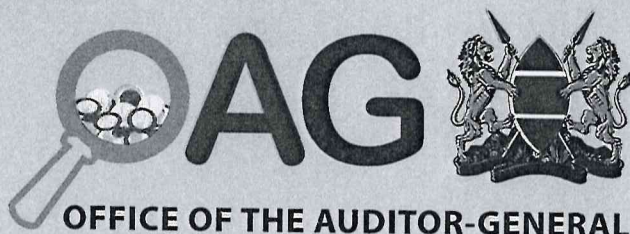


REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF BUNGOMA

FOR THE YEAR ENDED
30 JUNE, 2024



**COUNTY
GOVERNMENT OF
BUNGOMA**



COUNTY ASSEMBLY OF BUNGOMA

ANNUAL REPORT AND FINANCIAL STATEMENTS

30th June, 2024



COUNTY ASSEMBLY OF BUNGOMA

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30th June, 2024

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

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1. Acronyms and Glossary of Terms

a) Acronyms

AHL	Affordable Housing Levy
ACP-K	Association of Computing Practitioners, Kenya
CA	County Assembly
CASB	County Assembly Service Board
CBK	Central Bank of Kenya
CBROP	County Budget Review Outlook Paper
CE	County Executive
CFSP	County Fiscal Strategy Paper
CG	County Government
CPA	Certified Public Accountant
CPST	Centre for Parliamentary Studies and Training
CRF	County Revenue Fund
CSK	Computer Society of Kenya
CSR	Corporate Social Responsibility
CT	County Treasury
FBT	Fringe Benefit Tax
ICPAK	Institute of Certified Public Accountants of Kenya
ICS	Institute of Certified Secretaries
IFMIS	Integrated Financial Management Information System
IHRM	Institute of Human Resource Management
IIA	Institute of Internal Auditors
IPPD	Integrated Payroll and Personnel Database
IPSAS	International Public Sector Accounting Standards

ISACA	Information Systems Audit and Control Association
KESRA	Kenya School of Revenue Administration
KARMA	Kenya Association of Record Managers and Archivists
KCB	Kenya Commercial Bank
KENASA	Kenya National Secretaries Association
KIHBIT	Kenya Institute of Highways and Building Technology
KIM	Kenya Institute of Management
KIPPRA	Kenya Institute of Public Policy Research and Analysis
KSL	Kenya School of Law
KRA	Kenya Revenue Authority
KSG	Kenya School of Government
Kshs	Kenya Shillings
LSK	Law Society of Kenya
MCA	Member of County Assembly
NEMA	National Environment Management Authority
NITA	National Industrial Training Authority
NSSF	National Social Security Fund
PFM	Public Finance Management
PhD	Doctor of Philosophy
PRSK	Public Relation Society of Kenya
PSASB	Public Sector Accounting Standards Board
PPP	Public Private Partnerships
SLDP	Strategic Leadership and Development Program
SP	Sub-Programme

b) Glossary of Terms

Comparative FY Means the financial year preceding the current financial year.

Fiduciary Management Means officers directly involved in management of CA's finances and resources

2. Key CA Information and Management

a) Background information

The County Assembly is constituted as per the constitution of Kenya and is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 45 Members of County Assembly (MCAs) elected to represent members of the public from their respective wards and 17 nominated MCAs from the marginalized groups. The MCAs are responsible for making laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

b) Key Management Team

The CA of Bungoma day-to-day management is under the following key organs:

i. County Assembly Service Board Members:



Hon. Emmanuel M Situma

Chairperson & Speaker, County Assembly of Bungoma

Hon. Emmanuel Mukhebi Situma is the 2nd Speaker of the County Assembly of Bungoma, a position which he has held from 2017 up to date. He is currently serving his second term having been re-elected to the position by the third Assembly on 21st September, 2022. Hon. Situma is an Advocate of the High Court of Kenya for 18 years standing in active practice and a member of the LSK. He also has undergone training in SLDP and Transformative Leadership at the KSG.

Key CA Information and Management (Continued)



Hon. Joseph Nyongesa Juma

Vice-Chairperson - Majority Party

Hon. Joseph Juma Nyongesa is the Member of County Assembly representing Tuuti-Marakuru Ward. He is currently serving his second term following his re-election to the position of Leader of Majority by the third Assembly. He represents the Majority coalition party in the County Assembly of Bungoma. In addition, Hon Nyongesa has attended various trainings including SLDP and Transformative Leadership at the KSG.



Hon. Ali Machani Mutoka

Member - Minority Party

Hon Ali Machani Mutoka is the Member of County Assembly representing Maraka Ward. He represents the minority coalition in the County Assembly Service Board. He is among the longest serving MCA in the County Assembly of Bungoma, having been elected for 3 terms consecutively. In addition, Hon Machani has attended various trainings including SLDP and Transformative Leadership at the KSG.

Key CA Information and Management (Continued)



Ms. Jesca O. Mayabi

Member Public Representative

Ms. Jesca Mayabi is a member of the CASB representing the public. She was appointed to the position following a competitive recruitment where she emerged the best from a pool of applicants. She holds an undergraduate degree in Guiding and Counselling from Moi University. She also has undergone training in Transformative Leadership at the KSG.



Dr. Anthony Simiyu Mabele

Member Public Representative

Dr. Anthony Simiyu Mabele is a member of the County Assembly Service Board representing the public. He holds the position for a second term having emerged successful in the recruitment process. He holds a PhD in Molecular Plant Virology at Masinde Muliro University of Science and Technology (MMUST), and is a Part-Time Lecturer, Faculty of Science at Kibabii University (KIBU).

Key CA Information and Management (Continued)

Mr. Charles W Wafula

*Secretary Clerk, County Assembly of
Bungoma*



Charles Wafula is a distinguished public servant currently serving as the Clerk of the County Assembly of Bungoma. Wafula holds a Master's degree in Corporate Governance and an undergraduate degree in Accounting from KCA University. His commitment to professional excellence is further demonstrated by his CPA II certification and membership in the Institute of Internal Auditors and Kenya Institute of Management. Mr. Wafula has undergone extensive training at the Kenya School of Government, earning certificates in Transformative Leadership, Strategic Leadership Development Program, and Senior Management.

Wafula's career in public service spans an impressive 14 years, during which he has honed his skills and expertise in governmental accounting and administration. His dedication and proficiency in his field culminated in his appointment as the Clerk of the County Assembly of Bungoma in 2022, a position that recognizes his extensive experience and leadership capabilities in public sector management.

Key CA Information and Management (Continued)

ii. Management Committee:

No.	Designation	Name
1.	Clerk of the CA	Mr. Charles W. Wafula
2.	Deputy Clerk - Administration	Josylyne Situmah
3.	Deputy Clerk – Legislative Services	Dr. Leonard Momos Juma

Key CA Information and Management (Continued)

Head of Departments:		
a)	Finance and Accounts	CPA Symon Walukana
b)	Legislative Procedure & Chamber Services	Colleta Simiyu
c)	Committee Services	Elvis Werunga
d)	Legal Services	Ignatius Wangila
e)	Hansard	Dennis Waswa
f)	Internal Audit	CPA Alfred Makokha
g)	Budget Office	Diana Khaemba
h)	Research & Library Services	Martha Alaka
i)	Serjeant-At-Arms	Calistus Ndieyira
j)	ICT	Benedict Muchenje
k)	Human Resource & Administration	CHRP Abraham Wekesa
l)	Public Communication & Media Relations	Rosemary Wachiye
m)	Procurement	Mercy Mukwanja

Key CA Information and Management (Continued)

c) Fiduciary Management

The key management personnel who held office during the year ended 2024 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer- Clerk	Mr. Charles W. Wafula
2.	Principal Finance Officer	CPA Symon Walukana
3.	Procurement Officer	Mercy Mukwanja

d) Fiduciary Oversight Arrangements

The Labour Relations, Members Service and Facilities Committee

The Labour Relations, Members Service and Facilities Committee held 8 meetings with the CASB on the following budget documents in the FY 2023/24.

DATE	NATURE OF MEETING	AGENDA
28 th September, 2023	Interrogation	Annual Development Plan, FY 2024/25
6 th November, 2023	Interrogation	The 4 th Quarter Financial statements for the period ended 30 th June, 2023
6 th November, 2023	Interrogation	CBROP, 2023
23 rd November, 2023	Interrogation	1 st Supplementary Budget 2023/2024
5 th March, 2024	Interrogation	CFSP FY 2024/2025
5 th April, 2024	Interrogation	1 st and 2 nd Quarter financial statements for the period ended 31 st December, 2023
7 th May, 2024	Interrogation	2 nd supplementary Budget FY 2023/2024
7 th June, 2024	Interrogation	Annual Budget estimates FY 2024/2025

Key CA Information and Management (Continued)

Public Accounts and Investment committee

The Committee is established under Standing Order 209. Pursuant to Article 185 (3) of the Constitution, the primary mandate of the Committee is therefore, to examine the reports of the Auditor-General on the annual accounts of the CG; to examine special reports, if any, of the Auditor-General on CG Funds; to examine the reports, if any, of the Auditor General on the County Public Investments; and to exercise oversight over County Public Accounts and Investments. The committee had 2 meetings with the CASB.

DATE	AGENDA
27 th and 29 th November, 2023- Interrogation CA of Bungoma	<p>i. Report by the Office of Auditor General on Bungoma CA staff car loan and mortgage scheme fund for the year ended 30th June 2022.</p> <p>ii. Report by the Office of Auditor General on honorable members' car loan and mortgage scheme fund for the year ended 30th June 2021.</p> <p>iii. Report by the Office of Auditor General on the financial statements of Bungoma CA for the year ended 30th June, 2022</p>

Audit committee activities

The CA has an independent Audit Committee which was constituted in 2017 to comply with the PFM (CG) regulations (2015) on the formation of audit committees for all Counties.

The committee held four (4) meetings in FY 2023/2024. The committee members during FY 2023/2024 were;

Committee Meetings Attendance Summary FY 2023/2024						
Member	Designation	Q1	Q2	Q3	Q4	
Dr. Destaings Nyongesa	Chairperson	2	0	1	1	
Fred Wasike	Member	2	0	1	1	
Murambi Njibwakale	Member	2	0	1	1	
Diana Khaemba	Member	2	0	1	1	
CPA Alfred Makokha	Secretary	2	0	1	1	

Key CA Information and Management (Continued)

Committee Meeting/ Activity		Dr. Desatungs Nyongesa
Quarterly Audit committee report.	01.08.2023	√
Audit Committee Meeting		
Internal Audit Annual Report (year ending June 2023).	25.08.2023	√
Audit Committee end of year (June, 2023) report of internal Audit.	25.08.2023	√
Audit Committee Meeting		
Quarterly Internal Audit Report and Risk based internal audit plan FY 2024/2025.	23.02.2024	√
Audit Committee Meeting		
Discussion of Audit Committee outstanding issues.	12.04.2024	√
Joint Audit Committee Meeting with the CASB		

Key CA Information and Management (Continued)

e) CA Headquarters

P.O. Box 1886 -50200

County Assembly Building

Moi Avenue

BUNGOMA, KENYA

f) CA Contacts

Telephone: 020 2651905
8000663

E-mail:
info@bungomaassembly

Website:
www.bungomaassembly

g) CA Bankers

1. Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

NAIROBI, KENYA

2. Kenya Commercial Bank

Moi Avenue

P.O. Box 201

BUNGOMA, KENYA



pendent Auditor

Auditor General

the Auditor General

ers, University Way

P.O. Box 30084

GPO 00100

NAIROBI, KENYA

al Legal Adviser

the Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

NAIROBI, KENYA

County Attorney

CG of Bungoma

P.O. BOX 437

BUNGOMA, KENYA

3. Governance Statement

The County Assembly of Bungoma

The CA consists of the Speaker who is an ex officio member, 45 elected members representing 45 Wards and 17 nominated members who represent special interest groups. Section 10 (4) of the County Government Act, 2012 provides that a CA shall observe the following order of precedence.

- a) The speaker of the CA,
- b) The leader of the majority party, and
- c) The leader of the minority party



Picture 1: Bamasaba cultural leader (Uganda) visits the CA of Bungoma

The Roles of the CA are outlined in Section 8 of the CGs Act 2012 and they include to:

- a) Vet and approve nominees for appointment to county public office as may be provided for in this Act or any other law.
- b) Perform the roles set out under Article 185 of the Constitution.

- c) Approve the budget and expenditure of the CG 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.
- d) Approve the borrowing by the CG in accordance with Article 212 of the Constitution.
- e) Approve county development planning; and
- f) Perform any other role as may be set out under the Constitution or legislation.



Picture 2: Plenary session in progress

The CA executes its mandate, through committees which are broadly classified as;

- a) Standing committees
- b) Sectoral committees

a) Standing Committees

The Standing Committees fall into three categories namely;

- i. Housekeeping committees
- ii. Statutory committees
- iii. Watchdog committees

i. Housekeeping Committees

Housekeeping Committees are primarily established to facilitate the smooth operation of Assembly's business and to oversee specific aspects of CA operations, procedures and privileges, among other responsibilities. They include:

- (a) House Business committee
- (b) Selection committee
- (c) Procedure and House Rules committee
- (d) Liaison committee

a) House Business Committee

It is established under Standing Order 173 of the CA of Bungoma Standing Orders. The Committee functions include; prepare and, if necessary, from time to time adjust the House Calendar with the approval of the CA; monitor and oversee the implementation of the House Business and programmes; implement the Standing Orders respecting the scheduling or programming of the business of the House and functioning of the Committees of the CA; determine the order in which the reports of Committees shall be debated in the CA; may take decisions and issue directives and guidelines to prioritize or postpone any business of the House acting with the concurrence of the Leader of the Majority Party or the Leader of the Minority Party, as the case may be; consider such matters as may from time to time arise in connection with the business of the House and shall have and perform such powers and functions as are conferred on and ascribed to it by the Standing Orders or from time to time by the CA. The committee held 29 meetings in FY 2023/24. The members who served in the committee during the year were;

No.	Member	Designation	Ward
1	Hon Emmanuel Situma	Chairperson	Speaker
2	Hon Stephen Wamalwa	Vice Chairperson	Mitua / Soysambu
3	Hon Joseph Nyongesa	Member	Tuuti / Marakaru
4	Hon Antony Lusenaka	Member	Bukembe West
5	Hon Meshack Wekesa	Member	Mukuyuni
6	Hon Milliah Masungu	Member	Misikhu
7	Hon Jack Wambulwa	Member	Kimaeti

8	Hon Hentry Nyongesa	Member	Bumula
9	Hon Violet Makhanu	Member	Mihuu
10	Hon Mildred Barasa	Member	Nominated
11	Hon Stephen Kaiser	Member	Matulo
12	Hon Jacob Psero	Member	Chesikaki
13	Hon Johnston Ipara	Member	Tongaren
14	Hon Metrine Nangalama	Member	Nominated
15	Hon Cornelius Makhanu	Member	Khalaba

b) Selection Committee

It is established under Standing Order 174 of the CA of Bungoma Standing Orders and it consists of; the Leader of the Majority Party who shall be the Chairperson, the Leader of the Minority Party, Party or Coalition of Parties Chief Whips and Seven other members, who shall be nominated by CA Parties and approved by the CA taking into consideration the interests of independent members. The Committee on Selection mandate is to nominate members to serve in Committees, save for the membership of the House Business Committee, Committee on Appointments and Members of the Speaker's Panel. The committee held 29 meetings in FY 2023/24. The members who served in the committee during the year were;

No.	Member	Designation	Ward
1	Hon Joseph Juma	Chairperson	Tuuti / Marakaru
2	Hon Anthony Lusenaka	Vice- Chairperson	Bukembe West
3	Hon Meshack Wekesa	Member	Mukuyuni
4	Hon Milliah Masungu	Member	Misikhu
5	Hon Busolo Sudi	Member	South Bukusu
6	Hon Tony Barasa	Member	Lwandanyi
7	Hon James Mukhongo	Member	Kabuchai / Chwele
8	Hon Franklin Simotwo	Member	Chepyuk
9	Hon Jerusa Aleu	Member	Milima
10	Hon Everton Nganga	Member	East Sang'alo

11	Hon Ali Machani Mutoka	Member	Maraka
12	Hon Godfrey Mukhwana	Member (Co-opted)	West Sang'alo

c) Procedure and House Rules Committee

It is established under Standing Order 211 of the CA of Bungoma Standing Orders and it comprises of; the Speaker as the Chairperson of the Committee, the Deputy Speaker, Members of Speaker's Panel and not more than two other Members. The Committee function is to consider and report on all matters relating to the Standing Orders; may propose amendments to the Standing Orders and any such amendments shall upon approval by the CA, take effect at the time appointed by the CA; may propose rules for the orderly and effective conduct of Committee business and any such rules, shall upon approval by the CA, continue in force until amended or repealed by the CA. The committee held 41 meetings in FY 2023/24. The members who served in the committee during the year were;

No.	Member	Designation	Ward
1	Hon Emmanuel Situma	Chairperson	Speaker
2	Hon Stephen Wamalwa	Vice Chairperson	Mitua / Soysambu
3	Hon Christine Mukhongo	Member	Kimilili
4	Hon Benjamin Otsiula	Member	Khasoko
5	Hon Cornelius Makhanu	Member	Khalaba

d) Liaison Committee

It is established under Standing Order 216 of the CA of Bungoma Standing Orders and it comprise of; the Deputy Speaker as Chairperson of the Committee; the First Panelist of the Speaker's Panel who shall be the Vice-Chairperson; Chairpersons of all Committees of the CA excluding the Ad hoc Committees. The Liaison Committee is mandated to guide and co-ordinate the operations, policies and mandates of all Committees as per the Constitution of Kenya, other Relevant Statutes and these Standing Orders; deliberate on and apportion the annual operating budget among the Committees depending on their Work Plans and Committee Budget ceilings; consider and schedule the programmes of all Committees businesses; ensure that Committees submit reports as required by the

Standing Orders; determine, whenever necessary, the Committee or committees to deliberate on any matter; and give such advice relating to the work and mandate of Select Committees as it may consider necessary. The committee held 44 meetings in FY 2023/24.

The members who served in the committee during the period were:

No.	Member	Designation	Ward
1	Hon Stephen Wamalwa	Chairperson	Mitua / Soysambu
2	Hon Christine Mukhongo	Vice Chairperson	Kimilili
3	Hon Emmanuel Situma	Member	Speaker
4	Hon James Mukhongo	Member	Kabuchai / Chwele
5	Hon Jack Wambulwa	Member	Kimaeti
6	Hon George Makari	Member	Musikoma
7	Hon Jack Kawa	Member	Bokoli
8	Hon Joseph Nyongesa	Member	Tuuti / Marakaru
9	Hon Franklin Simotwo	Member	Chepyuk
10	Hon Tony Barasa	Member	Lwandanyi
11	Hon Hentry Nyongesa	Member	Bumula
12	Hon Francis Chemion	Member	Kaptama
13	Hon Benard Kikechi	Member	Mbakalo
14	Hon Benjamin Otsiula	Member	Khasoko
15	Hon Violet Makhanu	Member	Mihuu
16	Hon Waiti Wafula	Member	Naitiri / Kabuyefwe
17	Hon Edwin Opwora	Member	Luuya / Bwake
18	Hon Jacob Psero	Member	Chesikaki
19	Hon George Tendet	Member	Elgon
20	Hon Aggrey Mulongo	Member	Kibingei
21	Hon Everton Sifuna	Member	East Sang'alo

ii. Statutory Committees

Statutory committees are those established by statute to perform functions assigned by the said law. They include;

- a) Powers and Privileges Committee

- b) Justice, Cohesion and Legal Affairs Committee
- c) Budget and Appropriations Committee
- d) Delegated County Legislation Committee
- e) Committee on Appointment

a) Powers and Privileges Committee

Powers and Privileges Committee is established under Standing Order 215. It comprises of the Speaker as the Chairperson and not more than ten other members. The functions of the Committee are derived from the Constitution of Kenya, 2010, The County Assemblies Powers and Privileges Act, 2017 and CA of Bungoma Standing Orders and they are: inquire into the conduct of a member whose conduct is alleged to constitute a breach of privileges; perform such other functions as maybe specified by an Act of parliament or any other legislation of powers, immunities and privileges of Members; The Committee of Powers and Privileges shall, either on its own Motion or as a result of complaint made by any person, inquire into the conduct of a Member whose conduct is alleged to constitute a breach of the CA privileges, or is likely to reflect adversely on the dignity and integrity of the CA or of the Members. The committee held 33 meetings in FY 2023/24. The committee members during FY 2023/2024 were:

No.	Member	Designation	Ward
1	Hon Emmanuel Situma	Chairperson	Speaker
2	Hon Bridgit Katasi	Vice Chairperson	Nominated
3	Hon Vitalis Wangila	Member	Kabula
4	Hon Ali Machani	Member	Maraka
5	Hon Milliah Masungu	Member	Misikhu
6	Hon Tony Barasa	Member	Lwandanyi
7	Hon Orize Kundu	Member	Siboti
8	Hon Jack Kawa	Member	Bokoli
9	Hon Eunice Yeko	Member	Nominated
10	Hon Mourine Wafula	Member	Nominated
11	Hon Benard Kikechi	Member	Mbakalo

b) Justice, Cohesion and Legal Affairs Committee

The Committee is established under Standing Order 213. It comprises of the Chairperson and not more than ten other Members. Some of its functions are: carry out matters of Constitutional affairs, administration of Law and Justice, including ethics, integrity, elections and human rights; and all Petitions save for petitions under Standing Order 78 (5); monitor and promote measures relating to policy and program initiatives in pursuit of peace and County cohesion; investigate, inquire into and report on all matters relating to inter-community cohesion in the County; monitor and promote measures designed to enhance the equalization of opportunities and improvement in the quality of life and status of all persons, including persons who are marginalized on the basis of gender, age, disability, health status, ethnic, racial, cultural or religious background or affiliation or any other such ground.

The committee held 39 meetings in FY 2023/24. The committee members during FY 2023/2024 were:

No.	Member	Designation	Ward
1	Hon Jacob Psero	Chairperson	Chesikaki
2	Hon Everlyne Anyango	Vice Chairperson	Nominated
3	Hon Jeremiah Kuloba	Member	Township
4	Hon Timothy Chikati	Member	Ndalul / Tabani
5	Hon Everlyne Mutiembu	Member	Malakisi / South Kulisiru
6	Hon Linda Kharakha	Member	Nominated
7	Hon Francis Chemion	Member	Kaptama
8	Hon Sheila Sifuma	Member	Nominated
9	Hon Edwin Opwora	Member	Luuya / Bwake
10	Hon George Makari	Member	Musikoma
11	Hon Idd Owongo	Member	Maeni

c) Budget and Appropriations Committee

Budget and Appropriations Committee is established under Standing Order 210. It comprises of the Chairperson and not more than ten other Members who are not Chairpersons of any other Committee. The functions of the Committee are: discuss and review the estimates and make recommendation to the CA; examine the County Fiscal Strategy Paper presented to the CA; examine the County Debt Management Strategy management Paper presented to the CA; examine Bills related to the County Budget, including Appropriations Bills; and evaluate tax estimates, economic and budgetary policies and programmes with direct budget outlays.



Picture 3: The County Assembly of Bungoma Budget and Appropriation Committee on 6th June 2024 conducted stakeholder's engagement on the Annual Budget Estimates for the financial year 2024/2025. The event took place at the County Assembly Paskari Nabwana Hall, brought together Civil Society Organizations from Bungoma County.

The committee held 43 meetings in FY 2023/24. The members who served in the committee during the period were:

No.	Member	Designation	Ward
1	Hon Jackson Wambulwa	Chairperson	Kimaeti
2	Hon Charles Nangulu	Vice Chairperson	Namwela
3	Hon Ali Machani	Member	Maraka
4	Hon Anthony Lusenaka	Member	Bukembe West
5	Hon Grace Sundukwa	Member	Sitikho
6	Hon Milliah Masungu	Member	Misikhu
7	Hon Meshack Wekesa	Member	Mukuyuni
8	Hon Joan Kirong	Member	Kapkateny
9	Hon Polycarp Wandabusi	Member	West Nalondo
10	Hon Sudi Busolo	Member	South Bukusu
11	Hon Caleb Wanjala	Member	Bukembe East

d) Delegated County Legislation Committee

The Committee is established under Standing Order 214. It comprises of the Chairperson and not more than 10 other members. Whenever a statutory instrument is submitted to the House pursuant to the Constitution, any law or the Standing Orders, the statutory instrument shall, unless a contrary intention appears in the relevant legislation, be laid before the House by the Chair of the relevant Sectoral Committee, or any other Member of the Committee and shall thereafter stand referred to the Committee on Delegated County Legislation. The committee held 40 meetings in FY 2023/24. The members who served in the committee during the period were:

No.	Member	Designation	Ward
1	Hon George Tendet	Chairperson	Elgon
2	Hon Dorcas Ndasaba	Vice Chairperson	Nominated
3	Hon Allan Nyongesa	Member	Nominated

4	Hon Jeremiah Kuloba	Member	Township
5	Hon Job Mukoyandali	Member	West Bukusu
6	Hon Metrine Nangila	Member	Nominated
7	Hon Godfrey Mukhwana	Member	Sang'alo West
8	Hon Martin Chemorion	Member	Cheptais
9	Hon Wafula Waiti	Member	Naitiri / Kabuyefwe
10	Hon Angeline Rugut	Member	Nominated
11	Hon Aggrey Bosire	Member	Nominated

e) Committee on Appointment

It is established under Standing Order 208 of the CA of Bungoma Standing Orders and it consists of 11 members. The Committee considers approval by the CA, appointments under Articles 179(2) (Members of County Executive Committee); appointments under Sections 32D (b); 44 (2) (b) of the CGs Act, 2012 and Section 5 of the Office of the County Attorney Act, 2020. The committee held 7 meetings in FY 2023/24. The members who served in the committee during the period were:

No.	Member	Designation	Ward
1	Hon Emmanuel Situma	Chairperson	Speaker
2	Hon Stephen Wamalwa	Vice Chairperson	Mitua / Soysambu
3	Hon Joseph Juma	Member	Tuuti / Marakaru
4	Hon Joan Kirong	Member	Kapkateny
5	Hon James Mukhongo	Member	Kabuchai / Chwele
6	Hon Anthony Lusenaka	Member	Bukembe West
7	Hon Everlyne Mutiembu	Member	Malakisi – South Kulisiru
8	Hon Vitalis Wangila	Member	Kabula
9	Hon Francis Chemion	Member	Kaptama
10	Hon Grace Sundukwa	Member	Sitikho
11	Hon George Makari	Member	Musikoma

iii. Watchdog Committees

Watchdog committees are established to ensure funds are spent lawfully, prevent misuse of funds, and oversee the implementation of Assembly resolutions, petitions, and County Executive undertakings. They also assess whether legislation has been implemented and its implementation status. Committees that fall under this category include;

- a) Public Accounts and Investment Committee
- b) Implementation Committee

a) Public Accounts and Investments Committee

The Committee is established under Standing Order 209. It comprises of the Chairperson and not more than ten other Members who are not Chairpersons of any other Committee. The functions of Public Accounts and Investments Committee are: pursuant to Article 185 (3) of the Constitution, to exercise oversight over County Executive Committee and any other County Executive Organ; pursuant to Article 229 (7) and (8), of the Constitution, to examine the reports of the Auditor-General on the annual accounts of the CG; to examine special reports, if any, of the Auditor-General on CG Funds; to examine the reports, if any, of the Auditor General on the County Public Investments; and to exercise oversight over County Public Accounts and Investments. The committee held 45 meetings in FY 2023/24. The members who served in the committee during the period were:

No.	Member	Designation	Ward
1	Hon Everton Nganga	Chairperson	East Sang'alo
2	Hon Timothy Chikati	Vice Chairperson	Ndalu / Tabani
3	Hon Alfred Mukhanya	Member	Ndivisi
4	Hon Anthony Lusenaka	Member	Bukembe West
5	Hon Everlyne Mutiembu	Member	Malakisi / South Kulisiru
6	Hon Metrine Nangalama	Member	Nominated
7	Hon Stephen Kaiser	Member	Matulo
8	Hon John Wanyama	Member	Nominated
9	Hon Jerusa Aleu	Member	Milima
10	Hon Mourine Wafula	Member	Nominated

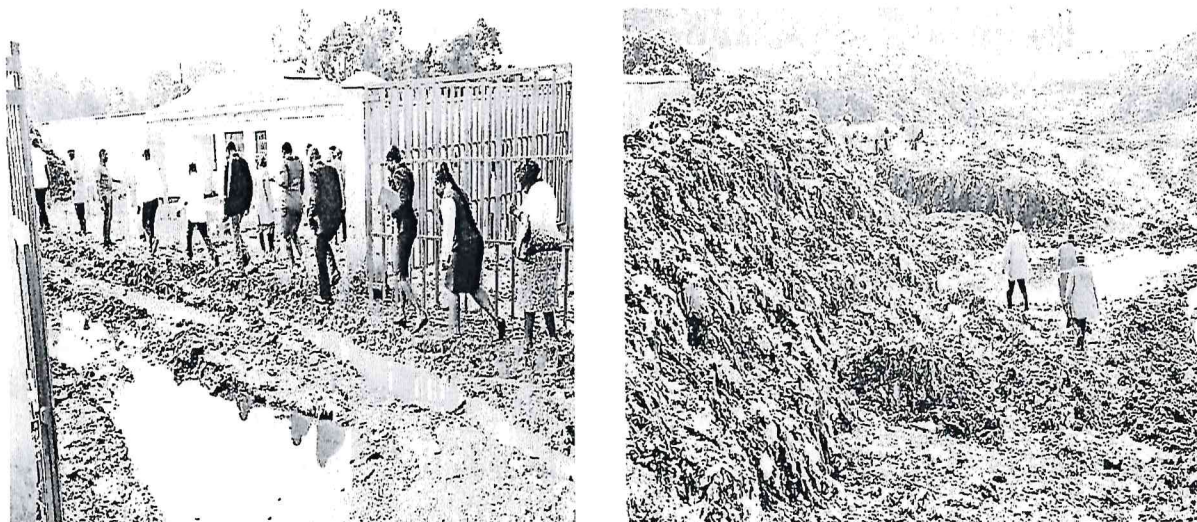
11	Hon Everlyne Anyango	Member	Nominated
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b) Implementation Committee

The Committee is established under Standing Order 212 and consists of a chairperson who is from, the minority party. The Committee scrutinizes the resolutions of the House (including adopted Committee reports), Petitions and the undertakings given by the County Executive Committee and may propose to the House, sanctions against any Member of the County Executive Committee who fails to report to the relevant Select Committee on implementation status without justifiable reasons.

The committee held 39 meetings in FY 2023/24. The members who served in the committee during the period were;

No.	Member	Designation	Ward
1	Hon Aggrey Mulongo	Chairperson	Kibingei
2	Hon Job Mukoyandali	Vice Chairperson	West Bukusu
3	Hon Florence Juma	Member	Nominated
4	Hon Alice Kibaba	Member	Nominated
5	Hon Aggrey Bosire	Member	Nominated
6	Hon Franklin Simotwo	Member	Chepyuk
7	Hon Abraham Obama	Member	Kamukuywa
8	Hon Catherine Kituyi	Member	Nominated
9	Hon Vitalis Wangila	Member	Kabula
10	Hon Alfred Mukhanya	Member	Ndivisi
11	Hon Idd Owongo	Member	Maeni



Picture 4: CA Implementation Committee inspects Bumula Dumpsite on 24/06/2024

b) Sectoral Committees

There are 12 sectoral committees comprising of 15 members. The mandate of Sectoral Committees is in respect to the subject matter assigned by the Standing Orders in the Second Schedule and is exercised within the limits contemplated under Part 2 of the Fourth Schedule to the Constitution. The functions of all sector committees are;

- i. Investigate, inquire into, and report on all matters relating to the mandate, management, activities, administration, operations, coordination, control and monitoring of budget;
- ii. Consider quarterly reports of the assigned departments and report to the House within twenty-one (21) sitting days upon being laid;
- iii. Study the programme and policy objectives of departments and the effectiveness of the implementation;
- iv. Study and review all county legislation referred to it;
- v. Study, access and analyse the relative success of the departments as measured by the results obtained as compared with their stated objectives;

- vi. 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 CA;
- vii. vet and report on all appointments where the constitution or any law requires the House to approve, except those under Standing Order 209 (Committee on Appointments); and
- viii. make reports and recommendations to the House as often as possible, including recommendation of proposed legislation.

The sectoral committees are as listed below;

a) Finance and Economic Planning

The committee held 47 meetings in FY 2023/24.



Picture 5: Finance and Economic Planning Committee fact finding mission on Revenue Collection in Bungoma County

No.	Member	Designation	Ward
1	Hon James Mukhongo	Chairperson	Kabuchai / Chwele
2	Hon Orize Kundu	Vice Chairperson	Siboti
3	Hon Everton Nganga	Member	East Sang'alo
4	Hon Everlyne Mutiembu	Member	Makalisi / South Kulisiru
5	Hon Aggrey Mulongo	Member	Kibingei
6	Hon Vitalis Wangila	Member	Kabula
7	Hon Violet Makhanu	Member	Mihuu
8	Hon Stephen Wamalwa	Member	Mitua / Soysambu
9	Hon Tony Barasa	Member	Lwandanyi
10	Hon George Makari	Member	Musikoma
11	Hon Catherine Kituyi	Member	Nominated
12	Hon Jack Kawa	Member	Bokoli
13	Hon Christine Mukhongo	Member	Kimilili
14	Hon Francis Chemion	Member	Kaptama
15	Hon Godfrey Mukhwana	Member	West Sang'alo

b) Education and Vocational Training

The committee held 45 meetings in FY 2023/24. The members who served in the committee are as listed below;

No.	Member	Designation	Ward
1	Hon Benjamin Otsiula	Chairperson	Khasoko
2	Hon Stephen Kaiser	Vice Chairperson	Matulo
3	Hon Allan Nyongesa	Member	Nominated
4	Hon Timothy Chikati	Member	Ndalul / Tabani
5	Hon Aggrey Mulongo	Member	Kibingei
6	Hon Ali Machani	Member	Maraka
7	Hon John Wanyama	Member	Nominated

8	Hon Angeline Rugut	Member	Nominated
9	Hon Jack Kawa	Member	Bokoli
10	Hon Joan Kirong'	Member	Kapkateny
11	Hon Abraham Obama	Member	Kamukuywa
12	Hon Christine Mukhongo	Member	Kimilili
13	Hon Mildred Barasa	Member	Nominated
14	Hon Jacob Psero	Member	Chesikaki
15	Hon Johnson Ipara	Member	Tongaren

c) Agriculture, Livestock, Fisheries, Irrigation and Cooperative Development

The committee held 49 meetings in FY 2023/24. The members who served in the committee are as listed below;

No.	Member	Designation	Ward
1	Hon Waiti Wafula	Chairperson	Naitiri / Kabuyefwe
2	Hon Idd Owongo	Vice Chairperson	Maeni
3	Hon Alice Kibaba	Member	Nominated
4	Hon Allan Nyongesa	Member	Nominated
5	Hon Everlyne Mutiembu	Member	Malakisi / South Kulisiru
6	Hon Alfred Mukhanya	Member	Ndivisi
7	Hon Franklin Simotwo	Member	Chepyuk
8	Hon Jerusa Aleu	Member	Milima
9	Hon Isaiah Busolo	Member	South Bukusu
10	Hon Bernard Kikechi	Member	Mbakalo
11	Hon Caleb Wanjala	Member	Bukembe East
12	Hon Edwin Opwora	Member	Luuya / Bwake
13	Hon Metrine Nangila	Member	Nominated
14	Hon Martin Chemorion	Member	Cheptais
15	Hon George Tendet	Member	Elgon

d) Roads, Transport, Infrastructure and Public Works

The committee held 44 meetings in FY 2023/24. The members who served in the committee are as listed below;

No.	Member	Designation	Ward
1	Hon Frankline Simotwo	Chairperson	Chepyuk
2	Hon Polycarp Kimeta	Vice Chairperson	West Nalondo
3	Hon Ali Machani	Member	Maraka
4	Hon Everlyne Mutiembu	Member	Malakisi / South Kulisiru
5	Hon Job Mukoyandali	Member	West Bukusu
6	Hon Everton Nganga	Member	East Sang'alo
7	Hon Violet Makhanu	Member	Mihuu
8	Hon Meshack Simiyu	Member	Mukuyuni
9	Hon Charles Nangulu	Member	Namwela
10	Hon Jerusa Aleu	Member	Milima
11	Hon Idd Owongo	Member	Maeni
12	Hon Stephen Kaiser	Member	Matulo
13	Hon Hentry Nyongesa	Member	Bumula
14	Hon Johnstone Ipara	Member	Tongaren
15	Hon Godfrey Mukhwana	Member	West Sang'alo

e) Tourism, Environment, Water and Natural Resources

The committee held 47 meetings in FY 2023/24. The members who served in the committee are as listed below;

No.	Member	Designation	Ward
1	Hon Edwin Opwora	Chairperson	Luuya / Bwake
2	Hon Martin Chemorion	Vice Chairperson	Cheptais
3	Hon Anthony Lusenaka	Member	Bukembe West
4	Hon Aggrey Mulongo	Member	Kibingei

5	Hon Vitalis Wangila	Member	Kabula
6	Hon Milliah Masungu	Member	Misikhu
7	Hon Joseph Nyongesa	Member	Tuuti / Marakaru
8	Hon James Mukhongo	Member	Kabuchai / Chwele
9	Hon Meshack Simiyu	Member	Mukuyuni
10	Hon Bernard Kikechi	Member	Mbakalo
11	Hon Benjamin Otsiula	Member	Khasoko
12	Hon Orize Kundu	Member	Siboti
13	Hon Isaiah Busolo	Member	South Bukusu
14	Hon George Tendet	Member	Elgon
15	Hon Dorcas Ndasaba	Member	Nominated

f) Gender, Culture and Social Welfare

The committee held 49 meetings in FY 2023/24. The members who served in the committee are as listed below;

No.	Member	Designation	Ward
1	Hon Jack Kawa	Chairperson	Bokoli
2	Hon Abraham Obama	Vice Chairperson	Kamukuywa
3	Hon Godfrey Mukhwana	Member	West Sang'alo
4	Hon George Tendet	Member	Elgon
5	Hon Alfred Mukhanya	Member	Ndivisi
6	Hon Jeremiah Kuloba	Member	Township
7	Hon Joseph Nyongesa	Member	Tuuti / Marakaru
8	Hon James Mukhongo	Member	Kabuchai / Chwele
9	Hon John Wanyama	Member	Nominated
10	Hon Florence Juma	Member	Nominated
11	Hon Metrine Nangalama	Member	Nominated
12	Hon Eunice Yeko	Member	Nominated
13	Hon Mourine Wafula	Member	Nominated
14	Hon Sheila Sifuma	Member	Nominated

15	Hon Mildred Barasa	Member	Nominated
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g) Health Services

The committee held 46 meetings in FY 2023/24. The members who served in the committee are as listed below;

No.	Member	Designation	Ward
1	Hon George Makari	Chairperson	Musikoma
2	Hon Jerusa Aleu	Vice Chairperson	Milima
3	Hon Milliah Masungu	Member	Misikhu
4	Hon Tony Barasa	Member	Lwandanyi
5	Hon Job Mukoyandali	Member	West Bukusu
6	Hon Jacob Psero	Member	Chesikaki
7	Hon Vitalis Wangila	Member	Kabula
8	Hon Grace Sundukwa	Member	Sitikho
9	Hon Orize Kundu	Member	Siboti
10	Hon Joan Kirong'	Member	Kapkateny
11	Hon Anthony Lusenaka	Member	Bukembe West
12	Hon Meshack Simiyu	Member	Mukuyuni
13	Hon Jackson Wambulwa	Member	Kimaeti
14	Hon Dorcas Ndasaba	Member	Nominated
15	Hon Mourine Wafula	Member	Nominated

h) Lands, Urban Physical Planning and Housing

The committee held 50 meetings in FY 2023/24. The members who served in the committee are as listed below;

No.	Member	Designation	Ward
1	Hon Francis Chemion	Chairperson	Kaptama
2	Hon Linda Kharakha	Vice Chairperson	Nominated
3	Hon Cornelius Makhanu	Member	Khalaba
4	Hon Jeremiah Kuloba	Member	Township

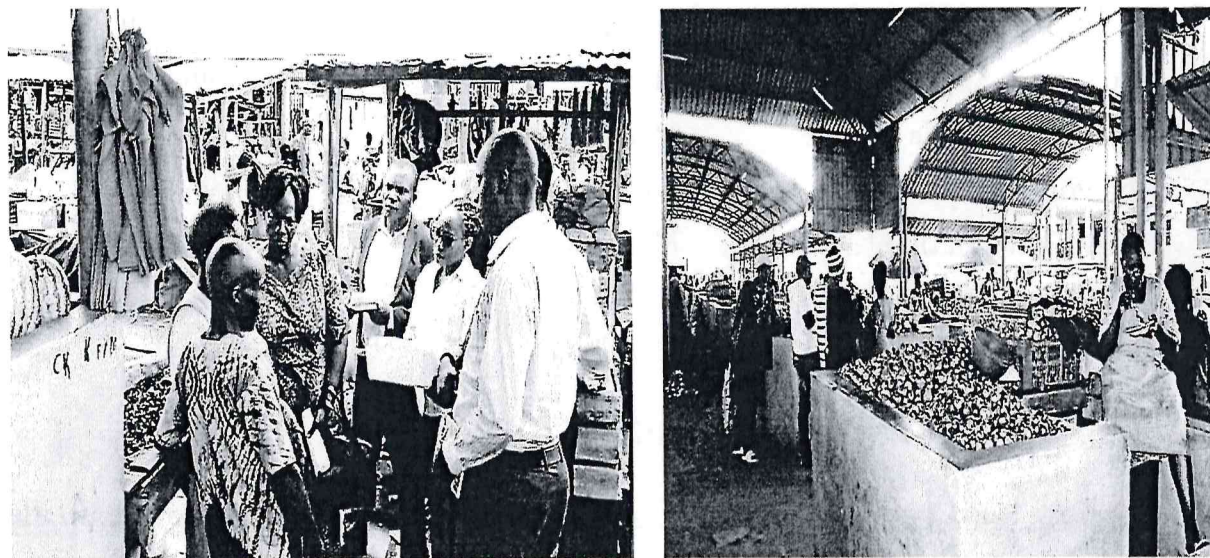
5	Hon Ali Machani	Member	Maraka
6	Hon Edwin Opwora	Member	Luuya / Bwake
7	Hon Waiti Wafula	Member	Naitiri / Kabuyefwe
8	Hon Hentry Nyongesa	Member	Bumula
9	Hon Isaiah Busolo	Member	South Bukusu
10	Hon George Makari	Member	Musikoma
11	Hon James Barasa	Member	Kabuchai / Chwele
12	Hon Polycarp Kimeta	Member	West Nalondo
13	Hon Mildred Barasa	Member	Nominated
14	Hon Metrine Nangalama	Member	Nominated
15	Hon Eunice Yeko	Member	Nominated

i) Trade, Energy and Industrialization

The committee held 47 meetings in FY 2023/24. The members who served in the committee are as listed below;

No.	Member	Designation	Ward
1	Hon Benard Kikechi	Chairperson	Mbakalo
2	Hon John Wanyama	Vice Chairperson	Nominated
3	Hon Joan Kirong	Member	Kapkateny
4	Hon Charles Nangulu	Member	Namwela
5	Hon Godfrey Mukhwana	Member	West Sang'alo
6	Hon Waiti Wafula	Member	Naitiri / Kabuyefwe
7	Hon Alfred Mukhanya	Member	Ndivisi
8	Hon Polycarp Kimeta	Member	West Nalondo
9	Hon Metrine Nangalama	Member	Nominated
10	Hon Alice Kibaba	Member	Nominated
11	Hon Florence Juma	Member	Nominated
12	Hon Brigit Katasi	Member	Nominated
13	Hon Linda Kharakha	Member	Nominated
14	Hon Angeline Rugut	Member	Nominated

15 Hon Aggrey Bosire Member Nominated



Picture 6: Trade, Energy and Industrialization fact finding activity on Bungoma County Market Conditions

The committee held 48 meetings in FY 2023/24. The members who served in the committee are as listed below;

No.	Member	Designation	Ward
1	Hon Tony Barasa	Chairperson	Lwandanyi
2	Hon Caleb Wanjala	Vice Chairperson	Bukembe East
3	Hon Timothy Chikati	Member	Ndalu – Tabani
4	Hon Jeremiah Kuloba	Member	Township
5	Hon Cornelius Makhanu	Member	Khalaba
6	Hon Job Mukoyandali	Member	West Bukusu
7	Hon Isaiah Busolo	Member	South Bukusu
8	Hon Francis Chemion	Member	Kaptama
9	Hon Joseph Nyongesa	Member	Tuuti / Marakaru
10	Hon Stephen Wamalwa	Member	Mitua / Soysambu
11	Hon Jackson Wambulwa	Member	Kimaeti
12	Hon Franklin Simotwo	Member	Chepyuk
13	Hon Stephen Kaiser	Member	Matulo
14	Hon Grace Sundukwa	Member	Sitikho

Annex 3 – Analysis of Other Pending Payables

Name	Brief Transaction Description	Date Contracted	Outstanding Balance b/f	Adjustment	Addition During the year	Amount Paid To-Date	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023
Amounts Due to County Govt Entities								
Bungoma County Assembly Members Car loan and Mortgage Scheme Fund	Borrowing by CASB		66,677,146	2,137,380	9,692,000	6,000,000	72,506,526	66,677,146
Bungoma County Assembly Employee Car Loan and Mortgage Fund	Borrowing by CASB		24,482,868	-	1,537,000	1,716,355	24,303,513	24,482,868
			91,160,014	2,137,380	11,229,000	7,716,355	96,810,039	91,160,014

Borrowing by CASB Members: Opening Balance Kshs 66,677,146; prior adjustment Kshs 2,137,380; Additions during the year Kshs 9,692,000

Borrowing by CASB Employee: Opening Balance Kshs 24,482,868; Additions during the year Kshs 1,537,000

Annex 4 – Summary Of Non-Current Asset Register

Asset class	Historical Cost b/f Previous Year	Valuation of Assets	Additions during the year	Disposals during the year	Transfers in/(out) during the year	Historical Cost c/f
	(Kshs)	(Kshs)	(Kshs)	(Kshs)	(Kshs)	(Kshs)
						FY 2023/2024
Land	96,000,000	70,000,000	-	-	-	166,000,000
Buildings and structures	666,000,668	-	84,055,015	-	-	750,055,683
Transport equipment	47,722,500	-	-	-	-	47,722,500
Office equipment, furniture and fittings	59,114,369	-	3,545,800	-	-	62,660,169
ICT Equipment	45,406,078	-	7,342,000	145,000	-	52,603,078
Machinery and Equipment	5,912,000	-	-	-	-	5,912,000
Intangible assets	48,315,480	-	9,269,327	-	-	57,584,807
Total	968,471,095	70,000,000	104,212,142	145,000	-	1,142,538,237

The disposal amount indicated relates to damaged laptop tag No. 0967 which Insurance paid a replacement value of Ksh 30,000 as indicated under Note 2.

Annex 5: Contingent Liabilities Register

	NATURE OF CONTINGENT LIABILITY	PAYABLE TO	CURRENCY	ESTIMATED AMOUNT KSHS	EXPECTED DATE OF PAYMENT	REMARKS
1.	Bungoma ELRC Petition E011 of 2022 Francis V Tome V Bungoma County Assembly Service Board, & 2 Others	J.O Makali & Co. Advocates Francis Simiyu Tome	Kshs	Approximately 15,000,000/=	Not certain	Matter concluded and pending
2.	Bungoma High Court Petition 14 of 2022 Hon Antony Lusenaka & Another V The Speaker County Assembly of Bungoma And 2 Others	Makokha & Co. Advocates	Kshs	4,000,000/=	Not certain	Matter concluded
3.	Bungoma ELRC Petition No. E011 Of 2021 Francis Simiyu Tome V County Assembly of Bungoma And 6 Others	J.O Makali & Co Advocates	Kshs	Approx. 3,000,000	Due	Matter dismissed for lack of merit
4.	ELRC Case No.E.003 Of 2021 Martin Adams Wamukota V	Omundi Bwonchiri and Co. Advocates	Kshs	Approx. 15,000,000/=	Not certain	Matter pending

County Government of Bungoma
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	CASB, Speaker/Chair CASB & Clerk	Adams Wamukota	Kshs	6,000,000/=	Not certain	Pending
5.	Registration of Charges	Ndalila & Co Advocates Bs Company Advocates Makokha & Co Advocates				



COUNTY
GOVERNMENT OF
BUNGOMA

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Bungoma County Assembly



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