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County Assembly Of Bungoma Commended For Early Submission Of Financial Reports During CRA Assessment Visit

By Rosemary Wachiye

A delegation from the Commission on Revenue Allocation (CRA), led by the Commission's Chairperson, CPA Mary Wanyonyi Chebukati, paid a visit to the County Assembly of Bungoma to assess the institution's operations and financial needs. The fact-finding mission was prompted by the County Assembly's written request to the Commission for additional allocation to enable it to execute its mandate effectively.

According to CPA Wanyonyi, the Commission is currently conducting public participation on the proposed ceiling for the Financial Year 2026/2027. This necessitated a review of the County Assembly's request and an assessment of the rationale behind it.

The Chairperson of the Commission commended the County Assembly of Bungoma for its proactive and timely submission of financial statements and reports. She cited instances where some counties missed out on disability funding allocations due to failure to submit the required reports. "Bungoma is always among the first County Assemblies to submit financial reports, giving us ample time to work," said CPA Wanyonyi.

CPA Wanyonyi was also impressed by the professionalism of the County Assembly staff and the quality of infrastructure at the Assembly, which she described as a testament to good leadership and administration. She noted that the Commission was changing its approach to ensure greater engagement with institutions on the development of revenue ceilings.

The Chairperson of the Commission on Revenue Allocation (CRA), CPA Mary Wanyonyi (Centre), Speaker of the County Assembly Hon. Emmanuel Situma (Left), Clerk of the County Assembly Mr. Charles Wafula (Right), Members of the County Assembly Service Board (CASB) and the Management Committee pause for a photo at the entrance of the Administration Building of the County Assembly of Bungoma.

CPA Wanyonyi challenged County Assemblies to seek alternative sources of funding to build capacity for undertaking oversight, given the limited equitable share provided by the National Government.

According to the Acting Director at CRA, Ms. Selly Yagan, the Commission is mandated to consider vertical revenue sharing recommendations between the National Government and County Governments. She explained that the Commission bases its recommendations on Salaries and Remuneration Commission (SRC) circulars, stakeholder feedback, national legislation, and Senate directives when determining revenue allocations per County.

The Commission held a constructive engagement with the County Assembly Service Board (CASB), led by the Chairperson, who is also the Speaker of the County Assembly, Hon. Emmanuel Situma. Among the issues discussed were staffing levels, training needs, insurance costs for buildings and motor vehicles, salaries, mileage allowances for Members of County Assembly (MCAs), furniture and fittings, equipment for the new debating chambers, and provisions for County Assembly Committees.

The meeting also included the Management Committee of the County Assembly, led by the Accounting Officer and Clerk, Mr. Charles Wafula, alongside Heads of Departments, who voiced concerns regarding employee benefits and the improvement of workplace efficiency within the institution.

The Assembly raised the issue of the Commission limiting public participation on county documents to only six items, yet the County Assembly considers numerous pieces of legislation throughout the year. The Assembly also sought additional funding to install a new paperless Hansard system that would enable live streaming of County Assembly sittings. The funds would also improve ICT infrastructure, equip the new debating chambers currently under construction, and facilitate the implementation of staff salaries and promotions as per the approved organogram.

The engagement between the two institutions aims to improve County Assembly operations and enhance service delivery for the citizens of Bungoma County. Following the discussions, the CRA delegation was taken on a tour of the Assembly's facilities, which included the new debating chamber, the administration block, and the Speaker's residence.

In attendance were Members of the County Assembly Service Board: Vice Chairperson Hon. Joseph Nyongesa (MCA, Tuuti Marakaru Ward) and Hon. Ali Machani Mutoka (MCA, Maraka Ward), Dr. Anthony Mabele, Ms. Jessica Mayabi, and Mr. Alvin Wafula from the Commission on Revenue Allocation, along with the County Assembly's Heads of Departments.

County Assembly Of Bungoma Undergoes KEBS Pre-Certification Audit Ahead Of ISO Certification

By Erick Ngobilo

Clerk of the County Assembly, Mr. Charles Wafula, and Quality Management System Process Owners attend an Audit entry meeting with the Lead Auditor, Ms. Isabella Lunani, a representative of the Kenya Bureau of Standards (KEBS), at the Boardroom.

The County Assembly of Bungoma has taken a major step towards attaining ISO 9001:2015 certification following the commencement of a Stage One (pre-certification) Quality Management System (QMS) audit by the Kenya Bureau of Standards (KEBS).

The audit, conducted on 8th January 2026, is part of the structured certification process and is intended to assess the Assembly's preparedness to implement internationally recognized quality standards in the execution of its constitutional mandate of Legislation, Representation and Oversight.

KEBS is represented by Ms. Isabella Lunani, the Lead Auditor, who explained that the Stage One audit focuses on evaluating the institution's readiness for the final certification stage. She noted that the audit seeks to audit seeks to review the Assembly's documented Quality Management System, assess site-specific conditions, and determine whether internal systems and processes are meet the required standards to proceed to Stage Two, also known as the Certification Audit.

Ms. Lunani emphasized that particular attention is being paid to the sustainability and consistency of services offered by the County Assembly in order to meet the expectations of its key stakeholders.

She explained that the audit also evaluates the institution's understanding of ISO 9001:2015 requirements, including identification of key processes, objectives, statutory and regulatory obligations, and risk management measures relevant to its operations.

She further clarified that this audit will largely concentrate on the effectiveness of internal audits and management review reports, with a focus on whether these meet the set standards. The Stage Two audit will scrutinize compliance with timelines, performance targets and implementation of the processes, strictly within the scope of Legislation, Representation and Oversight of the County Government of Bungoma.

The audit program started with an opening meeting with top management and sectional heads. This was followed by a detailed review of legislative services and documented information and assessment of the role of the Management Representative.

Speaking during the engagement, the Clerk of the County Assembly, Mr. Charles Wafula, who led a team of Process Owners and senior officials, outlined the significant milestones already achieved towards ISO certification. He highlighted comprehensive documentation of processes, sensitization of staff and senior management, extensive training of staff and the County Assembly Service Board, as well as continuous internal reviews aimed at strengthening quality service delivery.

Mr. Wafula noted that ISO certification is expected to enhance efficiency, consistency, and accountability in service delivery across the institution. He added that the County Assembly of Bungoma has increasingly become a benchmark for best practice, with several institutions undertaking benchmarking visits to learn from its quality management initiatives.

Public Accounts Committee on Fact-Finding Mission to Bungoma Health Facilities

By Erick Ngobilo

The County Assembly of Bungoma Public Accounts Committee (PAC) is undertaking a fact finding mission to health facilities across the county to verify issues raised by the Auditor-General in audit reports covering the 2021–2024 financial years.

The oversight exercise targets Bungoma County Referral Hospital and the sub-county hospitals of Webuye, Bumula and Sirisia. It is aimed at establishing whether audit queries highlighted in the reports have been adequately addressed and whether corrective measures have translated into improved service delivery to residents.

The Committee is chaired by East Sang'alo MCA Hon. Everton Nganga and deputized by West Bukusu MCA Hon. Job Mukoyandali. Speaking during the visits, the Committee leadership emphasized that the exercise is part of the Assembly's constitutional oversight mandate to ensure prudent use of public resources and effective delivery of health services.

Among the key areas under scrutiny is revenue collection and management systems within the facilities. The Committee is also assessing the availability, ownership and functionality of critical medical equipment and infrastructure, including MRI and CT scan machines, X-ray units, ventilators, baby cots, incubators, operating theatres, and ICU and HDU beds.

In addition, the Committee is examining the overall management of the health facilities. This includes the existence and functionality of Hospital Management Boards and management teams, the frequency of meetings, availability of minutes and records, adherence to approved budgets and work plans, and the general decision making processes. Members are also keen to establish whether the facilities have operational service charters and quarterly implementation plans, as required.

At Bungoma County Referral Hospital, the issue of revenue management systems featured prominently. Health Administrative Officer Ms. Kate Barasa informed the Committee that the hospital had initially adopted the Jumbo Soft system to manage operations but was forced to abandon it due to persistent malfunctions. She noted that the system was discontinued after complaints of reconciliation disparities between cash collected and amounts reflected in the bank, prompting the facility to revert to the previously used Fund Soft system.

The Committee cautioned all facilities against reliance on cash transactions and urged them to fully embrace cashless systems, such as mobile money and electronic payments, to enhance accountability and minimize opportunities for corruption.

Another major concern raised during the visits was delayed reimbursement of claims by the Social Health Authority (SHA). Health facility managers warned that prolonged delays could cripple county health services. Bungoma County Referral Hospital reported outstanding claims of over KSh 400 million, while Bumula Sub County Hospital is owed more than KSh 80 million. Webuye and Sirisia hospitals also indicated they are owed substantial amounts in unpaid claims.

Facilities further highlighted challenges related to patient registration under SHA, particularly among young mothers and women who lack national identification cards. Health officials explained that many women deliver in health facilities only to discover that they are not registered with SHA and do not have the required documentation to facilitate registration, complicating reimbursement processes.

The Committee is also assessing whether the facilities meet the minimum standards required for their respective classifications, including bed capacity, scope of services offered such as Inpatient, Dental, Renal and other specialized care and adequacy of staffing in relation to services provided.

While most facilities reported that they primarily rely on MPESA for payment of services and only accept cash in exceptional cases, the Committee noted with concern that several facilities lack fixed asset registers, a basic requirement for effective asset management and accountability.

The PAC indicated that findings from the fact-finding mission will inform its final report to the County Assembly, including recommendations aimed at strengthening governance, improving service delivery and safeguarding public resources within the county health sector. Other Members of the committee include Hons Allan Nyongesa,Florence Juma,Maureen Wafula,Chales Nangulu,Metrine Nangalama,Kennedy Wanyama,Cornelius Makhanu,Sheila Sifuma and Everlyne Anyango.

Members of the Public Accounts Committee (PAC) led by the Chairperson of the Committee, Hon. Everton Nganga, and the Vice Chairperson Hon. Job Mukoyandali, visit Health facilities across Bungoma County on a fact-finding mission.

Committee Reviews Status Of Assembly Development Projects And Insurance Cover

By Erick Ngobilo

Committee on Labour Relations, Members' Services and Facilities, led by the Vice Chairperson, Hon. Catherine Kituyi hold a consultative meeting with the Clerk of the County Assembly, Mr. Charles Wafula, accompanied by the Principal Finance Officer, Mr. Symon Walukana, the Principal Human Resource Officer, Dr. Abraham Simiyu, and the Works Officer, Mr. Cleophas Obilo

The Committee on Labour Relations, Members Services and Facilities has today held a consultative meeting with the Clerk of the County Assembly, Mr. Charles Wafula, to receive an update on the status of development projects being undertaken by the County Assembly of Bungoma.

The meeting, which was presided over by the Committee's Vice Chairperson, Hon. Catherine Kituyi, also sought an update on the procurement and renewal of the Insurance cover for Hon. Members and staff of the Assembly.

The Committee is chaired by Bumula MCA Hon. Henry Nyongesa and comprises Hon. Catherine Kituyi (Vice Chairperson), Hon. Anthony Luseneka, Hon. Francis Chemion, Hon. Caleb Wanjala, Hon. Godfrey Mukhwana, Hon. Dorcas Ndasaba, Hon. Alice Kibaba, and Hon. Linda Kharakha.

Briefing the Committee, the Clerk informed Members that construction of the Speaker's official residence is currently at 82 per cent completion. He outlined the remaining works to include installation of the external foul water and sewer drainage system, final painting, installation of a water pump and erection of a pump house, gas storage and fittings for the kitchen, and various civil works. Other pending works include electrical wiring and fittings, installation of sanitary fittings, partial glazing of windows and doors, and fitting of a Swahili-style front door.

Mr. Wafula, who also serves as the Secretary to the County Assembly, further disclosed that additional works such as erection of a perimeter wall, construction of a servants' quarters, construction of a septic tank, storm water drainage system, erection of a parking lot, gate house, solar heating system, and landscaping will be undertaken in the current financial year.

He explained that these components were not included in the initial tender due to budgetary constraints and will proceed following approval by the Senate and concurrence by the Ministry of Public Works.

On the construction of the County Assembly Debating Chamber, the Clerk reported that the project stood at 57 per cent completion as of 26th January, 2026. He noted that the project had stalled for seven months due to emerging issues with the contractor, which have since been resolved, allowing works to resume on site. He further clarified that there are no pending payment certificates as at the time of reporting.

Addressing the issue of the County Assembly medical insurance cover for Hon. Members and staff, Mr. Wafula stated that the planned renewal of the cover could not proceed after concerns were raised by Hon. Members. He assured the Committee that the procurement process for the insurance cover is currently underway.

The Clerk urged Hon. Members and staff to formally lodge any complaints with the insurance provider rather than airing them on social media platforms, noting that formal complaints enable effective tracking and resolution of issues, ultimately improving service delivery.

The Committee reaffirmed its commitment to continue holding regular consultative meetings with the Office of the Clerk as part of its oversight mandate.

The Clerk was accompanied by the Principal Finance Officer Mr. Symon Walukana, the Principal Human Resource Officer Dr. Abraham Simiyu and the Works Officer Mr. Cleophas Obilo.

PAC Interrogates Bungoma County Executive Over Wide-Ranging Audit Queries for FY 2024/2025

By Erick Ngobilo

The Public Accounts Committee (PAC) of the County Assembly of Bungoma has interrogated the County Executive over numerous audit queries raised by the Auditor-General in the audit report for the Financial Year 2024/2025.

Public Accounts Committee (PAC) of the County Assembly of Bungoma led by the Chairperson of the Committee, Hon. Everton Nganga, interrogates the County Executive over audit queries raised by the Auditor General

The Executive appeared before the County Assembly PAC committee chaired by East Sang'alo MCA Hon. CPA Everton Nganga in the plenary to respond to audit issues touching on financial management, lawfulness in the use of public resources, effectiveness of internal controls, governance, procurement practices, human resource management and implementation of development projects.

Other Members of the committee include Hon. Job Mukoyandali(Vice Chairmna),Hon.Allan Nyongesa,Hon.Florence Juma,Hon.Maureen Wafula,Hon.Charles Nangulu,Hon.-Metrine Nangalama,Hon.Kennedy Wanyama,Hon.Cornelius Makhanu,Hon.Sheila Sifuma and Hon.Everlyne Anyango.

At the centre of the interrogation was the failure to maintain an updated fixed asset register, which made it impossible to confirm the accuracy, existence and completeness of County assets valued at over Kshs.509.8 million. The Committee expressed concern that the lack of asset records exposed public property to misappropriation and distorted financial reporting.

PAC further interrogated the Executive over unconfirmed trade and other payables amounting to Kshs.4.47 billion, citing missing supplier ledgers, lack of invoice details, failure to circularize creditors and an unexplained variance of Kshs.10.3 million between County records and Kenya Power billing statements.

Hon. Members further questioned the unsupported expenditure of Kshs.231.3 million on staff medical insurance, noting that Management failed to provide policy documents, staff and dependents lists, claims records, total payments made and evidence of continuous medical cover. The Committee raised alarm that staff were exposed to health risks between February and June 2025 despite the substantial payments.

The Committee interrogated the persistent failure to surrender imprests, with outstanding imprests amounting to Kshs.25.3 million, some held by officers who had exited service, in violation of Public Finance Management regulations.

PAC further examined unresolved audit issues from prior financial years, observing that many queries continued to recur due to failure by Accounting Officers to implement audit recommendations.

On lawfulness and effectiveness of public expenditure, the Committee interrogated the Executive over an excessive wage bill accounting for 53 per cent of total revenue, well above the legal ceiling of 35 per cent, thereby crowding out development expenditure.

The County Director for HR Mr. Joseph Kisindai in response informed the committee that new circulars by SRC on salaries and allowances, confirmation of ECDE teachers from contractual to permanent and employment of Village administrators and VTC tutors had led to an increase in the wage bill way beyond the recommended threshold. He however said there is a wage bill management plan put in place to reduce the cost highlighting that it seeks to reduce recruitment.

The Executive was also questioned over lack of ethnic diversity in recruitment, after audit revealed that 85 per cent of newly recruited staff were drawn from one dominant ethnic community, contrary to the County Governments Act. In response, the committee was informed that the query arose out of the regularization of 642 casuals.

Members further raised concern over 694 employees serving on probation for prolonged periods of up to 20 years, an illegal labour practice under the Employment Act, and the recruitment of staff without an approved staff establishment, which undermined workforce planning and legality of appointments. The Executive committed to have all deserving staff confirmed pointing out that it was only a process delay since confirmation of staff does not attract an additional budget.

PAC also interrogated the Executive on failure to reserve five per cent of employment opportunities for persons living with disabilities, with audit findings showing representation stood at only 1.26 per cent. The Executive in defense said many people living with disabilities despite being encouraged to apply fail to do so whenever vacancies are advertised making it impossible to have them recruited.

The Committee questioned non-adherence to the one-third basic salary rule, where some employees' deductions exceeded the legally allowed threshold, negatively affecting staff welfare. The Director HR Mr. Kisindai

pointed out that this was brought about by new statutory deductions that ate into employees earnings. He pointed out that employees and financial institutions have been advised to make personal arrangements outside the payroll on payment of pending credit.

Further interrogation covered the employment of over 600 staff on contract without gratuity provisions, contrary to the County Human Resource Policy, exposing the County to future legal and financial liabilities.

On procurement and development projects, PAC scrutinized the failure to provide monthly procurement progress reports, lack of comprehensive project implementation status reports, and weak contract management across several departments.

Specific projects interrogated included the construction of Masinde Muliro Stadium, Kanduyi–Sang'alo dual carriage road, County Aggregation and Industrial Park, High-Altitude Training Centre, Governor's and Deputy Governor's residences, cattle dip renovations, fertilizer procurement and distribution, river rehabilitation projects, ECDE classrooms and sanitation facilities, vocational training centres, and County Public Service Board offices, many of which were stalled, incomplete, poorly executed or lacked value for money.

The Committee also examined payment of subscriptions to entities without confirmed legal status, failure to transfer funds to Bungoma and Kimilili municipalities, and implementation of projects without proof of land ownership, exposing the County to land disputes and loss of public investments.

On internal controls and governance, PAC interrogated the Executive over incomplete fixed asset registers, unserviced fire-fighting equipment, absence of fire alarm systems and assembly points, lack of approved ICT policy, absence of business continuity and disaster recovery plans, poor ICT governance, failure to establish departmental training committees, lack of training needs assessments, and absence of a county human resource skills inventory.

The Committee further expressed concern over the failure by Management to act on internal and external audit reports, which had resulted in recurring audit issues and weak accountability.

In its observations, PAC directed the County Executive to recover lost funds, reconcile accounts, regularize employment practices, strengthen internal controls, enforce procurement laws, hold Accounting Officers personally accountable and ensure full implementation of audit recommendations to safeguard public resources.

The Team from the County Executive was led by the Chief Officer Finance Mr. Robert Juma Simiyu and included all Chief Officers, Directors and relevant technical staff.

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