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COUNTY ASSEMBLY OF BUNGOMA
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COUNTY GOVERNMENT OF BUNGOMA

COUNTY ASSEMBLY OF BUNGOMA
(LPCS)
04 JUL 2024
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By:.....



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

COUNTY ASSEMBLY OF BUNGOMA
(LPCS)
04 JUL 2024
NOTICE ISSUED
By:.....

THIRD ASSEMBLY
THIRD SESSION

COMMITTEE ON AGRICULTURE, LIVESTOCK, FISHERIES, IRRIGATION AND
COOPERATIVE DEVELOPMENT

REPORT ON THE HALF YEAR FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST
DECEMBER, 2023 IN RESPECT TO THE DEPARTMENT OF AGRICULTURE, LIVESTOCK,
FISHERIES, IRRIGATION AND COOPERATIVE DEVELOPMENT

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

APRIL, 2024

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CHAPTER ONE

1.0 PREFACE

Hon. Speaker,

Pursuant to the provisions of the County Assembly of Bungoma S.O 217(5) (b) which mandates sectorial committees to consider quarterly reports of the assigned departments and report to the House within twenty-one(21) sitting days upon being laid. The Committee on Agriculture, Livestock, Fisheries, Irrigation and Cooperative Development considered and prepared a report on the half year financial statements for the period ended 31st December, 2023.

The 1st and 2nd Quarter financial statements were tabled before this House on 28th March, 2024 and referred to the Committee for consideration and reporting back to this House pursuant to S.O 217(5) (b) of the Bungoma County Assembly Standing Orders.

It is my pleasant duty to present the Half year report on the Financial Statements FY 2022/2023 for the period ended December 31st ,2022 in respect to the Department of Agriculture,Livestock, Fisheries, Irrigation and Cooperative Development.

1.1 MANDATE OF THE COMMITTEE

Mr.Speaker,

The Committee on Agriculture, Livestock, Fisheries, Irrigation and Cooperative Development is constituted under Standing Order 217 (1) of the County Assembly of Bungoma Standing Orders and whose mandate pursuant to standing order 217(5) shall be 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 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 the proposed legislation.

Hon. Speaker,

The Committee executes its mandate in accordance with the Second schedule of the Standing Orders which provides that it shall deal with all matters related to:-

- a) Agriculture, livestock Fisheries, Irrigation and Cooperative development;
- b) Crop and Animal Husbandry;
- c) Livestock sale Yard;
- d) County Abattoirs;
- e) Animal welfare including licensing of dogs facilities for accommodation, care and burial of animals;
- f) Veterinary services(excluding regulation of the profession);
- g) Plant and animal disease control; and
- h) Irrigation Development and cooperative societies.

1.2 COMMITTEE MEMBERSHIP

Mr. Speaker Sir, the Committee on Agriculture, Livestock, Fisheries, Irrigation and Cooperative Development as currently constituted comprises the following Members:

- | | |
|---------------------------|----------------|
| 1. Hon. Wafula Waiti | Chairperson |
| 2. Hon. Idd Owongo | V. Chairperson |
| 3. Hon. Busolo Sudi | Member |
| 4. Hon. Everlyne Mutiembu | Member |
| 5. Hon. Simotwo Franklin | Member |
| 6. Hon. Jerusa Aleu | Member |
| 7. Hon. Alfred Mukhanya | Member |
| 8. Hon. Caleb Wanjala | Member |
| 9. Hon. Edwin Opwora | Member |

10. Hon. George Tendet	Member
11. Hon. Benard Kikechi	Member
12. Hon. Martin Chemorion	Member
13. Hon. Metrine Wilson	Member
14. Hon. Allan Nyongesa	Member
15. Hon. Alice Kibaba	Member

1.3 ACKNOWLEDGEMENT

Mr. Speaker,

The Committee is highly indebted to the Offices of the Hon. Speaker and Clerk of the County Assembly of Bungoma for the support received as it discharged its mandate.

Special gratitude goes to members of the Committee for dedicating their time to examine the Bungoma County Government Half year financial statements FY 2023/2024 for the period ended 31st December, 2023.

Mr. Speaker,

It is therefore my pleasant duty and privilege, on behalf of the sectoral committee on Agriculture, Livestock, Fisheries and Cooperative Development, to table this report to this House for consideration.

Signed  Date..... 12/6/2024.....

(Hon. Wafula Waiti, MCA- NAITIRI KABUYEFWE)

Chairperson, Committee on Agriculture, Livestock, Fisheries, Irrigation and Cooperative Development

CHAPTER TWO

2.0 Guiding principles in the Examination of the Bungoma County Government Quarterly Report and Financial statements

Hon. Speaker,

In the execution of its mandate, the Committee is guided by core constitutional and statutory principles on Public Finance Management, as well as established customs, traditions, practices and usages. These principles include the following:

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.*

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 149 **(1)** and **(2 a, f and q)** states as follows;

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.

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

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.

CHAPTER TWO

2.1 OWN SOURCE REVENUE PERFORMANCE

Hon. Speaker,

The table below shows how each of the revenue streams performed realizing a total of Kshs. 422,030,878. The county realized 21% of the set target by half year showing an early indication of inability to meet its targets.

	REVENUE STREAM	TARGET	HALF YEAR COLLECTION	% realized
1	Land Rates	47,500,495.00	3,444,120.00	7
2	Alcoholic Drinks Licenses	9,595,132.00		-
3	Single Business Permits	148,987,640.00	25,722,407.00	17
4	Application Fees	9,926,130.00		-
5	Renewal fees	14,357,014.00		-
6	Conservancy Fees	25,056,506.00	2,266,900.00	9
7	Fire Fighting	40,520,103.00		-
8	Advertisement Fees	42,967,742.00	1,064,720.00	2
9	Food Hygiene Licenses	8,298,352.00		-
10	Hire of Machinery	7,983,525.00	8,163,755.00	102
11	Car Parking Fees	18,128,873.00	31,018,160.00	171
12	Bodaboda Parking Fees	9,721,785.00		-
13	House Rent	20,357,748.00	1,272,935.00	6
14	Plan Approval	22,370,609.00		-
15	Inspection Fee	4,852,248.00	6,354,520.00	131
16	Ground Fees	6,238,418.00		-

17	Market Fees	76,860,706.00	9,810,758.00	13
18	Enclosed Bus Park Fee	73,666,765.00		-
19	Slaughterhouse Fees	6,922,233.00		-
20	Cess	56,984,994.00	5,727,914.00	10
21	Market Stalls Rent	2,628,063.00		-
22	Stock Sales	14,645,049.00		-
23	Penalties	6,793,200.00	607,250.00	9
24	Consent to charge	325,083.00		-
25	Survey fees	908,389.00		-
26	Audit fees	1,196,760.00		-
27	Payroll product	317,420.00		-
28	Fisheries	13,207,485.00		-
29	30% ATC Mabanga	1,090,199.00		-
30	Salary Recovery	4,088,940.00		-
31	Occupation Certificate	849,150.00		-
32	Weights and Measures	1,020,233.00		-
33	Imprest recovery	1,132,200.00		-
34	Physical Planning fees	388,722.00	3,808,634.00	980
35	Change of User fees	112,088.00		-
36	SALE OF FERTILIZER	112,500,000.00		-
37	consolidated AIA	55,701,471.00	-	-
38	Miscellaneous receipts	-	12,922,632.00	
39	Other receipts	-	17,928,225.00	

40	Health De.pt AIA	1,152,071,383.00	291,917,950.00	25
	Total	2,020,272,853	422,030,880	21

OVERVIEW OF THE COUNTY EXPENDITURE

Hon. Speaker,

Total expenditure for the period was Kshs.4,154,851,195 recording an over-expenditure of kshs. 64,258,745 over and above the revenue figures in the period under review. The total recurrent expenditure for the period was Kshs. 3,735,604,111, which is 38% of the budgeted amount of Kshs. 9,827,058,184. This means that expenditure for the half-year period is below the 50% mark. The expenditure on development amounted to Kshs. 419,247,084, which is 7.4% of the target budget of Kshs. 5,643,037,427. This indicates an underperformance of 42.6% in terms of development expenditure utilization.

The expenditures major classifications are highlighted below:

i. Compensation of employees.

Salaries of staff amount to Kshs.2, 382,997,328 utilized on basic salary, wages, allowances paid as part of salary and pension. There was also payment of Kshs. 24.7 million towards gratuity for the contracted staff. The total budget for personnel stands at Kshs. 5,992,141,777 excluding County Assembly's. This expenditure represents an absorption of 40.1% which is below the 50% mark in the half year..

ii. Use of goods and services Kshs.788,019,330. Major expenses under use of goods and services were,Kshs.124,933,574 utilized on domestic travel and subsistence allowance,Kshs.77,764,633 on hospitality supplies and services,Kshs.200,877,410 on specialized materials and services,Kshs.243,486,413 on other operating expenses,Kshs.39,477,449 on fuel and lubricants,Kshs.10,540,965 on communication ,supplies and services

iii. Transfer to County Assembly Kshs.539,795,090. Recurrent funds Kshs. 515,048,230 and development Kshs. 24,746,860.

- iv. **Other grants and transfers** Kshs.78,857,140 includes transfer of Dapida funds to facilities, expenditures by climate change, polytechnic expenditures NAGRIP and ASDSP.
- v. **Social security benefits** Kshs.24, 734,020.Gratuity for the Chief officers and CEC members, governor and DG. The budget allocation was Kshs. 41.5Million hence a 59.5% absorption.
- vi. **Acquisition of assets** Kshs.292,439,670 which are majorly development.
- vii. **Other payments** Kshs.48,008,618 relates to transfer to emergency fund. The whole amount was spent leaving a balance of Kshs. 110,038.The specific items the amount was spent on has not been disclosed.

Analysis of Retention

On retention the following information has been provided:

Bf Outstanding Retention 31st July 2023	268,028,338
Addition for July- December-2023	31,510,154
Total balance	364,314,892
Less: Retention payments in July- Dec-2023	276,635,959
Balance as at 31th Dec 2023.	22,902,533

The Total balance is Kshs. 299,635,959 and not 364,314,892 as captured above.

The retention account made total payment of Kshs. 276,635,959 between July and Dec 2023.A look at the revenue realized during the period it does not capture retention figures yet part of the retention amount (150million) is captured in the 1st supplementary resource envelop. The details of the items paid worth Kshs. 276.6 million should be provided.

Outstanding Imprests.

At the beginning of the financial year, the balance brought was Kshs. 30,994,011 while at closure of the half year un-surrendered imprests stood at Kshs. 244,667,700. The department with the highest un-surrendered imprest is Finance and Economic Planning with Kshs. 133M, Governor's Office Kshs. 38.8M, Public Administration Ksh17.5M and the least is Roads Kshs. 2.09Million, Trade Kshs. 1.8million and ALFIC Ksh. 700,000.

Pending bills

The pending bills brought forward was Kshs.1.24 billion, with Kshs. 76.5 billion having been settled in the period, there is an outstanding balance of Kshs. 1.16billion. The fact that appropriations for settling pending bills were made in the first supplementary budget gazetted on 14th Dec 2023 raises questions about the practicality of making payments related to these bills in the first half of the fiscal year. According to the Public Finance Management Act (PFMA) section 149, budget implementation should align with the availability of funds and the planned expenditures. Each sector or department should clearly specify the source of funds allocated for settling pending bills in the first half of the fiscal year. This information is crucial for transparency and accountability in budget execution. Notably most sectors did not adhere to the CECM- finance circular directing prioritization on budgeting for pending in the annual budget.

CHAPTER THREE

3.1 DEPARTMENTAL EXPENDITURE ANALYSIS

Hon. Speaker,

The department of Agriculture, Livestock, Fisheries Irrigation and Cooperatives Development had an approved 1st Supplementary budget of Kshs. 1,344,004,677 comprising of Kshs.376,799,932 recurrent and Kshs.967,204,745 for Development expenditure programmes.

The absorption for the department in the period under review is ksh. 201,321,664 representing 15% .

No.	Programme	Budget allocation	Expenditure	Balance	Absorption rate%
1.	Administrative and support services	13,429,132	12,970,604	458,528	97%
2.	Human resource Management and development	328,255,671	104,617,386	223,638,285	32%
3.	Policy, Legal and Regulatory framework	5,600,000	4,918,919	681,081	88%
4.	Planning and Financial management	4,535,129	173,020	4,362,109	4%
5.	Sector coordination	3,000,000	2,500,000	500,000	83%
6.	Leadership and governance	2,000,000	1,500,000	500,000	75%
7.	Sub-county Administrative	5,400,000	4,000,000	1,400,000	74%

	costs				
8.	Crop production and productivity	397,812,800	5,796,658	392,016,142	1%
9.	Irrigation extension and training	1,080,000	-	1,080,000	0%
10.	Irrigation infrastructure development and agricultural water storage	10,000,000	1,837,579	8,162,421	18%
11.	Livestock development and management	14,749,311	946,045	13,803,266	6%
12.	Fisheries development and management	5,000,000	-	5,000,000	0%
13.	Cooperatives extension service and training	5,700,000	5,700,000	0	100%
14.	Cooperatives Audit services	1,300,000	1,300,000	0	100%
15.	Institutional development and management- (Mabanga ATC)	3,560,000	-	3,560,000	0%
16.	Tractor hire service	5,000,000	-	5,000,000	0%

17.	Ward based projects	21,257,200	-	21,257,200	0%
18.	NARIGP	211,681,141	50,642,713	161,038,428	24%
19.	ASDSP 11	39,644,293	4,418,739	35,225,554	11%
20.	NAVCDP	250,000,000	-	250,000,000	0%

- Outstanding imprest for the department was ksh.700,000 as tabulated below;
 - Facilitation of standing imprest ksh 100,000
 - Facilitation for field extension at Chwele fish farm ksh. 200,000
 - Facilitation for world food day celebration ksh. 400,000
- The pending bills for the department is ksh. 98,135,001 it is broken down as below;

Construction of Buildings	Ksh. 13,843,033
Construction of civil works	Ksh. 1,275,557
Supply of goods	Ksh. 70,437,757
Supply of services	Ksh. 12,578,654
Total	Ksh. 98,135,001

CHAPTER FOUR

4.1 COMMITTEE OBSERVATIONS

Hon. Speaker,

The committee made the following observations;

1. **THAT**, Departmental monthly/ annual work plans and the budget implementation status report were not submitted to the committee for comparison purposes with the financial report.
2. **THAT**, Notes as to how the outstanding staff imprests would be surrendered or recovered were not indicated in the report. Most imprest are beyond the 7 days limit which is not in line with Regulation 93(5) and(6) of the Public Finance Management Regulations 2015 which provides that imprests should be accounted for within 7 days failure to which the same should be recovered from the imprests holder's salary.
3. **THAT**, the absorption rate of most programmes was below the 50% rate by the end of the period under review.
4. **THAT**, there is lack of budgetary control with programs such as Administrative and support services and Cooperatives extension service and training recording over 50% in the half year.
5. **THAT**, the half year financial statements do not indicate what the county managed to collect from Chwele Fish Farm in the period under Review.
6. **THAT**, Ward Based projects with an allocation of Ksh.21M has nill expenditure.
7. **THAT**,pending bills for the department is ksh.98,135,001, minus the ones the department owes Mabanga ATC of ksh. 11M(**Annexed**).

4.2 COMMITTEE RECOMMENDATIONS



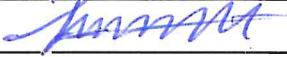





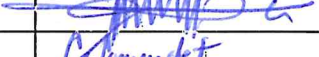


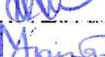



Hon. Speaker,

The following were the recommendations made by the committee:

1. **THAT**, the department should submit departmental monthly/annual work plans for comparison purposes with the financial report.
2. **THAT**, the Accounting officer should comply with the provisions of Regulation 93(5) and (6) of the Public Finance Management Regulations 2015, in respect to management of imprests.
3. **THAT**, the department should by end of 31st December implement its programmes and projects with half of its budget.
4. **THAT**, Expenditures in the department especially those relating to Administrative and support services and Cooperatives extension service and training should be controlled in order to operate within the required absorption rate of 50% as at 31st December.
5. **THAT**, the Accounting officer should declare all the revenue realized by all facilities and its expenditure.
6. **THAT**, the department should fasten the procurement process to reduce delay in implementation of Ward based projects.
7. **THAT**, the department should forward a detailed report on pending bills to County Assembly for scrutiny by the committee and pending bills should be given first charge.

ADOPTION SCHEDULE

We the undersigned Members of Agriculture, Livestock, Fisheries, Irrigation and Cooperative Development affix our signatures adopting this report with the contents therein

	MEMBERS NAME	DESIGNATION	SIGN
1	Hon. Wafula Waiti	Chairperson	
2	Hon. Idd Chamawi	V. Chair	
3	Hon. Busolo Sudi	Member	
4	Hon. Everlyne Mutiambu	Member	
5	Hon. Simotwo Franklin	Member	
6	Hon. Jerusa Aleu	Member	
7	Hon. Edwin Opwera	Member	
8	Hon. Alfred Mukhanya	Member	
9	Hon. Caleb Wanjala	Member	
10	Hon. George Tendet	Member	
11	Hon. Bernard Kikechi	Member	
12	Hon. Martin Chemorion	Member	
13	Hon. Metrine Wilson	Member	
14	Hon. Alice Kibaba	Member	
15	Hon. Allan Nyongesa	Member	



REPUBLIC OF KENYA
COUNTY GOVERNMENT OF BUNGOMA
MINISTRY OF AGRICULTURE, LIVESTOCK, FISHERIES, IRRIGATION AND COOPERATIVE
DEPARTMENT OF AGRICULTURE & IRRIGATION

Telephone: 0725393939
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 Phone No: 0714745196

Kilimo House
 Next to Kenya Seed
 P.O. Box 437-50200
BUNGOMA

OUR REF: CGB/ACI/ADM/16/VOL.1/142

Date: 29th April, 2024

Clerk of the County Assembly
 County Assembly of Bungoma
 P.O. BOX 1886 – 50200
BUNGOMA

(Handwritten signature and date)
 29/4/24

Dear Sir,

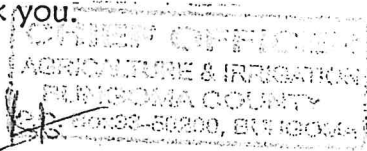
RE: SUBMISSION OF THE 1ST & 2ND QUARTER FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST DECEMBER, 2023

Reference is drawn from your letter REF NO: BCA/ADM/6 VOL.IV (11), dated 22nd April, 2024 on the above subject matter.

Attached herewith please find list of documents you had requested for your perusal and action:

1. Detailed Personnel Expenditure *(SOFT COPY)*
2. Breakdown of the NARIGP expenditure of Kshs. 50m
3. Work plan for NAVCDP *(SOFT COPY)*
4. List of Ward Based Projects
5. Revenue from Chwele Fish Farm, Mabanga ATC and AMC in the period under review

Thank you



(Handwritten signature and date)
 CC - Agmukhe
 29/4/24

DINAH N. MAKOKHA
CHIEF OFFICER – AGRICULTURE & IRRIGATION

Copy to: Hon. Speaker
 CECM - MoALFIC



REPUBLIC OF KENYA

NATIONAL AGRICULTURAL AND RURAL INCLUSIVE GROWTH PROJECT

County Project Coordinator,
NARIGP-Bungoma,
P.O. Box 33-50200,
Bungoma
Date: 28/02/2024

Our Ref.: CGB/NARIGP-CPCU/briefs BCA/VOL.1(1)
E-Mail: bungomanarigp2018@gmail.com

To The Clerk County Assembly of Bungoma,
Office of the Clerk
P.O BOX 1886-50200
BUNGOMA

Thro:
The County Secretary/Head of Public Service
County Government of Bungoma
P.O Box 437-50200
Bungoma.

Thro:
The CECM Agriculture Livestock Fisheries Irrigation and Cooperative Development,
County Government of Bungoma
P.O Box 33-50200
Bungoma.

Thro'
The Chief Officer
Agriculture & Irrigation
Bungoma County.

**RE: FINANCIAL STATEMENT FOR NARIGP 1st and 2nd QUARTER 2023/24
FINANCIAL YEAR**

Reference is made to your communication Ref: BCA/CC/ADM/6Vol III (147) dated 25th April 2024.

Attached please find the 1st and 2nd quarter report on the financial statement for NARIGP

Thank you,

R. Lusweti

CPC National Agricultural and Rural Inclusive Growth Project

The project development objective is to increase agricultural productivity of targeted rural communities in selected counties and in the event of an eligible crisis or emergency, provide an immediate and effective response.

BRIEF REPORT ON NARIGP 1st and 2nd QUATER 2023/24 FINANCIAL YEAR

The National Agriculture and Rural Inclusive Growth Project (NARIGP) is a 5 year project financed by World Bank /IDA, National Government and County Governments. The project started in 2017 and will end in 2021 NARIGP. This project has been financed with a US\$ 200 million loan from the World Bank and local contribution of US\$ 19 million from the GoK/CG .The project covers 21 counties in Kenya.

Project Objective:

To increase agricultural productivity and profitability of targeted rural communities in selected counties, and in the event of an Eligible Crisis or Emergency, to provide immediate and effective response.’ The project has 4 components through which the project is being implemented.

- ❖ Component 1: Supporting Community-Driven Development.
- ❖ Component 2-Strengthening Producer Organizations and Value Chain Development.
- ❖ Component 3-Supporting County Community-Led Development and
- ❖ Component 4-Project Coordination and Management.

Area of coverage:

Bungoma County is one of the 21 counties implementing the NARIGP project. The project covers 20 wards in 5 Sub Counties.

	SUB COUNTY	WARDS COVERED
1	Bumula	Siboti, West Bukusu, Khasoko ,Kabula and Bumula
2	Sirisia	Malakisi South Kulisiru, Lwandanyi and Namwela
3	Mt Elgon	Cheptais, Kaptama, Chebyuk, Chesikaki and Kapkateny
4	Kimilili	Maeni, Kamukuywa and Kibingei and Kimilili
5	Webuye East	Ndivisi, Maraka and Mihuu

Value chains implemented:

- Dairy
- Poultry
- Banana
- Beans

Financial status 2023/24 Quarter 1

SOURCE OF FUNDS	IDA	GOK	TOTAL
Opening cash balances	49,829,025.88	11,822,115.76	61,681,141.59
Receipts during the quarter		13,000,000.00	13,000,000.00
Total finances available	49,859,025.88	24,822,115.76	74,681,141.64
Payments/expenditure	48,751,238.40	-	48,751,238.40
Expected closing cash balances	1,107,787.48	24,822,115.76	25,929,903.24

Statement of expenditure

activity	Amount paid
COMPONENT 1	
<i>Sub-Component 1.1 Strengthening Community-Level Institutions</i>	
1. Facilitation of Community driven committees	1,219,000
2. Payment of service providers	1,720,000
<i>Sub-Component 1. 2-strengthening Community investments</i>	
Grants to Common Interest Groups	0
Total component 1	2,939,000
COMPONENT 2	
<i>Sub-Component 2.1 Capacity Building of Producer Organizations</i>	
1. Farmer producer organization federation exercise	1,267,000
Digital agriculture cohort engagement	344,845
Recruitment of book keepers	167,500
Market exercises	52,500
Planning and sensitization and training on farmer profiling	13,591,300
Induction of SACCO officials	62,000
	15,485,145
<i>Sub-Component 2.2. enterprise development</i>	
Value chain upgrading sirisia poultry	4,400,000
Kaptama Dairy tech centre	2,163,141

	6,563,141
Total component 2	22,048,286
<i>Sub component 3.1 capacity building of Counties</i>	0
<i>Sub component 3.2 county investment and employment programmes</i>	
Payment of youths/staff involved in excavation of farm ponds	2,080,300
Training of water users associations	774,000
Farmers excursions	2,589,400
Supply of water pumps and tanks	2,820,000
Kabkara dam rehabilitation	9,056,263
Supply of seedlings and training of beneficiaries	1,632,300
Supervision and follow up on dams and water shades	927,000
Total component 3	19,879,263
Component 4	272,000
Facilitate management meetings(CPSC,CTAC,CPCU)	581,400
Repair and maintenance of motor vehicles/motor cycles	563,538
SACCO meetings	92,800
Follow ups	217,500
Documentation of success stories	704,400
Planning workshops and trainings	761,200
Procurement of goods and services	957,730.40
Bank charges	6,121
Total component 4	3,884,689.40
Grand Total Expenditure	48,751,238.40

Financial status 2023/24 Quarter 2

SOURCE OF FUNDS	IDA	GOK	TOTAL
Opening cash balances	2,744,985.99	23,184,917.25	25,929,903.24
Receipts during the quarter	-	-	-
Total finances available	2,744,985.99	23,184,917.25	25,929,903.24
Payments/expenditure	1,386,734.00	17,303,066.15	18,689,800.15
Expected closing cash balances	1,358,251.99	5,881,851.10	7,240,103.09

Statement of expenditure

activity	Amount paid
COMPONENT 1	
<i>Sub-Component 1.1 Strengthening Community-Level Institutions</i>	
Facilitation of Community driven committees	68,000
Supply of desk tops to SACCOs	2,930,000
Payment of service providers	1,320,000
Repair of MV	29,980
Release of retaintion NARIGP office	174,852
GRM meetings	92,800
WB Review meeting	35,000
Bank charges	37.80
	4,650,669.80
<i>Sub-Component 1. 2-strengthening Community investments</i>	
Grants to Common Interest Groups	0
Total component 1	4,650,669.80
COMPONENT 2	
<i>Sub-Component 2.1 Capacity Building of Producer Organizations</i>	
Digital agriculture corhort engagement	445,000
Facilitate follow up on farmer profiling and data review	862,400
	110,000
National workshop machakos	119,480
Facilitate world food day	409,000
Induction of SACCO officials	

	1,945,880
<i>Sub-Component 2.2. enterprise development</i>	
Value chain upgrading sirisia poultry	
Kaptama Dairy tech centre	1,792,665
Facilitate backstopping of 2 MCIs and 9 water sheds	710,000
Procurement of pond liners	457,400
Facilitate follow ups by NTAC	210,000
Payment of certificate wabukhonyi dam	5,100,495.80
50% retention Kabkara dam	2,533,029.80
50% retention wabukhonyi dam	1,289,659.75
	12,095,250
Total component 2	14,039,130.35
Grand Total Expenditure	18,689,800.15
TOTAL Q1 AND 2 EXPENDITURE	67,441,038.40

DEPARTMENT ;LIVESTOCK ,VERTINARY AND FISHERIES.

F/Y 2023/2024.

WARD BASED PROJECT REPORT STATUS.

S/N O	ITEM DESCRIPTION	NEGOTIATION NO.	NAME OF SUPPLIER	TENDER SUM	PAYMENT STATUS	CURRENT STATUS
1.	Supply and delivery of two months old improved vaccinated indigeneous chicks and chick mash (feeds)- For Naitiri Kabuyefwe,Chwele Kabuchai and South Bukusu wards Respectively	1380192-2023/2024 -OPEN TENDER	M/S JOLWA FARM KENYA LIMITED	6,998,975.00	PAID	FULLY DELIVERED 100%
2.	Supply and delivery of young dairy animals(Heifers) 18 to 24 months For Milima Ward - CEF PROJECT	1358155-2023/2024 -RESTRICTED TENDERING	M/S BRICHE HOLDING LIMITED	1,960,000.00	PAID	FULLY DEILIVERED 100%
3.	Supply and delivery of young dairy animals(Heifers) 18 to 24 months \$ young dairy goats 12 to 18 months old-For Naitiri Kbuyefwe,Mihuu and Bukembe East Wards respectively	1358157-2023/2024 -RESTRICTED TENDERING	M/S MAKHANEIDHER COMPANY LIMITED	6,800,000.00	PAID	FULLY DELIVERED 100%
4.	Proposed Renovation and fencing of 1 cattle Dip in Bukembe East Ward	1358156-2023/2024 R.F.Q	M/S SHANNY CATERING	1,000,000.00	PAID	WORKS COMPLETELY DONE 100%
5.	Proposed Renovation and fencing of 1 cattle Dip in Mbakalo Ward	1358419-2023/2024 R.F.Q	M/S SINAWA	2,499,900.00	-----	WORKS IN PROGRESS AT 40%

DEPARTMENT OF COOPERATIVES DEVELOPMENT WARD BASED PROJECT (CEF)

S/N	TENDER NEGOTIATION NO.	TENDER QUATATION DESCRIPTION	NAME OF CONTRACTOR	CONTRACT SUMI	BALANCES	STATUS
1.	1365401-2023/2024	Supply and delivery of coffee seedlings in kaptama ward	Kadium Enterprises	Kshs. 498,000	Kshs. 498,000	100 % Delivered
2.	936146- 2/2021/2022	Construction of gate and fence at Maeni warehouse at Maeni Ward	Evadhi Enterprises	Kshs. 1,450,000	Kshs. 549,1600	95 % Complete
3.	1362491 -2023/2024	proposed construction of coffee drying table at sirandafu co-operative in Bokoli ward Bungoma county	Evadhi Enterprises	Kshs. 1,997,000	Kshs. 1,997,000	100 % Complete
4.	912245/2021/2022	Renovation of Mbakalo warehouse at Mbakalo ward	Meresi Engineering Works	Kshs. 3,817,500	Kshs. 2,017,500	75 % Complete
5.	910929/2021/2022	Construction of Najikobe warehouse at Namwela ward	Nawate Holding	Kshs.3,599,950	Kshs.2,049,950	95 % Complete

MOALFIC 2023/2024

CHWELE FISH FARM REVENUE FOR 1ST AND 2ND QUARTER FY 2023/2024

Months	July	August	September	October	November	December	TOTAL
Sales Ksh	12000	6600	6500	13000	16050	16000	70,150

COUNTY GOVERNMENT OF BUNGOMA



MINISTRY OF AGRICULTURE LIVESTOCK FISHERIES IRRIGATION
AND COOPERATIVE COUNTY DEPARTMENT OF AGRICULTURE.
OFFICE
OF
THE PRINCIPAL MABANGA ATC/AMC

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TEL: +254710503896

Mabanga ATC

P.O BOX 1268-50200

Bungoma.

Date: 26/4/2024

Ref: MATC/ACCNTS/VOL.I/213

RE: REVENUE RETURNS FOR 1ST AND 2ND QUATER 2023/2024 FY

TARGET FY 21,000,000

S/NO	MONTH	REVENUE RETURNS
1.	JULY	2,168,488
2.	AUGUST	828,010
3.	SEPTEMBER	1,969,652
4.	OCTOBER	2,206,735
5.	NOVEMBER	666,840
6.	DECEMBER	7,530
	TOTAL	7,847,255.00

Thank you

for Wilfred Wateya Soffa

WILFRED WATEYA SOFFA

PRINCIPAL/ACCOUNTING OFFICER MABANGA ATC/AMC



MABANGA ATC BUNGOMA COUNTY DEBTS AS AT 3RD JANUARY 2024

SNO	DATE	ORGANIZATION	ACTIVITY	INV. NO	AMOUNT	REMARKS
AGRICULTURE, LIVESTOCK, FISHERIES, IRRIGATION AND COOPERATIVES						
1	21/12/2022	CECM - MOALFIC	Sub County Heads meeting with CECM	1090	52,500.00	Not Paid
2	20/12/2022	CECM - MOALFIC - HQ Technical staff	HQ Technical staff meeting with CECM	1091	28,700.00	Not Paid
3	29/9/2021	C.O. Cooperatives	Staff meeting	828	59,500.00	Not Paid
4	25/1/2021	C.O. Livestock & Fisheries	Director Veterinary services staff meeting	798	43,400.00	Not Paid
5	26/1/2021	C.O. Livestock & Fisheries	Livestock Production staff meeting	851	25,500.00	Not Paid
6	13/10/2020	C.O. Livestock & Fisheries	Staff meeting	639	22,600.00	Not Paid
7	7/9/2020	C.O. - Livestock & Fisheries	Induction of new Staff	627	674,900.00	Not Paid
8	7/9/2020	C.O. - Agriculture & Irrigation	Induction of new Staff	628	576,000.00	Not Paid
9	26/8/2020	C.O. Agriculture & Irrigation	Issuance of appointment letters	619	184,500.00	Not Paid
10	13/11/2019	C.O. Cooperatives	Meeting	709	96,500.00	Not Paid
11	8/10/2019	C.O. Livestock & Fisheries	Veterinary training	680	40,100.00	Not Paid
12	13/6/2019	C.O. Agriculture & Irrigation	County Rural Farmers Day	546	80,500.00	Not Paid
13	23/9/2018	C.O. Agriculture & Irrigation	Maize crisis meeting with the senate	549	108,500.00	Not Paid
14	18/8/2018	C.O. Cooperatives	County Cooperatives policy meeting	352	165,000.00	Not Paid
15	15/8/2018	C.O. Agriculture & Irrigation	Meeting convened by CECM MoALFIC	392	86,500.00	Not Paid
16	6/7/2018	C.O. Cooperatives	Ushirika Day celebrations	399	195,000.00	Balance
17	15/8/2018	C.O. Cooperatives	Coffee sub sector implementation committee	328	52,800.00	Not Paid
18	14/02/2018	C.O. A&I	Staff meeting	204	50,000.00	Not Paid
19	19/1/2018	CECM - ALFIC	Staff meeting	187	46,500.00	Not Paid
20	11/7/2017	C.O. - ALFIC	Staff meeting	126	38,400.00	Not Paid
21	7/7/2017	C.O. - ALFIC	MTEF Meeting	91	36,600.00	Not Paid
22	27/9/2023	Ministry of Agriculture	County Meeting	1304	27,500.00	Not Paid
23	12/10/2023	Ministry of Agriculture	world food day	1314	16,650.00	Not Paid

24	5/10/2023	Ministry of Agriculture	Development of Agricultural Subsidy policy	1325	173,000.00	Not Paid
24		Ministry of Agriculture	world food day	1343	16,000.00	Not Paid
		SUB TOTAL			2,898,150.00	
FINANCE AND ECONOMIC PLANNING						
22	21/12/2022	CECM - Finance and Economic Planning	Revenue meeting	1089	155,500.00	Not Paid
23	15/6/2022	C.O. Finance - Audit	Preparation of Audit Report	1176	79,450.00	Not Paid
24	22/4/2022	C.O. Finance - Audit	Preparation of Audit Report	1151	155,050.00	Not Paid
25	21/4/2021	C.O. Finance-reports	Preparation of Financial Report	899	41,000.00	Not Paid
26	22/8/2019	C.O. Finance	Contractor's meeting	663	125,500.00	Balance
27	20/2/2019	C.O. Finance	Planning meeting	540	96,000.00	Not Paid
28	14/01/2019	C.O. Finance	Tender evaluation committee	480	39,200.00	Not Paid
29	17/5/2018	Director Procurement	Meeting	339	47,200.00	Not Paid
30	6/3/2018	C.O.County Department of Revenue	Revenue meeting	226	28,000.00	Not Paid
31	20/2/2018	C.O. Finance	Staff training	220	42,000.00	Not Paid
32	23/2/2018	County Department of Revenue	Revenue meeting	225	82,800.00	Not Paid
33	12/6/2023	county treasury	report compilation for senate	1138	42,400.00	Not Paid
34	21/7/2023	county treasury	reports	1145	48,000.00	Not Paid
35	12/6/2023	county treasury	Training	1138	42,400.00	Not Paid
		SUB TOTAL			1,024,500.00	
OFFICE OF THE COUNTY SECRETARY						
33	8/1/2022	C.O. Office of the County Secretary	Staff training		844,000.00	Not Paid
34	10/4/2019	Office of the County Secretary -	County Dialogue meeting (convened by NCKK)	533	168,000.00	Not Paid
35	8/4/2019	Office of the County Secretary -	County consultative meeting	523	268,800.00	Not Paid
36	18/6/2018	Director ICT	Training	397	172,500.00	Not Paid
37	13/9/2023	County director human resource	Training	1302	37,200.00	Not Paid
		SUB TOTAL			1,490,500.00	
COUNTY PUBLIC SERVICE BOARD						

37	14/2/2022	Bungoma County Public Service Board	Staff promotions	992	268,000.00	Balance
38	14/3/2022	Bungoma County Public Service Board	Staff promotions	991	2,175,600.00	Balance
39	20/4/2021	Bungoma County Public Service Board	Staff promotions	894	17,000.00	Not Paid
		SUB TOTAL			2,460,600.00	
GOVERNOR'S OFFICE						
40	12/6/2021	Governor's Office	Meeting with midwives/PLWD	821	82,000.00	Not Paid
41	27/5/2021	Governors' office -	Cabinet meeting	816	28,800.00	Not Paid
		SUB TOTAL			110,800.00	
YOUTH, GENDER AND SPORTS						
42	13/4/2019	C.O. Gender -	INZU ya Masaba meeting	534	287,000.00	Balance
ENVIRONMENT, WATER AND TOURISM						
43	18/4/2021	C.O. Tourism	Meeting	806	26,000.00	Not Paid
44	18/5/2023	ministry of Environment	Training	1131	250,600.00	Not Paid
45	12/5/2023	ministry of natural resources and climate change	Training	1049	250,600.00	Not Paid
46	18/5/2023	ministry of natural resources and climate change	Training	1135	245,000.00	Not Paid
47						
		SUB TOTAL			772,200.00	
EDUCATION & VOCATIONAL TRAINING						
45	5/6/2022	C.O. Education	Staff promotions	1167	30,100.00	Not Paid
PUBLIC SERVICE & ADMINISTRATION						
46	22/12/2017	C.O. - Public Administration	Meeting	179	100,000.00	Balance
47	4/9/2023	C.O public Administration	Review of Schemes of Service for the enforcement Officers	1323	150,000.00	Not Paid
		SUB TOTAL			250,000.00	
OTHERS						
48	23/11/2018	Council of Governors	Women meeting	450	200,000.00	Not Paid
49	20/9/2023	MabangaKitchen	Meeting	1303	54,400.00	Not Paid
50	13/9/2023	Human Resource Bungoma	recruitment panel committee	1324	37,600.00	Not Paid
51	27/4/2023	Bungoma revenue department	Training	1036	1,005,800.00	Not Paid

52	3/5/2023	Bungoma revenue department	Training	1036	776,000.00	Not Paid
53	23/6/2023	Pula	Training	1143	134,000.00	Not Paid
54	21/7/2023	county reports	reports	1145	48,000.00	Not Paid
	SUB TOTAL				2,255,800.00	Not Paid
	GRAND TOTAL				11,579,650.00	Not Paid