

COUNTY GOVERNMENT OF BUNGOMA

COUNTY ASSEMBLY OF BUNGOMA

COUNTY ASSEMBLY DEBATES

THE DAILY HANSARD

TUESDAY, 1ST APRIL, 2026

Afternoon Sitting

3rd County Assembly

5th Session

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COUNTY ASSEMBLY OF BUNGOMA

THE DAILY HANSARD

TUESDAY, 7TH APRIL, 2026

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

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

PRAYERS

COMMUNICATION FROM THE CHAIR

Honourable Members I have the following communications to make from the Chief Whip of the Majority. The other one has just come in I am yet to verify the signature but for today you will have this one.

It's to the Speaker of the County Assembly of Bungoma, discharge and placement of the Honourable Members from committees. Reference is made to Standing Order No. 50 and No. 1781A. The following Members are discharged and placed as follows;

Hon. Hentry Nyongesa discharged from Finance and Economic Planning Committee and replaced by Hon. Orize Kundu. Hon. Hentry Nyongesa from Roads, Transports, Infrastructure and Public Works and replaced by Hon. Abraham Obama. Hon. Hentry Nyongesa discharged from the Committee on Labour Relations, Member Services and Facilities and replaced by Hon. Martin Chemorion.

Thank you in advance for your understanding and cooperation in this matter. Signed by the Chief Whip of the Majority.

The other communication I will do it tomorrow because I am yet to verify the signature of the Chief Whip. Thank you. We proceed.

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PAPERS

I) A REPORT OF THE PUBLIC ACCOUNTS AND INVESTMENTS COMMITTEE ON THE REPORT OF THE AUDITOR GENERAL ON THE COUNTY ASSEMBLY OF BUNGOMA FOR THE YEAR ENDED 30TH JUNE 2025

Mr. Speaker: Chair, it is okay Hon. Job you have the honour.

Hon. Job Mukoyandali: Thank you, Hon. Speaker. I am here to table a report of the Public Accounts and Investments Committee on the Auditor General's report on the County Assembly of Bungoma for the year ended 30th June 2025. I hereby table.

(Paper laid by Hon. Job Mukoyandali)

Mr. Speaker: Honourable Members the report of the Public Accounts and Investments Committee on the report of the Auditor General on the County Assembly of Bungoma for the year ending 30th June 2025 is hereby tabled and formally it becomes property of the House accordingly.

II) THE BUNGOMA COUNTY ASSEMBLY HONOURABLE MEMBERS CAR LOAN AND MORTGAGE SCHEME FUND FOR THE YEAR ENDED 30TH JUNE 2025 AND

III) THE BUNGOMA COUNTY ASSEMBLY EMPLOYEE CAR LOAN AND MORTGAGE SCHEME FUND FOR THE YEAR ENDED 30TH JUNE 2025

Hon. Job Mukoyandali: Thank you Hon. Speaker. I hereby table a report of the Public Accounts and Investments Committee on the Auditor General's report;

- i) The Bungoma County Assembly Honourable Members car loan and mortgage scheme fund for the year ended 30th June 2025 and

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- ii) The Bungoma County Assembly employee car loan and mortgage scheme fund for the year ended 30th June 2025.I hereby table.

(Papers laid by Hon. Job Mukoyandali)

(Applause)

Mr. Speaker: Honourable Members equally the report of the Public Accounts and Investments Committee on the report of the Auditor General on

- i) The Bungoma County Assembly Honourable Members car loan and mortgage scheme fund for the year ended 30th June 2025 and
- ii) The Bungoma County Assembly employee car loan and mortgage scheme fund for the year ended 30th June 2025 is hereby table and formally it becomes property of the House accordingly.

NOTICES OF MOTION

THAT THIS HOUSE ADOPTS THE REPORT OF THE PUBLIC ACCOUNTS AND INVESTMENTS COMMITTEE ON THE REPORT OF THE AUDITOR GENERAL ON THE COUNTY ASSEMBLY OF BUNGOMA FOR THE YEAR ENDED 30TH JUNE 2025

Mr. Speaker: Hon. Job you can proceed and issue the notices simultaneously as you move.

Hon. Job Mukoyandali: Thank you, Hon. Speaker. I hereby issue a notice of motion on the report of the public accounts and investments committee of the Auditor General on the county assembly of Bungoma for the year ended 30th June 2025.

The report of the Public Accounts and Investments Committee on the report of the Auditor General on

- i) The Bungoma County Assembly Honourable Members Car Loan and Mortgage Scheme Fund for the year ended 30th June 2025
- ii) The Bungoma County Assembly Employee Car Loan and Mortgage Scheme Fund for the year ended 30th June 2025.I hereby issue, Hon. Speaker.

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Mr. Speaker: Yes, Honourable. The Hansard is on, sorry.

Hon. Benjamin Otsiula: Hon. Speaker, Honourable Member for West Bukusu has not issued a notice for motion. He hasn't issued. You said come and issue your notice of motion. Raise a notice of motion. No. Hon. Speaker, it is on Hansard he said and Members were listening.

Mr. Speaker: Hon. Job there is nothing wrong. Kindly come back and re-issue a notice of motion as per the Standing Orders.

Hon. Job Mukoyandali: I am issuing.

(Laughter)

Thank you, Hon. Speaker. I hereby issue a notice of motion

(Applause)

of the report of the Public Accounts and Investments Committee on the report of the Auditor General on the County Assembly of Bungoma for the year ended 30th June 2025.

i) I issue the notice of motion on the report of the Public Accounts and Investments Committee on the report on the Auditor General on the Bungoma County Assembly honourable members car loan and mortgage scheme fund for the year ended 30th June 2025 and the Bungoma County Assembly employee car loan and mortgage scheme fund for the year ended 30th June 2025. I hereby issue.

(Applause)

Mr. Speaker: Honourable Members the notices of motion have been duly issued by the Committee of Public Accounts and Investment Committees on its reports of the Auditor General on the Bungoma County Assembly for the year ending 30th June 2025 and equally on the Bungoma County Assembly Honourable Members Car Loan and Mortgage Scheme fund for the year ended 30th June 2025 and

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Lastly, the Bungoma County Assembly Employee Car Loan and Mortgage Scheme fund for the year ended 30th June 2025. I urge our Clerks-At-the-Table to have the same shared with the Honourable MCAs on their gadgets they will form part of business on the Order Paper once scheduled by the HBC.

QUESTIONS AND STATEMENT

1. IT IS NOTIFIED THAT PURSUANT TO STANDING ORDER 47-2C THE HONOURABLE MEMBER FOR LWANDANYI WARD, HON. TONY BARASA MCA TO ISSUE NOTICE NO. 19/ 2026

Mr. Speaker: Yes, I am seeing Hon. Wafula Waiti Just give him the microphone, please.

Hon. Wafula Waiti: Thank you, Hon. Speaker. I have instructions from Hon. Tony Barasa Lwandanyi MCA that I stand in for him to seek a statement from the Chairperson, Sectorial Committee on Tourism, Environment, Water and Natural Resources. The statement is in relation to submission of financial and non-financial reports in respect to Bungoma Water and Sewerage Company, BWASCO

In the statement, let the Chairperson inquire into and report on the following.

1. The financial and non-financial performance of the said entity for the financial years 2023/2024 and 2024/2025.
2. The total amount of unreported bills due to the company for the two financial years in question and the measures being put in place by the management to address the issue.
3. Elaborate whether all bills that were paid to the company during the two financial years were reported by the management as required by law.
4. State how much the company lost during the period in question.
5. State whether the management remitted the statutory deductions deducted from the employee's salaries to the relevant bodies as required by law. And lastly,

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6. The department to provide the relevant documentation relating to the said remittance. Thank you, Hon. Speaker.

Mr. Speaker: Hon. Martin?

Hon. Martin Chemorion (Vice Chairperson Tourism): Thank you, Hon. Speaker. May I ask for 21 days to process the statement and give proper feedback. Thank you.

Mr. Speaker: Hon. Martin I will have given 14 days but from our computation, we will be coming back from the other side and we will still be tired. Therefore, I will allow you to respond on 28th April.

2. THE HONORABLE MEMBER FOR KIBINGEI WARD, HON. AGGREY MULONGO, MCA TO SEEK A STATEMENT NO. 20/2026.

Mr. Speaker: Yes, Hon. Aggrey Mulongo. Just hold on I am giving you the mic.

Hon. Aggrey Mulongo: Thank you, Mr. Speaker, Sir, for giving me this time to raise my statement on the status of Bungoma and Kimili Municipalities.

Hon. Speaker, pursuant to the provision of Standing Order No. 4, Cap 2, Cap C, 47, Cap 2, Cap 3 of the Bungoma Assembly Standing Orders, I hereby raise to seek a statement from the Chairperson, Sector Committee on Lands, Urban, Fiscal Planning and Housing regarding the operational and financial status of the Bungoma and Kimili Municipalities.

In the response, let the Chairperson inquire into and report on the following.

1. Budget reallocation, provide a detailed breakdown of the total budget allocation for both Bungoma and Kimili Municipalities for the period spanning financial year 2023/ 2024, 2024/2025 and 2025/2026.
2. External funding and projects. State the total amount of conditional grant received from the World Bank specifically under the Kenya Up and Support Program or related frameworks and provide an itemized list of projects implemented using these funds within the same period.

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3. Ward-based initiatives. Provide a comprehensive list of all world-based projects successfully executed in the financial year 2023/2024 within the jurisdiction of the Bungoma and Kimili Municipalities.
4. Administrative autonomy. Elucidate the reason for the prolonged delay in achieving full administrative and financial autonomy for the two municipalities as mandated by the Urban Area and Cities Act and their respective municipal charters.
5. Justification for the failure to fill substantive municipal manager's posts as provided by the Urban Area and Cities Act. Thank you.

Mr. Speaker: Yes, the chair of the Committee on Lands, Urban, Fiscal Planning and Housing or Vice-chair or Member. Yes Hon. Orize

Hon. Orize Kundu: Thank you, Mr. Speaker. I need 14 days.

Mr. Speaker: I will equally give you 21 days to 28th April to give a response.

Hon. Orize Kundu: Thank you, Mr. Speaker.

3. THE CHAIRPERSON, SECTORAL COMMITTEE ON TOURISM, ENVIRONMENT, WATER AND
NATURAL RESOURCES TO RESPOND TO OUR STATEMENT NO. 12/2026.

Mr. Speaker: Yes, the Chair of the Committee of Tourism, yes, Hon. Martin Chemorion, proceed.

Hon. Martin Chemorion (Vice Chairperson Tourism): Thank you, Honourable Speaker, I rise to give a progress report on the statement raised by Hon. Jack Wambulwa in relation to the utilization of climate change funds within Bungoma County.

Honourable Speaker, Pursuant to Standing Orders 54 (a) of the County Assembly of Bungoma Standing Orders, the Committee on Tourism, Environment, Water and Natural Resources hereby presents a progress report regarding the statement sought by Hon. Jack Wambulwa on the

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utilization of climate change funds within Bungoma County. Honourable Speaker, the statement was tabled before the Committee on Tuesday, 10th March, 2026. Following this, the Committee requested a formal response from the County Executive Committee member through a letter referenced CAB/CC/SECT/6 VOL III (2), dated 10th March, 2026.

In reply, the CECM for Tourism, Environment, Water and Natural Resources submitted a report reference CG/BGM/TE/CO/BCA/VOL. II (041), dated 11th March, 2026, through the Office of the Clerk to the County Assembly. The report was also shared with the owner of the statement, Honorable Jack Wambulwa. The Committee subsequently invited the CECM to appear before it on Monday, 30th March, to address the following issues arising from the statement.

1. The criteria used in allocating climate-related interventions and resources across the various Wards.
2. The status of tree seedlings planted by the department across all 45 wards between 2023 and 2025.

Honourable Speaker, the CECM appeared before the Committee to provide a response. However, the owner of the statement was away on official duty and requested that the meeting be rescheduled. The Committee considered the request and has since invited the CECM to a further consultative meeting scheduled for 20th April, 2026, to comprehensively address the concerns raised.

The Committee seeks leave of the House to be granted additional time of 14 days to convene the consultative meeting, finalize its report and table the same before this Honourable House. Honourable Speaker, thank you.

Mr. Speaker: Yes, Hon. Jack Wambulwa, you've heard the response and you are scheduled to have this meeting on 20th April.

Hon. Jack Wambulwa: Yes, Honourable Speaker, unfortunately when they scheduled I was away on an official retreat. Therefore, I agree with them, if we can give them ample time so that they can give me a satisfying response. Thank you.

Mr. Speaker: I want to have a feedback on this, to be very specific on 23rd of April. Hon. Martin Chemorion, when you come back from resting, make sure that you responded as I have directed.

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MOTION

1. REPORT OF THE SECTORAL COMMITTEE ON PUBLIC ADMINISTRATION AND ICT ON THE CONSIDERATION OF FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30TH JUNE 2025.

THANK YOU, HONORABLE SPEAKER, I RISE TO MOVE A REPORT BY THE SECTORAL COMMITTEE ON PUBLIC ADMINISTRATION AND ICT ON FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30TH OF JUNE 2025

Hon. Francis Chemion (Vice Chairperson, P. Administration): Thank you, Honourable Speaker, I rise to move a report by the Sectoral committee on Public Administration and ICT on the consideration of financial statements for the period ended on 30th June 2025. Honourable Speaker, I will not read the table of contents.

Mr. Speaker: Just for record purposes, to confirm the membership of the committee; be upstanding; Hon. Joseph Nyongesa, Kirong, Caleb, Hon. Allan Nyongesa, Allan Nyongesa was a member of that committee. They have sufficient quorum. Hon Sudi Busolo why are you sitting down? Hon. Allan, Florence, Cornelius, Bridget, Jack, you are a member, yes. Now, I wish Hon. Timothy Chikati is seeing this, it's overflowing, let's proceed.

Hon. Francis Chemion: Thank you, Honourable Speaker, I will not read the contents table, the preamble. I will read the committee membership.

The composition of the Committee on Public Administration and ICT at the time of the preparation of this report was as follows:

1. Hon. Tony Barasa -Chairperson
2. Hon. Francis Chemion -Vice Chairperson
3. Hon. Joseph Nyongesa
4. Hon. Joan Kirong
5. Hon. Busolo Sudi
6. Hon. Jackson Wambulwa
7. Hon. Simotwo Franklin
8. Hon. Johnston Ipara
9. Hon. Stephen Kaiser
10. Hon. Caleb Wanjala

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11. Hon. Cornelius Makhanu
12. Hon. Job Mukoyandali
13. Hon. Allan Nyongesa
14. Hon. Florence Juma
15. Hon. Brigid Katasi

Mandate of the Committee

The Sectoral Committee on Public Administration & ICT was established on 26th October; 2022 in accordance with Standing Order No.179.

The mandate of the Committee is derived from the Standing Order No.217 (5) and matters assigned under the Second Schedule which shall be exercised within the limits contemplated under Part 2 of the Fourth Schedule of the Constitution of Kenya, 2010.

The functions of a Sectoral Committee shall be to;

- (a) Investigate, inquire into, and report on all matters relating to the mandate, management, activities, administration, operations and estimates of the assigned departments;
- (b) Consider quarterly reports of the assigned departments and report to the house within twenty one sitting days upon being laid
- (c) Study the programme and policy objectives of departments and the effectiveness of the implementation;
- (d) Study and review all county legislation referred to it;
- (e) Study, access and analyze the relative success of the departments as measured by the results obtained as compared with their stated objectives;
- (f) Investigate and inquire into all matters relating to the assigned departments as they may deem necessary, and as may be referred to them by the County Assembly;
- (g) To vet and report on all appointments where the constitution or any law requires the County Assembly to approve, except those under Standing Order 208 (Committee on Appointments); and
- (h) Make reports and recommendations to the County Assembly as often as possible, including recommendation of proposed legislation.

Further, in accordance with the Second schedule of the Bungoma County Assembly Standing Orders, the committee is mandated to deal with all matters related to:

Public Administration including County, Sub-County, Ward and Village Administration, public service; broadcasting of the proceedings of the House; public participation; provision of library,

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publications and research services in the County Assembly, including improvement of the library and research services; utilization of the facilities provided by the library and research services, including use of information and communication technology; and all matters related to Office of the County Attorney.

Terms of Reference (ToR)

In order to comprehensively review the financial statements as committed, the Committee set out an approach in which it clearly spelt out specific terms of reference to guide its operations. The terms of reference with regard to the analysis were as follows;

1. Establish compliance with Section 164(4) of the PFM Act, 2012 on submission of financial reports.
2. Establish the receipts and payments during the period ended 30th June, 2025.
3. Establish the budget utilization for both the development and recurrent expenditures of the Department.
4. Examine in details the nature and behavior of the expenditures for the Financial Year.
5. Identify any significant details or information in the reports that may be of material importance to this Honorable House.

Acknowledgement

It is now my privilege and pleasure on behalf of the Honorable Members of the Sectoral Committee on Public Administration and ICT to convey my gratitude to all Members of the Committee for the valuable input throughout its proceedings.

The Committee equally extends appreciations to its members for taking their time to participate productively during the interrogation and scrutiny of these financial statements. The Committee thanks the County Executive Department led by the County Secretary, CECM, County Attorney and Chief Officers for honoring our invitation and providing the required information that was relied upon during the production of this report.

Lastly, the Committee appreciates the offices of the Hon. Speaker and Clerk of the County Assembly for providing a conducive working environment to enable preparation of this report.

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It is therefore my privilege, on behalf of the Honorable Members of the Sectoral Committee on Public Administration and ICT, to table this report for consideration and adoption by this Honorable House.

Signed

.....Date.....
.....

(Hon. Tony Khaoya Barasa, MCA- Lwandanyi Ward)
Chairperson, Sectoral Committee on Public Administration and ICT

CHAPTER TWO

Guiding principles in the Examination of the Bungoma County Government Quarterly Reports and Financial statements.

In the execution of its mandate, the Committee is guided by core constitutional and statutory principles on Public Finance Management, as well as established customs, traditions, practices and usages. These principles include the following:

Constitutional Principles on Public Finance

Article 201 of the Constitution of Kenya, 2010 enacts fundamental principles that “...*shall guide all aspects of public finance in the Republic...*” These principles include, *inter alia*, that: *there shall be openness and accountability, including public participation in financial matters; 201(d) Public money shall be used in a prudent and responsible way; and 201(e) financial management shall be responsible, and fiscal reporting shall be clear.*

Direct Personal Liability

Article 226(5) of the Constitution of Kenya, 2010 is emphatic that “*If the holder of a public office, including a political office, directs or approves the use of public funds contrary to law or instructions, the person is liable for any loss arising from that use and shall make good the loss, whether the person remains the holder of the office or not*”.

Obligations of Accounting Officers

The Public Finance Management Act, 2012 section 149 **(1), (2), (a), (f) and (q)** states as follows;

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Section 149 (1) 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*

Section 149 (2) in carrying out a responsibility imposed by subsection (1), an accounting officer shall, in respect of the entity concerned;

Section 149 (2) (a) ensure that all expenditure made by the entity complies with subsection 1

Section 149 (2) (f) bring a matter to the attention of the Executive Committee member responsible for the entity if, in the accounting officer's opinion a decision or policy or proposed decision or policy of the entity may result in resources being used in a way that is contrary to subsection (1)

Section 149 (2) (q) provide information on any fraud, losses, or any violations of subsection (1) and provide explanations for the actions taken to prevent similar conduct in future.

The Public Finance Management Act, 2012 section 166 states as follows;

1. *An accounting officer for a county government entity shall prepare a report for each quarter of the financial year in respect of the entity.*
2. *In preparing a quarterly report for a county government entity, the accounting officer shall ensure that the report—
(a) contains information on the financial and nonfinancial performance of the entity; and
(b) is in a form determined by the Accounting Standards Board.*
3. *Not later, than fifteen days after the end of each quarter, the accounting officer shall submit the quarterly report to the County Treasury.*
4. *Not later than one month after the end of each quarter, the County Treasury shall—
(a) consolidate the quarterly reports and submit them to the county assembly;
(b) deliver copies to the Controller of Budget, National Treasury and the Commission on Revenue Allocation; and
(c) publish and publicize them*

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DEPARTMENTAL EXPENDITURE ANALYSIS

Public Administration and ICT

The department had an approved budget of Kshs. 874,148,900: Recurrent Kshs. 840,707,213 and development Kshs. 33,441 686. The amount includes Kshs. 8,265,905 for sub-county Administration.

The department received a total of Kshs. 670,914,059.55 as revenue measured in terms of actual payments by the County Treasury. Out of this, Kshs. 663,600,475.55 was released for the recurrent expenditure and 7,313,584 for development expenditure translating to 78.9% and 21.9% respectively.

Grants Released and the Expenditure

The department expected to receive **Kshs.37.5 million** for recurrent expenditure from Kenya Devolution Support Programme (KDSP II), no amount was released to the department. There was also a co-funding of Ksh. 5 million whose expenditure is as tabulated below;

S/No	Description	Amount
1	Sensitization of Sectoral Committee on KDSP II activities in Eldoret	1,422,500.00
2	Compilation of Civic Education Draft Regulations in Eldoret	526,000.00
3	Conference facilities during compilation of civic education draft regulations	112,500.00
4	Conference facilities for various workshops	1,300,200.00
5	Sensitization of Executive Committee in Kisumu	551,900.00
6	Conference Facilities during KDSP II workshop	50,000.00
7	Conference Facilities during sensitization of Executive Committee.	135,000.00
8	Sensitization of Chief officers and CPIU in Eldoret.	629,000.00
	TOTAL	4,727,100

The balance of Kshs.272, 900 will be carried forward to FY 2025/26.

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In the KDSP I Account was a balance of Kshs. 6,753,138 that was appropriated in the 1st supplementary budget towards acquisition of equipment for Bumula sub-county Hospital, the department reported that the funds were used to procure A 16-inch LCD Touch Screen Digital X-Ray Machine at a cost of Kshs.6, 698, 000 for Bumula sub-county Hospital. The equipment was delivered awaiting installation.

Expenditure Highlights

Personnel Expenditure

The department had an approved allocation of Kshs. 434,754,172 for Permanent & Pensionable staff and Kshs 1,201,080 for contractual staff. The total personnel expenditure incurred was Kshs.347, 636, 288.9 (see below) on personnel emoluments being Kshs. 345,098,418.74 for permanent and Pensionable staff while the balance of Kshs.2, 537,870.20 was spent on Contractual Staff. The details of the payroll were provided and the table below highlights the expenditure;

MONTHS	PERMANENT & PENSIONABLE	CONTRACTUAL	TOTALS
July	34,713,106.40	87,516.60	34,800,623.00
August	34,491,810.20	238,927.35	34,730,737.55
September	34,531,413.50	215,922.50	34,747,336.00
October	34,627,037.85	215,922.50	34,842,960.35
November	34,312,169.85	215,922.50	34,528,092.35
December	38,723,755.73	225,922.50	38,949,678.23
January	35,098,741.66	215,922.50	35,314,664.16
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	19,605,546.05	224,362.75	19,829,908.80
March	19,753,041.50	224,362.75	19,977,404.25
April	20,038,294.50	224,362.75	20,262,657.25
May	19,672,460.05	224,362.75	19,896,822.80
June	19,531,041.45	224,362.75	19,755,404.20
GRAND TOTAL	345,098,418.74	2,537,870.20	347,636,288.94

The P&P absorption stood at 79.4%. May and June 2025 salaries were recognized as pending bills in the Financial Statements. During interrogation, the department submitted that the months of May and June were paid by borrowings from KCB Bank and not charged on their vote lines.

The committee noted discrepancies on the monthly payment with a high of 35.3million and a low of 19.8million. It was clarified that the discrepancies were as a result of the Sub County, Ward and Village Administrators who drew their salaries from the Department from the month of July 2024 to January 2025, but were later transferred to the Office of the Governor leading to the reduction in monthly salary payments from the average of Kshs.35 million per month to the average of Kshs.19 million per month.

Contracted staff demonstrated an absorption rate of 211.30%, reflecting an over-absorption of 111.30% above the budget. The over expenditure is as a result of one officer whose salary was captured under Permanent and Pension yet his services are contractual. The reporting was meant to correct that error.

Operations and Maintenance.

Operations & Maintenance had a budget of Kshs. 404,751,961 and expenditure of Kshs 317,040,973 leaving an unspent balance of Kshs. 87,710,988 as highlighted below;

- Cleaning services and contracted guards Kshs. 55,551,635 out of an allocation of Kshs. 67,179,450.
- Medical Insurance Kshs. 200million same as budgeted amounts.
- Staff uniform Kshs. 2million.

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- Rent Kshs. 31,892,793 against a budget of 40,137,738.
- Training Kshs. 3,567,200 against a budget of 2.6million.
- Madaraka day celebrations Kshs. 2,905,000.
- Facilitation for Mashujaa day celebration Kshs.1, 775,000.
- Facilitation for Jamhuri day celebration Kshs. 2,466,000.
- Utilities (Internet, water bills, electricity) Kshs. 1,928,314.
- Fuel Kshs. 2,250,000 against a budget of Kshs. 3million.
- Motor vehicle maintenance Kshs. 1,886,382
- Office Supplies, laptops and computers Kshs. 3,691,000
- Staff membership fees Kshs. 11,200
- Office imprest operation Kshs. 400,000
- Domestic travels, retreats hospitality Kshs.5, 366,250. A Breakdown of the activities was submitted to the Committee as shown below:

S/No	Description	Amount
1	Uploading Procurement Plan in Nairobi	305,500.00
2	Facilitation for Departmental Project Stock taking	291,200.00
3	Facilitation for Inspection and Acceptance of Ward Offices	158,200.00
4	Reimbursement for Wealth declaration exercise	117,600.00
5	Reimbursement for system reconciliation exercise	533,200.00
6	Facilitation to attending Senate Meeting	113,400.00
7	Reimbursement for attending County Transparency Learning	222,400.00
8	Reimbursement for attending Joint Consultative Meeting in Eldoret	559,100.00
9	Facilitation for attending LREB Meeting	207,900.00
10	Reimbursement for attending IPSAS Accrual Training in Naivasha	373,600.00
11	Facilitation to attend NEPAD meeting	810,000.00
12	Facilitation to Participate in Nairobi Bike Cycling Race	27,850.00
13	Accommodation allowance attend official duty in Kisumu	192,200.00
14	Accommodation allowance for attending ICPAK Conferences	824,400.00

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15	Subsistence allowances for attending KISM Conference in Mombasa	491,100.00
16	Reimbursement for attending Human Resource and Audit Skills Seminar	138,600.00
TOTAL		5,366,250.00

Sub County Administration

The sub-county administration had a budget of Kshs. 8,265,905 recording expenditures worth Kshs, 5,785,905 for sub-county administration, the expenditure is as tabulated below;

S/No	Description	Amount
1	Supply and delivery of general office stationery	2,000,000.00
2	Purchase of ICT items -Laptops and Printers	2,000,000.00
3	Supply and delivery of office Furniture	1,785,905.00
		5,785,905

The Department submitted that the sub-county administration budget was not fully utilized owing to the failure by the County Treasury to release the requisite funds, despite all requisitions having been made. The Committee observes that this function is central to the devolved system of governance at the grassroots level, and therefore ought to be accorded the seriousness it deserves to facilitate effective and efficient service delivery.

Development Expenditure Analysis

Development had an approved budget of Kshs. 33,441,686 broken down as follows:

1. Construction of ward offices (Kapkateny and Milima) Kshs. 12,441,686 recording zero expenditures. The Committee was informed that the construction of the two offices could not be undertaken during the year under review due to land disputes, which were only resolved towards the close of the Financial Year. Consequently, although contracts had already been signed, no budgetary provision was made in the current year to facilitate the construction. The contract period had also lapsed hence termination of the contracts, with the understanding that the projects shall be re-advertised once funds are availed.
2. Supplier of credit with a budget of Kshs. 21 million had Kshs. 7,313,584 absorbed on;
 - I. Construction of South Bukusu Ward office Kshs. 3,735,240 leaving a balance of Kshs.918, 020.

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II. Completed payment for construction of Kimaeti ward offices Kshs. 3,578,344.

Accounts payables

The department reported recurrent pending bills worth Kshs. 10,206,477 as detailed below:

- Supply of uniforms procured at Kshs. 3,999,000 paid 2million leaving balance of Kshs. 1,999,000.The department procured beyond the available budget creating avoidable pending bills.
- Provision of cleaning services Kshs. 7,857,477 caused by underutilization of the allocation on the vote.
- Payment of Fuel FY 2022/23 Kshs. 250,000
- Payment of advertisement Kshs. 100,000.

For clarity, the Kshs. 10,206,477 are not the total recurrent pending bills for the department but they relate to the balances resulting from the progress report on the settlement of pending bills that were either fully or partly settled during the FY 2024/25. The recurrent total accounts payables for the department stood at Kshs. **175,250,133.80.Annexure**

Development Accounts Payables

Submissions from the department shows development pending bills of Kshs. 29,288,996. This includes pending bills relating to Kapkateny ward office Kshs. 9,485,500 and Milima ward office Kshs. 8,810,585, both of which construction have not commenced due to site disputes.

The balance of Kshs. 10,992,911 relates to:

1. Malakisi/Kulisiru ward office Kshs. 862,887.
2. Misikhu ward office Kshs. 8,960,963.
3. South Bukusu ward office Kshs. 918,020.
4. Chepyuk ward office Kshs. 251,041.

Accounts Receivables.

The outstanding imprest for the department stood at Kshs. 4,844,000 as listed below;

1. Facilitation for Christmas Celebrations Kshs. 3,689,000 due to lack of supporting documents.
2. Facilitation for KDSP II activities progress status Kshs. 629,000
3. Civic education regulations Kshs. 526,000.

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During interrogation, the Accounting officer reported that all imprests had been surrendered save for an amount of Kshs. 3,689,000 issued for the facilitation of Christmas Celebrations, which remains outstanding due to lack of supporting documentation. The Officer responsible was a staff at the County Assembly but has since exited the service, and the Department has sought the intervention of the Office of the Clerk of the County Assembly on the matter. **Annexed.**

Information Communication Technology

No expenditures were reported under ICT with an allocation of Kshs. 5,502,750. The programmes to be undertaken were;

Routine maintenance of computers, soft wares and networks at 3.1M with the balance to be spent on office operations and trainings. During interrogation, the Chief Officer submitted that all the requests were made but funds were not released to facilitate the activities.

Committee Observations.

The Committee observed as follows;

1. The personnel budget for ward administrators, sub-county administration, and village administrators was originally allocated under the PSM department. Therefore, any transfer of these funds to the Governor's office should have required a supplementary budget.
2. There was lack of facilitation of devolved Administrative Units that apart from equipment, the devolved units were to be provided with funds to run their office operations on a quarterly basis.
3. Construction of Milima and Kapkateny ward offices could not be undertaken during the year under review due to land disputes, which were only resolved towards the close of the Financial Year. Consequently, although contracts had already been signed, no budgetary provision was made in the current year to facilitate the construction. The two projects shouldn't have been included in the pending bills list.
4. No expenditures were recorded under ICT with an allocation of Ksh. 5, 502, 750 compromising ICT infrastructure improvements, digital services, or technology upgrades that could have enhanced service delivery and efficiency.

Committee Recommendations

The Committee recommends as follows;

1. **THAT**, any future transfer of funds between departments should be regularized through a supplementary budget approved by the County Assembly. The department should adhere to PFMA 149 (1&2) while implementing its budget.

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2. **THAT**, the County Treasury ensures adequate and timely facilitation of devolved units, including Sub-County, Ward, and Village Administrations, to enable them to effectively discharge their mandates. Funds for office operations should be released on a quarterly basis as planned in the approved budget to enhance service delivery at the grassroots level.
3. **THAT**, the Department should plan and prioritize capital projects with clear project location to avoid delays arising from unresolved land issues. The Chief Officer should prioritize allocation of funds in the FY 2026/27 to facilitate the construction of the Milima and Kapkateny Ward Offices.
4. **THAT**, the County Treasury ensures timely release of funds to enable departments to implement approved programmes as budgeted. Further, the Accounting Officer should strengthen planning and coordination with the Treasury to ensure that critical ICT interventions are executed to enhance efficiency in service delivery.

Office of the County Secretary and Head of Public Service

The Office of the County Secretary had approved budget of Kshs. 26,542,163: CS office Kshs. 16,049,996; HRM Kshs. 5.6million and Records management Kshs. 4,872,167.

A total of kshs.15,291,766.90 out of a recurrent approved budget of kshs.26,542,163 Was realized by the department as exchequer releases translating to an absorption of 57.6%.

Local revenue realized within the financial year 2024/2025

The department had a target of 16.7million out of which Kshs. 13,582,034 from the following sources:

Local generated Revenue target	Target FY 2024/25	Actual realized
Payroll product	273,022	0
Training Levy	0	417,184
Salary Recovery	3,517,012	502,100
Imprest recovery	5,000,000	357,363.25
Bank Commissions	7,920,000	12,305,385.42
Total	16,710,034	13,582,034.67

The table below gives analysis of each individual utilization per budget.

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CAB/HR/HSD/005

ENTITY VOTE	BUDGET FY 24/25	EXPENDITURE 24/25	VARIANCE
Office of County Secretary & HPS	19,049,996	12,559,785.0	6,490,210
Human Resource Directorate	5,600,000	2,105,050	3,494,950
Record Management Directorate	4,892,167	1,514,700	3,377,467
TOTAL	29,542,163	16,179,535	13,362,627

The underutilization of funds was occasioned by the failure of the County Treasury to release the exchequer funds necessary for programme implementation. The Accounting Officer reported that all funding requests had been duly submitted, but the Treasury did not affect the releases, leading to the return of payment vouchers to the Department. **Annexed.**

The highlight of recurrent activities done are:

- Payment of electricity bill Kshs. 122,844.85
- Training fees Kshs. 422,614.70
- Payment for air travel services 322,106.00
- Purchase of airtime and bundles 147,413.80
- Payment for postal services 30,239.50. The committee noted that there was no budgetary provision towards postal and courier services. However, this was erroneous considering the fact that the office of the County Secretary is the Centre of both external and internal correspondences thus the cost was paid from related utility code 2210201)
- Purchase of fuel Kshs. 1,474,137.9
- Payment for air travel services 172,085.95
- Supply and delivery of catering services Kshs.3,976, Payment for supply and delivery of assorted stationery Kshs.1,976,838.65
- Supply and delivery of computers and ICT items records office Kshs. 628,965.50
- Maintenance of motor vehicle 484,839.05
- Reimbursement for subscription fee Kshs. 10,000.00
- National summit of the county peers review mechanism at KICC Kshs. 71,400.
- Uploading of the procurement plan FY 24/25 in Nairobi 115,000
- Reimbursement for attending a meeting on LREB - Nyanza International Investment Kshs. 130,200.

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- Reimbursement of standing office imprest 100,000.00.
- Reimbursement for attending IPSAS accrual workshop in Naivasha Kshs. 377,300.
- Reimbursement for KISMS continuous professional development program Kshs.142,500.
- Joint consultative meeting with County Assembly Kshs. 254,500 in Eldoret.
- Engagement forum on data protection Kshs. 106,400
- Standing office imprest for County Secretary Kshs. 100,000
- Induction for County Secretary at KSG Mombasa Kshs. 137,800.00
- Standing office imprest for Accounting Officer office of the CS Kshs. 300,000.00.

- Facilitation to attend a meeting at Safari Park Nairobi Ksh.38,000.00
- Payroll and human resource preparation of End Year Report Kshs. 1,340,350.00.
- Top executive retreat for CECM and Chief Officers Kshs. 74,300.00.
- HRIS-Kenya payroll module training Kshs. 226,500.00.
- Facilitation to a training on conduct of meetings and taking minutes Kshs. 77,200.00
- Preparation of CBROP Kshs. 777,000.00.
- Senior management online course at KSG 101,200.00.
- Preparation of MTEF Kshs. 749,000.00.
- Attending African Sub-sovereign Governments Network Kshs. 117,600.
- Reimbursement for attending senate meeting Kshs. 75,300.

The table below indicates analysis of how kshs.400, 000 standing imprests were utilized within the period.

EXPENDITURE ITEM	AMOUNT KSHS.
1. Office repairs	47,780
2. Purchase of office stationery	49,500
3. Purchase of water	44,620
4. Purchase of tonners	48,900
5. Purchase of cleaning materials	49,600
6. Kitchen utilities	49,800

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7. Newspapers & periodicals	28,900
8. Courier services	16,450
9. Motor vehicle car wash	12,500
10. Office partitioning	51,950
Total	400,000

Accounts Payables.

At the beginning of the 2024/2025 financial year, the department had pending bills totaling Kshs. 8,080,260 owed to suppliers. During the period, Kshs. 640,000 was utilized to partially settle the pending bills, leaving an outstanding balance of Kshs. 7,430,260. The balance has been carried forward to the 2025/2026 financial year for payment. The Committee further noted that there was no budgetary provision for pending bills in the approved budget FY 2024/2025.

Account Receivables

A total of Kshs.1, 910,850 was outstanding imprests as at 30th June 2025. However, the accounting officer reported during interrogation that all the imprests had been surrendered apart from Kshs.101, 200 taken to facilitate an officer on a training at KSG whose tuition fee had not been paid hence no certificate to support the surrender.

Committee Observations.

Honorable Speaker,

The Committee observed as follows;

1. There was no budgetary provision for pending bills in the approved budget FY 2024/2025.
2. Records management with a budget of Ksh.4.8M recorded an expenditure of 1.5M. However, none of the planned record management programs; i.e county records preservation, county records survey and disposal programme, county records retention schedule, and validation of records management policy were undertaken. The Ksh. 1.5M was utilized on team building.
3. Under Human Resource Management, a budget of Kshs. 5 million was allocated, out of which Kshs. 2.1 million was utilized for the preparation of the end-year report (payroll cleansing). However, other key activities such as the development of the County organogram

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and staff establishment, as well as the customization of the training and development policy, were not undertaken despite being prioritized in the PBB to strengthen human resource management.

Committee Recommendations.

Honorable Speaker,

The Committee recommends as follows;

1. **THAT**, the County Treasury and the Accounting Officer should ensure that budgetary provisions for pending bills are prioritized in the supplementary budget in accordance with Regulation 41(2) of the Public Finance Management Regulations, 2015. This will facilitate timely settlement of outstanding obligations and promote sound financial management practices.
2. **THAT**, the accounting officer should prioritize the implementation of planned records management programmes in subsequent financial years to ensure proper documentation, preservation, and disposal of county records. Further, the Accounting Officer should adhere to the provisions of PFMA, 2012 Sec 149.
3. **THAT**, the department prioritizes the implementation of key Human Resource Management activities i.e the development of the County organogram and staff establishment a customization of the training and development policy. This will enhance institutional capacity, promote efficient human resource planning, and ensure alignment with the County's organizational objectives.

2.2.2. Office of the County Attorney

The office of the County Attorney had an approved budget of Kshs. 39,068,852 and recorded expenditures worth Kshs. **Kshs.22, 976, 667.55 representing** 59% absorption leaving unspent balance of Kshs. 16, 92185.

Expenditure highlights

- Legal Services utilized Kshs. 16,610,089.

The analysis below indicates the legal firms/Court Awards paid;

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1.	ADVOCATE	FEE NOTE AND AMOUNT KSH	TOTAL AMOUNT PAID KSH	BALANCE
2.	BS Advocates LP	3,262,500	2,000,000	1, 262,500
3.	A.S Kuloba & Co. Advocates.	22,078,000	2,000,000	20,078,000
4.	Annet Mumalasi & Co. Advocates.	3,000,000	1,000,000	2,000,000
5.	Omagwa Angima Court Award - Batholomew Dome.	2,169,930	500,000	1,669,930
6.	Omagwa Angima Court Award.	2,411,325.	500,000	1,911,325
7.	Rabala & Co. Advocates.	6,496,000	2,500,000	3,996,000
8.	Omagwa Angima & Co. Advocates.	447,300	447,300	0
9.	Omagwa Angima & Co. Advocates.	684,370	684,370	0
10.	Omagwa Angima & Co. Advocates.	649,534	649,534	0
11.	Omagwa Angima & Co. Advocates.	693,532	693,532	0
12.	Omagwa Angima & Co. Advocates.	600,325	566,291	34,034
13.	A.S Kituyi Co. Advocates.	2,000,100	500,000	1,500,100
14.	Court Award Hussein Ahmed.	1,756,042	1,756,042	0
15.	Ogslaw Advocates.	3,500,000	2,700,000	800,000

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	TOTALS	45,537,633	KSh. 16,610,089	
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Other operations expenditures include:

- Maintenance of motor-vehicle Kshs. 128,250
- General office supplies Kshs. 1,862,072.05.
This includes purchase of; stationery, airtime, tonners, shredders and Sanitary and Cleaning Materials, Supplies and Services.
- Payment for hotel and catering services Kshs. 972,931.05
- Standing Imprest for County Solicitor 300,000 and Kshs.100,000 for County Attorney
- The table below indicates analysis of how Kshs.400, 000 standing imprests were utilized within the period.

EXPENDITURE ITEM	AMOUNT KSHS.
1. Office repairs	2. 49,500
3. Purchase of office stationery	4. 48,900
5. Purchase of water	6. 49,900
7. Purchase of tonners	8. 48,900
9. Purchase of cleaning materials	10. 49,600
11. Kitchen utilities	12. 42,500
13. Newspapers & periodicals	14. 48,900
15. Courier services	16. 46,000
17. Motor vehicle car wash	18. 15,800
Total	400,000

- Trainings Kshs. 341,800.

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- Top executive retreat for CECM and COs Kshs. 184,800.
- Reimbursement for consultative meeting with County Assembly Kshs. 231,000
- Fuel Kshs.491,379.30
- Compilation of County legislation workshop Kshs. 1,322,000
- HRIS-Kenya Module Data cleansing in Naivasha Kshs. 95,000.
- Compilation of Legal pending bills Kshs. 481,800
- Claim for reimbursement Kshs. 58,800 for daily subsistence allowance and transport costs to an officer who travelled to Kitale for National Land Commission hearings of the Ogiek land dispute.

Accounts Payables

Honorable Speaker,

At the start of the financial year 2024/2025, the office had a total of kshs.166, 502, 965 Pending bills due to suppliers/service providers. Within the period, Kshs.15, 677, 331.05 was utilized to pay part of the pending bills thus leaving a total balance of Kshs.150, 825, 633.95 brought forward to the current financial year 2025/2026. However, the allocation towards settlement of pending bills was Kshs. 20,868,444 implying underutilization of pending bills funds. Of the 150.8 million Kshs. 703,090 relates to operational cost in the department while the rest relates to provision of legal services.

Accounts Receivables

Honorable Speaker,

A total of Ksh.2, 485 600 was outstanding imprests. As at the time of preparing this report, imprests totaling to Kshs .2, 203, 800 had been surrendered leaving a balance of Kshs. 281,800 which relates to training at KSG and non-clearance of the imprests is due to non-payment of tuition fees despite an allocation of Kshs. 500,000. During interrogation, the department submitted that they processed the payment of tuition fees which was not honored due to inadequate exchequer releases.

Committee Observations

Honorable Speaker,

The Committee observed as follows;

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1. A budget absorption of 59% by the County Attorney's office indicates that most planned programs were not executed including; Preparation of scheme of service for legal personnel, preparation of legal and dispute resolution policy, office of the County attorney charter ,holding of pre-trial conferences with witnesses and advocates.
2. The office reports standing imprests as lumpsum figure without indicating the source and expenditures therein.
3. The County Attorney's office has outstanding commitments amounting to Kshs. 150.8 million.

Committee Recommendations

Honorable Speaker,

The Committee recommends as follows;

1. **THAT**, the Office of the County Attorney ensures timely implementation of planned programmes and activities to enhance budget absorption. The Office should develop a clear work plan with timelines to guide the execution of activities such as the preparation of the scheme of service for legal personnel, development of the legal and dispute resolution policy, the Office Charter, and facilitation of pre-trial conferences.
2. **THAT**, the County Attorney's Office prioritizes the settlement of outstanding commitments amounting to Kshs. 150.8 million and works closely with the County Treasury to allocate adequate resources in subsequent budget cycles. The Office should also avoid entering into new financial obligations without confirmed budgetary provisions.

Office of H.E the Governor and Deputy Governor

Honorable Speaker,

The approved budget was Kshs. 456,946,627: Governor's Kshs. 427,180,764 and DG Kshs. 29,765,863. The total expenditure reported is Kshs. 438,651,426 translating to 96% absorption for both offices.

Operations and maintenance activities totaling Ksh.138, 637, 584.75 were funded as outlined below.

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Office of H.E the Governor

Honorable Speaker,

Out of a budget of Kshs. 427, 180,764, Kshs. 402,679,040 was expended translating to an absorption of 94.3% of the approved budget.

Human resource management (Personnel) allocation of Kshs. 284,989,972 was 100% absorbed.

Operations and Maintenance expenditure for the FY 2024/2025 was Kshs. 117, 689,068 the following are the expenditures for the office:

- Supply of calendars, notebooks and dairies Kshs. 2,692,758.60
- Agricultural committee quarterly meeting Naivasha Kshs. 1,476,800
- LREB meetings and subscription 6,411,800.00. The committee notes that the office of the Governor has not re-submitted the LREB bill for consideration and adoption by the House to allow the activities.
- Maintenance of motor vehicle Kshs. 8,722,413.65 against a budget of Kshs. 6,120,000
- Supply of catering items Kshs. 5,064,508.30.
- Kenya-China technical training Ksh. 1,043,570

The committee noted that only one officer attended the training from the Office of the Governor but no report was submitted.

- Payment for supply and cleaning materials Kshs. 686,063.8
- Supply of fuel kshs. 18,672,862.05 against a budget of Kshs. 13,057,043
- Purchase of office furniture Kshs. 2,590,000
- Payment for insurance Kshs. 738,530
- Payment for flight tickets Kshs. 885,740.70
- Reimbursement for official duty in Nairobi Kshs. 118,000
- Reimbursement for training in the performance management systems Kshs. 1,116, 500
- Facilitation for peer learning in Transzoia, Kakamega, Kisumu and Homabay Kshs. 657,300
- Facilitation for senate meeting and media breakfast show Kshs. 574,000
- Facilitation for senate benchmarking Kshs. 88,400
- Reimbursement for partners and ambassadors dinner Kshs. 277,600
- Reimbursement for ENAF in Nairobi Kshs. 287,700
- Facilitation for official duty Kshs. 90,000.00

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- Facilitation for women in leadership Kshs. 115,500
- Payment for flight tickets Kshs. 2,092,075.90
- Reimbursement for consultative meeting in Eldoret Kshs. 676,200
- Reimbursement for county climate change steering /training workshop in Kisumu Kshs. 420,000
- Reimbursement for Nyanza international investment conference Kshs. 401,100
- Reimbursement for executive and liason management and business committee meeting in Naivasha Kshs. 666,400.
- Reimbursement for NEPAD meeting Kshs. 94,500
- Reimbursement for Eco network Africa Kshs. 80,000.
- Leadership and governance Kshs. 79,000
- Rent payment of Kshs. 1,324,137.95 for a liaison office at Delta towers in Nairobi by the end of the administration there was an accumulated debt of Kshs 5.4M.The above was a partial payment of that balance.
- Subscription fee Kshs. 19,400
- Payment for air tickets Kshs. 1,436,195
- AP welfare Kshs. 1,220,000
- Provision for hospitality services Kshs. 1,064,500
- Women leadership and governance conference Kshs. 92,400
- Sensitization session of CECM caucus leadership on joint agricultural sector coordination Kshs. 891,500
- Payment for supply of stationary Kshs. 1,943,896.55
- Payment of office furniture Kshs. 294,532.75
- Foreign travel Kshs. 1,225,793
- Payment of sanitary items Kshs. 793,500
- Supply and delivery of office stationary Kshs. 2,912,110.35.
- Stakeholder engagements at Ksh. 22,389,700.During the financial year, the Governor held several stakeholder engagement meetings, including:
 - ✓ A consultative meeting with the business community;
 - ✓ A consultative meeting with coffee farmers and cooperative societies;
 - ✓ A consultative meeting on teenage pregnancies;
 - ✓ A consultative meeting with Civil Society Organizations (CSOs);
 - ✓ A consultative meeting on revenue enhancement; and
 - ✓ A consultative meeting on the sugar sector in the County.

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- Facilitation to Mombasa amounting to Kshs. 282,800 was incurred to attend a consultative meeting on the rollout of health coverage in Kenya. Additionally, Kshs. 42,000 was spent on a delegation meeting held in Nairobi.
- Facilitation for CASA games Kshs. 115,920
- Youth devolution festival Kshs. 44,000
- Annual assessment and strategic conference Kshs. 64,000.
- Official duty in Nairobi Kshs. 12,600
- National and county coordinating summit Kshs. 138,600
- Liason facilitation in Kisumu Kshs .297, 500
- Presidential launch equalization Kshs. 229,600
- FFLOCA facilitation Kshs. 730,800 for essential staff who travel with the Governor.
- KSG training facilitation Kshs. 75,000
- KIKOSCA games facilitation Kshs. 5,895,495. The Chief Officer submitted that there was a borrowing done by the Youth and Sports department. This was paid by Youth and Sports after approval of the First Supplementary budget.
- Foreign travel Kshs. 1,327,290
- Payment for air tickets Kshs. 3,994,029.70
- Subscription fee Kshs. 31,200
- Staff retreat Kshs. 3,096,700
- Facilitation for the executive consultative meeting Kshs. 840,000
- Facilitation for a Governor Advisor council meeting Kshs. 1,052,200
- Intergovernmental relations Kshs. 130,000
- LREB subscription Kshs. 3,500,000
- Provision for hospitality services Kshs. 122,844.85
- Facilitation for meeting with department committee on trade Kshs. 869,500
- PPIP portal publication Kshs. 370,980
- Delegation meeting in Nairobi Kshs. 327,600
- 5th world block and Africa festival Kshs. 202,000
- Fleet management course Kshs. 71,800
- Facilitation for 5th world blacks and African festival of arts and culture festac Africa festival 2024 Kshs. 186,200
- Facilitation for fleet management Kshs. 49,800
- Facilitation for Report writing Kshs. 777,000.
- Facilitation on responding audit queries in the senate Kshs. 329,700

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- Subscription fee for COG Kshs. 3,000,000.

Office of the Deputy Governor

Honorable Speaker,

The Deputy Governors actual expenditure for the FY 2024/2025 was Kshs.9, 198,412.40 out of a budget of Kshs. 29, 765,863 translating to 30.9% absorption. The following are the expenditures for the office:

- Payment for motor vehicle repair Kshs. 133,042
- Reimbursement for consultative meeting in Eldoret Kshs. 485,100
- Payment of office furniture Kshs. 294,532.75
- Fuel of fuel Kshs. 2,500,000
- Foreign travel Kshs. 1,225,793.
- LREB summit in Kisumu Kshs. 245,700
- Foreign travel Kshs. 1,327,290
- Payment for air tickets Kshs. 902,953.70
- Staff training assessment Kshs. 908,800.
- Facilitation for induction D/G Kshs. 508,200.
- Collaborative action for the child D/G Kshs. 308,700
- Facilitation for education and mentorship for teenage boys and girls Kshs. 667,000.

The Committee noted that there was generally low absorption of funds in the office of the Deputy Governor with over 70 % of the budget not absorbed despite budgetary allocation.

Special Programmes

Honorable Speaker,

The special programme expenditure for the FY 2024/2025 was Kshs.10, 561,194 out of a budget of Kshs. 18,047, 503, the implemented activities are:

- Reimbursement for consultative meeting in Eldoret kshs. 60,900
- Office stationery Kshs. 560,000
- Supply of branded items Kshs. 3,046,945 during a corporate dinner by HE which brought together several corporates including banks both local and regional, civil society, KNCC, Kenya Redcross among others.
- Motor vehicle repairs Kshs. 1,686,649 including repairs for the Fire fighting machine, County Bus and utility vehicle
- Standing office imprest Special Programmes Kshs. 300,000

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- Payment for fuel Kshs. 2,000,000 for the above mentioned vehicles.
- Facilitation of phase 111 wheelchair outreach Kshs. 2,906,700. The list of beneficiaries was submitted to the Committee. **Annexure 4.**

Below is the breakdown of expenditures;

- Hire of lorries at Ksh. 400,000
- Launch day expenses (tents, VIP seats, breakfast with partners, refreshments, transport allowances for sub county officials, media, live-Streaming and more) at Ksh. 410,000.
- Distribution day(refreshment for PWDs, hire of seats and tents) Ksh. 130,000
- Other administrative expenses (walk about foundation per diem and launches and other related expenses) Ksh. 1,066,000.
- Transport for PWDS and hire of buses at Ksh. 900,700.

Accounts Payables

Honorable Speaker,

Pending bills were allocated Ksh. 17,942,390, from which Ksh. 13,504,236 was paid to settle outstanding obligations. As of 30th June 2025, unpaid bills totaling Ksh. 9,438,154 remained outstanding.

Accounts receivables

Honorable Speaker,

Unsurrendered imprests totaled to Ksh. 1,470,299 with no explanations provided for the failure to surrender these funds.

The following activities were not accounted for:

1. Facilitation for functioning of Kanduyi and stage screens Kshs. 61,699
2. Facilitation for small scale traders meeting Kshs. 564,200
3. Facilitation for standing imprest Kshs. 300,000
4. Facilitation for LREB Council meeting Kshs. 544,400.

Committee Observations

Honorable Speaker,

The Committee observed as follows;

1. LREB bill was not resubmitted to County Assembly to legitimize LREB expenditures including subscriptions despite a previous recommendation made in the Committee's Report on the Status of Implementation of House Resolutions.
2. Standing imprests amounting to Kshs. 2.2 million were not accounted for.

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3. Despite having budgetary allocations, the Deputy Governor's activities were underutilized, with a budget implementation rate of just 30% compared to the Governor's 95%.
4. Foreign trips and trainings were not supported by resultant reports, compromising knowledge management objectives and preventing determination of whether value for money was realized.
5. Imprests totaling to Ksh. 1,470,299 remained unsurrendered contravening section 93 of the PFM Regulations.
6. There is no policy guiding the activities which should be implemented under special programs. Some of the programs implemented are not special in nature.

Committee Recommendations

Honorable Speaker,

The Committee recommends as follows;

1. **THAT**, the Chief Officer, Governor's office should resubmit the Lake Region Economic Bloc (LREB) Bill to the County Assembly for consideration and approval to regularize related expenditures, including membership subscriptions, in compliance with the earlier resolution of the House 30 days after adoption of this report.
2. **THAT**, the County Treasury ensures equitable allocation and disbursement of funds to the Office of the Deputy Governor to facilitate effective implementation of planned activities and promote balanced support between the two offices.
3. **THAT**, the Office of the Governor develops a Special Programmes Policy to clearly define the scope, objectives, and criteria for activities to be undertaken. The policy should be submitted to the County Assembly for adoption, 60 days after adoption of this report.

CHAPTER THREE

Committee General Observations and Recommendations

General Observations

Honorable Speaker,

The Committee made the following general observations;

1. Foreign trips and trainings were not supported by resultant reports, compromising knowledge management objectives and preventing determination of whether value for money was realized.

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2. The departments reported standing imprests as lumpsum figure without indicating the source vote and reporting the expenditures on the source vote.
3. Despite having budgetary allocations, the Deputy Governor's activities were underutilized, with a budget implementation rate of just 30% compared to the Governor's 96%. This was also observed across other departments with zero or low facilitation for some programmes.
4. Imprests totaling to Ksh.5, 542,299 remained unsurrendered contravening section 95 of the PFM Regulations.

Committee General Recommendations.

Honorable Speaker,

The Committee made the following general Recommendations;

1. **THAT**, all foreign trips and trainings **MUST** be supported by comprehensive post-activity reports outlining the objectives achieved, lessons learned, and benefits accrued to the County. Further, the Accounting Officers should ensure that such reports are submitted to the County Assembly to enhance knowledge management, accountability, and assessment of value for money.
2. **THAT**, the County Treasury ensures equitable allocation and disbursement of funds across all offices and departments to facilitate effective implementation of approved programmes. Further, the Treasury should prioritize addressing disparities in budget execution to promote fairness, accountability, and optimal utilization of public resources.
3. **THAT**, all Accounting Officers ensure standing imprests are reported in detail, clearly indicating their sources, purposes, and corresponding expenditures. Further, all expenditures should be recorded and reported under their respective vote lines in compliance with the Public Finance Management Regulations for transparency and accountability. The Committee further directs that this should be reflected in subsequent expenditure reports.
4. **THAT**, the Accounting Officers ensure immediate surrender of all outstanding imprests in compliance with Section 93 of the Public Finance Management (County Governments) Regulations, 2015, and take appropriate administrative action against officers who fail to account for public funds. This should be reported to this Committee 30 days after adoption of this report.

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Honourable Speaker the report is adopted by all members who were present and the annexures are attached on the report. I therefore welcome Hon. Joan Kirong' to second the report. Thank you, Honourable Speaker.

Mr. Speaker: Thank you Hon. Chemion for moving the committee report. Allow me welcome Hon. Chemion to second the report

Hon. Joan Kirong: Thank you Mr. Speaker for giving me this chance to second the report. First of all let me congratulate the mover of the motion for reading it eloquently and also thank the committee for coming up with the report. Mr. Speaker there is this animal in the House on pending bills and it cuts across all departments, as a county we should address it by prioritizing the provision of pending bills during the supplementary budget.

On un-surrendered imprest, we need to comply with section 93 of PFM Act. Thank you Mr. Speaker, I second the report.

Mr. Speaker: Thank you Hon. Joan for seconding the committee report. Honourable Members allow me be able to propose a motion;

(Motion proposed)

(Question put and agreed to)

ADJOURNMENT

Honourable Members that was the last item on our Order paper, we will adjourn our sitting and resume tomorrow the 8th April 2026 in our 9:30am session.

The House rose at 4.11 p.m.

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