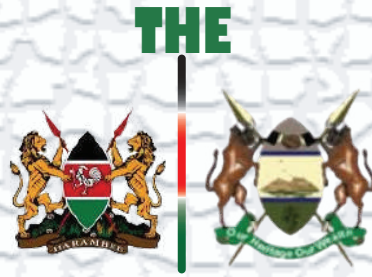


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# BUNGOMA



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# Governor Lusaka Outlines Bungoma's Development Progress in State of the County Address

By Erick Ngobilo

**B**ungoma Governor Kenneth Makelo Lusaka has outlined key achievements and development priorities for the county in his annual State of the County Address, emphasizing economic growth, infrastructure expansion, and social welfare improvements.

Speaking before the County Assembly, Governor Lusaka highlighted ongoing efforts to strengthen revenue collection, enhance healthcare services, boost agriculture, and improve road networks, among other transformative initiatives.

The Governor acknowledged the challenging economic environment, citing shrinking fiscal space and rising costs. To counter this, the county government has redesigned its taxation policies to enhance revenue collection, with a target of increasing locally generated income from Kshs 1.02 billion in the 2023/24 financial year to Kshs 2.26 billion in 2024/25. This will be achieved through the implementation of the Medium-Term Revenue Strategy, which introduces tax administration and policy measures aimed at boosting revenue mobilization.

In the health sector, Governor Lusaka reaffirmed his administration's commitment to universal healthcare by improving infrastructure, expanding access to essential services, and digitizing healthcare management systems. Several hospitals have received significant upgrades, including the construction of a mother-and-child facility at Naitiri Sub-County Hospital in partnership with the M-Pesa Foundation and a modern theatre at Cheptais Sub-County Hospital with support from the Kenya Pipeline Company. The county has also

completed a 60-bed facility in Bumula and a 100-bed facility in Sirisia, both awaiting equipping. Plans are in place to ensure these facilities receive the necessary resources for full operationalization.

The Governor further emphasized the county's focus on agriculture as a key driver of economic growth. Agriculture contributes 16.6% of Bungoma's Gross County Product, second only to transport and storage services. To support farmers, the county has distributed certified fertilizer and maize seeds to 21,900 farmers, along with avocado and coffee seedlings to promote cash crop farming. Additionally, through ward-based projects, the county has supplied 108 dairy cows and 40 goats to farmer groups. Plans are also underway to establish community-based animal health workers, provide veterinary drugs and vaccines, and develop value chains for livestock products, including milk, meat, honey, eggs, and hides.

Trade and industrialization remain a key priority, with ongoing efforts to create a conducive business environment. The construction of the County Aggregation and Industrial Park (CAIP) in Sang'alo is progressing, despite funding delays from the National Treasury. The governor expressed optimism that the additional Kshs 105.3 million expected under the proposed County Government Additional Allocation Bill would accelerate the project's completion. The county has also enhanced market infrastructure, with Chwele Market nearing completion and the construction of Kipsigon and Kamukuywa markets progressing as planned.

In an effort to promote a 24-hour economy, the county has continued to install solar street lighting,

despite setbacks caused by vandalism. Additionally, the county disbursed Kshs 12 million in trade loans to 1,000 small-scale traders, primarily supporting women-led businesses such as Mama Mboga enterprises.

Governor Lusaka also highlighted key infrastructure projects aimed at improving transport and mobility. The county has opened and graveled 953 kilometers of roads, constructed six bridges and 40 box culverts, and upgraded 11.5 kilometers of urban roads to bitumen standards. One of the flagship projects, the 20.85-kilometer Misikhu-Brigadier Road upgrade, is now 50% complete, with the national government taking over its implementation to ensure completion within the financial year. The governor also confirmed that Bungoma is working on upgrading Matulo Airstrip to facilitate passenger services.

On social empowerment, the county remains committed to empowering women, youth, and people with disabilities through various policies and programs. The administration has ensured that 30% of county procurement opportunities go to these groups in compliance with the Access to Government Procurement Opportunities (AGPO) laws. The county has also confirmed 303 vocational training instructors to permanent positions to strengthen technical and vocational education.

Bungoma has made strides in the sports sector, hosting the County Assembly Sports Association (CASA) Games and completing the first phase of the Chemoge High Altitude Training Center, which is set to open in April 2025. Additionally, modernization efforts at Masinde Muliro Stadium are

ongoing, with the National Government providing 10,000 seats for the terraces.

Urban development is another key focus, with the county implementing a Kshs 378 million upgrade to informal settlements in Bungoma Town and Chwele under the Kenya Informal Settlement Improvement Project (KISIP2). Plans are also in place for the construction of Soko Kubwa Market in Bungoma Town at a cost of Kshs 373 million and Chwele Market at Kshs 343 million. These modern markets will include facilities such as trading stalls, ICT hubs, cold storage rooms, and conference centers.

The Governor also announced plans to de-gazette Kiwanja Ndege Airstrip to facilitate the expansion of Matulo Airport, allowing for commercial flights. Meanwhile, the construction of the Kanduyi Bus Park is ongoing to ease congestion in Bungoma Town, and the county government has commenced the construction of new executive offices to enhance service delivery.

Recognizing the importance of environmental conservation, Governor Lusaka noted that Bungoma's forest cover stands at 15.55%, above the national target of 10%. To further enhance afforestation efforts, the county planted and nurtured 600,000 tree seedlings last year and continues to support the national government's goal of planting 15 billion trees by 2030.

Water access remains a priority, with significant progress made through borehole sinking, water pipeline extensions, and the protection of high-yielding springs. Additionally, the county has entered a partnership with the Rural Electrification and Renewable



Energy Corporation (REREC), each contributing Kshs 45 million to install 21 transformers in the first phase of an electrification project that will eventually cover all 45 wards.

Governor Lusaka concluded his address by emphasizing the importance of collaboration between the county government and the County Assembly in ensuring the successful implementation of development projects. He urged the Assembly to consider additional budgetary allocations for key legacy projects, including the Chemoge High Altitude Training Centre, Misikhu-Brigadier Road, Kanduyi Bus Park, and Kamukuywa Modern Market.

"As John Maxwell says, 'A leader is one who knows the way, goes the way, and shows the way.' Together, through unwavering dedication and our shared commitment, we can build a stronger, more prosperous Bungoma," he said.



*Pictorial section of Bungoma Governor H.E Hon. Kenneth Lusaka's visit to the County Assembly of Bungoma for the state of the County address held on the 27th of March, 2025*



# Bungoma Governor Receives Ceremonial Welcome At The County Assembly

By Rosemary Wachiye



*H.E Governor Kenneth Lusaka receiving a warm reception at the County Assembly of Bungoma, where County Enforcement Officers mounted a guard of honor during the State of the County Address*

**B**ungoma Governor Kenneth Lusaka was greeted with a distinguished and vibrant warm reception during his visit to the County Assembly to deliver the State of the County Address.

County Enforcement Officers, impeccably dressed in navy blue and white uniforms with golden accents, demonstrated their professional discipline through a meticulously organized parade. Marching in precise formation, they moved in perfect synchronization with the

accompanying musical band, showcasing their expertise and years of experience.

Governor Lusaka was formally welcomed by a guard of honor positioned at the County Assembly administration block's parking area. The ceremonial inspection highlighted the respect and protocol associated with his official visit.

The welcoming delegation was led by Speaker of the County Assembly Hon. Emmanuel Situma, accompanied by Clerk Mr. Charles Wafula,

Deputy Speaker Hon. Stephen Wamalwa, Leader of Majority Hon Joseph Nyongesa and other County Assembly leadership. The assembled crowd displayed palpable excitement and anticipation for the governor's upcoming address.

The pomp and pageantry of the event underscored the significance of the moment, creating an atmosphere of ceremonial importance and institutional dignity.

The annual State of the County Address as stipulated in the Bungo-

ma County State of the County Address Bill, 2023, is that the Governor shall deliver state of the County address not later than 30th March each calendar year. The address reports on matters on implementation status of County projects, performance reports of the County Executive Committee, enumerating the development scorecard for his term in office and the plans he has towards betterment of the people of the County.

## A focus on the Global Internal Audit Standards 1st Edition

By CPA Alfred M. Makokha

**I**nternal Audit profession is adopting application of new standards from the 2017 IPPF (International Professional Practices framework) to the 2024 GIAS (Global Internal Audit Standards) that came into implementation on 24th January 2025.

Internal auditing strengthens the organization's ability to create, protect, and sustain value by providing the board and management with independent, risk-based, and objective assurance, advice, insight, and foresight.

The Global Internal Audit Standards incorporate content from the five mandatory elements of the 2017 IPPF (Mission of Internal Audit, Definition of Internal Auditing, Core Principles for the Professional

Practice of Internal Auditing, Code of Ethics, and Standards) as well as one of the recommended (non-mandatory) elements, the Implementation Guidance. These elements no longer exist as separate entities.

Topical Requirements is a mandatory element of the IPPF that aims to enhance the consistency and quality of internal audit services related to specific risk areas such as cyber security, environmental, social & governance and third party management.

Global Guidance is recommended element in the new IPPF that provides detailed support and direction for conducting internal audit activities such as processes and procedures, techniques,

step-by-step approaches, and examples of deliverables

*The Importance of Internal Auditing as per GIAS 2024.* An effective internal audit function will enhance:

- The board's ability to exercise its oversight responsibilities.

- Senior management's ability to achieve organizational objectives.
- The organization's ability to create, protect, and sustains value.
- The board, senior management, and internal audit have a unique partnership in driving organizational success.



*The five domains of the Global Internal Audit Standards illustrated.*



# Bungoma County Assembly Launches Strategic Training Initiative for Transition to Accrual Accounting

By Rosemary Wachiye

**T**he County Assembly of Bungoma is among the entities in the country transitioning from cash to accrual basis of accounting. This change follows the Cabinet approval made on 7th March 2024 regarding the transition from a cash basis to an accrual basis of accounting, effective from 1st July 2024.

The County Assembly of Bungoma committed to taking the all-at-once transition strategy or Big Bang approach where all financial information is reported on an accrual basis without doing it in phases.

Speaking at a training session on the transition to accrual accounting that was facilitated by a team of experts from the National Treasury and Public Sector Accounting Standards Board on 22nd March 2025, the Chairperson of the County Assembly Service Board, Hon. Emmanuel Situma, committed the Board's support towards the success of the transition process. Hon Situma also called upon all staff to align with the transition process and to ensure its success.

The Clerk of the County Assembly Mr. Charles Wafula stated that the County Assembly of Bungoma had been able to produce quality financial reports that led to the institution receiving unqualified audit opinions for two consecutive years and winning the coveted Financial Reporting (Fire) Awards in County Government's category.

He added that last year the institution was awarded as best County Assembly in financial reporting which he urged that it should be maintained in the subsequent years.

According to the accounting officer, urged the staff and Members of the County Assembly to align to the accrual basis of accounting, he further called on the Finance and Accounting team to ensure proper reporting on

budgets and actual expenditures.

"Let us support the implementation of accrual accounting in the County Assembly," Said Mr. Wafula.

Mr. Wafula informed the County Assembly Service Board (CASB) that they had formed the County Assembly Steering Committees and technical committees such as Asset Management Technical Committee, Liabilities Technical Committee, Inventory Technical Committee, and Financial Reporting Committee.

He noted that the institution was among the 8 County Assemblies that received unqualified audit opinions in FY ended 30th June 2023 and 30th June 2024 and therefore should be challenged by the increasing number of County Assemblies with similar achievement and ensure they maintain it.

He reported that the institution had ensured capacity building through training of members of staff and he mentioned that two officers had been picked to be trainer of trainers. He urged the team to ensure monthly reporting of the vote books for efficiency and alignment to the accrual accounting requirements.

Also present in the meeting were members of the Audit Committee led by their Chairperson Dr. Destaings Nyongesa, who stated that accrual accounting will enable strengthening of financial reporting and alignment with International Public Sector Accounting Standards (IPSAS)

CASB member Dr. Anthony Mabele, said that accrual basis was a solution to the institution. He appreciated the institution for always leading the way and for being up-to-date with emerging systems.

Principal Finance Officer Mr. Symon Walukana appreciated the Audit Committee for ensuring the County

Assembly has implemented the Audit Plan that has enabled them to maintain the unqualified opinion.

Mr. Walukana appreciated the CASB for supporting in training members of staff in the technical committees who would be directly involved in supporting the process.

He further acknowledged the support of the Management Committee as well as the Accrual Steering committee. He pledged to continually focus ahead promising to be among the County Assemblies to receive unqualified report during the implementation of the Accrual Accounting.

The Project manager CPA Alfred Makokha took the team through what was discussed in the rigorous training session of the technical teams that had been conducted for the entire week. He shared various recommendations and the road maps as discussed during the training to transition on a Big Bang approach.

The County Assembly was tasked to identify and verify all the assets of the institution, document all the liabilities, and review various policies in line with accrual reporting. These include the Assets and liabilities policies, Finance policy, Inventory policy, Depreciation policy, and procurement policy among others. There was a commitment to full implementation of IFMIS including Hyperion budget uploading through the support of the finance and accounts department.

The team was taken through 6 categories of assets on IFMIS that had been rolled out, out of the 24 categories.

This transition is expected to take a period of three years. The team expressed commitment to ensure financial statements for the year ending 30th June 2025 are

prepared on an IPSAS accrual basis.

The Training was attended by staff across all departments and they were equipped with skills essential for the transition process. The training touched on the following key areas; Assets and liabilities management policy and Inventory management by National Assets and Liabilities Management (NALM), Budgeting and Planning by the IFMIS team, Zero faults Audit by National Treasury, Plan Property and Equipment as captured under IPSAS 17/45, first-time adoption of accrual in line with IPSAS 33 and Financial Reporting under Accrual Accounting in line with IPSAS 1 and First Financial Position by National Treasury.

There was also training on expenditures management in line with the approved budgets by the Controller of Budget, Procurement, and E-Procurement by the IFMIS team from National Treasury, Payroll Management, Internal Controls, and Risk Management by County Assembly Human Resource Department and Internal Audit Departments respectively.



*The Speaker County Assembly of Bungoma, the Clerk, members of the County Assembly Service Board, members of the Audit Committee and trainers during the launch of the Strategic Training Initiative*



# Transition from Cash to Accrual Accounting

By Julia Naliaka

## Introduction

On 7th March 2024, the Cabinet approved the transition from a cash basis of accounting to an accrual basis of accounting, effective from 1st July 2024. This transition, to be undertaken over a three-year period, will see financial statements for the year ending 30th June 2025 prepared on an IPSAS accrual basis. The phased approach includes the first transitional IPSAS accrual financial statements by 30th June 2025, covering all financial assets and liabilities, with the option to include identified non-current assets and inventories. By 30th June 2026, the second transitional financial statements will encompass all financial assets, liabilities, and inventories, with the possibility of including non-current assets. The transition will culminate in fully compliant IPSAS accrual financial statements by 30th June 2027, including all financial assets, liabilities, and non-financial assets, such as inventories.

## Roadmap

At a glance the transition journey is illustrated below;



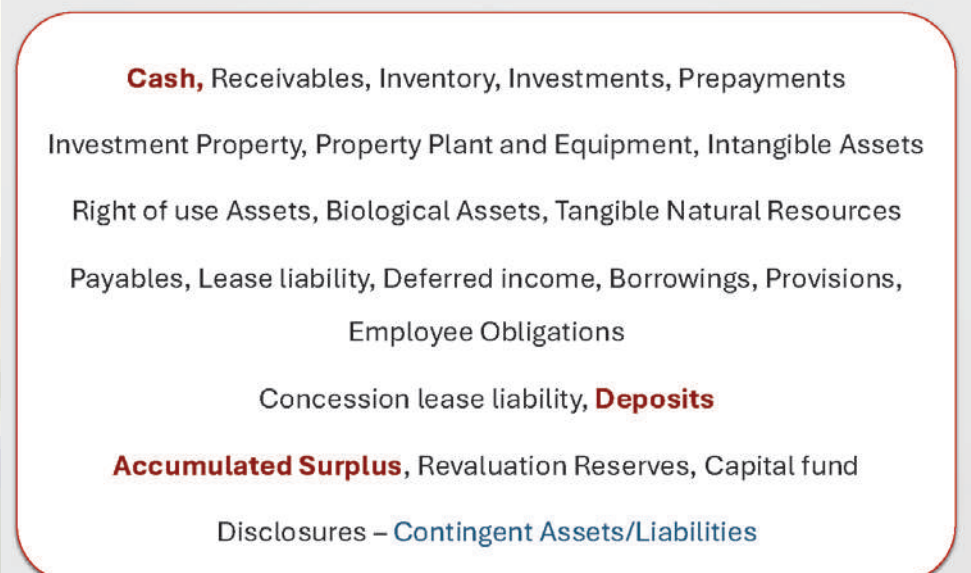
County Assembly of Bungoma has created and appointed a steering committee that will oversee the success of the transition process for the 3-year period. Technical teams of Asset management, Liabilities assessment, Inventories management and financial reporting have also been established to support the steering committee and create a collaborative effort in ensuring smooth transition. A planned stakeholder engagement and capacity building forums forms part of the roadmap activities in ensuring that all parties are aware of the transition process.

Policy review changes to the public financial management policies of the CAB are to be assessed and necessary changes recommended accordingly in line with the Public Finance Management Act, 2012, Public Procurement and Disposal Act, 2015, IPSAS and IAS.

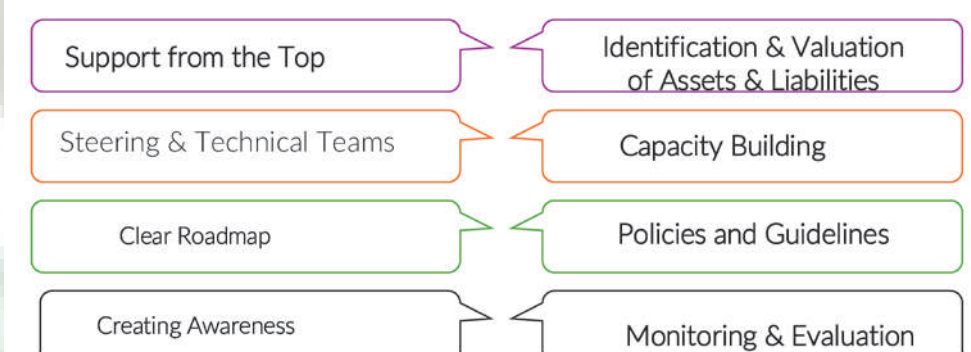
## Benefits



## Cash vs. Accrual Balance sheet



## Prerequisite Arrangements



*Infographical displays of the transition from cash to accrual accounting*

# Local Governments in Africa: The Key to Enforcing Environmental Rights and Climate Action

By Celestine Moshong

**A**cross the African Continent, environmental rights are enshrined in the constitutions of more than 35 countries, recognizing the right to a clean and healthy environment as a fundamental human right. The enforcement of these rights however remains a challenge due to weak institutions, lack of political will, and insufficient public awareness. While national governments play a key role in setting environmental policies, local (read County governments for Kenya) governments and authorities are increasingly recognized as important actors in implementing and enforcing environmental rights at the grassroots level.

## The Horizontal and Vertical Application of Environmental Rights

Understanding how environmental rights apply in both vertical and horizontal ways is important for effective implementation. The vertical application involves the duty of the state to protect, promote, and fulfill environmental rights for its citizens. This means that national and County or local governments must take proactive measures to enforce environmental laws, regulate pollution, and conserve natural resources.

On the other hand, the horizontal application extends environmental responsibilities to private individuals and corporations. This principle, often referred to as the "polluter pays principle," holds that private entities responsible for environmental degradation must bear the costs of restoration. Many African nations have incorporated this principle into their legal frameworks, aiming to shift the burden of environmental conservation from governments to polluters.

## Kenya's Legal Framework on Environmental Rights

Kenya stands out as a country with a strong constitutional and legal framework for environmental protection. Article 42 of the Kenyan Constitution guarantees

every citizen the right to a clean and healthy environment. Articles 69 and 70 outline both state and individual responsibilities in ensuring sustainable environmental management, including public participation in decision-making and access to legal redress for environmental violations.

The Kenyan Parliament has also enacted various laws to operationalize these constitutional provisions, including:

- Environmental Management and Coordination Act (EMCA) – Establishes the National Environmental Management Authority (NEMA) to oversee environmental governance.
- Sustainable Waste Management Act, 2022 – Provides a framework for responsible waste disposal and recycling initiatives.
- Climate Change Act, 2016 – Outlines climate change mitigation strategies, emission regulations, and public awareness campaigns.

## The Role of County and Local Governments in Environmental Governance

Local governments play an essential role in translating national environmental policies into actionable programs within their jurisdictions. Their responsibilities include:

1. Policy Implementation – Local governments must align their development plans with environmental laws and allocate budgets to enforce these regulations effectively.
2. Capacity Building – Training officials in environmental law enforcement ensures that local authorities can uphold environmental standards and respond to violations.
3. Public Awareness and Participation – Educating communities about their environmental rights and encouraging active participation in conservation efforts enhances compliance and sustainability.
4. Collaboration with Stakeholders – Working with water user associations, forest management

bodies, and environmental organizations can improve resource management.

5. Climate-Responsive Budgeting – Allocating funds for climate mitigation and adaptation strategies is crucial to addressing emerging environmental challenges.

## Environmental Rights and Climate Action at the Local Level

The link between substantive and procedural environmental rights is vital for local climate action. While substantive rights guarantee a clean and healthy environment, procedural rights ensure access to information, public participation, and legal redress in environmental decision-making.

African nations, including Kenya, South Africa, and Namibia, have incorporated environmental rights into their constitutions. However, climate litigation remains rare across the continent. Landmark cases, such as South Africa's Thabametsi case and Kenya's Save Lamu & 5 Others v NEMA, have demonstrated the ability of courts to uphold environmental rights by ensuring government accountability.

Local governments must integrate climate action into their governance strategies by:

- Ensuring Climate Justice – Climate policies must be inclusive, considering marginalized groups and persons with disabilities.

- Reducing Greenhouse Gas Emissions – Enforcing local regulations to curb pollution and promote sustainable practices.
  - Developing Climate-Resilient Policies – Creating regulatory frameworks that enhance climate adaptation and mitigation.
  - Encouraging Carbon Markets – Kilifi County, for example, has introduced legislation supporting carbon trading as a means to offset emissions.
  - Implementing Climate Change Funds – Bungoma County has established the Bungoma County Climate Change Fund Act, 2022, to finance mitigation and adaptation programs.
- For Africa to fully realize the promise of constitutional environmental rights, local governments must step up as key enforcers of environmental policies. By prioritizing public participation, climate resilience, and sustainable resource management, they can bridge the gap between legal frameworks and actual implementation. Strengthening institutional capacity, fostering multi-stakeholder collaboration, and ensuring climate-responsive governance will be instrumental in securing a healthier environment for present and future generations.

*The writer is a Legal Counsel at the County Assembly of Bungoma.*

**Article 42**  
Of the Constitution  
every citizen the right to a clean and healthy environment.





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