measured by the results obtained as compared with their stated objectives;

- e) investigate and inquire into all matters relating to the assigned departments as they may deem necessary, and as may be referred to them by the County Assembly;
- f) to vet and report on all appointments where the constitution or any law requires the County Assembly to approve, except those under Standing order 208(Committee on Appointments); and
- g) make reports and recommendations to the County Assembly as often as possible, including recommendations of proposed legislation

1.3 Committee Membership

Mr. Speaker,

The Committee on Finance and Economic Planning as currently constituted comprises of the following members:-

1. Hon. James Mukhongo	Chairperson
2. Hon. Orize Kundu	Vice Chairperson
3. Hon. Stephen Wamalwa	Member
4. Hon. Everlyne Mutiembu	Member
5. Hon. Vitalis Wangila	Member
6. Hon. Violet Makhanu	Member
7. Hon. Jack Kawa	Member
8. Hon. Francis Chemion	Member
9. Hon. Tony Barasa	Member
10. Hon. George Makari	Member
11. Hon. Aggrey Mulongo	Member
12. Hon. Godfrey Wanyama	Member
13. Hon. Everton Nganga	Member
14. Hon. Christine Mukhongo	Member
15. Hon. Jerusa Aleu	Member

1.4 Legal Framework

Constitution provision on the establishment of the county revenue fund

Mr. Speaker,

Article 207 of the constitution of Kenya 2010 establishes for each County, County Revenue Fund (CRF), laying down the parameters upon which any money from the Fund may be withdrawn. For the avoidance of doubt article 207 states as follows:-

“207. (1) There shall be established a Revenue Fund for each county

Government, into which shall be paid all money raised or received by or on behalf of the county government, except money reasonably excluded by an Act of Parliament.

(2) Money may be withdrawn from the Revenue Fund of a county government only—

(a) as a charge against the Revenue Fund that is provided for by an Act of Parliament or by legislation of the county; or

(b) as authorized by an appropriation by legislation of the county.

(3) Money shall not be withdrawn from a Revenue Fund unless the Controller of Budget has approved the withdrawal.

(4) An Act of Parliament may—

(a) make further provision for the withdrawal of funds from a county Revenue Fund; and

(b) provide for the establishment of other funds by counties and the management of those funds.

Public finance management act provision on the establishment of County Revenue Fund

Mr. Speaker,

Section 109 of the Public Finance Management Act 2012 establishes the County Revenue Fund for each county government.

109. (1) *there is established, for each county a County Revenue Fund in accordance with Article 207 of the Constitution.*

(2) *The County Treasury for each county government shall ensure that all money raised or received by or on behalf of the county government is paid into the County Revenue Fund, except money that—*

(a) is excluded from payment into that Fund because of a provision of this Act or another Act of Parliament, and is payable into another county public fund established for a specific purpose;

(b) may, in accordance with other legislation, this Act or County legislation, be retained by the county government entity which received it for the purposes of defraying its expenses; or

(c) is reasonably excluded by an Act of Parliament as provided in Article 207 of the Constitution.

(3) *The County Treasury shall administer the County Revenue Fund and ensure that the county government complies with the provisions of Article 207 of the Constitution.*

Sources of the County Revenue Fund

Mr. Speaker,

The county Revenue Fund comprises of money received from the exchequer and own source revenues. The following is the legal provision that guides on how the county government to access funds from the exchequer:-

Article 202 of the constitution provides that “*Revenue raised nationally shall be shared equitably among the national and county governments*”

Article 203 of the constitution laid down the criteria and basis of the sharing of revenue between the two levels of the government;

Mr. Speaker,

In addition the county government is mandated under the following provisions to generate their own source revenue:

Power to impose taxes and charges by County Government

Article 209(3)(4) & (5) of the Constitution provides that:

3) A county may impose;

- a) Property rates
- b) Entertainment taxes; and
- c) Any other tax that is authorized to impose by an Act of parliament.

4) The National and County Governments may impose charges for the services they offer.

5) The taxations and other revenue raising power of the County shall not be exercised in a way that that prejudices national economic policies, economic activities across County boundaries or the national mobility of goods, services, capital or labor

Article 210 of the constitution states that:-

1) No tax or licensing fee may be imposed, waived or varied except as provided by legislation

2) If legislation permits the waiver of any tax or licensing fee—

(a) a public record of each waiver shall be maintained together with the reason for the waiver; and

(b) each waiver, and the reason for it, shall be reported to the Auditor-General.

(3) No law may exclude or authorize the exclusion of a State officer from payment of tax by reason of—

(a) the office held by that State officer; or

(b) the nature of the work of the State officer

Administration of the County Revenue Fund

Mr. Speaker,

Regulation 80 and 81 of the Public Finance Management (County Governments) Regulations 2015 stipulates as follow:

80. (1) The County Treasury shall administer the County Revenue Fund in accordance with the Constitutional provisions in Article 207 and 209 (3) and (4) in controlling revenue receipts to ensure that;

(a) all revenue receipts by the county government are paid into the County Exchequer Account, except revenue receipts reasonably excluded by the Act, or any other Act of Parliament or an Act of County Assembly ; and

(b) withdrawals from the County Revenue Fund are done-

(i) in accordance with an appropriation by an Act of County Assembly; or

(ii) as a direct charge against the County Revenue Fund authorized by the Act, an Act of Parliament or an Act of County Assembly.

(1) The administrator of the County Revenue Fund shall keep proper books of accounts of the County Revenue Fund in accordance with standards and formats prescribed by the Public Sector Accounting Standards Board.

81(1) Receivers of revenue shall promptly deposit into the county exchequer account all receipts due to the County Revenue Fund.

(2) The receivers of revenue shall promptly pay the revenue received into the County Revenue Fund, as soon as possible and in any case not later than five (5) working days after receipt thereof.

(3) The County Treasury shall issue a receipt to a receiver of revenue to acknowledge the receipt of revenue thereof.

County Government responsibilities in public finance.

102. (1) Each County government shall ensure adherence to—

- (a) The principles of public finance set out in Chapter Twelve of the Constitution;
- (b) The fiscal responsibility principles provided in section 107 under this Act;
- (c) National values set out in the Constitution;
- (d) Any other requirements of this Act.

(2) The County Executive Committee shall observe principles of collective responsibility in exercising their functions under this Act.

(3) In making decisions a county assembly shall take cognizance of Article 216 (2) of the Constitution.

Establishment of county treasuries.

103. (1) There is established for each county government, an entity to be known as County Treasury. (2) The County Treasury shall comprise—

- (a) The County Executive Committee member for finance;
 - (b) The Chief Officer; and
 - (c) The department or departments of the County Treasury responsible for financial and fiscal matters.
- (3) The County Executive Committee member for finance shall be the head of the County Treasury.

Responsibilities and Powers of a County Treasury General responsibility of a County Treasury.

104. (1) Subject to the Constitution, a County Treasury shall monitor, evaluate and oversee the management of public finances and economic affairs of the county government including—

- (a) Developing and implementing financial and economic policies in the county;
- (b) Preparing the annual budget for the county and coordinating the preparation of estimates of revenue and expenditure of the county government;
- (c) Co-coordinating the implementation of the budget of the county government;
- (d) Mobilizing resources for funding the budgetary requirements of the county government and putting in place mechanisms to raise revenue and resources;
- (e) Managing the county government's public debt and other obligations and developing a framework of debt control for the county;
- (f) Consolidating the annual appropriation accounts and other financial statements of the county government in a format determined by the Accounting Standards Board;
- (g) Acting as custodian of the inventory of the county government's assets except where provided otherwise by other legislation or the Constitution;
- (h) Ensuring compliance with accounting standards prescribed and published by the Accounting Standards Board from time to time;
- (i) Ensuring proper management and control of, and accounting for the finances of the county government and its entities in order to promote efficient and effective use of the county's budgetary resources;
- (j) Maintaining proper accounts and other records in respect of the County Revenue Fund, the County Emergencies Fund and other public funds administered by the county government;

- (k) Monitoring the county government's entities to ensure compliance with this Act and effective management of their funds, efficiency and transparency and, in particular, proper accountability for the expenditure of those funds;
- (l) Assisting county government entities in developing their capacity for efficient, effective and transparent financial management, upon request;
- (m) Providing the National Treasury with information which it may require to carry out its responsibilities under the Constitution and this Act;
- (n) Issuing circulars with respect to financial matters relating to county government entities;
- (o) Advising the county government entities, the County Executive Committee and the county assembly on financial matters;
- (q) Strengthening financial and fiscal relations between the national government and county governments in performing their functions;
- (r) Reporting regularly to the county assembly on the implementation of the annual county budget; and (s) taking any other action to further the implementation of this Act in relation to the county.

Powers of a County Treasury.

Mr. Speaker,

105. (1) A County Treasury has such powers as are necessary to enable it to carry out its functions and responsibilities under this Act including—

- (a) With prior notice, access any system of public financial management used by any of the county government entities and the internal controls used to monitor the system;
- (b) Taking appropriate measures, including the stoppage of funds, to deal with any failure of a county government entity to comply with this Act;

(c) With prior notice, accessing the premises of a county government entity and inspecting all records and other documents relating to the financial affairs of that county government entity, kept by that entity;

(d) Requiring county government entities to comply with all applicable norms or standards regarding accounting practices, budget classification systems and other public financial management systems as prescribed by the Accounting Standards Board;

(e) Requiring any public officer employed by a county government or county government entity to provide explanations, information and assistance in respect to matters relating to the county government's public finances: Provided that a person providing the information shall not be liable if at the time of providing the information, that person, in writing, objected to providing such information on grounds that the information may incriminate him or her;

(f) Issuing guidelines to accounting officers for the county government entities, or public officers employed by those entities, with respect to the financial affairs of that Government or those entities, and monitoring compliance with those guidelines; and

(g) Ensuring that county government entities operate a financial management system that complies with national standards as prescribed by the Accounting Standards Board.

(2) A County Treasury may, in writing, authorize any of its officers to carry out a specified responsibility, or exercise a specified power, on its behalf.

(3) When carrying out a responsibility, or exercising a power, on behalf of a County Treasury, an authorized officer shall, if requested to do so by the person in relation to whom the responsibility or power is being carried out or exercised, produce the officer's authorization for inspection and failure to comply with such a request invalidates any subsequent action purporting to be taken under the authority of the authorization.

(4) An authorization given under subsection (3) remains in force for such period as is specified in it or, if no such period is specified, until it is revoked by the County Treasury concerned.

(5) A County Treasury may, in writing, revoke or vary an authorization given under subsection (3).

1.5 Acknowledgement


Mr. Speaker,

I take this opportunity to express my gratitude and sincere thanks to the members of the committee and its Secretariat for dedicating their time to analyze the County Revenue Fund quarterly report and financial statement for the period ending June 30th 2024.

The committee is grateful to the offices of Honorable Speaker and Clerk of the County Assembly of Bungoma for the logistical support received while discharging its mandate in the preparation of this report.

Lastly, the committee lauds the County Executive Committee Member of Finance and Economic Planning and his team for appearing before it and availing the necessary information that enabled the compilation of this report.

Mr. Speaker, it is therefore my singular duty, on behalf of the Committee of Finance and Economic Planning, to table this report and recommend it to the County Assembly for consideration and adoption.

Signed.....Date.....6.14.2025.....

**Hon. James Barasa Mukhongo, MCA Chwele/Kabuchai Ward
Chairperson, Committee on Finance and Economic Planning**

CHAPTER TWO

2.1 Examination of Bungoma County Revenue Fund Statement Fy2023/2024 for period ended June 30th 2024

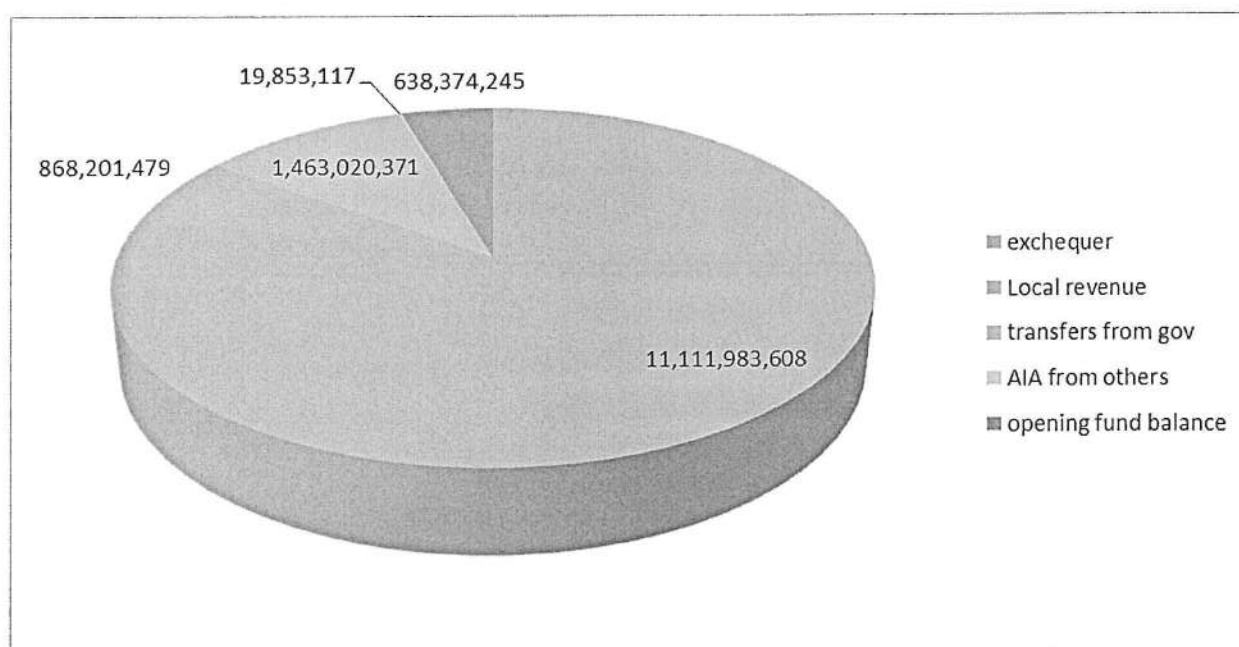
2.1.1 Financial performance

Hon.Speaker,

In the FY 2023/24 Kshs.15, 243,651,077 was approved during the 2nd supplementary budget. Out of this budget, Kshs.1,162,071,383 relates to Appropriation In Aid. This money is used at source and therefore not transferred to The County Revenue Fund Account.

The county also expected to receive Kshs. 14,101,432,811 to finance operations of which Kshs. 11,111,986,608 is exchequer release as equitable share from the national Government, Kshs. 1,463,020,371 as transfers from other government Agencies, Kshs. 868,201,470 as own source revenue ,and Kshs. 638,374,245 (funds Kshs.213,023,948,Retention Kshs.150m,opening balance Kshs.275,350,297)from County funds balances.

National Government equitable share revenue continues to be the largest source of revenue for the County, contributing 87% while own source revenue is expected to contribute 13% .Actual contribution from equitable share was 78% while own source revenue was 6%



2.1.2 Actual total revenue received in the financial year compared to previous financial year –in the CRF Account

As at 30th June 2024, the county had received a total of Kshs.11, 335,327,216 from the various revenue sources against Kshs. 11,247,736,528 received same period the previous financial year, a positive variance of Kshs. 87,590,688.

The amount received include, Kshs. 10,287,024,920 as equitable share from National Government which is 93% of expected Kshs. 11,111,986,608. This is because funds for the month of June were not released. During the same period financial year 2022/2023, Kshs. 10,659,435,192 was received.

Included in the amount received is Kshs.64m as conditional grants for Aggregated Industrial Parks Program.

Own source revenue collected was Kshs.388,314,747 against a target of Kshs.868,201,470 (45%). Out of this amount, Kshs. 383,998,952, was transferred to CRF Leaving a balance of Kshs. 4,315,794.90 . During the financial year 2022/2023,

Kshs.379, 212,866 was collected, Kshs.330,427,054 was transferred to CRF leaving a balance of Kshs.48,785,812.

Kshs.663, 696,364 was received as transfers from other government agencies against a target of Kshs.1, 463,020,371. Kshs.606,980 was return to CRF issues.

Transfers from other government entities include

The total Grants Kshs. 727,696,364 entails:

- Development partners Kshs. 663,696,364
 - NARIGP Kshs. 4,729,897
 - NAVCDP Kshs. 195,112,952
 - KELCLOP Kshs 31,650,142
 - DANIDA Kshs. 16,227,750
 - ASDSP II Kshs. 1,593,849
 - FFLoCA Kshs. 331,781,944
 - KISP II Kshs. 82,599,830
- National Government Kshs. 64million for Aggregated Industrial Park program.

Grand total received from National Treasury in the period is Kshs.10,950,721,284 broken down as follows:

- Quarter 1 Kshs. 1,833,477,296
- Quarter 2 Kshs. 1,834,477,296
- Quarter 3 Kshs.3,034,528,437
- Quarter 4 Kshs.4, 248,238,255.

Revenue	June 2024	June 2023	Variance
Exchequer releases	10,287,024,920	10,659,435,192	-372,410,272
Transfers from other government agencies	663,696,364	256,762,319	406,934,045
Own Source Revenue	383,998,952	330,427,054	53,571,898
Return to CRF issues	606,980	1,111,963	-504,983
Total Receipts	11,335,327,216	11,247,736,528	87,590,688

2.1.3 Budget revenue against actual receipt as at 30th June 2024

Kshs.638,374,245 was expected as balance brought forward broken down as County Fund balances Kshs.213,023,948, Retention account Kshs.150m, opening balance Kshs.275,350,297, but only Kshs. 251,506,622 was received. It was not clear why the other opening balances were not accessed and utilized.

Revenue classification	Revenue budget Kshs.	Actual Kshs.	%
Equitable share	11,111,983,608	10,287,024,920	93%
Own source revenue	868,201,470	383,998,952	44%
Grants /Transfers from other government agencies- (ASDSP)	1,463,020,371	663,696,364	45%
County Funds balance	638,374,245	251,506,622	39%
Return to CRF issues		606,980	
Other AIA	19,853,117		
Total	14,101,432,811	11,586,833,838	81%

2.1.4 Payments from County Revenue Fund (CRF)

Mr. Speaker,

Total payments from the County Revenue Fund account were Kshs. 11,500,844,136. Kshs. 10,275,595,855 was transferred to the executive entities accounts. This is 80% of the expected Kshs.12,817,456,940 while Kshs. 1,225,248,2817 was transferred to the County Assembly which is 95% of the Kshs.1,283,975,880 expected .

Kshs.6,784,298,032 transferred to the executive was for recurrent expenditure, Kshs.2,373,979,682 was for development and Kshs.1,117,318,141 was for special purpose accounts.(donor funds)

Kshs.1, 132,238,166 transferred to County Assembly was for recurrent expenditure while Kshs.93, 010,115 was for development

Item	Financial year 2023/2024	Financial year 2022/2023	Variance
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	Kshs.	Kshs.	
Transfer to Executive entities accounts	10,272,595,855	10,607,250,104	-334,654,249
Transfer to County Assembly	1,225,248,281	1,256,268,326	-31,020,045
Total expenditure	11,500,844,136	11,863,518,430	-362,674,294

2.1.6 Statement of receipts and payments for the period ended 30th June 2024

At the close of the period, the County had a balance of Kshs.85,989,702 in the CRF account

	Period ended June 2024 Kshs.	Comparative period 2023 Kshs
RECIEPTS		
Exchequer releases	10,287,024,920	10,659,435,192
Transfers from other government agencies	663,696,364	256,762,319
Own source revenue	383,998,952	379,219,866
Return to CRF issues	606,980	1,111,963
Total receipts	11,335,327,216	11,247,736,528
PAYMENTS		
Transfers to County Executive	10,275,595,855	10,607,250,104
Transfers to County Assembly	1,225,248,281	1,256,268,326
Total payments	11,500,844,136	11,863,518,430
Net increase(decrease)in cash	-165,516,920)	-615,781,902
Add opening fund balance b/f	251,506,622	867,288,525
Closing fund balance for period	85,989,702	251,506,623

2.1.7 Own source revenue

Other sources of funds are the Local revenues and Appropriation in Aid (AIA). The county budgeted to receive Kshs. 2,030,272,854 representing 13% of total budget.

Actual amount of money received in the period was Kshs.1,002,947,217 which is 49% of target. Kshs. 421,890,395 was from own source revenue while Kshs.581,056,822 from hospital facilities spent at source. Actual collection from local revenue transferred to CRF was Kshs.383, 998,952.

Kshs. 53,753,474 was transferred in the 1st quarter, Kshs. 59,060,039 in the 2nd quarter Kshs. 162, 932,787 in the 3rd quarter and Kshs.108,252,652 in the fourth quarter.

The report does not give amount of money collected from other facilities like Mabanga ATC, County Vocational Training Centres, Chwele Fish farm, Chwele chicken slaughter house etc.

Description	Period ended June 2024	Comparative Period 2023	Variance
	Kshs.	Kshs.	Kshs
Parking fees	60,789,609	75,695,516	-14,905,907.12
Advertising	7,571,814	13,185,001	-5,613,187.34
Physical planning and development	8,753,315	12,786,512	-4,033,197.40
Cess	50,186,769	50,547,482	-360,713.07
Other fines, penalties, and forfeiture fees	567,222	371,980	195,241.90
Hire of County Assets	220,915	7,990	212,925.21
Market fees	38,077,273	36,861,088	1,216,185.43
Property rent	13,913,695	11,977,860	1,935,834.38
Public health service fees	5,173,006	2,001,510	3,171,495.83
Conservancy administration	13,024,689	4,069,567	8,955,122.24
Miscellaneous	11,087,544	-	11,087,543.74
Land/Poll rate	35,737,197	22,275,566	13,461,630.61
Administration control fees and charges	27,658,925	13,724,867	13,934,057.73
Single/Business permits	111,236,980	86,922,115	24,314,865.44
Total	383,998,952	330,427,054	53,571,897.68

CHAPTER THREE

3.0 COMMITTEE OBSERVATION AND RECOMMENDATION

3.1 Committee Observations

Mr. Speaker,

The committee made the following observations:

1. The opening County fund balances according to the budget amounted to Kshs.638,374,245 broken down as funds Kshs.213,023,948, Retention account Kshs.150m, opening cash balance Kshs.275,350,297, yet the actual accounted for is only 251,506,622?.
2. The report does not give amount of money collected from other facilities like Mabanga ATC, County Vocational Training Centres, Chwele Fish farm, Chwele chicken slaughter house etc.
3. That the local revenue collected was not all deposited in the CRF account since Kshs.37m was the closing balance as at 30th June 2024 not swept to CRF.
4. That Kshs.11,087,544 of the revenue was captured under miscellaneous without giving specific sources of the revenue.

3.2 Committee Recommendations

The committee made the following recommendations:

1. THAT the Treasury should stick to the declared opening balances of money as at the beginning of the Financial year and the same should be available for spending during the year, further the committee notes that the utilization of retention Fund is inconsistent with purpose of establishing the Fund which poses serious risk to the County in terms of paying contractors whose liability time has lapsed and henceforth the department should not budget the same as a source of funding the county Budget. Further the borrowing from the fund should be budgeted for in the financial year 2025/2026 and recovered in full without failure.
2. The report should always include all revenue streams, leaving out revenue streams such as Mabanga ATC, County Vocational training Centres and Chwele Fish farm is tantamount to misrepresentation of the statement. The committee notes this grave omission and reiterates that such omission should not repeat itself in the

subsequent County Revenue Fund statements, it will not hesitate to recommend sanction to the responsible officers.

3. That the department should immediately from day of the collection of all local revenue save for those designated as Appropriation in Aid (AIA), deposit the money collected to the County Revenue Fund. The committee reiterates the strict compliance with the provision of Article 207 of the Constitution of Kenya 2010 as read together with section 109 of the Public Finance Management Act 2012, that requires the County Governments to deposit to the County Revenue Fund all collected local revenue.
4. That the department should always specify the sources of revenue streams as opposed to indicating miscellaneous receipts. In the circumstances where it's not practical to give such details, the County Revenue Fund statement should be accompanied with separate explanatory notes.

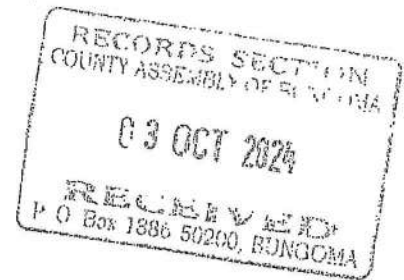
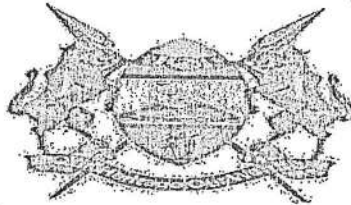
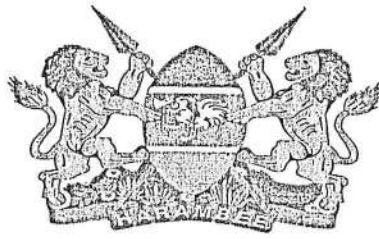
Adoption schedule

The following members of Finance and Economic Planning Committee append our signatures confirming the contents there in the Revenue Fund financial statement report for the period ending 30th June 2024.

NO	NAME	DESIGNATION	SIGNATURE
1	Hon Edwin James Mukhongo	Chairman	
2	Hon Orize Kundu	Vice Chair	
3	Hon Stephen Wamalwa	Member	
4	Hon Aggrey Mulongo	Member	
5	Hon Everlyne Mutiembu	Member	
6	Hon Tony Barasa	Member	
7	Hon Vitalis Wangila	Member	
8	Hon Jack Kawa	Member	
9	Hon Violet Makhanu	Member	
10	Hon George Makari	Member	
11	Hon Francis Chemion	Member	
12	Hon Godfrey Mukhwana	Member	
13	Hon Everton Nganga	Member	
14	Hon Christine Mukhongo	Member	
15	Hon Jerusa Aleu	Member	

ANNEXURES

1. County Revenue Fund Quarterly Report and Financial Statements For the Period ended June 30, 2024.



COUNTY REVENUE FUND

County Government of Bungoma

QUARTERLY REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED

JUNE 30, 2024

09/10/2024
Duan

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

County Government of Bungoma
County Revenue Fund
Quarterly Report and Financial Statements for the Period ended June 30, 2024

1. Acronyms and Glossary of Terms

a) Acronyms

B/F	Brought forward
CA	County Assembly
CBK	Central Bank of Kenya
CDAs	County Departments and Agencies
CECM	County Executive Committee Member
CO	Chief Officer
COB	Controller of Budget
CRF	County Revenue Fund
FY	Financial Year
IPSAS	International Public Sector Accounting Standards
Kshs	Kenya Shillings
NT	National Treasury
OSR	Own Source Revenue
PAC	Public Accounts Committee
PFMA	Public Finance Management Act
PSASB	Public Sector Accounting Standards Board
ROR	Receiver of Revenue

b) glossary of terms

Comparative FY: Comparative Prior Financial Year

Fiduciary Management: The key management personnel who had financial responsibility

2. Key Entity Information and Management

a) Background information

Article 207 of the Constitution of Kenya provides for the establishment of the County Revenue Fund into which shall be paid all money raised or received by or on behalf of the County Government.

b) Key Management

The County Revenue Funds day-to-day management is under the following key organs:

No.	Designation	Name
1.	CECM Finance and Economic planning	CPA Chrispinus Barasa
2.	C.O Finance	Robert Simiyu
3.	Director Accounting Services/Finance	CPA Ambrose Makokha

c) Fiduciary Management

The key management personnel who held office during the period ended 30th June, 2024 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Finance and Economic Planning	CPA Chrispinus Barasa
2.	Accounting Officer in charge of Finance	Robert Simiyu
3.	Director Accounting Services/Finance	CPA Ambrose Makokha

d) Fiduciary Oversight Arrangements

i. Audit committee activities

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

- Obtain assurance from management that all financial and non-financial internal control and risk management functions are operating effectively and reliably or provide an independent review of the County Executive reporting functions to ensure the integrity of financial reports.
- Provide oversight of the implementation of the audit recommendations.
- Ensure that the County Executive effectively monitors compliance with legislative and regulatory requirements and promote a culture committed to lawful and ethical behaviour.

ii. Senate Committee Activities(PAC)

The responsibilities of the senate committee were as follows:

- Determining allocation of national revenue among counties as per Article 217 of the Constitution and overseeing allocation of national revenue to county governments
- To perform any other role as may be set out under the Constitution or legislation

iii. County Assembly (PAC)

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

- Perform the roles set out under Article 185 of the Constitution;
- 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;
- Approve the borrowing by the county government in accordance with Article 212 of the Constitution; and
- Approve county development planning.

iv. Controller of Budget

The responsibilities of Controller of Budget were as follows:

- Overseeing the implementation of the budgets of both national and county governments.
- Monitor the use of public funds and report to Parliament on how the funds have been utilized.

v. Office of the Auditor General

The responsibilities of the Auditor General as follows:

- Oversight or assurance role of ensuring accountability within the three arms of government (the Legislature, the Judiciary, and the Executive) as well as the Constitutional Commissions and Independent Offices.

e) County Executive of Bungoma Headquarters

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

f) County Executive of Bungoma Contacts

Telephone: 0728039039
E-mail: info@bungoma.go.ke
Website: www.bungoma.go.ke

g) County Executive of Bungoma Bankers

Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000-00200
Nairobi, Kenya

h) Independent Auditors

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

i) Principal Legal Advisor

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

County Government of Bungoma

County Revenue Fund

Quarterly Report and Financial Statements for the Period ended June 30, 2024

3. Management Discussion and Analysis

Operation of the Fund

The County Appropriation Act authorizes the withdrawal of funds from the County Revenue Fund. 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 Treasury is required to seek the Controller of Budget's approval for withdrawal of funds from the County Revenue Fund to the County Executive and County Assembly bank accounts. These entities are responsible for the administration of their respective approved budgets.

The County also finances its operations through own generated revenues. The key local revenue sources for Bungoma County included business permits, land rates, cess, market fees, parking fees, administrative service fees and public health facilities' fees.

Financial Performance

The total county's 12 months revenue has increased in FY 2023/24 compared to two previous financial years. 12 months revenue since FY 2021/22 has been summarised in table 1.

Table 1: 12 months revenues from FY 2021/22 to FY 2023/24

Receipts	12 months FY 2021/22	12 months FY 2022/23	12 months FY 2023/24
Exchequer releases	10,287,024,920	10,659,435,192	10,659,435,192
Transfers from other government agencies	663,696,364	256,762,319	230,090,028
Own Source Revenue	383,998,952	330,427,054	359,292,947
Return to CRF issues	606,980	1,111,963	1,836,702
Total Receipts	11,335,327,216	11,247,736,528	11,250,654,869

12m 374m balance of 12m 49m?

own 8759068

C PA 924

op 275,350,291
vi fund 213,023,448

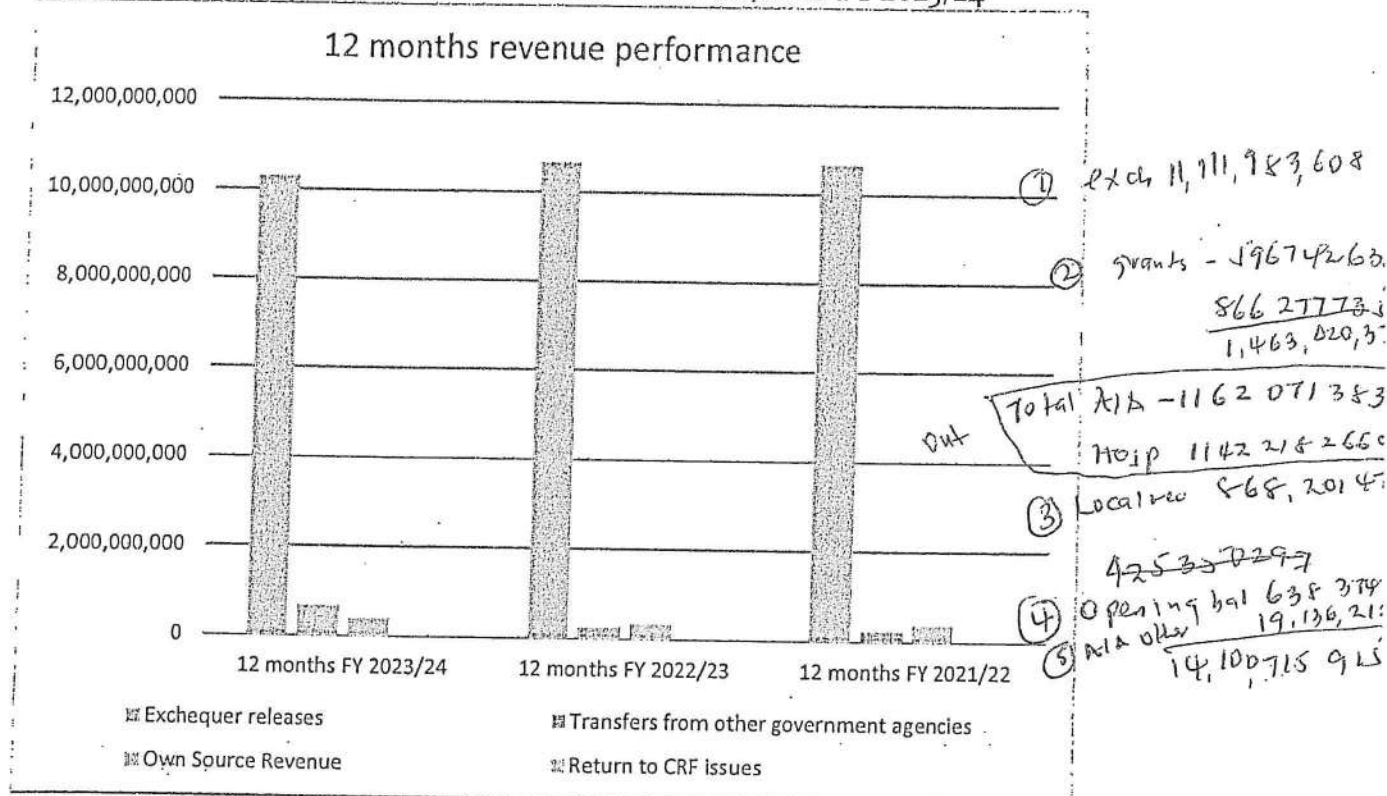
County Government of Bungoma
County Revenue Fund
Quarterly Report and Financial Statements for the Period ended June 30, 2024

Un org 13 243 20 77

AIA 11 42 21 8 268

14,101,432,811

Figure 1: 12 months Revenue Performance FY 2021/22 to FY 2023/24



Within the financial year 2023/2024, total expected revenue is Kshs 14,445,647,228. This comprises of Kshs 638,374,245 of opening fund balance, Kshs 11,111,983,608 of equitable share from the national government, Kshs 1,463,020,371 transfers from other government agencies and Kshs 1,232,269,004 of own source revenue. In the period ended June 30, 2024, the County has received Kshs 10,287,024,920 as equitable share from the National Government. This translates to 93% realization. Own source revenue collected by end of June 30, 2024 amounted to Kshs. 383,998,952. This represents 31% realization. Transfers from other government agencies of Kshs 663,696,364 represents 45% realization. Table 2 depicts budget performance vs actual receipts for 12 months of FY 2023/24.

Table 2: Budget Revenue vs Actual Receipt

Revenue Class/Item	Revenue Budgeted (Kshs)	Actual (Kshs)	Realization (%)
Equitable share	11,111,983,608	10,287,024,920	93%
Own source revenue	868,201,471 1,232,269,004	383,998,952	31%
Transfers from other government agencies	1,463,020,371	663,696,364	45%
Opening fund balance	638,374,245	251,506,622	39%
Return to CRF issues	19,136,212	606,980	-
Total	* 14,445,647,228	11,586,833,838	80%

4th Q 14445647228

3rd quarter 14,324 817 426

Difference 120,829,802

868,201,471 OSR Local Revenue

1,152,071,383 AIA

2,020,272,854

15,470,090,611

14,445,647,228

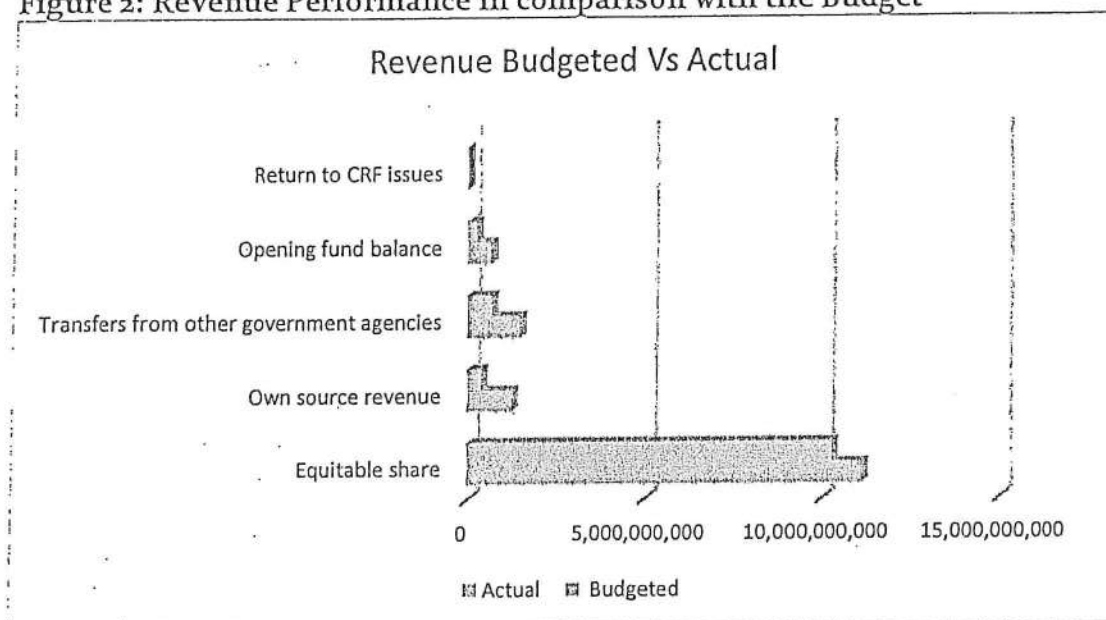
1,024,443,383

Revenue budgeted Kshs 15,470,090,611

County Government of Bungoma
County Revenue Fund
Quarterly Report and Financial Statements for the Period ended June 30, 2024

- National Government equitable share revenue continue to constitute the largest part of our revenue budget, contributing 77% towards the county budget. Our own generated revenues formed 9% of county budget.

Figure 2: Revenue Performance in comparison with the Budget



b) Payments

Total payments from the County Revenue Fund a/c amounted to Kshs. 11,500,844,136, summarized in table 3:

Table 3: Payments from the County Revenue Fund

Description	12 months FY 2023-2024	12 months FY 2022-2023
	Kshs	Kshs
Transfer To executive Entities Accounts	10,275,595,855	10,607,250,104
Transfer to county Assembly	1,225,248,281	1,256,268,326
Total Expenditure	11,500,844,136	11,863,518,430

Table 4 provides depiction of budget vs actuals transfers for the period ended 30th June, 2024.

Table 4: Budget vs Actuals Transfers

Description	Budget FY 2023-2024	12 months Transfers FY 2023-2024
	Kshs	Kshs
Transfer to County Executive	13,161,671,348	10,275,595,855
Transfer to County Assembly	1,283,975,880	1,225,248,281
Total	14,445,647,228	11,500,844,136

4. Overview of the County Revenue Fund Operations

Background

Article 207 of the Constitution of Kenya provides for the establishment of a County Revenue Fund into which shall be paid all money raised or received by or on behalf of the County Government. As outlined under Section 109 of the Public Finance Management (PFM) Act, 2012 the County Treasury is responsible for administration of the County Revenue Fund. The County Revenue Fund is maintained as the County Exchequer Account at the Central Bank of Kenya.

Receipts into the County Revenue Fund

County Government revenue is received through appointed County Receiver of Revenue by the County Executive Committee Member for finance to the County Treasury pursuant to Section 157 (1) of the PFM Act 2012. Other receipt includes Exchequer releases, grants from development partners, proceeds from domestic and foreign borrowings, and other miscellaneous deposits in the County Revenue Fund Account.

Transfers from the County Revenue Fund

The withdrawal of funds from the County Revenue Fund is authorized by the County appropriation Act. The County Treasury is required to seek the Controller of Budget's approval for withdrawal of funds from the County Revenue Fund to the County Executive and County Assembly bank accounts. These entities are responsible for the administration of their respective approved budgets.

Financial Reporting

This statement covers the operations of the County Exchequer Account for the period ended 30th June, 2024.



CPA Chrispinus Barasa
ICPAK NO. 19812
CECM Finance and Economic Planning
County Government of Bungoma

5. Statement of Management Responsibility

Section 168 of the PFM Act requires the administrator of a county public fund established by the Constitution, an Act of Parliament or county legislation, to prepare quarterly financial statements for the fund in a form prescribed by the Accounting Standards Board and submit the quarterly report to the County Treasury and a copy to the Controller of Budget.

The Accounting Officer of the County Government is responsible for the preparation and presentation of the County Revenue Fund financial statements, which give a true and fair view of the state of affairs of the Fund as at the end of the period ended 30th June, 2024. 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 Revenue Fund; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the Financial Statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the County Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The Accounting Officer accepts responsibility for the County Revenue Fund'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 Accounting Officer is of the opinion that the County Revenue Fund's financial statements give a true and fair view of the state of the County Revenue Fund's transactions during the period ended 30th June, 2024, and of its financial position as at that date.

The Accounting Officer further confirms the completeness of the accounting records maintained for the County Revenue Fund which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control. The Accounting Officer confirms that the County Revenue Fund has complied fully with applicable Government Regulations and the terms of external financing covenants. Further, Accounting Officer confirms that the County Revenue Fund'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.


County Government of Bungoma

County Revenue Fund

Quarterly Report and Financial Statements for the Period ended June 30, 2024

Approval of the Financial Statements

The County Revenue Fund's financial statements were approved and signed on _____
2024.



Robert Simiyu

Chief Officer - Finance

County Government of Bungoma

County Government of Bungoma

County Revenue Fund

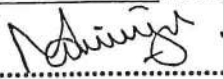
Quarterly Report and Financial Statements for the period ended June 30, 2024

6. Statement of Receipts and Payments for the period ended June 30, 2024

	Notes	Period ended June 30, 2024 (KSh)	Period ended June 30, 2023 (KSh)
RECEIPTS			
Exchequer releases	1	10,287,024,920	10,659,435,192
Transfers from other government agencies	2	663,696,364	256,762,319
Own Source Revenue	3	383,998,952	330,427,054
Return to CRF issues	4	606,980	1,111,963
Total Receipts		11,335,327,216	11,247,736,528
PAYMENTS			
Transfers to County Executive	5	10,275,595,855	10,607,250,104
Transfers to County Assembly	6	1,225,248,281	1,256,268,326
Other Transfers		-	-
Total Payments		11,500,844,136	11,863,518,430
Net increase (decrease) in cash for the year		(165,516,920)	(615,781,902)
Add Opening fund balance b/f	7	251,506,622	867,288,525
Closing Fund balance for the period	7	85,989,702	251,506,623

379,219,86
()

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The quarterly financial statements were approved on _____ 2024 and signed by:



Robert Simiyu
Chief Officer -Finance



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

County Government of Bungoma
County Revenue Fund
Quarterly Report and Financial Statements for the period ended June 30, 2024

7. Statement of Comparison of Budget Actual Amounts for the period ended June 30, 2024

Receipts/Payments	Original Budget	Adjustments	Final Budget	Actual or Comparable Basis	Budget Realization Difference	% of Realization
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	
Opening Fund Balance	158,808,217		638,374,245	251,506,622	386,867,623	39.4%
Exchequer releases	11,111,983,608	479,566,028	11,111,983,608	10,287,024,920	824,958,688	92.6%
Transfers from other government agencies	718,050,812	744,969,558	1,463,020,371	✓663,696,364	799,324,007	45.4%
Own Source Revenue	1,211,597,536	20,671,469	1,232,269,004	✓383,998,952	848,270,052	31.2%
Return to CRF issues				606,980	606,980	
Total Receipts	13,200,440,173	1,245,207,055	14,445,647,228	11,586,833,838	2,858,813,390	80.2%
Payments						
Transfers to County Executive	12,046,176,495	1,115,494,853	13,161,671,348	10,275,595,855	2,886,075,493	78.1%
Transfers to County Assembly	1,154,263,678	129,712,202	1,283,975,880	1,225,248,281	58,727,599	95.4%
Total Payments	13,200,440,173	1,245,207,055	14,445,647,228	11,500,844,136	2,944,803,092	79.6%
Balance	-	-	0	85,989,702	(85,989,702)	

(a) Exchequer releases was under realized. It recorded 92.6% against a target of 100%. This is attributed to failure to release the funds for the month of June.

(b) Own source revenue has 31.2% realization. This is attributed to significant portion of own source revenue that are utilized at source by the health facilities as AIA, thus not channelled to the CRF.

County Government of Bungoma

County Revenue Fund

Quarterly Report and Financial Statements for the period ended June 30, 2024

8. Significant Accounting Policies

a) Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the Cash-Basis of accounting, as prescribed by the PSASB and Section 167 of the PFM Act 2012.

The Financial Statements are presented in Kenya Shillings, which is the functional and reporting currency of the Fund, all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the periods presented.

b) Reporting entity

This report relates to financial operations of the County Revenue Fund domiciled at the County Treasury and bank account maintained at Central Bank of Kenya.

c) Receipts

Receipts include funds deposited in the County Revenue Fund pursuant to Article 207 of the Constitution of Kenya and Section 109 of the PFM Act 2012.

The receipts collected include Exchequer releases, own source revenue, grants from development partners, proceeds from domestic and foreign borrowings, and other miscellaneous deposits in the County Exchequer Account.

Transfers from the exchequer are 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.

County own source revenue is recognized as receipts when the funds are received in the County Exchequer Account.

d) Payments

Payments are based on the County Government Appropriation Act. The exchequer requests are received by County Treasury, which rationalizes the requests based on the available balance, consolidates the requests and forwards them to Controller of Budget (COB) for approval. Once the approval of COB is obtained, the funds are released to the County Assembly and County Executive operational accounts appropriately.

e) Fund Balances

Fund balances comprise bank balances in County Exchequer Account held at Central Bank of Kenya.

County Government of Bungoma

County Revenue Fund

Quarterly Report and Financial Statements for the period ended June 30, 2024

9. Notes to the Financial Statements

1. Exchequer releases

The following is an analysis by revenue type of the receipts collected in the County Revenue Fund:

	Period ended June 30, 2024	Comparative Period
	KShs	KShs
Equitable Share (a)	10,223,024,920	10,659,435,192
Conditional Grant for Aggregated Industrial Parks Programme	64,000,000	
Total (c=a+b)	10,287,024,920	10,659,435,192

2. Transfers from other government agencies

	Period ended June 30, 2024	Comparative Period
	KShs	KShs
Word Bank-NARIGP-State Department of Crop Development	4,729,897	167,273,890
Kenya Urban support Programme		3,534,474
IDA World Bank National Agricultural Value Chain Development Project (NAVCDP) -State Department of Crop Development	195,112,952	
Kenya Livestock Commercialization Project(KELCLOP)	31,650,142	
DANIDA Grant -Primary Health care in devolved context - Ministry of Health	16,227,750	28,609,313
SIDA Agricultural Sector Development Support Programme II (ASDSP II)-State Department of Crop Development	1,593,849	5,344,642
(IDA) World Bank Credit-Financing locally Led climate programme (FFLoCA) CCIS Grant State Department of	331,781,944	22,000,000
Word Bank-Kenya Informal settlement improvement project (KISIP II)-State Department of Housing & Urban Development	82,599,830	30,000,000
TOTAL	663,696,364	256,762,319

County Government of Bungoma

County Revenue Fund

Quarterly Report and Financial Statements for the period ended June 30, 2024

Notes to the Financial Statements (Continued)

3. Own Source Revenue

Description	Period ended June 2024	Comparative Period
	Kshs	Kshs
Cess	50,186,769	50,547,482
Land/Poll rate	35,737,197	22,275,566
Single/Business permits	11,236,980	86,922,115
Property rent	13,913,695	11,977,860
Parking fees	60,789,609	75,695,516
Market fees	38,077,273	36,861,088
Advertising	7,571,814	13,185,001
Public health service fees	5,173,006	2,001,510
Physical planning and development	8,753,315	12,786,512
Hire of County Assets	220,915	7,990
Conservancy administration	13,024,689	4,069,567
Administration control fees and charges	27,658,925	13,724,867
Other fines, penalties, and forfeiture fees	567,222	371,980
Miscellaneous	11,087,544	-
Total	383,998,952	330,427,054

4. Return to CRF Issues

	Period ended June 2024	Comparative Period
	Kshs	Kshs
Recurrent Account (County Executive)	375,730	285,343
Development Account (County Executive)	227,326	678,129
Recurrent Account (County Assembly)	915	2,528
Imprest Account(county Assembly)	3,009	145,962
Development Account (County Assembly)	1	-
Total	606,980	1,111,963

Return was due to lapse of financial year. This is in line with PFM Act 109 (8).

5. Transfers to County Executive

	Period ended June 2024	Comparative Period
	Kshs	Kshs
Recurrent Account	6,784,298,032	8,085,472,872
Development Account	2,373,979,682	2,321,022,830
Special purpose Accounts	1,17,318,141	200,754,402
Total	10,275,595,855	10,607,250,104

44
383,998,952 — 421,897
37,891,443 — 581,056
120,947

County Government of Bungoma

County Revenue Fund

Quarterly Report and Financial Statements for the period ended June 30, 2024

Notes to the Financial Statements (Continued)

6. Transfers to County Assembly

	Period ended June 2024	Comparative Period
	Ken Shs	Ken Shs
Recurrent Account	1,132,238,166	1,187,556,988
Development Account	93,010,115	68,711,338
Total	1,225,248,281	1,256,268,326

7. Fund balance

	Period ended June 2024	Period ended June 2023
	Ken Shs	Ken Shs
County Exchequer Account / CRF- (CBK Account number 1000171518)	85,989,702	251,506,622
Total	85,989,702	251,506,622

County Government of Bungoma
County Revenue Fund
Quarterly Report and Financial Statements for the period ended June 30, 2024

10. Annexes

Annex 1: Analysis of Receipts from The National Treasury Exchequer Releases

Particulars	Original (KShs.)	Corrections (KShs.)	Revised (KShs.)	Final (KShs.)	Total (KShs.)
A. Transfers from the National Exchequer					
Equitable Share	1,833,477,296	1,833,477,296.00	2,777,995,902.00	3,778,074,426	10,223,024,920
Conditional Grant for Aggregated Industrial Parks Programme				64,000,000	
Total As per Note 1	1,833,477,296	1,833,477,296	2,777,995,902	3,842,074,426	10,659,435,192
B. Transfers From Other Government Entities					
DANIDA - Universal Healthcare in Devolved Units Programme				16,227,750	28,609,313
National Agricultural & Rural Inclusive Growth Project (NARIGP)			4,729,897	4,729,897	167,273,890
Kenya Livestock Commercialization Project (KELCLOP)			16,095,837	31,650,142	-
Kenya Urban Support Programme				-	5,344,642
Agriculture Sector Development Support Project (ASDSP)		1,000,000	593,849	1,593,849	-
World Bank-Kenya Informal settlement improvement project (KISIP II)-State Department of Housing & Urban Development			40,000,000	82,599,830	30,000,000
IDA World Bank National Agricultural Value Chain Development Project (NAVCDP) -State Department of Crop Development			195,112,952	195,112,952	22,000,000
(IDA) World Bank Credit-Financing locally Led climate programme (FFLoCA)1 CCIS Grant State Department of				331,781,944	
Total As per Note 2	-	1,000,000	256,532,535	406,163,829	256,762,319
Grand Total (A+B)	1,833,477,296	1,834,477,296	3,034,528,437	10,950,721,284	10,916,197,511

County Government of Bungoma
County Revenue Fund

Quarterly Report and Financial Statements for the period ended June 30, 2024

Annex 4: Bank Reconciliation

RECONCILIATION MONTH: June 30, 2024		F.O 30
Account number : 1000171518		
Account name : : BUNGOMA COUNTY REVENUE FUND-KES		
	Balance as per cashbook on 30.06.2024	85,989,702.45
Add	Transfers in Cashbook <u>not in the bank statement</u>	1,154,089,354.50
		1,240,079,056.95
Less:	Receipts in cashbook not in bank statement	19,078,088.00
	Balance as per bank statement on 30.06.2024	1,221,000,968.95
I certify that I have verified the bank balances in the cashbook and the bank balance and confirm the above reconciliation is correct.		
Prepared by		
Signature	Designation	Date

bank not in cashbook or opposite

transfers

** Why not in bank statement
if cashless*

