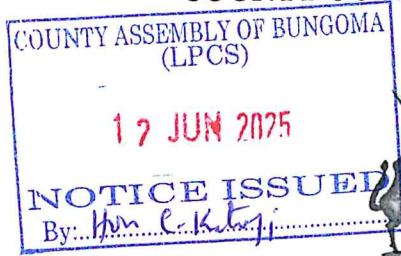


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COUNTY GOVERNMENT OF BUNGOMA



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

THIRD ASSEMBLY – FOURTH SESSION

**COMMITTEE ON YOUTH AFFAIRS AND
SPORTS**

**REPORT ON HALF YEAR FINANCIAL STATEMENTS FY
2024/25 FOR THE PERIOD ENDED 31ST DECEMBER 2024**

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

May, 2025

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CHAPTER ONE

1.0 Preamble

Mr. Speaker,

It is my duty to present the report by the Committee on Youth Affairs and Sports on the Half Year Financial Statements for the Financial Year 2024/25 for period ended 31st December, 2024. The Financial Statements was tabled in this County Assembly of Bungoma on 5th March 2025 and stood committed to all Sectoral Committees for their interrogation, input and recommendation through a report to this Honorable House.

1.1 The Mandate of the Committee

Mr. Speaker,

The Committee on Youth Affairs and Sports falls under Sectoral Committees whose mandate is derived from Standing Order 217 (5) and matters assigned under the Second Schedule which shall be exercised within the limits contemplated under Part 2 of the Fourth Schedule to the Constitution.

The functions of a Sectoral Committee shall be to; -

- (a) Investigate, inquire into, and report on 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, access 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 recommendation of proposed legislation.

One of the most important features of our Constitutional framework is the requirement of the County Assemblies having the mandate to exercise oversight over their respective County Executives and their organs/departments. Article 185(3) of the Constitution of Kenya, 2010 on legislative authority of County Assemblies state inter-alia that, 'A County Assembly, while respecting the principle of the separation of powers, may exercise oversight over the County Executive Committee and any other County Executive organs.

1.2 COMMITTEE MEMBERSHIP

Mr. Speaker,

As at the time of compiling this report, the Committee was constituted of the following members;

1.	Hon. Violet Makhanu	Chairperson
2.	Hon. Grace Sundukwa	V/Chairperson
3.	Hon. Timothy Chikati	Member
4.	Hon. Francis Chemion	Member
5.	Hon. Cornelius Makhanu	Member
6.	Hon. Charles Nangulu	Member
7.	Hon. Allan Nyongesa	Member
8.	Hon. Caleb Wanjala	Member
9.	Hon. Idd Owongo	Member
10.	Hon. Job Mukoyandali	Member
11.	Hon. Catherine Kituyi	Member
12.	Hon. Jacob Psero	Member
13.	Hon. Abraham Obama	Member
14.	Hon. Martin Chemorion	Member
15.	Hon. George Tendet	Member

1.3 Guiding principles in the Examination of the Bungoma County Government Quarterly Reports and Financial statements

Mr. Speaker,

In the execution of its mandate, the Committee on Youth Affairs and Sports is given a legal backing under the Constitution of Kenya 2010, Public Finance Management Act, 2012, and County Governments Act, 2012. These statutory provisions 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, *inter alia*, that: **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.*

Section 149(1) (a) and (b) of the PFM Act 2012 provides as follows...”an accounting officer is accountable to the County Assembly for ensuring that the resources of the entity for which the officer is designated are used in a way that is;

- a) *Lawful and authorized*
- b) *Effective, efficient, economical and transparent*

2. Direct Personal Liability

Article 226(5) of the Constitution of Kenya, 2010 is emphatic 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.*”

3. Obligations of Accounting Officers

The Public Finance Management Act, 2012 section 166 states as follows;

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 nonfinancial 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

1.4 Acknowledgment

Mr. Speaker,

I take this opportunity to thank all Hon members of the Committee for dedicating their time to interrogate the Youth and Sports department Half Year Financial Statements for the period ended 31st December, 2024. The Committee would also like to appreciate the Secretariat who worked with us for their commitment to ensure that the report was produced on time. Lastly, the Committee is grateful to the offices of the Speaker and that of the Clerk to the County Assembly of Bungoma for logistical support received as it discharged its mandate.

It is therefore my privilege, on behalf of the Committee on Youth Affairs and Sports, to table the Report on the Half Year Financial Statements of the department of Youth and Sports in Bungoma County for the period ended 31st December, 2024.

Signed... *Hon. Violet Makhanu* Date... *5/6/2025* *Adler*

Hon. Violet Makhanu

MCA. Mihuu Ward.

Chairperson, Sectoral Committee on Youth Affairs and Sports.

CHAPTER TWO

2.0 KEY HIGHLIGHTS ON THE HALF YEAR FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR 2024/2025

Mr. Speaker,

2.1 REVENUE

Mr. Speaker,

The department had an initial budgetary allocation of Kshs.71,824,586 composed of Kshs.23,007,518 recurrent and Kshs.48,817,586 development. It additionally realized Kshs. 40,500 as local revenue from hire of stadia.

2.2 EXPENDITURE

Mr. Speaker,

During the period, Kshs.50,368,298 was received which translated to 73% absorption of the budget. The expenditure is broken down as follows;

General Administration, Planning and support services:

Kshs. 8.39M was received against an allocation of Kshs.23,007,518 which is 37% absorption.

The major expenses were on the following:

- i. Compensation to employees Kshs.5.99 M against a budget of Kshs.13,151,163 which translated to 46 % absorption. This amount includes June 2024 salary that was paid in July.
- ii. Administrative, Planning and Support Services with an allocation of Kshs.9,856,355 received Kshs.853,118

Sports and Talent Development

Sports and talent development had an allocation of Kshs.48,817,068 and received Kshs.44.24m during the period. This went towards, Masinde Muliro, Chemoge High Altitude Training Centre and Mbakalo stadium.

2.3 ACCOUNTS PAYABLE

The department had a total of Kshs.97,476,497.50 payables at the close of December 2024. Kshs.96,171,648 relate to Development while Kshs.1,304,850 relate to recurrent expenditure.

2.4 ACCOUNTS RECEIVABLES

Mr. Speaker,

The department did not have any unsurrendered imprests to report on as at 31st December 2024.

CHAPTER THREE

3.0 COMMITTEE OBSERVATIONS AND RECOMMENDATIONS

3.1 Committee General Observations

Mr. Speaker,

The committee made the following observations.

1. There were discrepancies in figures submitted by the treasury in the Financial Statements and the ones by the department for instance Administrative, Planning and Support Services with an allocation of Kshs.9,856,355 received Kshs.2.4m while the department submitted receiving Kshs.853,118 only.
2. According to the department, Phase I of the Chemoge High Altitude training Centre was 99% complete.
3. The department does not have an officer in charge of collecting revenue from hire of stadia.
4. The construction of the Youth Empowerment Centre in Ndivisi is stalled.
5. The department did not submit on any retention related to the on-going projects.
6. The department is underfunded yet, demographically, the majority of county is made up the youth.

3.2 Committee Recommendations

Mr. Speaker,

The following recommendations were made by the Committee:

1. **THAT**, the treasury, should engage the department in reconciling figures to curb on discrepancies while reporting.
2. **THAT**, the Department should terminate in writing the contract on proposed erection and completion of Youth Empowerment Center at Ndivisi by Jadebo Enterprises within thirty days from the adoption of this report.
3. **THAT**, the Department should facilitate completion and operationalize the Chemoge High-Altitude Training Centre to aid in streaming of revenue for the department.
4. **THAT**, the treasury should adequately fund the Youth and Sports Department to facilitate talent development.

ADOPTION SCHEDULE

We the undersigned members of the Youth and Sports Committee, append our signatures adopting this report with the contents therein.

1. Hon. Violet Makhanu	Chairperson	
2. Hon. Grace Sundukwa	V/Chairperson	
3. Hon. Timothy Chikati	Member	
4. Hon. Francis Chemion	Member	
5. Hon. Cornelius Makhanu	Member	
6. Hon. Charles Nangulu	Member	
7. Hon. Allan Nyongesa	Member	
8. Hon. Caleb Wanjala	Member	
9. Hon. Idd Owongo	Member	
10. Hon. Job Mukoyandali	Member	
11. Hon. Catherine Kituyi	Member	
12. Hon. Jacob Psero	Member	
13. Hon. Abraham Obama	Member	
14. Hon. Martin Chemorion	Member	
15. Hon. George Tendet	Member	

Annexures

- 1. Minutes of the Committee on the adoption of the report.**
- 2. Submissions by the department during interrogations.**

**MINUTES OF THE YOUTH AFFAIRS AND SPORTS COMMITTEE HELD
ON TUESDAY 5th MAY 2025 IN THE CR1 FROM 12:00 NOON.**

MEMBERS PRESENT

- | | |
|---------------------------|--------------|
| 1. Hon. Violet Makhanu | -Chairperson |
| 2. Hon. Grace Sundukwa | - V. Chair |
| 3. Hon. Abraham Obama | - Member |
| 4. Hon. Job Mukoyandali | -Member |
| 5. Hon. Cornelius Makhanu | -Member |
| 6. Hon. Jacob Psero | - Member |
| 7. Hon. George Kwemoi | -Member |
| 8. Hon. Caleb Wanjala | -Member |
| 9. Hon. Charles Nangulu | - Member |
| 10. Hon. Allan Nyongesa | - Member |
| 11. Hon. Timothy Chikati | - Member |
| 12. Hon. Idd Owongo | -Member |
| 13. Hon. Martin Chemorion | -Member |
| 14. Hon. Catherine Kituyi | - Member |
| 15. Hon. Francis Chemion | -Member |

SECRETARIAT

- | | |
|------------------------|--------------------|
| 1. Wechuli Wanyonyi | - Clerk Assistant |
| 2. Tubaka Linda | - Research Officer |
| 3. Levis Wakhungu | - Legal Clerk |
| 4. Marystella Wanyonyi | -Hansard Officer |
| 5. Cyrus Marakalu | -SAA |

AGENDA

1. Prayer
2. Quorum and Apologies
3. Adoption of agenda
4. Declaration of interest
5. Communication from the chair
6. Reading and Confirmation of previous minutes

7. Matters arising
8. Adoption of the Report on 1st and 2nd Quarter Financial Statements.

MIN/YASC/01/05/04/2025: PRELIMINARIES

i. Prayer

The meeting was called to order at 2:16 P.M and the prayer was said by the Chairperson, Hon. Violet Makhanu.

ii. Adoption of the Agenda

On proposal by Hon. Allan Nyongesa and secondment by Hon. Martin Chemorion, the agenda stood adopted.

iii. Declaration of Interest

There was no interest declared at the beginning of the meeting

MIN/YASC/02/05/04/2025: COMMUNICATION FROM THE CHAIR.

There was no communication to make.

MIN/YASC/03/05/04/2025: READING AND CONFIRMATION OF PREVIOUS MINUTES

The minutes of the previous meeting were read and confirmed as a true record of what transpired. They were confirmed by Hon. Charles Nangulu and Seconded by Hon. Idd Owongo

MIN/YASC/04/05/04/2025: MATTERS ARISING

There were no matters arising from the previous minutes

MIN/YASC/05/05/04/2025: ADOPTION OF REPORT ON THE 1ST AND 2ND QUARTER FINANCIAL STATEMENTS.

The committee adopted the report with the recommendations therein.

MIN/YASC/06/05/04/2025: ADJOURNMENT.

There being no other business, the meeting was adjourned at 3.06 P.M and the next meeting would be upon Notice.

CONFIRMATION**CONFIRMED BY:****Committee Clerk**

Name: WECHULI WANYONYI

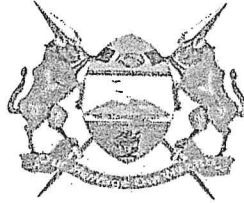
SIGN: [Signature] DATE: 05/06/2025

Chairperson

Name: Hon Violet Makhau

SIGN: [Signature] DATE: 5/6/2025

COUNTY GOVERNMENT OF BUNGOMA



17 APR 2025

DEPARTMENT OF GENDER, CULTURE, YOUTH AND SPORTS

Office of the Chief officer-youths and Sports.

Telephone: 055-30343

Cell: +254-728954122

County Executive Offices,
Opposite Governor's Office-4th Flr,
P.O. Box 437-50200
Bungoma

Date: 16th April, 2025.

TO:

CLERK-COUNTY ASSEMBLY OF BUNGOMA,

P.O BOX 1886-50200,


BUNGOMA-KENYA.

RE: SUBMISSION OF DOCUMENTS FOR 1ST AND 2ND QUARTERLY FINANCIAL STATEMENTS AND REPORTS FOR FY 2024/2025.

Reference is made to a letter dated 14th April, 2025 reference CAB/ADM/6 VOL.V (88); We hereby make the following submissions as requested:

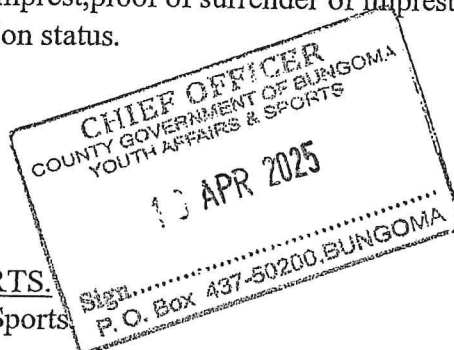
1. Revenue realized for Hire of stadium as at 31st Dec, 2024.
2. Personnel Expenditures as at 31st Dec, 2024
3. Status of ongoing Projects/Flagship projects.
4. Status of implementation of the procurement plan fy 2024/2025.
5. Detailed report on pending bills settled in the period.
6. Detailed report on status of the pending bills outstanding.
7. Status report on the outstanding imprest, proof of surrender of imprest in the period.
8. Wardbased projects implementation status.

N/B: Find attached detailed information.


BEATRICE WAFULA

CHIEF OFFICER-YOUTHS AND SPORTS.

CC: CECM-Gender, culture, Youth and Sports



Noted

CC: Youth

25/04/2025

Compensation for employees

Revenue Performance Analysis as at 31st December, 2024-Youth and Sports

Revenue source	Target amount (Kshs.)	Actual amount realized Q1 (Kshs.)	Actual amount realized Q2 (Kshs.)	Variance (Kshs.)	Remarks*
Hire of Stadium	3,000,000	11,000	29,500	2,959,500	Most Stadiums are incomplete hence not being used for events

Revenue Performance Analysis as at 31st December, 2024-Youth and Sports

Revenue source	Target amount (Kshs.)	Actual amount realized Q1 (Kshs.)	Actual amount realized Q2 (Kshs.)	Variance (Kshs.)	Remarks*
Hire of Stadium	3,000,000	11,000	29,500	2,959,500	Most Stadiums are incomplete hence not being used for events

2686 330.60 - over budget
1343 198.30

PERSONNEL EXPENDITURES AS AT 31ST DEC, 2024

DEPARTMENT	BUDGET ALLOCATION	JULY	AUGUST	SEPT	OCT	NOV	DEC	TOTAL
YOUTHS & SPORTS	13,151,163.00	865,078.95	861,181.75	822,305.00	824,005.90	887,532.80	972,308.80	5,232,413.20
TOTAL	13,151,163.00	865,078.95	861,181.75	822,305.00	824,005.90	887,532.80	972,308.80	5,232,413.20

MINISTRY OF YOUTH AND SPORTS

STATUS OF ONGOING PROJECTS/FLAGSHIP PROJECTS

S/No	Project Description	Amount Allocated	Negotiation/Tender Number	Name of Contractor	Contract Amount	Amount Paid	Balance	Status	Reason
1	The Proposed Erection and Completion of a Youth Empowerment Centre at Ndivisi Ward	3,880,000.00	1178744-2022/2023	Jodebo Enterprises Limited	3,834,050.00	1,336,902.00	2,497,148.00	Stalled at 50%	Contractor not on site and a default notice given
2	The Proposed Erection and Completion of a Metallic Stand at Mbakalo Stadium at Mbakalo Ward	7,000,000.00	1178746-2022/2023	Gaspar Engineering Works	6,588,881.20	4,330,268.00	2,258,613.00	Completed but Not Handed Over	Pending Payment
3	Proposed Construction of 6No Door Pit Latrines and Landscaping Works at Maraka Stadium in Bungoma County	5,000,000.00	1399921-2023/2024	Pedagogue Incorporated Limited	4,978,550.00	0	4,978,550.00	Works Ongoing	Ongoing
4	The Proposed Erection and Completion of Masinde Muliro Stadium-Phase I at Kanduyi in Bungoma County	36,000,000.00	705214-2018/2019	Lunao Enterprises	807,464,800.60 (After Variation)	734,497,360.76	72,967,439.84	Works Ongoing	Ongoing
5	Proposed Completion Works at High Altitude Training Centre in Bungoma County	20,000,000.00	1361738-2023/2024	Ayoti Contractors	30,980,230.20	19,025,575.00	11,954,655.00	Works Ongoing 90%	Ongoing

STATUS OF IMPLEMENTATION ON PROCUREMENT PLAN FOR FINANCIAL YEAR 2024-2025
 MINISTRY OF YOUTH AND SPORTS
 MONTH: AS AT 31ST DECEMBER, 2024

S/N	Tender/Quotation Description	Amount Allocated	Tender/Negotiation Number	Name of Contractor	Contract Sum	Amount Paid	Balance	Status
1	Supply and Delivery of Office Stationery	400,000.00	BGM/CNTY/OT/FWC/01/06/2024-2026	Naoirac Enterprises	200,000.00	-	200,000.00	Supplied and Not Paid
2	Supply and Delivery of Sanitary and Cleaning Items	200,000.00	BGM/CNTY/OT/FWC/02/06/2024-2026	Medhi Investments	99,990.00	-	99,990.00	Supplied and Not Paid
3	Supply and Delivery of Catering Items	1,000,000.00	BGM/CNTY/OT/FWC/10/06/2024-2026	Vesabina Enterprises Limited	300,000.00	-	300,000.00	Supplied and Not Paid

COUNTY BUNGOMA

DEPARTMENT: YOUTH AND SPORTS

PROGRESS REPORT ON SETTLEMENT OF PENDING BILLS AS AT 31ST DEC 2025

S/No.	Supplier/Contractor Name	LPO/LSO Contract No.	Date of the LPO/LSO Contract No.	Details of Work Performed	CONTRACTED AMOUNT	Amount Paid	Outstanding Pending Bill Amount as of 31ST DEC 2025	REMARKS
				RECURRENT				
1	SESA ELIMU CENTRE	NEG:1349726	2023/2024	Payment for supply of assorted items for talanta hela	499,560.00	249,000.00	748,560.00	NOT PAID
2	WEBMAR LTD		2023/24	PAYMENT FOR SUPPLY OF FUEL	262,000.00	-	262,000.00	NOT PAID
3	STD MEDIA	INVOICE NO:80082106	21/05/2020	Advertisement of High altitude training centre	174,420.00	-	174,420.00	NOT PAID
4	African Touch Safaris ltd	INVOICE NO:TIN0424030 910		Payment of Air Ticket	119,870.00	-	119,870.00	NOT PAID
	RECURRENT				1,055,850.00	-	1,304,850.00	
				DEVELOPMENT				
6	TWO CALVES LTD	IFMIS NEG. NO:826665-200-2021	2020/2021	Construction of Nalondo stadium	9,500,000.00	7,984,759	1,515,241	STALLED
8	M/S GASPAS ENGINEERING WORKS	IFMIS NEG NO:1178746-2022/23	2022/23	ERECTION AND COMPLETION OF METALLIC STAND AT MBAKALO STADIUM	6,588,881.20	4,330,268	2,258,613	COMPLET E
9	JODEBO ENTERPRISES LTD	IFMIS NEG NO: 1178744	2022/23	ERECTION AND COMPLETION OF YOUTH EMPOWERMENT CENTRE AT NDIVISI WARD	3,834,050.00	1,336,902	2,497,148	WIP

10	LUNAO ENTERPRISES	NEG:705214- 2018-2019	2018/19	PROPOSED ERECTION AND COMPLETION OF MASINDE MULIRO STADIUM	807,464,800.60	734,497,361	72,967,440	WIP
11	AYOTI CONTRACTORS	NEG:1361728- 2023-2024	2023/24	COMPLETION OF HIGH ALTITUDE TRAINING CENTRE	30,980,230.30	19,025,575	11,954,655	WIP
12	PEDAGOGUE ICOPORATED LTD	NEG:1399921- 20232024	2023/24	PROPOSED CONSTRUCTION OF MARAKA STADIUM	4,978,550.00	-	4,978,550	WIP
	TOTAL DEVELOPMENT				863,346,512.10	767,174,865	96,171,648	
	SUB-TOTAL				864,402,362.10	767,174,864.60	97,476,497.50	
	Signed							
	Beatrice Wafula-Chief officer Youth and Sports							

MINISTRY OF GENDER CULTURE YOUTH AND SPORTS
STATUS REPORT ON OUTSTANDING IMPREST AS AT 31ST DECEMBER, 2024

YOUTH AND SPORTS

Warrant no.	Section	Payee	Person Number	Group	Reason for Imprest	Current Status	Amount
5192362	Youth and sports	Christine Wafula	20150030587	J	Facilitation for Staff meeting	Surrendered	100,000
5192351	Youth and sports	David Kalamu	20240105313	R	Facilitation for International Youth week	Surrendered	600,000

WARD BASED PROJECT IMPLEMENTATION STATUS[illegible]