

17th Speaker
Approved for
Publishing
CAB/CS/F/09
S/6/25

COUNTY GOVERNMENT OF BUNGOMA



COUNTY ASSEMBLY OF BUNGOMA
OFFICE OF THE CLERK

THIRD ASSEMBLY
FOURTH SESSION

SECTORAL COMMITTEE ON PUBLIC ADMINISTRATION AND ICT
REPORT ON 1ST AND 2ND QUARTER FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31ST DECEMBER 2024.

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

MAY, 2025



Contents

1.0. CHAPTER ONE	3
1.1 Preamble.....	3
1.2 The Committee Membership	4
1.3. Mandate of the Committee.....	4
1.4. Acknowledgment	5
2.0. CHAPTER TWO	6
2.1. Guiding principles in the Examination of the Bungoma County Government Quarterly Reports and Financial statements	6
Constitutional Principles on Public Finance	6
Direct Personal Liability	6
Obligations of Accounting Officers.....	6
2.2, Departmental Expenditure Analysis.....	8
2.2.1. Public Administration and ICT	8
2.2.1. Pending Bills /Accounts Payables.....	11
2.2.3. Accounts Receivables (Outstanding Imprests)	12
2.3. Office of the County secretary and head of public service	13
2.2.1. Outstanding imprest	14
2.2.2. Pending Bills	14
2.4. Office of the County Attorney	14
2.4.1. Pending Bills.....	15
2.4.2. Outstanding Imprests	15
2.5. The office of H.E. the Governor	16
2.6. Office of the Deputy Governor.....	17
3.0. CHAPTER THREE	19
COMMITTEE OBSERVATIONS AND RECOMMENDATIONS	19
3.0. COMMITTEE OBSERVATIONS	19
3.1. COMMITTEE RECOMMENDATIONS.....	20

1.0. CHAPTER ONE

1.1 Preamble

Mr. Speaker Sir,

Pursuant to the provisions of Section 166(4) of the Public Finance Management Act, 2012, the County Treasury is mandated to prepare and submit to the County Assembly quarterly reports on the financial and budgetary performance of all county departments. In line with this requirement, the County Executive Committee Member for Finance and Economic Planning submitted the Bungoma County Quarterly Report and Financial Statements covering the period 1st July 2024 to 31st December 2024.

Mr. Speaker, the said report was duly tabled in this Honourable House on 5th March 2025. Upon tabling, you directed that the report be committed to all Sectoral committees for legislative processing and reporting.

The half year report and financial statements provide an overview of budget execution for the half-year period ending 31st December 2024, including comparative analysis with actual achievements and approved budget allocations from the previous financial year.

The Committee has reviewed the Bungoma County Consolidated Half-Year Report and Financial Statements for the period under consideration and now presents its findings and recommendations for deliberation and adoption by this Honourable House.

It is therefore my honour and privilege to present, for the consideration of this House, the report on the First and Second Quarter Financial Statements for the period ending 31st December 2024, in respect of the Offices of the Governor, Deputy Governor, County Secretary/Attorney, Public Service Management, and ICT.

1.2 The Committee Membership

Mr. Speaker Sir,

The composition of the Committee on Public Administration and ICT at the time of the preparation of this report was as follows:

1. Hon. Tony Barasa	-Chairperson
2. Hon. Caleb Wanjala	-Vice chair
3. Hon. Joseph Nyongesa	-Member
4. Hon. Jackson Wambulwa	-Member
5. Hon. Busolo Sudi	-Member
6. Hon. Francis Chemion	-Member
7. Hon. Johnston Ipara	-Member
8. Hon. Simotwo Franklin	-Member
9. Hon. Grace Sundukwa	-Member
10. Hon. Polycarp Wandabusi	-Member
11. Hon. Cornelius Makhanu	-Member
12. Hon. Timothy Chikati	-Member
13. Hon. Stephen Kaiser	-Member
14. Hon. Jeremiah Kuloba	-Member
15. Hon. Job Mukoyandali	-Member

1.3. Mandate of the Committee

Mr. Speaker Sir,

The Sectoral Committee on Public Administration & ICT was established on 26th October; 2022 in accordance with Standing Order No.179.

The mandate of the Committee is derived from the Standing Order No.217 (5) and matters assigned under the Second Schedule which shall be exercised within the limits contemplated under Part 2 of the Fourth Schedule of the Constitution of Kenya, 2010.

The functions of a Sectoral Committee shall be to;

- (a) Investigate, inquire into, and report on all matters relating to the mandate, management, activities, administration, operations and estimates of the assigned departments;
- (b) Consider quarterly reports of the assigned departments and report to the house within twenty one 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 County Assembly to approve, except those under Standing Order 208 (Committee on Appointments); and
- (h) Make reports and recommendations to the County Assembly as often as possible, including recommendation of proposed legislation.

2. In accordance with the Second schedule of the Bungoma County Assembly Standing Orders, the committee is mandated to deal with all matters related to:

Public Administration including County, Sub-County, Ward and Village Administration, public service; broadcasting of the proceedings of the House; public participation; provision of library, publications and research services in the County Assembly, including improvement of the library and research services; utilization of the facilities provided by the library and research services, including use of information and communication technology; and all matters related to Office of the County Attorney.

1.4. Acknowledgment

Mr. Speaker Sir,

I take this opportunity to thank your Office and that of the Clerk of the County Assembly of Bungoma for the support received as the committee discharged its mandate.

I also appreciate the Committee Members for dedicating their time to examine and analyze the Bungoma County Government 1st and 2nd Quarter financial statements and report for the period ending 31st December 2024, Further, I would also like to appreciate the secretariat who worked with us for their commitment.

Mr. Speaker Sir,

It is therefore my pleasant duty and privilege, on behalf of the Hon. Members of the Sectoral Committee on Public Administration and ICT, to table this report and recommend it to the Assembly for consideration and adoption.

Signed  Date..... 04/06/2025.....
(Hon. Tony Khaoya Barasa, MCA- Lwandanyi Ward)
Chairperson, Sectoral Committee on Public Administration and ICT

2.0. CHAPTER TWO

2.1. Guiding principles in the Examination of the Bungoma County Government Quarterly Reports and Financial statements

Mr. Speaker Sir,

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:

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: *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.*

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*”.

Obligations of Accounting Officers

The Public Finance Management Act, 2012 section 149 **(1), (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) (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*

2.2, Departmental Expenditure Analysis

2.2.1. Public Administration and ICT

Mr. Speaker Sir,

The department of Public administration had an approved annual budget of Kshs.629, 975, 388 comprising of Kshs.615, 784, 296 recurrent and Kshs.14, 191, 092 for Development expenditure programmes. The exchequer realized by the department was kshs. 85,542,997 for other operations in the period under review.

The department utilized Kshs. **282,262,852** on Personnel emoluments for the month of May to December 2024, with an approved budget allocation of Kshs.223, 073, 211. The variance represents the inclusion of personnel emoluments for the months of May and June 2024, which had been budgeted for in the previous financial year.

During interrogation, the Department explained that the salaries for Sub-County, Ward, and Village Administrators initially budgeted under the Office of the Governor were, during the reporting period, charged under the Department of Public Administration resulting to the 100 percent absorption.

However, the Committee further noted that this anomaly was addressed during the First Supplementary Budget, wherein the said salaries were reallocated to the Department of Public Administration.

The breakdown is as tabulated below;

MONTH	AMOUNT PAID(KSH)
May 2024	34,590,426
June 2024	35,073,000
July 2024	34,800,623
August 2024	34,730,737
September 2024	34,747,336
October 2024	34,842,960
November 2024	34,528,092
December 2024	38,949,678
TOTAL	282,262,852

Mr. Speaker Sir,

The absorption rate for the other programmes within the department stood at 46%, as detailed in the table below.

No	Programme	Approved Budget	Expenditure	balance	Absorption rate
1	Utilities, supplies and services	150,000	75,000	150,000	50%
2	Communication , supplies and services	500,000	0	500,000	0%
3	Domestic travel and subsistence	8,000,000	5,345,350	2,654,650	67%
4	Printing advertising and information	750,000	0	750,000	0%
5	Rentals of produced assets	35,000,000	4,233,931	30,766,069	12%
6	Training expenses	2,600,000	759,900	1,840,100	29%
7	Hospitality supplies and services	5,000,000	1,090,318	3,909,682	22%
8	Fuel and lubricants	3,000,000	0	3,000,000	0%
9	Contracted guards and cleaning services	67,179,450	23,901,585	43,277,865	36%
10	Medical cover	200,000,000	50,000,000	150,000,000	25%

11	Motor vehicle insurance	500,000	0	500,000	0%
12	KDSP 1	37,500,000	0	37,500,000	0%
13	Routine maintenance of other assets	450,000	420,000	30,000	93%
14	Supplier Credit	1,749,406	0	1,749,406	0%
15	Construction of Non-residential buildings	12,441,686	0	12,441,686	0

The Kenya Devolution Support Programme (KDSP) 1 grant with a budget of Ksh. 37,500,000 had zero expenditure in the period under review. The department submitted that the County Additional Revenue Allocation (CARA) had not been signed by H.E. the President to allow disbursements to Counties as at the time of interrogation and production of this report.

Sub county Administration

Mr. Speaker Sir,

The Sub-County Administration had an approved annual budget allocation of Kshs. 8,265,905, while the ICT programme was allocated Kshs. 10,000,000 for the financial year under review.

However, no expenditure had been recorded across all programmes under both the ICT and Sub-County Administration during the reporting period.

In its submission, the Department attributed the lack of expenditure to delays to the release of exchequer funds. It was, however, noted that financial commitments had already been entered into by the time the Committee conducted its interrogation.

Revenue Generated during the period under review

The table below indicates the department's revenue streams;

No.	Local generated Revenue target	Target FY 2024/25
1	Payroll product	273,022
2	Salary Recovery	3,517,012
3	Imprest recovery	5,000,000
4	Bank Commissions	7,920,000
	Sub-total	16,710,034

During interrogation, the departmental reported that they collected Kshs. 6,208,831 from the Bank commissions. The Other revenue streams are reported under finance department.

2.2.1. Pending Bills /Accounts Payables

The department had a total pending bill of Kshs. 114,720, 203. Recurrent Kshs. 69,307,038 and development of Kshs. 27, 117, 080.

A total of Ksh. 12,848,249 was paid in the period under review are as tabulated below;

	Supplier of goods and services	Description	Contract sum	Outstanding as at June 2024	Paid in half year FY 2024/25	Outstanding as at December 2024
1.	Sharney Catering Services	Catering during 2022 Jamhuri Day	630,000	630,000	630,000	-
2.	Kims Kisika Multi	Provision of cleaning services	9,857,477	9,857,477	2,000,000	7,857,477

	Supplies Services					
3.	Lunam Security	Security Services for April 2024.	954,450	954,450	954,450	-
4.	Lunam Security	Security Services for May 2024	954,450	954,450	954,450	-
5.	MBIG	Rent for black house	4,704,368	4,704,368	4,704,368	-
6.	Sahary Logistics	Cleaning services for June 2024	999,981	999,981	999,981	-
7.	Snipper security	Payment for security services June 2024	2,185,000	2,185,000	2,185,000	-
8.	White calves	Supply of tyres for Public Administration	420,000	420,000	420,000	-
	Total				12,848,249	

In addition, development commitments made were construction of Milima and Kapkateny Ward offices at Ksh.8, 810, 585 and Kshs.9, 485, 500 respectively.

2.2.3. Accounts Receivables (Outstanding Imprests)

Outstanding Imprests for the department of Public Administration amounted to Kshs.8, 555,550 against a total outstanding amount of Kshs.152, 910,360 for the whole County. Some imprest were issued back in 2019 and some officers have since left the service.

2.3. Office of the County Secretary and head of Public Service
Mr. Speaker Sir,

The office of the County Secretary and head of Public Service had an approved annual budget of Kshs. 21,699,996. Human resource management with an approved allocation of Ksh. 6,000,000 and Records management with an approved allocation of Ksh. 5,000,000.

The Expenditure in the period under review is as tabulated below;

No.	Programme Description	Approved budget allocation	Expenditure	Balance	Absorption rate
1	Utilities supplies and services	250,000	125,000	125,000	50%
2	Domestic travel and subsistence	4,000,000	649,257	3,350,743	16%
3	Printing, advertising and information	600,000	0	600,000	0%
4	Training expenses	3,199,996	930,000	2,269,996	29%
5	Hospitality supplies and services	7,000,000	1,566,000	5,434,00	22%
6	Office and general supplies	750,000	0	750,000	0%
7	Other operating expenses	1,900,000	0	1,900,000	0%
8	Fuel and lubricant	1,000,000	500,000	500,000	50%
9	Routine maintenance of other assets	200,000	200,000	1,300,000	13%

10	Routine maintenance of vehicles	500,000	0	500,000	0%
11	Purchase of office furniture	800,000	0	500,000	0%
12	Human resource management	6,000,000	1,566,850	4,433,150	26%
13	Records management	5,000,000	584,700	4,415,300	12%

2.2.1. Outstanding imprest

The department had an outstanding imprest of Kshs. 4,142,850. During interrogation, they submitted that they had submitted documents to treasury for surrender processing.

2.2.2. Pending Bills

The office of the County Secretary had a total outstanding pending bill of Kshs. 8,847,956. No payments were made during the period under review.

2.4. Office of the County Attorney

Mr. Speaker Sir,

The office of the County Attorney had an approved annual budget of Ksh. 41,000,852, Legal dues/fees Ksh. 8,500,000 and Suppliers credit Ksh. 20,868,844.

The expenditure per programme is as tabulated below

No.	Programme Description	Approved budget allocation	Expenditure	Balance	Absorption rate
1.	Utilities, supplies and services	100,000	0	100,000	0%
2.	Communication , supplies and services	500,000	0	500,000	0%
3.	Domestic travel and subsistence	1,000,000	372,600	627,400	37%
4.	Printing advertising and information	50,000	0	50,000	0%
5.	Training expenses	1,000,000	168,663	831,337	17%
6.	Hospitality supplies and services	2,000,000	500,000	1,500,000	25%

7.	Specialized materials and supplies	500,000	0	500,000	0%
8.	Fuel and lubricants	550,000	0	550,000	0%
9.	Legal dues/fees	8,500,000	0	8,500,000	0%
10.	Supply for credit	20,868,444	2,302,593	18,565,850	11%
11.	Contracted professional and technical services	3,000,000	0	200,000	0%
12.	Routine maintenance of vehicles	100,000	0	100,000	0%
13.	Routine maintenance of others assets	200,000	0	200,000	0%

The Committee noted generally low absorption rates across the programmes. Out of the thirteen, nine recorded zero absorption, with several items registering low expenditure during the reporting period.

2.4.1. Pending Bills

Mr. Speaker sir,

The Office of the County Attorney had an outstanding pending bill of Kshs.163,208,969. The committee noted that this was never reported by the County treasury. The omission may have resulted in a discrepancy in the overall pending bills reported for the whole County. In its submission, it was reported that the pending bill had been duly submitted to the County Treasury and attributed its omission to a possible oversight by the County Treasury Office. No pending bills were paid during the period.

2.4.2. Outstanding Imprests

Mr. Speaker Sir,

The Office had an outstanding imprest of Kshs. 2,344,600 which during the submission by the county treasury the same was reported together with the office of the County Secretary.

2.5. The office of H.E. the Governor.

Mr. Speaker Sir,

The office of H.E the Governor had an approved annual budget of Ksh.723, 658,690 being recurrent and Supplier credit Ksh.22, 942, 390. There was no expenditure on Supplier credit.

Employee compensation had an expenditure of Kshs. 186,200,000 at 35% absorption rate.

The table below shows the budget absorption per programme.

No.	Programme Description	Approved budget allocation	Expenditure	Balance	Absorption rate
1.	Utilities supplies and services	250,000	0	250,000	0%
2.	Communication , supplies and services	920,000	0	920,000	0%
3.	Domestic travel and subsistence	38,000,000	15,436,180	22,563,820	41%
4.	Foreign travel and subsistence	10,000,000	2,018,440	7,981,560	20%
5.	Printing advertising and information	4,669,453	0	4,669,453	0%
6.	Rentals for produced assets	2,000,000	0	2,000,000	0%
7.	Training expenses	12,000,000	1,164,701	10,835,299	10%
8.	Hospitality supplies and services	25,000,000	13,765,958	11,234,042	55%
9.	Office and General supplies	1,470,000	0	1,470,000	0%
10.	Fuel and lubricants	15,057,043	4,879,311	10,177,732	32%
11.	Special programmes	41,047,501	11,966,700	29,080,801	29%
12.	Routine maintenance of vehicles	8,120,000	0	8,120,000	0%
13.	Routine maintenance of others assets	400,000	0	400,000	0%
14.	Purchase of office furniture	2,250,000	0	2,2250,000	0%

15.	Supplier credit	22,942,690	0	22,942,390	0%
-----	-----------------	------------	---	------------	----

2.6. Office of the Deputy Governor

Mr. Speaker Sir,

The office of the Deputy Governor had an approved annual budget of Ksh.38, 642,390 being recurrent. The absorption per programme is as tabulated below;

No.	Programme Description	Approved budget allocation	Expenditure	Balance
1	Utilities supplies and services	160,000	0	160,000
2	Communication , supplies and services	600,000	0	600,000
3	Domestic travel and subsistence	12,000,000	2,263,220	9,736,780
4	Foreign travel and subsistence	3,000,000	0	3,000,000
5	Printing advertising and information	50,000	0	50,000
6	Training expenses	3,000,000	0	3,000,000
7	Hospitality supplies and services	10,000,000	2,255,000	7,745,000
8	Office and General supplies	600,000	0	600,000
9	Fuel and lubricants	4,000,000	2,000,000	2,000,000
10	Other operating expenses	2,500,000	0	2,500,000

11	Routine maintenance of vehicles.	2,000,000	0	2,000,000
12	Routine maintenance of others assets	232,390	0	232,390
13	Purchase of office furniture	500,000	0	500,000

3.0. CHAPTER THREE

COMMITTEE OBSERVATIONS AND RECOMMENDATIONS

3.0. COMMITTEE OBSERVATIONS

Mr. Speaker Sir,

The Committee observed as follows;

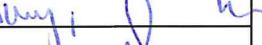
1. Pending bills under the Office of the County Attorney were not included in the report submitted by the County Treasury to the County Assembly. This omission may have resulted in a significant discrepancy in the total pending bills reported for the County. Consequently, this raises serious concerns about the accuracy and completeness of the information presented to this Honourable House for its consideration and legislative action.
2. Some imprests are beyond the 7 days' limit with some Officers having exited the service without surrendering the same. The Committee notes that the Accounting officer failed to ensure compliance of Regulation 93(5 and 6) of PFM Regulation, 2015 on surrendering imprest and also enhance imprest management system.
3. Public Administration expenditure towards personnel emolument stood at 100% since payment of salaries to Sub-county Ward and Village Administrators was charged from their vote head yet it was budgeted under Governor's Office.
4. There were no expenditures towards pending bills despite having approved allocation as observed in the Offices of H.E. the Governor, County Attorney and County Secretary.
5. The Committee observed that there was generally low budget absorption during the period under review, with most planned programmes registering a zero percent absorption rate. This was attributed to the delayed release of exchequer funds within the reporting period.
6. The Committee notes with concern the persistent variances between figures reported by the County Treasury and those submitted by departments, particularly in relation to accounts payables and outstanding imprests. This raises serious concerns regarding follow-up and reconciliation of financial reports prior to submission to the County Assembly.

3.1. COMMITTEE RECOMMENDATIONS

1. **THAT**, The Accounting Officers **MUST** comply with the provisions of Regulation 93(5), (6), (7) and (8) of the Public Finance Management Regulations, 2015 in respect to management of Imprest and report back to the Committee on the status of surrender with evidence 30 days after adoption of this report.
2. **THAT**, the department adheres strictly to its approved budget to prevent over-expenditures in other sub-departments, which may lead to deficits during the remainder of the financial year.
3. **THAT**, the department should treat verified pending bills as first charge as highlighted in the County treasury circular, controller of budget reports and County Assembly resolutions.
4. **THAT**, the department should first track procurement processes to avoid low absorption of the budget. Further, the County Treasury **MUST** facilitate the programmes on time to enable effective implementation of planned activities within the approved budget timelines.
5. **THAT** the respective offices under Public Administration and ICT should liaise closely with the County Treasury to ensure that all financial reports are accurately captured prior to submission to the County Assembly, in order to avoid instances of misreporting. Further, during subsequent interrogations on Financial Statements, the department of Public Administration and ICT and Offices under it should present evidence of documents submitted to the Treasury for purposes of verification.

ADOPTION SCHEDULE

The Members of the Sectoral Committee on Public Administration and ICT hereby adopt and append the signatures to this report with the contents herein.

S/N	Name	Designation	Signature
1	Hon. Tony Barasa	Chairperson	
2	Hon. Caleb Wanjala	V/Chairperson	
3	Hon. Joseph Juma	Member	
4	Hon. Jack Wambulwa	Member	
5	Hon. Sudi Busolo	Member	
6	Hon. Grace Sundukwa	Member	
7	Hon. Francis Chemion	Member	
8	Hon. Stephen Kaiser	Member	
9	Hon. Johnston Ipara	Member	
10	Hon. Polycarp Kimeta	Member	
11	Hon. Timothy Chikati	Member	
12	Hon. Cornelius Makhanu	Member	
13	Hon. Jeremiah Kuloba	Member	
14	Hon. Franklin Simotwo	Member	
15	Hon. Job Mukoyandali	Member	

Annexures.

List of pending bills.

OFFICE OF THE COUNTY SECRETARY

PENDING BILLS AS AT 31ST DECEMBER, 2024 (HALF YEAR 2024/25)

S/NO	SUPPLIER OF GOODS AND SERVICES	DESCRIPTION	CONTRACT SUM	OUTSTANDIN G AS AT JUNE 2024 Kshs.	AMOUNT PAID IN FIRST HALF of FY2024/25 Kshs.	OUTSTANDIN G AS AT 31ST DECEMBER 2024 Kshs.
1	The Standard Group	Advertisement	900,000	900,000	-	900,000
2	Nation Media	Advertisement	900,000	900,000	-	900,000
3	The star publication	Provision for advertisement	600,000	600,000	-	600,000
4	The standard group	Provision for advertisement	1,500,000	500,000	-	500,000
5	The nation media	Provision for advertisement	1,400,000	400,800	-	400,800
6	Kika hotel	Catering services	226,155	226,155	-	226,155
7	Minata hotels	Provision for catering services	117,600	117,000	-	117,000
8	Kika Hotel	Provision for catering services and conference	85,500	85,500	-	85,500
9	African touch Safaris	Provision of air tickets and	419,007	346,407	-	346,407
10	Prudential west insurance agency	Provision for motor vehicle	595,000	595,000	-	595,000
11	Mali Safi Garage	Provision Of Maintenance Of	46,000	-	46,000	46,000
12	Welldan	General	166,279	166,279	-	166,279
13	Evadhi Enterprises	supply and delivery of ICT	870,000	-	870,000	870,000
14	Mid firm enterprises	Purchase of equipment's	13,000	13,000	-	13,000



15	Fair deal	Supply and delivery of office	876,415	876,415	-	876,415
16	Emat enterprise	Supply and	800,000	800,000	-	800,000
17	Gg steel co. Limited	Supply and delivery of tonners	406,000	406,000	-	406,000
18	Phinerock Ventures	Supply and delivery of carpet and curtians	500,000	-	500,000	500,000
19	Ben Wax Ltd	Supply and delivery of Catering items	499,400	-	499,400	499,400
	Total		9,004,956	8,847,956	-	8,847,956

DEPARTMENT: OFFICE OF THE COUNTY SECRETARY, PENDING BILLS AS AT 30TH JUN 2024

Supplier of Goods or Services	Date involved or contract date	Invoice no	Date	Contract sum)	Description	Original Amount the beginning of the year	Balance at beginning of the year	Transaction no	Amount paid During the year	Current balance During the year	Contract ending balance	Remaining balance	
KIKA HOTEL	2019/2020				Provision for catering services and conference facility for staffs retreat in kisumu	437,500	437,500	-	0	FT231776P93	352,000	85,500	Capture d in supplier budget
THE STAR PUBLICATION	2019/2020				provision for advertisement services	600,000	600,000	-	-		600,000	0	Capture d in supplier budget
THE NATION MEDIA	2019/2020				provision for advertisement services	1,400,000	1,400,000	-	FT230901B3 R2 FT231578F74 X	999,200	400,800	0	Capture d in supplier budget
THE STANDARD GROUP	2019/2020				provision for advertisement services	1,500,000	1,500,000	-	FT231662WC HR FT23166BCZ9 W	1,000,000	500,000	0	Capture d in supplier budget

Supplier Of Goods or Services	Date invoiced/ contract date	Invoice no.	Delivery Date	Contract no / LPO / LSO	Description	Original Amount (Contract Sum)	Balance at the beginning of the year	Additional no. During the year	Transaction no.	Amount paid During the year	Outstanding Balance	Outstanding Balance	Remaining budget
EMAT ENTERPRISE LIMITED	2022/2023		29/5/2023	678	Supply and delivery of tonners	800,000	800,000	-	-	-	800,000	0	Captured in supply budget
FAIR DEAL	2017/2018				Supply and delivery of office furniture	876,415	876,415	-	-	-	876,415	5	Captured in supply budget
GG STEAL CO. LIMITED	2019/2020				Supply and delivery of tonners	406,000	406,000	-	-	-	406,000	0	Captured in supply budget
AFRICAN TOUCH SAFARIS	2022/2023				Provision of air tickets and traveling services	419,007	419,007	-	FT23177HGP 23	72,600	346,407	7	Captured in supply budget
MDD FIRM ENTERPRISES	2018/2019	272	22/1/2019	0008145	Purchase of ticket equipment's	13,000	13,000	-	-	-	13,000	13,000	Captured in supply budget

Supplier Of Goods or Services	Date invoiced/ contract	Invoice no.	Delivery no. / LPO	Description	Original Amount (Contract sum)	Balance at the beginning of the year	Additional amount paid During the year	Remittance During the year	Amount outstanding	Outstanding Balance	Remarks
MINATA HOTELS	2018/2019		LSO	provision for catering services and accommodation	117,600	117,000	-		117,000	PAID	Captured in supplementary budget
PRUDENTIAL WEST INSURANCE AGENCY	2022/2023			Provision for motor vehicle insurance services	595,000	595,000	-		595,000		Captured in supplementary budget
EVADHI ENTERPRISES	2022/23			supply and delivery of ICT equipments	870,000	870,000			870,000		Captured in supplementary budget
GLAMAX ENTERPRISES	2023/2024			Supply and delivery of Toners (LEGAL)	288,000/-	288,000/-			288,000/-		Captured in supplementary budget
MALI SAFI GARAGE	2023/2024			Provision Of Maintenance Of Motor Vehicles	46,000/-	46,000/-			46,000/-		Captured in supplementary budget

Supplier Of Goods or Services	Date invoice/ contract	Invoice no.	Date	Contract no./ LPO/ LSO	Description	Original Amount (Contract Sum)	Balance at the beginning of the year	Addition during the year	Transaction no.	Amount paid	Amount outstanding	Outstanding Balance	Remarks
CLATATUS COMPANY LIMITED	2023/2024				Supply and delivery of Toner(CS)	498,400/-	498,400/-			498,400/-	498,400/-	498,400/-	Captured in supply mentor budget
BEN WAX LTD	2023/2024				Supply and delivery of Catering items	499,400/-	499,400/-			499,400/-	499,400/-	499,400/-	Captured in supply mentor budget
PHINEROCK VENTURES	2023/2024	018	05/12/2023	1352994-4	Supply and delivery of carpet and curtains	500,000/-	500,000/-			500,000/-	500,000/-	500,000/-	Captured in supply mentor budget
THE STANDARD GROUP	2023/2024			Advertisement	900000/-	900000/-				900000/-	900000/-	900000/-	Captured in supply mentor budget
NATION MEDIA GROUP	2023/2024	30/1/2023	183280	Advertisement	900000/-	900000/-				900000/-	900000/-	900000/-	Captured in supply mentor budget

i) Kika Hotel – The Bill is Fully Supported

ii) The Star Publication – The Bill Is Fully Supported

iii) The Nation Media – The Bill Is Fully Supported

iv) The Standard Group – The Bill Is Fully Supported

v) Emat Enterprise Limited – The Bill Is Fully Supported

vi) Fair Deal – No Supporting Documents, the Firm to Provide the Fair Deal, Inspection Report and Certificate.

vii) GG Steal Co. Limited – No Supporting Documents, the Firm to Provide the Fair Deal, Inspection Report and Certificate.

viii) African Touch Safaris - The Bill Is Fully Supported

ix) Mid Firm Enterprises - The Bill Is Fully Supported

x) Minata Hotels – The Bill Is Fully Supported

x1) Prudential West Insurance Agency - The Bill Is Fully Supported

xii) Glamax Enterprises – The Bill Is Fully Supported

xiii) Mali Safi Garage - The Bill Is Fully Supported

xiv) Clatatus Company Limited - The Bill Is Fully Supported

xv) Ben Wax Ltd - The Bill Is Fully Supported

xvi) Mali Safi Garage - The Bill Is Fully Supported

xvii) Phinerock Ventures - The Bill Is Fully Supported

xviii) The Standard Group - The Bill Is Fully Supported

xix) Nation Media Group - The Bill Is Fully Supported

Prepared by: Kelli M. McElroy. Designation: Administrator. Sign:

Confirmation by Tan Kheenba Designation SCMO III

Prepared by: Kelvin Kheenayya. Designation Armed. Sign 107. Date 17th April, 2025
Confirmation by: Aman Kheenayya Designation SCMO III. Sign SCMO III. Date 22/04/2025
Verified by: Nelson Womach Designation Acc Officer. Sign N. Date 23/4/2025