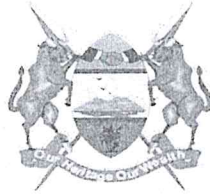


① Dch  
T.P.A  
12/6/2023

② H/c  
12/6/23



# COUNTY ASSEMBLY OF BUNGOMA

Telephone: 055-2030854/020-2030309

Email: \_\_\_\_\_

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

REF: REPORT NO. (3)

8<sup>TH</sup>. JUNE 2023.

## INTERNAL MEMO

**FROM: CHAIRMAN COMMITTEE ON EDUCATION AND VOCATIONAL TRAINING.**

**TO: CLERK OF ASSEMBLY.**

**DATE: 7<sup>TH</sup> JUNE, 2023**

**RE: REPORT BY THE COMMITTEE ON EDUCATION AND VOCATIONAL TRAINING ON NINE MONTH FINANCIAL STATEMENTS FOR PERIOD ENDED 31<sup>ST</sup> MARCH 2023**

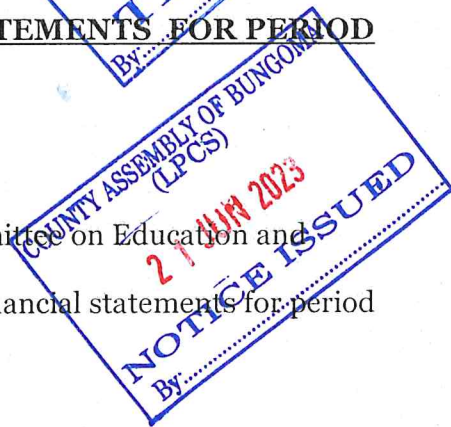
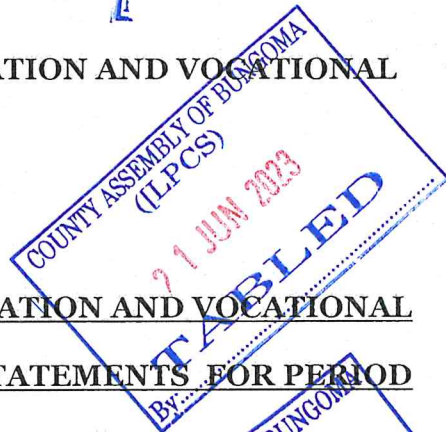
The above subject matter refers.

Forwarded herewith, please find the report by the committee on Education and Vocational Training on consideration of Nine Month financial statements for period ended 31<sup>st</sup> March 2023.

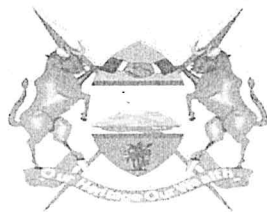
Kindly facilitate its approval for tabling

  
Hon. Benjamin Otsiula

**CHAIRPERSON -COMMITTEE ON EDUCATION AND VOCATIONAL TRAINING.**



**COUNTY GOVERNMENT OF BUNGOMA**



**COUNTY ASSEMBLY BUNGOMA**

**THE REPORT BY THE COMMITTEE ON EDUCATION & VOCATIONAL TRAINING  
ON THE NINE MONTH FINANCIAL STATEMENTS FOR THE PERIOD ENDING  
MARCH, 31<sup>ST</sup>, 2023.**

**IN RESPECT TO THE DEPARTMENT OF EDUCATION AND VOCATIONAL  
TRAINING JUNE, 2023**

**Clerks Chambers**

**County Assembly Buildings**

**PO BOX 1886,**

**BUNGOMA, KENYA**

**JUNE, 2023**

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## CHAPTER ONE

### 1.1 PREAMBLE.

**Mr. Speaker,**

This report is an amalgamation of the scrutiny of both the financial statements for the period ended 31<sup>st</sup> December 2022 (half year) and the period ended 31<sup>st</sup> March 2023 (third quarter) in respect to the ministry of Education & Vocational Training.

It analyses expenditure of exchequer releases during the stipulated periods as well as the budget absorption rate in relation to the annual budget.

It gives the legal background and objectives that informed the committee to analyze the financial statements as submitted and further through an interrogation process.

It contains observations and recommendations unanimously adopted by the Committee.

As is required by the law guiding effective oversight towards the delivery of services in the spirit of devolution, the County Government of Bungoma prepared and submitted a consolidated half year financial report for the period ended 31<sup>st</sup> December 2022 to the County Assembly which was tabled and committed to various sector committees on 18<sup>th</sup> March 2023. Furthermore, the nine-month financial statements for the period ended March 31, 2023 were tabled on 3<sup>rd</sup> May 2023 and, likewise, committed to the various Sector Committees.

The respective sectoral committees were to extract their reports, interrogate and report back to the House.

### 1.2 LEGAL FRAMEWORK

**Mr. Speaker,**

The process of analyzing quarterly financial statements is anchored on various Kenyan laws that were enacted to support accountability and effective delivery of services to citizens in the spirit of promoting the goals of devolution. The outlines the financial obligations of accounting officers and direct personal liability of officers who erroneously approve expenditure of funds.



## The Kenyan constitution

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.*

Article 226(5) of the Constitution of Kenya 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”.*

**Section 149 (1)** *an accounting officer is accountable to the County Assembly for ensuring that resources of the entity for which the officer is designated are used in a way that is;*

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

**Section 149 (2)** *in carrying out a responsibility imposed by subsection (1), an accounting officer shall, in respect of the entity concerned;*

**Section 149 (2) (a)** *ensure that all expenditure made by the entity complies with subsection 1*

**Section 149 (2) (f)** bring a matter to the attention of the Executive Committee member responsible for the entity if, in the accounting officer's opinion a decision or policy or proposed decision or policy of the entity may result in resources being used in a way that is contrary to subsection (1)

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

**Section 166 of the Public Finance Management Act dictates that:**

- a. An accounting officer for a county government entity shall prepare a report for each quarter of the financial year in respect of the entity.
- b. In preparing a quarterly report for a county government entity, the accounting officer shall ensure that the report—
  - Contains information on the financial and non-financial performance of the entity; and
  - Is in a form determined by the Accounting Standards Board
- c. Not later than fifteen days after the end of each quarter, the accounting officer shall submit the quarterly report to the County Treasury.
- d. 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 publicise them.

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

- i. An accounting officer for a county government entity shall prepare a report for each quarter of the financial year in respect of the entity.
- ii. In preparing a quarterly report for a county government entity, the accounting officers 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.*
- iii. *Not later, than fifteen days after the end of each quarter, the accounting officer shall submit the quarterly report to the County Treasury.*
- iv. *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*

### **1.3 MANDATE OF THE COMMITTEE**

#### **Mr. Speaker,**

The Sectoral Committee on Education & Vocational Training derives its mandate from the provisions of Standing Order 217(5) of the Bungoma County Assembly Standing Orders which defines its functions as to:

- a) Investigate, inquire into, and report on all matters relating to the mandate, management, activities, administration, operations, coordination, control and monitoring of budget;
- b) Consider quarterly reports of the assigned departments and report to the House within twenty-one (21) sitting days upon being laid;
- c) Study the programme and policy objectives of departments and the effectiveness of the implementation;
- d) Study and review all county legislation referred to it;
- e) Study, access and analyze the relative success of the departments as measured by the results obtained as compared with their stated objectives;
- f) Investigate and inquire into all matters relating to the assigned departments as they may deem necessary, and as may be referred to them by the County Assembly;

- g) To vet and report on all appointments where the constitution or any law requires the House to approve, except those under *Standing Order 208* (Committee on Appointments); and
- h) Make reports and recommendations to the House as often as possible, including recommendation of proposed legislation.

#### 1.4 Committee Membership

**Mr. Speaker,**

The Committee on Education and Vocational Training as currently constituted comprises of the following Members:-

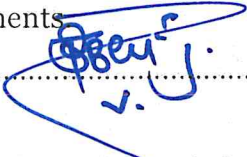
1) Hon. Benjamin Otsiulah	Chairperson
2) Hon. Stephen Kaiser	Vice Chairperson
3) Hon. Christine Mukhongo	Member
4) Hon. Mildred Barasa	Member
5) Hon. John K. Wanyama	Member
6) Hon. Aggrey Mulongo	Member
7) Hon. Angeline Rugut	Member
8) Hon. Joan Kirong	Member
9) Hon. George Makari	Member
10) Hon. Jacob Psero	Member
11) Hon. Timothy Chikati	Member
12) Hon. Abraham Obama	Member
13) Hon. Ali Machani	Member
14) Hon. Hon. Jack Kawa	Member
15) Hon. Allan Nyongesa	Member

## 1.5 ACKNOWLEDGEMENT

**Mr. Speaker,**

I take this opportunity to thank the Office of the Honourable Speaker and that of the Clerk to the County Assembly of Bungoma for the support received as it discharged its mandate. I further extend my appreciation to committee members for dedicating their time to examine the County Government's Half- Year and third quarter financial statements for Education & Vocational Training and Municipalities. Lastly, I would also like to appreciate the members of the secretariat who supported the committee in developing this report.

It is therefore my pleasant duty and privilege, on behalf of the Honourable members of the committee on Education & Vocational Training to move this report and recommend it to the Assembly for consideration and adoption with or without amendments.

Signed  ..... Date 7/06/2023 .....

**Hon. Benjamin Otsiula**

**MCA KHASOKO WARD**

**Chairperson Education & Vocational Training committee.**

## CHAPTER TWO

### **2.1 ANALYSIS OF THE HALF YEAR FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31<sup>ST</sup> MARCH 2023**

The committee extracted from the consolidated half year and nine months financial statements, the financial reports relating to the Department of Education & Vocational Training. The committee further conducted a one-on-one interrogation to seek clarity on the expenditures and the rate of absorption of the budget. This was done on 10<sup>th</sup> May 2023 for the Half year and 29<sup>th</sup> May 2023 for the nine months.

### **2.2 ANALYSIS**

The county targeted revenue for the financial year 2022/23 is Kshs14, 821, 204, 142 as per the approved 1<sup>st</sup> supplementary budget. The expenditure target for the period under review was Kshs 11,115,903,106 out of the total budget for the entire Fiscal year. This represents 75 % of the total expenditure budget for the financial year. Recurrent expenditure target was Kshs.7,780,757,791 while the target for development expenditure programmes in the half year is Kshs. 3,335,145,315

By the end of the nine months period, the County received a total revenue of Ksh. 6,321,552,397 with the third quarter alone (Jan 1<sup>st</sup> – 31<sup>st</sup> March) receiving Kshs. 2,236,494,282 being the difference between what was declared by half year (Ksh. 4,085,058,115). The source of the amount was as shown here below;

- |                                   |                       |
|-----------------------------------|-----------------------|
| i. Exchequer releases             | - Kshs. 6,303,156,902 |
| ii. Other receipts ( Mabanga ATC) | - Kshs. 18,395,495    |

Of this, the department of Education & Vocational Training received a total of Ksh. 977,278,908.

### **2.3 OTHER GRANTS AND PAYMENT**

The Other grants from development partners and national government reveals an actual amount of Kshs. 489,256,980 was remitted in the county as grants for implementation of programs compared to Ksh. 280,374,020 at half year. On this Kshs. 200,000,000



relates to the department of education under the scholarship and other educational benefits program.

#### **2.4 DEPARTMENTAL EXPENDITURE SCRUTINY**

The department of Education & Vocational Training had an annual approved budget of Kshs. 1,843,259,915 comprising of Kshs 1,609,628,776 recurrent and Kshs. 233,631,139 for Development expenditure. As per the financial statements, the department received a total sum of Kshs. 952,371,876 by the end of the third quarter to fund its program s and activities translating to absorption of 52% of the budget. However, the department submitted to have received Kshs. 972,373,541 relating to recurrent votes of Ksh. 941,828,646 and development amount of Ksh. 30,544,895 that was used to pay pending bills. The recurrent expenditure relates to Salaries (Ksh. 717,116,965.53), Administration and Support services (Ksh. 25,404,147), Education support (Ksh. 200,000,000).

Pending staff receivables (outstanding imprest holders) in the department stood at Kshs. **3,005,100** at the end of 31<sup>st</sup> March 2023 up from Ksh. **1,166,300** that were issued by 31<sup>st</sup> December 2022.

Pending bill has outstanding amount of Kshs. 13,958,158 against a budget provision of Kshs. 70,832,789 (Recurrent Kshs. 1,188,650, Development 49,437,306 and Kshs. 20,206,833 for Ward based projects). By end of March the outstanding balance was Ksh. 9,862,936 having cleared Ksh. 4,095,222 in the quarter alone.

There is a disclosure of Ksh. 20,012,476.29 as cash balances in the Accounts of the various VTCs as at 31<sup>st</sup> March, 2023. The amount appeared similar to the balances as at 31<sup>st</sup> December 2023 with the department clarifying that they had written to the various VTCs to update their bank balances and therefore are awaiting their responses.

## CHAPTER THREE

### 3.1 COMMITTEE OBSERVATIONS AND RECOMMENDATIONS

#### 3.1.1 Committee Observations

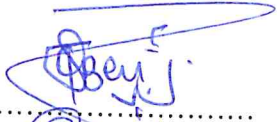
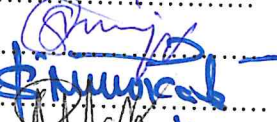

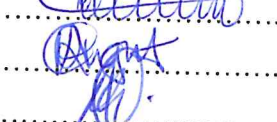
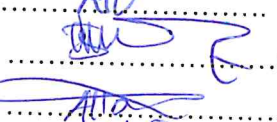
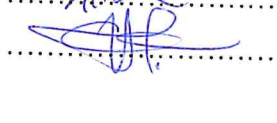




1. From the financial statement and the Department's submission, the absorption rate for development vote was still way below the required threshold of 75% despite being very close to the end of financial year.
2. The Ministry did not breakdown the imprest relating to its various department. Additionally, the department submitted that some of the imprests listed as un-submitted were actually submitted to treasury.
3. There is a delay in processing and releasing of funds from County Treasury hampering the operations of the Department.
4. It was difficult to know if the VTCs truly have the amounts listed as cash balances because the department did not provide the information.
5. The executed programmes were not broken down into activities to disclose the detailed information on the actual budget implementation of the department.
6. The disparities between the Treasury and the Department was observed in the report
7. There was a balance of ksh. 254m and the financial year was elapsing and it had not been utilized.

### 3.1.2 Committee Recommendations

1. THAT, the Department should endeavor to absorb its votes early to avoid end of financial year cash crisis.
2. THAT, the County treasury should indicate what every department receives in every exchequer release and the activities being funded to allow ease of oversight.
3. THAT, the department should prioritize activities to be undertaken and the timelines (work plan) to ensure successful implementation of its programs.
4. THAT, Measures should be developed to ensure imprests are surrendered in time.
5. THAT, the Department should ensure that VTCs submit their cash balances regularly.
6. THAT, the Department should be harmonizing its reports with the Treasury before they present to the County Assembly for interrogation.
7. THAT, the Department should increase its ability of expenditure to ensure the Budgeted amount is utilized within the Financial Year.

## ADOPTION SCHEDULE

We the undersigned Members of Education and Vocational Training append our signatures adopting this report with the contents therein.

NAME	DESIGNATION	SIGNATURE
1. Hon. Benjamin Otsula	Chairperson	
2. Hon. Steve Kaiser	Vice Chairperson	
3. Hon. Ali Machani	Member	
4. Hon. George Makari	Member	
5. Hon. Joan Kirong	Member	
6. Hon. Abraham Waliekeke	Member	
7. Hon. Timothy Chikati	Member	
8. Hon. Mildred Barasa	Member	
9. Hon. Jacob Psero	Member	
10. Hon. John Wanyama	Member	
11. Hon. Angeline Rugut	Member	
12. Hon. Aggrey Mulongo	Member	
13. Hon. Jack kawa	Member	
14. Hon. Allan Nyongesa	Member	
15. Hon. Christine Mukhongo	Member	

**MINUTES OF EDUCATION AND VOCATIONAL TRAINING COMMITTEE**  
**HELD ON 4TH JUNE, 2023 AT 11: 00 A.M IN VICTORIA INN HOTEL,**  
**KISUMU**

**MEMBERS PRESENT**

1) Hon. Benjamin Otsiulah	Chairperson
2) Hon. Stephen Kaiser	Vice Chairperson
3) Hon. Christine Mukhongo	Member
4) Hon. Mildred Barasa	Member
5) Hon. John K. Wanyama	Member
6) Hon. Aggrey Mulongo	Member
7) Hon. Angeline Rugut	Member
8) Hon. Joan Kirong	Member
9) Hon. George Makari	Member
10) Hon. Jacob Psero	Member
11) Hon. Timothy Chikati	Member
12) Hon. Abraham Obama	Member
13) Hon. Ali Machani	Member
14) Hon. Hon. Jack Kawa	Member
15) Hon. Allan Nyongesa	Member

**ABSENT WITH APOLOGY**

**THE SECRETARIAT**

1. Peter Wafula Makokha	Clerk Ass.
2. Cyrus Marakaru	S.A.A
3. Dennis Waswa	Hansard Editor
4. Nicholas Maghas	Fiscal Analyst

**Agenda:**

**1. Preliminaries**

I. Prayer

II. Determination of the quorum

2. Communication from the Chairperson

3. Adoption of the Report on the 9 month financial statements for the period ended  
March 31st, 2023.

**MIN. EVT/01/4/06/2023: PRELIMINARIES**

**I. Prayer**

The Chairperson called the meeting to order at 11:30 A.m. and said the opening prayer.

**II. Determination of the quorum**

The quorum was determined as sufficient for the meeting.

**MIN. EVT/02/4/06/2023: ADOPTION OF THE AGENDA.**

The agenda for the meeting was adopted on proposal by Hon. George Makari who was seconded by Hon. Jack Kawa.

**MIN. EVT/03/4/06/2023: COMMUNICATION FROM THE CHAIR**

The chairperson did welcome members to the meeting.

**MIN. EVT/04/2/06/2023: ADOPTION OF THE REPORT ON THE NINE MONTH FINANCIAL STATEMENTS FOR THE PERIOD ENDED MARCH 31<sup>ST</sup>, 2023.**

The committee was given an overview of the 9 month financial statements for the period ended march 31<sup>st</sup>, 2023. The report on the same was read for all members and thereafter, its recommendations adopted for onward forwarding to the House Business Committee and the House.

**ADJOURNMENT**

There being no other business the meeting adjourned at 1.30 p.m. The committee will reconvene on notice.

**Confirmation:**

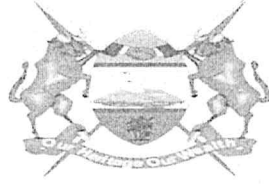
Mr. Peter Wafula Makokha  Date 4<sup>th</sup>, JUNE, 2023

Committee Clerk

Hon. Benjamin Otsiula  Date 4<sup>th</sup>, JUNE, 2023

**Chairperson, Education and Vocational Training Committee.**

# COUNTY GOVERNMENT OF BUNGOMA



## DEPARTMENT OF EDUCATION & VOCATIONAL TRAINING *Office of the CECM*

Telephone: 0705707116  
E mail: [dwanyonyi@yahoo.com](mailto:dwanyonyi@yahoo.com)

Executive Building  
PO Box 437 – 50200  
**BUNGOMA**

**Our Ref:** CG/BGM/EDUC/CA/VOL.I (46)

**Date:** 29<sup>th</sup> May, 2023

The Clerk to the County Assembly  
County Government of Bungoma  
P.O. Box 1886 – 50200  
**Bungoma**

**RE: 3<sup>RD</sup> QUARTER FINANCIAL STATEMENTS INTERROGATION FOR THE DEPARTMENT OF EDUCATION AND VOCATIONAL TRAINING.**

Reference is made to your letter Ref: BCA/CC/SECT/4 VOL.III (17) dated 25<sup>th</sup> May, 2023 regarding the above subject matter. The department of Education wishes to submit the issues raised as attached.

Signed  
Dr. David Wanyonyi  
CECM EDUCATION AND VOCATIONAL TRAINING  
COUNTY GOVERNMENT OF BUNGOMA  
CC: CHIEF OFFICER EDUCATION AND VOCATIONAL TRAINING



**1. Total Exchequer Release to the Department.**

The approved budget for the department of Education was Ksh 1,846,974, 912 which was reduced to Ksh 1,843,259,915 during the first supplementary budget with Recurrent being Ksh 1,608,440,126 and Development Ksh 233,631,139.

During the third quarter of the financial year 2022/23 the department received Ksh 275, 627,517.00 from the exchequer. There was a balance carried forward of Ksh 30,091,554.40 for education support from the second quarter making Ksh 305,719,071.40 available for spending in the third quarter.

Ksh 274,703,222.55 was spend on recurrent with salary taking the highest spending of Ksh 238,769,122.55, Education support Ksh 29,620,600, Ksh 5,313,500 on Administration support and Ksh 30,544,895 on development (payment of the pending bills).

**2. Local Revenue and AIA collected in the 3<sup>rd</sup> Quarter.**

Education and Vocational Training department did not collect AIA in the third quarter of the financial year.

**3. Total Grants/donor funds Released to the Department.**

No Grant has been released to the department. However, the department received Ksh 573,000 from Save the Children in Kind towards drafting of the Pre-Primary and Feeding Policy and budget advocacy meeting with the County Assembly Education Committee.

**4. Detailed Personnel Expenditure.**

The total personnel Expenditure for the period was Ksh 238,769,122.55 with February taking the highest expenditure of Ksh 80,550,690 attributed to the incremental payment for the employees employed in the month of February. March salary decreased as a result of some employees exiting service (retirement).

**Table 1: Personnel Expenditure from January - March 2023.**

S/N	Item	January	February	March	Total
1	Lap Fund	6,236,686.20	6,240,534.20	6,241,298.60	18,718,519.00
2	Lap Trust	1,333,808.40	1,357,982.40	1,370,722.80	4,062,513.60
3	GOK Pension	75,414.00	75,414.00	75,414.00	226,242.00
4	KRA	4,062,040.95	4,207,419.30	4,097,413.35	12,366,873.60
5	NHIF	2,127,550.00	2,131,500.00	2,131,400.00	6,390,450.00
6	NSSF	385,900.00	383,100.00	383,100.00	1,152,100.00

7	Employee Salary	64,808,948.00	66,154,740.10	64,888,736.25	195,852,424.35
	<b>Total Wage Bill</b>	<b>79,030,347.55</b>	<b>80,550,690.00</b>	<b>79,188,085.00</b>	<b>238,769,122.55</b>

#### 5. Budget Implementation Report.

The budget implementation per program is as indicated.

**Table 2: Programme Implementation Report.**

Programme & Sub Programme	Approved Estimate FY 2022/23	Supplementary	Approved Supplementary 2022/23	Actual Expenditure 31 <sup>st</sup> December 2022	3 <sup>rd</sup> quarter Expenditure	9 month expenditure	% Absorption
<b>Programme 1: Policy, Planning and General administration</b>							
SP 1: Salaries and allowances	1,096,542,129	75,000,000)	1,021,542,129	478,347,843	238,769,122.55	717,116,965.55	68%
SP 2: Policy formulation	3,000,000		3,000,000				0%
SP3: Administration and support services	19,570,000	-8,748,874	10,821,126	16,705,750	5,313,500	23,019,250	85%
Sp4: Capacity building and stakeholders forum	10,000,000		10,000,000			0	0%
Sp5: Planning and financial management	5,000,000		5,000,000		1,000,000	1,000,000	20%
SP7: Pre feasibility studies	2,000,000		2,000,000			0	0%
SP8: Good Governance	2,000,000		2,000,000			0	0%
SP9: Other expenses	4,835,521		4,835,521			0	0%
<b>Programme 2: Early Childhood Education Development</b>							
Sp1: Quality Assurance and Standards	2,000,000		2,000,000			0	100%
Sp2: Curriculum Implementation	2,000,000		2,000,000			0	0%
Sp3: learning materials	3,000,000		3,000,000			0	0%
SP5: Monitoring and evaluation	3,000,000		3,000,000			0	0%
SP 5: capacity	4,000,000		4,000,000			0	0%

building for ECDE teachers	000						
SP6 : Infrastructure development	141,329,000	- 6,912,000	134,417,000		0	0	0%
SP7: Pending bills	106,698,262	- 37,054,123	69,644,139		30,544,895	30,544,895	44%
<b>Programme 3: Vocational Education and Training</b>							
Sp1: Tuition support grant	30,000,000		30,000,000		0	0	0%
Sp4: Quality assurance and standards	2,000,000		2,000,000			0	0%
SP5: Joint Vocational Training Graduation	3,500,000		3,500,000			0	0%
SP6: Capacity building for VTC instructors	3,500,000		3,500,000			0	0%
SP7: Monitoring and Evaluation	3,000,000		3,000,000			0	0%
<b>Programme 4: Education Support Programme</b>							
Sp1: Education support and bursary scheme	400,000,000	124,000,000	524,000,000	176,506,244	29,620,600	206,126,844	44.12%
<b>TOTAL</b>	<b>1,846,974,912</b>	<b>- 3,714,997</b>	<b>1,843,259,915</b>	<b>671,559,837</b>	<b>305,248,177.55</b>	<b>976,808,014.55</b>	<b>53%</b>

The specific activities under Administration Support are.

1. Staff remuneration Ksh 238,769,122.55.
2. Domestic travel Ksh 3,378,000: Joint retreat with County Assembly Education Committee, facilitation for Lake Region Economic Block meeting in Kisumu, Education MTEF and ADP facilitation.
3. Procurement of fuel Ksh 2,500,000.
4. Air time for communication 254,000
5. Training Ksh 181,500 for staff attending KISM

#### 6. Pending Bills Paid in the 3<sup>rd</sup> Quarter.

The total pending bills paid during the third quarter was Ksh 30,544,895.

#### 7. Ward Based Projects for the FY 2022/23.

A total of 34 projects were budgeted for the FY 2022/23, of which 33 have been awarded to various contractors who commenced construction works, with one retendered that is now awaiting opinion from the county supply chain management officer. Of the 33 projects:

- Two projects are complete.
- Three projects have been roofed.
- One project of supply and delivery of ECDE furniture LPO has been issued awaiting delivery by the supplier.
- 25 projects are at various stages of construction.
- Two project the materials have been assembled on site.

The detailed status list of the 2022/23 ward based projects is indicated in table 3.

**Table 3: Status of Ward based Projects**

S/N	Ward	Project Name	Contract No.	Date of Handing Over	Contractor Details	Contract Sum (KShs.)	Status
1	BUKEMBE WEST	PROPOSED ERECTION AND COMPLETION WORKS OF 2NO. ECDE CLASSROOM AT KISULUNI PRIMARY SCHOOL IN BUKEMBE WEST WARD	1166912-2022/2023	16/03/2023	M/S LUSSIO CONSTRUCTION LIMITED	2,781,500	Complete
2	TONGAREN	PROPOSED RENOVATION AND COMPLETION WORKS OF 1NO. ECDE CLASSROOM AT MKOLOLWE, MUFUNJE AND PRIMARY SCHOOLS IN TONGAREN WARD	1166973-2022/2023	05/05/2023	M/S REAPWAYS ENTERPRISES	997,632	Complete
3	KIMILILI	PROPOSED ERECTION AND COMPLETION WORKS OF 1NO. ECDE CLASSROOM AT NG'OLI, BITUYU AND MATILI R.C PRIMARY SCHOOL IN KIMILILI WARD	1166928-2022/2023	31/03/2023	M/S HEDKA AGENCIES	4,330,000	Roofing done
4	BUMULA	PROPOSED ERECTION AND COMPLETION WORKS FOR 2NO. ECDE CLASSROOM AT BUMULA FYM, CHILIBA, MIKOKWE AND KIMATUNI JOY VALLEY PRIMARY SCHOOLS IN BUMULA WARD	1166914-2022/2023	28/03/2023	PAMU BUSINESS ENTERPRISE LIMITED	5,620,000	Roofing stage

5	KABULA	PROPOSED ERECTION AND COMPLETION WORKS FOR 1NO. ECDE CLASSROOM AT KABULA AND NABUREREYA SCHOOLS IN KABULA WARD	1166924-2022/2023	21/03/2023	M/S SINAWA ENTERPRISES LIMITED	2,900,000	Roofing ongoing
6	SOYSAMBU/MITUA	PROPOSED ERECTION AND COMPLETION WORKS OF 6NO. ECDE CLASSROOMS AT MASHINANI PRIMARY SCHOOL IN SOYSAMBU/MITUA WARD	1166970-2022/2023	15/03/2023	M/S DOT ENGINEERING CONSTRUCTION COMPANY	8,730,000	Roofing
7	NAMWELA	PROPOSED ERECTION AND COMPLETION WORKS OF 1NO. ECDE CLASSROOM AT TOLOSO, KIKAI AND MUTONYI PRIMARY SCHOOLS IN NAMWELA WARD	1166960-2022/2023	27/03/2023	M/S HERTZ INVESTMENT LIMITED	3,606,000	Ring beam Level
8	BUKEMBE EAST	PROPOSED RENOVATION OF 2NO. CLASSROOMS AND OFFICES AT BUKEMBE VTC IN BUKEMBE EAST WARD	1166980-2022/2023	03/04/2023	M/S ADEREMA ENTERPRISES	2,910,120	Site handed over to the contractor
9	CHEPYUK	PROPOSED CONSTRUCTION AND COMPLETION WORKS FOR 1NO. ECDE CLASSROOM AT KAPCHEBUKAND KIBUMET PRIMARY SCHOOLS IN CHEPYUK WARD	1166983-2022/2023	21/03/2023	M/S WELLAROO LIMITED	2,195,000	On going
10	EAST SANG'ALO	PROPOSED ERECTION AND COMPLETION WORKS OF 1NO. ECDE CLASSROOM AT KHAWELI, WATWANG' A AND MWIKHUPO PRIMARY SCHOOLS IN EAST SANG'ALO WARD	1166917-2022/2023	17/03/2023	M/S BEFRA VENTURES LIMITED	4,035,150	On going
11	KAPTAMA	PROPOSED ERECTION AND COMPLETION WORKS OF 1NO. ECDE CLASSROOM AT TULWO, KAPTEGANTED, KABOYWO AND BAPTIST PRIMARY SCHOOLS IN	1166927-2022/2023	14/03/2023	M/S PASISI ENTERPRISES LIMITED	5,956,608	ongoing

		KAPTAMA WARD					
12	KHASOKO	PROPOSED ERECTION AND COMPLETION WORKS OF 1NO. ECDE CLASSROOM AT KHASOKO PRIMARY SCHOOLS IN KHASOKO WARD	116687-2022/2023	06/04/2023	M/S CHELAMA COMPANY LIMITED	1,450,100	On going
13	KHASOKO	PROPOSED ERECTION AND COMPLETION WORKS OF 1NO. ECDE CLASSROOM AT AND 4NO.DOOR PIT LATRINE WITH URINAL AT NAMUSASI PRIMARY SCHOOL IN KHASOKO WARD	1166988-2022/2023	06/04/2023	M/S MAKHANEIDHER COMPANY LIMITED	2,390,810	On going
14	LUUYA/BWAKE	PROPOSED ERECTION AND COMPLETION WORKS OF 1NO. ECDE CLASSROOM AT KIBOOCHI, MABANGA AND LWANDA PEFA PRIMARY SCHOOLS IN LUUYA/BWAKE WARD	1166931-2022/2023	22/03/2023	M/S MARKRAM LIMITED	4,247,200	On going
15	LWANDANYI	PROPOSED ERECTION AND COMPLETION WORKS OF 1NO. ECDE CLASSROOM AND 2NO. DOOR PIT LATRINE AT LWAKHAKHA AND WAMONO PRIMARY SCHOOLS IN LWANDANYI WARD	1166935-2022/2023	23/03/2023	ELGON SUMMIT AGENCIES	3,913,160	ongoing
16	MALAKISI/KULISIRU	PROPOSED ERECTION AND COMPLETION WORKS OF 1NO. ECDECLASSROOM AT NGALASIA, NAMANG'OFULO, SIRISIA MAL, MAENI, BUKOKHOLO, MUSIEBA AND TEMBELELA PRIMARY SCHOOLS IN MALAKISI/KULISIRU WARD	1166938-2022/2023	23/03/2023	M/S NAMAMUKA AGENCIES LIMITED	9,850,925	Slab laid walling on going

17	MARAKA	PROPOSED ERECTION AND COMPLETION WORKS OF 1NO. ECDE CLASSROOM AT NZOIA PEFA PRIMARY SCHOOL IN MARAKA WARD	1166948-2022/2023	17/03/2023	M/S ADEREMA ENTERPRISE	1,410,000	On going
18	MIHUU	PROPOSED ERECTION AND COMPLETION WORKS OF 1NO. ECDE CLASSROOM LUMULI AND SIRENDE S.A PRIMARY SCHOOLS IN MIHUU WARD	1166954-2022/2023	15/03/2023	M/S NDOMBISA GENERAL SUPPLIES LIMITED	2,814,550	Slab laid
19	MISIKHU	PROPOSED ERECTION AND COMPLETION WORKS OF 1NO. ECDE CLASSROOM AT SIBEMBE AND MISIKHU FRIENDS SCHOOLS IN MISIKHU WARD.	1166955-2022/2023	24/03/2023	M/S DANCOLINCON TRACTORS COMPANY LIMITED	2,817,100	On going
20	NDIVISI	PROPOSED ERECTION AND COMPLETION WORKS FOR 1NO. ECDE CLASSROOM AT KWENA,MASIBAYI MUSA AND BAKISA S.A PRIMARY SCHOOLS IN NDIVISI WARD.	1166963-2022/2023	22/03/2023	M/S QUALTECH DIVERSE INVESTMENTS LIMITED	4,634,400	ongoing
21	SOUTH SUKUSU	PROPOSED CONSTRUCTION AND COMPLETION WORKS FOR 1NO. ECDE CLASSROOM AT MULUKOBA AND LUKHUNA PRIMARY SCHOOLS IN SOUTH SUKUSU WARD	1166967-2022/2023	04/04/2023	M/S KHAFREY ENGINEERS LIMITED	2,900,420	On going
22	WEST BUKUSU	PROPOSED ERECTION AND COMPLETION WORKS OF 1NO. ECDE CLASSROOM AT MWOMO, NG'OLI, WACHOLI AND KISYOYI PRIMARY SCHOOL IN WEST BUKUSU WARD	1166974-2022/2023	24/03/2023	M/S NEWARK HOLDINGS COMPANY LIMITED	5,649,640	On going
23	WEST NALONDO	PROPOSED ERECTION AND COMPLETION WORKS OF 1NO. ECDE CLASSROOM AT CHEMWA AND KABUCHAI PRIMARY SCHOOLS IN WEST NALONDO WARD	1166989-2022/2023	17/03/2023	M/S ROBAMACH COMPANY LIMITED	2,985,304	Ring beam Level



24	BUKEMBE EAST	PROPOSED ERECTION AND COMPLETION WORKS OF 1NO. ECDE CLASSROOM AND 2BLOCKS OF 2NO. DOOR PIT LATRINE AT NATUNDWE PRIMARY SCHOOL IN BUKEMBE EAST WARD	1204898-2022/2023	02/05/2023	M/S TRUSIMA COMPANY LIMITED	2,937,792	On going
25	LUUYA/BWAKE	SUPPLY AND DELIVERY OF ECDE CHAIRS IN LUUYA/BWAKE WARD	1204821-2022/2023	SUPPLIES	M/S DONCOM COMPANY LIMITED	989,000	LPO Issued awaiting delivery
26	KHALABA	PROPOSED ERECTION AND COMPLETION OF PERIMETER WALL AT MUTEREMUKO VTC IN KHALABA WARD	1204814-2022/2023	08/05/2023	M/S WANALU ENTERPRISE	15,588,370	On going
27	KAMUKUYWA	CONSTRUCTION OF 1NO. ECDE CLASSROOM AT LUKHOME PRRIMARY SCHOOL IN KAMUKUYWA WARD					Opinion
28	CHEPYUK	Construction of one Classroom at Sibakala VTC					Opinion
		PROPOSED ERECTION AND COMPLETION WORKS OF 1NO. ECDE CLASSROOM AT CHEPYUK AND KUBURA PRIMARY SCHOOLS IN CHEPYUK WARD	1166985-2022/2023	21/03/2023	M/S WELLAROO COMPANY LIMITED	2,989,560	On going
29	CHEPTAIS	PROPOSED ERECTION AND COMPLETION WORKS OF CHEBWEK POLYTECHNIC IN CHEPTAIS WARD	1166982-2022/2023	27/04/2023	M/S ELGON SUMMITY AGENCIES	2,936,190	On going
30	CHEPTAIS	PROPOSED ERECTION AND COMPLETION WORKS OF 1NO. ECDE CLASSROOM AT KAMATAAND AND KIPSIS PRIMARY SCHOOLS IN CHEPTAIS WARD	1166981-2022/2023	27/04/2023	M/S CHESKA PROPERTIES COMPANY LIMITED	3,877,600	Kipsis at Lintel stage, Kamata and Chepkube slab laid

31	MBAKALO	PROPOSED ERECTION AND COMPLETION WORKS OF 1NO. ECDE CLASSROOM AT NABISWA, MIYUKE AND LUSOKHO PRIMARY SCHOOLS IN MBAKALO WARD	1166951-2022/2023	28/04/2023	M/S NABWAYA CONTRACTORS COMPANY LIMITED	3,804,590	On going
32	ELGON	PROPOSED ERECTION AND COMPLETION WORKS OF 1NO. ECDE CLASSROOM AT KAMKATA AND SENDERA PRIMARY SCHOOLS IN ELGON WARD	1166918-2022/2023	02/05/2023	M/S WELLAROO COMPANY LIMITED	2,983,955	On going
33	NDALU	PROPOSED ERECTION AND COMPLETION WORKS OF 1NO. ECDE CLASSROOM AT NDALU, MULIRO, TAABANI AND SHIKUKU PRIMARY SCHOOLS IN NDALU WARD	1166947-2022/2023	27/04/2023	M/S DEVBEEES SOLUTIONS COMPANY LIMITED	5,784,750	Materials assembled
34	SITIKHO	PROPOSED ERECTION AND COMPLETION WORKS FOR 1NO. ECDE CLASSROOM AT BITUYU AND NAMBALAI PRIMARY SCHOOLS IN SITIKHO WARD	1166964-2022/2023	27/03/2023	CALEMART INTERNATIONAL CO. LIMITED	2,880,000	Materials assembled on site

### 8. 3<sup>rd</sup> Quarter Report on Education Support Program.

During the FY under review the total budget for scholarship and bursary was 524M as at first supplementary. The department received Ksh 200M as the first tranche, of which Ksh169.9M was spend and reported in the second quarter. The balance of Ksh 30M was utilized during the third quarter as summarized in table 4.

**Table 4: Report for Education Support Program**

Sn	Item	No .of Schools	Amount
<b>Receipts</b>			
1	Bal B/F		30,091,554.40
2	2 Tranche FY 2022/23		0
<b>Total Receipts</b>			30,091,554.40
<b>Expenditure</b>			

3	Administrative Costs		13,814,626.00
4	National Schools	43	4,200,000.00
5	Secondary Schools	81	10,525,000.00
6	Vocational Training Centres		1,244,650
<b>Total Expenditure</b>			<b>29,784,276</b>
	<b>Bal C/F</b>		<b>307,278.40</b>

**9. Account Balances as at 31<sup>st</sup> March 2023 for the Vocational Training Centres.**

We have requested the various VTC to bring bank balances as at 31<sup>st</sup> March 2023 and waiting for their submission.