

COUNTY GOVERNMENT OF BUNGOMA

COUNTY ASSEMBLY OF BUNGOMA

COUNTY ASSEMBLY DEBATES

THE DAILY HANSARD

WEDNESDAY, 11TH JUNE, 2025

Afternoon Sitting

COUNTY ASSEMBLY OF BUNGOMA

THE DAILY HANSARD

WEDNESDAY, 11TH JUNE, 2025

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

(Mr. Deputy Speaker [Hon. Stephen Wamalwa] in the Chair)

COMMUNICATION FROM THE CHAIR

Honourable Members, we have a delegation from Kimaeti Ward, Bumula Sub-County. This is a school called St. Francis of Assisi Mianga Second School. This visit is intended to enable the learners to have a better understanding of the functions and operations of the County Assembly. The visiting delegation comprises of 62 students and three teachers. May you be upstanding students?

(Students stand)

Honourable Members, you can give them a round of applause.

(Applause)

Thank you, you can be seated.

(Students take their seats)

Leading the delegation of the students are teachers;

1. Mr. Khatete Ignatius
2. Mr. Makokha Wanyoni
3. Madam Sylvia Simiyu.

Can you appreciate them Members

(Applause)

You can get seated.

(Teachers take seats)

Honourable Members, at the appropriate time during the statement hour, I will allow Members make comments of encouragement to the learners. Because of the enormous work ahead of us, we shall allow the area Member for Kimaeti if he will be around to make some

short remarks then we shall have also the Education and Vocation Training Committee chairperson.

Because they are male students, we shall have a female honourable Member also to give encouragement remarks to the learners and the teachers for the same purpose. We proceed.

PAPERS

1. REPORT BY THE SECTORAL COMMITTEE ON EDUCATION AND VOCATIONAL TRAINING ON 1ST AND 2ND QUARTER FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST DECEMBER, 2024

Hon. Johnston Ipara: Hon. Speaker sir, I raise to table a report of the Sectoral Committee on Education and Vocational Training on 1st and 2nd Quarter Financial Statements for the period ended 31st December, 2024.

(Report tabled by Hon. Johnston Ipara)

Mr. Deputy Speaker: Thank you Hon. Okasida. Honourable Members, this report, having been tabled becomes property of this House. Next.

NOTICE OF MOTION

1. THAT THIS HOUSE ADOPTS THE REPORT OF THE SECTORAL COMMITTEE ON EDUCATION AND VOCATIONAL TRAINING ON 1ST AND 2ND QUARTER FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST DECEMBER, 2024

Hon. Johnston Ipara: Honourable Speaker Sir, I rise to issue a notice of motion that this House adopts a report by the Sectoral Committee on Education and Vocational Training on 1st and 2nd Quarter Financial Statements for the period ended 31st December, 2024. I submit.

Mr. Deputy Speaker: Thank you. Honourable Members, a notice of motion having been issued, I now direct that the same be circulated to Honourable Members for their in-depth consumption and it will form part of business to be considered at an appropriate time after being ratified by the House Business Committee.

QUESTIONS AND STATEMENTS

Mr. Deputy Speaker: Hon. Allan Nyongesa, Specially Elected, what is the matter?

Hon. Allan Nyongesa: *(On a Point of Order)* I thank you Hon. Speaker. Before we proceed, students in our Gallery have come to learn from us and it is important that we carry on with our programme quorum having been achieved. Hon. Speaker, I therefore invite you to Standing Order No. 37 (1) as read together with (2) that during the commencement of

activities of the House, we should be having a third of the House present and if you count the Members present, we are hardly 21. Hon. Speaker I move you that you declare having no quorum and the bell be rung so that Members come in. I'm just doing that for the sake of our students who are in the Gallery to learn more. I thank you.

Mr. Deputy Speaker: Honourable Member it is well noted. I now direct the quorum bell to be rung for 8 minutes to achieve quorum.

(Quorum bell rung)

Honourable Members from where I sit, I am informed by the orderlies that we have attained the quorum, the minimum required to transact business in this House. We shall proceed.

1. IT IS NOTIFIED THAT PURSUANT TO STANDING ORDER 49, CHAIRPERSON, SECTORAL COMMITTEE ON LABOUR RELATIONS, MEMBERS SERVICES AND FACILITIES TO RESPOND TO THE FOLLOWING QUESTION

Hon. Wafula Waiti: Thank you Hon. Speaker. On behalf of Hon. George Makari, member for Musikoma Ward, I stand in in his position to seek for a response from the County Public Service Board in relation to employment of the current County Valuer in the department of Lands, Housing and Physical Planning. the Board to respond to the following:

1. Give an elaborate explanation on the criteria used by the County Public Service Board to hire the officer who did not possess the requisite qualifications for the position as outlined in the letter of intent presented to the Board by the department.
2. Explain why the County Public Service Board initiated the recruitment process and went ahead to shortlist the candidate despite his non registration with valuers registration board which was a requisite requirement
3. Despite the candidate credentials having been reviewed and confirmed that he met the academic and other requirements as provided in the advert, the secretary County Public Service Board should give an explanation as to why there is no evidence to the effect that institute of surveyors of Kenya membership was provided at the time of the interview for verification by the interviewing panel
4. Shade light on whether it is justifiable to conclude that both the process and the appointment violated statutory provisions under the Surveyors Act and the values and principles of public service as provided under Article 232 of the Constitution.
5. Taking into account the provisions of Section 75 of the County Governments Act 2012 and the red flag raised by the department vide a letter dated 7th October 2024, the Secretary CPSB to inquire and give an explanation on the corrective action taken so far by the Board
6. Provide any other information which the Secretary CPSB deems relevant to the subject matter.

Thank you Hon. Speaker

Mr. Deputy Speaker: Yes now the Chairperson - Labour, Hon. Hentry

Hon. Hentry Nyongesa (Chairperson, Labour): Thank you Hon. Speaker. The Committee on Labour Relations is in receipt of the response on the recruitment and appointment of the County Valuer. Since the response has been brought as we came in, I seek to be given time so that we interrogate the response and the answer is to be given within 7 days, Honorable Chair...14 days, Chair.

Mr. Deputy Speaker: Hon. Henry, are you seeking for 14 or 7 days?

Hon. Hentry Nyongesa (Chairperson, Labour): Pardon, Hon. Speaker. I am seeking for 14 days to come with the response.

Mr. Deputy Speaker: 14 days?

Hon. Hentry Nyongesa (Chairperson, Labour): Yes. Thank you, Hon. Speaker.

Mr. Deputy Speaker: What is it Leader of Minority Hon. Luseneka Anthony?

Hon. Anthony Luseneka: Thank you Hon. Speaker. This county employed a County Valuer and from our interaction, he didn't have the qualifications. But we heard that the county also now employed another valuer who has the qualifications.

Is this statement meant for the one that doesn't have papers or the one that has papers? I want clarity because now we have two. Which one?

Mr. Deputy Speaker: Honourable Members, Hon. Antony Namunyu Luseneka is trying to bring a certain angle to this issue. The subject matter is about the young man who was employed and lacked the professional papers. I think that's the position. Therefore, Hon. Hentry, you are given up to 25th Tuesday June 2025 to give a response at 2.30 p.m.

Honourable Members, we have a delegation from St. Francis of Assisi Myanga. I will now allow Honourable Members to make some short remarks. They are from Kimaeti and Hon. Hentry is their neighbor. Proceed.

Hon. Hentry Nyongesa: Thank you, Hon. Speaker. I want to take this opportunity to identify myself as a closest neighbor of Kimaeti Ward, where we share the boundary along Mayanja River.

Hon. Speaker, I present apologies of Hon. Jack Wambulwa who is on official duty and might arrive as we continue.

Mr. Speaker, St. Francis of Assisi Secondary School is located in Kimaeti Ward in Miyanga town which is an upcoming urban center. I take this opportunity to welcome the teaching fraternity of St. Francis of Assisi Myanga and the students at large.

Mr. Speaker, it is worth noting that a good number of the student population comes from Bumula Ward. As I apologize of the quorum hitch encountered in the House, I note that there are loud consultations Mr. Speaker and I am unable to concentrate.

Mr. Deputy Speaker: Honourable Members, be orderly and consult in low tones.

Hon. Hentry Nyongesa: Mr. Speaker, since they are on a learning spree, the quorum hitch experienced for about 10 minutes is part of the procedures in this debating Chamber. Where when the quorum is not attained, a Member rises on a point of order and the Speaker has to ask for the bell to be rung as he directed. I want to point out this because they might wonder why it happened. It is part of our procedures in the House. I have also been a student where during debate time, we have the opposers and the proposers...

Hon. Ali Machani: *(On a Point of Order)* Honourable Speaker, is it in order for the senior Member in this House to mislead this House that the person moderating this House is the Chairperson of the House? From where I sit the chair of the session will always operate from the lower side of the Speaker's Chair but the person seated before us is the Speaker of this House.

When the Speaker is not there, the Deputy Speaker is the Speaker of the House or any Member of the Speakers Panel. Is it in order for the Member to mislead this House that the person moderating this House is the Chair? Thank you.

Hon. Hentry Nyongesa: Hon. Speaker we are on a learning spree. I want the students to take this point home, that you are called a Speaker. At our level during our school debates, we referred to the moderator is the chairperson...

Mr. Deputy Speaker: Hon. Hentry, you should not keep on confusing everything, we are not on any learning spree here. We are factual enough to speak and indicate issues the way they are.

Hon. Hentry Nyongesa: Thank you Hon. Speaker. I apologize for that but I am addressing you as the Speaker of the session. I was putting that point across that when the students are at school and it is debate time, they also do what we are doing today where we have the government and opposition.

This House constitutes of the government side and the opposition side which the students should learn. The head of the House is the Speaker; we have the Leader of Majority who sits on the right hand of the House which is also referred to as the government side. We have the Leader of Minority who sits on the left which is also called the opposition side. That is for the consumption of the students Hon. Speaker...

Mr. Deputy Speaker: Order! Let's have Hon. Waiti, what is the point of order?

Hon. Wafula Waiti: Thank you Hon. Speaker. I am not disrupting the Member who is on the stage but I want to draw your attention that where I am sitting, I am worried. When you look around in this House, we are not having the leadership of the House from both coalitions more so the whips. All the whips from majority side and minority side are not present in the House and probably that is the reason we are struggling with quorum. If you could guide.

Mr. Deputy Speaker: Hon. Waiti, can you take your seat. You are now taking us in the wrong direction. Members in the House are equal to the task because the leadership is tasked with other functions especially the whips. The Leader of Majority has just stepped out and is coming back. The issue of quorum was addressed and the bell rang and we have quorum so we should not go that direction. Kindly let us carry on our business. I want to urge Members who are making remarks to be short and precise. Let's be objective to the point so that we can have other businesses.

Hon. Henry Nyongesa: Thank you Hon. Speaker. I hope I will not be interrupted further. I am just trying to bring to the attention of the students and teachers on the operations of this House. I want to say that the County is out to make sure that Education in this County is at the peak. The CEO of this County and us are in support of education matters and therefore they should know that they have our total support.

While in school during our time, we were told that we are leaders of tomorrow and today we are here as leaders. I want to tell you that to be a leader tomorrow, you need to put in a lot of dedication because you will not just be handpicked. The Speaker, who is moderating the House today, is a senior teacher and the students must learn that to reach here, you need to have academic credentials. In this House we have Lawyers, Surveyors and many other professionals.

When we had bursary program, I used to give this school KShs. 300,000 in support of students from my Ward. We are still trying through the court process to bring the process back and it needs patience. If we win the court case, I want to assure students of St. Francis of Assisi Myanga who come from Bumula Ward that they will be fully supported. As I welcome the students, I want to assure them that as local leaders we will support their education as enshrined in the constitution. Thank you Mr. Speaker.

Mr. Deputy Speaker: Thank you the Hon. Henry Nyongesa Member for Bumula and Chairperson, Labour. Let's have the Hon. Metrine Nangila on behalf of the Female Honourable Members say something. Make some short remarks please.

Hon. Metrine Nangila: Thank you Hon. Speaker for the opportunity. I want to encourage our students that we have female honourable Members. As they can see we are quite a number around 22. If you have a dream of being an Honourable Member, they need to work hard in school and acquire good grades. I want to encourage you that do not make that school

a cemetery to bury your dreams. Work hard and the work of teachers is to stir up what God has invested into you. Make sure you are disciplined, God-fearing and work hard to make sure that you realize your dreams as students and you should note that Form Four grades are your stepping stone. With good grades, you have high chances of being who you want to be.

This is where proceedings are being done to make sure that we have rules to govern this county and ensure you are in school as alluded to by Hon. Hentry. We welcome you to this Assembly and feel at home. Thank you Mr. Speaker.

Mr. Deputy Speaker: Thank you the Hon. Metrine Nangila Wilson specially elected member. The Hon. Benjamin Jeremiah Otsiula, Chair - Education and Vocational Training, Member for Khasoko.

Hon. Benjamin Otsiula: Thank you Hon. Speaker. I know my member for Education and Vocational Training, Hon. Ali Machani is wondering why his chair is going first...

Mr. Deputy Speaker: Sorry, then you will have to hold on. I did not catch his eye. Let's bring the commissioner Ali Machani Mutoka Member for Maraka.

Hon. Ali Machani: Hon. Speaker, I am grateful for the opportunity to add a voice on what Hon. Nyongesa has raised. I was worried because Hon. Otsiula is my chairperson and I cannot speak after he has spoken.

I want to thank the teachers first who have made it possible for the students to be in this House to familiarize with the environment in this House. I am happy the Member who has been on this floor, Hon. Nyongesa from Bumula put it clear. I didn't want it to be on record and I wish it is expunged.

Honourable Members represent different interests; whether you are in majority or minority; it does not mean that you are not in government. The law is clear and the constitution supersedes any law within this Country unless it is an international law. It does not mean that whoever is in minority cannot oversight the government. It does not mean if you are in majority and the government is messing you cannot oversight.

From my own reasoning means when you are on this House, you are representing three items. First, you are representing your people or the interests that brought you to this House. Secondly, you are here to oversight the Executive to perform its duty to the electorates. Thirdly, you are also here to make the laws, work out on the budget estimates to provide services to the people of Bungoma.

At the national level, we have three arms of government but at the county level there are two arms of the government; the Assembly and the Executive. There is no government side and opposition side as said by the Hon. Nyongesa. Students in the Gallery should know that we are here for three important roles; representation, legislation and oversight irrespective of the coalitions we come from. For instance, I represent the interests of the Maraka people. If you

are nominated you are also representing the interest that made the appointing authority to forward your name to this House.

The only thing that differentiates between majority and minority is that government businesses in this House are championed by the majority coalition. I say this because of experience and institutional memory. The first Assembly the majority did not come from the government side. We had the CORD coalition and Jubilee Coalition with the former as the majority coalition and the latter as minority coalition. Basically CORD was supposed to be the opposition. Therefore, you can't claim that we have government and the opposition in this House.

It is important to note that you can be the majority coalition in this House but the Governor comes from the minority coalition and vice versa. I thank you Mr. Speaker for the opportunity.

Mr. Deputy Speaker: The commissioner deserved applause but you denied him.

(Applause)

The Chairperson, Committee on Education and Vocational Training Hon. Benjamin Jeremiah Otsiula, you can now sum up please.

Hon. Benjamin Otsiula: Thank you Hon. Speaker. Indeed I confirm that Hon. Ali Machani who is a member of the Education and Vocational Training is not a Minority Upstairs. He is a committed Member, well informed giving advice to other Members of the Committee. I want to thank you for this opportunity to enable me pass a word of encouragement to the students and teachers of St. Francis of Assisi Myanga Secondary School. I also happen to come from Bumula Constituency and indeed these are our children from home. On behalf of the committee, I want to encourage our teachers to keep working hard to produce people who are going to take this County and Country to the next level.

Our teachers must remember that all of us sitted in this House at one point in a given time passed through the hands of teachers. That's why we are able to stand here and be proud of ourselves. Therefore I want to remind them that whatever they are doing is noble; they are doing a task that they cannot live to regret. Because wherever they will be sitted in future, they will be celebrating when they will see these young ones achieve their targets and goals in life.

Maybe before I forget, I must remind the teachers that this House is full of teachers beginning from the Speaker of the day who is the Deputy Speaker of this County Assembly. In fact a passionate teacher who also owns a group of schools within the County of Bungoma.

We have Hon. Tendet here who retired recently and because of his prowess in education having uplifted so many students in his community, he was given a chance to serve as a Member of the County Assembly. We have Hon. Allan Nyongesa a teacher of Mathematics.

We have Hon. Aggrey Mulongo who has stepped outside of course he is doing Gumbo in Kimilili and others. Hon. Chemion sitting in front of me here is a teacher. You can see for yourselves wherever you are that teachers are all over and are giving a lot of information to this House.

Therefore keep working, keep nurturing our students so that we can have better brains in future.

For our students, this is your time in school make use of it. Students were here last week; students were here yesterday all coming here to learn. Do not take this as a trip maybe just to walk around and see nice buildings or see these screens. Take this as an opportunity; especially if you are history students to learn.

This is a replica of the National Assembly; whatever you are seeing here is what is happening in the National Assembly. As history students, you know the roles of the assembly. This is an arm of the government as you have been told by the Hon. Machani. We have three functions; we offer legislative role, we represent our people and we also do oversight. When we say Legislative you have to remember that where we are sitting today this is where we formulate and pass laws that govern the people of Bungoma. This is where we pass laws that govern the running of the County Government of Bungoma.

The budget of the County Government is approved here by these Members. That money you hear about bursaries and scholarships is approved here before it trickles down to you. All laws are approved by this House and policies that inform the running of the government. Also understand that these Members represent your interests in the House to ensure that the County Government is delivering on their mandate. I know Hon. Machani was explicit; being a Member of the committee I wouldn't wish to labor much and repeat what he said. I wish the students the best, as they go back to school let them work hard.

I know they say Education is an equalizer and this is a phrase which is so dear to the Deputy Speaker chairing this House always reminding us that Education is an equalizer. Another musician said Education is officer meaning that once you get the ideas and educated you come to the same level in terms of reasoning, in terms of thinking, not necessarily in terms of having a lot of cash in your pocket but in terms of putting ideas on the table. Ideas that can be bought by other people to transform the society. Therefore I wish you the best teachers I also wish you good health as you go back continue taking care of our students.

Your MCA Hon. Jack Wambulwa sits on this seat. He is my neighbor here and as you've heard, he has an official engagement that's why he is not here now. Thank you for giving me this opportunity.

Mr. Deputy Speaker: Thank you Hon. Benjamin Jeremiah Otsiula. Honourable Members on behalf of those Members who have not been able to make some remarks and on behalf of the Speaker of the County Assembly and the entire institution, I also want to encourage the

students for coming and also for being where they are attaining that level of Form Four is not a walk in the park. You have worked for it and we know that you have prepared to face the summative assessment K.C.S.E at the end of the year. We pray for you and as you prepare for your exams, remain calm.

When you follow school rules and regulations, life is easier. When you dig race and move away from the school requirements then life becomes difficult. Remain within the parameters of school rules and nature's rules which dictate that you have to respect your elders and even respect your colleagues. Share resources, time resources even knowledge resources through discussions as you prepare for your Form Four exam which is coming at the end of this year. We wish you all the best.

For the teachers; thank you for choosing to bring these wonderful students of St. Francis Assisi. This is where the laws that govern the County are made; this is where you are represented. We pray for you and as you go back, may blessings follow you. Thank you.

(Applause)

MOTION

REPORT ON THE SECTORAL COMMITTEE ON TOURISM, ENVIRONMENT, WATER AND NATURAL RESOURCES ON 1ST AND 2ND QUARTER FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST DECEMBER, 2024

Mr. Deputy Speaker: The Hon. Benjamin Otsiula Member of Khasoko, confirm the quorum of your membership.

Hon. Benjamin Otsiula (Member, Tourism): As far as I am concerned the quorum is overflowing Hon. Speaker.

Mr. Deputy Speaker: Confirm, Let them stand...

Hon. Benjamin Otsiula: I can count for you the Hon. Minority Leader, the Hon. Nangalama, the Hon. Majority leader, Hon. Opwora, the Hon. Tendet and then Hon. James Mukhongo is deemed to be present, Hon. Cheseto, Hon. Mukhanya. The quorum is overflowing...

Mr. Deputy Speaker: Yes, the quorum is attained proceed.

Hon. Benjamin Otsiula (Member, Tourism): Thank you Hon. Speaker

(Applause)

On behalf of the Chair, Tourism, Environment, Water and Natural Resources committee, I wish to move a motion on a report on 1st and 2nd quarter financial statements for the period ended 31st December, 2024.

(Applause)

PREFACE

The 1st and 2nd quarter financial statements for the Financial Year 2024/2025 for the period ended 31st December, 2024 were tabled on 5th March, 2025 and committed to the committee for interrogation and reporting back to this House. The committee interrogated the department of Tourism, Environment, Water and Natural Resources on 25th April, 2025 and hereby submits its report.

The report analyses the department's expenditure in the period under review as well as the budget absorption rate. It also gives the legal background and objectives that informed the committee to analyze the financial statements. Lastly, it contains observations and recommendations on the 1st and 2nd quarter financial statements for the FY 2024/2025 with respect to the department of Tourism, Environment, Water and Natural Resources.

MANDATE OF THE COMMITTEE

I beg your indulgence.

Mr. Deputy Speaker: You can skip that because we can make reference in the Standing Orders.

Hon. Benjamin Otsiula: Thank you Mr. Speaker for your direction.

Committee Membership

Mr. Speaker Sir, the Committee on Tourism, Water, Environment and Natural Resources as currently constituted comprises the following Members:-

- | | | |
|-----|-----------------------|------------------|
| 1. | Hon. Edwin Opwora | Chairperson |
| 2. | Hon. Martin Chemorion | Vice Chairperson |
| 3. | Hon. Joseph Juma | Member |
| 4. | Hon. Meshack Simiyu | Member |
| 5. | Hon. Busolo Sudi | Member |
| 6. | Hon. Anthony Lusenaka | Member |
| 7. | Hon. Milliah Masungu | Member |
| 8. | Hon. James Mukhongo | Member |
| 9. | Hon. Jack Kawa | Member |
| 10. | Hon. Orize Kundu | Member |
| 11. | Hon. Vitalis Wangila | Member |
| 12. | Hon. Aggrey Mulongo | Member |

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| 13. | Hon. Benjamin Otsiula | Member |
| 14. | Hon. George Kwemoi | Member |
| 15. | Hon. Benard Kikechi | Member |

FISCAL AND LEGAL FRAMEWORK

Hon. Speaker,

The County Assembly discharges its oversight function on the executive through the Committee system. **According to Section 116 of the Public Finance Management Act, 2012**, an accounting Officer for a County Government entity shall prepare a report for each quarter of the financial year in respect of the entity. Further, the section requires the accounting officer of the County Government entity to ensure that the quarterly report;

- Contains information on the financial and non-financial performance of the entity, and
- Is in a form that complies with the standards prescribed and published by the Public Sector Accounting Standards Board.

Obligations of Accounting Officers

Hon. Speaker,

Section. 149(1) of the PFM Act 2012, states that;

An accounting officer is accountable to the County Assembly for ensuring that resources of the entity for which the officer is designated are used in a way that is;

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

Accounting officers will be accountable to County Assembly for;

- Ensuring the most effective means of achieving desired programme outcomes are used.*
- Maintaining effective systems of internal control and the measures taken to ensure that they are effective.*
- Measures taken to prepare the financial reports that reflect a true and fair view of the financial position of the department.*

TERMS OF REFERENCE

Hon. Speaker,

In processing the 1st and 2nd Quarter Financial Statements for the period ended 31st December 2024, the committee based on the following: Roman one is a repetition of what I have just read so I begin with roman ii

- i. In processing the 1st and 2nd quarter Financial statements for the period ended 31st December, 2024 the committee based on the following:
- ii. Revenue realized by the department in the 1st and 2nd Quarter FY 2024/2025(Exchequer, Local revenue and grants)
- iii. Detailed personnel expenditure of the P&P and contractual staff in the 1st and 2nd Quarter FY 2024/2025.
- iv. Status of on-going projects/ flagship projects
- v. Status of the implementation of the procurement plan FY 2024/2025
- vi. Detailed report on the pending bills settled in the period under review
- vii. Detailed report on status of the pending bills outstanding
- viii. A status report on the outstanding imprest, proof of surrender of imprest in the period.
- ix. Ward Based Projects implementation status
- x. Detailed list of retentions paid in the period.

ACKNOWLEDGEMENT

Hon. Speaker,

I take this opportunity to thank the office of the Speaker and the Clerk of the County Assembly for the logistical support accorded to the Committee as it executed its mandate.

I would like to appreciate members of the Committee for dedicating their time to examine the 1st and 2nd quarter financial statements for the FY 2024/2025 for the period ended 31st December, 2024.

Hon. Speaker,

It is therefore my pleasant duty and privilege, on behalf of the Sectorial Committee on Tourism, Environment, Water and Natural Resources, to table this report to this House for deliberation and adoption.

The report is duly signed by Hon. Edwin Opwora, MCA- Luuya/Bwake, Chairperson, and Committee on Tourism, Environment, Water and Natural Resources

CHAPTER TWO

DEPARTMENTAL EXPENDITURE ANALYSIS

Hon. Speaker,

The department of Tourism and Environment had an approved annual budget of Kshs.639, 755,502 comprising of Kshs.67, 166, 837 recurrent and Kshs.572, 588,665 for Development expenditure programmes.

Programmes are:

- Human resource at 60% above the required 50%
- Planning and support services at 6% way below the required 50%
- Waste management and control at 34%
- Climate change at 74% above the 50%.

Water and Natural Resources

The department of Water and Natural resources had an approved annual budget of Kshs.756, 402,380 comprising of Kshs.75, 513,691 recurrent and Kshs.680, 889,689 for Development expenditure programmes.

COB report indicated that the department received Kshs. 25,695,677 recurrent at 34% and shs. 19,052,770 development at 3%.

Programmes are;

- Human resources at 55% above the required 50%
- Planning and support services 40%
- Borehole development at 9%

PERSONNEL EXPENDITURES

The personnel expenditures for the department as at 31st December, 2024 is Kshs.44,053, 773.06 broken down as follows;

Month	Water	Tourism	Total(Kshs.)
May 1, 2024	3,531,344.75	2,872,708.00	6,404,052.75

June 1 2024	4,000,556.90	2,860,759.95	6,861,316.85
July 31 2024	3,572,616.10	4,308,634.85	7,881,250.95
August 31 2024	3,572,616.10	3,288,700.35	6,861,316.45
September 30 th 2024	3,575,742.30	3,672,481.70	7,248,224.00
October 31 2024	3,575,742.30	3,502,898.10	7,078,640.40
November 30 2024	3,558,335.75	3,373,753.10	6,932,088.85
December 31 st 2024	4,578,499.31	3,473,753.10	8,052,252.41
Total	22,433,551.86	21,620,221.20	44,053,773.06

ACCOUNTS RECEIVABLES

Hon. Speaker,

Un-surrendered Imprests for the department of Tourism and water amounted to Kshs.25, 628,360. However during interrogations the department submitted that all imprests were surrendered under the department of Tourism and Environment and that the department of water and Natural Resources has one outstanding imprest of Kshs.985, 970. The department did not provide proof of surrender of the imprests.

PENDING ACCOUNTS PAYABLES

Hon. Speaker,

The County Treasury reported that the total pending Bill for the department is Kshs.176, 216,576. However during interrogations the department submitted that the total outstanding pending Bill is Kshs. 146,600,917. (Detailed pending bills report is annexed)

CHAPTER THREE

COMMITTEE OBSERVATIONS

Hon. Speaker,

The committee made the following observations;

1. The department did not indicate how much was collected as revenue in the period under review. The department has a revenue target of 25,610,264 on its revenue streams.
2. There are discrepancies in reporting accounts receivables. The County Treasury reported that the un-surrendered imprest for the department is Kshs.25,628,360 but the department submitted that the un-surrendered imprest is Kshs. 985,970. Moreover, the department did not provide proof of surrender of the Kshs. 985,970.
3. There are discrepancies in pending accounts payables reporting for the period under review. The County Treasury reported that the total accounts payables for the department is Kshs. 176,216,576. However the department submitted that the total outstanding accounts payables is Kshs. 146,600,917.
4. The Committee noted that the implementation status of Climate change projects is at 25% in the period under review.
5. The department utilized Kshs. 33,116,558 on solid waste management at 9% absorption rate with an approved budget allocation of kshs.336, 000,000.

COMMITTEE RECOMMENDATIONS

Mr. Speaker,

The following were the recommendations made by the committee:

1. **THAT**, the department should submit a detailed report on revenue collected during the period under review, against the approved target of Kshs. 25,610,264 Thirty days from the adoption of this report. The report should include all revenue streams.
2. **THAT**, the County Treasury and the department should reconcile the un-surrendered imprests and submit a harmonized report to the County Assembly 30 days from the adoption of this report. Additionally, the department must adhere to Regulation 93 of the Public Finance Management (County Governments) Regulations, 2015, by ensuring all imprests are surrendered and accounted for within the stipulated timelines.
3. **THAT**, the department and the County Treasury should reconcile and submit consistent Accounts payables reports to the County Assembly 30 days from the adoption of this report. Furthermore, the department should prioritize the settlement of verified Accounts payables in compliance with Section 94 of the Public Finance Management Act, and ensure that such bills are given a first charge.
4. **THAT**, the department should fast-track procurement processes to ensure timely implementation of projects and efficient utilization of the budget. The department should put in place strategies to ensure that Climate Change projects are implemented effectively across the wards.

The adoption schedule is well executed by Members of that committee. We also have annexures attached to the report to support our averments. If you allow, I will call my seconder. At this point, I would wish to call upon the Chairperson of the Committee Hon. Edwin Opwora to second.

Mr. Deputy Speaker: Thank you Hon. Jeremiah Benjamin Otsiula, Member for Khasoko for moving the report. Let us now have the Chairperson of the committee, Hon. Edwin Wekesa Opwora, Member for Luuya Bwake.

Hon. Edwin Opwora: Thank you Mr. Speaker Sir. First of all, allow me congratulate my able senior Member of the committee Hon. Otsiula who also happens to be a learned friend representing the good people of Khasoko.

I want to second this motion with the following issues raised in the motion;

One of the key issues we have noted is implementation of the climate change projects at 25%. I know this is a concern to all honorable Members by virtue that climate change projects were expected to have a big impact to the community. I agree but the pace at which they are being done at the time of writing our report is at 25%. This is something of concern and calls for the department to fast track the procurement process so that the projects can be finished in a timely manner.

There is also something which needs to be noted on the discrepancies of the Accounts Receivables. When you look at the imprest, the treasury indicated an imprest of around 25,000,628 yet the department declared 985,970. This is a very big discrepancy and we as a committee really want this to be adhered to because it is becoming a trend that imprests are not surrendered within time and as stipulated under Regulation 93 of the Public Finance Management Act. We believe this imprest should be surrendered within time and if not, the Accounting Officer should be held liable.

We wish that the recommendations done in this report should be adhered to the latter. I second the motion and request the House to pass it.

Mr. Deputy Speaker: Thank you Hon. Edwin Wekesa Opwora for seconding the report. Honorable Members, the report having been moved and duly seconded, allow me now propose the question;

(Question proposed)

Yes, Hon. Hentry Nyongesa, Member for Bumula!

Hon. Hentry Nyongesa: Thank you Hon. Speaker. I think Members could be surprised why I am walking up and down. I misplaced my gadget and I think it's being worked on.

Mr. Deputy Speaker: Hon. Nyongesa, it has been a while. I do not know if those are signs of aging.

Hon. Hentry Nyongesa: No, the office is working on my gadget and I am sure it will be ready by next week.

Mr. Deputy Speaker: They are not signs of aging?

Hon. Hentry Nyongesa: I beg for the apology Hon. Speaker! I want to take this opportunity to applaud the mover of the motion, the seconder and the committee on Water, Tourism, Natural Resources and Environment for the report that has been tabled. The report is almost carrying everything.

As the seconder has said, the issue of imprests is becoming an animal and I think it should be handled seriously. I want the mover of the motion while responding to be clear because he alluded on two issues. The department indicated that they have imprests amounting to Kshs. 900,000 yet treasury records reveal that the department has imprests amounting to Kshs. 25,000,000. This way we don't know who is right between the treasury and the department. Going forward, the imprest holder should be mentioned in this House together with the recommendation on how they intend to recover the funds.

Secondly, the department of water invested a lot of funds in the rig which is not helping taxpayers in Bungoma County. I wish that the mover of the motion or the committee goes further to interrogate and find out what the department requires so that this rig is operational because as a county we are faced with provision of enough clean water to the people. Just to mention a few affected areas; for instance in my ward Bumula and even Siboti; you will find residents queuing to fetch water sadly which is not even clean.

Committee has gone further to mention that the department was given revenue collection target through activities of the water rig. We have been seeing the rig moving up and down doing business in this county. We even passed rig policy to facilitate this asset generate revenue in this county. The committee to take note and establish where the problem is Mr. Speaker. Otherwise, I support the report. Thank you Mr. Speaker.

Hon. Speaker: Thank you Hon. Hentry Nyongesa, Member for Bumula. Let's have Hon. Francis Maasai Chemion, Member for Kaptama.

Hon Francis Chemion: Thank you Hon. Speaker. First I want to take the opportunity to thank the mover of the motion and the seconder.

Hon. Speaker, the report is not clear on the issue of surrendered imprests. Hon. Speaker, the department is giving a different figure from the treasury's figure. It was a verbal response. The Committee was not given any documentary evidence to show that what they were alleging to be the remaining unsurrendered imprests is a true picture. Therefore Hon. Speaker, we would doubt the department until they prove otherwise by submitting documentation showing the people who had surrendered the imprest. The Committee is clear on this. They have said there is a variation on the two figures but the figure given by the department had no record to prove that they had surrendered.

The body now to be held culpable for lack of documentation is the department. They should have tabled records to show that they had surrendered the imprests.

Hon. Speaker, the same issue is on the 25% and the seconder said it very well. The climate change money as we speak, we are now in the 4th quarter Hon. Speaker, and there are projects that have not been undertaken so far. It just ended on site handover to the contractor, and that has marked the end. One contractor was given a lot of projects and up to now like in my Ward, the contractor has not done anything for that financial year and we are now approaching the end of the financial year.

By that time it was 25% which was accumulative figure, a summary. Had we gone to individual wards, you may have realized that maybe a good number of wards had their projects pending to be implemented.

Hon. Speaker, there is a recommendation by the Committee, they are saying; they must advertise early, procure early the contractors so that the projects are done also early. I want to add Hon. Speaker that they should identify contractors who are able to perform what they applied for, because some of them just apply and they don't have the ability to implement the projects. Something must be done by the department, in the procurement unit to ensure that those people who are given contracts have the capability to implement them. Otherwise we will be wasting a good percentage of our budget by allowing such contractors to be given the jobs. They just sit there, the financial year elapses, and no project is undertaken. This is something that we need as a Committee and as a County Assembly to be very keen on.

Hon. Speaker on the issue of pending bills, I'm sure when we look at the variation, they are huge. They say here that the treasury reported pending bills for the department at Kshs176 million. However, the statement says during interrogation the department submitted that the total outstanding pending bills were by that time Kshs.146 million. Look at the variation Hon. Speaker, Kshs.176 and this one is Kshs.146. So who is cheating who? Because the treasury from my own understanding amalgamates what comes from the department. How do we have then the two figures of 176million and another of 146 million?

The committee has given recommendations and timelines for the department to respond. I wish that the committee follows on these recommendations to ensure they are implemented. After the 30 days, they should not wait for the Committee on Implementation to handle because they have all the information. I second this report with the observations that I have made. Thank you Mr. Speaker.

Mr. Speaker: Thank you Hon. Masai. Let me now ask the mover to reply. The Hon. Benjamin Jeremiah Otsiulah.

Hon. Benjamin Otsiulah (Mover to reply): Thank you Hon. Speaker. First of all, let me take this opportunity to appreciate the seconder of the motion and the honourable Members who have positively contributed to the motion before the House.

I also laud the concerns also raised by Members. First of all Hon. Henry Nyongesa on issues of imprest, I think we agree even in the recommendations, if you look at recommendation number two, the committee is very clear to that, that there is need actually for the County treasury and the departments to working on harmonizing issues of figures to do with imprest and also to ensure that the law is complied with to ensure that the imprest is surrendered within the stipulated period of time.

It is indeed true that on the issue of surrender of interest as brought out by the committee, the department contradicted what the treasury was saying. The only bit that I want this House to understand is that during the interrogation, the department was unable to provide any proof to show whether they were only having 985,970 as un-surrendered imprest.

That is the reason why the committee made observation towards that end that the figure provided by the department remained unsubstantiated.

On the issue of the rig, I want to agree with Hon. Hentry Nyongesa that the operations of that rig have not been up to the expectations of this House. We have challenges may be leading to that and as we are aware in this House, we are yet to adopt the regulations informing on how this_rig policy is going to operate and therefore as a committee, we take it as a challenge and collectively as a House that we need to push the Executive to ensure that that the regulations are put in place to ensure that this policy is functional for the benefit of all the honourable members.

Number two on the rig issue as being in the department has always complained on the issue of fuel. They always say we don't have fuel to have this rig move around hence hampering the operations.

I have a strong belief that this is a challenge that can be addressed in the coming budget which might be tabled on the floor of the House in the near future. How I wish that the issue of fuel is addressed in that budget so that we can have this rig in the financial year 2025/2026 operating optimally.

Hon. Chemorion also alluded to an issue I have already responded to, that is documents were not submitted to dispute the figure of treasury. I think I have already responded to that and I agree with his observation that is why the committee also said that the department failed to substantiate the figure of Kshs. 985,000. As I wind up on the issue of pending bills raised by Hon. Chemion, indeed the variation was very huge, a difference of almost 30 million, because 176 million compared to 146 million. However, this was cured by the verified pending list, a list of pending bills which was submitted by the Department.

The committee observed and we agreed with that list at that point in time and therefore felt that the figure of Kshs. 176,216,000 as provided by the Treasury was indeed an exaggeration. Therefore, I agree the variation is huge but I believe the

committee did well to point out that issue and annex that list there for the benefit of this House.

Finally, Hon. Chemion in his parting shot said that we should not as a committee leave the recommendations of this report to be followed up by the Committee on Implementation. I agree with him that it is a collective responsibility. However, this should also not now be a rider. There should be a rider so that the implementation committee should not go back now to sleep. They should also wake up in their slumber so that we work hand in hand to ensure that the recommendations of this House are followed from both ends. Otherwise, I wish to call upon my colleagues to support the motion.

Mr. Deputy Speaker: Thank you, Hon. Benjamin Jeremiah Otsiula. Honorable Members, allow me now put the question;

(Question put and agreed to)

The ayes have it!

The report plus its recommendations is adopted by this House. The Clerks at the Table will submit this report to the relevant offices for implementation of the recommendations. Next item.

2. REPORT OF THE SECTORAL COMMITTEE ON LANDS, URBAN, FISCAL PLANNING AND HOUSING ON FIRST AND SECOND QUARTER FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST DECEMBER, 2024

(Loud Consultation)

Mr. Deputy Speaker: Well, it's okay members. Let's confirm the quorum as it is a norm, let's have the members for Lands stand.

(Loud Consultation)

We should not be shouting, it's wrong. Let's be honorable.

Hon. John Okasida (Vice Chairperson, Lands): Hon. Speaker, I want to confirm without any fear that....

Mr. Deputy Speaker: We have the numbers, the quorum is attained

(Loud Consultation)

Order members! If you are speaking without going through the Speaker, then you are just heckling and heckling is not honorable. Hon. Ipara Johnston Okasida, proceed!

Hon. Johnston Ipara (Vice Chairperson, Lands): Thank you, Hon. Speaker. I have the privilege to stand here on behalf of the Chair lands.

Mr. Deputy Speaker: Hon. Machani Mutoka, Nangalama Metrine and Christine, consult in low tones.

Mr. Deputy Speaker: Johnston Okasida Proceed!

Hon. Johnston Okasida: Hon. Speaker who is Christine in this House right now?

Mr. Deputy Speaker: Sorry, Hon. Catherine, you have to be orderly now. Well, we proceed.

Hon. Johnston Okasida: Thank Hon. Speaker. I stand here on the privilege handed over to me by the Chairperson Committee of Lands, Urban, Physical Planning and Housing. I am here to move a report on the financial statement for the period ended 31st December 2024 for the department of Lands, Urban, Physical Planning and Housing and Municipalities.

Honourable Speaker, let me start by, first of all lauding the Leader of Majority. He has always led by example. Every time he is either the first person in the House and always the last person in the House. If other leaders copied what he is doing then we could be having a good House. Hon. Speaker, let me proceed.

EXECUTIVE SUMMARY

The committee conducted interrogation of the 1st and 2nd financial statements and reports for the period ended 31st December, 2024 to seek clarity on the expenditures and the rate of absorption of the budget.

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 December, 2024.

The report was subsequently tabled in this House and the Hon. Speaker directed that the report be committed to all sector committees for legislative processing and reporting.

Hon. Speaker, the quarterly reports and financial statements presents budget execution status covering the period under review 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 comprehensively considered the consolidated financial statements and report for the period ended 31st December, 2024 and presents this as the committee report for consideration by this House.

It is my pleasant duty to present the report on the consolidated financial statements and report for the period ended 31st December, 2024 in respect to the department of Lands, Urban Physical Planning, Housing and Municipalities.

TERMS OF REFERENCE

During the Committee sitting and as had been directed by Hon. Speaker on the floor of the House, the committee resolved to interrogate the quarter report for the period ended 30th December, 2024 with the following guiding principles: -

- i. To interrogate the departmental 1st and 2nd quarter financial statements for both recurrent and development exchequer releases.
- ii. To interrogate the Budget implementation reports; projects implemented as per the approved PBB and activity costing.
- iii. Interrogate the personnel expenditures in the period under review
- iv. Interrogate the CEF project implementation status in the department for FY 2023/24
- v. Interrogate the status of the outstanding Imprest and pending accounts payable

MEMBERSHIP TO THE COMMITTEE

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

1.	Hon. Francis Chemion	Chairperson
2.	Hon. Johnston Ipara	Vice/Chairperson
3.	Hon. Ali Machani	Member
4.	Hon. James Barasa	Member
5.	Hon. Aggrey Mulongo	Member
6.	Hon. Sudi Busolo	Member
7.	Hon. Hentry Nyongesa	Member
8.	Hon. Joan Kirong'	Member
9.	Hon. Edwin Opwora	Member
10.	Hon. Wafula Waiti	Member
11.	Hon. Benjamin Otsiula	Member
12.	Hon. George Makari	Member
13.	Hon. Cornelius Makhanu	Member

14.	Hon. Jeremiah Kuloba	Member
15.	Hon. Polycarp Kimeta	Member

ACKNOWLEDGEMENT

I take this opportunity to thank the Office of the Speaker and the Clerk of the County Assembly for the logistical support accorded to the Committee as it executed its mandate. My gratitude also goes to all members of the Committee for dedicating their time to examine the financial statements and reports for the period under review.

Mr. Speaker Sir. It is therefore my pleasant duty and privilege, on behalf of the Sectoral Committee on Lands, Urban, physical Planning and Housing, to table this report to the Assembly for consideration and adoption. This report is signed by Hon. Francis Chemion, Chairperson Committee on Lands, Urban, Physical Planning and Housing.

LANDS, URBAN AND PHYSICAL PLANNING

The department had an annual approved budget of Kshs. 180,165,275 comprising of Kshs. 53,375,232 as recurrent and Kshs. 126,790,044 development expenditure. The overall budget expenditure by the end of the second quarter was Kshs. 23,179, 842.96 indicating a 12.9% absorption.

Budget execution by classification

The budget performance for recurrent was 41%. The expenditure on the votes were as follows;

- Salaries with an approved budget of kshs.33, 253,947 incurred an expenditure of Kshs. 16,971,191.31, indicating 51% absorption. The submission from the department gives an expenditure of Kshs. 16,019,613.75. The variation of Kshs. 951,577.56 was explained as being payment through vouchers system, to 10 new staff posted to the department because they had no payroll numbers.
- Internet connectivity, Kshs. 20,000 from an allocation of Kshs. 84,000 (24%).
- Domestic Travel, Subsistence and Other costs Kshs. 1,799,499.40 from an allocation of Kshs. 3,498,100 (51%).
- Training Expenses Kshs. 56,017.25 from an allocation of Kshs. 400,000 (14%)
- Hospitality supplies Kshs. 962,330 from an allocation of Kshs. 2,064,140 (47%)
- Temporary expenses Kshs. 1,887,325 from an allocation of Kshs. 5,073,388 (37%). The department explained that the amount was for open vote which catered for departmental Ad hoc committees for unforeseen expenses. This was spend following an advisory from local Controller of Budgets Office for public participation for Webuye and Chwele Municipalities.
- Land registration Kshs. 283,480 from an allocation of Kshs. 4,281,327 (7%)

The development budget had only one expenditure of Kshs. 900,000 which relates to the Ward Based Project vote. Submission from the Department reveals that the expenditure on this program relates to the purchase of two parcels of land in South Bukusu Ward valued at Kshs. 600,000 and Kshs. 300,000. The budget performance under development was 1%.

The Departmental submission on FY 2024/2025 Ward Based Project revealed that 12 parcels of land were at valuation stage, 2 were ready for payment and 1 had been paid.

Outstanding Imprests

Outstanding imprest in the Department were 4 with a cumulative value of Kshs. 1,309,680. The department submitted that they had 8 imprest amounting to Kshs. 1,823,180 that were un-surrendered as of Dec, 31st 2024 but had since been surrendered. This issue of imprest not being surrendered within seven days from the time of reporting back from an activity is becoming rampant and it's high time that provisions of PFM Act on surcharge be enforced to ensure compliance with the law.

Accounts payables

The total account payables in the department at the beginning of the financial year was Kshs. 25,483,384 (9,183,504 recurrent and Kshs. 16,299,880 as development). None was settled by 31st December, 2024. Submission from the Department reveal that Kshs. 6,064,000 was paid out to settle 4 developmental pending bills relating to purchase of land and Kshs. 1,383,340 was paid out to settle recurrent pending bills. The variance in pending bills submission is a cause for alarm and should be addressed.

Committee general observation

The department submitted that non-expenditure on other votes in the approved budget like purchase of furniture, general office supplies, fuel oil lubricants, routine maintenance and most development votes such as supplies credit and purchase of land were procurable which will be paid at once in the 4th quarter of this financial year.

HOUSING

The Directorate had an annual approved budget of Kshs. 479,955,008 comprising Kshs. 52,655,527 as recurrent and Kshs. 427,299,481 development expenditure. The overall budget expenditure by the end of the second quarter was Kshs. 111,900,000 and not Kshs. 20,885,725.55, a figure presented by the county treasury.

Budget execution by classification

The budget performance for recurrent expenditure was Ksh. 5,681,096.25 which translates to 10% of the recurrent allocation. The absorption of the budget was as follows;

- Salaries with an approved budget of Kshs. 11,414,925 incurred an expenditure of Kshs. 4,730,460.65, indicating a 41.4% absorption.
- Electricity, Kshs. 26,000 from an allocation of Kshs. 52,000 (50%).
- Domestic Travel, Subsistence and Other costs Kshs. 545,760.60 from an allocation of Kshs. 881,465 (62%)
- Hospitality supplies Kshs. 378,875 from an allocation of Kshs. 737,641 (51%)

Development budget had two expenditures. The first expenditure of Kshs. 3,027,379.60 which relates to Other Infrastructure and civil Work vote (construction of Governor`s, DG residences and the office block). Paid to Blue Magma Limited. The second expenditure relates to KISIP grant that has been put at Kshs. 12,177,249.70.

The Department`s submission was that expenditure on salary amounted to 84 million and that for KISIP was Kshs. 27,000,000. Further, that the expenditure of Kshs. 3,027,379.60 which relates to Other Infrastructure and civil Work vote (construction of Governor`s, DG residences and the office block) relates to Kimilili Municipality.

Outstanding Imprests

The county treasury reported that the directorate had only one outstanding imprests of Kshs. 100,000. But the Department submitted 2 imprests amounting to Kshs. 199,600.

Accounts payables

The total accounts payables in the department at the beginning of the financial year was Kshs. 14,364,443 (900,251 recurrent and Kshs. 13,464,192 as development). None was settled by 31st December, 2024.

The department submitted that there were plans to harmonize the number of pending bills with the county treasury. The account payable for beautification was dropped because the works stalled. The pending bill for Nation Media had also not been captured by the county treasury.

BUNGOMA MUNICIPALITY

The Municipality had an approved budget of Kshs. 155,015,897 comprising of kshs.55, 949,973 as recurrent and Kshs. 99,065,924 development expenditure.

The total expenditure budget for the period was Kshs 41,411,864.26 representing 26.7% total budget absorption;

Budget execution by classification

Under Recurrent, with an approved budget of Kshs. 55,949,973, the department absorbed Kshs. 15,911,864.26 translating to 28.4% of the recurrent vote. This is broken down as follows:

- Salaries with an approved budget of Kshs. 23,129,275 incurred an expenditure of Kshs. 11,700,007.26, indicating 50.6% absorption. The department submitted that at least 12 officers came on board including a registered County engineer, and a registered County planner during the month of December, 2024.
- Electricity expenses, Kshs. 28,537 from an allocation of Kshs. 60,000.
- Domestic Travel, Subsistence and Other costs Kshs. 1,926,750 from an allocation of Kshs. 2,709,250.
- Training Expenses Kshs. 430,000 from an allocation of Kshs. 608,200
- Hospitality supplies Kshs. 1,722,900 from an allocation of Kshs. 5,215,000
- Other operating expenses Kshs. 10,000 from an allocation of Kshs. 60,000 paid as a subscription fee to the Kenya Institute of Supply Chain Management.
- KUSP grant Kshs. 93,400 from an allocation of Kshs. 8,750,000

The department submitted that the non-expenditure on other votes in the approved budget was due to delays in exchequer releases.

The KUSP programme was on course but with delays in release of funds. KUSP reports from Counties were delayed countrywide at the national level affecting operations. The World Bank however, allows rollovers and the amount of kshs. 93,400 will be a rolled over to the next financial year.

Development budget had one expenditure of Kshs. 25,500,000 which relates to the Other Infrastructure and civil Work vote (Construction of Kanduyi Bus Park). Paid to Taxan Investment Limited. The budget performance of the development vote was 25.7%.

Outstanding Imprests

The Municipality had five outstanding imprests with a value of Kshs. 1,371,200. The department submitted that the imprests have been surrendered so far although not cleared by the county treasury as at the time of reporting.

Accounts payables

The total accounts payables in the Municipality at the beginning of the financial year was Kshs. 963,300 all of them recurrent. There is no distinction as to which Municipality they relate to. None was settled by 31st December, 2024.

The municipality has a pending bill of Kshs. 94,078,838. The various projects being undertaken are as attached in this report.

KIMILILI MUNICIPALITY

The Municipality had an approved budget of Kshs. 100,678,314 comprising of Kshs. 42,698,217 as recurrent and Ksh. 57,980,097 development expenditure. The overall budget expenditure by the end of the financial year was Kshs. 14,207,254.54 which

was entirely recurrent indicating a 14% absorption. There was no expenditure on Development vote in the Municipality.

Budget execution by classification

Recurrent, with an approved budget of Kshs. 42,698,217, had an absorption of Kshs. 14,207,254.54 translating to 33.3% of the recurrent vote. This is broken down as follows:

- Salaries with an approved budget of kshs. 16,317,362 incurred an expenditure of Kshs. 8,829,297.64, indicating a 54% absorption.
- Electricity expenses, Kshs. 73,706.90 from an allocation of Kshs. 150,000.
- Domestic Travel, Subsistence and Other costs Kshs. 1,216,950 from an allocation of Kshs. 3,000,000
- Training Expenses Kshs. 1,377,700 from an allocation of Kshs. 3,436,317
- Hospitality supplies Kshs. 1,300,000 from an allocation of Kshs. 3,604,538
- Fuel oil and lubricant Kshs. 410,000 from an allocation of Kshs. 820,000
- Research and feasibility studies Kshs. 999,600 from an allocation of Kshs. 2,000,000.

Outstanding Imprests

The Municipality had eleven Outstanding imprests with a value of Kshs. 4,863,050.

CHAPTER THREE

Having interrogated the report from the county treasury and the department, the committee observes as follows;

COMMITTEE OBSERVATIONS

Lands

1. There were generally low expenditures on procurable items while others had no expenditures at all yet it is at half year leading to a low overall absorption of 12.9%.
2. There were pending staff receivables that remained un surrendered more than seven days after returning to duty station at the end of the activities contrary to section 92 (5) of the PMF Act. The officer commits an offence and section 92 (2) shall apply. Accounting officer also commits an offence and section 92 (7) of PFMA
3. There were discrepancies in the submission by County Treasury and the Department especially on the actual status of the pending bills.

Housing

1. There were generally low expenditures on procurable items while others had no expenditures at all yet it is at half year leading to a low overall absorption of 4%.
2. There were pending staff receivables that remained un surrendered more than seven days after returning to duty station at the end of the activities contrary to section 92 (5) of the PMF Act. The officer commits an offence and section 92 (2) shall apply. Accounting officer also commits an offence and section 92 (7) of PFMA
3. There were discrepancies in the submission by County Treasury and the Department especially on the actual status of the pending bills.
4. The expenditure of Kshs. 3,027,379.60 on development was erroneously placed as it does not relate to the Directorate but to Kimilili Municipality

Bungoma Municipality

1. There were generally low expenditures on procurable items while others had no expenditures at all yet it is at half year leading to a low overall absorption of 26.7%.
2. There were pending staff receivables that remained un surrendered more than seven days after returning to duty station at the end of the activities contrary to section 92 (5) of the PMF Act. The officer commits an offence and section 92 (2) shall apply. Accounting officer also commits an offence and section 92 (7) of PFMA
3. There were discrepancies in the submission by County Treasury and the Department especially on the actual status of the pending bills.
4. There were no receipts from grants which greatly hampers service delivery.

Kimilili Municipality

1. There were generally low expenditures on procurable items while others had no expenditures at all yet it is at half year leading to a low overall absorption of 14%.
2. There were pending staff receivables that remained un-surrendered more than seven days after returning to duty station at the end of the activities contrary to section 92 (5) of the PMF Act.
3. There were discrepancies in the submission by County Treasury and the Department especially on the actual status of the pending bills.
4. There were no receipts from grants which greatly hampers service delivery.

COMMITTEE RECOMMENDATIONS

1. **THAT**, the Departments and Municipalities should execute their procurement plan accordingly to ensure programs absorb their budget.
2. **THAT**, the officers who fail to surrender imprests within seven days commit an offence and provision of section 92 (2) of the PFM Act shall apply. Additionally, if the Accounting officers fail to implement the provision of this section, they too are liable and section 92 (7) of PFMA shall apply
3. **THAT**, The Department and Municipalities should harmonize and verify the pending bills and ensure a report is submitted within 60 days from the adoption of this report.
4. **THAT**, County Treasury should consider budgeting for grants monies only when they are actually received to avoid affecting programs earmarked for using the grants allocations.

Honorable Speaker, the report is signed by most of the honorable Members except three who are away on official duty. There are attachments that I mentioning as I was going through the report. At this juncture Hon. Speaker with your permission, allow me to call upon Hon. Francis Chemion, the MCA for Kaptama and the chairperson of this committee to second the report.

Mr. Deputy Speaker: Well the Hon. Maasai Chemion.

Hon. Francis Chemion: Thank you Hon. Speaker. The vice chair of the committee has read the report eloquently and I want to thank him. The report is almost self-explanatory because if you look at the recommendations, we have highlighted the laws that apply for any authorized officer defaulting. There are several sections that we have mentioned in the recommendations that the authorized officer should always be applying.

The first recommendation, we have said that the departments and municipalities should execute their procurement plan to ensure programs absorb their budgets. We have this issue where departments sometimes deviate from the procurement plan and end up procuring what is not in the procurement plan. Therefore, we have directed as a committee that they should adhere to the procurement plan so that they are able to absorb the budget that they have been given.

Secondly, on the issue of imprest, we have quoted the law. We have said under the provisions of Section 92 (2) of the PFM Act and also if that doesn't work, we have also said section 92.7 of the PFM Act will apply. This one will apply to the chief officers themselves, the accounting officers. The first one is for the officers that took the imprest. The third recommendation on municipalities and the department is for them to ensure that they harmonize their pending bills. To ensure that they come up with a report within the coming 60 days so that the committee can also further interrogate what we have found out from what they presented in this report.

Finally, the county treasury. We have had issues with the grants. Sometimes the grants are put in the budget line or a vote. Programs are lined up for the same but at the end of it all, sometimes the grants do not come.

So we would wish that we find a way where whatever we put in the budget and the program is actually what will be implemented within that period. Otherwise, it will just be there and at the end of it all, there will be 0% expenditure in that vote line. With that, I wish to second the report and ask that members will support it. Thank you.

(Applause)

(Motion proposed)

Hon. Martin Chemorion: Thank you Hon. Speaker. I want to applaud the mover of the motion and the seconder for giving us a detailed report on the financial expenditure of the department. However, the mover of the motion to clarify on the issue of land registration. There is actually low absorption in the land registration. During reply, I want him to highlight maybe the parcels of land which were registered. Because I know across the county there are parcels of land they have purchased but unfortunately they don't have title deeds yet this is not a procurable item. I want him to clarify if we are talking about the lands which are supposed to be purchased this financial year or even the lands that were purchased a long time ago?

On the issue of grants as they have recommended; that we only wait to receive the grants. To me, I think is self-defeating because a budget is like a fundraising tool or a mobilization of resources tool that we are actually seeking for the funds. There is an undertaking by the donors and if we don't budget for it and when it comes, there will be delayed implementation of the same activities. It is imperative that we have to budget. That recommendation does not augur well on implementation of our projects. Those are the issues I just wanted to raise. Thank you Mr. Speaker.

Mr. Deputy Speaker: Thank you Hon. Chemorion. Leader of Majority, Hon. Joseph Juma?

Hon. Joseph Nyongesa: Thank you Speaker. First let me also appreciate the mover of this report Hon. Okasida Ipara and even the seconder who is the chairperson of the committee. I want to

appreciate the committee on specifically recommendation number two. Because we have been recommending on non-surrender of imprest. I think now I should thank the committee they have also twisted it because most of the imprest holders don't know the activities that were done. So the person to be held accountable should be the Chief Officer who is the Accounting Officer.

The only worry is recommendation number three, the issue of municipality and the department. We are working to ensure that municipalities have independence in their operations, yet they are now recommending that the municipality plus the department to harmonize and report on the issue of pending bills. When will the municipalities be independent because every municipality has got its own budget and own programs. Why should they harmonize with the department? We should encourage the department to give the autonomy for the municipality to work independently.

Lastly, on recommendation number four that the County Treasury should consider budgeting for the grants. I think grants come with specifics and they have nothing to do with the treasury. Grants are accompanied by a program on what the donors want to undertake in the county. I don't know at what point we should recommend that the treasury to budget for these grants. Those are the only issues that I have seen and I think when the mover will be responding he will shed light on it. Otherwise, we support. Thank you Mr. Speaker.

Mr. Deputy Speaker: Thank you Hon. Leader of Majority. Let us now have the mover to reply. I can see the two officers, same in height, consulting.

Hon. Johnston Ipara (Mover to reply): Hon. Speaker you know I was seated next to an experienced surveyor of repute. He was telling me a few things about land. Let me thank the honorable Members who have contributed to the motion in question.

Let me start by the seconder who when he was talking, he talked about the strict adherence to the procurement plans. That's the best way out.

On imprest as you have seen imprest is the animal in the House; every department is affected. That is why we are stressing that we must hold some people accountable and we are starting by saying that the law must be applied as it is, without removing a comma or a full stop. When this money is given out, it's given out for a purpose. The purpose is to facilitate the officer to go on a special duty or on a safari and it is supposed that within 7 days or 14 days after the completion of the journey, when he reports back, money must be accounted for. Some of these imprests have taken us more than two years. This shows the negligence of the accounting officer because the accounting officer is the only person allowed in the department to authorize issue of imprest.

On an issue raised by Hon. Martin about land registration; registration is a function of the National Government. I share his opinion that we must register all lands purchased under CEF. My proposal is that in the future, as we plan for procurement of pieces of land, we should also allocate funds for its registration.

An issue was also raised jointly by Hon. Leader of Majority and Hon. Martin. They were wondering how donor funds will be budgeted. This was specifically on co-funded projects and an issue in question is REREC and others, where they had agreed to give us half of the money that was required, 45-45 or if you give 90, they give you 90. If they give you 100, they give you 100 million. This is why we were dragging in the name of the Department of Finance because actually they are the custodians of all the agreements between us and those who give us grants and donors.

Lastly, why did we say that jointly the Department and municipality should verify the pending bills? As all of us understand, transfer of function has not been done in totality. When your father gives you land and he tells you to build somewhere and it is not officially transferred, when you want to do anything, you must seek the permission of the father. That is why we are saying, for those functions that have not been transferred, it is the responsibility of the Municipality Manager and the Department of Finance to sit down and harmonize most of the things.

Secondly, CEF items that were managed from the municipality and particularly Kimilili, where you remember Hon. Speaker our colleagues lost substantial amounts of money and that is why we brought that issue of jointly harmonizing some of these things.

I want to plead with the Honorable Members to approve the adoption of this report. Thank you.

(Applause)

Mr. Deputy Speaker: Thank you, Hon. Okasida. Honorable Members allow me now put the question;

(Question put and agreed to)

The ayes have it.

(Applause)

The report is adopted together with its recommendations. The Clerks at the Table will ensure that relevant offices are seized of the same recommendations by the committee. Thank you.

ADJOURNMENT

Honorable Members that being our last item on the Order Paper, we adjourn and resume tomorrow, Thursday 12th day of June, at 2:30 p.m.

The House rose at 5:01 p.m.