

**COUNTY GOVERNMENT OF BUNGOMA**

**COUNTY ASSEMBLY OF BUNGOMA**

**COUNTY ASSEMBLY DEBATES**

**THE DAILY HANSARD**

**THURSDAY, 5<sup>TH</sup> JUNE, 2025**

**Afternoon Sitting**

**3<sup>rd</sup> County Assembly**

**4<sup>th</sup> Session**

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# COUNTY ASSEMBLY OF BUNGOMA

## THE DAILY HANSARD

THURSDAY, 5<sup>TH</sup> JUNE, 2025

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

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

### PRAYER

### COMMUNICATION FROM THE CHAIR

Honourable Members, today in Speaker's and the Public galleries, we have students and teachers from Friends School Kamusinga who have come to learn from the Assembly of Bungoma. So they are basically sixty three students accompanied by two teachers. Students of Friends School Kamusinga be all upstanding for recognition.

*(Students stand at their places)*

Kindly be seated.

They have been accompanied by two teachers, Madam Nancy Chepleting and Mr. John Wafula be upstanding

*(Teachers stand at their places)*

Kindly resume your seats.

Honourable members, at appropriate time on our Order Paper, I will allow Honourable members to make brief remarks about the visiting students and their teachers.

We proceed.

### PAPERS

#### REPORT BY THE SECTORAL COMMITTEE ON TRADE ENERGY AND INDUSTRIALIZATION ON FIRST AND SECOND QUARTER FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31<sup>ST</sup> DECEMBER, 2024

**Mr. Speaker:** Chair Committee of Trade Energy and Industrialization, Hon. Bernard Kikechi, proceed!

**Hon. Bernard Kikechi:** Thank you, Honourable chair. I rise to table a report for the Committee of Trade Energy and Industrialization on the financial statements for the department of Trade Energy and Industrialization for period ending 31<sup>st</sup> December, 2024.

**Mr. Speaker:** Honourable Members, a report by the Sectoral Committee on Trade Energy and Industrialization on first and second quarter financial statements for the period ending 31<sup>st</sup> December, 2024 is tabled by the committee and it becomes the property of the House accordingly.

Next,

**REPORT BY THE SECTORIAL COMMITTEE ON PUBLIC ADMINISTRATION AND ICT ON FIRST AND SECOND QUARTER FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31<sup>ST</sup> DECEMBER, 2024**

**Mr. Speaker:** Hon. Francis Chemion, proceed!

**Hon. Francis Chemion:** Thank you, Mr. Speaker. On behalf of the chair, I rise to table a report on sectoral Committee on Public Administration and ICT on First and Second Quarter Financial Statements for the period ended 31<sup>st</sup> December, 2024

**Mr. Speaker:** Honourable Members, a report by the Sectorial Committee on Public Administration and ICT on first and second quarter financial statements for the period ending 31<sup>st</sup> December, 2024 is tabled by the committee and the also becomes the property of the House accordingly.

Next,

**NOTICES OF MOTION**

**REPORT BY THE SECTORIAL COMMITTEE ON TRADE ENERGY AND INDUSTRIALIZATION ON FIRST AND SECOND QUARTER FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31<sup>ST</sup> DECEMBER, 2024**

**Mr. Speaker:** Hon. Bernard Kikechi, proceed and issue the notice accordingly.

**Hon. Bernard Kikechi:** Thank you, Honourable Speaker. I rise to give a notice of motion that this House adopts the report of the Sectoral Committee on Trade Energy and Industrialization on First and Second Quarter Financial Statements for the period ended 31<sup>st</sup> December, 2024

**Mr. Speaker:** Honourable Members, a notice of motion have been duly issued by the Sectoral Committee on Trade Energy and Industrialization on First and Second Quarter Financial Statements for the period ended 31<sup>st</sup> December, 2024.

The table Clerks have the same schedule with the Honourable MCA and the same will be coming up as a motion on Order Paper in the course of next week or once the same is scheduled with House Business Committee accordingly.

**REPORT BY THE SECTORAL COMMITTEE ON PUBLIC ADMINISTRATION AND ICT ON  
FIRST AND SECOND QUARTER FINANCIAL STATEMENTS FOR THE PERIOD ENDED  
31<sup>ST</sup> DECEMBER, 2024**

**Mr. Speaker:** Hon. Francis Chemion, Proceed!

**Hon. Francis Chemion:** Thank you Chair, on behalf of the Chair Public Administration, I rise to give a notice that this House adopts the report by the sectoral Committee on Public Administration and ICT on First and Second Quarter Financial Statements for the period ended 31<sup>st</sup> December, 2024.

**Mr. Speaker:** Honourable Members, equally a notice of motion has been duly issued by the sector Committee on Public Administration and ICT on First and Second Quarter Financial Statements for the period ended 31<sup>st</sup> December, 2024.

The same be shared with Honourable members on their gadgets is going to form part of our motions on order paper in the course of next week or once scheduled by the HBC accordingly.

**QUESTIONS AND STATEMENTS**

**HOUSE BUSINESS OF THE WEEK COMMENCING TUESDAY 10<sup>TH</sup> TO 12<sup>TH</sup> THURSDAY  
JUNE, 2025**

**Mr. Speaker:** Hon. Jacob Psero, you do have the honor of sharing the tentative Order Paper for next week. You proceed!

**Hon. Jacob Psero:** Mr. Speaker Sir, allow me to present to this House, the Business of the House as from next week. This is pursuant to Order No. 42 weekly commencing Tuesday 10<sup>th</sup> to 12<sup>th</sup> Thursday June, 2025.

**Tuesday, 10<sup>th</sup> June, 2025 at 2:30 p.m.**

We have the following Business;

**Papers**

1. Report of the sectoral Committee of Health Services on first and second quarter financial statements for the period ended 31<sup>st</sup> December, 2024
2. Report of the Sectorial Committee Labour and Relations, Member Service and Facilities on first and second quarter financial statements for the period ended 31st December, 2024.

**Motion**

1. That this House adopts the report of the sectoral Committee on Health Services on First and Second Quarter Financial Statements for the period ended 31<sup>st</sup> December, 2024.

2. That the House adopts the report of the sectoral Committee on Labor Relations, Member Facilities and Services on First and Second Quarter Financial Statements for the period ended 31<sup>st</sup> December, 2024.

## **Question and Statements**

It is notified that pursuant to Standing Order 47, Member of Kaptama Ward Hon. Francis Chemion – MCA, to get a response from the Chairperson Sectoral Committee on Agriculture Livestock, Fisheries, Irrigation and Cooperative Development in respect to management and Financial statement of Cheriwet Coffee factory in Kaptama Ward for financial year 2023/2024 and 2024/2025 in the statement, let the Chairperson inquire into and report on the following;

**Mr. Speaker:** Honourable Psero, you don't have to read the questions, that once you have been able to highlight the statements to be sort is sufficient. Proceed!

**Hon. Jacob Psero:** Thank you Mr. Speaker Sir, for guidance. Next on our program is order No. eight.

**Mr. Speaker:** Honourable Members I hope that is not a handset of our Honourable members. Let's proceed!

**Hon. Jacob Psero:** Mr. Speaker Sir,

## **Motion**

1. Report of the Sectoral Committee on Agriculture, Livestock, and Fisheries, Irrigation and Cooperative Development on First and Second Quarter Financial Statements for the period ended 31<sup>st</sup> December, 2024.

**On Wednesday 11<sup>th</sup> June, 2025 at 9:30 a.m.**

The Order of business includes the following;

## **Papers**

1. Report on sectorial Committee on Health Services on the implementation of House resolution for the financial year 2022/2023

## **Notices of Motion**

1. That this House adopts the report of the sectoral Committee on Health Services on the Implementation of House resolution for the financial year 2022/2023.

## **Motion**

1. A report on the sectoral Committee on Lands, Urban, Physical Planning and Housing on the First and Second quarter financial statements for the period ended 31<sup>st</sup> December, 2024

**Wednesday, 11<sup>th</sup> June, 2025 at 2:30 p.m.**

The Order of Business includes the following;

### **Papers**

1. Report of the sectorial Committee on Education and Vocational Training on First and Second Quarter Financial statements for the period ended 31<sup>st</sup> December, 2024.

### **Notice of Motion**

1. That this House adopts the report sectoral Committee on Education and Vocational Training on First and Second quarter financial statements for the period ended 31<sup>st</sup> December, 2024.

### **Questions and Statements**

1. Statement to the County Public Service Board in relation to the employment of the County valuer in the department of Lands, Housing and Physical Planning.

### **Motion**

1. A report on the Sectoral Committee on Tourism Environment Water and Natural Resources on first and second quarter financial statements for the period ended 31st December, 2024.

**Thursday, 12<sup>th</sup> June, 2025 at 2:30 p.m.**

Order of business will be as follows;

### **Papers**

1. Report on the Sectorial Committee on Youth Affairs and Sports on first and second quarter financial statements for the period ended 31<sup>st</sup> December, 2024.

### **Notices of Motion**

1. That this House adopts the report sectoral committee on Youth Affairs and Sports on First and Second Quarter Financial Statements for the period ended 31st December, 2024.

### **Questions and Statements**

Statement to be transacted in the County Assembly between Tuesday 17<sup>th</sup> to Thursday 19<sup>th</sup> June, 2025.

I think that is the end of the weekly program. I submit.

**Mr. Speaker:** Thank you, Mr. Jacob Psero for giving us our tentative weekly program, it appears because of age, you have left out the motion on Thursday next week.

Kindly, give us the motion of Thursday next week on the Order Paper. Is appearing on page 10 under number eight

**Hon. Jacob Psero:** Thank you Sir, I am sorry for that mishap, under the same order of business we have;

Motion

Report on the sectoral Committee on Roads, Transport, Infrastructure and the Public Works on the Status of Implementation of the Bungoma County Transport Act 2015.

**Mr. Speaker:** Thank you, Hon. Psero. What did the chairs of Tourism and Education eat during lunch that they have this extra happiness?

## STATEMENTS AND QUESTIONS

**Mr. Speaker:** Honourable members, Allow me, allow some few speakers to make some brief remarks about our visitors' from Friends School Kamusinga who are in our galleries. Host MCA. Hon. Christine, you are the first one to go. I am told you are holding brief for the Honourable MCA for Kibinge Ward where the Friends School Kamusinga is located. I am seeing other alumni are online; they are eager to speak, there is no problem. Hon. Christine, proceed.

**Hon. Christine Mukhongo:** Thank you, Hon. Speaker for giving me this chance to stand up and welcome our students from Friends School Kamusinga. I know the area MCA gave an apology. He is out on official duty. *Mheshimwa* Aggrey Mulongo that is the MCA of Friends School Kamusinga. I am your neighbor MCA in town *Mheshimiwa* Christine Mukhongo. I want to take this opportunity to welcome you in our Assembly and feel free to learn.

This is the Assembly of Bungoma which is a replica to that one of the National Assembly. I know you have been there, so you are here to compare.

I want also to take this opportunity to appreciate boys of great minds. They do the best year in and year out. Being under several principals with big names like Principal Khaemba. When I was a student at your sister's school Moi Girls Kamusinga. Then came Nabukwesi, Namachanja, Kariuki and now we have Mr. Weloba.

I know you have been taken around and you have been told how we conduct business in this parliament. As I am standing from this end going around, that is the majority end. You are lucky that today our Leader of Majority is seated just at the end that is Hon. Joseph. We have also our Deputy Minority Leader, Madam Mutiembu; that is the minority area.

*(Applause)*

**Mr. Speaker:** Hon. Christine, it appears when I walk around, I will be declare the majority...

*(Laughter)*

Proceed,

**Hon. Christine Mukhongo:** Thank you, Mr. Speaker. I also want to tell these students that these members have different professions; we have CPAs seated here...

**Mr. Speaker:** Hon. Christine, the moment you refer to CPA you must finish, CPA Kikechi and Nganga. Yes because there is nobody called CPA.

**Hon. Christine Mukhongo:** We have lawyers...

*(Laughter)*

...advocates, teachers and this, business people. So it is a mixture of different minds. Whoever has taken us through the Order Paper of next week is the retired principal Hon. Psero and we have other teachers including myself.

The year when Mr. Karuki was the principal, I was also a parent and board member at Friends School Kamusinga. I appreciate the discipline, performance and everything the way you do it.

So, we expect the best from you learners; let us now become the first in the nationals as we wind up the 8-4-4 system. I remember when Mr. Khaemba came to Friends School Kamusinga, the school was a bit down in performance and when he arrived, he said I am going to wake the sleeping giants of Western Kenya and actually the school picked up. I know I have not been so much close to you people but you are so familiar. Thank you for taking good care our boys and also extend the same to the administration for planning this event for the boys to learn more about the County Assembly of Bungoma.

I just want to wish our teachers well. I know you are super thinkers and we want to see the super results.

**Mr. Speaker:** Thank you, Hon. Christine. I will have Hon. Ali Machani,

**Hon. Ali Machani:** Thank you, Honorable Speaker. Friends School Kamusinga is a well-known school in terms of performance and discipline. This is one of the schools within Bungoma County that some of our leaders have gone through. This school is seriously under the sponsorship of the Friends Church.

We are aware we have three religious groups that sponsor education; we have Catholics, Friends and Muslims. Muslims delayed engaging much in education. I am a Muslim by faith, but I want to say other churches like Salvation Army came in later. The Friends Church and the Catholics were able even to sponsor bright students to go and advance their academics.

We can't forget people like the late Minister Mwangale, Wamalwa Kijana and Alfred Sambu; they were all sponsored by the Catholics and Friends Church through scholarship. When Sambu was going to do engineering in Queens College, Wamalwa was going to study law in America. And those days, it was not easy to be sponsored by the Church through scholarship.

Secondly, this is one of our schools that has set standards. Anybody who wants to speak about education will want to associate himself with Kamusinga. As my good sister Hon. Christine has pronounced that Friends School Kamusinga has really motivated learners, including our neighbouring school to perform better because if you want to set standards then you must be competing Kamusinga in this region.

Majority of these leaders seated here and I am proud of them because all of them went to school. Majority of these leaders seated here went to different schools but when someone pronounced about Alliance Boys, Kamusinga, Lugulu and others, people want to associate with you because whoever passed through the hands of Kamusinga, even his pronouncement in English, you will see his words flowing. I did not manage to go through Kamusinga, because my father was not that able to take me there and he was not even a Quaker.

Don't let us down because our teachers are doing their best and I believe majority of students must be doing History and CRE and whoever has associated himself with those subjects, you will see them doing political science.

I don't want to miss to talk about the benefits of Kamusinga. My son went through Kamusinga Boys and he is doing civil engineering. I think this is his last year and I am proud to say that he was among the students who performed well there.

As leaders in this County, we have managed to give our support through bursary and through our prayers and we ask them to be disciplined and work hard for their bright future.

So my appeal to the students, respect your teachers and don't allow anybody to gossip and talk about your teachers because when you respect your teacher, he/she will give you knowledge that will enable you prosper in your academics.

Honourable Speaker, you are seated here because you went to school. And I can't miss my words. I think likely your father must be a Quaker, friends or Catholic, from where I sit.

**Mr. Speaker:** My father was in the seminary of the Catholic Church.

**Hon. Ali Machani:** And he was probably, if you could advise...

**Mr. Speaker:** He was in a seminary. Had he finished, I wouldn't be sitting here. Proceed.

**Hon. Ali Machani:** Thank you, Hon. Speaker. So we can agree that people seated here, their parents must have associated themselves with some religious denominations; Honorable Speaker is seated here because his father is a Catholic and a principal in one of our schools and that is why the son managed to advance to go abroad and advance in law. So that's why we are here.

I am aware that whether he is not a profession in that field but he has the muscles and capacity to talk to the people, influence them and get into this office of leadership. So my appeal to them, you can join a field of your choice depending on how you are committed.

Secondly, even business people who have advanced and succeeded in life minus education, even in business you can't go anywhere. So you must have a commitment. And you must be ready also to listen to a teacher and be disciplined and more so have a commitment that everything can be done in your life as far as you listen to your parents, your teachers and the church that is closer to you.

I want to stop there and thank those ones who have mobilized and did the necessary to make sure that these students can familiarize themselves legislative arm of the County government.

In this Assembly, it's not all about majority and minority but it's all about representation. We are in the same government, we are supposed to oversight, budget, represent and make laws. When we differ in opinion, it means you are not for the majority, but it does not mean that the minority miss ideas to contribute. When you are in minority, you see so many openings and loopholes and you are supposed to correct and advise the performance the government. So it does not mean that when you are in opposition, you miss ideas and reasoning capacity on any issue.

**Mr. Speaker:** Thank you, Hon. Ali Machani. Hon. Opwora, proceed.

**Hon. Edwin Opwora:** Thank you, Mr. Speaker. Hon. Machani has spoken for long until it gave me a nostalgic moment of the good old days in Friends School Kamusinga. That means I am an alumni of Friends School Kamusinga.

*(Applause)*

I went there and left in the early years of 2000s and that is why if you see any Honourable Member who uses common sense, it is I and the Deputy Speaker...

*(Laughter)*

**Mr. Speaker:** Honourable... Hon. Opwora

**Hon. Edwin Opwora:** Mr. Speaker, I meant...

**Mr. Speaker:** Are you implying others? Hon. Otsiula what is the issue? Allow Hon. Otsiula first.

**Hon. Benjamin Otsiula:** Yes. I am wondering whether the Honourable Member for Luhya/Bwake is implying that members who didn't go through Friends School Kamusinga, don't use common sense.

*(Applause)*

**Mr. Speaker:** Hon. Opwora, to save yourself, will you just withdraw that one? And do the necessary because that means even the Speaker is not using common sense. That is the implication.

*(Laughter)*

Proceed,

**Hon. Edwin Opwora:** Mr. Speaker, I think the understanding, kind of got out of the wave, but I meant...

**Mr. Speaker:** Or we were carried away by happiness.

**Hon. Edwin Opwora:** Not happiness. Our motto in Friends School Kamusinga was use common sense and I meant to say the people who practiced it were me and Hon. Deputy Speaker, who happens not to be here.

**Mr. Speaker:** So are you trying to say others don't use it?

**Hon. Edwin Opwora:** No Mr. Speaker, that is the motto of the school.

**Mr. Speaker:** It's okay. Proceed. Proceed.

**Hon. Edwin Opwora:** And that's why I had to bring it out. It is unfortunate that maybe it came out in a bad way but I didn't mean that Honourable Members here are not on the other side. I

want to thank the teachers who brought these students here. It's a great honour as alumni of the school to say that the institution shaped me to the person I am.

I am an engineer by profession, and I am here now in a different capacity but that doesn't mean that I do not appreciate where I come from. I just want to encourage the students that where they are, it's a good place, it is a foundation for their life and let them continue working hard. And just to know that the buildings in that school are very old. Actually, my father was one of the alumni of the school in around 1956.

So I just want to talk to our young guys that please, the infrastructure that you see in that school has passed through generations and you are in that school for a reason and for a season. Please do not be carried away to burn the school or to damage the properties there. Just pass through your season, make sure it is the best.

If I remember about my season, I think we have great lawyers here in this country. We have engineers, we have pilots and I know in this generation, we are going to have future leaders who might lead this country in great professions. I want to thank the teachers and to encourage them that let them not tire, let them continue shaping the society and it is through them that we see a new generation of hope and that will change the world.

*(Applause)*

**Mr. Speaker:** Thank you, Hon. Edwin Opwora. Hon. Alice, you will be the next person to speak.

**Hon. Alice Kibaba:** Thank you, Mr. Speaker for giving me this chance to talk to our students of Friends School Kamusinga. It is an honor and joy to welcome you here today not just as the nominated member of Bungoma County Assembly but as the proud mother of one of your alumni.

Friends School Kamusinga is a name that evokes pride, discipline and excellence. And seeing you here reminds me that the future is in very capable hands. As students of Christian Religious Education and the History and Government, you are learning more than just facts and scriptures. You are exploring the foundations of character, leadership and national building. You are preparing to take up your rightful place in shaping not just your communities, but the soul of this nation.

In Christian Religious Education, you learn the principles that make a person whole, faith, humility, service, integrity. In history and government, you learn the lessons of our past and the tools to build a better future. Together these subjects give you both moral compass and civic vision and I know Kenya needs young men like you who are anchored in both. Never forget

where you come from, Kamusinga has shaped you. Bungoma has nurtured you. One day, you will be the one standing where I am standing...

(Applause)

...representing your people with wisdom, courage, and compassion. I want you to dream big, but also work hard because success doesn't come from shortcuts; it comes from showing up every day, doing your best and trusting God to open the right doors at the right time. As you sit for your exams, prepare not just to pass but to apply what you have learned. You are the history makers, the future governors, pastors, innovators and peace makers. Thank you and may Almighty God bless you richly.

**Mr. Speaker:** I can see you want to preach and you are not among the list of the bishops that I'm aware of, unless you want me to update the list of the preachers here. Hon. Nganga Proceed.

**Hon. Everton Nganga:** Thank you, Honorable Speaker. First, I would like to welcome teachers and students from Kamusinga High School. This is a school of my admiration because one time after...

**Mr. Speaker:** Yes, Honourable member.

**Hon. Edwin Opwora:** (*On a Point of Information*) Mr. Speaker, I said something but I was mistaken; it is Friends School, Kamusinga; we do not have a high school.

(Laughter)

**Mr. Speaker:** Hon. Nganga, when I was doing the communication, it's clear that it's Friends School Kamusinga. If it is a high school, then I think it's a wrong school. Proceed.

**Hon. Everton Nganga:** Thank you, Mr. Speaker. You know, after my primary level, I was given a letter to join Kamusinga Friends but, you know, I missed and one of the reasons was lack of school fees and my father decided to take me to Kimugui, a Harambee school. This is an academic powerhouse of Bungoma and even in Kenya at large.

To teachers, you have done a very good thing to visit this Assembly. And it will help students have firsthand information on what happens in this House.

When you look at the learning curriculum, you do a lot of things; you normally define terms, explain, make notes for students, describe activities and that is a very good idea.

One of the best doctors in Bungoma, may his soul rest in peace, that was Dr. Kubasu, who hailed from my Ward, was an alumni of the school. He managed to join Kamusinga and went to the

university then he came out as a gynecologist. It's a school that actually has produced very many big names in this republic.

Apart from academics, the school also performs well in very many disciplines i.e. Rugby, soccer, and hockey; it's a school that normally competes nationally.

In the last year's results, I had my nephew by the name Isaac Khisa; he managed to get an A plain and joined the university to pursue medicine.

To students, I've been told that you are History and CRE students. I was also a student and during my secondary level, I did History and CRE. History is a booster subject. I'm encouraging you that actually you all score As. History is not hard. When you are asked to state the factors that led to industrialization in Germany, they are the same factors that led to industrialization in Japan, and so on.

**Mr. Speaker:** Is that not Geography?

**Hon. Everton Nganga:** It is History. Factors that led to industrialization in Germany, Japan, and China, they are the same factors. For example, factors that made Samora Toure to fight for a very long time against colonialism. They are the same.

**Mr. Speaker:** In this situation, we want to verify this with the Hon. Rugut, who is a retired Principal; we want to verify what you are telling us, because he may be misleading us.

**Hon. Everton Nganga:** Give her a chance, she will react to it.

**Mr. Speaker:** She is going to speak after you.

**Hon. Everton Nganga:** Honourable Speaker, let our Kamusinga shine, it is the pride of Bungoma County.

**Mr. Speaker:** Hon. Jeremiah, our landlord, so don't mess with him.

**Hon. Jeremiah Kuloba:** Ahsante Bw. Spika. Kila mzungumzaji ametumia kingereza mimi nitatumia kiswahili. Kwanza napenda kuwashukuru walimu na wale waliowatayarisha kuja katika safari hii.

Napenda muwe wanafunzi wenyе nidhamu, ingawaje naona mnawagiwa sifa kochokocho. Msome mkijua kuwa avumaye baharini ni papa lakini wengine wapo. Kwa hivyo ninyi kule ikiwa mnavuma msione ya kuwa mko peke yenu, wengine wako na nafasi zile zipo ni chache na mjue kuwa mnang'ang'ania hizo nafasi. Msione kuwa mko kwenye shule kubwa ambayo itawapatia nafasi katika maisha. Ni ile bidii ambayo mtatia katika masomo yenu ndiyo itakayowaokoa.

Unajua wazungumzaji wengine wote hawajataja shule vidogo vidogo hata mimi nikashangaa mimi niliyesoma kwenye shule kidogo niko wapi lakini iko hivyo. Kwa hivyo langu ni kuwahimiza tu msome kwa bidii na nafasi iliyo katika taifa hili siyo ya kupewa ni ya kunyakua kwa nguvu, na nguvu hizo zitakuwa kufaulu kwenu katika masomo.

**Hon. Angeline Rugut:** Thank you, Honorable Speaker for this chance to address the students of Friends School Kamusinga and their teachers. I want to tell them that we are proud to have you here as a giant school in our region.

You might not understand what is happening in the House, we are so excited because we believe in you and the good results that you normally post. We want to continue encouraging you to work hard. We know you entered that school with big grades but the biggest room is that of improvement. Always have value addition in your performance.

The Speaker that has just spoken has mentioned that there is so much competition out there so when you come out of that school make sure that you have the best results. Never be cheated that there are no opportunities, opportunities will always be taken up by those who have performed. Make sure you have the best papers because we are not only looking at our country, there are even opportunities internationally.

For the teachers, only God can reward you for the work that you do. A teachers training is also flexible, you can also work anywhere. There are greener pastures out there and you will always have an opportunity even after teaching.

For the student; that is a school that has systems so make sure that as you come out of that school, you are all round. You should fit in the society. We have the overall performance of a school and then we have the individual performance. Make sure that your individual performance is the best so that when you come out here, you stand out to be counted.

The previous speakers have mentioned something about having yearned to be in that school or to have their own children in that school, but they didn't manage. For you who are there, count your blessings. Always respect your parents for enabling you to be there, thank God for giving you the chance. Utilize that opportunity and come out the best student. We pray for you. We wish you well. Be blessed.

**Mr. Speaker:** Thank you, Hon. Rugut. Let me have Hon. Otsiula, Chair Education, but I will allow Hon. Stephen also to speak and hope he won't be telling the stories of Hon. Opwora.

**Hon. Benjamin Otsiula:** Thank you, Honourable Speaker. On behalf of the Committee of Education and Vocational Training, allow me also to appreciate the students from Friends School Kamusinga and their teachers for scheduling and taking time to come here on a learning spree.

This is a school that has a very envious history. In academic performance, it is a giant, not only in Bungoma County but within the Republic of Kenya.

This is a school, which was established in 1956 by the educator Allan Bradley and they have maintained consistency in terms of performance. We want to appreciate the teachers seated here today for leading the students. The whole County of Bungoma, including this County Assembly of Bungoma, is proud of Friends School, Kamusinga.

Hon. Opwora has already alluded to the fact that he is a former student of that school. There are others here also. I am informed that the Deputy Speaker of this House is a former student of Friends School Kamusinga. Hon. Opwora is an engineer, a software engineer and he manages all ATM machines in Kampala and that is a brain from Friends School, Kamusinga. The man sitting here is a moving bank and I think the software that is used in most banks in Kampala comes from Friends School Kamusinga. I want you to be proud of one of your own.

I want to enlighten the students. First of all, you came here because you are history students. You are learning in class, but this is now the County Assembly, and it is a replica of the National Assembly. In this House, we have the majority side or the majority party. The majority side sits on this side and the minority side occupies the other seats. On the majority side, we are led by the Leader of Majority who will introduce the business of the government in the House. The Leader of Majority has a deputy Leader of Majority who deputizes in the absence of the Leader of Majority. We have a Majority whip that is in charge of disciplining and ensuring compliance on the part of the majority coalition or the majority party.

In this House, we have the Leader of Minority who is in charge of the Minority party or the minority coalition in this House. He also has a deputy leader of minority who steps in when he is not present. You want to inform who?

**Mr. Speaker:** Hon. Otsiula, let us allow Hon. Waiti

**Hon. Wafula Waiti:** (*On a Point of Information*) Thank you, Honourable Speaker. I rise on a point of information to this Honourable House following the remarks by the Member who has just been on the stage misleading the House that all Members who are sitting on this side are on the minority side. The boundary is very clear and after him having mentioned that, I saw Hon. Machani laughing at me as if he's indicating that I am one of them. It should be very clear. You know the students seated here come from across the country and I can be having students who come from my Ward and their parents voted me in. Kenya Kwanza is majority coalition by virtue of numbers and that means I come from the majority side. The boundary should be drawn very clearly that those members sitting on the other side are the only Members on the minority side. So the House should be informed. I am a Member of the majority side.

**Mr. Speaker:** Honourable Members, he is just clarifying that basically the minority side occupies only the 17 seats, it ends there that way. No more side shows. Back to Hon. Otsiula, Proceed.

**Hon. Benjamin Otsiula:** Let me confirm that Hon. Wafula Waiti is a member of the Majority coalition and in my demonstration, I said on my right. I think he's on my south right, so he's not on the right. I was saying on my right, Honorable Speaker.

*(Laughter)*

I was saying there is a Minority Whip and a Deputy Minority Whip who are also in charge of the discipline and ensuring that members adhere to the directions of the coalitions.

In this House, the conduct of business is regulated by the Honourable Speaker who is in charge of moderating debate, ensuring that all Honourable Members are given an opportunity to articulate their issues and represent their people very well.

We also have the HANSARD system, as you can confirm on the screens, when a Honourable member is addressing the House, he is able to be recorded and we also use this system. We have the central server room there for the purpose of recording the proceedings of the House either for future use or future reference. As you leave this House today, you have to understand that whatever we are doing here is codified for the benefit of those who are not here and even us who are here can refer to what transpired in the House.

We have our Serjeant-at-Arms, they ensure that the Speaker is having an easy time to moderate the proceedings. They also ensure the safety of the House and that of the Honorable Members.

Friends School Kamusinga; this is a school which has produced people. As they remain in that school, they must aim very high to ensure that they protect and uplift the name of this Honourable Institution. I am reliably informed that our Governor Hon. Kenneth Makelo Lusaka, Chris Kirubi, the renowned businessman, Arthur Obel a scientists, all passed through Friends School Kamusinga. We can name several figures in this country that passed through that institution and therefore, this is your time to make your name so that in future we also refer to you and say that you went through Friends School Kamusinga. What Hon. Ali Machani has told you, as a member of the Education Committee, is true, that discipline precedes success. You must remain disciplined, focused and utilize your time in class.

Otherwise, for our teachers, it is a testament that you have produced people. All of us have gone through the hands of teachers, and as my colleague Hon. Christine from Kimilili Ward has said, several teachers and principals are here; On my left is the former principal Cheptais Boys, our Deputy Speaker is a teacher who owns a multitude of schools in Kitale and all over the county, Hon. Christine is a renowned teacher from Kimilili, Hon. Angeline Rugut is a lecturer at Moi University and Hon. Francis Chemion is also a teacher.

Unfortunately, your MCA, Hon. Aggrey Mulongo, I think he's indisposed, he is also a teacher of *Gumbaru*, and we love him because he takes lessons from those students who are not catching up with life very quickly and we also appreciate him for his services.

Therefore, I also want to appreciate Hon. Aggrey Mulongo in absentia that he has really always defended this institution and he loves Friends School Kamusinga.

Without further ado, I wish to stop there and I wish our teachers all best as you prepare our learners. To learners, as you go back home, remember whatever you have learned in this Assembly.

**Mr. Speaker:** Thank you, Chair Education. I will allow Deputy Speaker to make brief remarks about our visitors in the Public gallery, so that we wind up quickly. Hon. Deputy Speaker, proceed.

**Hon. Stephen Wamalwa:** Thank you, Hon. Speaker for according me this time. I want to appreciate the teachers and students of our very wonderful school Friends School Kamusinga. Actually as it has been said, I am a former student in this very wonderful and mighty school. The only school in this country with only one school rule, *Use Common Sense*. When I was just coming in because you had given me an assignment and I was told that *KA168P* has been spotted around the Assembly, I came sprinting very fast to find out if it's indeed the school or not.

For the students, we used that bus. It was the only bus in Western Kenya that looked so...Today it is old but it was a very wonderful machine during those days. I am a former student in the house of Chetambe and Hon. Opwora was in Jamhuri. I undertook History and Government.

I must say that you being students of History and Government, the County Government structure only has two levels, that is, the Executive and Assembly which is the Legislature as opposed to the National Government which has three arms; we have two and in the County Government we only have two officers who fly the flag and that is the Governor of the County Government and the Speaker seated here.

I want to encourage you students of Friends School Kamusinga, the Principal was here and I talked to him and we are a battalion of F.S.K *Use common sense* team around. We are coming there very soon so that we can talk a lot of issues while in school.

Otherwise, they are always champions and anybody who has gone through Friends School Kamusinga is never ashamed, never a failure, does not bring disrepute to the society, family and everyone around him. Alumni of Friends School Kamusinga always influence the environment around them. You cannot allow the environment to influence you instead you influence the environment.

(Applause)

And that's what...

**Mr. Speaker:** Hon. Deputy Speaker, you know when you are saying so I am worried about CPA Nganga because he went to a Secondary School so I think stop there and wind up...

(Laughter)

**Hon. Stephen Wamalwa:** Hon. Speaker I respect you what I can say as I summarize because the Speaker has ruled, we are proud of the teachers of Friends School Kamusinga and we are proud of anybody around Friends School Kamusinga. May God bless you.

**Mr. Speaker:** Thank you, my Deputy Speaker, Hon. MCA for Soysambu/Mitua. Honorable Members, allow me on behalf of the leadership of this House and the entire County Assembly of Bungoma take this chance to wish the students of Friends School Kamusinga all the best in the fourth coming exam at the end of the year.

To teachers, we will not be able to pay you enough because your teaching is a calling by nature and the only individuals whom we can compare with Jesus Christ who was a teacher like you people. So we wish you well as you mold and teach our students or our small boys.

Next item,

## MOTION

### REPORT BY THE SECTORAL COMMITTEE ON FINANCE AND ECONOMIC PLANNING ON 1ST AND 2ND QUARTER FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST DECEMBER, 2024

**Mr. Speaker:** Who is taking up the report? Hon. Francis Chemion, you proceed.

**Hon. Francis Chemion:** Thank you Hon. Speaker I rise to move a report by the Sectoral Committee on Finance and Economic Planning on the financial statements for financial...

**Mr. Speaker:** Hon. Waiti, what is the problem...

**Hon. Wafula Waiti:** Hon .Speaker, this is a House of Rules and Procedure and before we went for recess, you had ruled that before any motion is taken up, we have to confirm the quorum of the committee. So how I wish that the same be confirmed if it is there...

**Mr. Speaker:** Can I have the membership of the Committee confirmed?

I can confirm I have seen her handbag, she is within the premises here. So I think the issue of....

(Applause)

50 plus one is attained. Hon. Chemion, proceed. If a Member was looking for an excuse to run away, I don't think it is going to happen. You have the microphone proceed...

**Hon. Francis Chemion:** Thank you, Mr. Speaker. I rise to move a Sectoral Committee on Finance and Economic Planning report on the Financial Statement on the period ending 31st December, 2024. We have the table of contents which I will not read; I will only read the preamble.

## **Preamble**

I present the report by the Committee on Finance and Economic Planning for the Financial Statements for the Financial for period ended 31<sup>st</sup> December, 2024. The report was tabled in this County Assembly of Bungoma by Leader of Majority on 5<sup>th</sup> March 2025 and committed to all Sectoral Committees for their interrogation, input and recommendation through a report to this Honorable House.

## **The Mandate of the Committee**

The Committee on Finance and Economic Planning falls under Sectoral Committees whose mandate is derived from Standing Order 217 (5) and matters assigned under the Second Schedule which shall be exercised within the limits contemplated under Part 2 of the Fourth Schedule to the Constitution.

### **The functions of a Sectoral Committee shall be to; -**

- (a) Investigate, inquire into, and report on all matters relating to the mandate, management, activities, administration, operations and estimates of the assigned departments;
- (b) Study the program and policy objectives of departments and the effectiveness of the implementation;
- (c) Study and review all county legislation referred to it;
- (d) Study, access and analyze the relative success of the departments as measured by the results obtained as compared with their stated objectives;
- (e) Investigate and inquire into all matters relating to the assigned departments as they may deem necessary, and as may be referred to them by the County Assembly;
- (f) To vet and report on all appointments where the constitution or any law requires the County Assembly to approve, except those under Standing Order 185 (Committee on Appointments); and
- (g) Make reports and recommendations to the County Assembly as often as possible, including recommendation of proposed legislation.

One of the most important features of our Constitutional framework is the requirement of the County Assemblies having the mandate to exercise oversight over their respective County

Executives and their organs/departments. Article 185(3) of the Constitution of Kenya, 2010 on legislative authority of County Assemblies state inter-alia that, `A County Assembly, while respecting the principle of the separation of powers, may exercise oversight over the County Executive Committee and any other County Executive organs.

### **Committee Membership**

The Committee comprises of the following members;

1. Hon. James Mukhongo	Chairperson
2. Hon. Orize Kundu	Vice Chairperson
3. Hon. Stephen Wamalwa	Member
4. Hon. Everton Nganga	Member
5. Hon. Aggrey Mulongo	Member
6. Hon. Vitalis Wangila	Member
7. Hon. Everlyne Mutiembu	Member
8. Hon. Violet Makhanu	Member
9. Hon. Tony Barasa	Member
10. Hon. George Makari	Member
11. Hon. Jack Kawa	Member
12. Hon. Francis Chemion	Member
13. Hon. Godfrey Mukhwana	Member
14. Hon. Christine Mukhongo	Member
15. Hon. Jerusa Aleu	Member

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

In the execution of its mandate, the Committee on Finance and Economic Planning is given a legal backing under the Constitution of Kenya 2010, Public Finance Management Act, 2012, and County Governments Act, 2012. These statutory provisions include:

### **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: **201(a)** *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.*

Section 149(1) (a) and (b) of the PFM Act 2012 provides as follows... “*an accounting officer is accountable to the County Assembly for ensuring that the resources of the entity for which the officer is designated are used in a way that is;*

- a) *Lawful and authorized.*
- b) *Effective, efficient, economical and transparent.*

### **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 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;*
  - (c) publish and publicize them*

### **Acknowledgment**

I take this opportunity to thank all Hon members of the Committee and secretariat for dedicating their time to interrogate the Finance and Economic Planning departments Financial Statements for the period ended 31<sup>st</sup> December, 2024.

Further, this Committee extends its gratitude to the Executive Arm of the County Government, Department of Finance and Economic Planning for the role they played in offering explanations and supporting documents as requested by the Committee

Lastly, the Committee is grateful to the offices of the Speaker and the Clerk to the County Assembly of Bungoma for logistical support received as it discharged its mandate.

It is therefore my privilege, on behalf of the Committee on Finance and Economic Planning, to table this report.

Report signed by Hon. James Mukhongo Chairperson, Sectoral Committee on Finance and Economic Planning

## Overview of FY 2024/25 Budget

### Financial Performance

#### Revenue

In the financial year 2024/2025, the county government projected revenues of Kshs. 15,589,447,703 compared to Kshs. 15,243,651,077 projected in financial year 2023/24. This is an increase of Kshs. 345,796,626. The budget is broken down as follows:

Kshs. 11,543,041,769 is expected from exchequer, 74% of budget,

Kshs. 487,904,999 from grants from National government,

Kshs. 1,301,608,119 as grants from Development partners,

Kshs. 1,063,647,395 from AIA and

Kshs. 1,193,245,421 from local revenue collection

The largest part of the budget is expected from exchequer issues contributing 74% of the requirement, local revenue 14.5% and other receipts including grants 11.5%.

#### Resource envelope and revenue performance 2024-5

SOURCE	APPROVED supplementary 2 estimates FY2023/24	APPROVED BUDGET ESTIMATES 2024/25	Variance
Bal. b/f - (i) Equitable Share.	275,350,297		
iii Retention	150,000,000		
Transfers from Central Government	11,111,983,608	11,543,041,769	431,058,161
Conditional Grant- National Government:	631,242,635	487,904,999	-143,337,636
Conditional Grants- Development Partners:	831,777,735	1,301,608,119	469,830,384
<b>FUNDS</b>	<b>213,023,948</b>	<b>-</b>	
Locally Generated AIA:			-98,423,988

	1,162,071,383	1,063,647,395	
local revenue as per expected finance act	868,201,471	1,193,245,421	325,043,950
<b>DEFICIT</b>	-		
<b>Total</b>	<b>15,243,651,077</b>	<b>15,589,447,703</b>	<b>345,796,626</b>

Kshs.10, 621,087,033 was allocated towards recurrent expenditure and Kshs.4, 968,360,669 towards development.

Kshs.14,232,497,269 of the budget was allocated to the County government and Kshs.1,356,950,433 to the County Assembly,(Kshs.1,166,950,433 recurrent and Kshs.190m development)

After deduction of level 4 and 5 hospitals Kshs.1, 063,647,395 and County Assembly Kshs.1, 356,950,433, the County planned to raise Kshs. 13,168,849,875 from local revenue, National Government and Development partners through County Allocation of Revenue Act (CARA).

#### **Breakdown of revenues received within 6 months of FY 2024/25.**

Revenue/expense item	Final budget	Actual on comparable basis	Budget utilization difference	% of utilization
<b>Revenues</b>				
Transfers from CRF	13,168,849,875	4,609,216,225	8,559,633,650	35%
Miscellaneous Revenue	107,399,988	104,444,231	2,955,757	97%
<b>Total revenues</b>	<b>13,276,249,863</b>	<b>4,713,660,456</b>	<b>8,562,589,407</b>	<b>36%</b>

1. Included in miscellaneous revenue is Kshs.16,104,606 from Danida,Kshs.50,707,985 from NHIF reimbursement,Kshs.20,840,273 from fees and transfers to VTCs, Kshs.13,888,766 from Mabanga & ATC, Kshs.1,822,591 from Sinoko hospital as fees & charges,Kshs.50,000 from triggerise and Kshs.1,030,010 other incomes.(Through partnership with TIKO Africa, the Triggerise project is an adolescent SRH initiative that focuses on interventions to reduce incidences of teenage pregnancies and HIV infections by increasing access to modern contraceptives and HIV testing among adolescents aged 15-19 years).

#### **Borrowing by the County**

The County Government borrowed Kshs.642.08 million from a commercial bank, the County Executive Kshs.601.09 million, and the County Assembly Kshs.40.99 million to support its operations. As of 31 December 2024, the County had a short-term arrangement with the Kenya Commercial Bank, Bungoma Branch, to facilitate salary payments and avoid salary delays.

**Hon. Tony Barasa:** (*On a point of information*) thank you, Hon. Speaker. This House has its own customs. Last time I checked, we had only one Deputy Speaker and he used to sit here. I am seeing Hon. Okasida who is not even a leader of this House sitting at the designated areas. Is he in order?

**Mr. Speaker:** Honorable members, I think we have been able to rectify where the problem is. I will urge members that apart from where we have reserved chairs for the leadership of the House, there is no bar in the other sides. The only area which you are barred from sitting are areas reserved for the leadership of the House.

Thank you. Hon. Okasida, you are out of order! Hon. Chemion, proceed!

**Hon. Francis Chemion:** Thank you, Hon. Speaker. I will repeat the payment part.

## PAYMENTS

During the quarter, the county received Kshs. 4,713,660,456 compared to Kshs. 4,090,592,450 received previous financial year 2023/24 .Kshs. 4,609,216,225 was received from exchequer and Kshs. 104,444,231 from miscellaneous revenue sources ,they include, DANIDA, NHIF reimbursement ,VTCs and Mabanga ATC which are not local own source revenue .

According to Controller of Budget report, the County had a cash balance of Kshs. 898.96 m brought forward from FY 2023/24. This opening balance includes Kshs.888.96 m from the June disbursement of the equitable share of revenue, which was released in July 2024 to pay salaries for May and June. The Financial statements are silent on this amount.

The total expenditure budget for the financial year is Kshs 13,276,249,863 while actual 6 months expenditure amounted to Kshs 4,900,794,214 representing 37% budget absorption. Out of the total expenditure, only Kshs. 539,852,057 was development expenditure ,18% of budget Kshs.3,066,706,147 while Kshs.4,360,942,157 was recurrent expenditure which is 43% of target Kshs.10,209,543,716.The focus is on recurrent expenditure rather than development.

Kshs.3,410,567,709 was utilized on employee compensation,

Kshs.626,355,035 on goods and services,

Kshs.76,323,196 was transferred to other county entities,

Kshs.247,696,216 other grants

Kshs.539, 852,057 acquisition of property plant and equipment or development

### **Total expenditure**

<b>Item</b>	<b>Amount Kshs.</b>
Employee compensation	3,410,567,709
Use of goods and services	626,355,035
Transfer to other government entities	76,323,196
Other grants and subsidies	247,696,216
Acquisition of PPE	539,852,057
<b>Total payments</b>	<b>4,900,794,213</b>

### **Statement of financial performance for period ended December 31<sup>st</sup> 2024-(Accrual).**

Employee compensation of Kshs.2, 933,430,353 is made up of Kshs.2, 832, 672,555 for basic salaries of permanent employees and Kshs.100, 757, 798 for temporary employees. The amount differs on the Statement of financial performance and the total expenditure table above by Kshs.477,137,356 which was salary relating to financial year 2023/24 may that was paid in July, by the close of the period, salary for one month remained outstanding.

<b>Description</b>	<b>Period ended Dec 2024 Kshs</b>
<b>Revenue from non-exchange transactions</b>	
Transfers from CRF	4,609,216,225
<b>Revenue from exchange transactions</b>	
Other income	104,444,231
<b>Total revenue</b>	<b>4,713,660,456</b>
<b>Expenses</b>	
Employee costs	2,933,430,353
Use of goods and services	459,140,575
Transfers to other Government Entities	76,323,196
Other Grants and Subsidies	225,640,706
<b>Total expenses</b>	<b>3,694,534,831</b>
<b>Surplus/Deficit for the year</b>	<b>1,019,125,625</b>
<b>Net Surplus/Deficit</b>	<b>1,019,125,625</b>

Use of goods and services is broken down on the table below.Kshs.119,297,939 was utilized on domestic travelling (25%),Kshs.109,060,999 was utilized on other operating expenses including

bank charges (24%), Kshs.54,793,678 on specialized materials and services (12%), Kshs.52,275,392 was utilized on hospitality supplies (11%)

We have a table giving us the same information

Description	Period ended Dec 2024 Kshs
Domestic travel and subsistence	119,297,939
Other operating expenses including bank Charges	109,060,999
Specialized materials and services	54,793,678
Hospitality supplies and services	52,275,392
Insurance costs	51,747,799
Fuel Oil and Lubricants	20,998,442
Routine maintenance – other assets	10,659,209
Training expenses	9,418,003
Purchase of Certified Crop Seed and strategic stock	8,995,504
Utilities, supplies and services	8,270,700
Rentals of produced assets	4,297,931
Office and general supplies and services	3,458,605
Routine maintenance – vehicles and other transport equipment	2,640,763
Printing, advertising, and information supplies & services	1,640,194
Communication, supplies and services	1,536,616
Others- Research	48,800
<b>Total</b>	<b>459,140,575</b>

Transfers to other government entities of Kshs.76,323,196 include Kshs.9,549,626 to County Assembly ,Kshs.15,554,305 to Kelcop and Kshs.51,219,265 to Emergency fund.

The transfer to County Assembly is not correct, total receipt by County Assembly in the period was Kshs.392, 095,984 which is 29% of budgeted Kshs.1, 356,950,433. Kshs.58, 705,434 was utilized on Development while Kshs.333, 390,550 on recurrent expenditure. Additionally Kshs.9, 999,626 for allowances was paid by the executive on behalf of Assembly. All this money is not captured in the financial statements.

Other grants and subsidies of Kshs.225, 640, 707 include Kshs.96, 953,706 as other grants and transfers without specifying the purpose and Kshs.128, 687,000 to scholarships and other educational benefits. Included in the money for scholarships is Kshs.80m utilized on basic salaries –civil service.

Description Item	Date	Amount
------------------	------	--------

Scholarships and other Educational Benefits - Secondary Education	15-Aug-24	3,687,000
Scholarships and other Educational Benefits - Secondary Education	15-Aug-24	45,000,000
Basic Salaries - Civil Service	23-Aug-24	80,000,000
<b>Total</b>		<b>128,687,000</b>

### **Statement of comparison of budget and actual amount period ended 31<sup>st</sup> December 2024**

Transfers from CRF amounted to Kshs.4, 609,216,225 against a budget of Kshs.13, 168,849,875 which is 35%. Transfers from miscellaneous revenue amounted to Kshs.104, 444,231 against a target of Kshs.107, 399,988 (97%). Among the sources of revenue; we had local revenue as a source of income and not miscellaneous income mentioned.

Employee compensation utilized Kshs.3, 410,567,709 against a budget of Kshs.6, 298,112,409 which is 54% absorption .This includes May salaries.

Use of goods and services received Kshs.626, 355, 035 against a budget of Kshs.1, 531,731,810 which is 41% absorption.

Transfer to other County Government entities received Kshs.76, 323,216 against a target of Kshs.1, 723,343,348, which is 4% of target, out of this amount, only Kshs.9.5m relates to Assembly as per breakdown.

Other grants and subsidies received Kshs.247, 696,216 against a target of Kshs.614, 689,750, which is 40% absorption.

Acquisition of Property plant and equipment (PPE) utilized Kshs.539, 852,057 against a budget of Kshs.3, 010,987,198, which is 18% absorption.

Revenue/expense item	Final budget	Actual on comparable basis	Budget utilization difference	% of utilization
<b>Revenues</b>				
Opening balance (Non-refundable special purpose accounts)				
Transfers from CRF	13,168,849,875	4,609,216,225	8,559,633,650	35%
Miscellaneous Revenue	107,399,988	104,444,231	2,955,757	97%
<b>Total revenues</b>	<b>13,276,249,863</b>	<b>4,713,660,456</b>	<b>8,562,589,407</b>	<b>36%</b>

<b>Expenses</b>				
Employee costs	6,298,112,409	3,410,567,709	2,887,544,700	54%
Use of goods and services	1,531,731,810	626,355,035	905,376,775	41%
Transfers to other Government Entities	1,723,343,348	76,323,196	1,647,020,152	4%
Other Grants and Subsidies	614,689,750	247,696,216	366,993,534	40%
Social Benefits	41,666,399	-	41,666,399	0%
<b>Capital items</b>				
Acquisition of PPE	3,010,987,198	539,852,057	2,471,135,141	18%
Acquisition of Intangible assets	55,718,949		55,718,949	0%
<b>Total Expenses</b>	<b>13,276,249,863</b>	<b>4,900,794,214</b>	<b>8,375,455,649</b>	37%
<b>Surplus/ deficit</b>	-	<b>(187,133,758)</b>	<b>187,133,758</b>	

### Statement of financial position

Current assets refer to assets that can readily be converted to cash eg inventory/stocks, debtors. The county has a total of Kshs. 616,489,997 current assets. These are broken down into

- 1.Cash and cash equivalent of Kshs.463,579,637 including Kshs.15,158,914 on recurrent account,Kshs.870,529 on Development account,Kshs.6,170,352 on deposits account,Kshs.39,992,986 on other operating commercial accounts and Kshs.401,386,857 on special purpose accounts. The special purpose account had an opening balance of Kshs.500,451,494 at the beginning of financial year 1<sup>st</sup> July 2024.
2. Receivables from non-exchange transactions of Kshs.152, 910,360 relate to current period imprest advanced .The amount excludes Kshs.20, 582,090 of imprest advanced in prior periods between 2019 -2023 which have not been disclosed in the financial statements.

Total outstanding imprest is Kshs.173,492,450.Finance and Economic Planning had the highest outstanding amount with Kshs.60,419,180(Kshs.48,936,530 & Kshs.11,482,650 current period and prior years respectively, followed by Tourism with Kshs.25,628,360, Governor's office Kshs.23,053,478,County Secretary Kshs.15,703,010,Gender Kshs.10,701,800 also excluded from payables amount are arrears expected from Cess, land rates property rent etc.

## Current imprest

DEPARTMENT	AMOUNT
Finance & E. Planning	48,936,530
Tourism, Water & Climate	25,628,360
Governor's Office	22,353,379
County Secretary	11,481,630
Gender	10,701,800
Land & Housing	8,844,280
Public administration	8,555,550
County Service Board	5,367,100
Trade	3,088,180
Roads & Public works	3,019,001
Agriculture	2,896,000
Health	1,338,150
Education	700,400
<b>Total</b>	<b>152,910,360</b>

## Prior years

Department	Amount
Finance	11,482,650
County Secretary	4,221,380
Public Administration	3,689,000
Governor's office	700,099
Roads & public works	488,961
<b>Total</b>	<b>20,582,090</b>

## Property Plant & Equipment (PPE)

Property plant and equipment are long term assets e.g. land, buildings, motor vehicles, computers, furniture and fittings that are depreciated annually over the useful life of the asset. The County has PPE worth Kshs. 14.2B. Included in this figure is Kshs.497,423,727 additions during the period .The assets register has given the values at cost, without depreciation ,it is not clear whether all assets have been included in the statements .

The assets are broken down as follows:

1. Land Kshs.11, 849,325,004.
2. Buildings Kshs.709, 017,986, including Kshs.150, 413,767 additions during the period.
3. Motor vehicles Kshs.12, 999,998 (3 vehicles).
4. Infrastructure Kshs.61, 638,534 which are additions in the year.
5. Furniture and fittings Kshs.2, 855,610.
6. Computer & ICT equipment Kshs.83,533,110 out of which, Kshs.38,471,310 relate to additions in the period.
7. Work in progress (WIP) Kshs.1, 543,572,366 with Kshs.246, 900,115 being additions in the period.

**Current liabilities**- are short term borrowings payable within 12 months period e.g. short term borrowings like overdraft and suppliers of goods and services within the period.

The County had Kshs.2, 959,990,364 worth of current liabilities. Compared to Kshs.3, 601,229,882 at the beginning of the financial year 1<sup>st</sup> July 2024. This means Kshs.641, 239,518 was paid during the period. Documents submitted by the Finance and Economic Planning Department indicate that the county has pending bills worth Kshs.6,020,791,710 broken down as Kshs.4,228,784,618 development and Kshs.1,792,007,091 recurrent.

The Kshs.2.9b is broken down as below:

1. Kshs.1,472,882,319 relate to trade payables .These are for payment of goods & services received in the period , electricity and water bills, supply of non-pharms in hospitals, drugs, mama packs, medical equipment to various hospital facilities,(expenses for self-reporting entities) fuel & lubricants, corporate uniforms, purchase of tailoring machines, computer accessories, office furniture, legal fees, routine maintenance of roads etc. Included in the amount is Kshs.15, 987,626 for supply of motor cycles.
2. Kshs.1, 249,437,487 relates to employee benefits compared to Kshs.1, 726,574,844 opening balance on 1<sup>st</sup> July 2024. This is under Finance and Economic Planning. The opening balance was Kshs.1,726,574,844 at the beginning of the financial year, Kshs.505,025,359 was added during the period. Kshs.982,162,716 was paid towards offsetting the same leaving a balance of Kshs.1,249,437,488.

Included in this amounts is salary for permanent staff of Kshs.881,691,254 that was outstanding as at 1<sup>st</sup> July 2024, Kshs.505,025,359 was added during the period, Kshs.907,571,703 was paid towards offsetting the same leaving a balance of Kshs.470,144,911 . This is an indication that part of funds received to pay for salaries relating to May & June were not utilized for the intended purpose leaving salaries for one month outstanding thus necessitating the salary advance borrowing in 1<sup>st</sup> supplementary. Moreover Kshs.99.12 m was paid outside the payroll, also included is Kshs.313,267,459 being interest owed to pension schemes, Kshs.35,547,358 for gratuity, Kshs.22,799,110 for wages of temporary staff, the balance are deduction due to pension schemes.

3. Kshs.197, 343,991 relates to 3<sup>rd</sup> party payments retention for current period while Kshs.40, 326,564 relate to 2021-2023. Total outstanding retention is Kshs.237, 670,555.

Current ratio is a measure of an organization's ability to meet short term obligations using current assets. A higher current ratio indicates better liquidity and financial health as it shows the organization has more assets to cover short term debts. The County has 3 times more current liabilities than assets.

### Statement of financial position

Description	Period ended Dec 2024 Kshs	Opening Statement 1st July 2024 Kshs
<b>Assets</b>		
<b>Current Assets</b>		
Cash and Cash equivalents	463,579,637	715,997,619
Receivables from Non-Exchange Transactions	152,910,360	21,594,790
<b>Total Current Assets</b>	<b>616,489,997</b>	<b>737,592,409</b>
<b>Non-Current Assets</b>		
Property, Plant and Equipment	14,262,942,611	13,765,518,884
<b>Total Non- Current Assets</b>	<b>14,262,942,611</b>	<b>13,765,518,884</b>
<b>Total Assets (A)</b>	<b>14,879,432,608</b>	<b>14,503,111,293</b>
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Trade and Other Payables	2,959,990,364	3,601,229,883
<b>Total Current Liabilities</b>	<b>2,959,990,364</b>	<b>3,601,229,883</b>
<b>Total Liabilities (B)</b>	<b>2,959,990,364</b>	<b>3,601,229,883</b>
<b>Net Assets (A-B)</b>	<b>11,919,442,244</b>	<b>10,901,881,410</b>
<b>Represented by:</b>		
Accumulated Surplus	11,919,442,244	10,901,881,410

Net Assets	11,919,442,244	10,901,881,410
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## Bank Accounts

VTCs have a total of 150 accounts with a closing balance of Kshs.4, 570,258. Health facilities have a total of 155 bank accounts with a closing balance of Kshs.24, 495,506

So members you can see the two institutions are having very many bank accounts, so it can explain why Bungoma has more.

## Finance & Economic Planning

The Department had an allocation of Kshs.1,295,089,288 in the approved budget, distributed as Kshs.1,139,370,339 recurrent and Kshs.155,718,949 development expenditure. During the period, Kshs.426.92m was received for recurrent expenditure which is 38% of budget and Kshs.77.65M for development expenditure which is 50% of budget.

### Major expenses were

1. General Administration, Planning and support services with an allocation of, Kshs.947, 123,564 received Kshs.353.04m during the period, 37% absorption.

Major expenses were:

- i. Human Resource Management and Development Kshs.247.04m against a budget of Kshs.803, 372,744 which is 31% of budget against the 50% expected. The payroll was not provided for the committee to confirm whether the department over budgeted this vote.
- ii. Administration services received Kshs.106.01m against a budget of Kshs.118, 150,197 (90% absorption).

2. County Planning Management with an allocation of Kshs.76, 290,656 received Kshs.19.09m during the period for recurrent expenditure being 25 % absorption.

The major expenses were:

- i. Economic Policy and County Planning services with an allocation of Kshs.19, 400,764 received Kshs.4.17, 22% absorption.
- ii. Budgeting with an allocation of Kshs.36,465,600 received Kshs.11.51m ,32% absorption
- iii. Monitoring & Evaluation with an allocation of Kshs.10,424,292 received Kshs.1.62, 16% absorption
- iv. Statistics with an allocation of Kshs.10m received Kshs.1.79m, 18% absorption.

3. County Financial services with an allocation of Kshs.91, 665,812 received Kshs. 46.2m for recurrent expenditure, which is 50 % absorption.

The major expenses were:

- i. Revenue mobilization with an allocation of Kshs.40,192,006 received Kshs.24.37m ,61% absorption
- ii. Accounting services allocated Kshs.18,335,192 received Kshs.11.47m ,63% absorption
- iii. Audit services allocated Kshs.16,614,467 received Kshs.4.9 ,30% absorption
- iv. Supply chain services allocated Kshs.16, 524,147 received Kshs.5.47m which is 33% of target.

4. Service delivery and organizational transformation with an allocation of Kshs.24, 290,307 recurrent and Kshs.155, 718,949 Development received Kshs.1, 922,025 on the recurrent vote.

Major expenses were:

- i. Special Coordination unit allocated Kshs.24, 290,307 received Kshs.8.59m, 35% absorption.
- ii. Emergency fund with an allocation of Kshs.100m received Kshs.51.22m 51% absorption.
- iii. ICT Development allocated Kshs.37, 467,365 received Kshs.26.43m, 71% absorption.
- iv. Health management system allocated Kshs.18, 251,584 did not receive any money during the period.

## Observations and Recommendations

### Observations

1. Included in miscellaneous revenue is Kshs.16, 104,606 from DANIDA which is a grant from a donor and which has been referred to as miscellaneous, the department acknowledged this as an oversight to be corrected in the third quarter.
2. The total actual expenditure 6 months amounted to Kshs 4,900,794,214 representing 37% budget absorption. Out of the total expenditure, only 18% or Kshs. 539,852,057 was development expenditure while Kshs.4, 360,942,157 was recurrent expenditure.
3. Kshs.119,297,939 was utilized on domestic travelling (25%),Kshs.109,060,999 was utilized on other operating expenses including bank charges (24%),Kshs.54,793,678 on specialized materials and services (12%),Kshs.52,275,392 was utilized on hospitality supplies (11%).
4. Total outstanding imprest is Kshs.173,492,450.Finance and Economic Planning had the highest outstanding amount with Kshs.60,419,180(Kshs.48,936,530 & Kshs.11,482,650

prior years), followed by Tourism with Kshs.25,628,360, Governors office Kshs.23,053,478, County Secretary Kshs.15,703,010, Gender Kshs.10,701,800. Kshs.20, 582,090 relate to periods between 2019-2023 .

5. The County has Property plant and equipment worth Kshs. 14.2B, these assets were presented at cost instead of Net book value.

## **Recommendations**

- 1.The County should address its own-source revenue performance to ensure the approved budget is fully financed. Appropriate austerity measures should be implemented to ensure expenditure commitments are aligned with available revenue.
2. The county leadership should address the situation of pending bills to ensure that genuine bills are paid promptly in the remaining financial year. Further, compliance with the payment plan submitted to COB should be enforced.
3. The Government requires that salaries be processed through the IPPD system, and the County is advised to fast-track the acquisition of Unified Personnel Numbers for their staff that are yet to be captured on the IPPD system.
4. The County Public Service Board should regulate staff engagement on contract and casual workers as provided under Section 74 of the County Governments Act 2012. Further, strict compliance with the approved staff establishment should be maintained.
5. The Accounting Officers of Finance and Economic Planning should lead by submitting reconciled figures of the surrendered and un-surrendered imprests with supporting documents as the treasury is a compliant department. The respective Officers who have failed to surrender imprests within the provisions of Section 92(2) of the PFM Act should be held liable and the un-surrendered imprests recovered accordingly, a report of compliance should be submitted to the County Assembly within 90 days from adoption of this report.
6. Valuation of Assets should be presented at Net book value and not at cost as presented by the department as under IPSAS 45 (International Public Sector Accounting Standards 45).

Adoption schedule; members of Finance and Economic Planning Committee have appended their signatures confirming the contents therein in the consolidated financial statements for the period ending 31<sup>st</sup> of December, 2024. Majority of the members have signed and all the annexures are attached.

**Mr. Speaker:** Before you invite your seconder, I am seeing you have two pages of page 21, so which is the real, the one for adoption at page 21, recommendations at page 23, and observations at page 22, but we also have page 21 again so which is the true one? Are we supposed to expunge one?

**Hon. Francis Chemion:** We expunge the other page, it should be page 24

**Mr. Speaker:** But I am seeing it is numbered page 21.

**Hon. Francis Chemion:** It should be page 24.

**Mr. Speaker:** So can you call your seconder.

**Hon. Francis Chemion:** Thank you, Speaker for being very keen. Allow me call the CPA because you know the report has CPA terms and so the only person who can second this report is CPA Nganga

*(Loud consultation)*

**Mr. Speaker:** Hon. CPA Nganga, don't take it positively, they have been saying that you went to a secondary school and now they are saying you are CPA.

*(Laughter)*

**Hon. Everton Nganga:** Thank you, Hon Speaker. I rise to second a motion that has been moved by Hon. Chemion. First, I would like to appreciate him because he has read the motion eloquently and energetically.

I would like to second the motion basing on two recommendations; that is recommendation 2 and recommendation 3. When you look at recommendation 3; it is talking about the salaries to be paid and we have recommended that salaries should be processed and paid through IPPD. Hon Speaker, you remember very well when the Budget committee was preparing the first supplementary budget in March, we had a stalemate in this House where we were having issues relating to salaries; the issue that was mentioned about KShs.470 Million and it has been highlighted here when you look at page 18. We have said that salaries relating to the month of May and June were not utilized for the intended purpose leaving salaries for one month. We have highlighted here KShs.470M and in fact when the mover was reading, he emphasized on that.

This is a report that was supposed to come in the month of maybe January. It could have guided us when we were preparing the 1<sup>st</sup> Supplementary budget. We had a gap there where around 9 Million and now KShs.470M has now shown here. I think we have now seen it and it is the Executive that is bringing all this because this information we got directly from the Finance Department. So, this one is a problem in our current government and actually it should not be repeated here.

Again, we have some casual workers who are paid out of the IPPD. Is it possible, really? How can you pay? Does it mean that you are just paying them cash at the end of the month and with the regulation from the Controller of Budget who always emphasizes that you have to pay all the workers using the IPPD which means these people don't have the requisite papers. They don't

qualify to work in Bungoma County and I wonder why our County Government is wasting millions of money paying these people.

On the issue of pending bills; we have mentioned in every quarter when we are interrogating the quarterly financial statements, I remember very well when our Governor after being sworn in, formed a committee that was to investigate on these pending bills. This problem is always there; it's like we are not addressing it very well. Again today, I have seen an advert in whatsup wall where the County Assembly has requested that people submit the pending bills since 2013. We are wasting a lot of money on this issue and how I wish that we come up with the correct way of handling this.

We have mentioned this. We could always come up with these nice reports. Yesterday when I was in the implementation committee, I realized that most of the Chief Officers have not received reports that were adopted in this House in the month of September. Most of them were saying that they have never received. I don't know why we used to have the Liaison officers here. These are the people who are supposed to convey the message to the Executive for thorough implementation and after the adoption of this report; it is supposed to be conveyed to the Executive for thorough implementation. This is a nice report, I second.

**Mr. Speaker:** Honorable members, I wish to thank the mover and the seconder of the motion. Now, allow me be able to propose a motion for debate.

*(Question proposed)*

Hon. Waiti!

**Hon. Wafula Waiti:** Thank you, Hon. Speaker for allowing me to say a few issues on the motion that has just been moved on the floor of this House. Before that, I want to laud Hon. Chemion my age mate, who has stood for two hours and remember he is a bit taller than me and the way he has been constantly standing, he needs some appreciation from the members of this House.

We have just had a report from Finance Committee bearing in mind that Finance is a compliant department. This is one of the departments that should be disciplined in terms of financial implications but when we look at the imprests, it is the leading in terms of imprest surrendering. Looking at the observation of the committee, the Finance Department is leading in imprest surrender, citing out the Economic Planning at 60 Million compared to other departments which we believe the finance is supervising. The committee should be tough to oversight the department so that it can show the financial discipline that it serves.

Secondly, I'm not a CPA and I have no knowledge on financial issues apart from a few coins that I can be counting from my pocket.

**Hon. Bernard Kikechi:** Point of information Mr. Speaker!

**Mr. Speaker:** Hon. Kikechi, you are allowed to raise your point of order!

**Hon. Bernard Kikechi:** (*On a point of order*) Hon. Speaker, I would just like to inform my colleague and neighbor here that you don't need to be a CPA to understand.

**Mr. Speaker:** Are you informing the House or him specifically?

**Hon. Bernard Kikechi:** I'm informing the House that you don't need to be a CPA to understand matters Finance. Even as he's sitting here, he knows a lot of things to do with finance despite him not being a CPA.

**Mr. Speaker:** Hon. Waiti, I will not coerce you. Proceed!

**Hon. Wafula Waiti:** Hon. Speaker, I was worried because we are sitting very close to one another and the way he automatically started to inform me, I was worried but anyway, I was not meeting the CPA's in the House, but I was only looking at my status.

If the department that has all that knowledge in finance can fail to address the issues like pending bills, which is an elephant in the room today, I just read an article which you had gazetted, calling upon all contractors to come and verify their dues they are owed by this County.

It is the duty of County Treasury to have the Inventory of every other cent that is spent. Remember this is the same Department that is paying the contractors, so does it mean that after paying, they don't keep any records?

**Mr. Speaker:** Hon. Waiti, you know that is one of your duties as a legislator to oversight them. Are you trying to run away from your duty? There is no reason for you to do that because that is part of your oversight.

**Hon. Wafula Waiti:** Thank you, Hon. Speaker I am addressing the Committee on Finance. I want the mover of the Motion to come out very clear when replying on this Motion and inform this House if at all the Finance Department has any inventory or record to show how many contractors have been paid so far; from which year to which year including the current financial year which is almost coming to an end. We should address this so that in future we don't see these elements of the same contractor, with the same allocation reappearing on pending bills.

**Mr. Speaker:** Thank you, Wafula Waiti. Hon. Chemion you reply!

**Hon. Francis Chemion:** Honourable Speaker before I reply, when you see Hon. Kikechi and Waiti seated together, you may think they are quarrelling but these are great friends. So Members, don't ever get into their quarrel. They are very close and friendly to each other.

It is our work as a County Assembly to check on the Executive and that is why we do the reports that we have done. The County Assembly of Bungoma in its own volition through your leadership and the Majority Leader have put a Gazette Notice, it is in the Newspapers, that whoever is owed any money by the County Executive should report to the County Assembly for verification so that we as an oversight entity are sure of the amount of Pending Bills that we have. So, we have already swung in action through the leadership of this House and you have seen what is happening. I would wish that all of us support that activity. Otherwise, we will be talking about this issue of Pending Bills every day. It will be a story that will be discussed in this House very many times.

If all of us cooperate because we also have tangible information about this Pending Bills, real life information and the contractors to also bring their documentation for verification, we can easily come down from the huge amounts of Pending Bills that is quoted by the Department. So members, let us support this initiative so that we know the real pending bills. I am happy that the Speaker of this Assembly has even communicated to the Chairman of Contractors of Bungoma County directly asking him to tell his members to forward the Pending Bills owed by the County Executive.

Honorable Members, let us also be very honest. Where we know this contractor has been paid, let us put records straight so that we help the Executive and the County. If we don't say it, they will be paid twice or even thrice. Even if they will be caught later, they will have put us in problems as a County. So let us support that initiative.

We have told the Department that they must lead by example by ensuring Imprests are surrendered in time. We have made recommendations, we have said let the officers who are in charge of those departments and affected officers be surcharged. The law provides for surcharging of officers who have gone for *safari* and they have not surrendered their imprest within the required period of time.

We need to see action and as a committee, we have asked the Executive to bring us evidence that recoveries have been made so that we are sure what we recommend here is done.

Otherwise, I want to thank you for listening and I request that we adopt this report for further processing.

**Mr. Speaker:** Thank you Hon. Chemion for your reply to the Motion. Members allow me to proceed and be able to put a question to the said Motion so that the House can be able to make a decision over the same.

*(Question put and agreed to)*

The Ayes have it!

The Report plus its observations and recommendations are adopted accordingly!

For reacting to what Hon. CPA Nganga has said, the Clerks at the Table must process this report within the next seven days and ensure it reaches the Executive. If they are talking of the previous report being sent forward, it is not proper because the recommendation must be acted upon and if it is not sent, they can't act on these recommendations. When you are doing the forwarding then let me have a copy of the same forwarding letter accordingly!

## ADJOURNMENT

Members, that was the last item on our Order Paper. So we will adjourn and resume our sitting next week on Tuesday 10<sup>th</sup> June, 2025 in 2:30 p.m. session.

*The House rose at 5:09 p.m.*