

COUNTY GOVERNMENT OF BUNGOMA



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RECORDS SECTION
COUNTY ASSEMBLY OF BUNGOMA
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COUNTY ASSEMBLY OF BUNGOMA

THIRD ASSEMBLY, SECOND SESSION

COUNTY ASSEMBLY OF BUNGOMA
(LPCS)
22 FEB 2024
NOTICE ISSUED
By: Hon. Christine Makhungu

COUNTY ASSEMBLY OF BUNGOMA
(LPCS)
TABLED
By: Hon. Christine Makhungu

REPORT BY THE COMMITTEE ON FINANCE AND ECONOMIC
PLANNING
ON
THE 4TH QUARTER FINANCIAL STATEMENTS FOR THE PERIOD
ENDED 30TH JUNE 2023,

Clerk's Chambers
County Assembly Buildings
PO BOX 1886,
BUNGOMA, KENYA

NOVEMBER, 2023

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CHAPTER ONE

1.0 Preamble

Hon. Speaker, It is my duty to present the report by the Committee on Finance and Economic Planning on the 4th Quarter Financial Statements for the Financial Year 2022/2023 for period ended 30th June, 2023. The document was tabled in this County Assembly of Bungoma on 26th October 2023 and stood committed to all Sectoral Committees for their interrogation, input and recommendation through a report to this Honorable House.

1.1 The Mandate of the Committee

The Committee on Finance and Economic Planning falls under Sectoral Committees whose mandate is derived from Standing Order 217 (5) and matters assigned under the Second Schedule which shall be exercised within the limits contemplated under Part 2 of the Fourth Schedule to the Constitution.

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) Study the program and policy objectives of departments and the effectiveness of the implementation;
- (c) Study and review all county legislation referred to it;
- (d) Study, access and analyze the relative success of the departments as measured by the results obtained as compared with their stated objectives;
- (e) 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;
- (f) To vet and report on all appointments where the constitution or any law requires the County Assembly to approve, except those under Standing Order 185 (Committee on Appointments); and

- (g) Make reports and recommendations to the County Assembly as often as possible, including recommendation of proposed legislation.

One of the most important features of our Constitutional framework is the requirement of the County Assemblies having the mandate to exercise oversight over their respective County Executives and their organs/departments. Article 185(3) of the Constitution of Kenya, 2010 on legislative authority of County Assemblies state inter-alia that, 'A County Assembly, while respecting the principle of the separation of powers, may exercise oversight over the County Executive Committee and any other County Executive organs.

1.2 COMMITTEE MEMBERSHIP

The Committee comprises of the following members;

- | | |
|-----------------------------|------------------|
| 1. Hon. James Mukhongo | Chairperson |
| 2. Hon. Orize Kundu | Vice Chairperson |
| 3. Hon. Everton Nganga | Member |
| 4. Hon. Aggrey Mulongo | Member |
| 5. Hon. Vitalis Wangila | Member |
| 6. Hon. Violet Makhanu | Member |
| 7. Hon. Stephen Wamalwa | Member |
| 8. Hon. Tony Barasa | Member |
| 9. Hon. George Makari | Member |
| 10. Hon. Catherine Kituyi | Member |
| 11. Hon. Jack Kawa | Member |
| 12. Hon. Everlyn Mutiambu | Member |
| 13. Hon. Christine Mukhongo | Member |
| 14. Hon. Francis Chemion | Member |
| 15. Hon. Godfrey Mukhwana | Member |

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

Mr. Speaker,

In the execution of its mandate, the Committee on Finance and Economic Planning is given a legal backing under the Constitution of Kenya 2010, Public Finance Management Act, 2012, and County Governments Act, 2012. These statutory provisions include:

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.*

Section 149(1) (a) and (b) of the PFM Act 2012 provides as follows...*“an accounting officer is accountable to the County Assembly for ensuring that the resources of the entity for which the officer is designated are used in a way that is;*

- a) Lawful and authorized*
- b) Effective, efficient, economical and transparent*

1. 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”*.

2. Obligations of Accounting Officers

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*

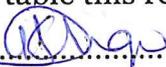
1.4 Acknowledgment

Mr. Speaker,

I take this opportunity to thank all Hon members of the Committee for dedicating their time to interrogate the Finance and Economic Planning department for the 4th Quarter Financial Statements for the Financial Year 2022/2023 for period ended 30th June, 2023. The Committee would also like to appreciate the Secretariat who worked with us for their commitment.

Lastly, the Committee is grateful to the offices of the Speaker and the Clerk to the County Assembly of Bungoma for logistical support received as it discharged its mandate.

It is therefore my privilege, on behalf of the Committee on Finance and Economic Planning, to table this report.

Signed.......... Date.....TH12 FEB 2024

Hon. James Mukhongo

MCA Chwele Kabuchai Ward.

Chairperson, Sectoral Committee on Finance and Economic Planning.

CHAPTER TWO

2.0 KEY HIGHLIGHTS ON THE 4th QUARTER FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR 2022/2023

a) The total budget for the County in the financial year 2022/23 was Kshs. **14,824,738,618** as per the approved 2nd supplementary budget with the breakdown of the sources as indicated below:

No.	Source	Amount
1	Equitable share	10,659,435,192.00
2	Equitable share b/f	867,288,525.00
3	Retention	293,425,903.00
4	Conditional grant Development partner	1,543,377,938.00
5	Conditional grants National Government	113,228,200.00
6	Local revenue as per act	500,000,000.00
7	AIA	847,382,860.00
	Grand Total	14,824,738,618.00

The financial statement submitted gives an expenditure outlay of Kshs. 14,159,252,597 i.e Kshs. 665,486,021 less the approved amounts. The difference relates to AIA in the ministry of health for facilities.

2.1 ANALYSIS OF REVENUE

Out of the Kshs. 14,824,738,616 expected, Kshs. 11,890,639,393 was received from exchequer, 80% of the expected, and Kshs. 27,120,967 was received from AIA which translates to 15% of the expected Kshs. 181,896,840.

Exchequer Releases

Description	Period ended June 2023	Comparative period 2022
	Kshs.	Kshs
Total Exchequer release quarter 1	1,664,556,086	1,514,522,313
Total Exchequer release quarter 2	2,409,398,463	2,821,653,159
Total Exchequer release quarter 3	2,229,202,353	2,271,332,689
Total Exchequer release quarter 4	5,560,361,528	4,006,535,636
Total	11,863,518,430	10,614,043,797

Receipts and payments for the period ended 30th June 2023

Of the Kshs. 11,890,639,396 received during the period, Kshs. 11,863,518,430 was from equitable share while Kshs. 27,120,967 from AIA.

Included in the equitable share were grants received from World Bank-NARIGP Kshs. 180,705,535, Agriculture Sector Development Support Program II Kshs. 5,344,642, Kenya Urban support program Kshs. 3,534,475 and Financing Locally Led Climate Action Program Kshs. 11,169,750

The county had equitable share brought forward of Kshs. 867,288,525. Kshs. 12,101,536,966 was utilized in Financial Year 2022/23. This translates to absorption rate of 82%.

Kshs. 2,788,109,966 was utilized on development while Kshs. 9,058,422,012 on recurrent expenditure.

Social security benefits relate to gratuity for chief officers, CEC Members paid to provident fund to be paid on expiry of contracts.

Kshs. 1,256,268,326 was transferred to the County Assembly.

	Period ended June 2023	Comparative period 2022
	Kshs.	Kshs.
Receipts		
Exchequer releases (Transfer from CRF)	11,863,518,430	10,614,043,797
Other receipts	27,120,967	147,581,046
Total receipts	11,890,639,396	10,761,624,843
Payments		
Compensation to employees	5,169,412,184	4,842,460,885
Use of goods and services	2,116,895,828	2,037,798,793
Transfer to other Government entities	1,256,268,326	962,742,192
Other grants and transfers	979,566,252	1,304,180,080
Social security benefits	46,456,661	44,019,522
Acquisition of assets (pg25)	2,164,943,061	1,609,935,884
Other payments	112,989,303	167,875,698
Total payments	11,846,531,615	10,969,013,054
Surplus /deficit	44,107,781	(207,388,210)

Other receipts	2022/2023	2021/2022
Description		
AMC Fees(Mabanga ATC)	27,120,967	17,303,686
Dispensaries fees & insurance claims	0	114,215,701
Polytechnics fees	0	16,061,662
Total	27,120,967	147,581,046

Comparison of budget vs actual amounts

Budget for exchequer release for the period ended 30th June 2023 was Kshs. 13,977,355,757, actual received was Kshs. 11,863,518,430 which is 87%. This was because of failure by donors to remit in full the amount budgeted. This includes the Kenya Urban Support Program, Climate change grant and NARGIP

Other receipt was AIA expected from other facilities other than hospitals Kshs. 27,120,967 out of a total budget of Kshs. 181,896,840.

Receipts /payments	Budget	Actual	Variance	%
Exchequer release	13,977,355,757	11,863,518,430	2,113,837,327	87
Other receipts(AIA)	181,896,840	27,120,967	154,775,873	15
Total	14,159,252,597	11,890,639,396	2,268,613,200	84
Payments				
Compensation to employees	5,245,623,881	5,169,412,184	76,211,697	99
Use of goods and services	2,541,353,701	2,116,895,828	424,457,873	97
Transfer to other Government units	1,294,353,579	1,256,268,326	38,085,253	97
Other grants	2,234,270,015	979,566,252	1,254,703,763	44
Social security benefits	46,456,661	46,456,661	0	100
Acquisition of assets	2,685,896,760	2,164,943,063	520,953,699	81
Other payments	111,298,000	112,989,303	169,303	100
Total	14,159,252,597	11,846,531,615	2,312,720,981	84

Other payments relate to emergency fund Kshs. 104,157,400 and Kshs. 8,831,903 to suppliers.

Comparison of actual vs budget recurrent

Total recurrent budget was Kshs. 9,713,369,159, out of this, Kshs. 9,300,150,826 was received (96%). Total expenditure was Kshs. 9,058,422,012. The major expense was salaries Kshs. 5,169,412,184 against a budget of Kshs. 5,245,623,881 leaving a balance of Kshs. 76,211,697 and Kshs. 3.7b on operations and maintenance.

Comparison of budget vs actual amounts Development

The County expected to receive exchequer release of Kshs. 4,445,883,438 for the year.

By quarter 4 period ended 30th June, Kshs. 2,590,488,570 had been received, translating to 58 %. This was due to failure by donors to remit the budgeted amount in full. Total expenditure was Kshs. 2,788,109,603 leaving a negative variance of Kshs. 197,621,033

Own source revenue and AIA

There is no mention of own source revenue in the report, however computations from information given gives a total collection of Kshs. 336,794,713.

The County expected Kshs. 181,396,839 from AIA, but only Kshs. 27,120,967 was realised from Mabanga ATC which is 15% of expected.

Apart from Mabanga ATC, the county did not collect any money from other sources like VTCs and Chwele fish farm, department of Roads and Public works, Education etc. In the financial year 2021/2022 the county collected Kshs, 114,215,701 from dispensaries and Kshs. 16,061,662 from polytechnics. These departments had allocations to collect revenue e.g. Education had an allocation of Kshs. 22 million while Roads and Public works had Kshs. 4 million allocated with no collection being recorded from both.

2.2 CONDITIONAL GRANTS

For the conditional grants from development partners and National government, the County received an actual amount of Kshs. 979,566,252 in 2022/23 compared to Kshs. 1,304,180,080 remitted in 2021/22. These are grants for implementation of:

- Scholarships and other educational benefits Kshs. 524,000,000.
- Other capital grants and transfers Kshs. 455,566,252.

c) Accounts receivables (outstanding Imprest) across all departments amounted to Kshs. 288,712,420 compared to Kshs. 294,183,471 at the end of March 2023. Finance

and Economic Planning department has the highest outstanding Imprest at Kshs.1, 26,691,080. The list of individual officers holding unaccounted Imprest is annexed.

Breakdown of imprest per department	Period ended 31st June 2023.Kshs.	2021/2022 Kshs.
Finance and Economic Planning	126,691,080	24,365,695
Governor & Deputy Governors	34,954,054	1,547,700
Public Administration	22,166,140	12,692,500
County Secretary	16,173,190	8,128,250
Health and sanitation	14,287,870	
Gender ,Youth & Sports	11,012,200	
Trade and Industrialization	9,976,220	
Lands Urban and planning	8,155,760	
Housing	7,846,350	
Tourism	6,606,500	
Education	6,474,050	
Water	6,341,855	
County Public service board	5,961,195	
Bungoma Municipality	5,833,700	
Agriculture	3,276,225	
Kimilili	2,366,000	
Roads & Public works	590,031	
TOTAL IMPREST	288,712,420	34,041,645

e) Accounts payable (Retention) for all the departments was Kshs. 268,028,336

(Annexed)

The retention payable and deposits at the beginning of the period was Kshs. 293,425,903 with an additional retention accrued and deposited of Kshs. 142,069,980. A total of Kshs. 167,467,545 was paid during the FY leaving a balance of Kshs. 268,028,338 at end of period.

Outstanding retention 1 st July 2022	293,425,903
Addition for July 2022-June 2023	142,069,980
Total balance	435,495,883
Less retention payments July 2022-March 2023	167,467,545
Balance as at 31st June 2023	268,028,338

f) Pending accounts payable, across all the departments was Kshs. 1,199,681,317. Kshs. 486,059,498 was paid during the period, despite pending bills being allocated Kshs.875 million in the supplementary budget, Kshs. 713,621,819 was the balance outstanding as at 30th June 2023 although the accuracy of this figure could not be confirmed. During interrogation, it was noted that other departments under declared their pending bills.

The department had Accounts payable (Pending bills) outstanding amount of Kshs. 346,617,546 as at 30th June 2022, Kshs. 74,348,211 was paid during the year leaving a balance of Kshs. 272,238,436. The largest % of this pending bills is staff pension payable to Lap fund and Lap trust.

During the supplementary budget, the department was allocated Kshs. 248,365,000 towards staff pension with an additional Kshs 28,979,503 under supplier credit. Only Kshs. 48,193,826 was paid towards pension arrears during the period. During interrogation. It was reported that the budgeting of pension over the last couple of years has been understated by 6months each year and that is the reason for the arrears carried forward each year

2.3 DEPARTMENTAL EXPENDITURE ANALYSIS IN RESPECT TO THE DEPARTMENT OF FINANCE AND ECONOMIC PLANNING

The Department of Finance and Economic Planning had an annual approved budget of Kshs. 1,642,584,330, out of this amount, Kshs. 1,486,716,446 was recurrent and Kshs. 155,867,884 as Development. Kshs. 1, 420,911,540 was absorbed under recurrent and Kshs. 153,131,111, under Development at an absorption rate of 96%. The major expenditure was under Emergency Fund of Kshs. 102,298,000.

The allocation to the various directorates is as shown below:

- i. General Administration Planning and Support services Kshs. 1,187,762,443 had an absorption of Kshs. 1,129,480,746 at the rate of 95%

- ii. County Public Financial Management Kshs. 437,942,778 had an absorption of Kshs. 275,548,463 under recurrent at the rate of 63%.
- iii. Monitoring and Evaluation Kshs. 16,879,109 had an absorption of Kshs. 15,882,331 at the rate of 94%.

CHAPTER THREE

Committee Observations

Mr. Speaker,

As per the submitted fourth quarter report and the oral submissions during the interrogations, the committee observed the following.

1. The County Treasury did not indicate how much each department received as revenue (Exchequer release) to implement their programmes in the period under review
2. The County expected Kshs. 181,396,839 from AIA, but only Kshs. 27,120,967 was realised from Mabanga ATC which is 15% of expected.
3. Apart from Mabanga ATC, the county did not collect any money from other sources e.g. VTCs, Chwele fish farm etc. In the financial year 2021/2022 the county collected Kshs, 114,215,701 from dispensaries and Kshs. 16,061,662 from polytechnics.
4. Revenue is collected by people who are not employed by the County, and they are not paid or remunerated.
5. Hospital facilities operate manually; they are not on IFMIS therefore accounting for the revenue generated was not possible.
6. There is no mention of balance brought forward of money from donors, own source etc.
7. The county has an outstanding imprest of Kshs.288 million as at 30th June 2023. However, during the interrogations, Department submitted that the outstanding imprest is 49 million and there was no proof of surrender.
8. Development vote emergency fund Kshs. 102,298,000, was absorbed in full during the year yet the procedure of requesting for its utilization, reimbursing the same and reporting to the Assembly was not followed. Utilization of the money was not given.
9. Break down of balances on the retention account was not given

10. The Bank balances give same figures as closing balance for both year 2021/2022 and 2022/2023
11. Non-disclosure of pending bills by departments
12. Under budgeting for staff pension by 6 months every financial year resulting into arrears and accrual of pending bills.

Committee Recommendations

1. The County Treasury should disclose, without fail, how much each department receives as revenue (Exchequer release) to implement their programmes in subsequent financial reports.
2. The Department of Finance and Economic should liaise with other departments during the budgeting process on raising of own source revenue so that they are able to collect revenue allocated and follow up monthly on actual achieved against the target set to avoid budgeting for revenue that will never be collected.
3. The Financial statements should disclose revenue collected from all sources during the period. This includes own source revenue as well as revenue collected by hospitals even if the hospitals have the authorization to spend the full collection made.
4. The report should declare balance brought forward on other accounts e.g. donor accounts other than exchequer.
5. As a remedial measure, all staff collecting revenue should be on permanent and pensionable terms for accountability and effectiveness and for avoidance of revenue leakage.
6. All revenue raising institutions E.g. hospitals and TVETS should be on IFMIS for ease of accountability.
7. All balances of money brought forward in previous year should be declared so as to ascertain collection for the period under review.
8. As the supervising entity, the Department of Finance and Economic Planning should ensure compliance to the provisions of regulation 93(5) and (6) of the Public Finance Management Regulations 2015 as read together with section 197(k) of the PMF Act 2012 in respect to management of imprests.

9. The County should adhere to the procedure spelt out in PFMA regarding operation of Emergency Fund pursuant to Section 110.
10. The County Treasury should break down balances on the retention account per department for clarity.
11. The County Treasury should be keen while consolidating and preparing the reports to ensure that comparative figures are correct on the bank balances at the end of the financial year.
12. The County Treasury should follow up and take action on departments that do not disclose the accurate pending bills.
13. The County Treasury should budget for staff pension in full to avoid carrying forward accrual of pending bills.

Conclusion

Hon. Speaker, this committee urges for strict compliance to section 104 (i), (j) & (k) of the PFM Act 2012 in regard to responsibilities and powers of the County Treasury by all accounting Officers:

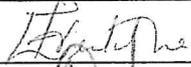
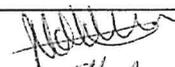
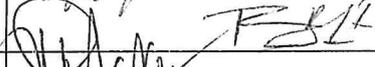
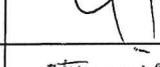
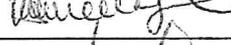
(i) Ensuring proper management and control of, and accounting for the finances of the the County Government and its entities in order to promote efficient and effective use of the county's budgetary resources;

(j) Maintaining proper accounts and other records in respect of the County Revenue Fund, the County Emergencies Fund and other public funds administered by the County government;

(k) Monitoring the County Governments entities to ensure compliance with this Act and effective management of their funds, efficiency and transparency and, in particular, proper accountability for expenditure of those funds

ADOPTION SCHEDULE

We the undersigned members of the committee on Finance and economic planning affix our signatures adopting this report with the contents therein.

	MEMBERS NAME	DESIGNATION	SIGN
1	Hon. James Mukhongo	Chairperson	
2	Hon. Orize Kundu	Vice Chairperson	
3	Hon. Everton Nganga	Member	
4	Hon. Everlyne Mutiembu	Member	
5	Hon. Aggrey Mulongo	Member	
6	Hon. Vitalis Wangila	Member	
7	Hon. Violet Makhanu	Member	
8	Hon. Stephen Wamalwa	Member	
9	Hon. Tonny Barasa	Member	
10	Hon. George Makari	Member	
11	Hon. Catherine Kituyi	Member	
12	Hon. Jack Kawa	Member	
13	Hon. Christine Mukhongo	Member	
14	Hon. Francis Chemion	Member	
15	Hon. Godfrey Mukhwana	Member	

MINUTES OF THE COMMITTEE ON FINANCE AND ECONOMIC PLANNING HELD ON THE 13TH DAY OF NOVEMBER, 2023 AT 10.00 AM AT VICTORIA COMFORT INN, KISUMU.

MEMBERS PRESENT.

1. Hon. James Mukhongo	Chairperson.
2. Hon. Orize Kundu	Vice Chairman.
3. Hon. Evelyn Mutiembu	Member.
4. Hon. Christine Mukhongo	Member.
5. Hon. Stephen Wamalwa	Member.
6. Hon. Nganga Everton	Member.
7. Hon. Vitalis Wangila	Member.
8. Hon. Aggrey Mulongo	Member.
9. Hon. Francis Chemion	Member.
10. Hon. Jack Kawa	Member.
11. Hon. Godfrey Wanyama	Member.
12. Hon. Violet Makhanu	Member.
13. Hon. George Makari	Member.
14. Hon. Tony Barasa	Member.
15. Hon. Kituyi Catherine	Member.

SECRETARIAT.

1. Elvis Werunga	PCA
2. Janet Nalianya	SFA
3. Ramadhan Fwamba	Committee Clerk.
4. Protus Simiyu	Hansard Officer.

AGENDA.

1. Preliminaries.
 - i. Prayer.
 - ii. Determination of the quorum.
2. Communication from the Chairperson.
3. Reading and confirmation of minutes of the previous meeting.
4. Matters arising.
5. Report writing on the 4th quarter financial statement for the period ended 30th June 2023.
6. Adjournment.

MIN.CFEP.1/13/11/2023: PRELIMINARIES.

The meeting was called to order at 10:00 AM with a word of prayer from the chairperson Hon. James Mukhongo.

MIN.CFEP.2/13/1/2023: COMMUNICATION FROM THE CHAIRPERSON.

The Hon. Chair welcomed members to the meeting and thanked Hon members and members of the secretariat for turning up for the meeting on time thus allowing the meeting to start off early enough.

MIN.CFEP.3/13/1/2023: ADOPTION OF THE AGENDA.

The agenda of the meeting was adopted on proposal by Hon. Christine Mukhongo and seconded by Hon. Evelyn Mutiambu.

MIN.CFEP.4/13/11/2023: READING AND CONFIRMATION OF MINUTES OF THE PREVIOUS MEETING.

Minutes of the previous meeting were read and confirmed as a true record of what transpired on proposal by Hon. Francis Chemion and seconded by Hon. Orize Kundu

MIN.CFEP.5/13/11/2023:MATTERS ARISING.

None

MIN.CFEP.6/13/11/2023: REPORT WRITING ON THE 4TH QUARTER FINANCIAL STATEMENT FOR THE PERIOD ENDED 30TH JUNE 2023.

The Committee went through the report on the 4th quarter for the period ended 30th June 2023.

Deliberations were made from the interrogations carried out by the committee when the Department on Finance and Economic Planning appeared before the Committee.

The submissions made by the Department and the financial statements were the basis of the Committee observations and recommendations therein which the committee agreed to.

MIN.CFEP.7/13/11/2023:ADJOURNMENT

There being no other business, the meeting ended at 11:50 AM and the next meeting will be held on Notice.

CONFIRMED BY.

CHAIRPERSON: NAME:

SIGN: DATE:

COMMITTEE CLERK NAME:

SIGN.....DATE.....