

**COUNTY GOVERNMENT OF BUNGOMA**

**COUNTY ASSEMBLY OF BUNGOMA**

**COUNTY ASSEMBLY DEBATES**

**THE DAILY HANSARD**

**TUESDAY, 25<sup>TH</sup> MARCH, 2025**

**Afternoon Sitting**

**COUNTY ASSEMBLY OF BUNGOMA**

**THE DAILY HANSARD**

**TUESDAY, 25<sup>TH</sup> MARCH, 2025**

The House met at the County Assembly Chamber at 2:30 p.m.

(Mr. Speaker [Hon. Emmanuel Situma] in the Chair)

**PRAYER**

**COMMUNICATION FROM THE CHAIR**

**1. Visiting school**

I am pleased to welcome the visiting students and teachers from Eluuya Friends Girls Secondary School from Milima Ward in Tongaren Sub County. It is with great pleasure that we receive you for this educational tour which offers you a unique opportunity to witness the first hand operations of the County Assembly and gain valuable insights into the processes we do including the role of the County Assembly, MCAs and the County Executive.

Honourable Members kindly take your seats before I proceed

*(Honourable members take their seats)*

Thank you honourable Members, the visiting delegation comprises of 25 students, kindly be upstanding students.

*(Students stand)*

Kindly resume your seats

*(Students resume their seats)*

They are accompanied by 4 teachers

1. Mrs. Esther Mulefu
2. Mr. Voi Erastus
3. Mr. Barasa Samuel
4. Mr. Joseph Kituyi

Honourable Members, as a tradition, at the proper time on our Order Paper I will allow some honourable Members to make some brief remarks.

**2. Special invitation to Honourable MCAs and the Clerk**

The Wetangula family and the Njoroge family cordially invites you to the *Eng'anana* of our children; Damara Wetangula and Aaron Njoroge, Friday 4th April 2025 at 10:00am at the Kanduyi residence of mama Phylis Ayuma Wetangula and Dr. Moses Masika Wetangula EH, MP, RH Speaker of the National Assembly.

Honourable Members you are all cordially invited to attend and admission to the venue will be based on the card. The card will be one with an attachment of all the 63 MCAs and Clerk; meaning that even if you are blessed with some people to accompany you they will not be allowed because they will not be part of the list of MCAs. It is strictly MCAs and the Clerk to the County Assembly of Bungoma. Thank you.

## MESSAGES

### 1. Nomination of a member of Bungoma municipality

**Mr. Speaker:** Honourable Members, this message has come from the office of the Governor, to the Clerk, County Assembly of Bungoma, P.O BOX 1886, 50200.

REF: NOMINATION OF A MEMBER OF BUNGOMA MUNICIPAL BOARD

The above subject matter refers,

I have nominated the following individual as a member of Bungoma Municipal Board after having concluded verification of his academic qualification as per my earlier communication of reference EGH/BGM/CG/CA/LU/PPH and M/Vol. 1(07) of 4<sup>th</sup> January 2025, copy attached for reference. I therefore forward the same for your necessary action as provided for under Section 13 and 14 of Urban Areas and Cities Act No.3 of 201.

Position	Name	Gender	ID number	Nominating institution
Bungoma Municipality	Ben Ndichu Karuga	Male	22886241	Competitive

Yours sincerely, His Excellency, RH Kenneth Makelo Lusaka, EGH Governor Bungoma County.

Based on that, I resubmit this name to the committee on Lands, Urban, and Physical Planning for processing and reporting back to the House accordingly.

Kindly honourable Members take up your seats

*(Honourable members take their seats)*

### 2. Nomination of Bungoma County Attorney

From office of the Governor addressed to the Clerk, P.O Box 1886-50200

RE: SUBMISSION FOR APPROVAL OF BUNGOMA COUNTY ATTORNEY APPOINTEE.

Pursuant to section 5(1) of the County Attorney's Act read together with Section 31(d) of the County Government Act, 2012, I submit the below listed person for approval by the County Assembly of Bungoma as Bungoma County Attorney.

NAME	ID NUMBER	DESIGNATION
Edward Oringe Waswa	27731833	Bungoma County Attorney

Find the attached testimonials and curriculum vitae. Looking forward to your timely consideration.

His Excellency Rt. Hon. Kenneth Makelo Lusaka.

Honourable Members, the committee for vetting of the County Attorney is Appointments Committee and therefore I commit the said name to the committee for vetting and reporting back to the House.

The said committee is chaired by myself and I have convened a meeting after today's sitting in the evening hours to start planning for vetting.

#### **PAPERS**

1. Report by the Committee on Gender, Culture and Social Welfare on the status of Sang'alo Cultural Centre.

**Hon. Orize Kundu:** Thank you Mr. Speaker, I rise to table a report on the committee on Gender, Culture and Social welfare on the status of Sang'alo cultural Centre.

*(Report tabled by Hon. Orize Juma)*

**Mr. Speaker:** Honourable Members, a report of the sector committee on Gender, Culture and Social Welfare on the status of Sang'alo Cultural Centre is hereby tabled by the committee and it formerly becomes property of the House.

2. Report by the Sectoral committee on Labour Relations, Members' Service and Facilities on the inquiry into the employment of Bungoma County Land valuer by the County Public Service Board of Bungoma

**Hon. Charles Nangulu:** Thank you Speaker, I rise to table a report of the committee on Labour Relations, Members' Services and Facilities on the inquiry into the employment of the Bungoma County Land valuer by the County Public Service Board of Bungoma

*(Report tabled by Hon. Charles Nangulu)*

**Mr. Speaker:** Honourable members, a report by the sectoral committee on Labour Relations, Members' Services and Facilities has been dully tabled and it formerly becomes property of the House accordingly.

#### **NOTICES OF MOTION**

1. Notice of motion by the Committee on Gender, Culture and Social Welfare

**Hon. Orize Juma:** Thank you, Mr. Speaker. I rise to issue a notice of motion that this House adopts the report of the Sectoral Committee on Gender, Culture and Social Welfare on the Status of Sang'alo Cultural Center. Thank you, Mr. Speaker.

**Mr. Speaker:** Honourable Members, a notice of motion having been duly issued by the Sectoral Committee, that this House adopt the report of the Sectoral Committee on Gender, Culture and Social Welfare, on the Status of the Sang'alo Cultural Center, I urge the Clerks at the Table to issue the same report to the Honorable Members as it is going to come up as a motion on our Order Paper in the course of this week or once scheduled by the HBC on our Order Paper.

2. Notice of motion by the Committee on Labour Relations

**Hon. Charles Nangulu:** Thank you, Honorable Speaker, I rise to issue a notice of motion...

**Mr. Speaker:** I'm trying to get to Hon. Nangulu because the earlier one was Hon. Jerusa, so, I'm trying to get where you are.

**Hon. Charles Nangulu:** Speaker, I don't have my card.

**Mr. Speaker:** That means the earlier one was done by Hon. Jerusa, not you. Kindly, I have never seen anybody complaining about missing his ATM card, if you have your card and you cannot keep it, kindly bring them to me, especially the ATM that has money. Proceed.

*(Laughter)*

**Hon. Charles Nangulu:** Thank you Speaker, I rise to issue a notice of motion that this House adopts the report by the Sectoral Committee on Labor Relations, Member and Service Facilities on the Inquiry into the Employment of the Bungoma County Land Valuer by the County Public Service Board of Bungoma.

**Mr. Speaker:** Honourable Members, equally, the notice of motion has been issued by the Sectoral Committee on Labour Relations on the inquiry into the Employment of the Bungoma County Land Valuer by the County Public Service Board. I urge the Clerks at the Table to share with the Honourable MCAS as it's going to come up as a motion on the Order Paper in the course of the week provided the same is scheduled by HBC.

## QUESTIONS AND STATEMENTS

### 1. Statement No.3 of 2025 by a Member of the House Business Committee

**Hon. Johnston Ipara:** Honorable Speaker, sir. I have the privilege to read the weekly program of the Business of the County Assembly, week commencing Tuesday 25<sup>th</sup> to Thursday 27<sup>th</sup> March 2025.

Tuesday, 25th, March, at 2.30 p.m.

#### 1. Notices of motion

1. That this House adopts the report of the Sectoral Committee on Gender, Culture, and Social Welfare on the Status of Sang'alo Cultural Center.

2. That this House adopts the report by the Sectoral Committee on Labour Relations, Member Service, and Facilities on the Inquiry into the Employment of the Bungoma County Land Valuer by the County Public Service Board of Bungoma.
2. Question and statements  
A Member of the House business committee to read the tentative weekly programme of the House for the week commencing Tuesday 25<sup>th</sup> to Thursday 27<sup>th</sup> March 2025
3. Motion.
  1. A report by the Sectoral Committee on Public Administration and ICT on consolidated Fourth Quarter financial statements for the period ended 30<sup>th</sup> June 2024.
  2. A report by the Sectoral Committee on Labor Relations, Member Services and the Facilities on Annual Report on the Bungoma County Public Service Board for the period January to December 2023.

Wednesday 26th March 2025 at 9.30 a.m.

1. Motion
  1. Report by the Sectoral Committee on Trade, Energy, and Industrialization on the Bungoma County Trade Development Loan Fund quarterly report and financial statements for the period ended June 30<sup>th</sup> 2024.
  2. Report by the Sectoral Committee on Education and Vocational Training on the Bursary and Scholarship financial statements as at 30<sup>th</sup> June 2024.

Wednesday 26th March 2025 at 2.30 p.m.

1. Motions
  1. Report of the Sectoral Committee on Gender, Culture, and Social Welfare on the status of Sang'alo Cultural Center. It will be done by the Chairperson of the Sectoral Committee on Gender.
  2. A report by the Sectoral Committee on Labor Relations, Member Service, and Facilities on the inquiry into the employment of the Bungoma County Land Valuer by the County Public Service Board of Bungoma.

Thursday 27th March 2025 at 2.30 p.m.

1. National and East African anthem
2. Prayers.
3. Convocation
  - I. By the Speaker of the County Assembly
  - II. The Speaker of the County Assembly invites His Excellency, the Governor, to make his address to the County Assembly of Bungoma.
4. State of the County address to the County Assembly of Bungoma by His Excellency, the Governor of the County Government of Bungoma.
5. Adjournment

Honorable Speaker that is the tentative program for this week. I submit.

**Mr. Speaker:** Thank you Hon. Okasida for sharing the tentative weekly program as planned by the HBC.

Honourable Members, the next item on our Order Paper is to allow Honourable Members to make brief remarks about our visitors in the Public Gallery, Eluuya Friends Girls High School from Milima Ward in Tongaren Sub-County. We will have at most four speakers.

*(Loud consultation)*

Proceed the host MCA Hon. Jerusa Aleu.

**Hon. Jerusa Aleu:** Thank you Mr. Speaker sir, for allowing me to say something about the visitors in the Public Gallery.

Eluuya Girls is one of the schools that perform well in my Ward. It is found along Misikhu- Naitiri-Brigidiah-Road. Eluuya Girls is one of the most aggressive schools in my ward, as I had said. It started as a mixed school, but afterwards it was changed to a girls' school and it really empowered girls from my ward, and I think they still have that spirit.

Now that we are having the full force in this gallery, as your MCA I wish you the best as you continue with your studies.

The teachers who have made an effort to bring these students here, I congratulate you. I know you have been working tirelessly, you were supposed to be in this gallery earlier but it was not possible. Like we normally say God's time is the best and I wish you the best as you take care of our young girls.

The young girls who are in the gallery, I want to encourage you to work hard now that you are in your last year in Eluuya. I hope you are going to perform well. I salute you for coming to the County Assembly for a learning tour. Thank you Mr. Speaker.

**Mr. Speaker:** Chair Education, then I will have Hon. Caleb then we close. Proceed.

**Hon. Benjamin Otsiula:** Thank you Hon. Speaker. First of all, I also wish to join my colleague Hon. Jerusa Aleu, in appreciating the teachers and the students of Eluuya Girls Secondary School. I know they are approaching their end of term exams and on behalf of the Education Committee, I want to wish the students the best in their examinations.

Secondly, I want to appreciate their teachers for the noble task at hand. Whatever they are doing to nurture these young girls for the future is a commendable job. Therefore, I encourage them to continue working diligently to ensure that they produce good leaders for the future of this county and the country at large.

Hon. Speaker, just to take a minute to highlight one or two things; the basic, or rather the task at hand for these honourable Members; one is to offer oversight. They have come here, they can see the arrangement of this House, members in this County Assembly offer oversight which means they have to put the government of the day on toes to ensure the government delivers on the laws and on the legislations passed in this House.

Two, these Members offer a legislative role, meaning they enact and pass laws in this House that in turn govern the running of the affairs of the County Government of Bungoma. Therefore, you have to be informed that the laws governing this county emanate from this House.

Three, Members sited in this House offer a representation role. They represent members and political parties that seconded them to this House. They represent the views of the membership, they protect their interests to ensure that the County Government is delivering on their promises and mandates.

Also, we have the majority side and the minority side. The majority side of the House is led by the Leader of Majority deputized by the Deputy Leader of Majority, Majority Whip with a deputy. The work of the majority leader is to introduce the business of the government in this House and the majority whip is to ensure the discipline of the members from his political party. A similar role goes to the minority side where the Leader of Minority transacts on behalf of the minority party. Respectively, the whips are also there to ensure discipline of the members in that respective coalition.

This house, as you have witnessed, is under the control of the Hon. Speaker who moderates debate and guides honourable Members on how to behave and on how to conduct themselves while in these chambers. When you go back to school, put that in mind, especially the history students.

Hon. Speakers, I want them to understand that we have the Hansard System in this House. You can see me addressing you live, this system is used to record the proceedings of this House for your benefit, for the benefit of the current honourable Members sitting here, for the benefit of the public and even for the benefit of the future generations who will want to refer on what actually transpired in the House. Therefore, the Hansard System is there to serve as a record to ensure that the proceedings of this House are kept safely and well for future reference.

Otherwise, I want to applaud all teachers in this House; Hon. Christine Mukhongo, Hon. Jacob Psero, Hon. Angeline Rugut, Hon. Deputy Speaker in the House.

**Mr. Speaker:** Be careful when you leave Hon. Tendet out, he will harm your life.

**Hon. Benjamin Otsiula:** Not forgetting Hon. Tendet and of course we cannot fail to recognize one of our own; this one is always in a special category; the master of Gumbaru, Hon. Aggrey Mulongo.

I want to wish our teachers all the best and I also want to encourage them that when they go back let them not get tired. Allow me stop here. Thank you Mr. Speaker Sir.

**Hon. Caleb Wanjala:** Thank you Honourable Speaker, I also take this opportunity to encourage students of Eluuya Girls. It is a special school to me because I schooled in Eluuya Primary from Std 1 up to 4. I am familiar with the school and above all I would like to appreciate the parents of these students for electing Hon. Jerusa Aleu as their area MCA.

Mine is to encourage the students and now that the exam is just a stone throw away, that they need to take time to read and reflect on what they are been learning. Because knowledge is power and when they spend their timer well it will be reflected in their results. The only thing I want to put across to the students, they should know that we go to school but we have realities of life. Right now

you are at school and your parents are able to give you pocket money, they can do for you anything you want but a time is coming where you will be on your own. You will face now the real world and the knowledge you acquire, the skills you acquire is what will help you to succeed or to overcome.

Besides that, you also need to work on your character because once you are done with school you will integrate with people and if you can't relate well with your colleagues, outside there things might be difficult. I want to wish you all the best as you prepare for your exam and above all put God first. Just like Proverbs Chapter 1 says; *the fear of the Lord is the beginning of all knowledge and wisdom and understanding*. I know Eluuya Girls is a school that began on a holistic foundation from Friends Quakers Church and I have a strong belief that this school this year will do better.

As I conclude, I want to encourage the teachers, being a teacher is a calling. Imagine God giving you an opportunity to prepare great people that can be great leaders, it is a privilege. Now that God has given you an opportunity to prepare these students, prepare them well and encourage them because you never can tell who they will be tomorrow. Some of them can even be doctors who will come back and treat you or help you. Thank you Mr. Speaker

**Mr. Speaker:** Thank you Hon. Caleb. Honourable Members, allow me on behalf of the rest of the honourable Members present here, the entire county Assembly of Bungoma fraternity wish the students of Eluuya Girls the best in their studies and wish the teachers also well as they impact knowledge in our students in that school. Thank you. Next

## MOTION

1. REPORT BY THE SECTORAL COMMITTEE ON PUBLIC ADMINISTRATION AND ICT ON CONSOLIDATED 4<sup>TH</sup> QUARTER FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30<sup>TH</sup> JUNE 2024

**Hon. Johnston Ipara:** Hon. Speaker, let me also take this advantage to salute Eluuya Girls, we as the owners of Tongaren and particularly Eluuya where those girls are, they always make us proud. As you are sited know well that we are proud of you and we wish you well. Thank you Mr. Speaker

I have the privilege to move a report by the Sectoral Committee on Public Administration and ICT on consolidated 4<sup>th</sup> Quarter financial statements for the period ended 30<sup>th</sup> June 2024.

## CHAPTER ONE

### Preamble

**Mr. Speaker Sir,**

Pursuant to Section 166(4) of the PFM Act 2012, the County Treasury is mandated to prepare quarterly reports on all county departments and submit the same to the County Assembly not later than 30 days of the succeeding month after the end of each quarter. It is in this regard that the County Executive Committee Member for Finance and Economic Planning submitted the Bungoma County quarterly report and financial statements for the period ended 30<sup>th</sup> June 2024.

The report was subsequently tabled in this House on 16<sup>th</sup> October 2024. The Hon speaker directed that the report be committed to all sector committees for legislative processing and reporting.

Mr. Speaker Sir, the quarterly reports and financial statements presents budget execution status covering the period 1<sup>st</sup> April 2024 to 30<sup>th</sup> June 2024 with comparative actual achievements and budget amounts for the previous financial year. Further, it contains the revenue performance both locally generated and an equitable share from the National Government.

Finally, the Committee has herein comprehensively considered the Bungoma County consolidated quarterly report and financial statements for the period ended 30<sup>th</sup> June 2024 and presents this as the committee report for consideration by this House.

It is my pleasant duty to present the Bungoma County Government report on the 4<sup>th</sup> Quarter financial statements for the period ended 30<sup>th</sup> June 2024; in respect to the Offices of the Governor, Deputy Governor, County Secretary/Attorney, Public Service Management and ICT.

### **The Committee Membership**

**Mr. Speaker Sir,**

The following are the current Members of the Committee on Public Administration and ICT:

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

### **Acknowledgments**

**Mr. Speaker Sir,**

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

I also appreciate committee members for dedicating their time to examine and analyze the Bungoma County Government 4<sup>th</sup> Quarter financial statements and report for the periods ended 30<sup>th</sup> June 2024, Further, I would also like to appreciate the secretariat who worked with us for their commitment.

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

The report is signed by Hon. Tony Khaoya Barasa, MCA Lwandanyi and chairperson Sector committee on Public Administration and ICT

**Mr. Speaker:** I only have a challenge with the dating of that report, when did you do that report:

**Hon. Johnston Ipara:** Honourable Speaker, it is dated 5<sup>th</sup> February 2025

**Mr. Speaker:** Are you sure, the one I am having is 5<sup>th</sup> August, 2025

**Hon. Johnston Ipara:** I am very sure Honourable Speaker

**Mr. Speaker:** Proceed

**Hon. Johnston Ipara:** Thank you honourable Speaker

## **2.0. CHAPTER TWO**

### **Expenditure by Departments**

#### **Public Administration**

**Hon. Speaker,**

The total budget for Public Administration for the financial year 2023/24 is Kshs. 892,957,337 as per the approved 2<sup>nd</sup> supplementary budget comprising of a total of Kshs. 860,244,097 Recurrent budget and Kshs. 32,713,240 Development budget translating to a composition of 96% and 4% respectively Included in the recurrent budget is Kshs. 6,000,000 towards Sub-County Administration.

The budgeted amounts as reported in the Budget Execution by Programmes and Sub-Programmes report on does not tally with the approved PBB; the sub-programme numbering is also inconsistent with the approved PBB. The variances in the budget amounts have been computed as follows: -

<b>Details</b>	<b>As Reported in FS</b>	<b>As approved per PBB</b>	<b>Variance</b>
SP 1.2 Utilities	-	800,000	(800,000)
SP 1.3 Maintenance	-	650,000	(650,000)
SP 1.4 Operations	76,066,755	49,160,185	26,906,570

SP 1.5 Contracted security and cleaning services	71,179,450	84,156,020	(12,976,570)
SP 1.6 Purchase of uniforms	-	1,500,000	(1,500,000)
SP 1.7 Medical insurance	250,000,000	250,000,000	0
SP 1.9 Infrastructure Development	45,506,063	32,713,240	12,792,823

In its response the department stated: The reporting in the financial statements had a lot of transactions misclassified leading to some sub programmes being understated and others over stated. A case in point is utilities and maintenance which had an allocation of Kshs. 800,000 and Kshs. 650,000 respectfully but were reported as nil and included in the operations instead. Similarly, Service Delivery and Organizational Transformation programme under which National holidays celebrations sub programme falls, was captured has having a nil allocation but captured again under operations with its rightful amount. This contributed to the ballooning of the operations amount in the financial statements.

### **Budget Absorption**

The total expenditure budget for the period was Kshs 892,957,337 and total actual expenditure amounted to Kshs 661,535,486 representing 75% total budget absorption; 74% recurrent budget absorption and 89% Development budget absorption.

This is analyzed as follows: -

<b>Expenditure classification</b>	<b>Expenditure budget (ksh)</b>	<b>Actual (ksh)</b>	<b>%age</b>
Recurrent	848,244,097	626,585,122	74%
Recurrent (Sub county Admin)	6,000,000	5,694,200	95%
<b>Total Recurrent</b>	<b>854,244,097</b>	<b>632,279,322</b>	<b>74%</b>

Development	32,713,240	29,256,163	89%
<b>Total</b>	<b>886,957,337</b>	<b>661,535,486</b>	<b>75%</b>

Budget execution by programmes and sub-programmes is as indicated below:-

❖ General Administration, Planning and Support Services had a 2<sup>nd</sup> supplementary budget of Kshs. 836,244,097; the department absorbed Kshs. 628,279,322 representing 75% budget absorption as detailed below:

- Compensation to employees (salaries) allocation was Ksh. 428,997,892 the department absorbed ksh. 329,573,249 representing 77% budget absorption. The salary amount is inclusive of salaries for offices of the County Secretary and County Attorney. The department provided explanation for the low absorption on the salaries 77% as opposed to 100%. In their response the department stated that the total salaries paid amounted to Kshs. 433,866,205.25 indicating a kshs. 4,868,313.25 over and above the approved budget occasioned by SRC Salary Review 2023/24, introduction of Housing Levy through the Finance Bill 2023 and new NSSF rates with effect from July 2023.

The department had its 2 months salaries paid by a loan from KCB Bank through the department of Finance having experienced challenges with the exchequer which affected payment of the salaries.

- Operations had an allocation of Kshs. 76,066,755 with an absorption of Kshs. 70,021,224 representing 92% budget absorption. The amount includes the allocation for Madaraka day celebrations done in the 2<sup>nd</sup> supplementary as follows:
  1. Commercials Kshs. 1 million
  2. Digital Communications Kshs. 1,500,000
  3. Jumbo Flag Kshs. 1,000,000
  4. Miniature Flags Kshs. 2,000,000
  5. Printing of flyers/Posters Kshs. 2,5000,000
  6. Water, juice ,soda and assorted snacks Kshs. 4,000,000

During 2<sup>nd</sup> quarter Financial Statements Kshs 39million was accounted for as follows:

1. Payment for rent-Black house Kshs. 7,062,068.95
2. payment for ward office rent Kshs. 1,202,317.25
3. Facilitation for preparation of strategic plan Kshs. 953,400.00
4. Preparation of MTEF Kshs.897,400.00
5. Facilitation for preparation of procurement plan Kshs. 746,800.00
6. Facilitation for preparation of ADP Kshs. 953,925.00
7. Facilitation for preparation of CBROP Kshs. 922,425.00
8. Facilitation for preparation of scheme of service Kshs. 624,500.00
9. Stakeholder engagement Kshs. 2,696,500.00
10. Facilitation for preparation of quarterly reports Kshs. 475,450.00
11. Facilitation for evaluation of cleaning services Kshs. 901,000.00
12. Facilitation for feasibility study Kshs. 522,000.00

The department should account for the balance of Kshs 31,021,224 including Madaraka day allocations.

### **Response**

### **List attached**

- Contracted security and cleaning services had an allocation of Kshs. 84,156,020 with an absorption of Kshs. 70,935,422 representing 84% budget absorption.
- Medical insurance; In the last FY 2023/2024, a total of Kshs. 249,000,000 was allocated to medical insurance all of which was paid to the service provider in three different tranches of Kshs.180 Million, Kshs.19,860,664 and Kshs.49,139,336 on varied dates.
- Devolved units had an allocation of Kshs. 6,000,000 with an absorption of Kshs. 5,694,200 representing 95% budget absorption.
- The submitted financial statements showed no expenditure reported on Utilities, Maintenance, purchase of Uniforms and National holidays which had allocations of Kshs, 5,700,000, Kshs. 1,730,000, Kshs. 1,500,000, and Kshs. 10,000,000 respectively. The department however submitted the following:

### **Utilities**

- The approved allocation was Kshs. 800,000 and not Kshs. 5,700,000 as stated herein. Water and Sewerage expenses paid during the year amounted to Kshs.100, 000 and Kshs. 100,000 for electricity. Payment for internet connection was also processed but was eventually not paid due to insufficient exchequer releases, hence the transaction was voided.

### **Maintenance**

- The Kshs.1, 730,000 stated here in refers to the printed estimate which was reduced to Kshs.650, 000 through supplementary budget out of which Kshs.640, 440 was spent on maintenance of motor vehicles.

### **Purchase of Uniform**

- The approved amount was Kshs.1, 500,000 which was used to purchase uniforms for village administrators.

### **National holidays.**

- This had an allocation of Kshs. 7,000,000 which was spent on two public holidays- Mashujaa Day for Kshs. 4,395,000.00 and Jamhuri Day for 3,476,500.00.

- ❖ Public Participation, Civic Education and outreach services had approved allocation of Ksh. 8,000,000; the department absorbed Ksh. 4,000,000 representing 50% budget absorption broken down as follows:-

- Public Participation with an allocation of Kshs. 4,000,000 which had an absorption of Kshs. 4,000,000 representing 100% budget absorption.
- Civic education with an allocation of Kshs. 4,000,000 which had a nil absorption although Kshs. 2,000,000 absorption was reported in 3<sup>rd</sup> Quarter. In the department's response, a total of Kshs. 3,600,000 was spent on stakeholder engagement on formulation of public participation and civic education policies and the validation of the same.
- ❖ Service delivery and organizational transformation had an approved budget of Kshs. 10,000,000 with nil absorption; although Kshs. 10,000,000 absorption was reported in 3<sup>rd</sup> Quarter. The department submitted that the reporting of nil absorption was as a result of misclassifying of the transactions which affected the general outlook of the statements. National holidays celebration is one of the sub programmes under this programme on which Kshs. 7,000,000 was expended on Mashujaa Day and Jamhuri Day as stated below:

1. Facilitation for Mashujaa day Kshs. 4,395,000.00
2. Facilitation for Jamhuri day celebrations Kshs. 3,476,500.00

## **Development**

Other Infrastructure and Civil Works had an approved second supplementary budget of Kshs. 32,713,240 with an absorption of Kshs. 29,256,163 representing 89% budget absorption. The breakdown of the payment is as illustrated below:

- **Construction of Kimaeti ward office.**

- a. The project had an approved allocation of ksh.5, 700, 000.00 for the construction of the offices at Kimaeti Ward. Submission from the department indicates that the project was awarded a contract sum of Kshs. 9,453,590, Kshs. 3,578,434 way above the available funds.
- b. The contract was awarded to M/S Saharry Logistics Limited.
- c. The contract period was however not indicated in the contract agreement document availed.
- d. The cumulative payment as at June 2024 was ksh.5, 875, 156.00 with an outstanding balance of ksh.3, 578,344. 00. The amount paid is Kshs. 175,156 above the approved budget meaning the department affected another project's allocation.

## **Construction of Chepyuk Ward office.**

1. The project had an approved allocation of ksh.5, 700, 000.00 for the office's construction.
2. The contract was awarded to M/S Wanalu Enterprise at a contract sum of Kshs.8, 853, 707.00
3. The contract period for this project was not indicated.
4. As at the closure of the FY 2023/24, Kshs. ksh.8, 602, 666.00 was paid leaving a balance of Kshs. 251, 041. The payment done is way above the available fund by Kshs.2, 902, 666 meaning the execution of the project might have affected the implementation of the other projects. The voucher attached does not also give an evidence of retaining 10% and transfer to the retention account.

## **Construction of South Bukusu Ward Office.**

1. The approved allocation was ksh.5, 700, 000.00 for construction of the ward office.
  2. The contract was awarded to M/S Glamax Enterprise Limited.
  3. The contract sum being ksh.9, 491, 500.00.
  4. The contract period was not indicated in the agreement.
  5. The cumulative payment as at June 2024 was ksh.4, 838, 240.00 while the outstanding balance was given as ksh.4, 653,260.
  6. The original contract sum as per the valuation for the work to be done was ksh.9, 491, 000.00.
- The balance of Kshs. 9,940,201 was paid to M/S Welldan Construction Ltd for construction of MALAKISI/KULISIRU ward office though the project was not in the approved budget.
  - There was also a budget for Pending bills for Misikhu Ward Office at Kshs.3, 000, 000 and Construction of Bokoli ward office at Kshs.1, 213,240 which the department did not pay.
  - Kapkateny and Milima ward offices never commenced despite the contracts having been awarded due to site disputes.

#### **Analysis of Accounts Receivables (Outstanding Imprests)**

Outstanding Imprests for the department amounted to Kshs. 12,167,820 against a total outstanding amount of Kshs. 74,564,684 for the whole County being a proportion of 16%.

Some imprests are beyond the 7 days' limit. The department should ensure compliance of Regulation 93(5 and 6) of PFM Regulation, 2015 on surrendering imprest and also enhance imprest management system.

Some imprest were taken in July 2024 way after closing the Financial Year.

#### **Pending accounts payables (pending bills)**

The Opening balance for Public Administration at the beginning of the financial year was Kshs. 30,333,181 being Supply of services. Kshs. 19,624,169 was paid during the year. As at 30<sup>th</sup> June 2024, the outstanding balance was Kshs. 10,709,012 with the highest amount being Kshs. 8,957,245 relating to Cleaning services at Bungoma Referral Hospital for FY 2020/2021. This is highlighted in the table below;

<b>Classification</b>	<b>Opening Balance</b>	<b>Paid during the period</b>	<b>Balance as at 30th June 2024</b>
Supply of services	30,333,181	19,624,169	10,709,012
<b>Total</b>	<b>30,333,181</b>	<b>19,624,169</b>	<b>10,709,012</b>

The department does not have sufficient budgetary allocation for the clearing of the pending bills. However, in an effort to reduce the pending bills, Kshs. 2 million was processed awaiting exchequer releases which will bring the balance down to Kshs. 6,957, 245.

## **Office of the County Secretary and County Attorney**

The Office of the County Secretary and County Attorney had an annual 2<sup>nd</sup> supplementary budget of Kshs. 46,658,543 comprising of Kshs. 33,865,720 recurrent and Kshs. 12,792,823 for Development expenditure programmes.

The report of Budget Execution by Programmes & Sub-programmes for County Secretary and County Attorney on page 12 shows the Development amount of Kshs. 12,792,823 was captured under Public Administration instead of County Secretary.

The department submitted that the Office of the County Secretary is domiciled in the department of Public Service Management & Administration though has its own vote head. Exclusion of the development amount under Office of the Count Secretary and its inclusion under Public Administration was a misplaced recording that the office commits to rectify going forward.

### **Budget Absorption**

Budget execution by programmes and sub-programmes was indicated as follows:

- ❖ General Administration, planning and support services (County Secretary). The approved allocation was Ksh. 20,106,720. The department absorbed ksh. 19,893,216 representing 99% budget absorption.
  - Utilities and maintenance had an allocation of Kshs. 450,000 with an absorption of Kshs. 145,797 translating to a budget absorption rate of 32%.
  - Administration support had an allocation of Kshs. 19,656,720 with an absorption of Kshs. 19,747,419 representing 100% budget absorption. A highlight of the activities done are as captured below:
    - ✓ Devolution conference in Eldoret Kshs. 815,000
    - ✓ purchase of accountable documents Kshs. 125,670
    - ✓ Total standing office imprest for accounting officer Kshs. 1,100,000
    - ✓ Selection panel for recruitment of member of Bungoma CPSB Kshs. 1,167,000
    - ✓ Selection panel for recruitment of the County Secretary Kshs. 987,240
    - ✓ Purchase of kitchen items kshs. 50,000
    - ✓ Facilitation to attend ICPAK training kshs. 59,100
    - ✓ Training on customer care and complaints in sub counties Kshs. 576,040
    - ✓ Essential counseling skills program for HR Embu Kshs. 62,000
    - ✓ To attend workshop in Naivasha Kshs. 99,300
    - ✓ Records management course Kshs. 18,600
    - ✓ Facilitation to Nairobi Kshs. 66,000
    - ✓ Facilitation to attend training kshs. 80,000
    - ✓ County records, retention and disposal scheduling exercise Kshs. 400,000
    - ✓ Intergovernmental relations symposium Kshs. 122,400
    - ✓ Facilitation to attend training in Mombasa Kshs. 284,800
    - ✓ Workshop in Naivasha Kshs. 122,400
    - ✓ Facilitation to attend county secretaries meeting Kshs.147,600
    - ✓ Quarterly consultative meeting Kshs. 216,000

- ✓ Facilitation to attend KDSP II county sensitization and capacity on preparation of program work plan budgets and cash flow Kshs. 47,000
- ✓ facilitation for payroll audit Kshs. 6,824,000
- ✓ Purchase of fuel and lubricants Kshs. 500,000
- ✓ Payment of electricity bill Kshs. 100,000
- ✓ Payment for air tickets Kshs. 65,380
- ✓ Uploading of procurement plan Kshs. 254,000
- ✓ Purchase of airtime Kshs. 186,000
- ✓ Routine maintenance of motor vehicle Kshs. 120,000
- ✓ Hotel services for recruitment of the member of CPSB and CS Kshs. 394,000
- ✓ Catering and conference facility Kshs. 351,950
- ✓ Water bill Kshs. 44,073
- ✓ Reimbursement for traveling to Nairobi Kshs. 12,600
- ✓ Reimbursement for traveling to Naivasha Kshs. 94,000
- ✓ Claim for reimbursement CAJ preparation Kshs. 120,000
- ✓ Reimbursement for traveling to Nairobi Kshs. 50,400
- ✓ Preparation for medium term expenditure framework Kshs. 211,925
- ✓ Organization of the public holiday (Madaraka Day) Kshs. 3,176,050
- ✓ Supply and delivery of stationery Kshs. 498,000
- ❖ Infrastructure Development (Kenya Devolution Support Program) had an allocation of Kshs. 12,792,823 with Kshs.6,720,932 budget absorption as shown below:
  - ✓ Proposed erection and completion of maternity wing and mortuary at Naitiri Sub-County hospital paid a balance of Kshs. 3,743.80
  - ✓ Proposed erection and completion of maternity wing at Bumula Sub-County Hospital paid a balance of Kshs. 6,071,890.43

### **Office of the County Attorney**

- ❖ General Administration, planning and support services (County Attorney) had an approved allocation of ksh. 13,759,000; the department absorbed ksh. 11,196,128 representing 81% budget absorption.
  - Utilities had an allocation of Kshs. 350,000 with an absorption of Kshs. 316,880 representing 91% budget absorption.
  - Operations had an allocation of Kshs. 5,909,000 with an absorption of Kshs. 3,515,180 representing 59% budget absorption. The details of the activities undertaken include:
    - ✓ Total standing office imprest county attorney Kshs.650,000
    - ✓ Induction workshop for office of the County Attorney Kshs. 1,171,500
    - ✓ Workshop on Ethics integrity in Naivasha 104,000
    - ✓ Facilitation to Lake Region Economies block meeting Ksh.61,200
    - ✓ Workshop in Naivasha 168,600
    - ✓ Purchase of fuel and lubricants 250,000
    - ✓ claim for reimbursement 65,500
    - ✓ supply and delivery of stationery 498,000
    - ✓ supply and delivery of catering items 494,600

Legal fees had an allocation of Kshs. 7,500,000 with an absorption of Kshs. 7,364,069 representing 98% budget absorption.

### **Pending staff receivables (Outstanding Imprests)**

The department's imprest accounting reveals significant financial irregularities. Imprest funds totaling Kshs. 13,339,680 represent approximately 18% of the total Un-surrendered imprests in the County. The imprest includes outstanding advances from previous fiscal years and unresolved expenses associated with former personnel, such as the former County Secretary, former County Attorney, and former communication officers.

The department submitted that the reasons for un-surrendered imprests ranged from activities having not been concluded by the time the financial statements were being prepared to incomplete documents necessary for surrender. The imprests have since been surrendered save for those officers who have left service but whose gratuities are in the process of being attached for recovery purposes. However, No documentation has been provided to substantiate the status of these imprests funds or confirm their proper surrender and also the legality of attaching ones gratuity is untenable.

Proportion of imprests between County Secretary & County Attorney's offices are Kshs.12.497, 780 and Kshs: 841,900 respectively

### **Pending accounts payables (pending bills)**

The outstanding pending bills for the County Secretary's office as at 30<sup>th</sup> June, 2024 amounted to Kshs. 10,554,287 and it relates to advertising expenses, maintenance of Motor vehicles, air tickets, hotels and supplies. The bills are long overdue as most of them relate to FY 2017/18, 2018/19, 2019/20 and 2021/22. The Committee highlights a significant financial vulnerability stemming from the failure to prioritize and pay the motor vehicle insurance premium for the fiscal year 2022/23. This oversight exposes the organization to substantial financial risk, potentially leaving the department unprotected in the event of an accident, damage, or other unforeseen circumstances involving its vehicle fleet.

The circumstance leading to retention monies declared pending bills is not clear.

Pending bills relating to legal fees of cases finalized and due for payment as at 30<sup>th</sup> June 2024 stands at Kshs. 87,506,576.

## **Governor's and Deputy Governor's Office**

### **Budget Absorption**

The office of the Governor's and Deputy Governor's Office had an annual 2<sup>nd</sup> supplementary Recurrent budget of Kshs. 481,068,281 with Kshs. 453,731,698 apportioned to Governor's office and Kshs. 27,336,583 apportioned to Deputy Governor's office.

The budgeted amounts as reported in the Budget Execution by programmes and Sub-Programmes report on page 13 7 14 does not tally with the approved PBB as analyzed: -

#### **(a) Per sub-programme**

<b>Details</b>	<b>As Reported in FS</b>	<b>As per approved PBB</b>	<b>Variance</b>
SP 1.3 Feasibility Studies/ advisory services	0	2,000,000	(2,000,000)
SP 1.4 Utilities	0	9,347,663	(9,347,663)
SP 1.5 Operations and other departmental programs	136,299,149	66,451,486	69,847,663
SP 1.7 Salaries and gratuity	237,432,549	228,432,549	9,000,000
SP 2.1 Leadership and Coordination of County Departments and Agencies	41,000,000	20,000,000	21,000,000
SP 3.1 Staff Management Services.	7,000,000	18,750,000	(11,750,000)
SP 3.2 Events Management and Protocol Services.	-	10,500,000	(10,500,000)
SP 3.3 Communication	-	1,750,000	(1,750,000)
SP 3.4 Integrity	-	2,000,000	(2,000,000)
SP 3.5 Intergovernmental relations	-	10,500,000	(10,500,000)

SP 3.6 Special Programmes	-	52,000,000	(52,000,000)
SP 1.2 Operations	22,108,583	20,108,583	2,000,000
SP 1.3 Maintenance	3,900,000	5,900,000	(2,000,000)

**(b) Per Programme**

<b>Programme</b>	<b>As Reported in FS</b>	<b>As per approved PBB</b>	<b>Variance</b>
<b>Programme 1: General administration, planning and support services</b>	405,731,698	338,231,698	67,500,000
<b>Programme 2</b>	41,000,000	20,000,000	21,000,000
<b>Programme 3:</b>	7,000,000	95,500,000	(88,500,000)

The sub-programmes 2 and 3 differ in description as indicated below: -

<b>As Reported in FS</b>	<b>As per approved PBB</b>
Programme 2: County Executive Committee Affairs	Programme2 : Governors and public relations
Programme 3: County Strategic and Service Delivery Coordination	Programme3 : Public service management

The total actual expenditure for the period amounted to Kshs. 460,646,838 representing 96% budget absorption.

Budget execution by programmes and sub-programmes is as indicated on page 13 and 14; and is analysed as follows: -

❖ With regard to general Administration, planning and support services, the approved allocation was Kshs. 405, 731,698. The department absorbed Kshs. 392,779,530 representing 96.8% budget absorption.

- Compensation of employees (Salaries & gratuity) had an allocation of Kshs. 228,432,549; the department absorbed Kshs. 228,432,549 representing 100% budget absorption.
- County budget and economic forum had an approved allocation of Kshs. 3,000,000; the department absorbed Kshs. 3,000,000 representing 100% budget absorption.
- Public consultative meetings had an approved allocation of Kshs. 15,000,000; the department absorbed Kshs. 15,000,000 representing 100% budget absorption.
- Feasibility Studies/ advisory services had an approved allocation of Kshs. 2,000,000; with Nil absorption although Ksh. 2,000,000 was reported in 2<sup>nd</sup> quarter as spent by SDU to conduct a study on how devolved units are offering services with a report submitted.
- Utilities had an approved budget of Kshs. 9,347,663; the department absorbed Kshs. 165 representing 0% budget absorption. Is this as a result of over budgeting?
- Operations and other departmental programs had an allocation of Kshs. 136,299,149; the department absorbed Kshs. 132,474,173 representing 97% budget absorption. Kshs 39 million was defended in the 3<sup>rd</sup> quarter as follows:
  - ✓ Bodaboda Sensitization kshs2,583,000
  - ✓ Devolution conference Kshs. 2,644,900
  - ✓ CoB Meeting Kshs. 77,200
  - ✓ Facilitation for pre delivery inspection Kshs. 152,300
  - ✓ Facilitation to attend sector committee's meetings kshs. 172,200
  - ✓ Facilitation to Malaysia Kshs.711,160.00
  - ✓ Facilitation to report Writing in Kisumu Kshs.1,519,200.00
  - ✓ Facilitation to Walkabout foundation, Nairobi Kshs.166,500.00
  - ✓ final dues underpaid to CECM Emachar Kshs.2,621,575.00
  - ✓ Housing benefits to former Kshs.4,060,000.00
  - ✓ LREB Kericho Kshs.74,200.00
  - ✓ Lunch allowances Kshs.1,420,000.00
  - ✓ MOU Signing APECK Kshs.32,400.00
  - ✓ Under special programmes with an allocation of Kshs.40 million the absorption was Kshs. 23 million as illustrated below:

- facilitation for pre-delivery inspection	50,800.00
- facilitation for pre-delivery inspection	31,500.00
- facilitation for pre-delivery inspection	70,000.00
- facilitation to devolution	73,000.00
- facilitation to capacity building	3,046,500.00
- standing office imprest	300,000.00
- supply of fuel services	982,660.35
- travel to Nairobi	41,400.00

- supply of fuel services 786,206.90
- sensitization of firemen 987,000.00
- purchase of furniture 1,995,000.00
- office imprest 700,000.00
- supply and delivery of food rations 2,780,900.00
- comprehensive insurance for various vehicles 2,467,700.00
- comprehensive insurance for various vehicles 1,073,875.00
- facilitation for wheelchair outreach phase ii 1,008,300.00
- supply of cleaning material 299,700.00
- supply and delivery of beddings 2,942,500.00
- supply and delivery of stationery 1,989,000.00
- supply and delivery of protocol bedding items 744,684.00
- supply of fuel services Ksh. 933,620.70

23,304,346.95

- Maintenance had an allocation of Kshs. 14,000,000; the department absorbed Kshs. 13,872,643 representing 99% budget absorption.
- County executive committee affairs had an approved allocation of Ksh. 41,000,000; the department absorbed Kshs. 39,558,561 representing 97% budget absorption.
- Public Service Management had a supplementary budget of Kshs. 95,500,000; the department absorbed Kshs. 6,500,000 representing 7% budget absorption; analyzed as follows: -
  - ✓ Staff Management Services had an allocation of Kshs. 18,750,000; the department absorbed Kshs. 6,500,000 representing 35% budget absorption.

#### **Pending staff receivables (Outstanding Imprests)**

The department had an outstanding imprest amount of Kshs. 9,253,778 against a total of Kshs. 74,564,684 outstanding for the whole county; being a 12% proportion.

Some imprests are beyond the 7 days' limit. The department should ensure compliance of Regulation 93(5 and 6) of PFM Regulation, 2015 on surrendering imprest and also enhance imprest management system.

#### **Pending accounts payables (pending bills)**

The outstanding pending bills as at 30<sup>th</sup> June 2024 amounted to Kshs. 5,023,968. *Some dates are not clear though there is one pending payment that dates back to FY 2018/2019.*

This has been analyzed as follows: -

Supply of goods Kshs. 949,500

Supply of services Kshs. 4,074,468

#### **Office of the Deputy Governor**

General administration, planning and support services had a supplementary budget of Kshs. 27,336,583; the department absorbed Kshs. 21,808,747 representing 80% budget absorption. Analyses as follows: -

Operations had an allocation of Kshs. 22,108,583 with an absorption of Kshs. 21,808,747 representing 108% budget absorption. The activities done are as listed below:

- LREB consultative meeting 209,300.00
- dialogue for a on teenage pregnancies 1,293,000.00
- breakfast meeting with MCAs spouses 396,000.00
- standing office imprest 700,000.00
- anti FGM and early marriage sensitization forum 1,581,000.00
- council of governors meeting 453,400.00
- national sugar conference Kakamega 207,900.00
- facilitation for attending partners inaugural business summit 172,900.00
- facilitation to attend Kenya girl guides association 170,400.00
- facilitation for official duty 125,300.00
- standing office imprest 700,000.00
- supply and delivery fuel 245,689.65
- provision of catering services 135,375.00
- work plan stakeholder engagement 887,000.00
- office operations 100,000.00
- claim for official duty 89,400.00
- facilitation for application of visa for d/g 59,716.00
- insurance cover 1,073,875.00
- participation in the african climate summit 758,000.00
- supply of airtime 182,000.00
- facilitation of 68th session on status of women 1,740,000.00
- facilitation for professionals in bungoma county 440,000.00
- supply and delivery fuel 491,379.30
- devolution conference 667,800.00
- office operations 50,000.00
- supply and delivery fuel 999,900.00
- kenya girl guides association launch 170,400.00
- facilitation to attend partners inaugural business summit 172,900.00
- kenasa seminar facilitation 361,000.00
- facilitation for sugar industry conference in kakamega 207,900.00
- facilitation for forum with young women in leadership 971,000.00
- gender based violence forum 1,262,000.00
- stakeholder engagement 887,000.00
- claims for different official duties 805,000.00
- consultative meeting with coffee farmers in Mt. Elgon 1,989,000.00
- facilitation for youth and women sensitization on procurement 725,000.00
- consultative meeting with civil society 330,000.00
- There was no expenditure on Maintenance and Utilities which had allocations of Kshs. 5,900,000 and Kshs. 1,328,000 respectively.
-

### **Committee Observations**

1. The misclassification of transactions, as evidenced by the understated and overstated sub-programs, indicates a lack of attention to detail in financial reporting.
2. The failure to prioritize and pay the motor vehicle insurance premium for FY 2022/23 exposes the department to significant financial risk.
3. The construction of Kimaeti Ward Office exceeded its approved budget by Kshs. 175,156. This overspending could have implications for other projects and overall financial planning.
4. The contract periods was however not indicated in the contract agreement documents availed.
5. The expenditures towards Madaraka Day have were not disclosed
6. Some expenditures incurred under special programmes are not special in nature, they fit in the PBB.
7. Some imprests are beyond the 7 days' limit. The department should ensure compliance of Regulation 93(5 and 6) of PFM Regulation, 2015 on surrendering imprest and also enhance imprest management system.
8. Inconsistency noted in reporting where expenditures reported as incurred in 9 months financial statements are missing in the annual report.
9. Pending bills relating to legal fees of cases finalized and due for payment as at 30th June 2024 stands at Kshs. 87,506,576.
10. Contractor retention monies have been captured under pending bills

### **Committee recommends**

1. The committee of finance should look into the performance of the reporting unit under the county treasury and address any challenges they might be facing since misclassifying transaction leads to inaccurate financial statements
2. The department should prioritize insurance premium payments for both motor vehicle and medical cover and recognize the importance of insurance coverage in mitigating financial risk and protecting the department's assets and human resource.
3. The office standing imprest should be reviewed and justified to ensure that amount commensurate with the intended purpose to address the risk of an authorized expenses and improper spending
4. The department in collaboration with the office of the attorney should clearly define the contract in any agreement along with the provision for renew for extension or termination as needed this provides clarity and a frame work for both parties to manage their obligation and expectation over the course of the contract
5. The chief officers should prepare a detailed expenditure re[port on all the expenditures incurred during Madaraka day celebrations and submit to the county assembly 30 days after the adoption of this report

6. Most expenses categorized under Special programs would be more appropriately hosted within the regular program based budget framework as they do not meet the criteria for special expenditures
7. There is need for regular communication and collaboration between the reporting team and the departments to ensure that all necessary information is captured accurately and consistently across different reports
8. Retention funds should be retained and posted to retention account and paid once due. Failure to retain money in the retention account breached the contractual term and may lead to legal dispute with contractors
9. The office of the County Attorney should develop a visible payment schedule through negotiations with the legal providers enabling the county settle the outstanding legal fees increment over a practical timeframe taking into account the county financial situation and budgetary limitation to reduce future legal expenses. The executive branch should minimize outsourcing legal services and instead rely more on the expertise and resource available within the County Attorney Office.

Thank you I move. At this juncture allow me to call upon Hon. Simotwo to second the adoption of the report

**Mr. Speaker:** Hon. Simotwo you do have the honors of seconding the committee report

**Hon. Franklyn Simotwo:** Thank you Mr. Speaker as I stand to second the report. Allow me to appreciate the mover of the motion Hon. Ipara who has stood for a long period to read the report from The Committee of Public Administration.

I want to appreciate the mover and the entire committee for making effort to bring the report to this House. Finally, allow me second the report thank you.

**Mr. Speaker:** Thank you Hon. Simwoto. Honorable Members allow me be able to propose a motion for debate. Honorable members a motion has been moved and seconded that this House adopts the report by the sector committee on public administration and ICT on the consolidated fourth quarter financial statements for the period ending 30th June 2024 laid on the table of the House on Tuesday, March 2025 I propose.

**Mr. Speaker:** Hon. Makari, I see you are online!

**Hon. George Makari:** Thank you Honourable Speaker. I have one observation in this report. As much as I want to support the report, there are a few highlights in the report that are not actually adding up. I want to appreciate the mover and the committee for... Actually, they tried. They did not do a very nice report, but anyway, they tried. So, allow me to congratulate them for trying and even the mover for also trying properly to put it across so well.

Now, on page 12, there is a company called Well Done Construction Limited, which was paid 9.9 million, yet the department does not have an allocation.

**Mr. Speaker:** Page?

**Hon. George Makari:** Page 12 of the report. There is a company... If you look at where there are offices, the construction of ward offices, Kimaeti, Milima and Chepyuk down there I was paid 9.9 million, and there was no allocation in the budget.

I don't know and in the recommendations, you read down there, the observation and the recommendation. I don't find any observation or recommendation in the report. I don't know if the committee looked at this or they did not look at it. How can you pay something when you don't have money for paying? Which item did you collapse in order to pay for that item? It is not explained.

So, as much as I support, these are the glaring irregularities in our reports in this House which must be seen, because even if we pass somebody somewhere, these documents are a payment of Malakisi Kulusiru ward, a company called Well Done Construction Limited. If it goes elsewhere, now they are checking. The County Assembly adopted the report with a whole of 9.9 million, which did not have an allocation. So, I think when the mover is standing up to respond, he will check on that one.

Two, when you look at the entire report, you will be excused to think that the Department had a lot of money at its disposal, and therefore was throwing money left, right, and centre in anything. For example, just look at page 22 in the Governor's Office, Deputy Governor's Office. You look at the items that money was expended on. Standing Imprest, 700,000...

Next week, Standing Imprest, 700,000 and then you cannot see the corresponding expenditure outlined for the Standing Imprest in that Deputy Governor's Office. Picking imprest randomly and just expending and then also just check in that Deputy Governor's Office after a very short while, a claim of 89,000 shillings for attending official duties. Then just after that, one or two weeks, there is a claim of Kshs. 805. A claim of Kshs.805 for attending official duties. If you look at the report, that's what they are saying. Attending official duties, 805. As I say, this is a Department, if you read the report, it is a Department that had a lot of money at its disposal. Some might say that they could not have any activities to do, so they are just picking imprests, left, right, and centre and then claiming money in thousands, 805, you are claiming money for attending official duties. Surely!

I'm not saying even the committee, in the recommendations and the observations; they are not observing what I'm observing. Was this committee blind on that particular day or what were they looking at? I'm moved to wonder.

Such a glaring observation, almost 800,000, claiming for official duty. Then, you look at the office standing imprest, 700,000. Then you also find there's money in the same line at office, it's called... something is there that caught my eye. You get it, its 50,000 and 100,000.

**Mr. Speaker:** Office operations, 15 and 25.

**Hon. George Makari:** Hon. Speaker, what is the difference between office operations and the standing imprests and then, when you check properly there's no outline of the expenditure of those monies. It's just lumped there, 700,000 office standing imprest, 50,000, 100,000, office operations. Are these people NSIS that they cannot explain what they are doing with office operations and office

imprest because the only operations that are secret are operations by the National Intelligence Service, that cannot be declared because when I'm going to arrest Hon. Simotwo, I take money, I don't say I'm going to arrest him, he's a thug or he's a terrorist but this is a public office. You are picking money left right and centre 800,000, 150,000, 100,000, 700,000 standing imprest, no explanation on the expenditure.

**Mr. Speaker:** I don't want to start contributing, but as we are doing so, Hon. Ipara, page 23, the last line, it's very painful. There was no expenditure on maintenance and utilities; we had an allocation of 5,900,000 and 1,328,000 respectively. There was no power or water, everything was just smooth.

**Hon. George Makari:** Mr. Speaker, you said you are not contributing, but you have done. Thank you for observing and even I had already observed that one. Thank you for that and I can bring your attention to this. Do you know the offices that these CECMs occupy, their lights were switched off and there was no water for some time because of non-payment but here is a vote head that is not touched but what is touched is a lot of money being thrown around, left, right, and centre, official imprest, claims for official duties, 50,000 for office operations but the houses down the offices if you visited... I know you don't have issues with the CECMs, so you don't visit those offices but those of us who are going there, the houses were in darkness and many of you can bear me witness because there was no power. They were sitting in darkness, but here is somebody with utility money, nil expenditure.

Hon. Speaker, as I wind up, you will also look at special programs where there was no explanation of where they bought for, around 2.9 million shillings for mattresses and beddings. I don't know. Maybe in their report there is an explanation for that.

As I wind up on support, I think the committee will have to relook at it one way or another so that we can get a clear picture of why these expenditures were exorbitant.

**Mr. Speaker:** I'll now ask Hon. Ipara, to reply to this motion. Unfortunately, out of your 15 members, it's only you the mover and the seconder who are still in this House. Proceed and reply.

**Hon. Johnston Ipara:** Thank you, Hon. Speaker...

**Mr. Speaker:** Members, by the way, this is the Sector that had the flowers report that we approved if you are not aware. This is the report touching on the Madaraka Day celebrations of the flowers and the gardens. Proceed. Yes, Honourable Meshack.

**Hon. Meshack Simiyu:** Ndugu Spika nashukuru kwa kunipa fursa hii na vile Mheshimiwa George amesema na vile pia wewe umezungumzia swala la kupanda maua na mengineyo nina shida nyingi. Hapo nje wananchi wanafuatilia zaidi na hatuwezi kupinga hii ripoti japo naomba kwa heshima tuangazie haya mambo kwa makini.

Ukiangalia vile wananchi wanatuangalia, wameona ni kana kwamba twataka tupitishie bila kuzingatia hali ya utendakazi dhidi ya pesa zilizoidhinishwa.

**Mr. Speaker:** Thank you Hon. Meshack, let me hear Hon. Ipara in your response.

**Hon. Johnston Ipara:** Hon. Speaker, allow me to commend the honourable Members for their observations on this report. If you looked at this report, we've indicated the discrepancies that this particular department is doing and I want to believe that they are doing this because of the following reasons.

One is, we are allocating much money to these departments when they look left, right and centre, they just see there's a lot of money to spend. This calls upon this House, during this coming first supplementary we must take deterrent action to make sure that at least we give them the money they require and that's why we've highlighted this.

On observation number one, we've said even the reporting department is misreporting. Instead of giving accurate information, you find that some of the money that is supposed to be on the right is on the left, which is not fair for this House and the honourable Members.

On observation number three, we've talked on standing imprest and the worst part of it is failure to disclose what that money was used for. There are huge sums of money in outstanding imprest and this department has several department Governor's office being one of them with a budget of 741 million. It is important to note that if the leader fails to lead by example, the rest follow what he does. This is happening and that's why we've clearly stated it as it is.

On observation number eight, we've talked about discrepancies observed in financial reporting and that's why you find that a department is allocated, as you rightly stated. They are given 5,900,000 and 1,328,000 respectively for very essential items. One for maintenance and the second on utilities but at the close of the financial year that money is not used. What does it tell you and this is a department that has also led in making erroneous payments.

You find that a contract as Ho. Makari indicated instead of clearly stating the amount of the contract, you get that they are overpaying and we have done our recommendations. We've made good recommendations and if adopted will help address some of the issues raised. The worst thing maybe about ourselves is that we have never taking an action against an officer who abuses the office. Reason in recommendation number three, we are saying the office standing imprest should be reviewed and give a maximum that one should be allowed to take and this person should not be allowed to take an imprest if the previous imprest is not surrendered. This might be the reason some of them failed to submit the attached list because they are the same people who are taking those imprests.

On recommendation six on special programs; if you clearly look on items that are classified as special programs, they are items that can fall under the normal category for budgeting. This House is being misled to allocate money for misappropriation and I think this is the time that all of us should stand firm and be called by our own names. We should not accept to be used as the devils of some people. We should shake the shackles of the dust of those who are involved in corruption and a good example is this.

You are talking about Madaraka. In our recommendation number five On Madaraka we have indicated that there are no details of what was given including even the flowers. This was the department that was charged with planting of flowers. They failed to give necessary documentation because everybody, all of us, and all the people of Bungoma Town our eyes are wide open.

**Mr. Speaker:** Hon. Makari, when he is replying you cannot interject. That is the unfortunate part of it. Proceed!

**Hon. Johnston Ipara:** Hon. Speaker, in our recommendation number seven we said they must have regular communication and collaboration between all those departments under Public Administration. I want to assure that we shall do what is right. I want to plead with the honourable Members that this is a good report that has even given timelines of 30 days for the Chief Officer and his officers to make sure that they comply and submit a report to the committee which will be tabled in this House. I submit Mr. Speaker.

**Mr. Speaker:** Thank you Hon. Ipara for your reply to the motion beforehand. Honourable Members, allow me now proceed and to put a question;

*(Question put and agreed to)*

The ayes have it!

*(Applause)*

## 2. REPORT BY THE SECTORIAL COMMITTEE ON LABOUR RELATIONS, MEMBER SERVICE AND FACILITIES ON ANNUAL REPORT ON THE BUNGOMA COUNTY PUBLIC SERVICE BOARD FOR THE PERIOD JANUARY TO DECEMBER 2023.

**Mr. Speaker:** Chairperson as you proceed, equally, you are in the same awkward position as the Hon. Ipara. Out of your 15 members you are hardly 3 members. Proceed!

**Hon. Hentry Nyongesa (Chairperson, Labour):** Thank you Hon. Speaker. I rise to move a motion on the Committee on Labour Relations, Member Services and Facilities on the Annual Report on the County Public Service Board for the period January to December 2023.

### **PREFACE**

**Hon. Speaker,** on behalf of Labour Relations, Members Services and Facilities Committee in accordance with Section 36 of the County Assembly Services Act, 2017 and pursuant to the provisions of Standing Order 217 (5) (a), it is my pleasant duty to present this report on the Annual Report of the Bungoma County Public Service Board, 2023.

### **Committee Mandate**

Bulletin 1.1 is the committee mandate which I can skip

### **Committee membership.**

I want to remind the House that during the interrogation of this report, I still hold the members who were there by that time as I read. Committee Membership

**Hon. Speaker,**

The following are the Members of the Committee on Labour Relations, Members Service and Facilities Committee:

1. Hon. Hentry Nyongesa	Chairperson
2. Hon. Catherine Kituyi	Vice Chairperson
3. Hon. Caleb Wanjala	Member
4. Hon. Anthony Lusenaka	Member
5. Hon. Joan Kiro'ng	Member
6. Hon. Milliah Masungu	Member
7. Hon. Everton Nganga	Member
8. Hon. Charles Nangulu	Member
9. Hon. Jerusa Aleu	Member
10. Hon. Linda Kharakha	Member
11. Hon. Polycarp Kimeta	Member
12. Hon. Metrine Wilson	Member
13. Hon. Everlyne Anyango	Member
14. Hon. Alice Kibaba	Member
15. Hon. Brigid Katasi	Member

### **Summary**

**Hon. Speaker,** this report highlights the following aspects:

- a) First, the report is a fulfilment of Articles 10 and 232 of the Constitution of Kenya, 2010. It expounds on the establishment, composition and functions of the CPSB and its secretariat.
- b) Secondly, the report as an accountability mechanism; indicates the programs delivered during the period; career progression guidelines, appointments, manuals and policies, confirmation in appointment, promotions, re-designations, staff exits, staff training and development
- c) Thirdly, the report demonstrates the financial position and analysis of activities facilitated by the Board as at 31<sup>st</sup> December, 2023.
- d) The report presents the achievements and challenges during the period.
- e) Lastly, the report provides the Committee's observations and its recommendations.

### **Committal of the CPSB Annual Report**

The 2022-2023 Annual report of the CPSB was tabled in the House on 20<sup>th</sup> February 2024 and as such, it stood committed to the Labour Relations, Members Service and Facilities committee for processing and reporting back. The committee retreated to consider the report from 29<sup>th</sup> March to 1<sup>st</sup> April, 2024 at Aturkan Hotel, Kitale and compiled this report for consideration by this Honourable House.

### **Acknowledgement**

**Hon. Speaker,**

I would wish to take this opportunity to thank your Office and the Office of the Clerk for facilitating the Committee while discharging its mandate.

In addition, I wish to salute the distinguished Honourable Members of this Committee for their input and valuable contributions to the report.

The Committee also takes pride in the secretariat for their commitment and devotion in the compilation of this report.

**Hon. Speaker,**

It is therefore my pleasant duty on behalf of the Committee to present this report on compliance by the County Public Service Board to the provisions of Section 36 of the County Assembly Services Act, 2017 for approval by this Honourable House.

The report is signed by myself as a Chair on 5<sup>th</sup> February 2025. Hon. Hentry Nyongesa, representing Bumula Ward as a Chairperson.

## **CHAPTER TWO**

### **Committee Analysis of the County Public Service Board Annual Report Establishment, Composition and Functions of the Board**

#### **Establishment**

**Hon. Speaker,** each County shall in accordance with Article 235 of the Constitution, have its own public service to be known as County Public Service and shall be headed by the County Secretary. The designation county public officer shall be restricted to an officer appointed by the county Government. The established County Public Service Board in each County shall be a body corporate with perpetual succession and a seal. It will be capable of suing and being sued in its corporate name.

#### **Composition of the County Public Service Board and its Secretariat**

**Hon. Speaker,** Section 12 (3) of the County Governments Act, 2012 provides the composition of the County Public Service Board as follows: -

The County Public Service Board shall comprise of:

- a) a chairperson nominated and appointed by the county governor with the approval of the county Assembly.
- b) not less than three but not more than five other members nominated and appointed by the county governor, with the approval of the county assembly.
- c) a certified public secretary of good professional standing nominated and appointed by the governor with the approval of the county assembly who shall be the secretary to the board.

The appointment of the members of the County Public Service Board shall be through a competitive process.

The CPSB currently comprises of the Chairperson, five (5) members and the Secretary/Chief Executive Officer (CEO). The Board is supported by the Secretariat in the discharge of its mandate through provision of technical and operational support.

#### **Table 1.0.2: Composition of the Secretariat Staff by Gender, Designation and Job Group**

<b>No.</b>	<b>Designation</b>	<b>JG</b>	<b>Male</b>	<b>Female</b>	<b>Total No. of Officers</b>
1.	County Deputy Director Human Resource Management	Q	1	0	1
2.	Assistant Director Accounting Services	P	1	0	1
3.	Senior Human Resource Management Officers	L	0	3	3
4.	Senior Information Communication Technology Officer	L	0	1	1
5.	Senior Supply Chain Management Officer I	L	0	1	1
6.	Senior Accountant	L	1	0	1
7.	Assistant Office Administrator II	J	0	1	1
8.	Chief Driver	H	1	0	1
9.	Clerical Officer I	G	1	0	1
10.	Clerical Officer II	F	0	1	1
<b>Total</b>			<b>5 (42%)</b>	<b>7 (58%)</b>	<b>12</b>

## **Functions and powers of the County Public Service Board**

**Hon. Speaker,**

The functions of the CPSB are enshrined in Section 59 of the County Government Act 2012 and they include;

- a) Establish and abolish offices in the county public service
- b) Appoint persons to hold or act in offices of the county public service including in the Boards of cities and urban areas within the county and to confirm appointments
- c) Exercise disciplinary control over, and remove, persons holding or acting in those offices
- d) Prepare regular reports for submission to the county assembly on the execution of the functions of the Board
- e) Promote in the county public service the values and principles referred to in Articles 10 and 232
- f) Evaluate and report to the County Assembly on the extent to which the values and principles referred to in Articles 10 and 232 are complied with in the county public service
- g) Facilitate the development of coherent, integrated human resource planning and budgeting for personnel emoluments in counties
- h) Advise the county government on human resource management and development
- i) Advise county government on implementation and monitoring of the national performance management system in counties and
- j) Make recommendations to the Salaries and Remuneration Commission, on behalf of the County Government, on the remuneration, pensions and gratuities for county public service employees.

**In the performance of its functions under subsection (e), the County Public Service Board has powers to—**

- a) Inform and educate county public officers and the public about the values and principles;
- b) Recommend to the County Government effective measures to promote the Values and Principles;
- c) Assist County Government in the formulation and implementation of programs intended to inculcate in public officers the duty to uphold the Values and Principles;
- d) Advise the County Governments on their obligations under international treaties and conventions on good governance in the County Public Service;
- e) Visit any County Public office or body with a view to assessing and inspecting the status of compliance with the Values and Principles;

- f) Investigate, on its own initiative or upon a complaint made by any person or group of persons, the violation of any Values and Principles;
- g) Recommend to the relevant lawful authority, any necessary action in view of the violation of the Values and Principles by any person or public body;
- h) Cooperate with other institutions working in the field of good governance in the Public Service; and
- i) Perform any other functions as the Board considers necessary for the promotion of the Values and Principles.

## **Delivery of Programs**

**Hon. Speaker,**

This Chapter highlights the various programmes undertaken by the Board during the year under review.

### **The County Public Service Board**

The Board holds regular meetings to deliberate on various correspondence and human resource matters in the Public Service. The Board's decisions, instructions and guidance are communicated to the respective Authorized Officers for implementation.

### **Career progression guidelines**

During the year under review, the board used the respective schemes of service for National Government to recruit, promote and re-designate staff.

### **Appointments, Translation of terms, Renewal of Contracts, Promotion, Re- designation and Absorption.**

**Hon. Speaker,**

The CPSB under Section 59 (1) (b) of the County Government Act 2012 is mandated to appoint persons to hold or act in offices in the County Public Service. In making appointments, the board takes cognizance of the constitutional requirement of merit as a basis of appointments while affording adequate and equal opportunities for men, women and members of all ethnic groups and persons living with disabilities. Further, the board considers suitability, prescribed qualifications and provable experience as provided for in the respective schemes of service.

### **Appointments**

**Hon. Speaker,**

During the year under review, the board managed to competitively appoint two hundred and sixty five (265) officers in various positions in the County Public Service. Among those appointed, one hundred and twenty four (124) were male representing 47% and one hundred and forty two (141) were female representing 53%.

Out of the two hundred and sixty five (265) personnel appointed, five (5) are PLWDs representing 2%

**Table 2.3.1: Summary of personnel appointed**

<b>S/No.</b>	<b>Designation</b>	<b>Total No.</b>	<b>ToS</b>
<b>Health and Sanitation</b>			
1.	Medical Officer JG "M"	20	P&P
2.	Dental Officer JG "M"	2	P&P
3.	Pharmacist JG "M"	5	P&P
4.	Assistant Public Health Officer III, JG "H"	14	P&P
5.	Dental Technologist III, JG "H"	6	P&P

6.	Radiographer III, JG "H"	5	P&P
7.	Pharmaceutical Technologist III, JG "H"	10	P&P
8.	Registered Clinical Officer III, JG "H"	15	P&P
9.	Senior Registered Clinical Officer (Anesthetist), JG "L"	4	P&P
10.	Nutrition & Dietetics Officer, JG "K"	2	P&P
11.	Registered Nurse III, JG "H"	85	P&P
12.	Senior Registered Nurse (Anesthetist), JG "L"	2	P&P
13.	Assistant Health Records and Information Mgt Officer III, JG "H"	6	P&P
14.	Medical Laboratory Technologist III, JG "H"	20	P&P
15.	Health Records and Information Management Assistant III, JG "G"	4	P&P
16.	Nutrition & Dietetic Technologist III, JG "H"	5	P&P
17.	Orthopaedic Trauma Technologist III, JG —HII	2	P&P
18.	Assistant Physiotherapist III- JG "H"	4	P&P
19.	Assistant Occupational Therapist III- JG "H"	5	P&P
20.	Health Administrative Officer III- JG "H"	3	P&P
21.	Medical Engineering Technologist III- JG "H"	5	P&P
22.	Community Oral Health Officer III- JG "H"	8	P&P
23.	Orthopedic Technologist II- JG "H"	3	P&P
Total		235	
<b>Governor's Office</b>			
1.	County Chief Officer Cooperative Development, JG —SII	1	3 Years Contract
2.	County Chief Officer Education, JG —SII	1	3 Years Contract
3.	County Chief Officer Health And Sanitation, JG —SII	1	3 Years Contract
4.	County Chief Officer Public Service Management & Administration, JG —SII	1	3 Years Contract
5.	County Chief Officer Trade, JG —SII	1	3 Years Contract
6.	County Chief Officer Agriculture, JG —SII	1	3 Years Contract
7.	Deputy Director of Administration, JG "Q"	1	Contract-pegged to Governors tenure of Office

8.	Deputy Chief of Staff, JG "R"	1	Contract-pegged to Governors tenure of Office
9.	Director Administration, JG "R"	2	Contract-pegged to Governors tenure of Office
10.	Advisor Public Relations, JG "R"	1	Contract-pegged to Governors tenure of Office
11.	Deputy Director Special Program, JG "Q"	1	Contract-pegged to Governors tenure of Office
12.	Principal Liaison Officer Media Relations, JG "N"	1	Contract-pegged to Governors tenure of Office
13.	Senior Administration Officer, JG "L"	1	Contract-pegged to Governors tenure of Office
14.	Senior Driver, JG "G"	1	Contract-pegged to Governors tenure of Office
15.	Clerical Officer II, JG "F"	1	Contract-pegged to Governors tenure of Office
16.	Senior Support Staff, JG "D"	2	Contract-pegged to Governors tenure of Office
17.	Principal Administration Officer, JG "M"	1	Contract-pegged to Governors tenure of Office
18.	Liaison Officer (between Assembly and Executive), JG "M"	1	Contract-pegged to Governors tenure of Office
19.	Community Civil Educator and Mobilizer, JG —Jl	1	Contract-pegged to Governors tenure of Office
20.	Liaison Officer (between Assembly and Executive), JG "L"	1	Contract-pegged to Governors tenure of Office
Total		22	
<b>S/No.</b>	<b>Designation</b>	<b>Total No.</b>	<b>ToS</b>
<b>CS Office</b>			

21.	County Director Human Resource Management & Development, JG —R	1	5 years contract
22.	County Deputy Director Human Resource Management, JG —Q	1	5 years contract
23.	County Deputy Director Human Resource Management, JG —Q	1	5 years contract
24.	Principal Programmes Officer, JG —N	1	P&P
Total		5	
<b>Lands, Urban, Physical Planning and Housing</b>			
25.	Municipality Board Member, Bungoma Municipality	1	5 Years Contract Part Time Basis

The table shows how males and females were employed.

**Table 2.3.1.2 Vacancies as advertised and current status**

S/No.	Designations	Vacancy (ies)	Current Status
Department of Environment, Tourism, Climate Change, Water and Natural Resources			
1.	V.NO.24/2023 ENVIRONMENT MANAGEMENT OFFICER II, JG —K	4	Short listing done by the CPSB, Interviews scheduled on 19th to 21st December, 2023
2.	V.NO.25/2023 CLIMATE CHANGE OFFICERS JG —K	4	
3.	V.NO.26/2023 INSPECTOR (WATER& SEWERAGE), JG —H	15	
Department of Education and Vocational Training			
1.	V.NO 27/2023 ECDE TEACHERS (DIPLOMA), JOB GROUP —H	90	Receiving of applications closed on 16th November, 2023, Waiting for onward processing.
2.	V.NO 28/2023 ECDE TEACHERS (CERTIFICATE) JOB GROUP —G	110	
Governor's Office			
1.	V/NO. 29/2023: COUNTY CHIEF OFFICER, JOB GROUP —S	6	Receiving of applications ongoing

2.	V/NO. 30/2023: COUNTY SOLICITOR, JG —SII	1	
<b>Department of Finance and Economic Planning</b>			
1.	V/NO. 31/2023: CHAIRPERSON OF THE COUNTY INTERNAL AUDIT COMMITTEE	1	Receiving of applications ongoing
2.	V/NO. 32/2023: MEMBER OF THE COUNTY INTERNAL AUDIT COMMITTEE	3	

### Translation of terms from contract to P&P

#### Hon. Speaker,

A total of two hundred and twenty two (222) personnel from the Department of Health and Sanitation and Department of Finance and economic Planning had their terms of service translated. Out of the two hundred and twenty two (222), One hundred and eleven (111) were male representing 50% and One hundred and eleven (111) were female representing 50%.

Two (2) officers among the two hundred and twenty two (222) officers were given contract terms of service according to their age while the remaining two hundred and twenty (220) were given Permanent and Pensionable terms of service.

**Table 2.3.2: Analysis of personnel whose terms of service were translated.**

No.	Designation	Total No.
<b>DEPARTMENT OF HEALTH AND SANITATION</b>		
1.	Mortuary Attendant [3], JG "D"	2
2.	Chief Driver, JG "H"	15
3.	Medical Lab Technologist[3], JG "H"	17
4.	Medical officer, JG "M"	7
5.	Medical Specialist[1], JG "Q"	1
6.	Physiotherapist[3], JG "H"	3
7.	Radiographer[3], JG "H"	2
8.	Registered Clinical Officer [3], JG "H"	33

9.	Enrolled Nurse[3], JG "G"	1
10.	Registered Nurse[3], JG "H"	98
<b>Total</b>		<b>179</b>
<b>DEPARTMENT OF FINANCE &amp; ECONOMIC PLANNING</b>		
1.	Accountant I, JG —K	2
2.	Accountant II JG —J	2
3.	Administration Officer II JG —J	16
4.	Administration officer III JG —H	13
5.	Clerical Officer II, JG —F	5
6.	Economist II JG —K	2
7.	Finance Officer III, JG —J	1
8.	SCM Officer II, JG —J	1
9.	Senior Support Staff, JG —D	1
<b>Total</b>		<b>43</b>

### Appointments yet to be processed

Various vacancies from different departments have been advertised by the CPSB and the process of recruitment is ongoing.

### Summary distribution of personnel whose contract was renewed per cadre;

No.	Cadre/JG	Total
1.	Community Health Extension Worker, JG —G	52
2.	Registered Clinical Officer [3], JG —H	23
3.	Community Oral Health Officer [3], JG —H	3
4.	Assistant Health Records & Information Management Officer [3], JG —H	15
5.	Medical Lab Technologist[3], JG —H	17
6.	Enrolled Nurse[3], JG —G	27
7.	Registered Nurse[3], JG —H	67
8.	Nutrition & Dietetics Technologist III, JG —H	4
9.	Nutrition & Dietetics Technician, JG —G	1
10.	Occupational Therapist III, JG —H	1
11.	Orthopaedic Trauma Technician, JG —G	2
12.	Pharmaceutical Technologist[3], JG —H	12
13.	Assistant Public Health Officer III, JG —H	13
14.	Assistant Physiotherapist III, JG —H	3
15.	Radiographer[3], JG —H	7
<b>Total</b>		<b>247</b>

### Promotions

A total of two hundred and thirty two (232) serving officers were promoted to various grades in the County Public service during the year under review.

**Table 2.3.4: Distribution of Promotions by Departments**

S/No.	Department(s)	Total No.
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1.	Health	231
2.	Lands, Urban, Physical Planning and Housing	1
<b>Total</b>		<b>232</b>

### **Re-designations**

A total of one hundred and one (101) serving officers were re-designated to various grades in the County Public service.

**Table 2.3.5: Distribution of Re-designations by Departments**

<b>S/No.</b>	<b>Department (s)</b>	<b>Total No.</b>
1.	Health	88
2.	Lands, Urban, Physical Planning and Housing	1
3.	CPSB	1
<b>Total</b>		<b>90</b>

### **Promotions and re-designations yet to be processed**

The County Public Service Board received requests for promotions and re- designations of officers from the following departments; Agriculture & Irrigation, Livestock and Fisheries and Cooperative Development, Finance and Economic Planning, County Secretary's Office, Roads, Infrastructure and Public Works, Education and Vocational Training, Trade, Energy and Industrialization and Water and Natural Resources. The Board is still waiting for confirmation of funds for promotion for the respective departments from the County Executive Committee Member (CECM) Finance for onward processing.

#### **3.1.1 Absorption of staff**

The County Public Service Board absorbed ten (10) devolved Library Officers and one Accountant from the National Government into the County establishment. Among those absorbed nine (9) were male representing 82% and two (2) were female representing 18%.

#### **3.1.2 Exit of Officers from Service**

Grounds for exit of Public Officers from service include; resignation, mandatory retirement age, Early retirement under 50 year rule, end of contract, dismissal, death, transfer of service among others.

During the year, a total of one hundred and thirty five (135) officers exited the County Public Service. Out of these, sixty seven (67) were male representing 49.7% while sixty eight (68) were female representing 50.3%.

**Table 3.3: Distribution of exits by Nature of Exits**

<b>S/No.</b>	<b>Nature of Exit</b>	<b>Total No.</b>
1.	Mandatory Retirement	92
2.	Death	23
3.	End of Contract	5
4.	Early retirement under 50 year rule	2
5.	Dismissal	6
6.	Transfer of service	7
<b>Total</b>		<b>135</b>

### **3.2 Promotion of Values and Principles**

In compliance with the provisions of The Public Officer Ethics Act 2003, County employees are in the process of declaring their income, Assets and liabilities for the period 2022/2023. The declaration is also in fulfillment of Section 59 (1) c, e, f, and i and the whole of 59 (4) of the County Government Act, 2012. The declaration process is still ongoing.

**Table 3.4: Summary of the total Number of public officers on the payroll as at 31st October, 2023**

<b>Item</b>	<b>Total</b>
No. of public officers on the payroll as at 31st October.	6,212

### **3.3 Sensitization of the County Staff on Code of conduct and ethics**

The Constitution of Kenya, 2010 establishes the County Government for each county and sets out their functions in part two of the Fourth Schedule. The County Governments Act, 2012 establishes a public service in the county to enable and ensure expedient discharge of county government functions to the people. Further, the Act establishes the County Public Service Board (CPSB) which is the body empowered to recruit and employ people within the county public service. Specifically, the County Governments Act, 2012 states that: *The County Public Service Board shall regulate the engagement of persons on permanent and pensionable terms, contract, volunteer and casual workers, staff of joint ventures and attachment of interns in its public bodies and offices.*

Subsequently, the County Government of Bungoma through the Bungoma County Public Service Board is committed to ensuring transparency, merit, diversity and equality among others while engaging persons. Further, the County government will strive to provide its employees with a working environment that is fair, consistent, caring and supportive of professional and individual growth.

It is against this backdrop, that the CPSB in consultation with EACC developed the Code of Conduct and Ethics (COCE) pursuant to the provisions of the Leadership and Integrity Act (LIA) 2012, further to the provisions of the Public Officer Ethics Act (POEA) 2003. The Code is to be observed by and binding upon Public Officers in the County Executive and Public Service. The Code is intended to establish standards of integrity and ethical conduct in the leadership and management of public affairs of the County Executive and Public Service by ensuring that the State and Public Officers respect the values, principles and provisions of the Constitution and other applicable laws or policies on the standards of conduct and performance expected of holders of public office in the discharge of their duties.

The CPSB organized induction training on Code of conduct for the State and Public Officers. The Board invited the Office of the County Attorney and the EACC Nairobi based officers to help in the training which was held at Mabanga ATC.

The main objectives of the Code of Conduct and Ethics Training were as follows:

- a) To explain exactly what conduct is expected to all county employees and the consequences if they act unethically. Hence understand compliance with the laws and regulations
- b) To build the capacities, knowledge, and skills on integrity, accountability and anti-corruption necessary to initiate positive change
- c) To enable employees to identify and deal with ethical problems developing their moral intuitions, which are implicit in everyday choices and actions.

The broad areas which were covered during the Training and Capacity Building focused mainly on Chapter 6 of the Constitution of Kenya, 2010 and specifically the Leadership and Integrity Act No. 19 of 2012 and the Public Officer Ethics Act No.4 of 2003.

It is expected that the trained officers, who comprise about 15.4% of the workforce, will internalize this capacity building exercise and deliver efficient and effective services to the citizens living in Bungoma County and beyond. All the trained officers were also required to sign a compliance Form as a commitment on their part.

## **CHAPTER FOUR**

### **4.0 Financial Report**

**Hon. Speaker,**

This chapter deals with historical financial resource allocation to the County Public Service Board since inception in the year 2013, programmes/activities implemented during the year under review, projected expectations with regard to financial requirements and recommendations by the Board.

#### **4.1 Budget Historical Analysis of funds allocation to the County Public Service Board since 2013.**

<b>Financial year</b>	<b>Recurrent Allocation</b>	<b>Development Allocation</b>	<b>Total</b>
2013/2014	70,000,000	-	70,000,000
2014/2015	56,043,678	10,500,000	66,543,678
2015/2016	38,484,295		38,484,295
2016/2017	49,603,947		49,603,947
2017/2018	60,450,350		60,450,350
2018/2019	51,058,618		51,058,618
2019/2020	45,871,151		45,871,151
2020/2021	47,102,840		47,102,840
2021/2022	33,714,920		33,714,920
2022/2023	60,539,321	10,000,000	70,539,321
2023/2024	44,641,488	30,000,000	74,641,488

#### **4.2 Budget outlook for financial year 2023/2024**

**Hon. Speaker,**

The Board was allocated a total budget of Kshs. 74,641,488 distributed as; Kshs. 44,641,488 and Kshs. 30,000,000 to recurrent and development votes respectively. This is equivalent to 44% decrease from the initial financial requirement for the year. This however is equivalent to 6% increase from last financial year's approved budget.

The Board in the year under review has committed to undertake four major programmes:

- i. General Administration Planning and support Services
- ii. Human Resource Management and Development

- iii. Governance and National Values
- iv. Construction of office Administration block

As at 31st December, 2022, the Board had utilized a total of Kshs.12, 472,601 equivalent to 28% of the recurrent budget and 0% development budget FY 2023/2024. The analysis below is the description of the activities undertaken by the Board during the first half of the financial year up to 31st December, 2023.

No	Activity	Total (Kshs)
1.	Facilitated recruitment in the County Department of water, environment and climate change	1,574,500
2.	Facilitated verifications, review and report writing on County casualties	931,000
3.	Facilitated members attend Annual Convention at Pride Inn Paradise hotel Mombasa	1,174,745
4.	Payment of staff salaries for the period up to December 2023	4,775,756
5.	Facilitated administration of biannual wealth declaration exercise in the County Public Services	402,500
6.	Facilitated one officer to attend procurement training in Mombasa as organized by KISM held in Mombasa	134,500
7.	Office operation and administration costs	1,652,000
8.	Facilitated promotions and re-designations in the County Departments of Health and Lands	1,466,200
9.	Facilitated one HRM Officer attend Human Resource Training organized by IHRM in Nakuru	173,400
10.	Facilitated one officers attend the 40 <sup>th</sup> ICPAK Annual seminar in Mombasa	188,000
<b>Total</b>		<b>12,472,601</b>

#### 4.3 Status of Office Block Construction

##### Hon. Speaker,

The Board in the current financial year 2023/2024 was allocated Kshs. 30,000,000 towards construction of administration block, this is against contract sum of Kshs. 52,497,282.94. All procurement processes were done to the conclusion within the period and contract awarded to M/S Gasas Engineering Works.

The County Department of Lands, Urban and Physical Planning appropriated three sites as proposals for construction of offices. However, all the sites were considered unsuitable thus delay in commencement of construction works. Further consultations led to identification of a new site behind Teachers' SACCO opposite County Assembly offices.

#### **4.4 Pending Bills**

**Hon. Speaker,**

Kshs. 7,559,830 was outstanding payments due to the suppliers as at 31st December, 2023. These pending bills were brought forward from the last financial year 2022/2023. Subsequently, this has been factored in the first supplementary budget for financial year 2023/2024 for consideration and allocation to enable payments the suppliers.

### **CHAPTER FIVE**

#### **5.0 ACHIEVEMENTS AND CHALLENGES**

##### **5.1 Achievements**

**Hon. Speaker,**

During the period under review the Board boasts of the following accomplishments:

1. Appointed two hundred and sixty five (265) personnel in the departments of Health and Sanitation, Lands, Urban Physical Planning & Housing, Governor's Office and County Secretary's Office.
2. Translated terms of service for two hundred and twenty two (222) personnel in the Department of Health and Sanitation and Finance and Economic Planning.
3. Renewed Contract for two hundred and forty seven (247) Universal Health Coverage (UHC) Staff.
4. Promoted two hundred and thirty two (232) staff from the Department of Health and Sanitation, Lands, Urban Physical Planning & Housing.
5. Re-designated ninety (90) Staff from the Department of Health and Sanitation, Lands, Urban Physical Planning and Housing, and CPSB.
6. Absorbed eleven (11) staff from the Department of Finance and Economic Planning and Gender, Culture, Youth and Sports.
7. Sensitized seven hundred (700) County employees on Code of conduct and ethics.

##### **5.2 Challenges**

**Hon. Speaker,**

The CPSB encountered the following challenges:

1. Delay in disbursement of funds by the National Government. This affected the smooth operation of the board since there was no money to facilitate the Board's activities.
2. Insufficient funding due to reduction of the budget hence unable to fully facilitate board's programmes as expected, i.e. carrying out of sensitization exercise on values and principles.
3. Delay by some departments to make timely payments to media companies concerning adverts made on their behalf by the County Public Service Board.
4. Lack of office space.

### **CHAPTER SIX**

## **6.0 COMMITTEE GENERAL OBSERVATIONS, RECOMMENDATIONS AND CONCLUSION**

### **6.1 Committee Observations**

**Hon. Speaker,**

From the report, the Committee made the following observations:

1. The Board saw recruitment of a new member of the County Public Service Board during the year under review.
2. There were delays by some departments to make payments to media companies in relation to adverts made on their behalf by the County Public Service Board.
3. There were delays in allocation of land for the construction of the CPSB Administration Block as a result of accessibility and space in the previously allotted pieces of land.
4. The County Public Service Board has kick-started the construction of its Administration Block behind Teachers' SACCO officers.
5. As at 31<sup>st</sup> December 2023, the CPSB had an accumulated Kshs. 7,559,830 as payments due the suppliers (pending bills)
6. There were delays in recruitment in the department of Tourism, Environment Water and Natural Resources and Department of Education, Vocational and Training Centres.
7. There is no consistency in the programs by the CPSB as a result, inconsistency in allocation towards the same.

### **6.2 Committee Recommendations**

**Hon. Speaker,**

The committee recommends as follows:

1. **THAT**, the set Laws governing establishment of CPSB be adhered to and separation of powers among government bodies be observed.
2. **THAT**, proper mechanisms to be put in place to reduce bureaucracy both in procurement and financial processes.
3. **THAT**, the funding towards the CPSB should be increased to facilitate efficient operations for the establishment.
4. **THAT**, the CPSB needs to develop and enforce policies on employment to enhance operations of the Board.
5. **THAT**, the Board should be consistent with its programs in order to avoid inconsistencies in budgetary allocation as observed throughout the years.

## **ADOPTION SCHEDULE**

Mr. Speaker Sir, the adoption schedule is dully signed by the members of the Labour Relations, Members Services and Facilities Committee.

## **ANNEXTURES**

Minutes of adoption of the report.

Hon. Speaker, as I wind up, I want to request Hon. Kirong, who is an old Member of this committee to second the report. Thank you, Hon. Speaker.

**Mr. Speaker:** Hon. Joan Kirong, you have the honor of seconding this report from the Dispatch.

**Hon. Joan Kirong:** Thank you Mr. Speaker, for giving me this chance to second the motion before us. First of all, let me applaud the mover of the motion and also Members of this committee for sitting in Aturkan Hotel for more than three days to come up with a report that has been read here.

Mr. Speaker, the report before us has stated everything; has shown us the structure and the status of the employees of this county across all departments. We have stated those on internship, promotion, number of male and female, and their designations. The report has also indicated the financial status in the county service board.

Having said that, I urge this House to adopt this report the way it is and particularly consider the observations about the challenges that the County Public Service Board is facing. Thank you, Mr. Speaker as I second the motion.

**Mr. Speaker:** Honorable Members, thank you for the mover of the motion and the seconder. Honorable Members allow me now to proceed and propose a motion for debate;

*(Question proposed)*

*(Question put and agreed on)*

Ayes have it.

*(Applause)*

The report, plus its observations and recommendations, is hereby adopted by the House.

### **ADJOURNMENT**

Honorable Members that was the last item on our Order Paper. We will adjourn our sitting today and resume tomorrow 26th of March 2025 at 9.30 a.m.

***The House rose at 5:24 p.m.***