

REPUBLIC OF KENYA



COUNTY ASSEMBLY OF BUNGOMA

COUNTY ASSEMBLY OF BUNGOMA
(LPCS)

09 JUL 2024

TABLED
By: Hon Clement

THIRD SESSION

THE HALF YEAR FINANCIAL STATEMENTS FOR THE

PERIOD ENDED 31ST DECEMBER, ~~2023~~ ²⁰²⁴

BY THE COMMITTEE ON LANDS, URBAN, PHYSICAL
PLANNING AND HOUSING

APRIL 2024

The Office of the Clerk

County Assembly Buildings

BUNGOMA - Kenya



TABLE OF CONTENTS

CHAPTER ONE	3
PREAMBLE	3
1.1 MANDATE OF THE COMMITTEE	3
1.2 BACKGROUND INFORMATION.....	4
1.3 LEGAL FRAMEWORK	5
1.4 COMMITTEE MEMBERSHIP	8
1.5 ACKNOWLEDGEMENT	9
CHAPTER TWO.....	10
2.0 HALF YEAR FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 ST DECEMBER, 2023	10
CHAPTER THREE	19
COMMITTEE OBSERVATIONS	19
COMMITTEE RECOMMENDATIONS	19
ANNEXUERS.....	21

CHAPTER ONE

PREAMBLE

1.1 MANDATE OF THE COMMITTEE

Mr. Speaker Sir.

The Sectoral Committee on Lands, Urban, Physical Planning and Housing derives its mandate from the provisions of Standing Order 213(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 204* (Committee on Appointments); and
- h) Make reports and recommendations to the House as often as possible, including recommendation of proposed legislation.

1.2 BACKGROUND INFORMATION

The 1st & 2nd Quarter Financial Statements for the FY 2023/2024 were tabled on 28th March, 2024 and interrogations were set for 2nd April, 2024 at the County Assembly precincts. The Assembly invited the County CECM for Lands together with (Accounting Officer for the case of County Executive Departments) and other relevant officers for the interrogation.

Further, the department was requested to submit the following and any other supporting documents to the Office of the clerk of the County Assembly;

- i. Revenue realized by the department (Exchequer, Local revenue and grants) in the period under review.
- ii. Departmental budget implementation report as per approved PBB for the period ending December 2023
- iii. Detailed departmental personnel expenditure
- iv. Status of ongoing projects/ flagship projects
- v. Approved procurement plan FY 2023/24
- vi. Detailed status report on the pending bills settled in the period under review and those outstanding.
- vii. A status report on the outstanding imprests.
- viii. Status report on stalled/incomplete project and way forward

This report therefore, is an amalgamation of the financial statements for the period ended December 31st 2023 in respect to the ministry of Lands, Urban and Physical Planning, Housing and Municipalities.

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

The report also gives the legal background and objectives that informed the committee to analyze the financial statements as submitted and further through interrogation

The report also gives the legal background and objectives that informed the committee to analyze the financial statements as submitted and further through interrogation process. The committee has further made its observations and recommendations for adoption by this honorable House.

1.3 LEGAL FRAMEWORK

Mr. Speaker Sir.

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 laws state the financial obligations of accounting officers and direct personal liability of officers who erroneously approve expenditure of public 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, among others, 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, 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*”.

Section 149 (1) an accounting officer is accountable to the County Assembly for ensuring thatre sources 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;

(a) ensure that all expenditure made by the entity complies with subsection 1

(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)

(g) 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:

- An accounting officer for a county government entity shall prepare a report for each quarter of the financial year in respect of the entity.*
- 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*
- 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 publicize them.*

1.4 COMMITTEE MEMBERSHIP

Mr. Speaker,

The current composition of the Committee on Lands, Urban, physical Planning, Housing and Municipalities is as follows:

1.	Hon. Francis	Chemion	Chairperson
2.	Hon. Linda	Kharakha	Vice/Chairperson
3.	Hon. Ali	Machani	Member
4.	Hon. James	Barasa	Member
5.	Hon. Metrine	Nangalama	Member
6.	Hon. Sudi	Busolo	Member
7.	Hon. Henry	Nyongesa	Member
8.	Hon. Eunice	Kirui	Member
9.	Hon. Edwin	Opwora	Member
10.	Hon. Wafula	Waiti	Member
11.	Hon. Mildred	Barasa	Member
12.	Hon. George	Makari	Member
13.	Hon. Cornelius	Makhanu	Member
14.	Hon. Jeremiah	Kuloba	Member
15.	Hon. Polycap	Kimeta	Member

1.5 ACKNOWLEDGEMENT

Honorable 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 the committee received as it discharged its mandate. I further extend my appreciation to committee members for dedicating their time to examine the County Government's 1st and 2nd quarter financial statements for Lands, Physical Planning, Housing 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 Lands, Physical Planning and Municipalities to move this report and recommend it to the Assembly for consideration and adoption with or without amendments.

Signed  Date 7/6/24

Hon. Francis Chemion Masai, MCA Kaptama Ward

Chairperson Lands, Urban Physical Planning and Housing committee

CHAPTER TWO

2.0 HALF YEAR FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST DECEMBER, 2023

2.1. LANDS AND URBAN PLANNING

Mr. Speaker Sir.

The County's approved 1st supplementary budget for the FY 2023/24 was Kshs.15,470,095,611 comprising Kshs.5,643,037,428 (36%) and Kshs.9,827,0528,184(64%) allocation for development and recurrent programmes, respectively.

The largest part of the budget is expected from exchequer issues contributing 73.6% of the requirement, local revenue 13% and other receipts including grants 13.3%.

The department of Lands, Urban & Physical Planning had an approved budget of Ksh. 96,056,672 comprising of Kshs 47,096,564 recurrent and Kshs. 48,960,108 for Development programmes.

REVENUE ANALYSIS.

The department received a total of Kshs. 22,020,167 from exchequer to finance its programs and activity representing a 23% absorption rate. The department reported that it has written severally to the treasury to pay for the already done activities but the requests are pending awaiting payment. Moreso, the monthly exchequer requests are never released to user departments by the county treasury to prioritize per their work-plans before payments are done by the treasury.

Committee observation

The committee noted that the Exchequer work plans do not emanate from the user department yet the department is in position to tell the total amounts they are entitled

to per month. This is why financial statements from the treasury didn't clearly indicate the local revenues generated by each department.

EXPENDITURE ANALYSIS

General administration planning and support

The expenditure on personnel emolument was 38% of the allocated budget of kshs. 26,637,264 where they absorbed Kshs. 10,183,107.

Administration and support services had an allocation of kshs. 11,548,650 where they reported an absorption of kshs. 4,957,060. The absorption rate was 43%.

The department reported that the expenditure for personnel emoluments of 38% was in order. The department last received salaries for the month of December, 2023 in January, 2024(attached is department payroll from July to December). There have been delays in expenditure on personnel emoluments in the department occasioning the low absorption.

Committee observations

The department ought to be allowed access at least 25% of the provision for expenditure on personnel per quarter to enable it attain the required 50% expenditure at half year.

DEVELOPMENT EXPENDITURE

The Ward based projects absorbed Kshs. 6,880,000 of the approved Kshs. 24,151,400 translating to 28% absorption.

The department provided the list of implementation status of Ward based projects. There were 13 Ward Based Projects in the department and spread across the county as at 31st December, 2023. Most of the projects were at survey stage with only four of them yet to commence as listed below;

No.	Ward	Project Name	Estimate Cost	Status
1	Bokoli	purchase of 1 Acre land for Auction ring	1,000,000	Yet to start, no documentation submitted
1.	Bumula	purchase of 1 Acre land for Khalela E.C.D.E	1,000,000	Yet to start, no documentation submitted
2.	East Sang'alo	purchase of 1 Acre land for Soweto Auction ring	800,000	Yet to start, no documentation submitted
3.	Ndivisi	purchase of 1 Acre land for Misemwa Coffee Factory	1,000,000	Yet to start, no documentation submitted

It was also reported that 3 parcels of land were purchased as indicated below:

WARD BASED LAND PURCHASED AS AT 31ST DECEMBER, 2023

S/N	LAND VENDOR	DESCRIPTION/ LOCATION	WARD	FY	BUDGETED AMOUNT	AMOUNT (KSH)	BALANCE
1	M/s Bung'ung'wo Enterprises	Purchase of 1 acre for Masaek Dispensaery	KAPKA TENY	22/23	800,000	880,000	0
2	Lukelesia general supplies	Purchase of 1 acre for Lunao Dispensary	BUMU LA	22/23	1,000,000	1,000,000	0
3	Minaj Entreprises	Purchase of 4.5 acres for Maraka Stadium	MARA KA	22/23	6,750,000	5,000,000	1,750,000
	TOTAL				8,550,000	6,880,000	1,750,000

The committee notes the balance of Ksh. 1,750,000 money allocated for ward based projects in the department which the department should expedite its absorption.

ACCOUNTS PAYABLES (Pending bills)

With Pending Bills declared in the quarter of Kshs.3,347,029 with Kshs. 3,194,822 being recurrent and Kshs. 152,207 development, no pending bills had been paid.

The department reported that the submitted that vouchers had been processed but were yet to be paid for.

ACCOUNTS RECEIVABLES (Outstanding imprests)

The outstanding imprests for the department stood at Kshs. 7,825,828 with one being outstanding from the month of June 2023. The imprests captured include those for Housing and Municipalities which need to be reported separately. Further, the activities funded were not specified in the consolidated report.

The department submitted that these reports are consolidated at the treasury that is why the imprests are lumped together. It was also submitted that there is a delay in payment of imprests by the county treasury which contributes to the outstanding imprests at the department. On the specific activities funded, a status report of imprest surrendered is as below;

S/N	DEPARTMENT	IMPREST HOLDER	ACTIVITY	AMOUNT	CURRENT STATUS
1	Lands and Physical Planning	William Mukhwana	ICPAK Conference	85,400	Surrendered
2	Lands and Physical Planning	Joan Barasa	Office standing imprest	300,000	Surrendered
3	Lands and Physical Planning	Carolyne Cheskut	Office standing imprest	100,000	Surrendered
4	Lands and Physical Planning	William Mukhwana	Processing of title deeds	1,929,120	Not surrendered. Activity ongoing.
5	Housing	Dorcas Mulunda	Public participation for Deputy governors residence	564,200	Surrendered
	TOTAL			2,978,720	

2.2 HOUSING

The Directorate of Housing had an annual approved budget of Kshs. 236,311,274 comprising Kshs 29,811,174 for recurrent and Kshs. 206,500,100 for Development expenditure.

REVENUE ANALYSIS.

The department received a total of Ksh. 7, 649,142 from exchequer to facilitate its programs and activities all being recurrent. This translates to a 3% absorption.

The department decried delays in payment by the County treasury. That the last payment was made in January for December, 2023 salary.

EXPENDITURE ANALYSIS

General administration planning and support

The expenditure on personnel emolument was 46% of the allocated budget of kshs. 9,586,560 where they absorbed Kshs. 4,411,882

Administration and support services had an allocation of kshs. 17,766,989 where they reported an expenditure of Kshs. 3,237,260. The absorption rate being 18%.

The departmental responded on low expenditure attributing it to treasury not honoring departmental payment vouchers despite them having been processed and forwarded as is required.

DEVELOPMENT EXPENDITURE

There were no development expenditures reported in the directorate of Housing in the financial year under review.

ACCOUNTS PAYABLES (Pending bills)

The pending Bills declared by the county treasury amounts to Kshs. 3,829,837 where Recurrent totals to Kshs. 1,498,574 while the total for development is Kshs. 2,331,263.

Departmental response

The directorate reported that there were no pending bills in the directorate for the financial year under review.

ACCOUNTS RECEIVABLES (Outstanding imprests)

The outstanding imprests for the directorate had been captured under the broader Ministry of Lands, Housing and Municipalities.

Departmental response

There are no pending imprests for the directorate of Housing

2.3 BUNGOMA MUNICIPALITY

The Municipality had an annual approved budget of Kshs. 285,775,162 comprising Kshs 43,099,914 recurrent and Kshs. 233,675,248 for Development expenditure.

REVENUE ANALYSIS.

The Municipality received a total of Kshs. 8,975,549 from exchequer to facilitate its programs and activities translating to a 3% absorption.

EXPENDITURE ANALYSIS

General administration planning and support

The expenditure on personnel emolument was 34% of the allocated budget of kshs. 14,203,348 where they absorbed Kshs. 4,798,749

Administration and support services had an allocation of kshs. 19,215,766 where they reported an expenditure of Kshs. 4,176,800. The absorption rate is 22%.

The municipality management explained that the low absorption rate was due to delays in exchequer releases by the county treasury.

DEVELOPMENT EXPENDITURE

There were no development expenditures reported in the municipality in financial year under review.

ACCOUNTS PAYABLES (Pending bills)

Pending Bills declared amount to Kshs. 2,117,740 all being recurrent and declared as one under the broader Ministry of Lands, Housing & Municipalities. No pending bills were paid for.

The department explained that documents for the same were submitted fully but payment were not made in the financial year 2022/2023 and are still awaiting payment at the county treasury.

ACCOUNTS RECEIVABLES (Outstanding imprests)

The outstanding imprests for the municipality were captured under the broader Ministry of Lands, Housing & Municipalities.

2.4. KIMILILI MUNICIPALITY

The Municipality had an annual approved budget of Kshs. 236,702,484 comprising of Kshs 44,855,505 recurrent and Kshs. 191,846,979 for Development expenditure.

REVENUE ANALYSIS

The Municipality received a total of Kshs. 29,929,791 from exchequer to facilitate its programs and activities (13% of the vote).

EXPENDITURE ANALYSIS

General administration planning and support

The expenditure on personnel emolument was 41% of the allocated budget of Kshs. 13,551,168 where they absorbed Kshs. 5,595,565

Administration and support services had an allocation of Kshs. 31,304,337 where an expenditure of Kshs. 3,579,486 was reported, translating to an absorption rate of 11%.

DEVELOPMENT EXPENDITURES

Development incurred an expenditure of Kshs. 20,754,740 translating to 11% absorption.

Departmental response

The department attributed the low rate of absorption to delays to release funds by the county treasury.

ACCOUNTS PAYABLES (Pending bills)

Pending Bills declared amount to Kshs. 2,117,740 with all being recurrent and declared as one under the broader Ministry of Lands, Housing & Municipalities. No pending bills were paid for.

The department explained that documents for the same were submitted fully but payment were not made in the financial year 2022/2023, and are still awaiting payment.

ACCOUNTS RECEIVABLES (Outstanding imprests)

The outstanding imprests had been captured under the broader Ministry of Lands, Housing & Municipalities.

The municipality reported to have had an outstanding imprests of Kshs. 2,395,848 which had since been surrendered.

The municipality list of outstanding imprests and a copy of a confirmation register was provided to the committee and is herein attached.

CHAPTER THREE

COMMITTEE OBSERVATIONS

Mr. Speaker Sir,

The Committee makes the following Observation;

- 1) There is a delay in processing and releasing of funds from County Treasury hampering the operations of the Department.
- 2) There was very low uptake of development vote with Lands department witnessing a 28% absorption rate and Kimilili Municipality at 11%. Bungoma Municipality and Housing had NIL expenditure on development.
- 3) There is a challenge with Imprest management system in the department and the County at large where the department lists some imprests as surrendered yet from the treasury reports, these appear as un-surrendered.

COMMITTEE RECOMMENDATIONS

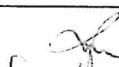
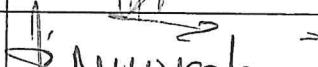
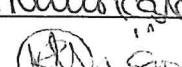
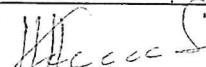
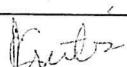
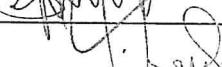
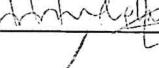
Mr. Speaker Sir,

The Committee wishes to make the following recommendation;

1. **THAT** the treasury should be releasing funds to departments and in time to ensure a smooth running of the operations in those departments.
2. **THAT** the department should come up with elaborate procurement plans and further prioritize activities which will ensure each activity is undertaken. This will boost the absorption rate for development vote.
3. **THAT**, there should be put in place an effective and easily verifiable imprest management system. Additionally, all imprest issued during a given quarter should be declared whether they have been surrendered or not. This will help the County Assembly effectively oversight the activities/programs being implemented by a given department in each quarter.

ADOPTION SCHEDUL

We, the members of Lands, Urban, Physical Planning, Housing and Municipalities hereby append our signatures adopting this report with its recommendations.

NO	NAME	SIGNATURE
1.	Hon. Francis Chemion	
2.	Hon. Linda Kharakha	
3.	Hon. Ali Machani	
4.	Hon. James Barasa	
5.	Hon. Metrine Nangalama	M.N
6.	Hon. Sudi Busolo	
7.	Hon. Henry Nyongesa	
8.	Hon. Eunice Kirui	
9.	Hon. Edwin Opwora	
10.	Hon. Wafula Waiti	
11.	Hon. Mildred Barasa	
12.	Hon. George Makari	
13.	Hon. Cornelius Makhanu	
14.	Hon. Jeremiah Kuloba	
15.	Hon. Polycap Kimeta	

ANNEXUERS

"A"

COUNTY: BUNGOMA
DEPARTMENT:HOUSING

RECURRENT EXPENDITURE ANALYSIS- JULY 2023-DECEMBER 2024 (FY 2023/24)

Date:

Economic Item & Title	Printed Estimates FY 2023/24 (Kshs.)	Supplementary Estimates	Approved Expenditure	Cumulative Expenditure Q1	Cumulative Expenditure Q2	Actual Expenditure FY 2023/24 (Kshs.)	Variance (Kshs.)	Remarks
	A	Y	A			B	C=A-B	
2110101-Basic salaries	9,894,600	-	9,894,600	2,651,116.59	2,748,603.00	5,399,719.59	4,494,880.41	Paid
2210101-Electricity	49,565	(12,391)	37,174	-	-	-	37,174.00	Processed
2210102-Water & sewerage	50,805	(12,701)	38,104	-	-	-	38,104.00	Processed
2210201- Telephone,Telex connections	126,000	(31,500)	94,500	-	-	-	94,500.00	Processed
2210202-Internet	36,000	(9,000)	27,000	-	-	-	27,000.00	Processed
2210301-Travel costs airlines,bus	125,000	(31,500)	93,500	-	71,508.00	71,508.00	21,992.00	Paid to African touch safaris
2210303-Daily subsistence Allowance	1,102,265	(275,566)	826,699	357,200.00	-	357,200.00	469,499.00	devolution conference
2210309-Field Allowance	649,740	(162,435)	487,305	-	460,520.00	460,520.00	26,785.00	assessment and inventory of
2210310-Field Operational Allowance	416,500	(104,125)	312,375	-	-	-	312,375.00	Processed
2210801- Catering services	654,900	(163,725)	491,175	-	-	-	491,175.00	Processed
2210802- Boards,committees,conferences & seminars	1,184,125	(296,031)	888,094	-	481,320.00	481,320.00	406,774.00	Paid for preparation of planning documents
2210904-Motor vehicle insurance	133,000	-	133,541	-	-	-	133,541.00	Processed

2211101-General office supplies	236,900	(59,225)	177,675	-	-	177,675.00	Processed
2211102-supplies & accessories for computers & printers	200,000	(50,000)	150,000	-	-	150,000.00	Processed
2211201- Refined Fuel	673,200	(100,000)	300,000	-	-	300,000.00	Processed
2211300-Membership fees	35,000	(35,000)	-	-	-	-	Budget cut
2211320-Temporary committee Expenses	357,000	2,910,750	3,267,750	-	164,640.00	164,640.00	Processed, partly paid
2220101-Maintenance Expenses	500,000	(150,000)	350,000	-	-	350,000.00	Processed
2220204-Maintenance of computers software	500,000	(250,000)	250,000	-	-	250,000.00	Ongoing
2220210- Residential Maintenance of suppliers credit	30,000	(15,000)	15,000	-	-	15,000.00	Processed
2410104-suppliers credit	-	1,523,774	1,523,774	-	-	1,523,774.00	Processed
2640503-Other capital Grants	-	10,000,000	10,000,000	-	-	10,000,000.00	Requested for payment
3111001-Purchase of Office Furniture & Fittings	105,000	(55,000)	50,000	-	-	50,000.00	Processed
3111002-Purchase of computers ,printers	270,000	(140,000)	130,000	-	-	130,000.00	Processed
TOTALS	17,329,600	12,481,575	29,811,175	3,008,316.59	3,926,591.00	6,934,907.59	22,876,267.41

Signed by Accounting Officer:

Signed:

LANDS AND PHYSICAL PLANNING

WARD BASED LAND PURCHASED AS AT 31ST DECEMBER, 2023

S/N	LAND VENDOR	DESCRIPTION/ LOCATION	WARD	FY	BUDGETED AMOUNT	AMOUNT (KSH)	BALANCE
1	M/s Bung'ung'wo Enterprises	Purchase of 1 acre for Masaek Dispensaery	KAPKATENY	22/23	800,000	880,000	0
2	Lukelesia general supplies	Purchase of 1 acre for Lunao Dispensary	BUMULA	22/23	1,000,000	1,000,000	0
3	Minaj Enterprises	Purchase of 4.5 acres for Maraka Stadium	MARAKA	22/23	6,750,000	5,000,000	1,750,000
	TOTAL				8,550,000	6,880,000	1,750,000

STATUS OF IMPRESTS

S/N	DEPARTMENT	IMPREST HOLDER	ACTIVITY	AMOUNT	CURRENT STATUS
1	Lands and Physical Planning	William Mukhwana	ICPAK Conference	85,400	Surrendered
2	Lands and Physical Planning	Joan Barasa	Office standing imprest	300,000	Surrendered
3	Lands and Physical Planning	Carolyne Cheskut	Office standing imprest	100,000	Surrendered
4	Lands and Physical Planning	William Mukhwana	Processing of title deeds	1,929,120	Not surrendered. Activity ongoing.
5	Housing	Dorcas Mulunda	Public participation for Deputy governors residence	564,200	Surrendered
	TOTAL			2,978,720	