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COUNTY GOVERNMENT OF BUNGOMA



RECORDS SECTION
COUNTY ASSEMBLY OF BUNGOMA

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COUNTY ASSEMBLY OF BUNGOMA
OFFICE OF THE CLERK



THIRD ASSEMBLY FOURTH SESSION
COMMITTEE ON FINANCE AND ECONOMIC
PLANNING

REPORT ON IMPLEMENTATION STATUS OF HOUSE
RESOLUTIONS FOR THE FY 2022/23

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

May, 2025

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CHAPTER ONE

1.0 Preamble

Mr. Speaker,

It is my duty to present the report by the Committee on Finance and Economic Planning on the Implementation Status of House Resolutions for the FY 2022/23.

Pursuant to the provisions of Standing Order no, 205, reports by the Sectoral Committee on Finance and Economic Planning were adopted by the House and resolutions communicated to the CECM Finance and Economic Planning. The CECM is required, within 60 days to submit a report to the Committee in accordance with Article 183 (3) of the Constitution of Kenya, 2010 on the Implementation status of the House resolutions.

However, the CECM has never reported on the implementation status of the committee reports adopted by the House. As a results, Liaison Committee planned for this activity for all the sector committees to follow up on the implementation status of their respective reports considered by the House in 2022 and 2023.

In the period under review; the following reports and legislations by the Sectoral Committee on Finance and Economic Planning were adopted by the House and forwarded to the CECM Finance and Economic Planning ;

- a) County Revenue Fund statements for the period ending 31st December 2023.
- b) Report on the Nine months financial statements for the period ended 31st March, 2023.
- c) Report on County Policy Statement on enhancement of own source revenue.
- d) Report on cause and effect of revenue collection decline in some revenue streams as per the Bungoma County receivers of revenue report for period ending 31st March 2023.
- e) Report on Bungoma County Revenue Fund statements for the period ended 30th June 2023.
- f) County Legislation requiring implementation namely,Bungoma County Finance(Amendment) Act 2023, Bungoma County Inspectorate, Compliance and Enforcement Act,2023, and The Bungoma County Disaster Management Emergency Fund regulations, 2020 ,The Bungoma County Public Markets

(Amendment) Act,2023 and The Bungoma County Revenue administration (Amendment) Act, 2023.

The County Executive Committee Members were invited for the interrogations with their respective Sectoral Committees via a letter referenced CAB/ADM/6VOL.V (93). The Committee conducted its interrogation duly and this report contains the findings of the committee from the interrogations and supporting documents submitted, its observations and recommendations.

1.1 The Mandate of the Committee

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

The functions of a Sectoral Committee shall be to; -

- (a) Investigate, inquire into, and report on all matters relating to the mandate, management, activities, administration, operations and estimates of the assigned departments;
- (b) Study the program and policy objectives of departments and the effectiveness of the implementation;
- (c) Study and review all county legislation referred to it;
- (d) Study, access and analyze the relative success of the departments as measured by the results obtained as compared with their stated objectives;
- (e) Investigate and inquire into all matters relating to the assigned departments as they may deem necessary, and as may be referred to them by the County Assembly;
- (f) To vet and report on all appointments where the constitution or any law requires the County Assembly to approve, except those under Standing Order 185 (Committee on Appointments); and
- (g) Make reports and recommendations to the County Assembly as often as possible, including recommendation of proposed legislation.

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

1.2 Committee membership

The Committee comprises of the following members;

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

1.3 Acknowledgment

Mr. Speaker,

I take this opportunity to thank all Hon members of the Committee for dedicating their time to interrogate the Finance and Economic Planning department on the implementation status of the House Resolutions for the financial year 2023/24. The Committee would also like to appreciate the Secretariat who worked with us for their commitment to ensure that the report was produced on time. Lastly, the Committee is grateful to the offices of the Speaker and the office of the Clerk to the County Assembly of Bungoma for logistical support received as it discharged its mandate.

It is therefore my privilege, on behalf of the Committee on Finance and Economic Planning, to table the Report on the Implementation Status of House Resolutions for the year 2023 and 2024 with regards to the department of Finance and Economic Planning in Bungoma County.

Signed.....  Date..... 29th May 2025

Hon. James Mukhongo

MCA. Kabuchai Chwele Ward.

Chairperson, Sectoral Committee on Finance and Economic Planning.

CHAPTER TWO

2.1 IMPLEMENTATION STATUS OF THE HOUSE RESOLUTIONS FY 2022/23.

2.1 Recommendations on County Revenue Fund statements for the period ending 31st December 2023.

1. The Committee directs that the department reconcile own source revenue reported in the County Fiscal Strategy paper 2023 and Bungoma County Revenue Fund statements FY 2022/23 for the period ended 31st December 2022 and provide accurate information within 30days from the adoption of this report.

Committee Observation

No reconciliation was provided within the recommended period.

Implementation Status

Not implemented

2. The Committee hereby recommends the department carry out an audit of the revenue automation system currently in use to ascertain its effectiveness and efficiency in revenue collection .This report should be submitted to the County Assembly within 60 days from adoption of this report.

Committee Observation

No audit report of the revenue automation system was submitted by the department as recommended

Implementation Status

Not implemented.

3. The internal Audit Directorate should conduct an audit on all revenue streams that registered abnormal drop and collection of AIA and furnish the County Assembly with a report within 60 days from adoption of this report. In addition, the Directorate of revenue should set targets for receivers/collectors of revenue and follow up on collection monthly to address any drop in good time. The department of Finance and Economic Planning should effectively use revenue collection Officers with the support of enforcement to tap on all existing revenue streams in the County.

Committee Observation

No audit report was submitted by the directorate of internal audit

The department sets revenue targets for receivers and collectors; however the targets are never achieved.

Implementation Status

Partially implemented

4. The department is hereby directed to submit a comprehensive report on transfers from all other development partners within 60 days from the date preceding the adoption of this report.

Committee Observation

No comprehensive report on transfers from development partners was submitted within the recommended timelines.

Implementation Status

Not implemented

5. The County Executive should set aside funds to provide the necessary infrastructure required on all markets within the County eg Auction Ring and sanitation facilities.

Committee Observation

Several markets in the County had been face-lifted and infrastructure set up such as solar-powered street lights, sanitation facilities and the construction of modern markets such as Kamukuywa and Soko Kubwa in Bungoma town are underway.

Implementation status

Implemented

6. The department should liaise with the County Public Service Board with a view to confirm 86 casuals who are revenue collectors and have demonstrated commitment, integrity and achieved targets and allocate money for wages on the supplementary to pay 35 months arrears that is owed to them.

Committee Observation

The committee noted that the department continues to engage revenue officers on casual basis, the officers lack personal identification numbers and thus they can't be held liable in cases of fraud, there is no evidence of contract and terms of engagement between the department and the casual revenue collectors.

No evidence for confirmation of revenue officers from casual to permanent terms.

Standing Imprest is expected to be fully accounted for by 30th June,2023.

Committee Observation

There are still unsurrendered imprests , therefore lack of accountability across the Executive departments and in breach of the law, the Finance department should lead by example as it is the compliant department.

Implementation status

Not implemented.

2.3 Report on County Policy statement on enhancement of own source revenue.

The Committee resolution on the above report was:

1. Senior revenue collectors along the collection chain should also have an appraisal tool to hold them accountable in the sections and departments.

Response by the department

The county Director Revenue has been put on performance contracting with clear targets. Revenue performance targets have been cascaded to all revenue officers and collectors on a standard performance appraisal tool.

Committee Observation

The officers in the department are currently under performance contracting, however the committee observes that there is still an issue with achieving of set targets in their respective areas of revenue streams.

Implementation status

Implemented

2. Those receivers of revenue are hereby directed to strictly adhere to the provisions of section 157(2) of PFM Act 2012 by promptly accounting and reporting revenue collected.

Response by the department

The county Receiver of Revenue has been designated in compliance with sec 157[2] of PFM Act 2012. He prepares quarterly and annual receiver of revenue reports.

Committee Observation

The quarterly and annual reports on receivers of revenue have been duly submitted to the County Assembly for consideration.

Implementation status

Implemented

3. The treasury should set specific Revenue streams targets for all receivers of revenue in the County.

Response by the department

County Receiver of Revenue Appointed Collectors in line with section 158[1] of PFM Act 2012. Targets have been cascaded to all collectors.

Committee observation

Annual revenue targets are always set by the treasury for all revenue collectors in the annual budget estimates, however the targets are hardly achieved.

Implementation status

Implemented

4. The policy should provide a mechanism to carry out regular audit in respect to the registration of business in their correct categories as provided in the finance act.

Response by the department

The department is continuously updating revenue registers and chart of accounts in the automated revenue system to achieve correct classification .A revenue steering committee has been established as a strategic supervision unit in addition to the annual external audit and periodic internal audit.

Committee Observation

No audit report in respect to the registration of businesses has been submitted to the County Assembly by the treasury.

Implementation status

Not implemented

5. That the mapping should be linked to the County revenue system and register should be permanent so that it can be used in subsequent years where invoicing will be done without repeating the exercise.

Response by the department

The established revenue steering committee is still mapping the revenue streams as part of its mandate. The registers are configured in BARMS as recommended. County is in process of acquiring GIS lab as part of technology application in revenue mapping.

Committee Observation

The mapping has not been done and no report has been submitted to this House on the same as evidence or to show progress.

Implementation status

Not implemented

6. The County government should carry out an audit of existing vehicles before buying new ones.

Response by the department

An audit status of County Movable assets was undertaken in FY 2023/2024. An asset disposal plan has been prepared for unserviceable vehicles.

Committee Observation

No audit report on existing County vehicles was submitted

Implementation Status

Not implemented

7. The department and the County attorney should liaise with judicial service commission to fast track the establishment of County courts.

Response by the department

The county Attorney's office submitted a request for a special purpose court to the JSC's court users committee.

Committee Observation

County Courts are yet to be established

Implementation Status

Not implemented

Committee observation.

The department demonstrated lack of seriousness to implement House resolution on reports of the department.

2.4 Report cause and effect of revenue collection decline in some revenue streams as per the receivers of revenue report for the period ending 31st March 2023.

Committee observation.

The department demonstrated lack of seriousness to implement House resolution since they did not respond on the implementation status on this report.

2.5 Report on Bungoma County Revenue fund statements for the period ending 30th June 2023.

Committee observation.

The department demonstrated lack of seriousness to implement House resolution since they did not respond on the implementation status on this report.

2.6 County legislation requiring implementation namely:

- a) Bungoma County Finance (Amendment) Act,2023,
- b) Bungoma County Inspectorate, Compliance and Enforcement Act, 2023,
- c) Bungoma County Disaster Management and Emergency Fund regulations, 2020,
- d) Bungoma County Public Markets (Amendment) Act, 2023
- e) Bungoma County Revenue administration (amendment) Act, 2023

Committee observation.

The department demonstrated lack of seriousness to implement House resolution since they did not respond on the implementation status approved County Legislations.

CHAPTER THREE

3.1 COMMITTEE OBSERVATIONS AND RECOMMENDATIONS

3.2 Committee General Observations

Mr. Speaker,

The committee made the following observations.

1. The CECM for Finance has never reported on the progress or implementation status of the committee reports adopted by the House as understanding order 205 (2) , and article 183(3) of the constitution of which is always stated on every letter forwarding the House resolutions to the respective entity, the CECM is therefore in breach of the law.
2. Most of the recommendations were not implemented within the timelines set out by the committee and the House in its resolutions.
3. The department responded on three out of six reports requested to give implementation status.
4. The department despite being a compliance department never ensured surrender of imprest across the departments more so it's the most affected department.
5. The department had no work plan for implementation of County Assembly House resolutions.

3.3 Committee General Recommendation

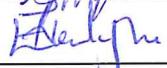
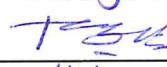
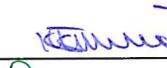
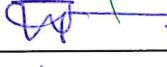
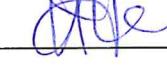
Mr. Speaker,

1. **THAT**, The CECM for Finance and Economic Planning going forward must submit the Implementation Status of every House resolution to the County Assembly within 60 days upon receiving the communication of adopted reports from the Office of the Clerk, the Committee on Finance and Economic Planning is henceforth going to monitor and track its adopted reports and report to the House accordingly in line with standing Order 205(2) and Article 183(3) of the Constitution.
2. **THAT**, the two Chief Officers who should ensure compliance to regulation 93(5 and 6) of PFM regulations, 2015 on surrendering of imprest are personally held responsible and surcharged failure to recover outstanding imprest.

3. **THAT**, the Chief Officers of the Department should incorporate House resolutions in their work plans for effective and efficient implementation of the resolutions. This should include timelines for achievement of specific recommendations.
4. **THAT**, upon adoption of this report, the County Executive Committee member and his Chief Officers within 30 days should submit to the County Assembly implementation status of the remaining four reports which they did not respond.
5. **THAT**, the County Executive Committee Member of Finance and Economic Planning should include implementation of County Assembly resolutions in their Work Plan.

Adoption schedule

The following members of Finance and Economic Planning append their signatures to confirm contents in the department implementations of House resolution report for 2022 and 2023.

NO	NAME	DESIGNATION	SIGNATURE
1	Hon James Mukhongo	Chairman	
2	Hon Orize Kundu	Vice Chair	
3	Hon Stephen Wamalwa	Member	
4	Hon Everlyne Mutiembu	Member	
5	Hon Tony Barasa	Member	
6	Hon Vitalis Wangila	Member	
7	Hon Jack Kawa	Member	
8	Hon Violet Makhanu	Member	
9	Hon George Makari	Member	
10	Hon Francis Chemion	Member	
11	Hon Godfrey Mukhwana	Member	
12	Hon Everton Nganga	Member	
13	Hon Jerusa Aleu	Member	
14	Hon Christine Mukhongo	Member	
15	Hon Jeremiah Kuloba	Member	