



**COUNTY ASSEMBLY OF BUNGOMA**

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BUNGOMA, Kenya.

P.O BOX 1886-50200,

7<sup>TH</sup> JUNE, 2023

REF: REPORT NO. (3)

**INTERNAL MEMO**

**FROM: CHAIRMAN COMMITTEE ON LANDS, URBAN PLANNING AND HOUSING.**

**TO: CLERK OF ASSEMBLY.**

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

**RE: REPORT BY THE COMMITTEE ON LANDS, URBAN PLANNING AND HOUSING ON NINE MONTH FINANCIAL STATEMENT FOR PERIOD ENDING 31<sup>ST</sup> MARCH 2023**

The above subject matter refers.

Forwarded herewith, please find the report by the committee on Lands, Urban Planning and Housing on consideration of nine months financial statement for period ending 31<sup>st</sup> March 2023.

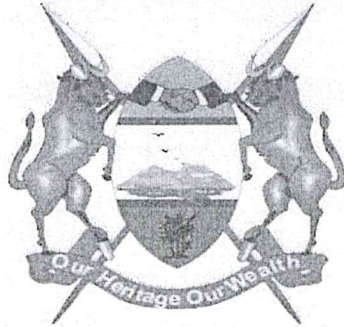
Kindly facilitate its approval for tabling.

**Hon. Francis Chemion**

**CHAIRPERSON-COMMITTEE ON LANDS, URBAN PLANNING AND HOUSING.**



**REPUBLIC OF KENYA**

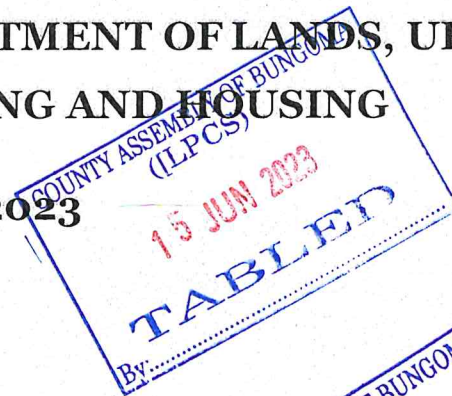


**COUNTY ASSEMBLY OF BUNGOMA**

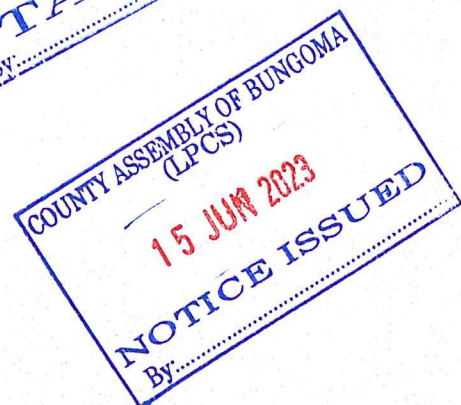
**THE REPORT BY THE COMMITTEE ON LANDS, URBAN,  
PHYSICAL PLANNING AND HOUSING ON THE NINE  
MONTH FINANCIAL REPORTS FOR THE PERIOD ENDING  
31<sup>ST</sup> MARCH 2023,**

**IN RESPECT TO THE DEPARTMENT OF LANDS, URBAN,  
PHYSICAL PLANNING AND HOUSING**

**MAY 2023**



**The Office of the Clerk  
County Assembly Buildings  
BUNGOMA - Kenya**



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## CHAPTER ONE

### 1.0 PREAMBLE

**Mr. Speaker Sir,**

This report is an amalgamation of the scrutiny of both the financial statements for the period ended 31<sup>st</sup> December 2022 (half year) and the period ended 31<sup>st</sup> March 2023 (third quarter) in respect to the ministry of Lands, Urban and Physical Planning, Housing and Municipalities.

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

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

It contains observations and recommendations unanimously adopted by the Committee.

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

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



## 1.2 LEGAL FRAMEWORK

**Mr. Speaker,**

The process of analyzing quarterly financial statements is anchored on various Kenyan laws that were enacted to support accountability and effective delivery of services to citizens in the spirit of promoting the goals of devolution.

The laws state the financial obligations of accounting officers and direct personal liability of officers who erroneously approve expenditure of public funds.

### **The Kenyan constitution**

Article 201 of the Constitution of Kenya, 2010 enacts fundamental principles that **“...shall guide all aspects of public finance in the Republic...”** These principles include, *inter alia*, that: **201(a)** *there shall be openness and accountability, including public participation in financial matters;* **201(d)** *Public money shall be used in a prudent and responsible way;* and **201(e)** *financial management shall be responsible, and fiscal reporting shall be clear.*

Article 226(5) of the Constitution of Kenya, 2010 is emphatic that *“If the holder of a public office, including a political office, directs or approves the use of public funds contrary to law or instructions, the person is liable for any loss arising from that use and shall make good the loss, whether the person remains the holder of the office or not”*.

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

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

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

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

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

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

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

- a. An accounting officer for a county government entity shall prepare a report for each quarter of the financial year in respect of the entity.
- b. In preparing a quarterly report for a county government entity, the accounting officer shall ensure that the report—
  - Contains information on the financial and non-financial performance of the entity; and
  - Is in a form determined by the Accounting Standards Board
- c. Not later than fifteen days after the end of each quarter, the accounting officer shall submit the quarterly report to the County Treasury.
- d. Not later than one month after the end of each quarter, the County Treasury shall—
  - (a) Consolidate the quarterly reports and submit them to the county assembly;
  - (b) Deliver copies to the Controller of Budget, National Treasury and the Commission on Revenue Allocation; and
  - (c) publish and publicise them.

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

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 officers shall ensure that the report—

- (a) contains information on the financial and nonfinancial performance of the entity;  
and*
  - (b) is in a form determined by the Accounting Standards Board.*
- 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*

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

**Mr. Speaker,**

The Sectoral Committee on Lands, Urban, Physical Planning and Housing derives its mandate from the provisions of Standing Order 213(5) of the Bungoma County Assembly Standing Orders which defines its functions as to:

- a) Investigate, inquire into, and report on all matters relating to the mandate, management, activities, administration, operations, coordination, control and monitoring of budget;
- b) Consider quarterly reports of the assigned departments and report to the House within twenty-one (21) sitting days upon being laid;
- c) Study the programme and policy objectives of departments and the effectiveness of the implementation;
- d) Study and review all county legislation referred to it;
- e) Study, access and analyze the relative success of the departments as measured by the results obtained as compared with their stated objectives;
- f) Investigate and inquire into all matters relating to the assigned departments as they may deem necessary, and as may be referred to them by the County Assembly;
- g) To vet and report on all appointments where the constitution or any law requires the House to approve, except those under *Standing Order 204* (Committee on Appointments); and
- h) Make reports and recommendations to the House as often as possible, including recommendation of proposed legislation.

#### 1.4 COMMITTEE MEMBERSHIP

**Mr. Speaker,**

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

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




**1.5 ACKNOWLEDGEMENT**

**Mr. Speaker,**

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

It is therefore my pleasant duty and privilege, on behalf of the Honourable members of the committee on Lands, Physical Planning and Municipalities to move this report and recommend it to the Assembly for consideration and adoption with or without amendments.

Signed ..........Date.....6.17.2023.....

**(Hon. Francis Chemion**

**Chairperson Lands, Urban Physical Planning and Housing committee).**

## CHAPTER TWO

### **2.1 THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST MARCH 2023**

The committee extracted from the consolidated half year and nine months financial statements, the financial reports relating to the Department of Lands, Urban & Physical Planning, Housing and Municipalities. The committee further conducted a one on one interrogation to seek clarity on the expenditures and the rate of absorption of the budget. This was done on 17<sup>th</sup> April 2023 for the Half year and 22<sup>nd</sup> May 2023 for the nine months.

### **2.2 ANALYSIS OF THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST MARCH 2023**

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

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

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

Of this, the department of Lands, Urban & Physical Planning, Housing and Municipalities, received a total of Ksh. 112,628,313 (Ksh. 34,583,418 for Lands, Ksh. 17,408,692 for Housing Ksh. 25,157,079 for Bungoma Municipality, Ksh. 35,479,124 for Kimilili Municipality).

## CHAPTER THREE

### 3.0 DEPARTMENTAL EXPENDITURE ANALYSIS

#### 3.1 Lands & Urban Planning

The department of Lands, Urban & Physical Planning had an annual approved budget of Kshs. 125,632,264 comprising of Kshs 69,896,902 recurrent and Kshs. 55,735,362 for Development expenditure programs. The absorption of the budget was Kshs. 34,583,418 up from Kshs. 20,106,959 at the end of 2022 translating to absorption of 28% of the budget. Of this Ksh. 24,962,094 relates to the recurrent vote and Ksh. 9,621,324 to the development vote ( including Ksh. 5,300,000 pending bills paid)

Pending staff receivables (outstanding imprest holders) in the department stood at Kshs.**16,213,300** at the end of 31<sup>st</sup> March 2023 up from Ksh. **7,669,750** that were issued by December 2022. The department did submit that most imprests had been surrendered from their end only that this had not been effected from the Treasury side.

Budget execution by programmes and sub-programmes reveals expenditures in all recurrent votes except the votes on Insurance cost (ksh. 640,000) and Purchase of Computers (Kshs. 400,000) that had nil expenditure.

Pending bill has a budget provision of Kshs. 15,817,522 (Recurrent Kshs 5,703,761 Development Ksh. 4,715,829 and Kshs. 5,397,932 for Ward based projects). By half year the outstanding balance was Ksh. 7,333,507. Which dropped to Ksh. 3,633,507 by end of March having cleared Ksh. 3,700,000 in the third quarter alone.

#### 3.2 Housing

The department of Housing had an annual approved budget of Kshs. 211,094,647 comprising of Kshs 38,039,575 recurrent and Kshs. 173,055,072 for Development expenditure programmes. The absorption of the budget was Kshs. 17,408,692 up from Kshs. 10,187,528 at the end of 2022 translating to absorption of 8% of the budget. Of this Ksh. 15,750,928 relates to the recurrent vote and Ksh. 1,657,764 to the development vote.

Pending staff receivables (outstanding imprest holders) in the department have been captured under the Broader Ministry of Lands and Housing and stands at Kshs.16,213,300 at the end of 31<sup>st</sup> March 2023.

Budget execution by programmes and sub-programmes are indicate that most recurrent votes had not incurred expenses by the end of the third quarter. However, it was noted that a majority of those votes had been committed in the vote book except Water and sewage, advertising and Membership fees.

Pending bill has outstanding amount of Kshs. 9,890,934 against a budget provision of Kshs. 7,527,364 (Recurrent Kshs 946,300 Development Ksh. 6,631,064). By end of March 2023, the outstanding balance was Ksh. 7,748,762, having reduced from Ksh9,890,934 at half year, indicating efforts to clear pending bills.

### **3.3 Bungoma Municipality**

The Bungoma Municipality had an annual approved budget of Kshs. 351,485,765 comprising of Kshs 35,843,235 recurrent and Kshs. 315,642,530 for Development expenditure. The absorption of the budget was Kshs. 25,157,079 up from Kshs. 7,577,334 at Half year translating to absorption of 4% of the budget with Kshs. 15,290,707 being recurrent and Kshs. 9,866,372 being development vote expenditure. The Municipality attributed this low absorption rate to among others;

- a. Limited budgetary allocations owing to failure to receive any disbursement from the Kenya Urban Support Program (KUSP) despite there being an allocation in the Budget estimates.
- b. Delayed funding of the Municipality programs by treasury.

Budget execution by programmes and sub-programmes show that the Municipality was able to spend/ commit most of its recurrent allocations with only advertisement, Refined fuel and motor vehicle expenses having nil expenditure. This was because the Municipality does not have a vehicle and it is planning to purchase one.

### **3.4 Kimilili Municipality**

The Kimilili Municipality had an annual approved budget of Kshs. 605,222,222 comprising of Kshs 38,215,833 recurrent and Kshs. 567,006,389 for Development expenditure programmes (page 19). The absorption of the budget was Kshs. . 13,226,850 up from Kshs. 5,458,548 at Half year translating to absorption of 4% of the budget. However, from the information provided by the Municipality board which include the IFMIS vote book, the Municipality expenditure stands at Ksh. 35,479,124 with Kshs. 15,801,063 being recurrent and Kshs. 19,678,061 being development vote expenditure. If commitments on some votes are considered, the total expenditure stands at Ksh. 23,948,637 which translates to an absorption rate of 63% of recurrent votes alone.

Despite the financial statement showing that there are no Pending bills in the Municipality, the Municipal Manager did submit pending bill list totaling to Ksh. 2,286,000.6 for recurrent and Ksh. 16,820,659.58 for development.



## CHAPTER FOUR

### COMMITTEE OBSERVATIONS

**Mr. Speaker Sir,**

- 1) From the financial statement and the Department's submission, the absorption rate for development vote was still way below the required threshold of 75% despite being very close to the end of financial year.
- 2) The Ministry did not breakdown the imprest relating to its various department. Additionally, the department submitted that some of the imprests listed as un-submitted had been submitted to County treasury.
- 3) There is a delay in processing and releasing of funds from County Treasury hampering the operations of the Department.
- 4) The Municipalities were greatly underfunded owing to there being no releases from the KUSP grant despite there being budget allocation for the same.
- 5) Pending staff receivables (outstanding imprest holders) in the department stood at Kshs. **16,213,300** at the end of 31<sup>st</sup> March 2023 up from Ksh. **7,669,750** that were issued by December 2022.
- 6) Most recurrent votes in Housing had not incurred expenses by the end of the third quarter. However, it was noted that a majority of those votes had been committed in the vote book except Water and sewage, advertising and Membership fees.
- 7) In Kimilili Municipality, the documents submitted show that the pending bill is Ksh. 16,820,659.58 for development. The management submitted that the variance is occasioned by the funds borrowed by the department and are yet to be refunded.

## COMMITTEE RECOMMENDATIONS





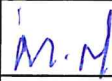
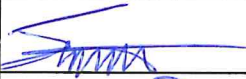
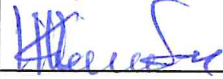



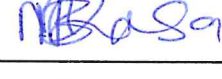
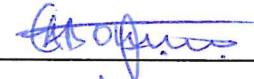
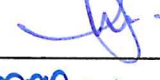


**Mr. Speaker Sir,**

1. **THAT** the treasury should be indicating the amount allocated to every department in every exchequer release.
2. **THAT** the department should come up with an elaborate procurement plans and also prioritize activities to enable each activity to be undertaken. This will boost the absorption rate for development vote which was at 28%, way below the required threshold of 75%.
3. **THAT** the outstanding imprest in the department was too high at Kshs. 16,213,300 at the end of 31<sup>st</sup> March 2023. The department should hasten and put in place measures to ensure imprests are surrendered on time.
4. **THAT** the County treasury should consider increasing the budgetary allocations and releasing the funds in time to the two Municipalities of Bungoma and Kimilili owing to failure to receive any disbursement from the Kenya Urban Support Program (KUSP).
5. **THAT** the department should ensure it refunds the money borrowed from Kimilili Municipality to enable the Municipality pay the pending bill of Ksh. 16,820,659.58, money meant for upgrading of Mukulima- Nasusi (phase 1) road to bitumen standards.

## ADOPTION SCHEDULE

## ADOPTION SCHEDULE

We the undersigned members of the Sectoral Committee on Lands, Urban, Physical Planning, Housing and Municipalities affix our signatures adopting this report with the recommendations therein

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

**MINUTES OF THE LANDS, URBAN, PHYSICAL PLANNING, HOUSING  
AND MUNICIPALITIES COMMITTEE HELD ON 2<sup>ND</sup> JUNE, 2023 AT 2: 00  
P.M IN VICTORIA INN HOTEL, KISUMU**

**MEMBERS PRESENT**

1. Hon. Francis	Chemion	Chairperson
2. Hon. Linda	Kharakha	Vice-chairperson
3. Hon. James	Mukhongo	Member
4. Hon. Ali	Machani	Member
5. Hon. Wafula	Waiti	Member
6. Hon. Henry	Nyongesa	Member
7. Hon. Metrine	Nangalama	Member
8. Hon. Busolo	Sudi	Member
9. Hon. Eunice	Kirui	Member
10. Hon. Johnston	Ipara	Member
11. Hon. Edwin	Opwora	Member
12. Hon. Everlyne	Anyango	Member
13. Hon. Cornelius	Makhanu	Member
14. Hon. Mildred	Barasa	Member
15. Hon. Jeremiah	Kuloba	Member

**ABSENT WITH APOLOGY**

**THE SECRETARIAT**

1. Paul	Khakhole	F.C.A
2. Kellum	Chandai	S.A.A
3. John	Muchungi	Hansard Officer

**Agenda:**

**1. Preliminaries**

- I. Prayer
- II. Determination of the quorum



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

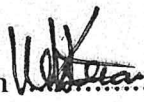
### ADJOURNMENT

There being no other business the meeting adjourned at 3.00 p.m. The committee will reconvene on notice.

#### Confirmation:

Mr. P. M Khakhole  ..... Date 2<sup>nd</sup> JUNE, 2023

Committee Clerk

Hon. Francis Chemion  FOR ..... Date 2<sup>nd</sup> JUNE, 2023

Chairperson, Lands, Urban, Physical Planning, Housing and Municipalities  
Committee

REPUBLIC OF KENYA



COUNTY GOVERNMENT OF BUNGOMA

MINISTRY OF LANDS, URBAN, PHYSICAL PLANNING, HOUSING AND MUNICIPALITIES

DEPARTMENT OF LANDS & PHYSICAL PLANNING  
OFFICE OF THE CHIEF OFFICER

Telephone: 05-30343

Cell: +254-712799948

E-mail: [badewass@yahoo.com](mailto:badewass@yahoo.com)

Ref No. CG/BGM/HOU/CONF/VOL.2 (1)

County Executive Offices  
Opposite Governor's Offices  
Third floor

P.O BOX 437-50200

BUNGOMA

DATE: 26<sup>th</sup> APRIL, 2023

OUR REF: LUPPH/ADM/3 VOL.1 (11)

TO: CLERK,  
BUNGOMA COUNTY ASSEMBLY,  
P.O.BOX 1886-50200,  
BUNGOMA



**RE: SUBMISSION OF DOCUMENTS.**

Reference is made to your letter dated 24th April, 2023. Reference number BCA/ADM/6 VOL.111 (72) on Half year financial statements FY2022/2023.

Kindly do find the said information annexed herein for interrogation.

With regards,

George Kombo



**Chief Officer: Lands & Physical Planning Department.**

Cc: Ccem Lands

*Handwritten notes:*  
DCA  
2.1.17  
28/4/23

*Handwritten notes:*  
II  
PCA - CS  
Bring to clerk's attention  
27/4/2023

*Handwritten notes:*  
cc Lands  
Bring to the attn of the committee  
27/4/23  
Released  
Muti

"A"

RECURRENT EXPENDITURE ANALYSIS AS AT 31st December 2022(FY 2022/23)

Economic Item & Title	Approved	Supplementar	Approved	Actual	Variance (Kshs.)	Remarks
	Estimates FY A.	y	Estimates FY A	Expenditure B	C= A-B	
<b>Land, Urban/Physical Planning-101</b>						
2110100 Basic salary	17,886,001	-	17,886,001	11,953,191	5,932,810	67%
2110200 Basic Wages - Temporary Employees						
2210100 Utilities Supplies and Services	160,000	-	160,000		-	0%
2210200 Communication Supplies and Services	610,000	-	610,000	300,000	160,000	0%
2210300 Domestic Travel and Subsistence, Printing, Advertising and Informa	4,112,500	3,000,001	7,112,501	840,540	310,000	49%
2210500 Training Expenses	2,114,285	2,100,063	4,214,348	290,000	6,271,961	12%
2210800 Hospitality Supplies and Services	3,200,000	(1,600,000)	1,600,000	1,079,680	3,924,348	7%
2210900 Insurance cost	650,000	9,408,761	15,908,761	2,648,224	520,320	67%
2211100 Office and General Supplies and S	640,000	-	640,000		13,260,537	17%
2211200 Fuel Oil and Lubricants	1,350,000	-	1,350,000	30,000	640,000	0%
2211300 Other Operating Expenses	2,400,000	-	2,400,000	300,000	1,320,000	2%
2220100 Routine Maintenance - Vehicles an	48,000	13,000,000	13,048,000	300,000	2,100,000	13%
2220200 Routine Maintenance - Other Ass	2,000,000	-	2,000,000	14,000	13,034,000	0%
3111000 Purchase of Computers, Printers	300,000	-	300,000	50,000	1,950,000	3%
3111400 Pre-Feasibility Studies & research	400,000	-	400,000	50,000	250,000	17%
	6,500,000	(6,500,000)	-		400,000	0%
	<b>601</b>					
2210300 Domestic Travel and Subsistence,		33,500	33,500		-	
2220100 Routine Maintenance - Vehicles an		261,500	261,500		33,500	0%
<b>TOTAL RECURRENT</b>	<b>48,220,786</b>	<b>19,703,825</b>	<b>67,924,611</b>	<b>17,555,635</b>	<b>50,368,976</b>	<b>36%</b>



"B"

DEVELOPMENT EXPENDITURE ANALYSIS AS AT 31ST DECEMBER 2022 (FY 2022/23)

Vote Item	Description of Item	Approved Estimates FY 2022/223 (Kshs.)	Actual Expenditure as at 31st December 2022	Variance (Kshs.)	Remarks
		A	B	C = A-B	
<b>Land, Urban and Physical Planning</b>					
	<b>Land 101</b>				
2211311	Contracted Technical Services	6,500,000	2,551,324	3,948,676	39%
3110599	Other Infrastructure and Civil Work	29,536,500		29,536,500	0%
3111114	Purchase of Survey Equipment	3,000,000		3,000,000	0%
3130101	Acquisition of Land	8,557,392		8,557,392	0%
	<b>Sub Total Lands</b>	<b>47,593,892</b>	<b>2,551,324</b>	<b>45,042,568</b>	<b>5%</b>
	<b>601</b>			<b>0</b>	
2211311	Contracted Technical Services	2,515,829		2,515,829	0%
3110599	Other Infrastructure and Civil Work	5,397,932		5,397,932	0%
3130101	Acquisition of Land	2,200,000		2,200,000	0%
	<b>Sub Total bills</b>	<b>10,113,761</b>	<b>0</b>	<b>10,113,761</b>	<b>0%</b>
	<b>Budget Bills</b>	<b>57,707,653</b>	<b>2,551,324</b>	<b>55,156,329</b>	<b>4%</b>

**Programmes based Budget report as at 31st December 2022.**

LANDS & URBAN PLANNING									
Programme & Sub- programme	Approved Estimates FY 2022/223 (Kshs.)	Supplimentary	Approved Estimates FY 2022/223 (Kshs.)	Actual Expenditure as at 31st December	Variance	Rate (%) Total Expendit	Remark		
Programme	Estimates 2022/23		Estimates A. 2022/23	B Expenditure	C=A-B Variance	D=B/A*100			
Programme 1: General Administration, Planning and Support services									
SP 1: Institutional accountability, efficiency and ef	46,993,077	19,703,825	66,696,902	17,555,635	29,437,442	37%			
SP 2: Human resource development and managen	3,200,000		3,200,000		3,200,000	0%			
<b>Total Expenditure of Programme 1</b>	<b>50,193,077</b>	<b>19,703,825</b>	<b>69,896,902</b>	<b>17,555,635</b>	<b>32,637,442</b>	<b>35%</b>			
Programme 2: Land Resource Survey/Mapping and Management									
SP 1: Ward Based Projects	25,947,500	19,760,153	45,707,653		25,947,500	0%			
<b>Total Expenditure of Programme 2</b>	<b>25,947,500</b>	<b>19,760,153</b>	<b>45,707,653</b>	<b>-</b>	<b>25,947,500</b>	<b>0%</b>			
Programme 3: County Physical Planning and Infrastructure									
SP 1: Physical Planning and Urban Development	10,027,709		10,027,709	2,551,324	7,476,385	25%			
<b>Total Expenditure of Programme 3</b>	<b>10,027,709</b>	<b>-</b>	<b>10,027,709</b>	<b>2,551,324</b>	<b>7,476,385</b>	<b>25%</b>			
<b>Total Expenditure of Vote 4918-01</b>	<b>86,168,286</b>	<b>39,463,978</b>	<b>125,632,264</b>	<b>20,106,959</b>	<b>66,061,327</b>	<b>23%</b>			





**Statement Of pending Bills as at 31ST DECEMBER 2022.**

Supplier of Goods or Services	Comments	Department	Contract No.	Date Contracted.	Outstanding Bal As 30th June 2022	Amount Paid during the year 22/23	Recurrent as at 31st	Development as at 31st December 2022
221 kika hotel	provision of conference facilities	Lands	Lso 1663803	13/08/2019	21,000	-	21,000	
222 M/S Ajucksmart Co	Purchase of Land for CC	lands, urban	Malakisi/W. S /14	19/5/22	2,200,000			2,200,000
223 M/S Naibei Maywa	Purchase of Land for CC	lands, urban	physical planning	12/09/2021	400,000			400,000
224 Ms Pelice & Daught	Purchase of Land for CC	lands, urban	Ndvisi /Muchi/7	15/2/22	1,500,000			1,500,000
225 Peter Sikuku Enarepi	Purchase of land for CC	lands, urban	Elgon/Namario/4	02/03/2022	800,000			800,000
226 Real Appraisal	Preparation of valuation	lands, urban	318/2018-19	19/09/2019	1,571,684			1,571,684
227 Simuplan consultant	Consultancy services for SS	lands, urban	NEG.722289	19/09/2019	1,275,622	1,275,622		-
228 Simuplan consultant	Consultancy services for SS	lands, urban	NEG. 722269	01/07/2019	840,833			840,833
229 Simuplan consultant	consultancy services for SS	lands, urban	NEG.722269/2018-19	01/07/2019	1,275,622	1,275,622		-
230		<b>SUB TOTAL</b>			<b>9,884,761</b>	<b>2,551,244</b>	<b>21,000</b>	<b>7,312,517</b>

S/N	NAME	IMPREST NO	PROGRAM	PROCESS DATE	AMOUNT	
1	STEPHEN WAMUKOTA	LA4002158	MTEE PREPARATION FOR FY2023	NOV. 1. 2022	701,500	UNSURRENDERED
2	CLEOPHAS WASWA	LA4002172	INVENTORY OF MARKETS WITHIN BGM COUNTY	STATUS	2,279,000	UNPAID
3	MAXIMILLA MISANYA	LA4002179	DELINATION OF MUNICIPAL BOUNDARIES	NOV 23 2022	220660	UNPAID
4	CAROLYNE NALIANYA	LA4002184	CAPACITY BUILDING	DEC 15 2022	969700	UNPAID
5						
	TOTAL				4,170,860	



LANDS AUGUST 2022	CODE	PV/IMPREST NO	NAME/ BENEFICIARY	DESCRIPTION	AMOUNT
		2210101	SALARIES	STAFF SALARIES	4,888,246
Oct-22		2210505	WELLINGTON SINDANI	PERFORMANE CONTRACTING EXERCISE	40,000
		LA505/01	COLLINS KIBABA	PERFORMANE CONTRACTING EXERCISE	40,000
		LA505/01	CAROLYNE NALYANYA	PERFORMANE CONTRACTING EXERCISE	40,000
		LA505/01	CHRISTINE SIMIYU	PERFORMANE CONTRACTING EXERCISE	40,000
		LA505/01	SHEILAH NALIANYA	PERFORMANE CONTRACTING EXERCISE	40,000
		LA505/01	WILLIAM MUKHWANA	PERFORMANE CONTRACTING EXERCISE	40,000
		LA505/01	EMMANUEL NASONGC	PERFORMANE CONTRACTING EXERCISE	40,000
		LA505/01	GEORGE KOMBO	PERFORMANE CONTRACTING EXERCISE	50,000
		LA505/01	CLEOPHAS BUKELEMBI	PERFORMANE CONTRACTING EXERCISE	40,000
		2210802	CLEOPHAS BUKELEMBI	PREPARATION OF THE ANNUAL BUDGET FOR FY2022/2	48,000
		LA802/01	SHEILAH NALIANYA	PREPARATION OF THE ANNUAL BUDGET FOR FY2022/2	48,000
		LA802/01	WELLINGTON SINDANI	PREPARATION OF THE ANNUAL BUDGET FOR FY2022/2	48,000
		LA802/01	CAROLYNE CHESEKUT	PREPARATION OF THE ANNUAL BUDGET FOR FY2022/2	24,000
		LA802/01	JOAN BARASA	PREPARATION OF THE ANNUAL BUDGET FOR FY2022/2	24,000
		LA802/01	MILLICENT WEKESA	PREPARATION OF THE ANNUAL BUDGET FOR FY2022/2	48,000
		LA802/01	BONIFACE WABUYELE	PREPARATION OF THE ANNUAL BUDGET FOR FY2022/2	48,000
		LA802/01	STEPHEN WAMUKOTA	PREPARATION OF THE ANNUAL BUDGET FOR FY2022/2	48,000
		LA802/01	GEORGE KOMBO	PREPARATION OF THE ANNUAL BUDGET FOR FY2022/2	60,000
		LA802/01	EMMANUEL NASONGC	PREPARATION OF THE ANNUAL BUDGET FOR FY2022/2	48,000
		LA802/01	EVERLYNE EFUMBI	PREPARATION OF THE ANNUAL BUDGET FOR FY2022/2	48,000
		LA802/02	SHEILAH NALIANYA	PREPARATION OF SECTOR PLAN FORDEPARTMENT FY2	56,000
		LA802/02	WELLINGTON SINDANI	PREPARATION OF SECTOR PLAN FOR DEPARTMENT FY202	56,000
		LA802/02	ANDREW SIFUNA	PREPARATION OF SECTOR PLAN FORDEPARTMENT FY2	24,000
		LA802/02	ALBERT WANJALA	PREPARATION OF SECTOR PLAN FORDEPARTMENT FY2	24,000
		LA802/02	JOAN NALIKA	PREPARATION OF SECTOR PLAN FORDEPARTMENT FY2	24,000
		LA802/02	WINSTON SAKWA	PREPARATION OF SECTOR PLAN FORDEPARTMENT FY2	32,000
		LA802/02	BONIFACE WABUYELE	PREPARATION OF SECTOR PLAN FORDEPARTMENT FY2	32,000
		LA802/02	METRINE MASIKA	PREPARATION OF SECTOR PLAN FORDEPARTMENT FY2	32,000
		LA802/02	MILLICENT WEKESA	PREPARATION OF SECTOR PLAN FORDEPARTMENT FY2	56,000

Nov-22

LA802/02	ANN NGANO	PREPARATION OF SECTOR PLAN FORDEPARTMENT FY2	56,000
LA802/02	EMMANUEL NASONGCO	PREPARATION OF SECTOR PLAN FORDEPARTMENT FY2	56,000
LA802/02	WILLIAM MUKHWANA	PREPARATION OF SECTOR PLAN FORDEPARTMENT FY2	56,000
LA802/02	STEPHEN WAMUKOTA	PREPARATION OF SECTOR PLAN FORDEPARTMENT FY2	56,000
LA802/02	GEORGE KOMBO	PREPARATION OF SECTOR PLAN FORDEPARTMENT FY2	70,000
2210201	SAFARICOM	PURCHASE OF AIRTIME	300,000
2210301	AFRICAN TOUCH SAFARI	AFRICAN TOUCH SAFARI TRAVEL	34,450
LA301/03	AFRICAN TOUCH SAFARI	AFRICAN TOUCH SAFARI TRAVEL	57,800
2211306	KISM	MEMBERSHIP FEES	14,000
2210801	NORAH ODUOR	IMPREST FOR MINOR REPAIRS	200,000
2220101	NORAH ODUOR	IMPREST FOR MINOR REPAIRS	100,000
2210710	JOAN BARASA	SUPERVISORY COURSE AT KSG MOMBASA	35,200
LA4002159	JOAN BARASA	SUPERVISORY COURSE AT KSG MOMBASA	30,200
LA4002162	CHARLES WAMALWA	REFRESHER COURSE AT KIHBT	30,200
LA4002165	GEORGE KOMBO	ANNUAL PLANNERS CONFERENCE-MOMBASA	127,600
LA4002163	PIUS KAZIMOTO	REFRESHER COURSE AT KIHBT	30,500
LA4002165	SHELAH NALIANYA	ICPAK CONFERENCE MOMBASA	93,400
LA4002161	ANDREW SIFUNA	SUPERVISORY COURSE AT KSG MOMBASA	35,200
LA4002160	CARO CHESEKUT	SUPERVISORY COURSE AT KSG MOMBASA	35,200
2210711	KISM	TRAINING FEES FOR PROCUREMENT OFFICER	69,900
LA711/01	KIHBIT	TRAINING FEES FOR CHARLES WAMALWA	58,240
LA711/04	KIHBIT	TRAINING FEES FOR CHARLES WAMALWA	58,240
LA711/05	KIHBIT	TRAINING FEES FOR KAZIMOTO	58,240
LA711/07	ICPAK	TRAINING FEES FOR SHEILA NALYANYA	59,000
LA711/08	KSG- MOMBASA	TUITION FEES FOR JOAN BARASA-SUPERVISORY COURSE	59,280
2210801	CARO CHESEKUT	OFFICE OPERATION FOR JULY AND AUGUST 2022	200,000
LA801/03	CARO CHESEKUT	OFFICE OPERATION FOR JULY AND AUGUST 2022	200,000
2210802	JOAN BARASA	PREPARATION OF ANNUAL DEVELOPMENT PLAN FOR DEPARTMENT	200,000
LA802/05	CAROLINE CHEPKORIR	PREPARATION OF ANNUAL DEVELOPMENT PLAN FOR DEPARTMENT	32,000
LA802/05	BONIFACE WABUYELE	PREPARATION OF ANNUAL DEVELOPMENT PLAN FOR DEPARTMENT	32,000
LA802/05	CARO CHESEKUT	PREPARATION OF ANNUAL DEVELOPMENT PLAN FOR DEPARTMENT	32,000
LA802/05	CLEOPHAS WASWA	PREPARATION OF ANNUAL DEVELOPMENT PLAN FOR DEPARTMENT	32,000
LA802/05	JOAN BARASA	PREPARATION OF ANNUAL DEVELOPMENT PLAN FOR DEPARTMENT	32,000
LA4611329	ANN NGANO	CECM INDUCTION AT KSG NAIROBI	106,800
LA802/05	KINGS KHISA	PREPARATION OF ANNUAL DEVELOPMENT PLAN FOR DEPARTMENT	32,000
LA802/05	STEPHEN WAMUKOTA	PREPARATION OF ANNUAL DEVELOPMENT PLAN FOR DEPARTMENT	48,000

LA802/05	WILLIAM MUKHWANA	PREPARATION OF ANNUAL DEVELOPMENT PLAN FOR F	48,000
LA802/05	CLEOPHAS BUKELEMBE	PREPARATION OF ANNUAL DEVELOPMENT PLAN FOR F	48,000
LA802/05	WELLINGTON SINDANI	PREPARATION OF ANNUAL DEVELOPMENT PLAN FOR F	48,000
LA802/05	ANN NGANO	PREPARATION OF ANNUAL DEVELOPMENT PLAN FOR F	48,000
LA802/05	SHEILAH NALIANYA	PREPARATION OF ANNUAL DEVELOPMENT PLAN FOR F	48,000
LA802/05	MILLICENT WEKESA	PREPARATION OF ANNUAL DEVELOPMENT PLAN FOR F	48,000

2210710	LA710/01	WELLINGTON SINDANI	WORKSHOP ON ZERO DRAFT IN MOMBASA	122,000
2210201	LA201/01	WEBMAR INVESTMENT	PURCHASE OF FUEL	300,000
2210301	LA301/02	ALBERT WANJALA	KSG TRAINING ON MONITORING AND EVALUATION	28,400
2210303	LA303/01	CLEOPHAS WASWA	ATTENDING COURTS	16,800
	LA4002171	WELLINGTON SINDANI	ATTEND ANNUAL PLANNERS CONFERENCE	108,000
	LA4002153	MILLICENT WEKESA	TENDER DOCUMENTS TRAINING	66,700
	LA303/04	CLEOPHAS WASWA	ATTENDING COURTS	119,790
2211101	LA4002151	CARO CHESEKUT	OFFICE OPERATION	30,000
2210705	LA705/01	SHEILAH NALIANYA	PREPARATION OF ANNUAL PPRA PROCUREMENT PLAN	20,000
	LA705/01	CLEOPHAS WASWA	PREPARATION OF ANNUAL PPRA PROCUREMENT PLAN	20,000
	LA705/01	WILLIAM MUKHWANA	PREPARATION OF ANNUAL PPRA PROCUREMENT PLAN	20,000
	LA705/01	NORAH ODUOR	PREPARATION OF ANNUAL PPRA PROCUREMENT PLAN	20,000
	LA705/01	WELLINGTON SINDANI	PREPARATION OF ANNUAL PPRA PROCUREMENT PLAN	20,000
	LA705/01	JOAN BARASA	PREPARATION OF ANNUAL PPRA PROCUREMENT PLAN	20,000
	LA705/01	STEPHEN WAMUKOTA	PREPARATION OF ANNUAL PPRA PROCUREMENT PLAN	20,000
	LA705/01	GEORGE KOMBO	PREPARATION OF ANNUAL PPRA PROCUREMENT PLAN	20,000
	LA705/05	MILLICENT WEKESA	TENDER EVALUATION	28,000
2210711	LA711/03	KENYA SCHOOL GOVERNMENT	TENDER EVALUATION	59,280
	LA711/09	KENYA INSTITUTE OF P TRAINING	FEEES FOR ANDREW SIFUNA	25,000
	LA711/10	KENYA INSTITUTE OF P TRAINING	FEEES FOR GEORGE KOMBO	30,000
	LA711/11	KENYA INSTITUTE OF P TRAINING	FEEES FOR CEM	30,000
2210802	LA802/03	WELLINGTON SINDANI	LAUNCH OF DIGITAL LAND GOVERNANCE-NAIROBI	28,000
	LA802/05	GEORGE KOMBO	PREPARATION OF ADP FOR FY2023/24	60,000

Dec-22



MINISTRY OF LANDS AND HOUSING WAGEBILL SUMMARY											
MONTH	DEPARTMENT	LAPFUND	LAPTRUST BENEFIT	LAPTRUST CONTRIBUTION	GOK PSS SCHEME	KENYA REVENUE AUTHORITY	N.H.I.F	N.S.S.F	KCB-NET SALARY	KCB-DEDUCTIONS	TOTALS
Jul-22	MIN. OF LANDS, URBAN & PHYSICAL										
	1 PLANNING	111,117.80	45,522.00	45,110.40	8,429.50	429,455.20	42,800.00	3,100.00	810,605.25	963,364.85	2,459,505.00
	2 MIN. OF HOUSING	45,968.00	4,594.80	25,935.60	-	102,962.70	16,150.00	1,800.00	217,449.40	357,544.00	772,404.50
Aug-22	MIN. OF LANDS, URBAN & PHYSICAL										
	1 PLANNING	111,117.80	45,522.00	45,567.60	8,429.50	424,097.70	42,200.00	3,100.00	768,821.95	979,884.20	2,428,740.75
	2 MIN. OF HOUSING	45,968.00	4,594.80	25,995.60	-	102,962.70	16,150.00	1,800.00	217,483.40	357,510.00	772,404.50
Sep-22	MIN. OF LANDS, URBAN & PHYSICAL										
	1 PLANNING	111,117.80	45,522.00	45,567.60	8,429.50	424,097.70	41,700.00	3,100.00	754,081.90	983,098.50	2,416,715.00
	2 MIN. OF HOUSING	45,968.00	4,594.80	25,935.60	-	102,962.55	16,150.00	1,800.00	217,575.55	357,417.50	772,404.00
Oct-22	MIN. OF LANDS, URBAN & PHYSICAL										
	1 PLANNING	111,117.80	45,522.00	45,567.60	8,429.50	424,097.70	41,700.00	3,100.00	743,968.55	993,211.85	2,416,715.00
	2 MIN. OF HOUSING	46,422.80	4,594.80	25,935.60	-	103,963.25	16,150.00	1,800.00	213,344.95	363,983.10	776,194.50
Nov-22	MIN. OF LANDS, URBAN & PHYSICAL PLANNING										
	1 PHYSICAL PLANNING	78,267.40	29,226.00	25,653.60	8,778.00	299,427.60	30,850.00	2,300.00	545,539.65	711,132.75	1,731,175.00
	2 MIN. OF HOUSING	47,241.20	4,594.80	26,371.20	-	107,011.30	16,200.00	1,600.00	221,090.75	363,915.25	788,024.50
Dec-22	MIN. OF LANDS, URBAN & PHYSICAL PLANNING										
	1 PHYSICAL PLANNING	82,827.80	29,226.00	25,653.60	8,818.00	401,929.70	34,350.00	2,500.00	790,432.45	728,760.45	2,104,498.00
	2 MIN. OF HOUSING	41,986.00	4,594.80	26,371.20	-	122,735.00	15,900.00	1,400.00	263,592.65	337,272.35	813,852.00
Jan-23	MIN. OF LANDS, URBAN & PHYSICAL PLANNING										
	1 PHYSICAL PLANNING	82,681.40	29,919.60	25,653.60	13,227.00	305,429.35	31,850.00	2,500.00	570,221.60	570,221.60	724,502.45
	2 MIN. OF HOUSING	41,986.00	4,594.80	26,371.20	-	101,426.50	15,100.00	1,400.00	210,481.55	210,481.55	337,204.45
Feb-23	MIN. OF LANDS, URBAN & PHYSICAL PLANNING										
	1 PHYSICAL PLANNING	82,805.00	29,919.60	25,653.60	13,227.00	305,655.95	31,850.00	2,500.00	570,901.40	724,502.45	1,787,015.00
	2 MIN. OF HOUSING	41,986.00	4,594.80	26,371.20	-	101,426.50	15,100.00	1,400.00	212,799.45	334,886.55	738,564.50
Mar-23	MIN. OF LANDS, URBAN & PHYSICAL PLANNING										
	1 PLANNING	82,805.00	29,919.60	25,653.60	13,227.00	305,655.95	31,850.00	2,500.00	566,062.85	729,341.00	1,787,015.00
	2 MIN. OF HOUSING	41,986.00	4,594.80	26,371.20	-	101,426.50	15,100.00	1,400.00	212,867.35	334,818.65	738,564.50
Apr-23	MIN. OF LANDS, URBAN & PHYSICAL PLANNING										
	1 PLANNING	82,805.00	29,919.60	25,819.20	13,227.00	308,357.25	31,950.00	2,500.00	556,329.95	745,277.00	1,796,185.00

2	MIN. OF HOUSING	41,986.00	4,594.80	26,371.20	-	101,426.50	15,100.00	1,400.00	209,935.20	337,750.80	738,564.50
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