

Wed next week
6th Nov
2-30 P.M



COUNTY ASSEMBLY OF BOMET THIRD ASSEMBLY- THIRD SESSION

COUNTY ASSEMBLY COMMITTEE ON BUDGET AND APPROPRIATION

REPORT

ON THE COUNTY EXECUTIVE COMMITTEE MEMBER FOR FINANCE, ICT AND
ECONOMIC PLANNING

REQUEST TO THE COUNTY ASSEMBLY FOR INPUT, CLARIFICATIONS OR
RESERVATIONS ON THE CONTENTS OF THE BOMET COUNTY **PENDING BILLS**
REPORT FOR FINANCIAL YEAR ENDING 2022/2023

NOVEMBER, 2023

① Hon. Speaker
You may approve it
for tabling
Kipkudh
22/11/23

COUNTY ASSEMBLY FISCAL BUREAU

② Approved
22/11/23
Kipkudh
Tabled on 22/11/2023
at 2:30 P.M

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PREFACE

1.1 Background

Mr. Speaker Sir,

Honorable members, I wish to take this opportunity on behalf of members of the committee on Budget and Appropriation to present to the County Assembly, a report on the County pending Bills covering the year 2020-2022 tabled and committee to the committee on 19th September 2023.

Mr. Speaker sir,

The committee on Budget and Appropriation as currently constituted comprises of the following Honorable members:

1. Hon. Eric Kirui – Chairperson
2. Hon. Robert Langat – V. Chair
3. Hon. Roseline Cheptoo
4. Hon. Peter Langat
5. Hon. Paul Kirui
6. Hon. Bernard Rotich
7. Hon. Stephen Changmorik
8. Hon. Bernard Langat
9. Hon. Ernest Rotich
10. Hon. Josphat Kipkirui
11. Hon. Peter Mutai
12. Hon. Kibet Ngetich
13. Hon. Kiprotich Wesley



1.2 Mandate of the committee

Standing Order No. 199 establishes the committee on Budget and Appropriation with specific mandate to:

- a) **Investigate, inquire into and report** on all matters related to coordination, control and monitoring of the County Budget.*
- b) Discuss and review the estimates and make recommendations to the County Assembly.*
- c) Examine the County Fiscal Strategy Paper presented to the County Assembly;*
- d) Examine Bills related to the County budget, including Appropriations Bills; and*
- e) Evaluate tax estimates, economic and budgetary policies and programmes with direct budget outlays.*

1.3 Examination of the pending bills

Mr. Speaker sir,

Via a Gazette notice Vol.CXXV No. 146 dated 13th January 2023, H.E the governor appointed a five-member committee with the mandate to verify, scrutinize, analyze and report on pending bills covering the financial years from 2020 to 2023 and to make appropriate recommendations to the County Treasury on their payments or otherwise. The pending bills committee took about five months to conclude the report.

The County Executive Committee Member for Finance, via a letter dated 11th September 2023, submitted the pending bills report to the County Assembly for any input, clarifications or reservations on any contents of the report at the earliest possible time. The report was subsequently tabled and committed to the committee on Budget and Appropriation on 18th September 2023.

Owing to the weight of the matter, the committee reviewed the report in two separate retreats held to deliberate on the pertinent issues obtained and to ensure that it arrives at an informed

judgement. The committee also sampled and physically visited forty-nine (49) listed pending bill's projects aimed at familiarizing itself on the actual circumstances in the ground.

1.4 Acknowledgement

Mr. Speaker sir,

Hon. Members, the review of the pending bills revealed new key tool for the County Assembly's oversight. In fact, this is where rubber meets the road. The committee members deliberately visited a number of projects including those in far flung areas with limited access and unfavorable climatic conditions. Owing to the shortage of official transport, the members were forced in some of instances to use their private vehicles. The committee also held several lengthy sessions, sometimes burning midnight oil and sacrificing their weekends to accord the document the attention it deserved.

For this reason, **Mr. Speaker Sir**, I wish to sincerely appreciate my Committee members for all the sacrifices made and efforts accorded to the exercise. I also wish to recognize and appreciate in a special way all Hon. Members representing various Wards who heeded our calls to guide us to the sites of the projects sampled and visited.

On behalf of the Committee, I also wish to extend the committee's appreciation to the Assembly Administration for facilitation. The committee is also grateful to the members of the public who attended and assisted the committee during the site visits.

Invaluable support from the aforementioned stakeholders greatly helped the committee to enrich its output.



1.5 Affirmation and approval

Mr. Speaker sir,

It is therefore my pleasant duty and privilege, on behalf of the committee on Budget and Appropriation to table the report.

Signed-----



THE HON. ERIC KIRUI

CHAIRPERSON, BUDGET AND APPROPRIATION COMMITTEE

Date-----

22/11/2023

We, honorable members of the Budget and Appropriation Committee, do hereby affix our signatures to this report to affirm our approval, confirm its accuracy, validity and authenticity: -

No.	Name	Designation	Signature
1.	Hon. Erick Kirui	Chairperson	
2.	Hon. Robert Langat	Vice Chairperson	
3.	Hon. Roseline Cheptoo	Member	
4.	Hon. Peter Langat	Member	
5.	Hon. Paul Kirui	Member	
6.	Hon. Bernard Rotich	Member	
7.	Hon. Stephen Changmorik	Member	
8.	Hon. Bernard Langat	Member	
9.	Hon. Ernest Rotich	Member	
10.	Hon. Josphat Kipkirui	Member	
11.	Hon. Peter Mutai	Member	
12.	Hon. Kibet Ngetich	Member	
13.	Hon. Kiprotich Wesley	Member	



2 OVERVIEW OF THE PENDING BILLS REPORT

Mr. Speaker Sir,

Pending bills, **Mr. Speaker Sir**, are unsettled financial obligations that occur at the end of a financial year as a result of failure to pay for goods and or services that have been properly procured. Delayed disbursements, revenue shortfall/overestimation, carryover works, re-allocation as well as poor planning and or expenditure outside approved work plan are some of the key sources of pending bills in governments.

The report enlists and categorizes the pending bills into eligible, ineligible, eligible subject to, retention, historical and pending support to cooperatives and VTCs. It also states the challenges and recommendations.

Eligible bills were defined as those that meets all requirement for payment whereas ineligible bills were defined as those that do not. They might be missing one or more required attachments; works were not or partly done; missing supporting documents; fraudulent claims and double claims among others.

Retention, normally 10% of the contract sums, pertains to claims which have observed defect liability period. The report listed the pending retentions which were due for payment at the time. The report listed and classified historical pending bills as those which accrued earlier than the year 2019 enlisted in the previous pending bills report but have not been settled to date.

The report also enlists pending support to county government entities. These were majorly unsettled commitments to Vocational Training Institutions and Cooperatives Societies.

The other category are the pending bills classified as, "in-eligible subject to". the report clarifies that these are pending bills whose works done were proven but lacked proper documentation for processing of their payments.

The amount per category is shown below;

S/No.	CATEGORIES	TOTALS
1.	Eligible	897,932,521
2.	Ineligible	130,263,512



3.	Eligible Subject To	285,989.892
4.	Retention	38,933,408.42
5.	Pending Support to Public Entities	49,190,133
6.	Historical	34,694,488
	Totals	1,436,228,604.42

3 DETAILED ANALYSIS

3.1 Eligible pending bills

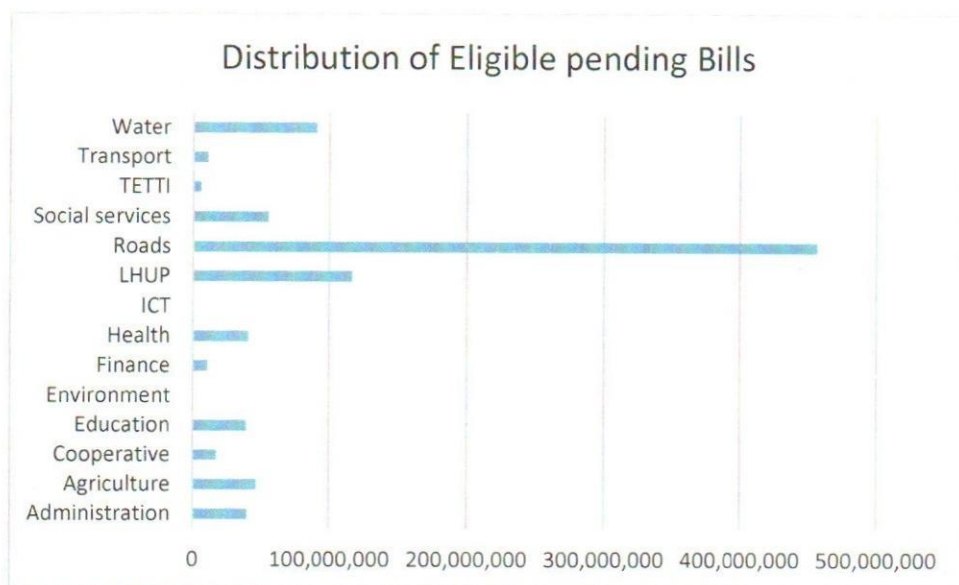
Mr. Speaker Sir,

The report enlists 382 suppliers in the eligible pending bills category with a total of **KES 897,932,521**. However, my committee carried out further verification on the totals and noted that the correct amount is **KES 932,582,576**.

For a clear picture, my committee deliberately categorized the total eligible pending bills per department and came up with the following;

Table 1 Eligible Pending Bills as per the report

Department	Sum total
Administration	39,790,443
Agriculture	46,552,534
Cooperative	17,401,027
Education	39,185,775
Environment	999,900
Finance	11,028,840
Health	40,944,136
ICT	550,000
LHUP	116,826,523
Roads	456,624,217
Social services	55,000,000
TETTI	5,835,932
Transport	10,932,563
Water	90,910,686
Grand Total	932,582,576



As shown in the chart above, roads department takes up almost half of all eligible pending bills at 49%. It is then followed by Lands, Housing & Urban Planning and Water at 13% and 10% respectively.

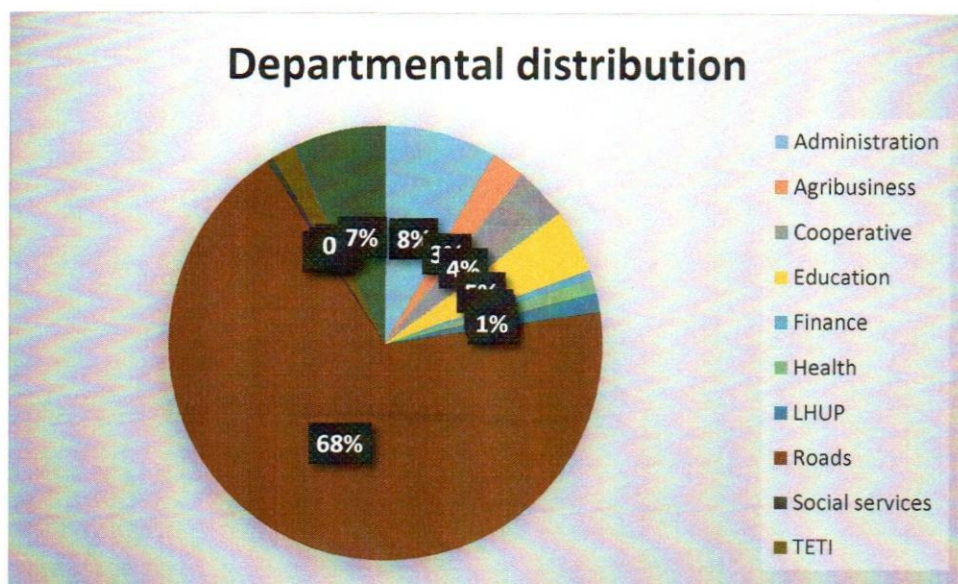
3.2 Eligible subject to

The committee also classified 'Eligible Subject to' pending bills per department as follows;

Table 2 'Eligible subject to' Pending Bills as per the Report

Department	Sum total
Administration	24,224,529
Agribusiness	7,254,967
Cooperative	11,670,614
Education	13,846,018
Finance	1,996,000
Health	3,209,463
LHUP	4,053,364
Roads	199,735,906
Social services	1,299,000
TETTI	5,284,369
Transport	454,640
Water	20,008,262
Grand Total	293,037,132

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Roads department also takes up the lion's share of this category followed by the department of Administration and Water.

3.3 In-eligible pending bills

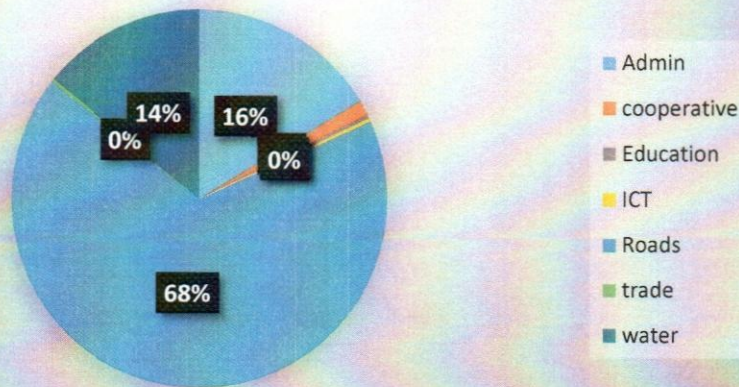
In-eligible pending bills per department is distributed as follows;

Table 3 In-eligible Pending Bills as Per the report

Department	Sum total
Admin	20,000,000
cooperative	1,645,000
Education	400,000
ICT	300,000
Roads	82,425,460
trade	300,000
water	17,304,480
Grand Total	122,374,940

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Departmental distribution of ineligible pending Bills



Thirty-six (36) suppliers have been listed in this category. The above chart indicates that Roads department takes up the lion share (68%) of ineligible pending bills followed by Administration and Water departments.

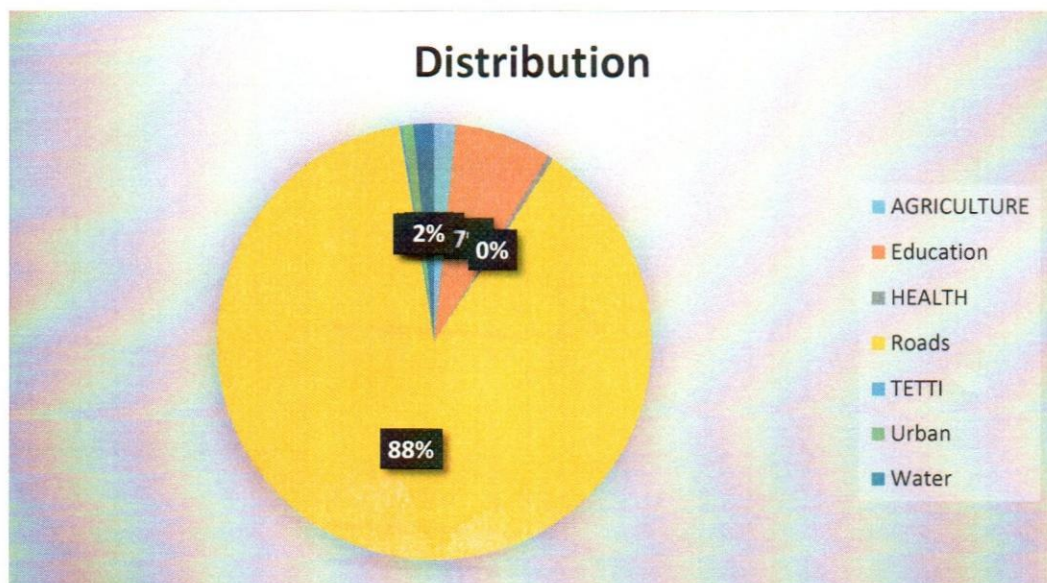
3.4 Retention pending claims

The departmental share in this category is as shown below;

Table 4 Total Pending Retention as per the report

Department	Sum of Amount
Agriculture	637,364.7
Education	2,828,443.91
Health	190,437
Roads	35,022,829.71
TETTI	90,000
Urban	322,763.38
Water	616,003
Grand Total	39,707,841.7

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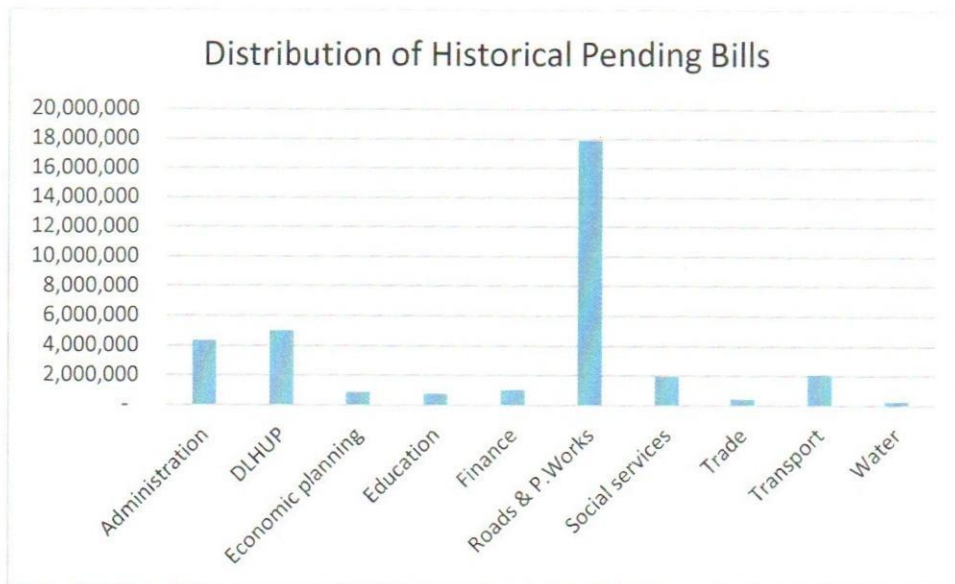


Combined, the department of Roads and education almost takes up the entire amount of retention claims at 95%.

3.5 Historical pending bills

Department	Sum total
Administration	4,350,000
DLHUP	5,002,983
Economic planning	871,195
Education	775,350
Finance	1,024,000
Roads & P. Works	17,895,500
Social services	1,971,000
Trade	440,000
Transport	2,089,320
Water	275,140
Grand Total	34,694,488

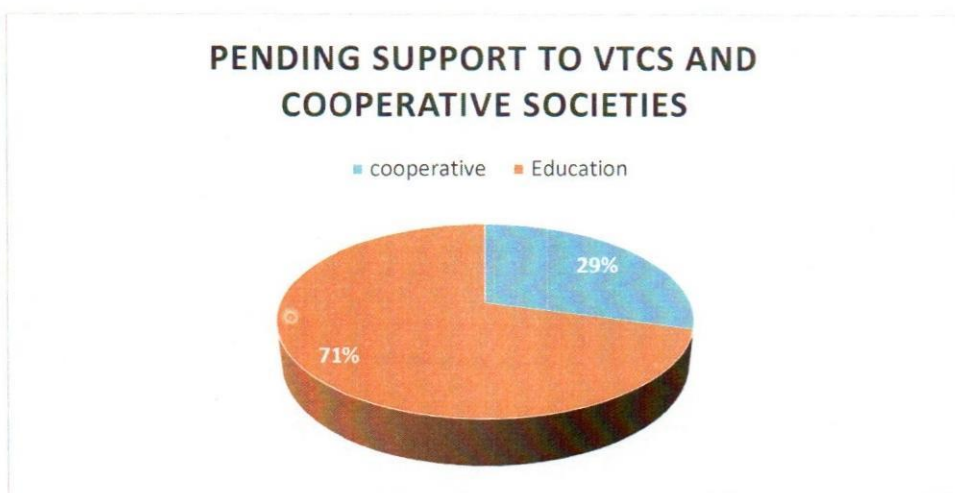
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Department of Roads, LHUP and Administration in that order leads in this category of pending bills.

3.6 Pending support to public entities

DEPARTMENT	Sum of Amount
cooperative	16,112,136.00
Education	38,854,354.00
Grand Total	54,966,490.00



The total amount of pending support to public entities has been underestimated in the report by KES 5,776,377. The total sum is supposed to be KES 54,966,490 and is shouldered between the department of Education and Cooperatives at 71% and 29% respectively.

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4 PENDING BILLS VS BUDGETARY ALLOCATIONS

4.1 Analysis of potential impact of pending bills on the approved budget

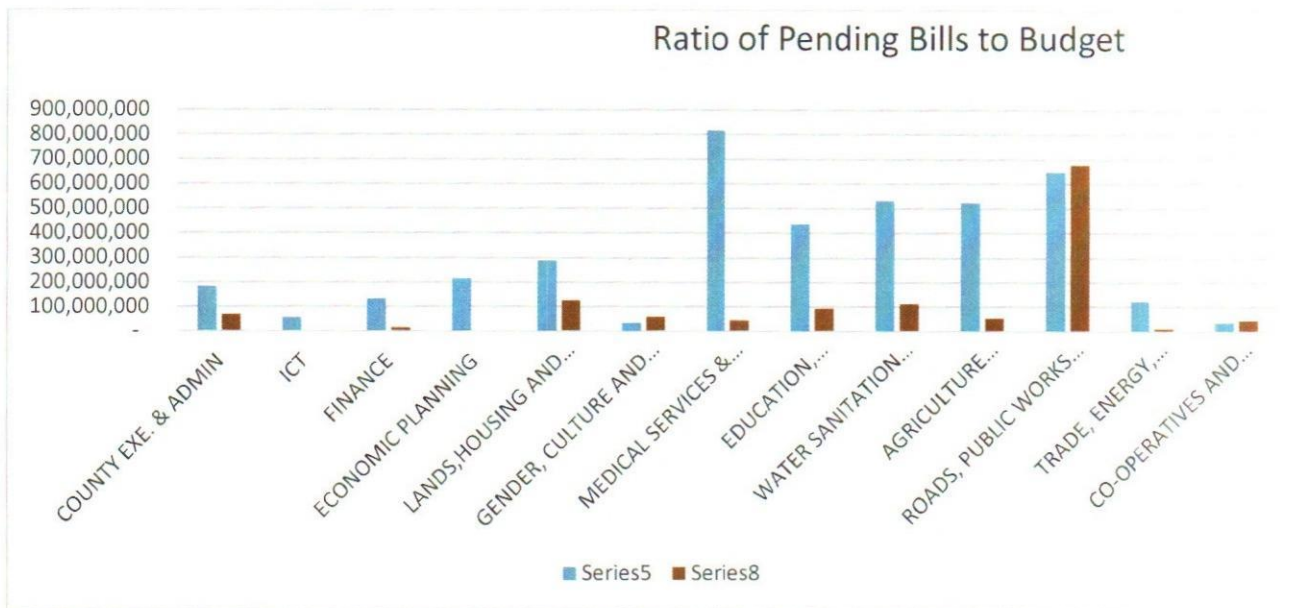
Mr. Speaker Sir,

The committee also deliberately sought to establish the impact of pending bills on the current FY budget were it to be settled once off.

The table below compares budgetary allocation for the current FY 2023/2024 to the pending bills payable (those categorized as eligible, eligible subject to, Pending support and Historical);

SECTOR	APPROVED BUDGET ESTIMATES	TOTAL PENDING BILLS PAYABLE	Ratio of Pending Bills to Budget
COUNTY EXE. & ADMIN	182,563,227	68,364,972	37%
ICT	56,478,654	550,000	1%
FINANCE	132,441,082	14,048,840	11%
ECONOMIC PLANNING	215,152,576	871,195	0%
LANDS, HOUSING AND URBAN PLANNING	288,345,000	125,882,870	44%
GENDER, CULTURE AND SOCIAL SERVICES	33,256,300	58,270,000	175%
MEDICAL SERVICES & PUBLIC HEALTH	817,120,524	44,153,599	5%
EDUCATION, VOCATIONAL TRAINING, YOUTH AND SPORTS	437,682,880	92,661,497	21%
WATER SANITATION AND ENVIRONMENT	530,230,145	111,194,088	21%
AGRICULTURE LIVESTOCK AND FISHERIES	522,407,309	53,807,501	10%
ROADS, PUBLIC WORKS & TRANSPORT	646,917,608	676,344,943	105%
TRADE, ENERGY, TOURISM, INDUSTRY AND INVESTMENT	121,726,738	11,560,301	9%
CO-OPERATIVES AND ENTERPRISE DEVELOPMENT	36,300,000	45,183,777	124%

Warm color shades indicate departments at or past red line (the ratio of their pending bills to budget exceeds 10%) while cold colored ones are those departments whose pending bills falls below 10% of their current FYs budgetary allocations.



The chart above provides a clear view of the impact of pending bills on the budget were it, ceteris paribus, to be cleared one off. Total current FY budgets for the department of Gender and Roads are not sufficient to offset their pending bills even if all their total current FY budgets were to be used to offset pending bills without any single work done.

5 CORRELATION BETWEEN PENDING BILLS TO BUDGET RE-ALLOCATION THROUGH SUPPLEMENTARY BUDGETS

5.1 Budget shifts in FY 2019/2020

The committee sought to establish whether there is a correlation between the pending bills and budget shifts occasioned by reallocation through supplementary budgets and obtained the following findings;

SECTOR	Approved Estimates FY2019/2020	Approved Second Supplementary Budget FY2019/2020	BUDGET SHIFTS
COUNTY EXECUTIVES	1,753,866,426	1,971,971,227	218,104,801
Personal emoluments	1,494,638,552	1,739,638,552	245,000,000
Operation & maintenance	259,227,874	232,332,675	(26,895,199)

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PSB	20,034,200	17,822,270	(2,211,930)
Operation & maintenance	20,034,200	17,822,270	(2,211,930)
ADMINISTRATION	128,000,252	125,362,703	(2,637,549)
Operation & maintenance	58,390,252	57,752,703	(637,549)
Development	69,610,000	67,610,000	(2,000,000)
ICT	46,705,000	42,745,650	(3,959,350)
Operation & maintenance	25,705,000	24,245,650	(1,459,350)
Development	21,000,000	18,500,000	(2,500,000)
FINANCE	205,700,151	305,203,543	99,503,392
Operation & maintenance	105,772,392	157,096,682	51,324,290
Development	99,927,759	148,106,861	48,179,102
ECONOMIC PLANNING	133,868,835	101,960,211	(31,908,624)
Operation & maintenance	133,868,835	101,960,211	(31,908,624)
LANDS, HOUSING AND URBAN PLANNING	352,046,974	315,220,783	(36,826,191)
Operation & maintenance	71,491,187	71,890,085	398,898
Development	280,555,787	243,330,698	(37,225,089)
YOUTH, SPORTS, GENDER AND CULTURE	125,020,370	129,580,430	4,560,060
Operation & maintenance	88,020,370	91,280,430	3,260,060
Development	37,000,000	38,300,000	1,300,000
MEDICAL SERVICES & PUBLIC HEALTH	1,562,827,634	1,582,004,357	19,176,724
Personal emoluments	665,000,000	689,200,000	24,200,000

Operation & maintenance	523,092,740	675,185,271	152,092,532
Development	374,734,894	217,619,086	(157,115,808)
EDUCATION AND VOCATIONAL TRAINING	274,645,250	274,419,988	(225,262)
Operation & maintenance	146,470,250	132,462,609	(14,007,641)
Development	128,175,000	141,957,379	13,782,379
WATER SANITATION AND ENVIRONMENT	490,860,281	534,422,471	43,562,190
Operation & maintenance	86,514,199	119,597,389	33,083,190
Development	404,346,082	414,825,082	10,479,000
AGRICULTURE COOPERATIVES AND MARKETING	424,172,095	394,842,342	(29,329,753)
Operation & maintenance	60,972,095	64,537,662	3,565,567
Development	363,200,000	330,304,680	(32,895,320)
ROADS, PUBLIC WORKS & TRANSPORT	713,952,317	855,390,443	141,438,126
Operation & maintenance	58,382,125	60,842,130	2,460,005
Development	655,570,192	794,548,313	138,978,121
TRADE, ENERGY, TOURISM, INDUSTRY AND INVESTMENT	149,597,006	154,145,761	4,548,755
Operation & maintenance	26,801,000	25,259,403	(1,541,597)
Development	122,796,006	128,886,358	6,090,352

	REVENUE	Approved Estimates FY2019/2020	Approved First Supplementary Budget FY 2019/2020	Approved Second Supplementary Budget FY 2019/2020
	Equitable share +Local Revenue	6,168,922,277	6,415,293,680	6,415,293,680

	Equitable share	5,507,100,000	5,507,100,000	5,507,100,000
	Local Revenue	275,922,277	200,922,277	200,922,277
	Balance B/F	385,900,000	707,271,403	707,271,403

From this table, it can be deduced that there was a huge upward salary shift of KES 245 million in the supplementary budgets. Service departments i.e. finance also got a huge boost of KES 99 million. On the flipside, key department budgets were sacrificed as a result. This include the department of Lands and Urban Planning, Health and Agriculture.

On the revenue side, it can be deduced that KES 707 million were brought forward from the previous FY. This was largely funds released at the closure of FY for various goods, works and services rendered but unfortunately, for one reason or the other, not settled at the closure of a financial year. The funds should ordinarily be retraced back to the purpose for which they were intended. A close scrutiny of this case reveals that, save for the department of Roads, most of these balances were used to settle under budgeting in salaries/ballooning wage bill and recurrent spending in service departments.

6 BUDGET PERFORMANCE FROM THE YEAR 2019 TO 2021 (IN 'KSH. MILLIONS')

The committee also sought to establish the relationship between pending bills and absorption of funds over the period under review and obtained the following;

Table 5 Source: Controller of Budget Annual Budget Implementation Review Reports

BUDGET PERFORMANCE BY DEPARTMENT															
Department	2018/2019 (Baseline)			2019/2020			2020/2021			2021/2022			2022/2023		
	Allocat ed	Expen diture	Net	Allocate d	Expen diture	Net	Allocate d	Expendi ture	Net	Allocat ed	Expend iture	Net	Alloc ated	Expe nditu re	Net
County Assembly	177.65	44.61	133.04	80	79.99	0.01	140.8	136.83	3.97	212.66	50.21	162.45	250	231.9	18.08
County Executive															
Public Service Board															
Admin	125.19	41.03	84.16	67.61	40.28	27.33	23.6	3.15	20.45	7.5	1.78	5.72	34	9.04	24.96
Finance, ICT and Economic Planning	67.49	20.86	46.63	166.61	133.96	32.65	263.73	91.7	172.03	477.35	172.73	304.62	233.2	192.8	40.4
Lands, Housing & Urban planning	254.82	209.87	44.95	243.33	33.15	210.18	246.44	46.09	200.35	140.01	33.14	106.87	220.58	79.44	141.14
Youth,sports,gender and culture	36.5	33.15	3.35	38.3	27.84	10.46	20.98	10.72	10.26	10	1.59	8.41	19.5	13	6.5
Medical services and public health	381.91	144.3	237.61	217.62	32.08	185.54	249.54	26.84	222.7	225.41	30.39	195.02	201.74	15.17	186.57
Education and Vocational Training	149.35	132.39	16.96	141.96	82.44	59.52	137.47	55.68	81.79	136.38	133.01	3.37	145.94	111.5	34.45
Water, Sanitation and Environment	280.77	178.02	102.75	414.83	272.91	141.92	335.66	224.16	111.5	299.53	272.23	27.3	360.51	205.3	155.24
Agriculture, cooperatives and Marketing	355.84	207.46	148.38	330.3	266.38	63.92	463.16	154.57	308.59	583.76	174.08	429.71	426.87	237.9	189
Roads, Public works and Transport	969.04	959.91	9.13	794.55	641.48	153.07	745.42	709.16	36.26	839.84	837.12	2.72	491.35	408.1	83.21
Trade, Energy, Tourism, Industry and Inv	149.26	90.64	58.62	128.89	96.93	31.96	56.54	34.76	21.78	28.57	13.69	14.88	55.5	29.2	26.3
Total	2947.82	2062.24	885.58	2624	1707.44	916.56	2683.34	1493.66	1189.68	2961.01	1719.97	1261.07	2439.2	1533	905.85

Table 5 aims to demonstrate the capital performance for various departments from FY 2019/2020 to FY 2022/2023. Performance for FY 2018/2019 has also been shown for baseline information. The table provides amount of resources allocated at the beginning of a FY in the budget and expenditure at the end of a FY. The unutilized resources at the end of FY is an indication of missed opportunities for service delivery and by extension intended disenfranchised beneficiaries.

Table 6 FOUR YEAR BUDGETARY PERFORMANCE OF CAPITAL EXPENDITURE FOR ALL SPENDING UNITS (IN MILLIONS)

FOUR YEAR(2019-2020) BUDGETARY PERFORMANCE FOR ALL SPENDING UNITS					
SPENDING UNITS	Allocation	Expenditure	Net	ABSORPTION RATE	Total Pending Bills
County Assembly	683.46	498.95	184.51	73.00%	
Administration	132.71	54.25	78.46	40.88%	68.36
Finance, ICT and Economic Planning	1,140.89	591.19	549.70	51.82%	15.47
Lands, Housing & Urban planning	850.36	191.82	658.54	22.56%	125.88
Youth,sports,gender and culture	88.78	53.15	35.63	59.87%	58.27
Medical services and public health	894.31	104.48	789.83	11.68%	44.15
Education and Vocational Training	561.75	382.62	179.13	68.11%	92.66
Water,Sanitation and Environment	1,410.53	974.57	435.96	69.09%	111.19
Agriculture,cooperatives and Marketing	1,804.09	832.90	971.19	46.17%	98.99
Roads,Public works and Transport	2,871.16	2,595.90	275.26	90.41%	676.34
Trade,Energy. Tourism,Industry and Inv	269.50	174.58	94.92	64.78%	11.56
Total	10,707.54	6,454.41	4,253.13	60.28%	

Source: Controller of Budget (Budget Implementation review reports).

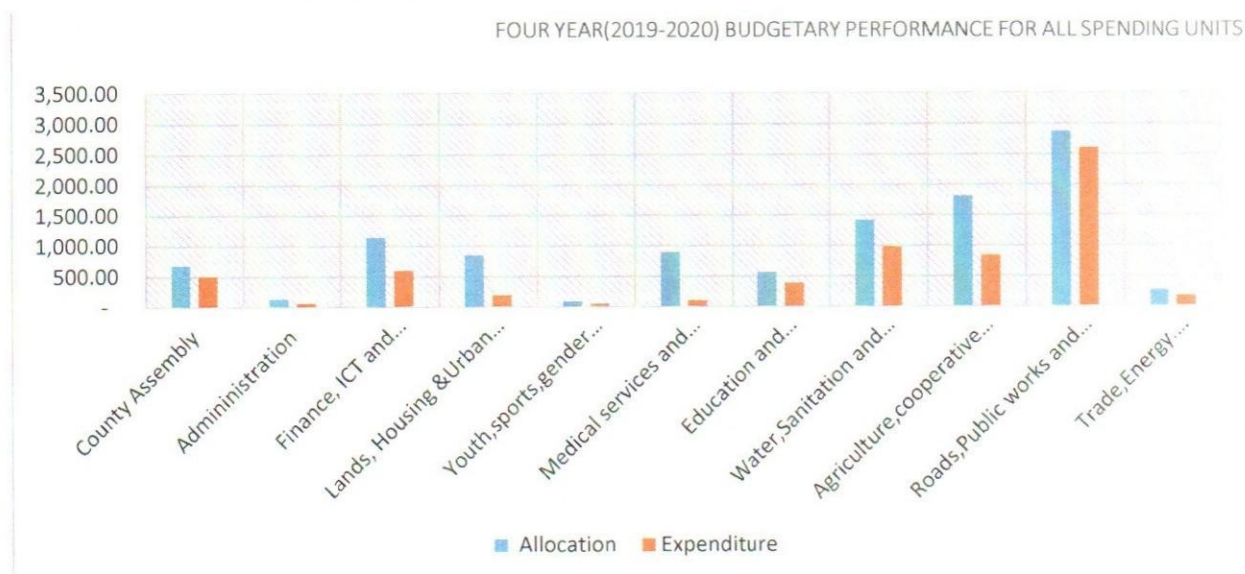


Table 6 and its histogram indicates a four-year capital expenditure performance for all spending units. Dismal performance (below 50%) was recorded from the department of Medical Services and Public Health (11.6%), Lands, Housing and Urban Planning (22.5%), Administration (40%) and Agriculture, Cooperatives & Marketing (46.2%). Coincidentally, these departments are some of the huge contributors of pending bills despite having low absorption rates on allocated funds.

It is also evident from the table that pending bills for two departments, Gender, Culture & Social Services and Roads, Public Works and Transport exceeded their budgetary allocation for the last four years by KES. 22 million and KES. 400 million respectively.

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7 HISTORY OF PENDING BILLS

Mr. Speaker Sir,

A report published by Auditor General (Annex 1), indicates that as at 30th June 2018, Bomet County had eligible pending bills to a tune of Ksh. 1,190,167,877 while ineligible pending bills were Ksh. 63,383,304. The County settled these debts to a tune of Ksh. 792,312,268 by 18th December 2019 indicating that the balances from eligible pending bills stood at Ksh. 397,855,609.

The report defined historical pending bills as those which accrued earlier than 2019 and totaled to Ksh. 34,694,488. These means that the county settled a huge portion of the pending bills noted by the Auditor general report stated above.

It is therefore a huge concern that these pending bills has grown again over the last few years to one billion shillings negatively impacting on the County economy and the livelihood of the business community most of whom had high hopes that fruits of devolution would boost their trade.

8 CONSULTATION AND CORRESPONDENCES WITH THE COUNTY EXECUTIVE COMMITTEE MEMBER FOR FINANCE(CECMF)

Mr. Speaker Sir,

The Committee on Budget and Appropriation via its own motion and pursuant to its mandate as per the standing orders wrote, via a letter Ref: BCA/13/12(1) dated 1st December 2022, to the County Executive Committee Member for Finance to furnish it with a comprehensive report on pending Bills as at the end of 30th June 2022. The committee indicated that the report should contain the following;

- I. Department which procured the works or service.
- II. Name of the contractor and or supplier.
- III. Nature of works.
- IV. Specific location of the project where it was undertaken.
- V. The contract value.
- VI. Local Service Order number for each.



VII. Pending payment and

VIII. The date the contract was awarded.

The committee also indicated that the report should reach the committee not later than 8th December 2022. In a rejoinder via a letter dated 7th December 2022, the CECM for Finance wrote back to the committee requesting for more time of four weeks to prepare the report. He argued that the completeness and comprehensiveness of the report requires more time for preparation and compilation by various departments and that they were in the process of constituting a pending bills ADHOC committee to audit the pending bills.

On 21st February 2023 following a resolution arrived on 20th February 2023, the Committee on BAC wrote, via a letter Ref: BCA/13/12/4(11), again to the CECMF reminding him of the previous resolution to be furnished with the pending bills report. The Committee also asked the CECMF not to pay any pending bills until the Task Force on County Pending Bills complete their work and report submitted to the County Assembly.

The CECMF wrote back to the committee via a letter Ref: CGB/TRE/22/5/7(2023) informing the committee that the pending bills report was not ready then and that it was still being processed by Adhoc committee but was nearing its tail end. On 15th May 2023, the committee wrote, via a letter Ref:BCA/13/13/1(5), to the CECMF to furnish it with a County Pending bills report, County Personnel data report and Expenditure report for the period from 1st July 2022 to 1st May 2023. The CECMF responded via a letter Ref CGB/TRE/5(23) requesting for two more days to submit the information and on 22nd May 2022 via a letter REF: CGB/TRE/5/1(23) the CECMF, submitted the County Pending Bills Report, Adhoc Committee gazette notice and expenditure report for the period 1st July 2022 to 1st May 2023. The pending Bills report was dated 26th April 2023. The total pending bills as per the report was KES. 1,080,571,024.

On 11th September, 2023 the CECM for Finance and Economic Planning via a letter Ref: CGB/TRE/22/6/9(2) submitted an updated pending bills report to the County Assembly stating that it was for sharing with the Members of County Assembly and relevant committees ahead of processing of payments in two weeks' time. He also stated that he would appreciate any input,



clarifications or reservations on any of the items therein in the earliest time practically possible. The total pending bills in the updated report for all categories was KES 1,436,228,604.42.

The report was tabled and committed to the Committee on Budget and Appropriation on Tuesday of 19th September 2023. The committee during its sitting of 20th September 2023 reviewed the report and noted that the report did not indicate information on the period the contracts were awarded. As a result, the committee via a letter dated 20th September 2023 Ref: BCA/13/3/1(20) wrote to the CECMF to notify him of the shortcoming and its resolutions as follows;

- I. The CECMF to defer the payments of all pending bills until the committee finalizes interrogating the report.
- II. That the CECMF provides additional information on when the contracts were awarded.
- III. That the information should reach the committee by 26th September 2023.

The committee regrets that it did not receive any response from the CECMF on this letter.

The committee however proceeded to interrogate the pending bills report and its contents. On 4th October 2023, it raised a number of issues requiring clarification. The committee via a letter Ref:BCA/13/13/1(21) wrote to the CECMF a number of issues for clarifications. The committee indicated that the CECMF response were required by 12th Thursday of October 2023. The Committee however do regret that the sought clarifications and response had not been received by the time of compiling this report.

The committee was taken aback and asked itself the real reason why the CECMF submitted the pending bills report to the Assembly for input, reservation and otherwise and at the same time fails to cooperate upon further interrogation of issues arising from the report.

9 CONSULTATION AND CORRESPONDENCES WITH THE CONTROLLER OF BUDGET

Mr. Speaker Sir,

On 11TH October 2023, the committee wrote to the Controller of Budget via a letter Ref: BCA/13/13/1(22) informing her that it was at the time engaged in a thorough examination of the Pending Bills Report forwarded to the Assembly by the County Executive Member in charge of Finance. That in the pursuit of its mandate, the Committee had undertaken on-site visits to inspect a selected sample of projects and made formal requests for additional documentation from the CECMF.

The committee further informed the Controller of Budget that it was deeply concerned that during the execution of the said critical duty, payments and requisitions were being authorized based on the Pending Bills Report yet on-site inspections uncovered serious discrepancies that cast doubt on the credibility of the report being used as a basis for payment. In light of the stated findings, the committee requested Controller of Budget to furnish the County Assembly with a comprehensive list of all payments and requisitions that had been executed to in relation to the Pending Bills Report.

In a rejoinder via a letter Ref: COB/MBT/002/3/1(48) the Controller of Budget cited its establishment by Article 228 of the Constitution of Kenya 2010 and its mandate to oversee the implementation of the budgets of both the National and County governments by authorizing withdrawals from public funds when satisfied that the same is in accordance with the law, and the requirement to report to Parliament on budget implementation every four months. She however categorically stated that the Controller of Budget do not make payments.

She submitted the following summary of the requisitions made by the County government of Bomet towards settlement of pending bills since the beginning of FY 2023/24;



DATE OF REQUEST	REQUISITION REF. NO. (FORM A)	OCOB APPROVAL REFERENCE (FORM B)	AMOUNT (KSH.)
14 th September, 2023	DEV/BMT/VOL	COB/BMT/001/77(2)	174,808,141.00
20 th September, 2023	DEV/BMT/VOL	COB/BMT/001/77(6)	32,188,606.00
28 th September, 2023	DEV/BMT/VOL	COB/BMT/001/77(8)	57,025,180.00
9 th October, 2023	DEV/BMT/VOL	COB/BMT/001/78(5)	45,218,765.00
	TOTAL		309,240,692.00

The Controller of Budget further submitted that the role of approving payments of any nature for a government entity is a reserve of the respective accounting officers of the entity as provided for under the Public Finance Management Act, 2012 and therefore asked the committee to follow up on the details of payments made towards pending bills from the respective Accounting Officers of the County government of Bomet. Lastly, she asked to be availed with the final report after the review process being undertaken by the County Assembly has been concluded.

The committee was deeply concerned by the non-cooperative approach displayed by the Controller of Budget especially the flimsy excuse provided and her decision to withhold vital information that would have added immense value to the committee findings. How would the committee obtain bipartisan information from the same County Treasury which was in charge of the production of the pending bills report and settlement of payments?

10 PENDING BILLS COMMITTEE

H.E, the Governor via a Gazette notice, Vol. CXXV No. 146 dated 13th January 2023, appointed a pending bills committee whose mandate was to scrutinize, analyze and report on pending bills between the financial years 2020 to 2022. The membership of the committee comprised of the following members:

	NAME	OCCUPATION	POSITION
1.	David Bett	Former Banker	Chairman
	Beatrice Laboso	Director Procurement	Member
	Benard Kosgei	Deputy Director Finance	Member
	Eng. Kipkemoi Ngeno	Director Roads	Member
	Kirui Sammy	Director Internal Audit	Secretary

The terms of reference to the Committee includes;

- I. To verify, scrutinize and analyze all existing pending bills with a view to making appropriate recommendations to the County Treasury for payment or otherwise of accrued bills of financial years from unpaid pending bills by the close of financial year 2022 and those accrued bills of financial year 2022/2023.
- II. Develop a clear procedure and criteria for handling existing pending bills.
- III. Identify instances (if any) of fraudulent, corrupt and false claims against the County Government of Bomet and make appropriate recommendations.
- IV. Advice County Government on an appropriate arrangement of payment of verified pending bills.
- V. Advice on management of future bill and payables to avoid delay in payment.

Mr. Speaker Sir,

It is ridiculous that the pending bills committee was constituted in spite of the fact that the County administration did not change after the general election. The committee wondered whether this was an admission of lack of trust, capacity or just a pointer of incompetence of the County Treasury. These further cast doubts on the capacity of internal audit function and monitoring and evaluation mechanism.

Analysis of the terms of reference indicates that it is no doubt that the pending committee's role was to interrogate pending bills in an exercise akin to audit as alluded to by the CECMF. The committee on Budget and Appropriation notes that while the intention was good, the



independence of the committee members could not be guaranteed. All the members of the committee, save for the Chairman, were staff who at one point or the other played key roles during tendering processes of the same pending bills they were tasked to audit. Evidently, the procedures governing conflict of interest were not adhered to.

The committee should have at least included in its report pictures of all the listed physical projects. Real photos are quite persuasive in such circumstances.

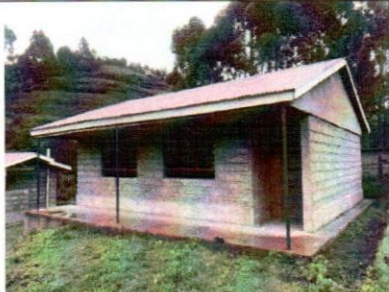




11 FINDINGS FROM THE COMMITTEE SITE-VISITS

Mr. Speaker Sir,




In order to familiarize itself with the actual situation on the ground, the committee on Budget and Appropriation sampled and visited 49 pending bills projects in various wards. The committee obtained firsthand information on the projects as shown below;

S/	Project Name	Company	Ward	Pending Amount (Kes)	Pictorial Status	Committee Findings
1.	Chain Link Fence at Youth Farmers' Fresh Produce Market	Jaley Holdings Ltd	Longisa	3,337,341		The committee observed discrepancies in the pending bill report, noting that no chain link has been installed contrary to the claim. Additionally, the committee found that only 50 concrete poles were installed. Furthermore, it was observed that the facility has been abandoned and subjected to misuse.
2.	Construction of Kiptogoch-Kitagonda and Irwaga-Mindo Road	Caljas Enterprises Ltd	Merigi	4,031,162		The Committee noted that the two roads were duly constructed; however, the local community informed the Committee that the construction was carried out by the Constituency Development Fund (CDF) and the Kenya Tea Development Agency (KTDA).






S/	Project Name	Company	Ward	Pending Amount (Kes)	Pictorial Status	Committee Findings
3.	Construction of MUSO ECDE	S.SK Ventures Company	Merigi	2,085,121		The committee noted that the contractor has not yet completed significant portions of the work. Additionally, there are noticeable infractions, including cracks in the concrete floor. Consequently, the Committee raises questions regarding the circumstances surrounding the validity of the pending amount.
4.	Construction of Bukunye water storage	Kidete Holdings Ltd	Chemane r	3,867,440		The Committee observed discrepancies between the claimed amount and the actual state of the water project. Upon closer examination, it was noted that the storage facility fails to fulfill its intended purpose, with cracked water reservoirs and dismantled pipes. Furthermore, the Committee questions the approval of the project, as the water storage has adversely impacted the downstream flow of water.
5.	Construction of Kaminjeiwet-Leldom and Kapjonah-Karapchesime t Road	Turkey Limited	Chemane r	4,139,995 "Subject to"		The Committee observed discrepancies in the construction of the road, contrary to the claims in the pending bills report. Information provided by members of the community revealed that the only work carried out was bush clearing, with no further activities undertaken.
6.	Construction of Mogoma-Kosior Box Culvert	Weephox Ltd	Kembu	4,897,839		The Committee noted that the construction of the culvert corresponds to the claimed amount, given the satisfactory state of the project. The community confirmed the committee's findings.
7.	Construction of Classroom and pit latrine at Kaporuso Primary School	Sterose Construct ion Ltd	Kembu	1,650,500 "Subject to"		The Committee observed that the construction of the Early Childhood Development and Education (ECDE) facility justifies the claimed amount, considering the excellent condition of the project.

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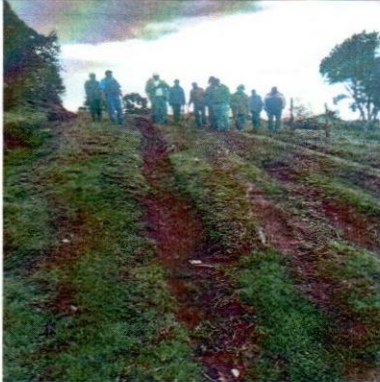

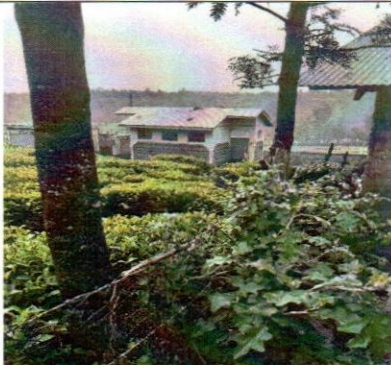
S/	Project Name	Company	Ward	Pending Amount (Kes)	Pictorial Status	Committee Findings
8.	Construction of Stoo-Tachasis-Chebishan Road	Atlantic Work Kenya	Kembu	847,728 "Subject to"		The Committee noted that the construction of the road justifies the claimed amount, given the satisfactory condition of the project, particularly considering that the project was undertaken in the fiscal year 2018
9.	Construction of Classroom and Pit latrine at Kaporuso Primary School	Craywell Ltd	Kembu	1,650,500		The Committee acknowledges the undeniable existence of the Early Childhood Development and Education (ECDE) facility. However, upon physical inspection, it was revealed that the facility exhibits poor workmanship, attributed to substandard construction practices and the involvement of an unqualified contractor, as reported by members of the community
10.	Supply and Delivery of 973 ceiling board to Sigor High School	Sielens Ware East Africa Ltd	Sigor	1,800,000	No trace of the 973-ceiling board	The Committee encountered difficulties in verifying the legitimacy of the claimed pending bill. A visit to Sigor High and Mismis Centre raised significant doubts about the reported supply of 973 boards to Sigor High. Leadership at Sigor High asserted that they had not received the stated number of boards since the initiation of devolution. A visit to the deteriorating Mismis Centre yielded no results, as there was no one in charge at the time of our inspection.
11.	Desilting of Mwokyot Water Pan	Realscape Ventures Ltd	Sigor	3,800,000		The Committee found the state of the project to be deeply concerning. Information provided by members of the community indicated that the desilting of the dam began in May 2023, and surprisingly, the contractor left the site within one week, claiming the work was complete. Community members expressed dissatisfaction with the project's condition, especially given that the anticipated outcome was an oasis resulting from the undertaken works.

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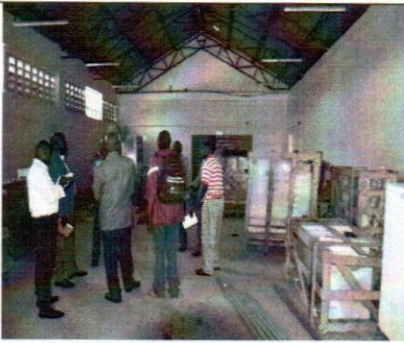
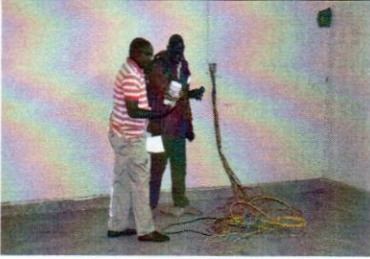
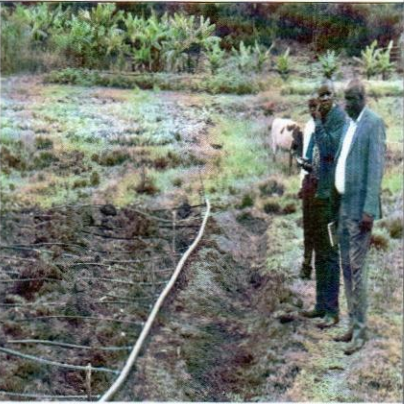
S/	Project Name	Company	Ward	Pending Amount (Kes)	Pictorial Status	Committee Findings
12.	Completion of Chelemei Dispensary and Pit Latrine	Essy and Zain Solutions Ltd	Kiprerer	1,260,242		The Committee noted that the pending amount does not align with the justified claim and is therefore deemed unjustified. Information from an individual overseeing the site indicated that the contractor was last seen in June 2023. Upon a physical inspection of the proposed dispensary and toilets, it was evident that the quality of work was extremely poor, which is particularly concerning given that the intended facility is a health facility.

No.	Company	Project Name	Pictorial image/status	Committee findings
13.	Beynes Enterprises Ltd	Kamungei Tank and Distribution in Kapletudo Ward		<ol style="list-style-type: none"> 1. Amount pending is Ksh.3,636,160 2. Locals informed the committee that the tank was constructed under CDF. 3. Renovations was the only works done by County Government (painting and reinforcement of basement) 4. The tank is not operational due to failed intake works.
14.	Reneri Logistics	Pit latrine in Kurkuton, Mogogosiek Ward		<ol style="list-style-type: none"> 1. Amount pending Ksh. 1,613,165 2. Works Completed and project operational 3. Costs being claimed commensurate to the work done
15.	Macadia Solution Ltd	Construction of Simoti-Kasabei, Kapalpalet-Busoreto Road		<ol style="list-style-type: none"> 1. Pending Amount: Ksh. 3,151,627 2. Project Funding: The road was constructed under CDF (Constituency Development Fund). 3. Contractor Information: The Busoreto Junction-Kapalpalet road was executed by a different contractor, who is now asserting the pending amount mentioned above.






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No.	Company	Project Name	Pictorial image/status	Committee findings
16.	Stabtai Technologies Ltd	Road Construction of Kapcharles-Kapkamanda In Embomos Ward		<ol style="list-style-type: none"> 1. Pending Amount: Ksh. 4,450,000 2. Project Status: The road remains incomplete with no gravelling and murraming completed. 3. Claim Discrepancy: Nelibo Investments Ltd is asserting ownership of the same road, requesting Ksh. 1,256,860 under an ineligible category. 4. Community Report: The Committee has been informed by the community that a grader overturned during the project, was abandoned, and the work has not been completed since.
17.	Seanin Golden Logistics	Maintenance of Sotit-Kapchepkochun road in Embomos Ward		Submission from the Delegate of the Ward indicates that the road was not done
18.	York Holdings	Chepwango-Kiptiget-Kapchumo, Kapset Jolly-Shana road in Kimulot Ward		<ol style="list-style-type: none"> 1. Pending Amount: Ksh. 2,537,827 2. Committee Observation: The road does not meet the required standards, and the works are incomplete. 3. Community Input: The community informed the Committee that the undertaken activities were limited to maintenance and patching, with no major construction undertaken.
19.	Legitcon Ltd	Construction of pit latrine at Cheloino primary school		<ol style="list-style-type: none"> 1. Amount pending Ksh. 1,693,356 2. Committee found the project Completed and operational




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No.	Project Name	Contract or/Company	Ward	Pending Amount	Pictorial Status	Committee Findings
20.	Mechanical works at Chebunyo Dairies	Laylan Holdings	Chebunyo	2,293,749		<ul style="list-style-type: none"> ➤ The Committee observed that no mechanical works have been done. ➤ The equipment are still lying uninstalled. ➤ We were informed by the locals that the equipment was donated by World Vision. ➤ The committee asserted that the claimed amount of KES 2.2 million lacks justification.
21.	Chebunyo Dairies Electrical Works	Daynnum Limited	Chebunyo	2,650,136		<ul style="list-style-type: none"> ➤ The Committee noted that the electrical works were ongoing. ➤ However, the committee was opined that the claimed amount of KES 2.6 million is not proportional to the work done.
22.	Pipes For Irrigation Chebunyo ward	Kormom Holdings Ltd	Chebunyo	4,997,790		<ul style="list-style-type: none"> ➤ Committee Findings: An impressive effort has been undertaken ➤ Project Status: The Nokirwet Irrigation scheme is operational. ➤ Finance and Oversight: Surprisingly, residents reveal that the Kenya Red Cross Society finances and oversees the project, yet it is being claimed as eligible pending bills. ➤ Donation Information: According to locals, the pipes used in the project were provided as a donation by the Red Cross. ➤ County Partnership Inquiry: Is the county officially in partnership with the Red Cross?
23.	Desilting of Chemitan Water Pan	Kosisit Gen. Construction Ltd	Chebunyo	3,561,500	<p>Local Testimony: Residents assert that the claimed water pan, valued at KES 3.5 million, is not located in Chebunyo ward.</p> <p>Family Name Clarification: It has been communicated to the group that 'Chemitan' is a family name, and there is no record of a water pan with this name ever being constructed in Chebunyo ward.</p>	






No.	Project Name	Contract or/Company	Ward	Pending Amount	Pictorial Status	Committee Findings
24.	Maintenance of Ngendalel - Kapkures Road	Denmore Holdings	Kipsonoi	3,956,470		<p>Committee Observation: The road was graded but not graveled, as noted by the Committee.</p> <p>Committee Opinion: The Committee holds the view that the claimed amount of KES 3.95 million is not justified.</p>
25.	Roads Construction for Kapkures Junction - Ngendalel Junction	Mackanze Ltd	Kipsonoi	3,264,620		<p>Local Report to the Committee: Locals conveyed to the Committee that the Ngendalel-Kapkures Road had undergone a renaming process and was subsequently claimed at KES 3.2 million.</p> <p>Committee Observation: The Committee has observed that the same road is being claimed by two different companies.</p>
26.	Jonathan Bridge - Bustait Road	Serein Construction Ltd	Kipsonoi	4,287,500		The Committee found that there has been no physical work undertaken on the road. The road remains ungraded and undozed.
27.	Perimeter Fence at Kapkwen Cattle Sales Yard	Mosqao Enterprise Limited	Nyongores	4,960,509		<p>➤ It was noted that impressive work is underway, and the claimed amount of KES 4.9 million is justified.</p> <p>➤ However, the committee opines that the claim should have come after the completion of the work.</p>
28.	Perimeter Fence, Gate House at Kapkwen Open Air Market	Greentext Company Limited	Nyongores	4,778,052		It was noted that impressive work has been done, and the claimed amount of KES 4.7 million is justified.

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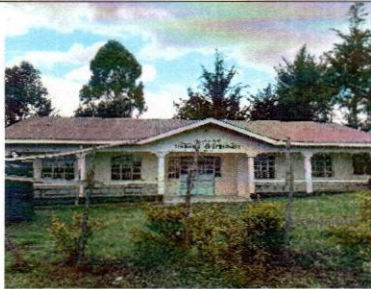

No.	Project Name	Contract or/Company	Ward	Pending Amount	Pictorial Status	Committee Findings
29.	Routine maintenance of Saunet – Kapsayalel road	Sandavy Solutions Ltd	Kongasis	453,908	The residents informed the group that the road does not exist in Kongasis ward, and the committee suggested that the department should specify the road's location.	
30.	Cabro works for Chebunyo milk cooling plant	Jaed Agencies Ltd	Chebunyo	3,814,750		<ul style="list-style-type: none"> ➤ It was observed that no Cabro works were undertaken; instead, gravel was used. ➤ The committee held the opinion that the claimed amount of KES 3.8 million is not justified.
31.	Completion works for Chebunyo milk processing plant – water connection and Elevated water tank	Tricken Marcus Ltd	Chebunyo	3,599,825		<ul style="list-style-type: none"> ➤ The committee observed that the work was carried out by World Vision during the fiscal year 2021/2022. The report indicates incomplete project documentation. ➤ Therefore, the committee asserts that this is a donor-funded project, and the claimed amount of KES 3.5 million lacks sufficient justification.
32.	Road construction	Denmore Holdings	Kipsonoi	4,972,920	We were unable to identify the specific roads being referred to, even with the assistance of the locals. Consequently, the team could not verify the legitimacy of this claim.	
33.	Routine maintenance of Kapjeremiah – PAG church road	Bransco Ltd	Kongasis	3,426,988	The locals informed the committee that the mentioned road does not exist in Kongasis Ward yet the report indicates that wrong LSO was attached, and that the road was not constructed by the county. The courage that the contractor has to claim of KES 3.4 million remains unjustified.	
34.	Construction of Kaposiriri Pan	Jasper Enterprises	Mutarakwa	2,136,940		<ul style="list-style-type: none"> ➤ The committee observed that the water pan was not constructed. ➤ The water pan is already overgrown with grass, and the local residents ➤ are forced to manually dig or cut a section of the water pan to access water. ➤ The residents informed the committee that the reported work was carried

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No.	Project Name	Contract or/Company	Ward	Pending Amount	Pictorial Status	Committee Findings
						<p>out during the fiscal year 2018/2019.</p> <p>➤ The committee maintains that the claimed amount of KES 2.1 million is unjustified.</p>
35.	Pit latrine at Sachangwan	Savvycrest Engineering Ltd	Mutarakwa	677,835		<p>➤ It was observed that good work was done. The report indicated that several documents were missing.</p> <p>➤ Nevertheless, the committee is impressed with the quality of the work.</p>

S/N	Project Name	Company Name	Ward	Pending Amount	Pictorial Status	Committee Findings
36.	Construction and completion of Irish potato processing plant	Keron General supplies	Ndarawetta	3,090,588		<p>The project was executed with the support of the World Vision Fund. Instead of explicit disclosure, the claimed amount by the contractor accounts for the opportunity cost. Interestingly, the same project is being asserted by another company, George Winds Trading Limited, with a pending claim of Kshs. 3,978,363. This claim, however, is subject to incomplete documentation. If both claims were to be paid, the total project cost would escalate to Kshs. 7,068,951</p>
37.	Construction of Mogombet T-works-Aisaik Tank Pipeline	TEEQUIP Engineering Ltd	Singorwet	11,787,694		<ol style="list-style-type: none"> Initially, it was a community-funded project, where the community acquired the land and constructed the dam. In 2021, the community handed over the project to the county government. The completed work is approximately 3.5 KM, extending to


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S/N	Project Name	Company Name	Ward	Pending Amount	Pictorial Status	Committee Findings
						<p>Tirgaga Secondary School.</p> <p>4. Some of the pipes were hastily fixed just two days before our visit, potentially in anticipation of our inspection.</p> <p>5. Despite the high claimed cost of the project, the actual work done is disappointingly minimal and does not justify the inflated claim.</p>
38.	Completion of Tirgaga Dispensary	Greenlods Constructions and General supplies	Singorwet	1,272,237		<p>-Good job done so far except a few finishing yet to be done that has hindered the use of the facility. The remaining works are: -</p> <ul style="list-style-type: none"> -Shelves and Cabinets not done -No septic tank constructed -Cutters for harvesting water not done
39.	Miti Mingi-Mengichik road	Caesium supplies company	Singorwet	5,096,292		A small stretch of the road remains incomplete, specifically between the Kaprison-Kibarbarta road.
40.	Routine maintenance of Masese -Borowet road	POLS Engineering Ltd	Singorwet	248,750.40		<p>The road has been fully paid for, with only the retention amount outstanding. It spans approximately 1.8 kilometers, starting from the point where the road was initiated up to the location of the tea buying center. KTDA (Kenya Tea Development Agency) has been responsible for maintaining the road. However, there is an issue where the contractor misrepresented their involvement, posing as the one responsible for the entire project. This misrepresentation is evident in the fact that the road ends at the tea buying center, and the remaining section has not been completed.</p>



S/N	Project Name	Company Name	Ward	Pending Amount	Pictorial Status	Committee Findings
41.	Kweleta Centre-primary road Kolonget road	Bernico General Supplies Ltd	Ndanai/Abosi	2,800,000		The road is considerably short, spanning barely 200 meters. Half of the road falls within Narok County, with the boundary marked at the midpoint by a reference post. Most of the construction efforts have been directed towards the Narok side, particularly leading to Kolonget Primary School. This focus on one side obscures the works on the shorter stretch within Bomet County, suggesting that if any work was done, it was likely completed long ago. Residents emphasized that, from their perspective, the road remains unfinished.
42.	Mogor-Moigutiet-arap Chemwai road	Zeallion Investments Co Ltd	Ndanai/Abosi	4,037,829		It's evident that a specific section of the road was left unfinished, specifically the stretch immediately after the stream.
43.	Construction of 900 mm culvert along Murwamboi-Muratit roads	Roco Construction Ltd	Rongena/Manaret	3,491,249		No findings align with the specified 900mm culvert; it appears that the mentioned culvert was fictitious and nonexistent. The claimed amount of Ksh. 3,491,249 for this culvert is unjustified. The only existing culvert is measured at 300mm.
44.	Alebo-Kaplong girls road	Hengland solution Co.Ltd	Chemagel	3,122,000		The reported road does not exist; it appears to be a fictitious project. The purported road, described as imaginary, is situated across the tarmac road leading to Kaplong Girls' Secondary School.
45.	Manyatta-Kapkenini and Kapsoiyo Panda-Kipkebe Road	Berijacs Ltd	Silibwet Township	4,878,954		The road was originally constructed by the Constituency Development Fund (CDF). It remains puzzling how the contractor gained the audacity to claim payment for work executed by another entity

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S/N	Project Name	Company Name	Ward	Pending Amount	Pictorial Status	Committee Findings
46.	Maintenance of Tenwek Access Roads	Helwil Company Ltd	Silibwet Township			The committee noted that no substantial work has been undertaken, except for basic clearing. The contractor is making a substantial claim of Ksh. 2,999,191, which appears disproportionate to the actual work accomplished.
MISPLACED PROJECTS						
47.	Routine maintenance of Sumoni-Kamureito junction	Ongocho holdings limited	Silibwet Township	3,750,000		-The project is in Kipsonoi ward and not Silibwet Township as in the report
48.	Routine maintenance of Arap Mulo-Kamincheiwet Road	Ongocho holdings limited	Silibwet Township	3,849,356		-The project is in Singorwet
49.	Construction of Mogombet T-works -Aisaik Tank Pipeline	Teequip Engineerin g ltd	Silibwet Township	11,787,694		-The project is in Singorwet

12 COMMITTEE FINDINGS

12.1 Summary

Mr. Speaker Sir,

Our scrutiny of the Pending Bills Report has uncovered significant irregularities, pointing to a lackluster performance by the Pending Bills Committee. The gravity of these findings suggests that the Pending Bills Committee may not have approached its responsibilities with the requisite seriousness. While the intentionality of these shortcomings is not within the scope of this committee to determine, it underscores the importance of individuals appointed to such critical roles taking their duties with the utmost seriousness. The failure of the Pending Bills Committee to detect discrepancies in projects raises concerns about its overall effectiveness in carrying out the task assigned, particularly given its predominantly full-time staff composition.

The failure of the Pending Bills Committee to authenticate capital projects significantly undermines the credibility of its resulting report. The Committee is perplexed by its inability to verify the authenticity of critical projects, such as the Youth Farmers Pack House and the

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Livestock Sales Yard in Kapkwen, both of which are conveniently located within a short drive from the county headquarters. The oversight in confirming fundamental details like the existence of a fence or the completion status of these projects raises doubts about the committee's diligence.

Upon closer examination of the evidence gathered during the scrutiny of the Pending Bills Committee's report, it becomes apparent that the Pending Bills Committee did not sufficiently confirm the execution status of projects listed as eligible or ineligible. The inability to ascertain the completion or accuracy of these projects renders the Pending Bills Committee's report unreliable as a basis for making payments. This unreliability, coupled with inaccuracies in the report, points to a lack of thorough investigation.

The revelation that a considerable number of sampled projects did not have the reported work executed further underscores the committee's shortcomings. Consequently, this Committee concludes that the Pending Bills Committee's report cannot be considered dependable, as it fails to provide assurance that the listed projects were executed as claimed. The report's unreliability and inaccuracy raise concerns about the effectiveness of the Pending Bills Committee's investigative process.

12.2 Failure to fulfill terms of reference:

The terms of reference for the Pending Bills Reports, is outlined on page 2 of the Pending Bills Report. These encompassed the following;

- i. To verify, scrutinize and analyse all existing pending bills with a view to making appropriate recommendations to the County Treasury for payment or otherwise of accrued bills of financial years from unpaid pending bills by the close of financial year 2022 and those accrued bills of financial year 2022/2023.*
- ii. Develop a clear procedure and criteria for handing existing pending bills*
- iii. Identify the instances (if any) of fraudulent, corrupt and false claims against the County Government of Bomet and make appropriate recommendations.*
- iv. Advice County Government on an appropriate arrangement of payment of verified pending bills*

- v. *Advice on management of future bills and payables to avoid delay in payments.*

The Committee has already expressed its deep concern over the substantial discrepancies identified in a significant portion of the sampled projects marked as eligible in the Pending Bills Report. This discovery leads the Committee to a troubling conclusion: **that the Pending Bills Committee did not effectively fulfil its mandate.** The existence of non-existent or incomplete projects among those marked as eligible raises serious doubts about the accuracy and reliability of the initial evaluation conducted by the Pending Bills Committee.

In light of these discrepancies, the Committee strongly recommends a thorough re-evaluation of the pending bills. It is imperative that these discrepancies be rectified to ensure a more accurate and reliable assessment of pending bills. This is crucial for safeguarding the integrity of the entire process and promoting the prudent use of public resources. This Committee emphasizes the importance of rectifying these discrepancies to restore confidence in the pending bills evaluation process.

Notwithstanding the concerns about the pending bills assessment, this Committee diligently reviewed the recommendations put forth by the Pending Bills Committee and arrived at the following observations;

12.3 Observations on the recommendations made by the pending bills committee:

The pending bills committee made the following recommendations

- i. *"Priority on payments should be given to pending bills to save the county from litigation issues and merchants from the agony of losing their properties."*
- ii. *"When making any form of payment, pending bills should take precedence and be strictly adhered to."*
- iii. *"Pending bills stated as eligible should be paid on a first-in, first-out basis, depending on available resources. Commitments made under support should be considered for payment."*

- iv. *"On bills categorized as ineligible because of wrong or insufficient documentation, the department should complete and correct the anomalies to make claims eligible for payment."*
- v. *"Departments should strictly adhere to the budget lines and work plan to avoid pending bills in the future."*
- vi. *"Procurement procedures and accounting systems should be strictly followed to reduce cases of ineligibility of bills due to wrong documentation."*
- vii. *"Accounting officers should ensure that projects are executed as per instructions and through strict supervision before raising any claim."*
- viii. *"Naming of projects during public participation should be clear, and billboards should be installed to differentiate between county-funded projects and projects from other entities."*
- ix. *"The county government should take account of abandoned/incomplete projects and consider their completion. The county should also consider the distribution of works among all prequalified bidders to avoid giving one contractor several works, which may lead to stalled projects."*
- x. *"Officers or merchants found to have made fraudulent claims should be held responsible."*
- xi. *"Revenue collection should be enhanced to avoid pending bills due to unrealized revenue."*
- xii. *"Retention monies and historical pending bills ought to be paid as a priority."*

Upon reviewing the recommendations provided by the Pending Bills Committee, the prevailing sentiment within the Committee is one of skepticism. The committee finds the recommendations to be overly general, lacking clarity and practical solutions to effectively address the persistent issue of pending bills. There is concern over the vagueness observed in several key recommendations, with shortcomings evident in terms of specificity and the absence of substantial strategies for resolution. This critique underscores the pressing need for more robust



and actionable recommendations to comprehensively tackle the complex challenges associated with pending bills.

12.4 Critique of specific recommendations:

1. Prioritizing Pending Bills (Recommendations 1, 2, and 3):

The committee raises doubts about the practicality of prioritizing pending bills without a consideration of the impact on departmental spending plans for the year. There is a legitimate concern that placing pending bills as the foremost item of expenditure might jeopardize approved budgetary allocations and hinder effective departmental planning. The committee emphasizes the need for more concrete recommendations that provide guidance on how to strike a balance between adhering to approved annual expenditures and addressing the accumulated pending bills. A more detailed approach is necessary to ensure that settling pending bills aligns with overall fiscal responsibility and does not compromise the planned allocations for various departments.

2. Correcting Anomalies in Documentation (Recommendation 4):

The committee questions the logic of recommending departments to correct anomalies in documentation, emphasizing that these documents should have been in place from the outset. This recommendation is seen as potentially encouraging bad practices and contributing to the prevalent procurement irregularities in the county. In fact, the committee would, in contrast, recommend that individuals who engaged suppliers without proper documentation should be held personally accountable to pay the suppliers. This approach would instill greater responsibility and accountability in procurement practices, discouraging lapses in documentation and promoting transparency in supplier engagement.

3. Adherence to Budget Lines and Work Plans (Recommendation 5):

The committee regards this recommendation as timid, merely restating an obvious need for adherence to budget lines and work plans. The committee suggests that the emphasis should be placed on addressing the county treasury's weak controls, which contribute to the occurrence of unapproved expenditures. The committee underscores the importance of strengthening

control mechanisms within the county treasury to prevent deviations from budgetary allocations and ensure more robust financial oversight.

4. Procurement Procedures and Accounting Systems (Recommendation 6):

The committee regards this recommendation as falling short of providing a tangible solution. While emphasizing the importance of strict adherence to procurement laws, it merely states the obvious. The committee suggests that this recommendation should have delved into the root causes of why procurement can occur in the county without adherence to established laws. Despite legal requirements for all procurement to be lawful, the observed lapses raise questions about the effectiveness of the accounting systems in ensuring proper examination and checks for compliance. The committee insists that accountability measures should be in place to hold individuals responsible for these lapses in procurement controls.

5. Strict Supervision of Project Execution (Recommendation 7):

The committee regards this recommendation as falling short of providing a tangible solution. While emphasizing the importance of strict adherence to procurement laws, it merely states the obvious. The committee suggests that this recommendation should have delved into the root causes of why procurement can occur in the county without adherence to established laws. Despite legal requirements for all procurement to be lawful, the observed lapses raise questions about the effectiveness of the accounting systems in ensuring proper examination and checks for compliance. The committee insists that accountability measures should be in place to hold individuals responsible for these lapses in procurement

6. Clear Naming of Projects (Recommendation 8):

The committee interprets this recommendation as an implicit acknowledgment of fraudulent practices, wherein non-county projects are misrepresented for payment. This highlights a systemic issue in project categorization and payment authorization. The committee emphasizes the urgent need for concrete measures to prevent such misrepresentations in the future. It calls for robust safeguards and enhanced oversight to ensure accurate project identification, thereby averting fraudulent attempts to claim funds for work not undertaken.

7. Abandoned/Incomplete Projects (Recommendation 9):

This recommendation tacitly acknowledges concerns about poor governance within departments, particularly regarding the lack of rationale behind the abandonment of projects and the initiation of new ones without completing existing ones. The committee perceives this as a significant lapse in the County Treasury's handling of its monitoring and evaluation function. It implies that the current system lacks robust mechanisms for monitoring and evaluating projects, which could have prevented such occurrences. There is a pressing need for substantial improvements in project management and genuine monitoring and evaluation processes within the county. The County Treasury must take proactive measures to address and rectify this issue,

8. Distribution of Works Among Prequalified Bidders (Recommendation 9):

The committee interprets this recommendation as an acknowledgment of favouritism and potential illegality in the allocation of public tenders, especially in the selection of suppliers. The repeated practice of awarding numerous contracts to the same suppliers not only obstructs other merchants from providing services to the county but is also perceived as highly unjust to other qualified suppliers. The pending bills committee implies that the concentration of multiple projects with a single contractor is a contributing factor to project delays. This suggests a compromised and tainted procurement process within departments.

It is crucial to implement preventative measures to forestall such situations and to hold responsible officers accountable for any instances of this nature. Consequences should be established for those found responsible for compromising the system, and measures should be put in place to prevent the recurrence of such practices in the future

9. Accountability for Fraudulent Claims (Recommendation 10):

The committee fully acknowledges the necessity of holding individuals accountable for fraudulent claims but emphasizes a critical deficiency in specificity regarding the identification of county officers or individuals implicated in such activities. Notably, instances such as the false fuel claims attributed to Kalahari Petroleum Limited by the ICT, Water, Roads, and Education departments deserve thorough attention. The merchant disclaimed any knowledge of the claim,



and it was rightfully found ineligible by the pending bills Committee. However, the pending bills report should have explicitly named the officers responsible for the fraudulent exercise.

Likewise, the committee deems it imperative to address the extravagant claim of Kshs. 20 million by the company named Rescue Africa Microfinance BAK Ltd for purported training and capacity building. Immediate action is warranted, and the individuals responsible for such claims should be held accountable. The committee asserts that these officers should have already been identified and forwarded to undergo disciplinary processes. Allowing these officers to persist in their roles at this time is, in the committee's view, untenable.

The committee underscores that the absence of immediate and decisive action to address the alleged fraudulent activities not only fails to deter such practices but also perpetuates fraudulent behavior within the implicated offices or departments. To maintain the integrity of the system and instill confidence in the public, swift identification, investigation, and appropriate action against individuals involved in fraudulent claims are crucial. It is paramount to ensure that these individuals do not continue to hold positions of responsibility, thus safeguarding the public trust and upholding the standards of accountability within the county.

10. Enhanced Revenue Collection (Recommendation 12):

The committee concurs with the recommendation to improve revenue collection, highlighting longstanding concerns about the tendency to overestimate own-source revenue, which has contributed to the accumulation of pending bills.

11. Priority Payments for Retention Monies and Historical Pending Bills (Recommendation 13):

The committee endorses the prioritization of retention monies and historical pending bills, urging the treasury to explore a practical balance that also takes into consideration both new and ongoing projects. It is essential to continuously settle the pending bills, especially those of a historical nature, while ensuring the smooth progression of current and upcoming projects.

13 COMMITTEE ON BUDGET AND APPROPRIATION FINAL RECOMMENDATIONS

Mr. Speaker Sir,

The County Executive Member, in sharing the pending bills report in his correspondence to the Assembly dated the 11th of September 2023, expressed an openness to receiving any "*input, clarifications, or reservations on any of the items within the report at the earliest practically possible.*" The Committee believes that it falls within its purview to provide input on and address reservations regarding the Pending Bills Report. Consequently, the following are the inputs and reservations of the committee on the pending bills report.

1. Non-Reliance on the Pending Bills Report:

The Committee issues a robust advisory, cautioning against reliance on the Pending Bills Report. Noteworthy deficiencies identified undermine the credibility of the said report. The Committee strongly recommends excluding the Pending Bills Report from consideration in any financial disbursements. This precautionary measure is deemed paramount to forestall potential financial inaccuracies and to ensure the prudent allocation of funds.

2. Establishment of a Dedicated Evaluation Team within the County Treasury:

Recognizing the imperative need for accurate assessments of pending bills, the Committee strongly recommends the expeditious reinforcement of the examination and the monitoring and evaluation team within the County Treasury. This bolstered team should engage in thorough on-site visits, meticulously verifying the presence and progress of projects outlined in the pending bills, along with scrutinizing the veracity of the goods and services rendered to departments as reported in the impugned pending bills reports. The exercise of such diligence is considered essential to instill confidence in the evaluation process of pending bills.

3. Special Audit to be Undertaken on the Pending Bills by the Office of the Auditor General:

In addition to the Recommendation (2 above) and given the serious credibility issues around the Pending Bills Report, an impartial and thorough examination can only be conducted by an independent entity. The Committee recommends the Office of the Auditor General to undertake a special audit to ensure transparency and restore trust in the assessment of pending bills and development expenditure for the financial year 2021/2022 and the first 4 months of the financial year 2022/2023.

4. Structured Budgeting and Phased Settlement Approach:

To the County maintains its obligations to suppliers, the Committee recommends that all county departments allocate specific budgets for outstanding but genuine and verified pending bills. Departments should submit detailed payment plans and status reports to the County Treasury, with copies shared with the County Assembly. The phased settlement approach, based on a predetermined percentage of approved departmental expenditure, is proposed for systematic resolution of outstanding arrears.

5. Disciplinary Actions Against Officers Involved in Fictitious Expenditure

In light of the concerning revelation of fictitious expenditures, the Committee strongly recommends decisive disciplinary actions against all staff who participated, directly or indirectly, in authorizing such deceitful transactions. This includes individuals associated with incomplete or non-existent projects, as meticulously documented in the herein. The disciplinary actions are to be executed without exception, and the Committee emphasizes the urgency of this matter.

To ensure accountability, the Committee calls for a comprehensive report on the disciplinary actions taken against implicated staff. This report should be submitted to the County Assembly by the CEC for Finance within 14 days upon receipt of this report. This timely disclosure is crucial for maintaining transparency and fostering confidence in the corrective measures being implemented to address the identified issues

6. Strengthening Controls within the Treasury for Enhanced Financial Management:



In a strong caution to the CEC for Finance, the Committee highlights significant reservations concerning the prevalent issue of Pending Bills as a conspicuous signal of extravagant spending, neglect of prior financial planning, and suboptimal revenue collection leading to unmet targets. The Committee emphasizes that these Pending Bills constitute a breach of the Public Finance Management Act, its accompanying Regulations, and various National Treasury circulars.

The Committee deems it imperative to underscore the gravity of this matter, asserting that such outstanding bills necessitate decisive actions against public officers, particularly accounting officers who have authorized unauthorized expenditures. The CEC for Finance, as the foremost accounting officer of the County, is specifically called upon to display courage and firmness in addressing this issue.

The Committee recommends that the CEC for Finance should take resolute action by revoking designations of Chief Officers as accounting officers, particularly those who flout established laws and regulations. Additionally, it is crucial for the CEC for Finance to implement corrective measures ensuring strict adherence to public finance management laws and fostering rigorous accountability among accounting officers.

7. Accountability by the Controller of Budget

The Committee expresses deep concern over the dismal performance of the Controller of Budget in Bomet, particularly in authorizing expenditures outside the established budgetary framework. The Committee notes that the emergence of pending bills could not have transpired without the passive participation of the Controller of Budget, who seemingly failed to exercise due diligence before approving expenditures.

The Committee further observes a lack of proactive engagement by the Controller in responding to requests from the Committee regarding requisitions related to the pending bills. The Controller's aloof response raises significant questions about the commitment to transparency and cooperation in addressing the root causes of the pending bills.



In light of these observations, the Committee takes exception to the uncooperative stance of the Controller of Budget, which does not align with the spirit of collaboration needed to comprehensively address the pending bills issue. The Committee believes that such actions merit further scrutiny and should be referred to Parliament for appropriate action on the Controller of Budget.



County	APPENDIX I: A SUMMARY OF PENDING BILLS AFTER THE AUDIT BY THE OAG AND STATUS ON PAYMENTS BY COUNTY GOVERNMENTS AS AT 18TH DECEMBER 2019										DISBURSEMENTS AS AT 23RD DECEMBER 2019	
	List Presented to OAG By Counties for Special Audit (Kshs)	Eligible Pending Bills as per the OAG Special Audit (Kshs) as at 30th June 2018	Ineligible Pending Bills as per the OAG Special Report (Kshs) as at 30th June 2018	Eligible Pending Bills Paid as at 18th December 2019	Ineligible Pending Bills Paid as at 18th December 2019	Total Pending Bills Paid as at 18th December 2019	Outstanding Eligible Pending Bills (Kshs) as at 18th December 2019	Overall Outstanding Pending Bills(Kshs) as at 18th December 2019	Equitable Share released (kshs) as at 23rd December 2019	Conditional grants(kshs) as at 23rd December 2019		
	A	B	C	D	E	F=D+E	G=B-D	H=A-F	I	J		
Baringo	45,765,998	24,046,826	21,719,172	24,046,826	0	24,046,826	0	21,719,172	1,803,860,100.00	58,311,367.55		
Bomet	1,253,551,181	1,190,167,877	63,383,304	792,312,268	0	792,312,268	397,855,609	461,238,913	1,949,513,400.00	71,099,752.95		
Bungoma	601,481,507	376,038,793	225,442,714	288,473,766	0	288,473,766	87,565,027	313,007,741	3,148,352,100.00	65,401,927.65		
Busia	1,013,493,163	972,895,883	40,597,280	818,337,335	0	818,337,335	154,558,548	195,155,828	2,128,779,000.00	72,541,473.30		
Elgeyo/Marakwet	908,679,275	225,216,395	683,462,880	225,216,395	428,978,838	654,195,233	0	254,484,042	1,366,900,200.00	58,577,504.85		
Embu	1,362,958,792	435,114,432	927,844,360	405,867,861	0	405,867,861	29,246,571	957,090,931	1,523,757,600.00	106,008,406.55		
Garissa	2,553,348,202	2,307,530,407	245,817,795	1,422,180,233	0	1,422,180,233	885,350,174	1,131,167,969	2,487,310,200.00	142,785,484.45		
Homa Bay	1,663,245,610	40,447,020	1,622,798,590	40,447,020	241,871,783	282,318,803	0	1,380,926,807	2,386,473,300.00	48,626,627.85		
Isiolo	1,334,674,795	1,258,372,703	76,302,092	257,296,160	0	257,296,160	1,001,076,543	1,077,378,635	1,501,349,400.00	85,607,194.45		
Kajiado	366,353,650	88,191,609	278,162,041	88,191,609	0	88,191,609	29,208,046	278,162,041	2,274,432,300.00	104,544,006.30		
Kakamega	593,950,376	583,093,452	10,856,924	553,885,406	0	553,885,406	0	462,458,288	3,686,148,900.00	147,480,453.30		
Kericho	1,094,470,975	490,184,743	604,286,232	490,184,743	141,827,944	632,012,687	0	462,458,288	1,904,697,000.00	98,323,833.25		
Kiambu	2,312,759,531	1,831,618,030	481,141,501	798,757,152	0	798,757,152	1,032,860,878	1,514,002,379	3,338,821,800.00	185,465,483.15		
Kilifi	1,377,012,031	1,116,043,558	260,968,473	1,116,043,558	16,360,234	1,132,403,792	0	244,608,239	3,697,353,000.00	78,729,602.65		
Kirinyaga	1,328,459,563	741,080,963	587,378,600	227,245,701	42,359,883	269,605,584	513,835,262	1,058,853,979	1,501,349,400.00	37,594,782.70		
Kisii	1,414,104,629	1,200,573,919	213,530,710	840,667,175	0	840,667,175	782,255,759	1,465,777,807	2,756,208,600.00	149,821,144.85		
Kisumu	2,475,722,125	1,792,200,077	683,522,048	1,009,944,318	0	1,009,944,318	65,351,763	936,329,985	3,125,943,900.00	131,243,829.60		
Kitui	1,443,011,641	572,033,419	1,691,897,513	809,734,393	0	809,734,393	0	1,691,897,513	2,756,208,600.00	120,182,329.05		
Kwale	2,501,631,906	809,734,393	911,905,209	77,539,708	0	77,539,708	0	911,905,209	1,478,941,200.00	56,355,445.90		
Lakipia	989,444,917	77,539,708	911,905,209	77,539,708	31,528,323	114,957,882	1,621,340	28,705,642	918,736,200.00	73,467,453.25		
Lamu	143,663,524	85,050,899	58,612,625	83,429,559	0	83,429,559	467,340,651	811,503,225	2,745,004,500.00	154,558,194.25		
Machakos	1,286,526,181	942,363,607	344,162,574	475,022,956	0	475,022,956	0	1,884,530	2,621,759,400.00	118,259,869.10		
Makueni	34,902,732	33,018,202	1,884,530	33,018,202	0	33,018,202	106,601,143	309,304,892	3,618,924,300.00	91,859,446.50		
Mandera	552,137,062	349,433,313	202,703,749	242,832,171	0	242,832,171	485,237,862	533,389,142	2,397,677,400.00	87,180,012.90		
Marsabit	776,411,111	728,259,831	48,151,280	243,021,969	0	243,021,969	723,850,552	1,143,418,065	2,845,841,400.00	102,547,198.70		
Meru	2,265,112,691	1,845,545,178	419,567,513	1,121,694,626	0	1,121,694,626	523,218,599	684,423,354	2,397,677,400.00	69,217,211.90		
Migori	1,275,250,208	1,007,373,410	267,876,798	484,154,811	106,672,043	590,826,854	1,970,686,228	3,772,672,194	2,498,514,300.00	81,590,980.10		
Mombasa	5,347,786,393	3,545,800,427	1,801,985,966	1,575,114,199	0	1,575,114,199	321,109,169	827,379,079	2,229,615,900.00	75,809,240.40		
Murang'a	2,038,047,918	1,531,778,008	506,269,910	1,210,668,839	0	1,210,668,839	8,152,337,806	19,361,862,121	5,635,662,300.00	37,555,380.30		
Nairobi City	23,139,794,063	11,783,829,072	11,355,964,991	3,631,491,266	146,440,676	3,777,931,942	124,696,448	2,209,093,749	3,708,557,100.00	128,868,007.40		
Nakuru	2,504,561,905	420,164,604	2,084,397,301	295,468,156	0	295,468,156	316,488,823	2,209,093,749	1,893,492,900.00	64,257,698.00		
Nandi	1,447,847,605	942,307,841	505,539,764	625,819,018	0	625,819,018	936,865,022	1,012,568,747	2,845,841,400.00	70,681,316.35		
Narok	2,056,439,795	1,980,736,070	75,703,725	1,043,871,048	0	1,043,871,048	123,328,993	1,703,023,200.00	1,725,431,400.00	46,693,717.15		
Nyamira	435,328,993	275,698,127	159,630,866	275,698,127	36,301,873	312,000,000	0	524,064,122	1,725,431,400.00	64,646,921.40		
Nyandarua	1,138,159,128	297,078,779	841,080,349	297,078,779	317,016,227	614,095,006	0	61,686,531	1,915,901,100.00	156,026,080.85		
Nyeri	360,535,590	152,196,769	208,338,821	152,196,769	146,652,290	298,849,059	0	378,921,265	1,635,798,600.00	61,189,287.55		
Samburu	846,492,795	762,579,174	83,913,621	467,571,530	0	467,571,530	295,007,644	204,706,565	2,050,350,300.00	77,179,660.30		
Siaya	709,770,238	637,310,697	72,459,541	505,063,673	0	505,063,673	132,247,024	251,869,889	1,501,349,400.00	57,720,473.40		
Taita/Taveta	451,282,264	390,269,112	61,013,152	199,412,375	0	199,412,375	190,856,737	251,869,889	1,501,349,400.00	57,720,473.40		