

COUNTY GOVERNMENT OF BUNGOMA

COUNTY ASSEMBLY OF BUNGOMA

COUNTY ASSEMBLY DEBATES

THE DAILY HANSARD

WEDNESDAY, 22ND APRIL, 2026

Morning Sitting

3rd County Assembly

5th Session

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COUNTY ASSEMBLY OF BUNGOMA

THE DAILY HANSARD

WEDNESDAY, 22ND APRIL, 2026

The House met at the County Assembly Chamber at 9:30 a.m.

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

PRAYERS

PAPERS

BUNGOMA COUNTY DISASTER AND EMERGENCY MANAGEMENT FUND QUARTERLY REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED MARCH 31ST, 2026

Mr. Speaker: Hon. Chair Nyongesa?

Hon. Joseph Nyongesa: Thank you, Speaker. I rise to table a report on the Quarterly Report and Financial Statements for the Period ended March 31st, 2026.

(Paper laid by Hon. Joseph Nyongesa)

Mr. Speaker: Honourable members the report. The Bungoma County Disaster and Emergency Management Fund Quarterly Report and Financial Statements for the Period ended March 31st, 2026. I commit the same to Finance and Economic Planning for processing and reporting back to the House

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QUESTIONS AND STATEMENTS

RESPONSE FROM THE COMMITTEE ON PUBLIC ADMINISTRATION AND ICT FROM A STATEMENT 8/2026 FROM
HON. IPARA

Mr. Speaker: Yes Hon. Ipara, Hon. Chemion you are ready with the response. It's okay

Hon. Francis Chemion: We have a response to the statement which is a progressive report. Hon. Speaker, the County Assembly of Bungoma Standing Order number 54 provides that the chairperson of a committee shall submit a progress report to the House on questions referred to the committee, replied to which the committee has directed a County Executive Committee member to provide additional information or further reply pending before the committee.

On Thursday 26 February 2026, at 2.30 p.m., the Honourable Member for Tongaren Ward through a statement to the chairperson of the Committee on Public Administration and ICT sought a response regarding the medical insurance cover for County Executive Staff for the year 2025/2026. The Committee deliberated on the statement and resolved to seek a response from the County Executive Committee member for Public Service Management and ICT. Subsequently, a response referred CG/BGM/PSMA & ICT/CCM/CA/Volume 4/26 was submitted to the Committee for review.

The Committee noted the owner's dissatisfaction with the responses provided observing that most lacked adequate supporting evidence. Consequently, it was recommended that additional relevant parties be invited to offer further clarification on the matter. Pursuant to this resolution and in line with your directive that the Committee concludes deliberations on the issue, the Committee invited the County Chief Officer of Public Service Management and ICT and the Chief Executive Officer of TransNEP Insurance Brokers Limited to appear before it on 20 April 2026.

However, the Chief Executive Officer of TransNEP Insurance Brokers Limited, through the Office of the Clerk, communicated vide a letter dated 16 April 2026 acknowledging the importance of the engagement but indicating that he would be unable to attend the scheduled meeting due to prior operational and stakeholder commitments. He therefore requested a postponement of two weeks from the initial proposed date. In light of this development, the Committee was unable to conclude the matter as scheduled and consequently resolved to reschedule the meeting to 11 May 2026, when it intends to finalize its deliberations and report back accordingly. I submit signed by the chair of the committee

Mr. Speaker: Hon. Ipara?

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Hon. Johntson Ipara: What the vice chair of the committee has said was the correct position of what happened that day and we agreed with them so that the Director of TransNEP broker insurance company appears before the committee to shed light on critical issues that were missing when we met the Chief Officer.

Mr. Speaker: Hon. Chemion I will allow you up to 11th of April to finally give us a feedback. Sorry, 11th of May. You know, when you grow old like the way Hon. Aggrey behaves here, you have those challenges. So, 11th of May. They'll have their meeting, then feedback on the 14th. It's okay for us but you must press those people to give us feedback. This issue of *Kalongolongo*; taking us in circles; has to come to an end. Let's proceed.

MOTION

A REPORT OF THE PUBLIC ACCOUNTS AND INVESTMENTS COMMITTEE

Mr. Speaker: Yes Hon. Ken you have the mic to proceed but as you prepare to proceed, you will have to lay the basis that the owners of the report are present. Nganga, Mukoyandali, Nangulu, Cornelius, Florence, Katila, Alan, Metrin, Ken Wanyama, Evelyn Anyango, Sheila Sifuma. Ken is present. Anyango is absent. Sheila is absent.

(Loud consultations)

They are six. They have the quorum to proceed.

(Applause)

Yes Hon. Meshack

Hon. Meshack Museveni: Mheshimiwa Spika nataka nikuombe ya kwamba japo wamesimama lakini wakati wanaanza kusoma kila mtu anaanza kuenda. Spika mimi niko na shida kwenda kuwatafuta ili warudi ndani. Kwa heshima kuu, nataka nikuombe waketi wamalize ripoti yao kwa sababu tukifanya hivvo pamoja. Pia nawasihi wale ambao sio wanachama wa kamati hii kutoenda ili tusiwe na tatizo na *quorum*.

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(Applause)

Mr. Speaker: Honourable Members, the beauty of handling a report is to sit in and support your report not just for the sake of having quorum at the commencement then the Chairman or the Vice chair disappears you only have a member reading the report. We know things are not good out there but I am pleading that Members sit in.

You know like the other day members I was just trying to see how it will be. They have been saying that Honourable MCAS don't speak in the Assembly; they are just quiet then shout at funerals. Now, I was imagining to invite the media to air these things live. Now, you may say the Speaker wants to finish us here politically.

So, we are working on that already with the Clerk. We will basically be airing the proceedings live on TV every day, West TV here so that they see what you do in this House.

(Loud Consultations)

Hon. Meshack I cannot allow you to speak. So that people sit here. I can amuse you, some of your colleagues are in their offices. As you are sitting here, your colleagues are in their offices on the other building. I can't be able to walk around with a stick to chase you to come to the House. Proceed, Hon. Kenneth.

Hon. Ken Wanyama: Thank you, Hon. Speaker. This is a report of the Auditor General on Bungoma Municipality for the financial year 2024-2025.

CHAPTER ONE

Preface

On behalf of the Members of Public Accounts and Investments Committee and pursuant to the provisions of Standing Order No. 209 and in accordance with Article 227(8) of the Constitution of Kenya 2010, it is my pleasure and duty to present to this Assembly, the Committee report on the report of the Auditor General on Bungoma Municipality for the period ended 30th June 2025.

Acknowledgment

the Committee wishes to express its gratitude to your office for allowing us sit outside the precincts of the County Assembly to prepare this report, further our great thanks goes to the office of the Clerk for facilitating the committee to execute its mandate and lastly the secretariat of the committee and the

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officers from the office of Auditor General for exemplary technical support that led to the production of this report.

Guiding Principles

Audit of public accounts

According to Article 229(4) (b) of the Constitution of Kenya, within six months after the end of each financial year, the Auditor General is required to examine the Financial Report on the Accounts of all funds and authorities of the National and County Governments and express an opinion on the report on whether money appropriated by Parliament or the relevant County Assembly and disbursed;

- Has been applied for the purpose for which it was appropriated or raised and
- Expended in conformity with the authority that governs it; and was expended economically, efficiently and effectively.

The Audit reports shall then be submitted to Parliament or the relevant County Assembly for debate and consideration.

Executive Summary

The Report of the Auditor-General on the Financial Statements of Bungoma Municipality for the year ended 30 June 2025 highlights significant financial reporting, governance, and operational weaknesses affecting the management of public resources. The audit resulted in a **Qualified Opinion**, mainly due to unsupported balances, inconsistencies in financial records, and weaknesses in internal controls.

Key financial reporting concerns include the **unconfirmed net assets balances** which contained unexplained adjustments relating to prior year assets and depreciation as well as a variance between opening balances and the previous years audited financial statements. In addition, discrepancies were identified in the **statement of cash flows**, where payments for goods and services differed from the figures reported in the statement of financial performance, and some cash flow figures lacked adequate transactional support.

The audit further revealed weaknesses in asset management. The **Property, Plant and Equipment (PPE) balance** could not be fully verified due to lack of supporting documentation such as invoices, contracts, and measurement certificates. Some assets were also incorrectly classified, including land recorded under work in progress. These weaknesses point to inadequate asset records and weak financial management controls within the Municipality.

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In relation to liabilities, the **trade and other payables balances** contained minor variances between the financial statements and supporting ledgers. More significantly, debts had remained outstanding for more than twelve months, indicating delays in settling obligations and potential non-compliance with public finance regulations.

The report also raised an **emphasis of matter on budgetary control and performance**. The Municipality experienced under-funding and under-expenditure, largely attributed to unrealized grants and donor funding conditions. This situation negatively affected the implementation of planned programs and municipal service delivery.

Further concerns were noted regarding **unresolved prior year audit issues**, where management reported progress but failed to provide adequate supporting documentation to confirm implementation of previous recommendations.

On **lawfulness and governance**, the audit identified non-compliance with statutory requirements, including the failure to appoint a **substantive Municipal Manager** as required by law and the lack of full **operational autonomy of the Municipality**, with most functions still being performed by the County Executive. Additionally, governance weaknesses were noted in the **absence of a Board Charter and an approved Board Work Plan**, which undermines effective oversight and strategic direction.

Overall, the audit findings indicate weaknesses in financial reporting, asset management, governance structures, and budget implementation. The Committee therefore issued several recommendations aimed at strengthening compliance with the **Public Finance Management Act, 2012**, the **Urban Areas and Cities Act, 2011**, the **Public Audit Act, 2015**, and the **Mwongozo Code of Governance, 2015**. Implementation of these recommendations is expected to enhance financial accountability, improve internal controls, and strengthen institutional governance within Bungoma Municipality.

Committee Membership

- | | |
|---------------------------|------------------|
| 1. Hon. Everton Nganga | Chairperson |
| 2. Hon. Job Mukoyandali | Vice Chairperson |
| 3. Hon. Charles Nangulu | Member |
| 4. Hon. Cornelius Makhanu | Member |

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5. Hon. Florence Juma	Member
6. Hon. Maureen Wafula	Member
7. Hon. Allan Nyongesa	Member
8. Hon. Metrine Nangalama	Member
9. Hon. Kennedy Wanyama	Member
10. Hon. Evelyn Anyango	Member
11. Hon. Sheilla Sifuma	Member

This report is signed by Hon. Everton Nganga, MCA East Sangalo Ward and Chairperson, Public Accounts and Investments Committee.

CHAPTER TWO

REPORT OF THE AUDITOR GENERAL FOR BUNGOMA MUNICIPALITY FOR THE YEAR ENDED 30TH JUNE 2025 REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

Basis for Qualified Opinion

Unconfirmed Net Assets Balance

The statement of changes in net assets reflects net assets balance of Kshs.259,228,877 in respect to accumulated surplus. The balance includes additions for prior year assets of Kshs.2,329,000 and a reduction by accumulated depreciation for prior year of Kshs.1,373,198. These adjustments had not been explained and supported by any documentation. Further, the net assets opening balance of Kshs.94,210,569 differs with the previous year audited financial statements for the year ended 30 June, 2024 balance of Kshs.97,632,672 by an unexplained variance of Kshs.3,422,103.

In the circumstances the accuracy and completeness of net asset balance of Ksh. 259,228,877 could not be confirmed.

Management Response

The additions for prior year assets of Kshs.2,329,000 and a reduction by accumulated depreciation for prior year of Kshs.1,373,198. This was for undeclared prior year assets for furniture and fittings of kshs.

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1,146,000 and Computers and accessories for kshs.1, 183,000.

The net assets opening balance of Kshs.94,210,569 differs with the previous year audited financial statements for the year ended 30 June, 2024 balance of Kshs.97,632,672 by an unexplained variance of Kshs.3,422,103. This was for the undeclared employee emolument for the month of May and June 2024.

Committee Observation

1. The management has provided ledgers detailing the additions of assets. However, the correction of prior year errors was not done in accordance with IPSAS 3. The issue is, therefore, partially addressed.

Committee Recommendations

1. The Accounting Officer should ensure that all **prior year adjustments are corrected in accordance with the requirements of International Public Sector Accounting Standard (IPSAS) 3 on Accounting Policies, Changes in Accounting Estimates and Errors**, which requires prior period errors to be corrected **retrospectively with adequate disclosure and supporting documentation**.
2. The Municipality should prepare **restated financial statements where necessary** and provide detailed reconciliation explaining the variance between the opening balances and the previous year's audited financial statements.
3. The Accounting Officer should ensure that **all asset additions and adjustments are supported with proper documentation**, including asset registers, acquisition documents and valuation records.
4. The Committee further directs management to strengthen internal financial reporting controls in accordance with **Section 68(2) (k) of the Public Finance Management Act, 2012**, which requires Accounting Officers to ensure **proper management of assets and liabilities of public entities**.
5. The Internal Audit Unit should regularly review financial statements to ensure compliance with accounting standards as required under **Section 155(1) of the Public Finance Management Act, 2012**.

The auditor general to keep this in view in subsequent audit cycles.

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Unconfirmed Amount of Net Cash Flows from Operating Activities

The statement of cash flows reflects use of goods and services payments amounting to Kshs. 6,136,912, which differs with statement of financial performance amount of Kshs.7, 909,239, by an unexplained variance of Kshs.1, 772,327. Further, the statement of cash flows amount of Kshs. 6,136,912 was not supported by a transactional ledger.

Further, note 14 to the financial statements in respect to cash generated from operations indicates net cash flows from operating activities amounting to Kshs.168,488,999, which includes increase in payables of Kshs.2,203,582. However, the statement of financial position indicates a decrease in payables of Kshs. 3,049,991 resulting to an unexplained variance of Kshs.5, 253,573.

Management Response

The cash flow statement was prepared on cash basis as opposed to the statement of Financial Performance, which was prepared on accrual basis. This ordinarily created variances in the cash flow statement. Management has provided a separate disclosure as observed by audit. Additionally, management has provided disclosures detailing the transactions included cash flow figures.

Committee Observation

1. The management provided transactional ledger to explain the cash flow amount of Kshs.6, 136,912.
2. The variance of Kshs.1, 772,327 was not properly reconciled between the statement of Cash flows and the statement of financial performance.
3. The issue has, therefore, been Partially Addressed.

Committee Recommendation

1. The Accounting Officer should ensure that **all financial statements are properly reconciled and supported with accurate transactional records** before submission for audit.
2. The Municipality should ensure strict compliance with **Section 164(1) of the Public Finance Management Act, 2012**, which requires public entities to prepare **accurate and complete financial statements in accordance with prescribed accounting standards**.
3. The Committee further directs the Accounting Officer to ensure proper documentation and maintenance of financial records in accordance with **Section 68(2) (g) of the Public Finance Management Act, 2012**,

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which requires Accounting Officers to **ensure that financial and accounting records are kept in a proper manner.**

4. The Internal Audit Unit should conduct regular **financial statement reviews and reconciliations** to detect and correct discrepancies before submission to the Auditor-General.

Unsupported Property, Plant and Equipment Balance

The statement of financial position and Note 12 to the financial statements reflect property, plant and equipment balance of Kshs. 348,886,623 which includes additions to work in progress amounting to Kshs. 160,788,128. However, the supporting general ledgers indicating invoice number, date, contractor, amount and other supporting documents including measurement certificates were not provided for audit review. Further, transfers and adjustments amounting to Kshs. 2,329,000 which comprises furniture and fittings of Kshs. 1,146,000 and computers of Kshs. 1,183,000 were not explained or supported.

In the circumstances, the accuracy and completeness of property, plant and equipment balance of Kshs. 348,886,623 could not be confirmed.

Management Response

The additions to work in progress for the financial year under review was Kshs. 152,325,722.60.

This was for undeclared prior year assets for furniture and fittings of kshs. 1,146,000 and Computers and accessories for kshs.1, 183,000. Attached find the copy of a ledger.

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BUNGOMA MUNICIPALITY									
ADDITIONS WORK IN PROGRESS									
FOR FINANANCIAL YEAR 24/25									
Voucher	Account Details	DISCRIPTION	Payee	Payment Date	Amount	DATE	EFT	V/NO.	Amount
10015514	3110504	Proposed construction of market stalls & external works at Kanduyi market	TAXAN INVESTMENTS LIMITED	27-Sep-24	25,500,000.00	4-Oct-24	FT2427809	BMU/09/24	25,500,000.00
10015849	3110504	Proposed construction of market stalls & external works at Kanduyi market	TAXAN INVESTMENTS LIMITED	12-Feb-25	16,000,000.00	20-Feb-25	FT25051VB	BMU301.001	16,000,000.00
10016204	3110504	Proposed construction of market stalls & external works at Kanduyi market	TAXAN INVESTMENTS LIMITED	12-May-25	65,055,042.60	23-May-25	FT251432N	BMU 034	65,055,042.60
10016324	3110504	Drilling and Upgrading of Samoya Dispensary Borehole and Wa	pristine construction limited company	3-Jun-25	2,521,260.00	23-Jun-25	FT25174TS	BMU045	2,521,260.00
10017187	3110504	Drilling and Ugrading of Central Baptist Primary Borehole	BANAK CONSTRUCTIONS TRANSPORT AND GENERAL SUPPLIES COMPANY LIMITED	21-Jun-25	6,653,016.00	3-Jul-25	FT251847D	BMU040	6,653,016.00
10017785	3110504	Proposed construction of market stalls & external works at Kanduyi market	TAXAN INVESTMENTS LIMITED	1-Jul-25	45,770,680.00	10-Jul-25	FT25191FS	BMU078	45,770,680.00
									161,499,998.60
		LESS PRIOR YEAR TRADE PAYABLE							
10016324	3110504	Drilling and Upgrading of Samoya Dispensary Borehole and Wa	pristine construction limited company	3-Jun-25	2,521,260.00	23-Jun-25	FT25174TS	BMU045	2,521,260.00
10017187	3110504	Drilling and Ugrading of Central Baptist Primary Borehole	BANAK CONSTRUCTIONS TRANSPORT AND GENERAL SUPPLIES COMPANY LIMITED	21-Jun-25	6,653,016.00	3-Jul-25	FT251847D	BMU040	6,653,016.00
									9,174,276.00
									152,325,722.60
		PREPARED BY							
		SIGN.....							
		REVIEWED BY.....							
		SIGN.....							

Committee Observations

1. The management has provided ledger to support the work in progress amounts of Kshs.152,325,722
2. The management did not support the opening balance of Kshs.160,788,128.
3. Land amount of Kshs.16, 000,000 is classified as work in progress.
4. Measurement Certificates were not provided.

Committee Recommendations

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1. The Accounting Officer should ensure that **all Property, Plant and Equipment (PPE) balances are fully supported by appropriate documentation**, including invoices, contracts, payment vouchers, completion certificates and measurement certificates, the Auditor General
2. Management should **reclassify land incorrectly recorded as work in progress** in accordance with **International Public Sector Accounting Standard (IPSAS) 17 on Property, Plant and Equipment**.
3. The Municipality should maintain an **updated and comprehensive asset register** indicating asset description, cost, location, custodian and depreciation details.
4. The Accounting Officer must ensure compliance with **Section 68(2)(d) of the Public Finance Management Act, 2012**, which requires public entities to maintain **proper records of all assets under their control**.
5. The Internal Audit Unit should conduct **periodic asset verification and physical inspection** to confirm existence and condition of municipal assets.

A status report for the same should be submitted to the County Assembly within 60 days from adoption of this report.

The auditor general to keep this in view in subsequent audits.

Inaccuracy of Trade and Other Payables Balance

The statement of financial position reflects trade and other payables balance of Kshs.89, 818,280 and as disclosed in Note 13 to the financial statements. However, supporting ledger indicates a balance of Kshs.89, 767,053 resulting to unexplained variance of Kshs.51, 227.

In addition, the ageing analysis revealed that debts amounting to Kshs.83,010,115 had been outstanding for a period of more than twelve (12) months and no reason was provided for failure to pay debts when due. This was contrary to Regulation 150(1) of the Public Procurement and Assets Disposal Regulations, 2020 which states that subject to availability of funds and certification of goods, works or services payments are made within 60 days from date of receipt of invoice.

In the circumstances, the accuracy and completeness of trade and other payables balance of Kshs.89, 818,280 could not be confirmed.

Management Response

The variance of Kshs.51, 227 relates to the retention fund for the Contractors as indicated the special purpose account bank statement.

The outstanding debts amounting to Kshs.83, 010,115 is due lack of budget allocation to clear the

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debts.

Committee Observations

1. The management has provided explanation for the variance in trade and other payables which relates to unpaid retention held in the bank account.
2. The management had failed to settle the long outstanding payables of Ksh.83,010,115

Committee Recommendation

1. The committee recommends that Management gives priority to settle the outstanding debts of Kshs.83,010,115 in compliance to Regulation 41 (2) of the Public Finance Management (County Governments) Regulations, 2015 which states that debt service payments shall be a fast charge on the County Revenue fund. The Municipality manager should therefore develop a clear debt settlement plan to clear the outstanding payables and share the payment plan with the office of the auditor general and the County Assembly within 60 days from adoption of this report.

The Auditor General to monitor the figure of trade payables in subsequent audit cycles.

2. Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final revenue budget and actual on comparable basis amounts of Kshs.272,488,241 and Kshs.202,259,955 respectively, resulting to under-funding of Kshs.70,228,286 or 26% of the budget. Similarly, the Municipality expended Kshs. 168,488,999 against approved budget of Kshs. 224,865,924 resulting to under-expenditure of Kshs. 56,376,925 or 25% of the budget.

The under-funding and under-expenditure affected the implementation of planned activities and impacted negatively on the operations of the Municipality.

Management Response

Underfunding and Under Expenditure was caused by;

Under funding that led to under expenditure was caused by unrealised grants and donor funds in the year under review due to non-fulfilment of donor funding conditions.

The Management has put in place the following measures

Fulfill the donor funding conditions i.e. Full board Composition. Management through the Board

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will advocate for timely release of funds from County Treasury and development partners.

Committee Observation

1. The Management response does not address the issue.

Committee Recommendations

1. The Municipality should strengthen **budget planning and revenue projection mechanisms** to ensure realistic budgeting and avoid significant variances between budgeted and actual amounts.
2. Management should enhance **revenue mobilization strategies and improve compliance with donor funding requirements** to avoid delays in accessing grants.
3. The Accounting Officer should ensure strict adherence to **Section 129 of the Public Finance Management Act, 2012**, which requires public entities to prepare **realistic budgets based on expected revenue and expenditure projections**.
4. The Municipality should implement **effective monitoring and evaluation mechanisms** to track budget implementation and ensure optimal utilization of allocated funds.
5. The Accounting Officer should always provide periodic budget performance reports to the Municipal Board and County Assembly as required under **Section 166 of the Public Finance Management Act, 2012**.

Other Matter

Unresolved Prior Year Matters

In the previous year audit, issues were raised under Report on the Financial Statements, Report on Lawfulness and Effectiveness in the Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. The Management has indicated under the progress on follow up of Auditor's recommendations section of the financial statements that five issues were resolved, one partially resolved, five issues not resolved, and two issued were omitted in the disclosure. However, no supporting documents were provided for audit review to show how the issues were resolved, and no reasons were given for not resolving the outstanding issues.

Management Response

The documents were submitted for review.

Committee Observation

1. The management did not provide the recommendations from oversight bodies and the implementation status of the recommendations. The issue, is therefore, not addressed.

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Committee Recommendation

The committee recommends that management complies with Section 31(1) (a) of the Public Audit Act, 2015 which states that within three months after Parliament or the County Assembly has debated and considered the final report of the Auditor General and made recommendations, a State Organ or a public entity that had been audited shall, as a preliminary step, submit a report on how it has addressed the recommendations and findings of the previous year's audit, this should be done within 60 days as per standing order 205 (2) of the Bungoma County Assembly.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Basis for Conclusion

Failure to Appoint a Substantive Municipality Manager

During the year under review, the Municipality was headed by acting managers who were deployed from the county executive of Bungoma. The acting manager at the time of audit in September, 2025 was deployed on January, 2025 and later removed from office before the audit exercise was concluded. No explanation was provided on failure to appoint a substantive manager as required by Section 29 of the Urban Areas and Cities Act, 2011 and Paragraph 1.1.66 of the Bungoma County Municipality charter which states that the Municipality manager shall be competitively recruited and appointed by the County Public Service Board.

In the circumstances, Management was in breach of the law.

Management Response

The management acknowledges the circumstance of acting municipal manager. However, as at the time of audit, the county public service board term had expired but currently the new board is in place and budget allocation for the position is provided. The positions will be advertised and be filled in due course

Committee Observation

1. The Municipality has not recruited a substantive municipality manager as required by the Act. The issue, has, therefore, not been addressed.

Committee Recommendation

1. The committee directs that the County Public Service Board immediately appoints a substantive municipal manager in compliance with Paragraph 1.1.66 of the Bungoma Municipality charter states that the Municipality manager shall be competitively recruited and appointed by the County

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Public Service Board, and, Section 29 of the Urban Areas and Cities Act, 2011 which states that a city or Municipal Manager shall be competitively recruited and appointed by an institution responsible for recruiting public servants in the county.

A progress report on the same to be submitted to the County Assembly within 60 days from adoption of this report.

Lack of Operational Autonomy of the Municipality

During the year under review, it was observed that all the functions of the Municipality were carried out by the County Executive of Bungoma through Departments of Lands, Housing, Urban Areas Development and Physical Planning, and Road and Public Works. This was contrary to Section 21(1) (a) of the Urban Areas and Cities Act, 2011 which gives Municipalities executive authority as delegated by county executive.

In the circumstances, Management was in breach of the law.

Management Response

The management has taken steps towards municipality autonomy by opening a Special purpose Bank Account with central bank of Kenya specifically for the Municipality operations, and this is currently functioning.

The municipal board has also taken steps towards autonomy by making resolutions on transfer of functions in accordance with the law.

Committee Observation

Steps have been taken to transfer functions and Operations and an operational account opened for the Municipality. However, the transfer has not been implemented. The issue is not fully addressed.

Committee Recommendations

The committee recommends that the Municipality should be granted autonomy in line with Section 21(1) (a) of the Urban Areas and Cities Act, 2011 amended 2019, which gives Municipalities executive authority as delegated by County Executive, and Section 12 (2) of the Urban Areas and Cities Act, 2011 which states that the Board of an area granted the status of a City or Municipality under this Act, shall be a body corporate with perpetual succession and a common seal and shall, in its corporate name, be capable of; -

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- a) Suing and being sued;
- b) Taking, purchasing or otherwise acquiring, holding, charging or disposing of movable and immovable property;
- c) Borrowing money or making investments;
- d) Entering into contracts; and
- e) Doing or performing all other acts or things for the proper performance of its functions in accordance with this Act or any other written law which may lawfully be done or performed by a body corporate.

The Committee hereby directs that the County Executive Committee member for finance and Economic planning to ensure signatory rights and powers to the existing operational accounts are given to the municipal managers immediately as under Sec 179 of the PFM Act, 2012.

The CECM for Finance and Economic Planning to fast track the opening of a development account for the Municipality

The Committee directs that the body corporate status be granted to the municipality immediately as under the Urban Areas and Cities Act, 2011 for autonomous purposes.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Basis for Conclusion

Lack of Board Charter and Board Work Plan

Review of the Board operations during the year under review revealed lack of Board charter and annual work plan. This was contrary to Governance parameter No.1.9 of Mwongozo Code of Governance, 2015 which directs the Board to have in place an annual work plan which should at a minimum focus on review of management implementation of strategies, policies and plans and budgeting and financial management, and Governance parameter No.1.11 which directs the Board to have in place a Board Charter defining the roles and responsibilities of the Board members.

In the circumstances, the effectiveness of the Municipality's governance could not be confirmed.

Management Response

At the time of audit, the board's charter and work plan were still in draft form. However, the board has fast tracked the documents and currently are awaiting board approval for us to be compliant with the law.

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Committee Observations

1. The auditee presented the municipality charter instead of board charter.
2. The draft work plan was not signed and related to the financial year 2025/2026.
3. The issue is therefore, not addressed.

Committee Recommendation

The committee recommends that the Board immediately develops a board charter and a board work plan to guide its operations in compliance with Governance parameter No.1.9 of Mwingozo Code of Governance, 2015 which directs the Board to have in place an annual work plan which should at a minimum focus on review of management implementation of strategies, policies and plans and budgeting and financial management, and Governance parameter No.1.11 which directs the Board to have in place a Board Charter defining the roles and responsibilities of the Board members.

A status report to be submitted to the County Assembly within 60 days from adoption of this report.

ROOT CAUSE ANALYSIS

The audit findings in the Report of the Auditor-General for Bungoma Municipality for the year ended 30 June 2025 point to several underlying causes that contributed to the financial reporting, governance, and operational weaknesses observed during the year under review.

1. Weak Financial Management and Reporting Systems.

The inconsistencies in net assets balances, cash flow variances, and unsupported financial figures indicate weaknesses in the Municipality’s financial management systems. Inadequate reconciliation processes and failure to properly document prior year adjustments resulted in discrepancies between financial statements and supporting records. This reflects limited adherence to International Public Sector Accounting Standards (IPSAS) and poor financial statement preparation processes.

2. Inadequate Record Keeping and Documentation

Several balances, including property, plant and equipment and cash flow transactions, lacked adequate supporting documentation such as invoices, measurement certificates, ledgers, and asset registers. This suggests weak record management practices and inadequate documentation controls within the Municipality’s accounting and asset management systems.

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3. Weak Internal Control and Oversight Mechanisms

The persistence of unsupported balances and financial discrepancies indicates ineffective internal control structures. The Internal Audit Unit appears not to have sufficiently reviewed financial records before submission for audit. Additionally, weak supervisory oversight allowed errors and omissions to remain undetected during financial statement preparation.

4. Poor Asset Management Practices

Failure to maintain a comprehensive asset register, incorrect asset classification, and lack of supporting documentation for work-in-progress projects indicate inadequate asset management systems. These weaknesses limit the Municipality's ability to verify the existence, value, and condition of assets.

5. Weak Budget Planning and Revenue Realization Mechanisms

Significant variances between budgeted and actual revenue and expenditure indicate weaknesses in budget planning, revenue forecasting, and resource mobilization. Unrealized grants and donor funds due to failure to meet funding conditions demonstrate inadequate planning and coordination in accessing external financing.

6. Institutional and Governance Weaknesses

Failure to appoint a substantive Municipal Manager and the absence of a Board Charter and Board Work Plan reflect governance gaps within the Municipality. These governance weaknesses undermine strategic leadership, accountability, and effective decision-making.

7. Limited Operational Autonomy of the Municipality

The continued control of municipal functions by the County Executive rather than the Municipality itself points to incomplete implementation of the Urban Areas and Cities Act. This lack of autonomy limits effective financial management, operational efficiency, and institutional accountability.

Committee General Recommendations

To address the systemic weaknesses identified in the audit report, the Committee makes the following general recommendations:

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1. Strengthening Financial Management Systems

The Accounting Officer should strengthen financial reporting processes to ensure that all financial statements are prepared accurately, fully reconciled, and supported by adequate documentation in compliance with the Public Finance Management Act, 2012 and applicable IPSAS standards.

2. Improvement of Record Management and Documentation

The Municipality should establish robust financial and asset documentation systems to ensure that all transactions are supported by proper records, including ledgers, invoices, contracts, payment vouchers, and asset registers.

3. Enhancement of Internal Control and Internal Audit Functions

The Internal Audit Unit should be strengthened to conduct regular reviews of financial statements, reconciliations, and asset records before submission to external auditors. This will help detect and correct errors early and improve accountability.

4. Strengthening Asset Management Systems

Management should establish and maintain an updated asset register, conduct periodic asset verification and physical inspections, and ensure proper classification and documentation of all municipal assets in compliance with IPSAS 17 and the Public Finance Management Act

5. Improving Budget Planning and Resource Mobilization

The Municipality should strengthen budget planning and forecasting mechanisms to ensure realistic revenue projections and expenditure plans. Management should also improve compliance with donor funding conditions and enhance revenue mobilization strategies to avoid funding gaps.

6. Strengthening Governance and Institutional Capacity

The County Public Service Board should expedite the recruitment and appointment of a substantive Municipal Manager to provide stable leadership and improve administrative accountability. Additionally, the Municipal Board should develop and approve a Board Charter and annual work plan in line with the Mwongozo Code of Governance.

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7. Ensuring Full Operational Autonomy of the Municipality

The County Executive should facilitate the full transfer of functions, financial management responsibilities, and operational authority to the Municipality in accordance with the Urban Areas and Cities Act, 2011. This includes granting signatory powers to municipal management and operationalizing municipal accounts.

8. Strengthening Implementation of Audit Recommendations

Management should establish a structured audit recommendation tracking mechanism to ensure that all issues raised by the Auditor-General and oversight bodies are addressed promptly. Regular progress reports should be submitted to the County Assembly in compliance with the Public Audit Act, 2015.

9. Enhancing Oversight and Monitoring Mechanisms

The Municipal Board, County Treasury, and relevant oversight committees should strengthen monitoring and evaluation frameworks to ensure compliance with financial management laws, governance standards, and audit recommendations.

Implementing these measures will enhance transparency, accountability, financial discipline, and service delivery within Bungoma Municipality.

Conclusion

In conclusion, the audit findings for Bungoma Municipality for the year ended 30 June 2025 reveal significant weaknesses in financial management, internal controls, governance structures, and compliance with applicable laws and regulations.

The Committee therefore emphasizes the urgent implementation of the recommended corrective measures and a status report be submitted to the County Assembly within 60 days from adoption of this report as under standing order 205 (2) of the Bungoma County Assembly with a view to enhance financial discipline, institutional accountability, and overall operational efficiency within Bungoma Municipality.

At this juncture I would like to invite my chairman Hon. CPA Everton Nga'nga to second the motion. Thank you.

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(Applause)

Mr. Speaker: Thank you Hon. Ken Wanyama. Allow me be able to invite the Chair of the committee Hon. CPA Nga'nga to be able to second the motion accordingly.

Hon. Everton Nga'nga: Thank you Honourable Speaker for giving me a chance to second the motion that has been moved by CPA Wanyama who is a member of the Public Accounts and Investments Committee.

First, I would like to laud him for the work he has done. He has read the report eloquently. As I second the report Honourable members when you look at the report that has been moved by Hon. CPA Wanyama, we have two sets of recommendations.

The first set are the recommendations as per the audit query that was raised by the auditor general basing on the oral and verbal responses that were given by the respondent who are the County Government of Bungoma and the second set we also have the general recommendations.

In most of the recommendations as per the audit query you discover that those recommendations that the committee came up with were based on the Public Finance Management Act, two IPSAS that is the National Public Sector Accounting Standards, three Urban areas City Act and four Basing on the Mwongozo code of Conduct. Our recommendations per audit query actually when you read they have the timelines required basing on the guidelines I have mentioned.

The second set of recommendations is now general. I am concerned with the function of the Internal Audit office that was established. In this County Government we have officers that were employed by the County Government to perform the audit works before the external auditor looks at the financial statements that are prepared by the County Government. The County Government does not fund the office to perform the duties required. The Office of the Internal Audit is supposed to review the Financial Statements and reconcile statements and also look at the records before the external auditor looks at the report. Two, Monitor and detect errors if they're before the external auditor looks at it.

There is a problem in this County Government that office is underfunded so they cannot perform their jobs as required. They are supposed to guide the County Government on the best practices in recording the statements or in presentation of the statements by the County Government so there is that lapse.

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The issue of Bungoma County becoming independent in terms of its operation, it is a query that has been raised in most of the audit reports. I think this can be a very good basis for the House to pronounce itself. It is a query that has reoccurred. To be sincere, the Executive have just failed to devolve the functions, they don't want to fund....

Mr. Speaker: Hon. Nga'nga as you are doing your seconding, the last time I remember you were in the Senate accompanying the Executive and you have heard the CEC saying that basically the Municipalities are independent and the manager who was there said it was not true. How are we going to go about it?

Hon. Everton Nga'nga: Honourable Speaker, I don't want to open that I shared with an Honourable member and I have said that this should be a basis. I remember when Hon. Mulongo who is under Kimilili Municipality complained that most of the functions have not been devolved and actually it is impacting negatively to the performance or execution of the projects under most of the Municipalities Bungoma County and Kimilili Municipality.

I have just said I don't want to open that but this is a very good basis as it is shown in the report that was given by the auditor. To be sincere, it is not independent; it is still being controlled by the Executive in the office of Finance. This is a very good report and I urge Honourable Members to adopt it. I second.

(Applause)

Mr. Speaker: I saw one of the Honourable members who is your neighbor laughing then he was saying maybe because of age that you are saying so.

Allow me Honourable members to be able to propose a motion for debate. Honourable Members a motion has been moved and been seconded that this House adopts the report of the Public Accounts and Investment Committee on the report of the Auditor General on Bungoma Municipality for the FY20244/20255 laid on the table of the House on Tuesday 31st of March, 2026. I propose.

Hon. Okasida...

Hon. Johnstone Ipara: Thank you Honourable Speaker. I want to laud this committee particularly for coming up with this very wonderful report. In this particular report what has caught my eye is on page 17, in the findings of the Auditor General. The Auditor General has listed several items and all of them it shows the weaknesses that we exhibit in our municipalities. Number one, it states that they did see weak financial management and reporting systems. This is because the County Government of Bungoma has chosen to micromanage all the two municipalities that we have. As they state they have opened an account

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where 5M has been deposited even the signatory of that 5M is the Chief Officer Finance and the Director Finance.

The second one is, they say inadequate record keeping and documentation. The backbone of every institution is in record keeping just because they micro manage it they are not there physically and that's why you find that there is inadequate record keeping as some procurement processes are done in the mother ministry. They don't take these records to the municipality, so it is not easy for the municipality to keep them, Honourable Speaker. When you look at number three on the findings of the Auditor General, they have weak internal control and oversight mechanisms. It is not easy to carry out effective oversight because the mechanisms are created by a third party, who herself or himself is not a resident within the municipality, Honourable Speaker.

Number four, they are talking of poor asset management, but you can't come to my home and pretend that you are managing my home from your own. You can't know the details of what happens on a daily basis, Honourable Speaker. That is why, continuously, we have pleaded with the Office of the Governor and his officers to transfer these functions, but because of their lust for the scarce resources that are in the municipality, they have refused to transfer these functions. They want to take advantage of the small resources that we have.

On number five, they are saying weak budget planning and revenue realization mechanisms, Honourable Speaker. In conclusion, what this report says is that this is a failed County Government, and it demands that we ask ourselves, as the chief oversight body: what is our role? Should we continue witnessing this, being eyewitnesses of a failed county? I think, Honourable Members, this is a time that we must call something what it is; a tortoise; and where I come from, a tortoise is respected...

Mr. Speaker: It must be where you come from.

(Laughter)

You know some of my Members here have travelled to areas where people eat tortoise, so when you say it that way, they get scared. Proceed, Hon. Ipara.

Hon. Johnston Ipara: And I was looking for Hon. Museveni, because he is a beneficiary of the tortoise, and he is not around, Honourable Speaker. Let me proceed. My appeal is this is an awakening call. The Auditor is saying that the County Assembly of Bungoma, which is supposed to represent the people and do effective oversight, is sleeping. I submit.

Mr. Speaker: Hon. Joseph Nyungesa, Leader of Majority?

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Hon. Joseph Nyongesa: Thank you, Speaker. First, allow me also to appreciate the committee, under the leadership of the Chair and the mover of the report, who are both CPAs. Mr. Speaker, I want to be very brief because I have so much focus on the root cause analysis.

I have gone through the report, and what I have seen is that, actually, as a county or as an oversight entity, we need to take a different direction. I am wondering about the staff, especially the internal auditors and those accounting officers. I don't know if it is an issue of incapacity or something else. If somebody is actually a professional in this field, we would not be having such reports, because you do it with your own passion, based on what you have learned. But, Mr. Speaker, checking on this, it is as if there is either negligence or these officers lack the capacity or ability to handle these reports. So, Mr. Speaker, I think we should change the way we make recommendations so that we start, if possible, recommending scrutiny of the credentials of these officers. Because, Mr. Speaker, we would not be having such reports. As an Assembly, I say we should change the way we recommend.

Lastly, because I know internal auditors are under the Finance Department and, you know, when the seconder was seconding this report, he said that maybe we have these lapses because of underfunding. These reports are based on the ability of officers, not underfunding. If you underfund me, it does not curtail my ability to think and reason to come up with a good report. Also, Finance is a well-funded department by the Executive, so I don't understand when we say that we are having these lapses because of underfunding; what does that mean?

My key issue is; let us have a recommendation to scrutinize these credentials, because we may be blaming people while someone is under-capacitated, Mr. Speaker. I support the report, but let us change the recommendation. Thank you, Mr. Speaker.

Hon. Aggrey Mulongo: Thank you, Mr. Speaker, Sir, for giving me this chance to contribute to this noble department. This committee has come up with a very good report. First of all, I must say congratulations for such a report being tabled in this House.

Mr. Speaker, it has revealed almost everything, because Kimilili and Bungoma municipalities have similar issues. When it comes to assets, there are assets that are now rotten in Kimilili; a tractor was there, pickups were there, and some other vehicles were there; and all of them are just lying there. Mr. Speaker, three-quarters of all the workers, from the Waziri to a sweeper in the Department of Finance, are not working; they are sleeping on their jobs, yet everything is domiciled in that department. Like managers, we have cried, we have spoken, we have sent signals; we have held meetings even with the CEO of the county, Mr. Speaker, and nothing has been done.

For now, as the Leader of Majority has said, we need to scrutinize qualifications so that, if it is Finance, let us have a *Waziri* who studied Finance; in Health, let us have a professional running those issues. How

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can you take somebody who is an engineer to run Health? Mr. Speaker, we are messing up this county, and history will judge us. For example, I have now heard from here that a board is supposed to have its own charter; a municipal charter. This mess; where is it coming from, Mr. Speaker? As an oversight body, we must wake up and act now.

For example, in Kimilili Municipality, three-quarters of all the workers there have been seconded from Bungoma and other departments. Why? And the municipal charter is very clear, Mr. Speaker. It talks about employment of municipal workers from within. Around 50 per cent are supposed to be employed locally. Once you have been given a charter, you are supposed to employ, yet there are no employees; they are being seconded. Why?

In 2023/2024, we took our monies to the Municipality of Kimilili, and the same applies to the Municipality of Bungoma. A total of KShs. 72 million in Kimilili was contributed by Maeni, Kimilili, and Kibingei Wards; CEF money; and it vanished just like that, yet they always talk about rollovers...

Mr. Speaker: Hon. Aggrey, I am told that Kimilili must be the most developed municipality in this region, so I am wondering.

Hon. Aggrey Mulongo: Mr. Speaker... Mr. Speaker, Kimilili has suffered. I don't know what to do. Yet I was told that I don't even do anything in this Parliament...

(Applause)

That I don't discuss anything, meaning I am a very quiet member here, and so I have now started working.

When it comes to these managers, we have really talked about it for three good years. We only had substantive managers for two years, and after that, they brought acting managers. My question is: why do we have all these acting managers? After acting for six months, why can't they be confirmed? Their excuse is that there was no service board since 2024. You know, Mr. Speaker, let us not be taken as fools. We are not fools here. Since 2024, they have been bringing in acting managers, yet we had a full board at that time.

We are being micromanaged by this Finance Office because Kimilili and Bungoma municipalities are number two in revenue collection. There is a lot of money in those municipalities, and that is the reason they don't want to release the functions.

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Number two, the World Bank money, Mr. Speaker. The reason they don't want to release the functions is that they want to control money from the World Bank. It is just because of that. Mr. Speaker, I think we must act now. Thank you, Mr. Speaker, for giving me a chance to contribute.

Mr. Speaker: Hon. Aggrey Mulongo, I see people repeatedly shouting your famous slogan. But I do agree with Hon. Mulongo on one item; you cannot act in a position for which you do not have the qualifications; you simply cannot. Now, when you see people acting without the required qualifications that is where the mistakes are coming from. Allow me to invite Hon. Sudi, and I hope he will not be like his counterpart, the Whip.

Hon. Isaiah Sudi: Honourable Speaker, I also want to add my voice to what Hon. Mulongo has said. When we came in after the election held in August 2022, the board was already there, and the municipalities had managers; we had Kiberiti and CS Ndomi. So what really happened, we do not know.

You can imagine that since we were elected in 2022, we have never received any municipal money from the World Bank, just because we do not have a full municipal board. If you go to Trans-Nzoia, they are doing very well simply because they have that World Bank money. That is why the Governor is not so much affected, despite criticizing the National Government. He knows he has heavily invested in co-funding World Bank projects, where he gets a lot of money; like KShs. 2 billion or KShs. 1.5 billion; but for us, we have received nothing.

You can see how we have wasted this county. Even our CBD is in a very bad state, yet there is money somewhere that is supposed to help us improve it, but we are not able to access it. Let us not hang on to a government that has already collapsed. This government has punished our people more than enough. Can we also hold this government accountable, because we are really being wasted?

Today in the morning, I met a voter who asked me whether I had ever been to our hospital. I asked what the problem was. He said it is in a very bad condition. I told him I am not in the Executive, so I do not implement, but he said I am part of the oversight body. Surely, as an oversight body, this is our role. We might be small, yes, but that is our role. If we were given this responsibility by the Constitution, why can't we exercise it so that we save this county?

Look at the way someone has manipulated the two municipalities. We have done absolutely nothing. I remember some MCAs in municipalities were told to allocate money, and they did allocate ward-based funds in their respective areas. It all got lost; you cannot even trace that money.

Mr. Speaker: Are you saying we have some holes in those municipalities where money disappeared?

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Hon. Isaiah Sudi: Yes. We have small moles who are well protected with vested interests. You see, people keep on saying, “Oh, I got an A.” What is an A? We do not eat an A. People want service. Whether you get a D or an A, what we need is service. What comes out of you will show whether your A was indeed deserved. As I support the document, no matter what we do, this government must go. Thank you.

(Applause)

Mr. Speaker: I did not hear the last part of it. Let me allow the mover to respond accordingly.

(Laughter)

Hon. Ken Wanyama (Mover): Thank you, Honourable Speaker. First, I want to take this opportunity to thank the seconder of the motion and all my colleagues who have made contributions.

Mr. Speaker, if you look at page 17 of this report, where we have summarized all the issues, as the Leader of Majority and Hon. Mulongo have said, most of these issues, Honourable Speaker, are actually a result of either professional negligence or failure. I do not know which is which, but as the Leader of Majority has mentioned, what is surprising is that this hiring is done through a process by the Public Service Board. So I think, as you have clearly mentioned, a lot needs to be done because most of these issues are basic; issues that you would not expect to persist in audit reports year after year.

Most importantly, I want to dwell on three issues and urge Honourable Members to support this report. Number one, it does not make any sense why we do not have a substantive manager for this municipality, and it is not about budget.

Number two, Honourable Speaker, is the lack of autonomy. After we raised concerns, they rushed to open an account with the Central Bank. Unfortunately, the rights to this account are still with the Executive, and despite opening the account, they have not transferred the functions. It is widely known that money follows functions, so these fellows are just playing games with us.

Lastly, basic issues like an annual work plan. How does a board operate without a work plan? What do they even sit and do if they do not have a work plan, yet they are spending money? That is what we need to ask ourselves. You do not have a work plan, but you are spending money. So, Honourable Speaker, I urge you to support this report so that we can put things in order. Thank you.

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Mr. Speaker: Thank you, Hon. Ken Wanyama, for your response to the report and to the contributors. Allow me, Honourable Members, to proceed and put the question to the House so that you may make a decision on the same.

(Question put and agreed to)

This committee report, together with its observations and recommendations, is hereby approved by the House accordingly.

ADJOURNMENT

Mr. Speaker: I am informed that that was the last item on our Order Paper for the morning session. We will now adjourn and resume today, Wednesday, 22nd April 2026, at 2.30 p.m. This report is important, and I will ask the Clerk-at-the-Table to ensure it is shared with our neighboring counties so that they may review the recommendations accordingly.

The House rose at 11.09 a.m.

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