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COUNTY GOVERNMENT OF BUNGOMA
COUNTY ASSEMBLY OF BUNGOMA
(LPOS)



12 FEB 2025
TABLED
By: Hon. Math. Wanjia

COUNTY ASSEMBLY OF BUNGOMA
(LPOS)
12 FEB 2025
NOTICE ISSUED
By: Hon. Math. Wanjia

COUNTY ASSEMBLY OF BUNGOMA
OFFICE OF THE CLERK

THIRD ASSEMBLY
THIRD SESSION

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

REPORT ON THE FINANCIAL STATEMENTS FOR THE DEPARTMENT OF
AGRICULTURE, LIVESTOCK, FISHERIES, IRRIGATION AND COOPERATIVE
DEVELOPMENT FOR THE PERIOD ENDED 30TH JUNE, 2024.

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

December, 2024

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CHAPTER ONE

1.1 PREFACE

Hon. Speaker,

The financial statements for the period ended 30th June, 2024 were tabled on 16th October, 2024 and committed to the committee on Agriculture, Livestock, Fisheries, Irrigation and Cooperative Development for interrogation and reporting back to this Honorable House.

The committee interrogated the department of Agriculture, Livestock, Fisheries, Irrigation and Cooperative Development on 4th November, 2024 and hereby submits its report with observations and recommendations.

This report contains the legal framework and objectives that guided the committee in analyzing the financial statements. It also highlights the department's expenditure analysis including the budget absorption for the department in the period under review and the budget execution by programme and sub-programmes.

1.2 MANDATE OF THE COMMITTEE

Hon. 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. The committee executes its mandate in accordance with the Second schedule of the 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.

1.3 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. Meshack Simiyu	Member
5. Hon. Anthony Lusenaka	Member
6. Hon. Everlyne Mutiembu	Member
7. Hon. Simotwo Franklin	Member
8. Hon. Jerusa Aleu	Member
9. Hon. Alfred Mukhanya	Member
10. Hon. Caleb Wanjala	Member
11. Hon. Edwin Opwora	Member
12. Hon. George Tendet	Member
13. Hon. Benard Kikechi	Member
14. Hon. Martin Chemorion	Member
15. Hon. Nganga Sifuna	Member

1.4 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 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) (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

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

1. An accounting officer for a county government entity shall prepare a report for each quarter of the financial year in respect of the entity.
2. In preparing a quarterly report for a county government entity, the accounting officer shall ensure that the report—
 - (a) contains information on the financial and nonfinancial performance of the entity; and
 - (b) is in a form determined by the Accounting Standards Board.
3. Not later than fifteen days after the end of each quarter, the accounting officer shall submit the quarterly report to the County Treasury.
4. Not later than one month after the end of each quarter, the County Treasury shall—
 - (a) consolidate the quarterly reports and submit them to the county assembly;
 - (b) deliver copies to the Controller of Budget, National Treasury and the Commission on Revenue Allocation; and
 - (c) publish and publicize them

1.5 ACKNOWLEDGEMENT

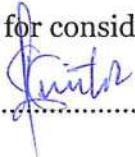
Mr. Speaker,

I take this opportunity to extend my gratitude to the office of the Speaker and the Clerk of the County Assembly for the logistical support accorded to the Committee in the execution of its mandate.

Special gratitude goes to members of the Committee for dedicating their time to examine the Bungoma County Government financial statements for the period ended 30th June, 2024.

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 and its recommendations for consideration and adoption.

Signed  Date..... 3/02/2025

(Hon. Wafula Waiti, MCA- NAITIRI KABUYEFWE)

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

CHAPTER TWO

2.1 DEPARTMENTAL EXPENDITURE ANALYSIS

Hon. Speaker ,

The department of Agriculture, Livestock, Fisheries Irrigation and Cooperatives Development had an approved 2nd Supplementary budget of Kshs.1,223,954,881 comprising of Kshs.369,277,553 recurrent and Kshs.854,677,328 for Development expenditure programmes.

At the end of period under review the recurrent expenditure was kshs. 389,169,441 and development of kshs.508,102, 188.

Under recurrent the department over spent by kshs. 19,889,888.

The absorption for the department in the period under review is ksh. 897,269,629 representing 73% way below 100%.

1. Administrative and support services with a budget allocation of Kshs. 29,278,650 its expenditure is Kshs.28,643,591 leaving a balance of Kshs. 635,059 representing 98%.
2. The budget allocation for Human resource Management and development is Kshs. 325,690,920 and expenditure of Kshs.247,935,975 leaving a balance of Kshs. 77,754,945 and absorption rate of 76%.
3. Policy, Legal and Regulatory framework had a budget allocation of Kshs.847, 440 but expended zero. leaving a balance of Kshs.847,440 with an absorption rate of 0%
4. Planning and Financial management with a budget allocation of Kshs.2,615,043 expended Kshs. 2,615,043 leaving a balance of zero representing 100% absorption rate.
5. The budget allocation for Sector coordination was Kshs.1,100,000 with an expenditure of Kshs.1,100,000 leaving zero balance at 100% absorption rate.
6. Sub-county Administrative costs budget allocation was Kshs.1,400,000, the department expended 100% of the allocation leaving a zero balance.
7. Budget allocation for Agricultural extension and training services was Kshs.

5,000,000, the department spent Kshs.4,500,000 leaving a balance of Kshs.500,000 representing 90%.

8. Crop production and productivity with an allocation of Kshs. 154,850,000 had an expenditure of Kshs. 80,197,057 with a balance of Kshs.74,652,943 representing 52% absorption rate.
9. Budget allocation for Irrigation infrastructure development and agricultural water storage was Kshs.10,000,000, the department spent Kshs. 9,230,257 leaving a balance of Kshs.769,743 representing 92%
10. Disease and Vector control Budget allocation was Kshs. 2,000,000 and expenditure of Kshs.2,726,913 has a balance of Kshs. -726,913 representing 136% absorption.
11. Food Safety and quality control with an allocation of Kshs.5,000,000 had an expenditure of Kshs. 3,021,426 leaving a balance of Kshs 1,978,574.
12. Budget allocation for Veterinary Extension Services was Kshs.5,600,000 had an expenditure of Kshs.4,239,932 leaving a balance of Kshs.1,360,068 representing 76% absorption rate.
13. Fisheries product value-chain development had an allocation of Kshs. 4,000,000 had an expenditure of Kshs. 3,000,000 leaving a balance of Kshs.1,000,000 representing 75%.
14. Cooperatives extension service and training expended 100% of the allocated budget of Kshs.2,700,000 leaving a zero balance.
15. Cooperatives Audit services with a budget allocation Kshs.1,300,000 had a 100% absorption rate with a zero balance.
16. Allocation for Production, Agro-processing value addition was Kshs.4,982,125. The balance was zero representing 100% absorption rate.
17. Institutional development and management- (Mabanga ATC) with an allocation of Kshs. 15,572,000 expended 100% of the budget allocated to it leaving a zero balance.
18. Ward based projects with an allocation of Kshs.10,500,000 Has nil expenditure leaving a balance of Kshs. 10,500,000 representing 0% absorption rate.

19. NARIGP with an allocation of Kshs. 560,327,654 had an 82% absorption rate. The department spent Kshs. 461,865,179 leaving a balance of Kshs. 98,462,475.

20. ASDSP 11 had an allocation of Kshs. 70,903,049, Kshs. 22,240,130 was spent leaving a balance of kshs. 48,662,919 representing 31% absorption.

2.2 OUTSTANDING IMPRESTS

- The department has no outstanding imprest in the period under review.

2.3 PENDING BILLS

- The pending bills for the department as stated by Treasury in the financial statement tabled in the house is **ksh.68,854,532** broken down as below;

Construction of Buildings	Ksh. 6,246,374
Construction of civil works	Ksh. 3,700,537
Supply of goods	42,905,766
Supply of services	Ksh. 16,001,855
Total	Ksh. 68,854,532

However the department submitted that the total pending bills for the department is Kshs. **228,741,839.27**. Under recurrent the pending bill was Kshs. **38,331,883** And under development the pending bill was Kshs. **173,133,449.27** broken down as follows;

2.3.1 RECURRENT PENDING BILLS

Under Cooperative development the recurrent pending bill was Kshs. 2,496,396.

Livestock and Fisheries

The recurrent pending bill was Kshs. 2,355,104

Agriculture and Irrigation

Under Agriculture and Irrigation the recurrent pending bill was Kshs. 26,071,630.

Mabanga ATC and AMC

The recurrent pending Bill for the Institution was Kshs. 7,408,753.

2.3.2 DEVELOPMENT PENDING BILL

The total pending bill for development was **Kshs. 173,133,449.27** broken down as follows;

Livestock and Fisheries

Proposed construction and Completion of Milk Processing Plant in Webuye pending bill is **Kshs. 11,637,889.63**

Agriculture and Irrigation

- Renovation of Conference Hall And Dining At Mabanga ATC -Kshs.2,424,980.00
- Supply And Delivery Of Certified Maize Seed- Kshs.31,200,000.00
- Supply and delivery of Certified Fertilizer -Kshs. 116,000,000.00

Total Kshs. 149,624,980.00

Cooperative Development

- Construction of Bumula DFCS Milk Cooler House-Kshs.4,390,579.64
- Construction of chainlink fence and gate at Nanjikobe FCS in Namwela Ward- Kshs.1,880,000.00
- Construction of ablution block, fence and gate at Bumula Dairy FCS in Kimaeti Ward Kshs.5,600,000.00

Total Kshs. 11,870,579.64

2.4 REVENUE REALIZED BY THE DEPARTMENT (EXCHEQUER, LOCAL REVENUE, AND GRANTS)

In the FY 2023/2024, the department realized the following;

S/NO	Description	Target FY 2023/2024	Actuals FY 2023/2024	Variance
1	Exchequer release	592,724,178	397,592,319	-195,131,859
	Recurrent	369,277,553	288,040,109	-81,237,444

	Development	223,446,625	109,552,210	-113,894,415
2	Local Revenue			
	Mabanga ATC	18,000,000	14,738,708	-3,261,292
	Mabanga AMC	3,000,000	657,740	-2,342,260
	Fisheries-sale of fingerlings at Chwele fish farm	100,000	165,950	65,950
	Cooperative Audit fees	450,000	322,960	-127,040
	Veterinary(meat inspection and movements permits)	3,507,000	3,305,305	-201,695
	Grants	631,230,703	398,549,978	-232,680,725
	NARIGP	560,327,654	382,454,141	-177,873,513
	ASDSP 11 & KELCOP	70,903,049	16,095,837	-54,807,212

CHAPTER THREE

3.1 COMMITTEE OBSERVATIONS

Hon. Speaker,

The committee made the following observations;

1. **THAT**, at the end of period under review the recurrent expenditure was Kshs. 389,169,441 and development of Kshs. 508,102,188. Under recurrent the department over spent by Kshs. 19,889,888 due to the removal of funds that had been committed in the 2nd Supplementary Budget.
2. **THAT**, human Resource Management and Development with a budget allocation of Kshs. 325,690,920 had an expenditure of Kshs. 247,935,975 leaving

a balance of Kshs.77,754,945 representing 24% that was meant for salaries of workers and contractual staff for May and June 2024.

3. **THAT**, the absorption rate for the department was at 73% by the end of the period under review. The low absorption rate was due to the delay in exchequer releases and funds from development partners which were not released on time.
4. **THAT**, crop production and productivity with a budget allocation of Kshs.154,850,000 had an expenditure of Kshs.80,197,057 leaving a balance of Kshs.74,652,943 representing 52%. The low absorption was due to late disbursement of exchequer and the payment was at Internet Banking (IB).
5. **THAT**, the pending Bill for the department as reported by the County Treasury was ksh.68,854,532 however the department in its submissions stated that the total pending Bill was Kshs.228,741,839.27 including Kshs.116M for Supply and delivery of Certified Fertilizer.
6. **THAT**, the department of Cooperative Development expended 100% of the allocated budget of Kshs.2,700,000 for Cooperatives extension services and training and that for Cooperatives Audit services with a budget allocation Kshs.1,300,000. The allocation was minimal hence utilized during the first quarter.
7. **THAT**, revenue targets for the department are low for instance Chwele Fish Farm realized Kshs.165,950 while the set target was Kshs.100,000.

3.2 COMMITTEE RECOMMENDATIONS

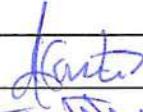
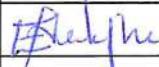
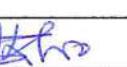
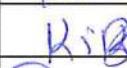
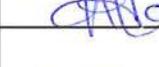
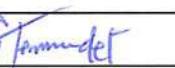
Hon. Speaker,

The following were the recommendations made by the committee:

1. **THAT**, the accounting officers should be guided by Regulation 39 (6) of the PFM, Regulations 2015 when preparing supplementary budgets to avoid the movement of funds that are already committed.
2. **THAT**, the department should initiate procurement process in the 1st quarter for the payment to be processed on time. Department to adhere to procurement plans.
3. **THAT**, the department should give pending Bills fast charge during the Supplementary budget and come up with a plan on how it will settle the pending bills.
4. **THAT**, the County treasury should liaise with the department when reporting on pending bills to avoid discrepancies.
5. **THAT**, the department of Cooperative development should be allocated adequate funds to carry out its mandate.
6. **THAT**, the department should set realistic targets and put in place strategies to improve its revenue performance.

ADOPTION SCHEDULE

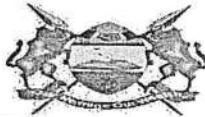
We the undersigned Members affix our signatures adopting this report with the contents therein

	MEMBERS NAME	DESIGNATION	SIGN
1	Hon. Wafula Waiti	Chairperson	
2	Hon. Idd Chamawi	V.Chair	
3	Hon. Busolo Sudi	Member	
4	Hon. Everlyne Mutiembu	Member	
5	Hon. Meshack Simiyu	Member	
6	Hon. Anthony Lusenaka	Member	
7	Hon. Edwin Opwora	Member	
8	Hon. Alfred Mukhanya	Member	
9	Hon. Caleb Wanjala	Member	
10	Hon. Franklin Simotwo	Member	
11	Hon. Bernard Kikechi	Member	
12	Hon. Martin Chemorion	Member	
13	Hon. Jerusa Aleu	Member	
14	Hon. Nganga Sifuna	Member	
15	Hon. George Tendet	Member	

ANNEXURES

1. Submission of departmental expenditure details
2. Submission of financial information for FY 2023/2024

COUNTY GOVERNMENT OF BUNGOMA



**DEPARTMENT OF AGRICULTURE, LIVESTOCK, IRRIGATION, FISHERIES,
AND CO-OPERATIVE DEVELOPMENT**

**BREAKDOWN OF DEPARTMENTAL EXPENDITURE BY ACTIVITY PER
PROGRAMME AND SUB-PROGRAMME FOR FINANCIAL YEAR 2023/2024**

1. Remarks on Expenditure/Budgetary Absorption Rates

The 'remarks' column in the table below gives explanations for absorption rates above or way below 100%

Programme/Sub-Programme/Activities	Original Budget Estimates Fy 2023/34	Supplementary Estimates	Total Budget Estimates	Total Expenditure	Absorption Rate (%)	Remarks
Agriculture, Livestock, Fisheries And Cooperative Development						
Programme 1: General Administration, Planning And Support Services	384,206,992	(23,274,939)	360,932,053	281,694,609	78%	
S.P 1.1 Administrative And Support Services	27,378,650	1,900,000	29,278,650	28,643,591	98%	
S.P 1.2 Human Resource Management And Development.	333,213,299	(7,522,379)	325,690,920	247,935,975	76%	Delayed payment of May and June Salaries
S.P 1.3 Policy, Legal And Regulatory Framework	7,600,000	(6,752,560)	847,440	-	0%	Activity on preparation of Sector Policies was processed but not paid due to delayed exchequer releases
S.P 1.4 Planning And Financial Management	4,615,043	(2,000,000)	2,615,043	2,615,043	100%	
S.P 1.5 Sector Coordination	4,000,000	(2,900,000)	1,100,000	1,100,000	100%	
S.P 1.6 Leadership And Governance	2,000,000	(2,000,000)	-	-	0%	
S.P 1.7 Sub- County Administrative Costs	5,400,000	(4,000,000)	1,400,000	1,400,000	100%	
Programme 2: Land And Crop Development And Management	325,781,000	(155,930,000)	169,850,000	93,927,315	55%	
S.P 2.1 Agricultural Extension And Training Services	5,000,000	-	5,000,000	4,500,000	90%	
Sp 2.3 Irrigation Extension And Training	1,080,000	(1,080,000)	-	-	0%	
Sp 2.4 Irrigation Infrastructure Development And Agricultural Water Storage	10,000,000	-	10,000,000	9,230,257	92%	
Programme 3: Livestock Development And Management	24,600,000	(12,000,000)	12,600,000	9,988,271	79%	
Sp 3.1 Disease and Vector Control	7,000,000	(5,000,000)	2,000,000	2,726,913	136%	Commitment for expenditure was made before the 1st Supplementary Budget hence indication of expenditure above 100%
Sp.3.2 Food Safety and Quality Control	14,000,000	(9,000,000)	5,000,000	3,021,426	60%	Internal records indicate 100% expenditure on this sub-programme for rehabilitation of Bungoma and Webuye slaughterhouses
Sp 3.3 Veterinary Extension Services	3,600,000	2,000,000	5,600,000	4,239,932	76%	Internal records indicate 100% expenditure on this sub-programme for supply of vaccines and payment of a pending bill
Programme 4: Fisheries Development	7,000,000	(3,000,000)	4,000,000	3,000,000	75%	

Programme/Sub-Programme/Activities	Original Budget Estimates Fy 2023/34	Supplementary Estimates	Total Budget Estimates	Total Expenditure	Absorption Rate (%)	Remarks
And Management						
Sp 4.1 Fisheries Extension Service And Training	3,000,000	(3,000,000)	-	-	0%	
Programme 5: Cooperatives Development And Management	25,500,000	(16,517,875)	8,982,125	8,982,125	100%	
Sp 5.1 Cooperatives Extension Service And Training (Co-Operative Governance (Training))	6,700,000	(4,000,000)	2,700,000	2,700,000	100%	
Sp 5.2 Cooperatives Audit Services	1,200,000	-	1,200,000	1,200,000	100%	
Sp 5.3 Production, Agro Processing, Value Addition & Marketing (Input And Infrastructural Support To Cooperatives)	17,500,000	(12,517,875)	4,982,125	4,982,125	100%	
Programme 6: Institutional Development And Management	28,860,000	(3,000,000)	25,860,000	15,572,000	60%	
Sp 6.1 Mabanga Atc Administration Management Services	-	-	-	-	0%	
Sp 6.2 Agricultural Enterprise Development (Atc)	3,560,000	(3,560,000)	-	-	0%	
Sp 6.3 Infrastructural Development (Atc)	10,000,000	5,560,000	15,560,000	15,572,000	100%	
Sp 6.4 Tractor Hire Services	5,000,000	(5,000,000)	-	-	0%	
Sp 6.5 Operational Development (Cff)	10,300,000	-	10,300,000	-	0%	
Total Grants & Ward Based	306,601,842	335,128,861	641,730,703	484,105,310	75%	
NARIGP AND NAVCDP	280,000,000	280,327,654	560,327,654	461,865,179	82%	Delayed disbursement of donor funds
ASDSP II and KELCOP	5,344,642	65,558,407	70,903,049	22,240,130	31%	Delayed disbursement of donor funds
Ward Based Projects	21,257,200	(10,757,200)	10,500,000	-	0%	Works and Supplies Executed and delivered but delays in payment occasioned by delayed exchequer releases
Total Expenditure	1,102,548,834	121,406,047	1,223,954,881	897,269,629	73%	

1. Departmental budget implementation report for the period as per activities/projects in the approved PBB

The Department absorbed 65% of the total budget allocated in the FY 2023/2024 (Kshs. 799,142,298 against budget of Kshs. 1,223,954,881) broken down as follows:

Programme	Approved Estimates	Actual Expenditure
Programme 1: General Administration, planning and support services	360,932,053	281,694,609
S.P 1.1 Administrative and Support Services (utilities, communication, fuel, insurance, maintenance of motor vehicle and other assets, office supplies, catering services, advertising, purchase of office assets etc)	29,278,650	28,643,591
S.P 1.1 Activities		848,000
i. water & sewerages services		
ii. Electricity expenses		615,559
iii. Airtime		788,814
iv. Fuel & lubricants		1,978,094
v. Comprehensive insurance		958,749

vi.	Maintenance of motor vehicle and other assets	1,760,453
vii.	Purchase of office stationery	1,312,808
viii.	Purchase of catering items	943,300,
ix.	Advertisement costs	560,722
x.	Purchase of office furniture	736,070
xi.	Allowance for vetting committees	4,500,000
xii.	Follow ups and field extension activities	6,887,255
S.P 1.2 Human Resource Management and Development (personnel emoluments, trainings, subscription to professional bodies etc)		325,690,920
i.	P&P salary	262,638,405
ii.	Casual salary	18,909,491
iii.	ICPAK subscription fee	80,000
iv.	KISM subscription fee and training	477,700
v.	Staff Training Plans prepared	846,993.05
S.P 1.3: Policy, Legal and Regulatory Framework (policies, bills, guidelines and other regulatory framework)		847,440
a)	Preparation of Agriculture sector policies	847,440
S.P 1.4: Planning and financial Management (preparation of planning & budgeting documents, monitoring and evaluation)		2,615,043
i.	Preparation of procurement plan	546,000
ii.	Preparation of departmental PBB & CBROP	866,100
	Preparation of project implementation status report	674,730
iii.	Preparation of Annual Development Plan	-
iv.	Participation of Stakeholders and Joint Sectoral Planning and budgeting meetings h	528,213
S.P 1.5 Sector Coordination (Stakeholder engagements)		1,100,000
i.	Sector Stakeholder quarterly meetings	1,100,000
S.P 1.7 Sub- County Administrative Costs		1,400,000
a)	Field operation allowance	1,400,000
Programme 2: Land and Crop Development and Management		-
Programme 3: Livestock development and management		2,345,500
SP 3.5 Food Safety And Quality Control		2,345,500
a.	Rehabilitation of Bungoma & Webuye slaughterhouses	4,998,582
b.	Renovation of Kimilili slaughterhouse	1,678,926
c.	Public stakeholder sensitization meetings on food safety	
Programme 4: Fisheries development and management		-

Programme 5: Cooperatives Development and Management	4,000,000	4,000,000
SP 5.1 Cooperatives extension service and training (Cooperative Governance (Training))	2,700,000	2,700,000
ii. Data collection of coffee pulping licenses		568,950
iii. Routine advisory/extension visits to cooperative societies undertaken by officers		878,400
iv. Stakeholder capacity building meetings held on sustainable market linkages for agricultural cooperative societies and establishment of MCUs, favorable contracts, and sourcing of new markets		1,252,650
SP 5.2 Cooperatives Audit Services	1,300,000	1,300,000
v. Audit of cooperative societies		798,400
vi. Routine advisory/extension visits to cooperative societies undertaken by officers		501,600
Programme 6: Institutional Development and Management	2,000,000	-
SP 6.5 Tractor hire services	2,000,000	0
Total Recurrent	369,277,553	288,040,109
Programme 2: Land and Crop Development and Management	169,850,000	93,927,315
S.P 2.1: Agricultural extension and training services	5,000,000	4,500,000
• Allowance of Farm Input Support programme vetting committee		4,500,000
S.P 2.2: Crop production and productivity	154,850,000	80,197,057
• Certified maize seed procured and distributed		31,200,000
• Certified basal and top dressing fertilizer procured and distributed to maize and bean farmers in the county		48,997,057
• Follow-ups, evaluation and inspection of farm input support programme		
SP 2.8 Irrigation infrastructure development and agricultural water storage	10,000,000	9,230,257
•		
Programme 3: Livestock development and management	10,254,500	7,642,771
SP 3.4 Disease and Vector Control	3,500,000	2,726,913
• Routine vaccination drives carried out across the county		
•		
SP 3.5 Food Safety and Quality Control	1,154,500	675,926
• Slaughter facilities inspections done for licensing and hygiene standards enforcement		
SP 3.7 Veterinary Extension Services	5,600,000	4,239,932
• Rehabilitation of Bungoma and webuye slaughterhouses		
Programme 4: Fisheries development and management	4,000,000	3,000,000
SP 4.1 Fisheries extension service and training	-	
SP 4.2 Fisheries product value-chain development	4,000,000	3,000,000

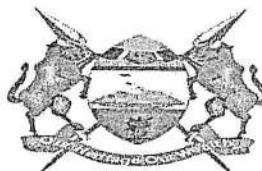
• Field days conducted to disseminate extension information/messages		2,000,000
• Fish cold storage facilities established		1,000,000
Programme 5: Cooperatives Development and Management	4,982,125	4,982,125
SP 5.1 Cooperatives extension service and training (Co-operative Governance (Training))	-	-
SP 5.2 Cooperatives Audit Services		
SP 5.3 Production, Agro processing, value addition & marketing (input and infrastructural Support to Cooperatives)	4,982,125	4,982,125
• Cooperative societies' leaders and members capacity building meetings held on good cooperative management practices		
• Construction of coffee drying tables		3,437,140
• Construction works of coffee warehouse		1,880,337
Programme 6: Institutional Development and Management	23,860,000	-
SP 6.1 Mabanga ATC Administration management services		
SP 6.2 Agricultural Enterprise Development (ATC)	3,560,000	-
SP 6.3 Infrastructural development (ATC)	10,000,000	-
vii. Renovation works of the dining hall at Mabanga ATC		2,460,881 X
viii. Renovation works		5,700,000
SP 6.8 Operational development (CFF)	10,300,000	-
• Purchase of fish feeds		2,998,400
• Purchase of aquaculture equipment		2,393,000
• Renovation of chwele fish farm		1,057,968.60
Total Grants & Ward Based	641,730,703	398,549,978
NARIGP	560,327,654	382,454,141 X
ASDSP II	70,903,049	16,095,837 X
Ward Based Projects	10,500,000	-
• Purchase of coffee pulping machine		3,995,000
• Purchase of coffee seedlings		2,900,000
• Purchase of dairy animals		3,998,000
Total Development	854,677,328	511,102,189
Grand Total	1,223,954,881	799,142,298

RECORDS SECTION
COUNTY ASSEMBLY OF BUNGOMA

04 NOV 2024

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P O Box 1886-50200, BUNGOMA

COUNTY GOVERNMENT OF BUNGOMA



DEPARTMENT OF AGRICULTURE, LIVESTOCK, FISHERIES, IRRIGATION AND
COOPERATIVES
OFFICE OF THE COUNTY CHIEF OFFICER

Telephone: 055-2030144

Kilimo House
Next to Kenya Seed
P.O. Box 437-50200
BUNGOMA
Date: 4th November, 2024

The Chair

Committee of Agriculture, Livestock, Fisheries, Irrigation and Cooperatives
County Assembly of Bungoma.

Thro'

The Clerk

County Assembly of Bungoma
P.O Box 1886-50200
BUNGOMA

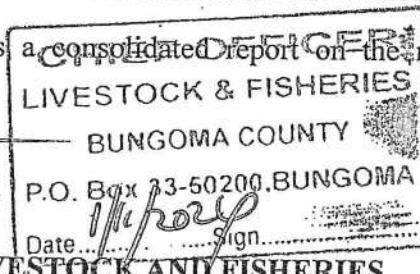
*(C- Agriculture)
J. P. Dots 4/11/24*

RE: SUBMISSION OF FINANCIAL INFORMATION FOR FY 2023/2024.

Reference is made to your letter dated 29th October 2024 requesting for documents to aid in the interrogation of the Consolidated Financial Statement and Reports for FY 2023/2024.

Forwarded herewith is a consolidated report on the requested documents for your further necessary action.


ANDREW MUSUNGU



CHIEF OFFICER LIVESTOCK AND FISHERIES

cc. CHIEF OFFICER AGRICULTURE AND IRRIGATION

CHIEF OFFICER COOPERATIVE DEVELOPMENT

**CECM AGRICULTURE, LIVESTOCK, FISHERIES, IRRIGATION AND
COOPERATIVES**

DEPARTMENT OF AGRICULTURE, LIVESTOCK, FISHERIES AND COOPERATIVE DEVELOPMENT

CONSOLIDATED FINANCIAL INFORMATION FOR FY 2023/2024

1. Revenue realized by the Department (Exchequer, Local Revenue and grants)

In FY 2023/24, the Department realized the following:

S/No.	Description	Target FY 2023/2024	Actuals FY 2023/2024	Variance
I.	Exchequer release:	592,724,178	397,592,319	-195,131,859
	Recurrent	369,277,553	288,040,109	-81,237,444
	Development	223,446,625	109,552,210	-113,894,415
II.	Local Revenue:			
	Mabanga ATC	18,000,000	14,738,708	-3,261,292
	Mabanga AMC	3,000,000	657,740	-2,342,260
	Fisheries –sale of fingerlings at Chwele Fish Farm	100,000	165,950	65,950
	Cooperative Audit Fees	450,000	322,960	-127,040
	Veterinary (Meat inspection and movements permits)	3,507,000	3,305,305	-201,695
III.	Grants:	631,230,703	398,549,978	-232,680,725
	NARIGP	560,327,654	382,454,141	-177,873,513
	ASDSP II & KELCOP	70,903,049	16,095,837	-54,807,212

2. Departmental budget implementation report for the period as per activities/projects in the approved PBB

The Department absorbed 65% of the total budget allocated in the FY 2023/2024 (Kshs. 799,142,298 against budget of Kshs. 1,223,954,881) broken down as follows:

Programme	Approved Estimates	Actual Expenditure	Absorption Rate
Recurrent Expenditure			
Programme 1: General Administration, planning and support services	360,932,053	281,694,609	78%
S.P 1.1 Administrative and Support Services (utilities, communication, fuel, insurance, maintenance of motor vehicle and other assets, office supplies, catering services, advertising, purchase of office assets etc)	29,278,650	28,643,591	98%
S.P 1.2 Human Resource Management and Development (personnel emoluments, trainings, subscription to professional bodies etc)	325,690,920	247,935,975	76%
S.P 1.3: Policy, Legal and Regulatory Framework (policies, bills, guidelines and other regulatory framework)	847,440	-	0%
S.P 1.4: Planning and financial Management (preparation of planning & budgeting documents, monitoring and evaluation)	2,615,043	2,615,043	100%
S.P 1.5 Sector Coordination (Stakeholder engagements)	1,100,000	1,100,000	100%
S.P 1.7 Sub- County Administrative Costs	1,400,000	1,400,000	100%
Programme 2: Land and Crop Development and Management	-	-	
Programme 3: Livestock development and management	2,345,500	2,345,500	100
SP 3.5 Food Safety And Quality Control	2,345,500	2,345,500	100
Programme 4: Fisheries development and management	-	-	-
Programme 5: Cooperatives Development and Management	4,000,000	4,000,000	100
SP 5.1 Cooperatives extension service and training (Co-operative Governance (Training))	2,700,000	2,700,000	100
SP 5.2 Cooperatives Audit Services	1,300,000	1,300,000	100
Programme 6: Institutional Development and Management	2,000,000	-	0
SP 6.5 Tractor hire services	2,000,000	0	0

Total Recurrent	369,277,553	288,040,109	78%
Development Expenditure			
Programme 2: Land and Crop Development and Management	169,850,000	93,927,315	55%
S.P 2.1: Agricultural extension and training services	5,000,000	4,500,000	90%
S.P 2.2: Crop production and productivity	154,850,000	80,197,057	52%
SP 2.8 Irrigation infrastructure development and agricultural water storage	10,000,000	9,230,257	92%
Programme 3: Livestock development and management	10,254,500	7,642,771	75%
SP 3.4 Disease and Vector Control	3,500,000	2,726,913	78%
SP 3.5 Food Safety And Quality Control	1,154,500	675,926	59%
SP 3.7 Veterinary Extension Services	5,600,000	4,239,932	76%
Programme 4: Fisheries development and management	4,000,000	3,000,000	75 %
SP 4.1 Fisheries extension service and training	-	-	
SP 4.2 Fisheries product value-chain development	4,000,000	3,000,000	75%
Programme 5: Cooperatives Development and Management	4,982,125	4,982,125	100%
SP 5.1 Cooperatives extension service and training (Co-operative Governance (Training))	-	-	
SP 5.2 Cooperatives Audit Services			
SP 5.3 Production, Agro processing, value addition & Marketing (Input and Infrastructural Support to Cooperatives)	4,982,125	4,982,125	100%
Programme 6: Institutional Development and Management	23,860,000	-	0
SP 6.1 Mabanga ATC Administration management services			
SP 6.2 Agricultural Enterprise Development (ATC)	3,560,000	-	0
SP 6.3 Infrastructural development (ATC)	10,000,000	-	0
SP 6.8 Operational development (CFF)	10,300,000	-	0
Total Grants & Ward Based	641,730,703	398,549,978	62%
NARIGP	560,327,654	382,454,141	68%
ASDSP II	70,903,049	16,095,837	23%

Ward Based Projects	10,500,000	-	0
Total Development	854,677,328	511,102,189	59.8%
Grand Total	1,223,954,881	799,142,298	65.3%

3. Detailed personnel expenditures for the P&P and contractual staff

A breakdown of personnel expenditure:

S/NO.	Item Description	Approved Estimates	Actual Expenditure
	Agriculture:	161,768,454	114,310,471
1.	P&P	147,368,454	103,624,957
2.	Contractual Staff	14,400,000	10,685,514
	Livestock:	139,146,680	128,622,506olp;//pp;;p/;
3.	P&P	132,140,953	128,105,745
4.	Contractual Staff	7,005,727	516,761
	Cooperative Development:	19,818,758	5,002,997
5.	P&P	17,318,758	5,002,997
6.	Contractual Staff	2,500,000	-

4. Status of ongoing projects/flagship projects

4.1. Ongoing projects

There are no ongoing projects in the Department, below is a list of stalled projects:

S/N O.	Sub - Count y	Ward	Supplie r of Goods or Service s	Project/A ctivity	FY of Awar d	Resp.	Start Date	Expected End Date	Status
1.	Bumula	Kimaeti	M/S Likifa(K)Ltd	Constructi on of Bumula DFCS Milk Cooler House	2018/ 2019	Dep	27/04/2 019	26/10/201 9	Stalled
2.	Webuye West	Bokoli	Inter-Region al Compa ny	Erection of Chainlink Fence and gate at Sirandafu FCS	2020/ 21	WBP	19/04/2 021	20/10/202 1	Stalled
3.	Kanduyi	Tuuti/ Maraka ru	M/S Pekals	Proposed Constructi on Works of Coffee Beans Store and Fencing at Kimukung'I FCS	2019/ 2020	Dep	27/04/2 020	26/04/202 1	Stalled
4.	Sirisia	Namwela	M/S Nawate Holding Limited	Constructi on of Coffee Warehous e at Nanjikobe FCS	2021/ 2022	WBP	15/03/ 2021	16/09/202 1	Stalled

4.2. List of Flagship Projects

S/ No	Project Name	Location	Implementation status	Remarks
1.	Purchase and delivery of certified fertilizer for farm input support	County wide	Completed Annually	This is an annual initiative.
2.	Purchase and delivery of maize seed for farm input support	Countywide		
3.	Construction of Milk Processing Plant at Webuye	Webuye	Building structures Complete but not in use	Complete but non-operational since processing equipment is yet to be installed. There are plans for equipment installation and operationalization through NAVCDP

5. Status of the implementation of the procurement plan FY 2023/24

In the FY 2023/24, the Department implemented fully its Procurement Plan. The procurable items and their expenditure are breakdown below:

S/NO.	Item Description	Procurable Estimates	Actual Expenditure	Absorption
Agriculture and Irrigation				
	Recurrent	7,197,903	7,100,052	98.6%
1.	Utilities (Electricity and Water bills)	604,000	591,014	
2.	Communication (Airtime, Internet and Courier services)	739,000	737,433	
3.	Travel costs	360,000	360,000	
4.	Printing, advertising and information support services	210,000	209,875	
5.	Catering services	178,200	178,200	
6.	Insurance costs	400,000	400,000	
7.	Specialized materials and supplies	329,200	329,200	
8.	General office supplies	1,080,000	1,073,211	
9.	Fuel oil and lubricants	750,000	745,690	
10.	Contracted professional and technical services	1,166,003	1,166,003	
11.	Maintenance of motor vehicle	900,000	855,361	
12.	Purchase of office equipment	87,000	59,750	
Development		723,601,153	443,331,467	61%
13.	Agricultural materials, supplies and small equipment (Dairy, poultry and crop) – Mabanga ATC	4,637,326	4,637,326	100%
14.	Purchase of certified maize seed	26,600,000	26,442,200	99%
15.	Purchase of fertilizer	128,250,000	29,797,800	23%
16.	Grants (NAVCDP programme)	564,113,827	382,454,141	68%
Mabanga ATC- Recurrent		12,129,200	4,530,965	37%
17.	Utilities (Electricity and Water bills)	264,000	204,394	77%
18.	Communication (Airtime, Internet and Courier services)	145,200	100,800	69%
19.	Insurance costs	680,000	0	0
20.	Specialized materials and supplies	8,70,000	2,684,975	31%

21.	Fuel oil and lubricants	1,240,000	440,796	36%
22.	Maintenance of other assets	1,100,000	1,100,000	100%
Livestock				
	Recurrent	6,886,534	6,444,149	94%
23.	Utilities (Electricity and Water bills)	768,000	765,945	99.7%
24.	Communication (Airtime, Internet and Courier services)	249,814	249,814	100%
25.	Travel costs	735,000	734,000	99.9%
26.	Printing, advertising and information support services	311,500	298,108	96%
27.	Catering services	630,000	605,100	96%
28.	Insurance costs	200,000	88,034	44%
29.	Specialized materials and supplies	600,000	573,448	96%
30.	General office supplies	725,820	717,187	99%
31.	Fuel oil and lubricants	600,000	600,000	100%
32.	Contracted professional and technical services	980,000	974,454	99%
33.	Maintenance of motor vehicle	884,000	669,593	76%
34.	Maintenance of other assets	92,400	59,152	64%
35.	Purchase of assets	110,000	109,314	99%
	Development	122,404,873	54,706,642	45%
36.	Supply and delivery of two months old improved vaccinated indigenous chicks and chick mash (feeds)- For Naitiri Kabuyefwe, Chwele Kabuchai and South Bukusu wards Respectively	7,000,000	6,998,975	99.9%
37.	Supply of fish feeds at CFF	3,000,000	2,998,400	99.9%
38.	Supply and delivery of young dairy animals(Heifers) 18 to 24 months For Milima Ward	2,000,000	1,960,000	98%
39.	Supply and delivery of young dairy animals (Heifers) 18 to 24 months and young dairy goats 12 to 18 months old-For Naitiri/Kabuyefwe,	6,876,000	6,800,000	99%

	Mihuu and Bukembe East Wards			
40.	Proposed Renovation and fencing of 1 cattle Dip in Bukembe East Ward	1,000,000	1,000,000	100%
41.	Renovation and fencing of 1 cattle Dip in Mbakalo Ward	2,500,000	-	0
42.	Veterinarian supplies (vaccines)	8,550,000	7,226,913	
43.	Supply of fish feeds	10,000,000	9,222,057	
44.	Desiltation of Ponds and Flood control at CFF	2,000,000	1,910,230	96%
45.	Construction of a slaughterhouse in Mbakalo	3,000,000	-	0
46.	Renovation of Bungoma and Webuye Slaughterhouses	5,000,000	-	0
47.	ASDSP & KELCOP	70,903,049	16,095,837	23%
48.	Chwele Fish Farm-Recurrent	575,824	494,230	86%
Cooperative Development				
Recurrent		3,833,800	3,807,041	99.3%
49.	Utilities (Electricity and Water bills)	200,000	200,000	100%
50.	Communication (Airtime, Internet and Courier services)	284,000	283,241	99.7%
51.	Travel costs	712,500	712,500	100%
52.	Printing, advertising and information support services	40,200	38,769	96%
53.	Catering services	165,000	160,000	96.97
54.	Insurance costs	360,000	358,674	99.6%
55.	General office supplies	574,500	568,163	98.9%
56.	Fuel oil and lubricants	640,000	628,094	98%
57.	Contracted professional and technical services	776,000	776,000	100%
58.	Purchase of office equipment	81,600	81,600	100%
Development		12,236,000	5,263,700	43%
59.	Construction of chainlink fence and gate at Nanjikobe FCS in Namwela Ward	4,000,000	2,100,000	
60.	Construction of Coffee Drying Tables at	2,000,000	1,997,000	99.9%

	Sirandafu FCS in Bokoli Ward			
61.	Construction of ablution block, fence and gate at Bumula Dairy FCS in Kimaeti Ward	4,000,000	-	0
62.	Construction of Coffee Drying Table at Nanjikobe FCS in Namwela Ward	1,200,000	1,166,700	97%
63.	Supply and delivery of Coffee Seedlings in Kaptama Ward	1,036,000	-	0

6. Detailed status report on the pending bills settled in the period

Pending bills cleared during FY 2023/24 are detailed below:

6.1. Development Pending Bills:

S/NO.	PROJECT DETAIL/ITEM DESCRIPTION	FY	CONTRACTOR	AMOUNT PAID
1.	The Proposed Renovation Works Of 2.No Hostels And 1no Classroom Block At Mabanga ATC In Bungoma County.	2021/2022	M/S SKY PORT LOGISTICS LIMITED P.O BOX 177-50200	5,805,400
2.	Supply And Delivery Of Certified Hybrid Maize Seeds To The 45 Ward Headquarters For Vulnerable Farmers For Bungoma County	2021/2022	M/S KENYA SEED COMPANY LIMITED	27,260,000
3.	Renovation of Kimilili Slaughter House	2021/2022	Rygio Tech Solutions Ltd	2,798,210

6.2. Recurrent Pending Bills:

S/NO.	PROJECT DETAIL/ITEM DESCRIPTION	CONTRACTOR	AMOUNT PAID
1.	Supply and delivery of Catering Items	M/S Luneksa Enterprises	650,270
2.	Repair of GKA 648V	Combined auto service	250,000
3.	Provision of conference facilities and services	KIKA	109,600
4.	Half-day conference facility for Adhoc processing committee	KIKA	250,000
5.	Provision of tuition fees	KUSCO	315,000
6.	Supply and delivery of office furniture	Lunexa media agency enterprises	265,000
7.	Supply and delivery of staff branded corporate uniforms and clothing for agriculture and irrigation in Bungoma County	Luson general supply	1,000,000
8.	Provision of Catering Services During Agricultural Field Day in Tuuti/Marakaru Ward	M/S Willard Guest House	100,000
9.	Maintenance of MV -GKA 428K	Madara Motor Service	272,394
10.	Supply and delivery of tonners and anti-viruses	Naotrac enterprises	272,000
11.	Provision of comprehensive insurance cover for KBY364C	Prudential west insurance agency	252,000

12.	Provision of comprehensive insurance cover for Mabanga tractors-KCA410F, KCA411F, KCA413F, KCA460F, 39CG048A, 39CG049A, 39CG050A	Roman insurance agency	878,620
13.	Supply of chemicals and drugs	Bluetech Electrical	796,510
14.	Supply of beddings and linen	Emat Enterprises	2,998,500
15.	Supply and delivery of animal feeds	Lamnas Investors	1,500,000
16.	Provision of insurance services	Prudential West insurance	880,000

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7. Status report on the outstanding imprests

As at the closure of Financial Year 2023/2024, the Department had no outstanding imprests.

8. Proof of surrender of imprest in the period

There were no outstanding imprests at the end of FY 2023/24

9. Ward based projects implementation status

During FY 2023/24, the Department implemented the following projects:

S/ No.	Project Name	Location	Start Date	End Date	Allocated Sum	Contract or Details	Expendi- ture	Status
Livestock and Fisheries								
1	Supply and delivery of two months old improved vaccinated indigenous chicks and chick mash (feeds)	Naitiri/Kabuyefwe	23 rd November, 2023	23 rd January, 2024	3,000,00	6,998,975.00	M/S Jolwa Farm Kenya Limited	6,998,975.00
2	Supply and delivery of two months old improved vaccinated indigenous chicks and chick mash (feeds)	Chwele/Kabuchai			2,000,00			
3	Supply and delivery of two months old improved vaccinated indigenous chicks and chick mash (feeds)	South Bukusu	23 rd November, 2023	23 rd January, 2024	2,000,00			
4	Supply and delivery of young dairy animals(Hefers) 18	Milima	23 rd November, 2023	23 rd January, 2024	2,000,00	1,960,000	Ms Briche Holding Ltd	1,960,000

	to 24 months to Milima Ward							
5	Supply and delivery of young dairy animals (Heifers) of 18 to 24 months	Naitiri/Kabuyefwe	23 rd November, 2023	23 rd January, 2024	2,600,00	6,800,00 0.00	Ms Makhane idher Co. Ltd	6,800,00 0
6	Supply and delivery of young dairy animals (Heifers) of 18 to 24 months	Mihuu	23 rd November, 2023	23 rd January, 2024	1,200,00			
7	Supply and delivery of young dairy animals (Heifers) 18 to 24 months and young dairy goats 12 to 18 months old	Bukembe East	23 rd November, 2023	23 rd January, 2024	3,000,00			
8	Proposed Renovation and fencing of 1 cattle Dip in Bukembe East Ward	Bukembe East	2 nd December, 2023	3 rd March, 2024	1,000,00	1,000,00 0	Ms Shanny Catering	1,000,00 0
9	Renovation and fencing of	Mbakalo	2 nd April, 2024	-	2,500,00	2,499,90 0.00	Ms Sinawa	0
								Complete, awaiti

	1 cattle Dip in Mbakalo Ward						Enterprises		ng payment
	Total				19,300,000	19,258,875		16,758,975	
Cooperatives									
1	Construction of Coffee Drying Tables at Sirandafu FCS in Bokoli Ward	Bokoli	21 th January, 2024	24 th May, 2024	2,000,000	1,997,000	Evadhi Enterprise	1,997,000	Complete
1	Supply and delivery of Coffee Seedlings in Kaptama Ward	Kaptama	22 nd April, 2024	12 th May, 2024	1,036,000	1,020,000	Junazi Enterprise	0	Complete
	Total				3,036,000	3,017,000		1,997,000	
					22,336,000	22,275,875		18,755,975	

10. Detailed report on the payments from the retention account in the Department

Retention account is maintained by the Department of Finance.

Department of Agriculture, Livestock, Fisheries, Irrigation and Cooperatives

List of Pending Bills as at 19th September, 2024

Supplier of Goods or Services	Project/Activity	FY of Award	Resp.	Original Contract Amount	Outstanding Balance	Status	Amount to be Paid in FY 2024/25 (1 st Charge in the Current Budget) (Kshs.)	Charge Code for the Pending Bill	Current Payment Status
Development									
Livestock and Fisheries									
Geitans Solutions Limited	Proposed construction and Completion of Milk Processing Plant in Webuye	2018/2019	L&F	157,648,000	11,637,889.63	Complete	2,000,000.00	3110504, Other Infrastructure and Civil Works Pending Bills	Initiated processing of 2m for payment. Balance to be prioritized in the First Supplementary Budget, FY 2024/2025
Sub total					11,637,889.63				
Agriculture and Irrigation									
Nabwaya Contractors	Renovation of Conference Hall And Dining At Mabanga ATC	2018-2019	A&I	12,824,980.00	2,424,980.00	Complete	2,424,980.00	3110504, Other Infrastructure and Civil Works	Processed as first charge using 2024/25 budgetary allocation
M/S Kenya Seed Company Limited	Supply And Delivery Of Certified Maize Seed	2020/2021	A&I	31,200,000.00	31,200,000.00	Delivered	31,200,000.00	3111301, Purchase of Certified Crop Seed, part of budgeted amount to procure maize seed for FY 2024/25	Processed as first charge using 2024/25 budgetary allocation
Midland Emporium Ltd	Supply and delivery of Certified Fertilizer	2023/2024	A&I	248,000,000	116,000,000.00	Delivered	116,000,000.00	0006 - 3120199, Acquisition of Strategic Stock, Part of Budgeted	Processed as first charge using 2024/25 budgetary

						amount to procure fertilizer for FY 2024/2025	allocation
Sub total					149,624,980.00		
Cooperatives Development							
M/S Likifa(K) Ltd	Construction of Bumula DFCS Milk Cooler House	2018/2019	Coop	7,825,070.00	4,390,579.64	Ongoing -	To be prioritized in the FY 2025/2026 Budget
VICPAT Co. Ltd	Construction of chainlink fence and gate at Nanjikobe FCS in Namwela Ward	2023/2024	Coop	3,980,000.00	1,880,000.00	Complete 1,880,000.00	0001-3110504, Other Infrastructure and Civil Works Pending Bills for Cooperatives
Prikalama Agencies Ltd	Construction of ablution block, fence and gate at Bumula Dairy FCS in Kimacti Ward	2023/2024	Coop	5,600,000.00	5,600,000.00	Complete 5,600,000.00	Processed 4.8m for payment using 2024/25 budgetary allocation
Sub total					11,870,579.64		
DoALFIC Development total							
Recurrent					173,133,449.27	159,104,980.00	
Cooperative Recurrent							
Webmar Investment	Supply of fuel and lubricants	2023-24	Coop	180,000	180,000.00	Delivered 180,000.00	2211201, Refined Fuel and Lubricants Initiated
African Touch Safaris	Air Tickets	2023-24	Coop	210,000	210,000.00	Delivered 210,000.00	2210101 - Travel Costs Processed
Golden Edils Limited	Supply and Delivery of HP Laptops	2021/22	Coop	148,000	148,000.00	Delivered 148,000.00	assorted codes Initiated
Cooperative Alliance of Kenya	Training Fees	2022/23	Coop	608,000	608,000.00	Services offered -	To be prioritized in the FY 2025/2026 Budget
Sesa Elimu	Supply and	2021/22	Coop	292,620	292,620.00	Delivered 292,620.00	assorted codes Initiated

Centre	Delivery of Cleaning Material						
Makololwe Agencies Limited	Supply and Delivery of Catering Items	2021/22	Coop	395,200	395,200.00	Delivered	395,200.00
Luneksa Enterprises	Supply and Delivery of office supplies	2021/22	Coop	399,576	399,576.00	Delivered	399,576.00
Lunexa Enterprises	Supply and Delivery of office supplies	2021/22	Coop	263,000	263,000.00	Delivered	263,000.00
Sub total					2,496,396.00		
Livestock and Fisheries Recurrent							
Webmar Investment	Supply of fuel and lubricants	2023-24	L&F	250,000	250,000.00	Delivered	250,000.00
Terranova	Maintenance of MV – 39CG24A	2023-24	A&I	272,394	272,394.00	Delivered	272,394.00
African Touch Safaries	Air Tickets	2023-24	A&I	280,000	280,000.00	Delivered	280,000.00
Wape Security Services	Provision of Security Services	2015-16	L&F	192,660	192,660.00	Delivered	192,660.00
Ndupawa Holdings	Provision of catering services	2022-23	L&F	162,000	162,000.00	Delivered	162,000.00
Ndupawa Holdings	Provision of catering services	2023-24	L&F	350,000	350,000.00	Delivered	350,000.00
Milimani Gardens Hotel	Provision of catering services	2023-24	L&F	100,000	100,000.00	Delivered	100,000.00
Willard	Provision of	2023-24	L&F	140,000	140,000.00	Delivered	140,000.00
							0004-2210801, Initiated, waiting
							0004-2210801, Initiated, waiting
							0004-2210801, Initiated, waiting

Guest House Hotel	catering services					catering services	for 100% vote opening to process fully
Willard Guest House Hotel	Provision of catering services	2023-24	L&F	29,350	29,350.00	Delivered	29,350.00
Markram Ltd	Supply and delivery of Uniforms	2023-24	L&F	49,000	49,000.00	Delivered	49,000.00
Calvick Company Ltd	Office supplies	2023-24	L&F	49,700	49,700.00	Delivered	49,700.00
Engo Garage	Repair of MV 39CG013A	2023-24	L&F	100,000	100,000.00	Delivered	100,000.00
Tigris Investments	General office supplies	2023-24	L&F	380,000	380,000.00	Delivered	380,000.00
Sub total					2,355,104.00		
Agriculture and Irrigation Recurrent							
Sawan Hotel	Provision of catering services during departmental policy drafting workshops	2023-24	A&I	480,000	480,000.00	Delivered	480,000.00
Nation Media	Provision of advertising services for Fertilizer and Maize Seed	2023-24	A&I	183,280	183,280.00	Provided	183,280.00
Ziggiie Mo	Supply of	2023/24	A&I	392,115	392,115.00	Delivered	392,115.00
							Initiated

Enterprises	Cleaning Materials							
Ioya Hotel	Provision of Conference service for FISP evaluation committee workshop	2023-24	A&I	140,000	140,000.00	Provided	140,000.00	0006-2210801, catering services
M/S Willard Guest House	Provision of Catering Services During Agricultural Field Day in Tuuti/Marakaru Ward	2023-24	A&I	100,000	100,000.00	Provided	100,000.00	0006-2210801, catering services
County Green Hotel	Provision of conference service during E-subsidy training	2023-24	A&I	65,000	65,000.00	Provided	65,000.00	0006-2210802, boards, committees, conferences and seminars
County Green Hotel	Provision of conference service during KAMIS training	2023-24	A&I	306,000	306,000.00	Provided	306,000.00	0006-2210802, boards, committees, conferences and seminars
Kiboch Ventures	Supply and Delivery of sanitary and cleaning items	2023-24	A&I	390,000	390,000.00	Delivered	390,000.00	assorted codes
Sarufi Book Center Enterprises	Supply and Delivery Of Assorted General Office Supplies	2021-22	A&I	608,490	608,490.00	Delivered	608,490.00	assorted codes
Wasser E.A Systems	Supply And Delivery Of 5.No Laptops For Agriculture And Irrigation	2021-22	A&I	700,000.00	700,000.00	Delivered	700,000.00	0006-2210802, boards, committees, conferences and seminars
Ms Kika Hotel	Provision of Conference and	2020-21	A&I	130,000	130,000.00	Delivered	130,000.00	0006-2211320, temporary

	catering services						committee expenses
Ms Kika Hotel	Provision of Conference and catering services	2020-21	A&I	465,000	465,000.00	Delivered	465,000.00 0006-2211320, temporary committee expenses
Ms Kika Hotel	Provision of Conference and catering services	2020-21	A&I	212,500	212,500.00	Delivered	212,500.00 0006-2211320, temporary committee expenses
Ms Kika Hotel	Provision of Conference and catering services	2020-21	A&I	265,000	265,000.00	Delivered	265,000.00 0006-2211320, temporary committee expenses
Hotel Perch	Provision of Conference and catering services	2018-19	A&I	700,000	700,000.00	Delivered	700,000.00 0006-2210303, Daily subsistence allowance
Victoria Comfort Inn	Provision of Conference and catering services	2020-21	A&I	1,494,000	1,494,000.00	Delivered	1,494,000.00 0006-2211320, temporary committee expenses
GPA	The Global Procurement Academy Training Fees	2020-21	A&I	780,000.00	780,000.00	Delivered	- To be prioritized in the FY 2025/2026 Budget
Kenya Institute Of Supplies Management	Training Fees	2021-22	A&I	3,315,830.00	3,315,830.00	Delivered	- To be prioritized in the FY 2025/2026 Budget
ICPAK	Professional fees	2022/23	A&I	507,000.00	507,000.00	Offered	507,000.00 0006-2210802, boards, committees, conferences and seminars
Ziggi Mo Enterprises	Supply of cleaning materials	2022/23	A&I	191,500.00	191,500.00	Delivered	191,500.00 0006-2211103, sanitary and cleaning materials, supplies and

Nawee Enterprises	Supply and Delivery of Assorted Catering Items	2021-22	A&I	631,400.00	631,400.00	Delivered	-	services
Standard Media Group	Newspaper Advertising	2019-20	A&I	7,136,880	5,367,915.00	Delivered	-	To be prioritized in the FY 2025/2026 Budget
Terranova	Maintenance of MV	2022-23	A&I	330,000	330,000.00	Delivered	330,000.00	To be prioritized in the FY 2025/2026 Budget
Engo garage	Maintenance of MV	2023-24	A&I	70,000	70,000.00	Delivered	70,000.00	0006-2220101, maintenance expenses-motor vehicles
FISP Ward Vetting Committees	Facilitation for FISP Beneficiaries Vetting Process and Issuance of Inputs	2023-24	A&I	4,500,000	4,500,000.00	Complete	4,500,000.00	Processed
African Touch Safaris	Air Tickets	2023-24	A&I	400,000	400,000.00	Delivered	400,000.00	0006-2210301, travel costs
Mabanga ATC	Provision of conference and catering services		A&I	3,346,600	3,346,600.00	Delivered	3,346,600.00	assorted codes
Sub total				27,840,595	26,071,630.00			
Mabanga ATC and AMC								
Webmar Investment	Supply of fuel and lubricants	2022/24	A&I	720,000	720,000.00	Supplied	720,000.00	0006-2211201, refined fuel and lubricants
Lammas Investors Ltd	Supply of Animal Feeds	2023/24	A&I	4,175,000	4,175,000.00	Delivered	-	To be prioritized in the First Supplementary Budget, FY 2024/2025
Prudential	Motor Vihcicle	2023/24	A&I	679,344	679,344.00	Offered	679,344.00	Insurance Initiated

West Insurance Agency	Insurance						Services	
Roseda General Traders	Supply of Toiletries	2023/24	A&I	299,890	299,890.00	Delivered	299,890.00	assorted codes Initiated
Bleiden Enterprises	Supply of Perishable Items	2023/24	A&I	849,400	849,400.00	Delivered	849,400.00	Agricultural Materials Initiated
Philamix Investment	Supply of Stationery	2023/24	A&I	304,000	304,000.00	Delivered	-	To be prioritized in the First Supplementary Budget, FY 2024/2025
MYZ Enterprises	Supply of Toners	2023/24	A&I	266,069	266,069.00	Delivered	-	To be prioritized in the First Supplementary Budget, FY 2024/2025
FMD	Major Service And Repair For Tractor KCA 460F	2021-22	A&I	115,050.00	115,050.00	Delivered	-	To be prioritized in the First Supplementary Budget, FY 2024/2025
Subtotal for Mabanga					7,408,753	7,408,753.00		
DoALFIC Recurrent Total					38,331,883.00	22,768,619.00		
DoALFIC Total					211,465,332.27			
WARD BASED PROJECTS PENDING BILLS								
Shiffa Enterprises	Supply and delivery of 2-month old chicken birds	2021/2022	WBP	12,436,000.00	3,740,980.00	Delivered	2,100,000.00	0007-3110504, Other Infrastructure and Civil Works Pending Bills Processed 2.1m, Balance to be prioritized in the First Supplementary Budget FY 2024/2025
Cooperatives	WBP							To be prioritized in the FY
M/S Nawate Holding	Construction Of Namwela Coffee	2021/2022	WBP	3,599,950.00	2,049,950.00	Complete	-	

Limited	Warehouse	2023/2024	WBP	1,039,000.00	1,036,000.00	Delivered	1,036,000.00	0006 - 3111301, Purchase of Certified Crop Seed, part of budgeted amount to procure coffee seed for FY 2024/25	2025/2026 Budget
Junazi Enterprise	Supply and Delivery of Coffee Seedlings at Kapama Ward								To be prioritized in the FY 2025/2026 Budget
M/S Evadhi Enterprises	Construction Of Gate And Fencing of Maeni Warehouse	2021/2022	WBP	1,450,000.00	549,160.00	95% complete	-		
Inter-Regional Company	Erection of Chainlink Fence and gate at Sirandafu FCS	2020/21	WBP	3,199,686.00	3,199,686.00	Ongoing	-		
Geineosis Limited	Supply and Delivery of Coffee Seedlings	2022/23	WBP	1,996,000	1,996,000.00	Delivered	1,996,000.00	0006 - 3111301, Purchase of Certified Crop Seed, part of budgeted amount to procure coffee seed for FY 2024/25	Processed in for payment
ABK Advocates	Legal case by Kuywa Cooperatives	2022/2023		4,704,731	4,704,731.00	Court Order	-		To be processed by the department of Health and Sanitation
WBP Total				32,242,867.00	17,276,507.00				
ALFIC GRAND TOTAL PENDING BILLS				228,741,839.27	187,005,599.00				