COUNTY GOVERNMENT OF BUNGOMA

COUNTY ASSEMBLY OF BUNGOMA

COUNTY ASSEMBLY DEBATES

THE DAILY HANSARD

THURSDAY, 3RD SEPTEMBER, 2026

Afternoon Sitting

3rd County Assembly **5th Session**

Version 00 **Revision 00**

COUNTY ASSEMBLY OF BUNGOMA

THE DAILY HANSARD

THURSDAY, 3RD SEPTEMBER, 2026

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

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

PRAYER

COMMUNICATION FROM THE CHAIR

Honourable members, I do have a communication to make. This is in regard to the visiting delegation from St. Mary's Girls Senior School, Webuye. I take this opportunity to welcome the visiting school from Maraka Ward, Webuye East Sub-County. The school has come to learn about the operation of the County Assembly and its mandate as anchored in the County Governments Act, the legislative process and the rules and procedures followed during the Assembly sittings.

The delegation comprises 59 students accompanied by their teachers. The students please be upstanding.

(All students stood)

Let us appreciate them.

(Applause)

You can sit.

(Students resume their seats)

The teachers leading this delegation, once I call your name you rise:

1. Mrs. Mukhebi Betty
2. Ms. Mercy Wanyonyi

(Teachers stood)

Let us appreciate them.

(Applause)

Thank you so much; you can get sited.

(Teachers resume their seats)

At the statement hour, I will allow short remarks from some honourable members to encourage and appreciate students.

QUESTIONS AND STATEMENTS

ENCOURAGEMENT MESSAGES TO VISITING SCHOOL

Mr. Deputy Speaker: Well Honourable members, let us have the member of the County Assembly representing the good people of Maraka Hon. Ali Machani Mutoka

Hon. Ali Machani: Thank you, Honourable Speaker for allowing me to introduce my learners who are in this House.

Before St. Mary's Girls Senior School got its current status, for those familiar with the history of Webuye, we had 2 secondary schools that were run by Asians that was Reliance High School and Ambe High School. In around early 90s, it changed to be under the sponsorship of the Catholic Church.

It is a girls' school and in terms of academics, it is one of my schools that make me proud. I am aware that most students here are taking History and Government. There are just a few from Form Three, but I am aware majority of them are in Form Fours who are candidates for this year.

I want to thank the teachers that have made it possible for them to come to this House. This is not the first time the school is visiting our Assembly but they have tried before and the knowledge they got made them to perform very well.

I want to encourage the students to perform well, as they approach the exam. Let them remember what their teachers have taught them. Good enough this is a girl's school and when they perform well the whole nation will be proud of them. I wish them well and whatever they are doing here they should not take it for granted.

I want to appeal to my colleagues that whenever they have a girls school, they give it a priority to visit this Assembly as they will learn many things. More so the presiding Speaker is a teacher by profession and he understands the benefits of someone having proper education. I rest my case to allow my colleagues also contribute.

Hon. Alice Kibaba: Thank you, Mr. Speaker Sir for giving me this chance to talk to our girls from St. Mary's Senior School Webuye from Maraka Ward. First, I want to appreciate the teachers who have accompanied them to the County Assembly of Bungoma. We are 63 Honourable members of which 22 are female Honourable members.

In this House, we have 7 elected female Honourable members; some have been here for 3 terms others 2 terms. We have Hon. Everlyne Mutiembu MCA for Malakisi/Kulisiru Ward; she is one of the longest serving Honourable members in this House. She is serving her third term. We have Hon. Milliah Masungo, MCA for Misikhu Ward serving her second term. We have Hon. Joan Kirong' MCA for Kapkateny Ward, our Deputy Majority Leader serving her second term. We have Hon. Violet Makhanu, MCA, Mihuu Ward and Hon. Jerusa Aleu, MCA for Milima Ward all serving their second terms.

I want to advise you to work hard when in class, remain focused, be obedient and remain disciplined. Respect your teachers, parents and above all respect God. Be God fearing girls. With those few remarks, thank you Honourable Speaker for giving me this chance.

Hon. Florence Mukhongo: Thank you, Honourable Speaker for giving me an opportunity to add voice to what other Honourable members have spoken. One word of encouragement; education is the only equalizer. It is the only key and it is the only defining factor in your life that will determine whether you live a nice and comfortable life or whether you suffer.

I want to tell you that this is the time that you have. I know a number of you possibly have heard people speak to you and many a times you wonder and probably question whether what they are telling you to do they know anything about. You have an opportunity; work hard. Think about your future but above all be respectable to your teachers, parents and fellow students.

As you go back home, I know there are those that come from Maraka Ward, thank your parents on our behalf for electing Hon. Ali Machani as your MCA. I know he has done quite a lot and I know he speaks so highly and well of St. Marys' Senior School Webuye. That is one of the schools that is so close to his heart.

Hon. Machani, thank you for reaching out to these girls and we are proud of you girls. We wish you well in your academics but also remember God in each and everything that you do.

To the teachers, teaching is a calling and as a teacher, these students and even us parents we look up to you, three quarter of the time these students spend with you in school. You nurture them and you also treat them as your own because you are their second parents while they are in school. We want to thank you and we also don't want to take for granted the job and the responsibility that you have taken upon yourselves for the sake of our Children. May God bless you and as you go back, we wish you journey mercies.

Mr. Deputy Speaker: Thank you, Hon. Florence for the touching remarks. On behalf of the rest of the Honourable members, I also take this opportunity to congratulate the school for choosing to come to Bungoma to learn issues governance, that is civics. So, I want to wish you well as you prepare for your final examinations set for the end of November for those in Form four.

And for Form threes', I know you are the last cohort of 8-4-4 system, I want to pray that you keep on working smart and hard, following what teachers guide you to do, so that you finish on a high note the system of 8-4-4. As you go back to school, we wish you all the best and kindly share what you have seen here with the rest of the school.

For the teachers, thank you so much for taking care of these young ones. A teacher is a wonderful person, and you will go to heaven. May God bless you.

Next item,

MOTION

REPORT OF THE SECTORAL COMMITTEE OF PUBLIC ADMINISTRATION AND ICT ON HALF-YEAR FINANCIAL STATEMENT FOR THE PERIOD ENDED AT 1ST DECEMBER, 2025

Mr. Deputy Speaker: Hon. Francis Chemion

Hon. Francis Chemion (Vice Chair): Thank you, Honourable Speaker. Before I present this report, I want to also say something about the school that is before us, it should be noted by the visitors that Hon. Ali Machani is a senior member of the House a commissioner in this County Assembly and their work is to run the County Assembly affairs. He participates actively on the issues that are discussed here, here and outside, so he's a very committed member of this House and we thank the people of Webuye for voting for him, and I think they will remember him again in 2027.

I'm presenting a report by the sectoral Committee on Public Administration and ICT on Half year financial statements as of the 31st December, 2025. This is a report for the financial year 2025/2026.

Preamble

Pursuant to Section 166(4) of the PFM Act 2012, the County Treasury is mandated to prepare quarterly reports on all County departments and submit the same to the County Assembly not later than 30 days of the succeeding month after the end of each quarter. It is in this regard that the County Executive Committee Member for Finance and Economic Planning submitted the Bungoma County financial statements for the period ended 31st December, 2025.

The report was subsequently tabled in this Honorable House on 17th February, 2026. The. Honorable Speaker directed that the report be committed to all sector committees for legislative processing and reporting.

The Bungoma County half year financial statements for the period report presents budget execution status covering the period 1st July, 2025 to 31st December, 2025. The Committee has herein comprehensively considered the Bungoma County Financial Statements and presents this as its report for consideration by this House in respect of the Offices of the Governor, Deputy Governor, County Secretary/Attorney, Public Service Management, and ICT.

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. Jackson Wambulwa
6. Hon. Busolo Sudi
7. Hon. Simotwo Franklin
8. Hon. Johnston Ipara
9. Hon. Stephen Kaiser
10. Hon. Caleb Wanjala
11. Hon. Cornelius Makhanu
12. Hon. Job Mukoyandali
13. Hon. Eric Wekesa
14. Hon. Florence Juma
15. Hon. Brigid Katasi

I will not go through the mandates because it is given under Standing Order number 179 of this County Assembly.

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 Honorable Speaker and Clerk of the County Assembly for providing conducive working environment to enable preparation of this report.

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.

Report signed by Hon. Tony Barasa Chairperson Committee on Public Administration and ICT.

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;

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

Departmental Expenditure Analysis

Public Administration and ICT
The department had an approved budget of Kshs. 763,841,654: Recurrent Kshs. 361,645,597 and development Kshs. 393,723,504.The budget was further classified as below:

Sub Sectors	Recurrent	Development	Total
Public administration	353,645,597.00	353,723,504.00	707,369,101.00
Sub County Administration	8,472,553.00	0	8,472,553.00
ICT	8,000,000.00	40,000,000.00	48,000,000.00
TOTAL	**370,118,150.00**	**393,723,504.00**	**763,841,654.00**

Revenue Realized

The department had a budgetary allocation of Kshs. 763,841,654, out of which Kshs. 179, 915,615 were realized through actual exchequer payments.

Grants Released and their Expenditures

The department expected to receive Kshs.37.5 million for recurrent and 352.5 million for development expenditures from Kenya Devolution Support Programme (KDSP II) for the FY 2025/2026. However, no grant was released to the department in the period. This House also appropriated Kshs. 5million as a co-funding and there was a balance brought forward of Kshs. 266,100.The activities carried during the period are as out lined in the table below:

	Programme/Activity	Expenditure in Ksh.
1.	Screening of KDSP II Projects	305,900

2.	Provision of Conference Facilities for Various Activities	501,300
3.	Preparation of PMC Guidelines	266,000
4.	Workshop on Implementation of KRA III Programmes for FY 2025/2026	738,400
5.	Preparation of Annual End-Year Reports	325,000
6.	World Bank Technical Support Mission in Naivasha	579,600
7.	Evaluation and Vetting of Performance Contracting	639,200
8.	Human Resource Audit	694,400
9.	CPSC Meeting in Kisumu	461,100
10.	Workshop on Implementation of KRA I Programmes for FY 2025/2026	755,200
11.	**Total**	**5,266,100**

Budget Implementation

The total departmental expenditure amounted to Kshs.179, 915,615 **.**The Administrative services with a budget of Kshs. 40,181,970 recorded expenditures worth Kshs. 750,000 which relates to fuel services.

Human resource management and development with a Kshs.7 million recorded expenditure worth Kshs. 2,087,672.The breakdown as follows:

- ICPAK training Kshs. 706,800
- ICT training Kshs. 112,200
- KISM training kshs. 314,200
- Tuition fees for ICT training Kshs. 185,000
- Cycling Competition in NRB Kshs. 50,250. This activity was not budgeted for but it was implemented using funds allocated under the general administration budget for Daily Subsistence Allowance (DSA).
- Security and Cleaning Services with a budget Kshs. 60,436,180 had expenditure of Kshs. 17,384,643 with details below:

a) Cleaning services Kshs. 2,999,943. This amount was paid to Saharry Logistics Limited and relates to services rendered during the first three months of FY 2025/2026, covering the period from July to September 2025 with a monthly payment of Kshs. 999,981

b) Security Services Kshs. 14,384,700. The expenditure of Kshs. 14,384,700 on security services relates to services rendered over the period July to October 2025 by various contracted security service providers, as detailed below:

S/NO.	Month of Service	Lesrince Security Services (Kshs.)	Snipper Security Services (Kshs.)	Lunam Security Limited (Kshs.)	Total (Kshs.)
1.	July, 2025	1,480,050	2,185,200	954,050	**4,619,700**
2.	August, 2025	1,480,050	2,185,200	954,050	**4,619,700**
3.	September, 2025	1,480,050	2,185,200	-	**3,665,250**
4.	October, 2025	1,480,050	-	-	**1,480,050**
	Total	**5,920,200**	**6,555,600**	**1,908,900**	**14,384,700**

The Committee observed that persistent delays in the settlement of payments to service providers have adversely affected service delivery resulting in periodic disruptions of services. During the interrogation, the Chief Officer attributed the delayed payments to late exchequer disbursements.

To facilitate a comprehensive assessment of the matter, the Committee requested the Department to submit contract implementation reports and other relevant documentation detailing the status of contract execution payment schedules and challenges encountered during implementation. The Committee will carry out this as a separate activity and present a comprehensive report to this Honorable House for consideration.

c) Medical Insurance allocation of Kshs. 200million expended Kshs. 150million in the half year.

Commemoration of National events Kshs. 9million had expenditure worth Kshs. 4,461,422

Broken down as below:

- Mashujaa day Kshs. 2,974,422
- Jamhuri Day Kshs. 1,487,000

ICT recurrent has an allocation of Kshs. 8million and expenditure of Kshs. 112,200.During interrogation, the Chief Officer reported that most commitments were done during the 3rd Quarter.

Pending Bills

During the period under review, the department did not pay any pending bills due to lack of exchequer releases. However, payment requisitions amounting to Kshs. 1,993,687 had been submitted to the County Treasury by 31st December, 2025.The details of the processed payment is as below:

Financial Year	Name Of Service Provider	Description	Total Amount Owed	Amount Processed	Balance Owed
2013/2014	Brightshine Enterprises	Provision of Cleaning Services	3,637,760.00	993,687.00	2,644,073.00
2023/2024	Kims Kisika Multi Supplies Ltd	Provision of Cleaning Services	9,857,477.00	1,000,000.00	8,857,477.00
	Total		**13,495,237.00**	**1,993,687.00**	**11,501,550.00**

Outstanding Imprests

The Department has one un-surrendered imprest issued in the name of Mr. Francis Tome, a former employee of the County Assembly of Bungoma. The matter was formally communicated to the Clerk of the County Assembly of Bungoma vide letter Ref. No. CG/BGM/PSMA&ICT/CO/CA/VOL. III (16) dated 19th September 2025, seeking his intervention to facilitate the surrender of the imprest.

The Department submitted a copy of the Imprest Warrant relating to the outstanding imprest, which had initially been issued to facilitate a benchmarking exercise in Mbale, Uganda. However, no additional supporting documentation was availed to the Committee, as the officer concerned had not surrendered the imprest as at the time of the inquiry.

The Committee further observed that the Chief Officer did not provide a satisfactory explanation regarding the apparent variation of the approved activity from a benchmarking exercise in Mbale to participation in a Christmas celebration at the Senate, as reflected in the documents reviewed by the Committee.

Sub-County Administration

The Department did not incur any expenditure under Sub-County Administration during the period under review. However, payment requests outlined below had been submitted to the County Treasury with the current status highlighted below.

S/NO.	**Description**	**Amount**	**Current Status**
1.	Office Operations	1,215,000	Not Paid
2.	Purchase of Laptops and Printers	2,000,000	Paid
3.	Purchase of Office Furniture	1,698,500	Paid
4.	Purchase of Stationery	1,951,610	Not Paid
	Total	**6,865,110**	

Office of the County Secretary and Head of Public Service

The office of County Secretary had an approved allocation of kshs. 6,343,563,185 on recurrent and zero on development vote. The overall budget expenditure was Kshs. 3,984,955,009.43 indicating 62% absorption.

Budget execution per Section

The expenditure was as follows;

- Personnel emoluments with an approved budget of Kshs. 6,315,863,185 incurred an expenditure of Kshs. 3,978,955,043, indicating a 62% absorption.
- Operation, trainings and maintenance utilized Kshs. 5,138,966 against the approved allocation of Kshs. 22,700,000 translating to 21%
- Human resource management and development had an allocation of kshs. 4,000,000 with expenditure of kshs. 861,000 translating to 22%.

- Records management utilized zero from an allocation of Kshs. 1,000,000

Revenue

The total revenue during the period under review was kshs. 3,995,149,048.68; for the period ended 31st December 2025, the office of the County Secretary realized kshs. 3,984,955,009.43 as exchequer revenue and Kshs. 10,194,039.25 as local revenue (Payroll by products) broken down as follows;

Training levy……………………………………Kshs. 174, 757.40

Imprest and salary recovery………………………Kshs. 3,651,909

Commission…………………………………….Kshs. 6,367,372.85

Personnel Expenditure

The total personnel allocation within the current financial year was kshs. 6,315,863,185 with an expenditure of kshs. 3,978,955.043 on personal cost (62%).

This was distributed as follows:

a) Basic salaries for P&P and Contracted staff CHPS utilized kshs. 3,933,839,882.88 against the approved allocation of kshs. 5,912,708,874(67%)
b) The CHPs utilized kshs. 35,800,000 broken down as follows;

May-25	0
Jun-25	0
July 31 2o25	8,950,000
August 31 2025	8,950,000
September 3o 2025	8,950,000
October 31 2025	8,950,000
November 31 2025	0
December 31 2025	0

For P&P, Kshs. 3,898,039,882.88 was utilized broken down as follows;

May-25	466,986,211.72
Jun-25	473,858,539.20.

July 31 2o25	467,413,759.70
August 31 2025	487,248,987.33
September 3o 2025	474,663,845.26
October 31 2025	510,248,383.38
November 31 2025	485,134,781.09
December 31 2025	532,485,375.20

The committee noted the huge discrepancies of the monthly salary payouts. Submission from the department gave the following reasons for the varying figures:

- July-25 Kshs. 6.4million was due to retirees and other staff exits.
- August-25 Kshs. 19.8million was due to 108 new employees paid with arrears.
- October-2025, variance of Kshs. 35,585,049.37 caused by promotions with effective from June 2025.
- December-2025 Kshs. 47,349,994.82 was due to leave and uniform allowances to nurses.

The Office of the County Secretary additionally submitted the quarter 1 and 2 payroll cleansing reports that revealed the following:

i. 36 employees exited the service through mandatory retirement.
ii. 11 employees exited service through death.
iii. 3 employees resigned from service.
iv. 7 employees exited service due to expiry of contract.
v. 1 employee was granted unpaid leave with her salary temporarily stopped.
vi. 1 employee exited service through transfer of service.
vii. 1 employee had her salary stopped due to disciplinary issues.
viii. 42 employees had overpayment of commuter and rental allowance which has since been recovered.
ix. 1 staff is on unpaid leave

General Administration, Planning and Support Services

General Administration, planning and support services, the approved allocation was Kshs. 27,700,000 recorded expenditure Kshs. 5,999,966 representing 21.7% budget absorption. This is analyzed as follows;

Operations, trainings and maintenance costs with an allocation of Kshs. 22.7million expended Kshs.5, 138, 966 as listed below;

- Payment of Postal EMS Services kshs. 16,660
- Purchase of Airtime and office bundles for official use Kshs. 250,000.
- Facilitation to attend supervisory training at KSG Matuga Kshs. 107,500.
- Tuition fees for two officers to attend supervisory training at KSG Matuga Kshs. 227,331.
- Facilitation to attend the 12th summit with CSs and HPS in Mombasa Kshs. 211,500.
- Facilitation to attend KISM National Dialogue Conference in Mombasa Kshs. 140,500.
- Tuition fees for County Secretary to attend leadership programme for National Transformation kshs. 800,400.
- Refund of DSA to attend cabinet secretariat training in Kisumu kshs. 485,000
- Refund of DSA to officers who attended LAPFUND AGM in Kisumu Kshs. 126,000.
- Registration fees for annual ICPAK conference on governance and ethics in Mombasa for three officers Kshs. 187,000.
- Registration fees for officers who attended the National Dialogue Seminar Kshs. 139,200.
- Refund of DSA to officers who attended TOTs training on EGP at National Treasury Kshs. 789,200.
- Facilitation to attend ICPAK Annual conference on Governance and ethics in Mombasa Kshs. 270,100.
- Facilitation to Kakamega for capacity building forum of CSPBS, CASBS and Executive Kshs. 132,200.
- Registration fees for officers to attend PSSF Pan African pension scheme Kshs. 70,400.
- Facilitation for office operations-office of County Secretary and Accounting officer Kshs. 400,000.
- Facilitation to attend EGP in Kisumu Kshs. 785,975.

Human Resource Management and development programs had an allocation of Kshs.4, 000,000; the office utilized Kshs. 861,000 representing 22% budget absorption. The activities are as follows:

- Registration fees for officers to attend PSSF Pan African pension scheme in Mombasa kshs. 123,500

- DSA and travel costs for two officers who attended data protection workshop in Eldoret kshs. 85,500.
- Facilitation to two officers to attend IHRM Conference 2025 in Naivasha kshs. 146,000.
- Facilitation to attend retreat on HRIS-IFMIS integration and other Government Systems in Mombasa kshs. 506,000.

Office of the County Attorney

Office the County Attorney is operating on an approved recurrent budget of kshs.76,906, 008 and zero allocation towards development vote. Allocation being; Kshs.43,053,660 towards payment of legal fees and court awards pending bills, Kshs.8,500,000 for payment of current legal dues, Kshs.6,946,340 towards payment of other pending bills which are not related to legal fees & awards, Kshs.2,250,000 for trainings and capacity development among staff and Kshs.16,156,008 for office operations & maintenance costs.

Revenue realized during the year

Office of the County Attorney realized a total **of** Kshs.2, 066, 812.00 as exchequer revenue during the period ended 31st December 2025. This is through the actual requests paid within the period from July to December 2025 translating to 3% actual utilization to approved budget.

Implementation of programme based budget 2025/2026.

Office of the County Attorney has one major programme; General Administration, Planning & Support services with two sub-programmes namely: Administration services and Legal support services.

As at 31st Dec. 2025, only one sub-programme; Administration services was partially implemented at Kshs.2, 066, 812 out of the possible Kshs.25, 352,348.

The activities done include:

1. Purchase of office airtime & bundles Kshs.250, 000.
2. Registration fees for two officers for KISM AGM in Mombasa Kshs.139,200
3. Facilitation to attend training on empowering public service professionals in Mombasa Kshs.250, 700.
4. Preparation and uploading of procurement plan FY 25/26 Kshs.78, 400.
5. Two officers attending legal professionals' seminar by LSK in Diani Kshs.188, 000.
6. Communication skills Development training at KSG- Mombasa 142,500.00.

7. Tuition fees for 4 officers to attend training on empowering public service professionals in Mombasa208,800.00
8. Tuition fees for one legal officer to attend mediation training in Naivasha Kshs. 63,800.00.
9. Tuition fees for one officer to attend communication skills training at KSG- Mombasa Kshs.44, 774.00.
10. Standing imprests in the office of County Attorney & Accounting Officer for office operations 400,000.00.
11. Refund of DSA to seven officers who traveled to Kisumu for EGP Training Kshs.300,598.00

Accounts payables

Pending bills amounting to Kshs. 22,510,721 had been processed and forwarded to the Department of Finance for payment, according to the Department's submissions. However, the Department further indicated that, due to delayed exchequer releases, none of the pending bills had been settled as at the close of the First Half of the Financial Year.

Office of the Governor and Deputy Governor
Governor's Office

The office of the Governor had a budget of Kshs. 191,574,703.The absorption as at 31st December 2025 was Kshs 43,583,923.85 translating to 22.75 %. The activities undertaken were are as follows:

- Facilitation for 50th Years of ministry celebration in Nairobi Kshs. 52,800.
- Facilitation for ICPAK conference in Mombasa Kshs. 398,500.
- Payment for Tuition for PFM Staff Kshs. 489,413.75.
- Reimbursement for official duty in Kisumu Kshs. 1,347,595 for attending climate change investment committee.
- Payment for Air ticket office of the Governor Kshs. 7,695,299.70 (76.9%)against a budget of 10million.Submissions from the department shows payments were towards pending bills which were charged as a 1st charge on this year's budget. The payments include:
  - ✓ African Touch safaris Kshs. 4,721,073
  - ✓ Blue chip safaris Kshs. 2,406,569.6
- Reimbursement for Chief of staff and driver for attending a workshop on human resource workforce flexibility in Machakos Kshs. 138,600.

- Payment for Tuition fees for Chief of staff - Upper hill Nairobi for attending institute of certified secretaries' kshs. 39,310.35.The allowances amounted to Kshs. 138,600.
- Reimbursement for training on Contract Management and Negotiation Kshs. 250,000.
- Facilitation for analysis of health Projects by SDU Kshs. 509,600.The analysis report was submitted to the Committee.
- Reimbursement for training on Mattering productivity communication Kshs. 166,800.
- Reimbursement for capacity building on integrity compliance under chapter Kshs. 984,900.
- Payment for supply of fuel for special programme Kshs. 1,965,517.25.
- Payment for supply of fuel for Deputy Governor Kshs. 2,456,896.55.
- Payment for supply of fuel for office of the Governor Kshs. 5,896,551.70.
- Payment for Maintenance of motor vehicles no. KBY367C, 39CG295A Kshs. 2,611,026.50.
- Reimbursement for the officers for attending KICOSCA Preparatory Kshs. 1,967,620.70.
- Payment catering services Kshs. 3,193,965.50 to Milimani Gardens and Prinius Hotel for hosting Head teachers from secondary schools to address triple three threat effect.
- Payment for supply and delivery of catering items Kshs. 879,962.05.
- Reimbursement for devolution conference held in Homabay August 2025 Kshs. 2,262,000.
- Reimbursement for attending 28th ordinary session of the intergovernmental and economic Kshs. 208,600.
- Facilitation for H.E the Governor for officiating a consultative meeting on County policy and legislation in Mombasa Kshs. 252,000.
- Facilitation for selection panel for appointment of Chairperson and members Kshs. 975,000.
- Purchase of airtime for communication officers kshs. 88,448.30.
- Reimbursement to attend a Molbios Diagnostics meeting in Kisumu kshs. 92,400
- Reimbursement for CEBA HPV knowledge sharing and outdoor outreach activity kshs. 92,400.
- Facilitation for the H.E the Governor to the Senate Mashinani meeting in Busia kshs. 428,400.
- Payment for purchase of Airtime-Governor's office Kshs. 301,706.90.
- Reimbursement for the H.E the Governor for meeting County Public investments and special funds committee in Nairobi while on official duty in Nairobi kshs. 312,900.
- Payment for fuel services- SDU kshs. 368,534.50.

- Payment for tuition fees for three staff at KSG Kshs. 218,172.40.
- Facilitation for effective administration and records Kshs. 166,800.
- Facilitation for the office imprest Governor's office Kshs. 700,000.
- Facilitation for standing office imprest- C.O Governor's office Kshs. 300,000.
- Facilitation of standing imprest Kshs. 300,000.
- Facilitation for standing office imprest – Liaison office Nairobi Kshs. 200,000.
- Facilitation for standing office imprest –First Lady Kshs. 300,000
- Facilitation for intercultural competence annual conference Kshs. 640,640.
- Facilitation for standing imprest- SDU Kshs. 200,000.
- Facilitation for 42nd ICPAK Annual Seminar at Mombasa kshs. 561,000
- Facilitation for Liaison officers to attend CASA 2025 Meru County Kshs. 259,200.

The Committee notes that the fiscal reporting for the Office of the Governor lacks clarity, contrary to the principles of public finance management enshrined in Article 201 of the Constitution. Specifically, expenditure items such as reimbursements to officers for attending the KICOSCA preparatory meeting were not adequately supported with the requisite documentation, thereby limiting effective verification and accountability

Pending Bills

Pending bills had an allocation of Kshs. 31,978, 363 out of which Kshs. 12,014,149.40 was paid as shown below:

- Reimbursement for official duty in Kisumu kshs. 1,196,395.60
- Air ticket Office of the Governor Kshs. 4,721,073.15
- Payment for Air tickets office of the Governor Kshs. 1,210,174.85
- Payment for maintenance of motor vehicles kshs. 2,611,026.50
- Reimbursement for the officers for attending kshs. 363,620.70
- Payment for supply and delivery of catering items kshs. 879,962.05
- Payment for catering and conference services kshs. 1,031,896.55

The details of the contractors/supplier paid are:

- ✓ African touch safaris Kshs.4,721,073
- ✓ Blue chip safaris Kshs. 2,406,569.6
- ✓ Saxton Auto garage Kshs.2,611,026.50
- ✓ Moscar auto garage Kshs. 363,620.70
- ✓ Abric company Kshs.879,962.05

- ✓ Prinius Hotel Kshs. 1,031,896.55

The Committee notes that the Office of the Governor has consistently attained a 100 percent expenditure absorption rate in previous financial years. However, despite budgeting being undertaken within the approved expenditure ceiling, the Office continues to accumulate pending bills. This anomaly requires justification in the subsequent expenditure reports to establish the factors contributing to the recurring accumulation of pending obligations.

Outstanding Imprest

The outstanding Imprests for the office of the Governor amounted to Kshs. 1,800,000 on Facilitation for standing imprest.

The department submitted that standing imprests are issued to cater for routine, low value and urgent operational expenses for day to day running of office of governor i.e:

- Purchase of airtime, internet bundles and payment of courier and postage services
- Minor repairs of office equipment buildings
- Small meeting facilitations
- Purchase of small utility items
- Purchase of minor office supplies i.e stationeries, printing services tonners

This committee notes that all the captured items under the standing imprests are budgeted for and should be accounted for under their respective votes. As at the time of production of this report, the standing imprests had not been surrendered contrary to the provisions of the PFM Act on management of imprests.

Deputy Governor's Office

The absorption for the Deputy Governor's office as at 31st December 2025 amounted to Kshs. 3,606,759.70 out of a budget of Kshs. 39,608,450 representing absorption of 9% of the approved budget. This has been analyzed as follows:

- ➢ Reimbursement for participation in 2025 regional women in data summit in Naivasha kshs. 381,500
- ➢ Regional women in data summit in Naivasha Kshs. 168,000
- ➢ Payment for delivery of assorted stationery-Deputy Governor Office kshs. 1,932,594.85
- ➢ Facilitation for standing office imprest Deputy Governor Office Kshs. 700,000
- ➢ Facilitation for intercultural competence annual conference kshs. 216,320
- ➢ Payment for 42nd Annual Seminar fee kshs. 208,344.85.

The Committee observed a significantly low expenditure absorption rate in the Office of the Deputy Governor, despite the Office reporting that most of the planned programmes had already been implemented. The Office attributed the low absorption to pending payments, which it indicated would be captured in the Third Quarter Financial Statements.

COMMITTEE OBSERVATIONS AND RECOMMENDATIONS

Committee Observations

The Committee having examined the Half-Year Financial Statements for the period ended 31st December 2025 and having considered the submissions made by the respective Accounting Officers, the Committee made the following observations:

1. Budget implementation across most departments under the Committee's mandate remained below the expected threshold with low absorption recorded under which was attributed to delayed exchequer releases i.e Sub County Administration, Office of the Deputy Governor and office of the County Attorney.
2. Delays in the settlement of payments to contracted service providers for security and cleaning services adversely affected service delivery and contributed to the accumulation of huge pending bills.
3. The department of Public Service Management has an outstanding un-surrendered imprest issued to a former officer of the County Assembly of Bungoma, which remained unaccounted for as at the time of consideration of this report. Further, the Chief Officer did not provide a satisfactory explanation regarding the apparent variation of the approved activity for which the imprest was issued.
4. The Office of the County Secretary recorded significant fluctuations in monthly payroll expenditure necessitating continuous payroll monitoring and validation to ensure accuracy and accountability.
5. The payroll cleansing report identified several payroll anomalies including overpayments and irregular salary payments, which calls for the need for continuous payroll audits.
6. An allocation of Kshs. 43,053,660 was made to the Office of the County Attorney for the settlement of pending legal fees. However, despite the allocation, none of the pending bills had been settled during the period under review.
7. Several training and capacity-building expenditures across the departments lacked sufficient supporting information on the number of officers trained resultant training reports and value derived from the programmes.
8. The Committee notes that the fiscal reporting for the Office of the Governor lacks clarity, contrary to the principles of public finance management enshrined in Article 201 of the

Constitution. Specifically, expenditure items such as reimbursements to officers for attending the KICOSCA preparatory meeting were not adequately supported with the requisite documentation, thereby limiting effective verification and accountability

9. The Office of the Governor has consistently attained a 100 percent expenditure absorption rate in previous financial years. However, despite budgeting being undertaken within the approved expenditure ceiling, the Office continues to accumulate pending bills. This presents an inconsistency in financial management that warrants further scrutiny and justification in subsequent expenditure reports.
10. Standing imprests amounting to Kshs. 1,800,000 under the office of the Governor issued to cater for routine, low value and urgent operational expenses remained outstanding as at the period under review, contrary to the PFM regulations for timely surrender and accountability of imprests.

Committee Recommendations

The Committee made the following recommendations;

1. THAT the County Treasury to ensure timely exchequer requisitions to facilitate smooth implementation of planned activities, while the affected departments should strengthen budget execution and procurement planning to improve absorption of both recurrent and development budgets.
2. THAT The department of Public Service Management and ICT to prioritize timely settlement of verified invoices for contracted service providers i.e. Cleaning and Security Services and establish effective payment planning mechanisms to prevent the accumulation of pending bills and ensure uninterrupted service delivery. Contract implementation committee reports to be submitted together with subsequent expenditure reports within 60 days upon adoption of this report.
3. THAT the Office of the County Secretary to strengthen payroll controls through regular payroll reconciliation, validation, and periodic staff establishment reviews to detect and address unexplained payroll fluctuations promptly.
4. THAT the Office of the County Secretary should institutionalize periodic payroll audits and promptly recover any identified overpayments while strengthening internal controls to prevent irregular salary payments, resultant reports should be forwarded to the County Assembly for proper budgeting within 90 days upon adoption of this report.

5. THAT the County Treasury should accord first priority to the settlement of verified pending bills to prevent further accumulation of liabilities and associated legal costs.
6. THAT the department to ensure that training expenditures are supported by comprehensive documentation, including attendance registers, training reports, participant lists, and post-training evaluation reports demonstrating the value and impact of the programmes.
7. THAT the Office of the Governor to improve the quality of fiscal reporting by ensuring expenditures are accurately classified, clearly presented, and fully compliant with Article 201 of the Constitution and the Public Finance Management Act.
8. THAT the Office of the Governor should ensure timely surrender of all standing imprests in accordance with the PFM Regulations and avoid charging expenditures to standing imprests where adequate budgetary provisions already exist under specific budget lines. Further, the Accounting officer to ensure that Imprest holders with unsurrendered standing imprests be surcharged.
9. THAT the Office of the Governor to ensure that all expenditures are supported by complete and verifiable documentation before payment and strengthen internal controls to enhance transparency, accountability, and audit readiness.
10. THAT the Office of the Governor should adhere to the expenditure ceiling recommended by the Commission on Revenue Allocation (CRA) by strengthening expenditure controls and ensuring that pending bills do not accumulate, resulting in expenditures beyond the approved ceiling.

Hon. Francis Chemion: Honourable Speaker, that marks the end of the report. The report is adopted and the annexures are annexed.

I now take this time to invite Hon. Caleb Wanjala to second the report.

Mr. Deputy Speaker: Thank you, Hon. Masai Chemion for moving the report. Hon. Caleb Wanjala, proceed.

Hon. Caleb Wanjala: Thank you, Honourable Speaker. First of all, I take this opportunity to appreciate Hon. Chemion for moving the report. As much as the report is self-explanatory, there are key areas that I would wish that the Department takes seriously, especially in terms of contracted services. Looking at the report, you will realize that the payment has been always made to those contracted companies. If you look at the lives of those contracted guards, they are suffering. I wish that the Department should put on task the contracted security services to make sure that our children are not just being taken for a ride.

On the side of Pending bills, from the recommendation of the committee; money is provided but the goodwill to pay the pending bill isn't there. This is one of the causes that is making this County to have bloated pending bills. You realize that that budgeted money is channeled to other departments' pending bills, it would have reduced the pending bill of this County. So we want to see the Department coming up with more ways on how they can be able to reduce these pending bills.

Low absorption rates especially when it comes to development. You can see with the recurrent, the appetite is very high but when it comes to development, nothing is happening; there should be a balance on both sides.

Looking at the committee recommendation, it is just like cautioning the Department going against the PFM Act. Some of the things that were being done is contrary to the PFM Act. So if the Department follows the PFM Act, we will see a lot of changes.

Otherwise, I stand to support this report.

Mr. Deputy Speaker: Thank You, Hon. Caleb Wanjala member for Bukembe East for seconding. Honourable members, I propose that this House adopts the report of the Sector Committee on Public Administration, ICT, on the half-year financial statements for the period ended 31st December 2025, laid on the table of the House on Wednesday, the second day, September 2026 at 9.30 a.m.

(Question proposed)

Honorable Members, allow me therefore to put the question that this House adopts the report of the Sector Committee on Public Administration, ICT, on the half-year financial statements for the period ended 31st December 2025, laid on the table of the House on Wednesday, the second day, September 2026 at 9.30 a.m.

(Question put and agreed to)

The Ayes have it.

Next item,

ADJOURNMENT OF THE COUNTY ASSEMBLY PURSUANT TO STANDING ORDER NUMBER 31(4)

Mr. Deputy Speaker: Our Leader of the Majority, the Hon. Joseph Nyongesa Juma, member for Tuuti/Marakaru Ward.

Hon. Joseph Nyongesa (Majority Leader): Thank you, Honorable Speaker. Aware that the Standing Order No. 31(4) of the County of Assembly of Bungoma Standing orders, empowers the Assembly to resolve to adjourn its sittings to a specified date and time under, as of today, September 2026.

The Assembly has received critical statutory financial and oversight documents that require immediate detailed and uninterrupted scrutiny by the relevant sectoral committees. Namely the Control of Budget (COB) implementation report for the first nine months of the financial year, Annual Development Plan (ADP) for the financial year 2027/2028, the financial statements and lastly the Receivers of Revenue report. Noting that a comprehensive interaction program for this key oversight documents has been slated to run strictly from Tuesday, 8th September 2026 to Thursday 10th September 2026.

Recognizing that dedicated committee sittings without the overlap of the plenary sessions are essential to allow committees to adequately interrogate the CECMs and accounting officers, analyze fiscal performance and draft comprehensive reports for tabling in the House. Therefore, pursuant of the provision of the Standing Order No. 31(4), this House resolves to adjourn its sittings from today, Thursday, 3rd September 2026, to facilitate the execution of the planned committee interrogation programs from 8th to 10th September 2026 and to resume its plenary sittings on Tuesday, 15th September 2026 at 2:30 p.m.

Having reached there, allow me to call upon Hon. Johnston Ipara to second.

Mr. Deputy Speaker: Thank you, Hon. Joseph Nyongesa our Leader of Majority. Hon. Ipara Johnston, Member for Tongaren/Kiminini Ward.

Hon. Johnstone Ipara: Honourable Speaker, Sir. I rise to second the adjournment motion bearing in mind that the matter to be discussed is serious that it requires time and commitment by Honourable members. This is the major area where our responsibility is on oversight, and this one purely is oversight to ensure the information that we prepare and release for public use and for Executive use is the right one. Therefore, I second.

Mr. Deputy Speaker: Thank you, Hon. Ipara for seconding. Honourable Members, allow me now propose the same motion for debate, that this House adjourns its sittings from today, Thursday, the third day of September 2026, to facilitate the execution of the planned committee interrogation program from 8^{th} to 10^{th} September 2026 and to resume its plenary sittings on Tuesday, the 15th day, September 2026 2:30 p.m.

(Question Proposed)

Honourable Members, allow me now put the question that pursuant to provision of Standing Order No. 31(4), this House resolves to adjourn its sittings from today, Thursday, the third day of September 2026 to facilitate the execution of the planned committee interrogation program from 8^{th} to 10^{th} September 2026 and to resume its plenary sittings on Tuesday, the 15th day, September 2026 2:30 p.m.

(Question put and agreed to)

ADJOURNMENT

Honourable Members, that being our last item on the Order Paper, we therefore adjourn our sittings and resume on Tuesday, the 15^{th} September 2026, at 2:30 p.m.

The House rose at 3:57 p.m.