

COUNTY GOVERNMENT OF BUNGOMA
COUNTY ASSEMBLY OF BUNGOMA
COUNTY ASSEMBLY DEBATES
THE DAILY HANSARD
THURSDAY, 26TH FEBRUARY, 2026
Afternoon Sitting

3rd County Assembly
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COUNTY ASSEMBLY OF BUNGOMA

THE DAILY HANSARD

THURSDAY, 26TH FEBRUARY, 2026

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

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

PAPERS

1. COUNTY FISCAL STRATEGY PAPER 2026

Mr. Speaker: Yes, Deputy Speaker!

Hon. Stephen Wamalwa: Thank you Hon. Speaker. I am on my feet to table this important document that is the County Fiscal Strategy Paper for 2026. I table.

Mr. Speaker: Honourable Members, the County Fiscal Strategy Paper for 2026/2027 Financial Year is hereby tabled and I commit the same to the Committee on Budget and Appropriations for processing and reporting back to the House. I urge the sector chairs to extract their respective departmental budget proposals, examine them so that you are able to make your proposals to the Budget Committee to prepare the final report for the House.

2. MEDIUM TERM DEBT MANAGEMENT STRATEGY PAPER 2026/2027- 2028/2029

Mr. Speaker: Yes, Deputy Speaker!

Hon. Stephen Wamalwa: Thank you Hon. Speaker. I am once again on my feet on behalf of the Leader of Government Business in the House, Leader of Majority, to table the Medium Term Debt Management Strategy Paper 2026/2027-2028/2029. I table

Mr. Speaker: Equally Honourable Members, the Medium Term Debt Management Strategy Paper for 2026/2027- 2028/2029 is hereby tabled and the same is equally committed to the Committee on Budget and Appropriations for processing and reporting back to the House.

3. REPORT OF THE COMMITTEE ON DELEGATED COUNTY LEGISLATION ON POST-LEGISLATIVE SCRUTINY OF PUBLIC FINANCE MANAGEMENT BUNGOMA COUNTY DISASTER MANAGEMENT FUND REGULATIONS 2021

Mr. Speaker: Hon. Tendet!

Hon. George Tendet (*Chairperson, Delegated*): Thank you Hon. Speaker. I rise to table a report of the Committee on Delegated County Legislation on post legislative scrutiny of Public

Finance Management Bungoma County, Disaster Management Emergency Fund Regulations 2021. I table.

Mr. Speaker: Honourable Members, the report by the Committee on Delegated County Legislation on the post legislative scrutiny of the Public Finance (Bungoma County Disaster Management Emergency Funds Regulations) are hereby tabled and formally become the property of the House.

4. REPORT OF THE SECTORIAL COMMITTEE ON LABOR RELATIONS, MEMBER SERVICES AND FACILITIES ON THE CONSIDERATION OF FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30TH JUNE 2025

Mr. Speaker: Yes, Chair Labor, you ought to be have your copy of the report from your secretariat! When we were revising todays Order Paper, I thought you were present! Yes, Hon. Hentry, proceed and table your document!

Hon. Hentry Nyongesa (*Chairperson, Labour*): Thank you, Hon. Speaker. I hereby table the report on the Committee on Labor Relations, Member Services and Facilities on Quarterly Report and Financial Statements for the year ended 30th June, 2025.

Mr. Speaker: Honourable Members, the report of the Sector Committee on Labor Relations, Members Services and Facilities on consideration of the Financial Statements of the period ending 30th June, 2025 is hereby tabled by the committee and formally becomes the property of the House.

NOTICES OF MOTION

1. COMMITTEE ON DELEGATED COUNTY LEGISLATION

Mr. Speaker: Proceed Hon. Tendet!

Hon. George Tendet (*Chairperson, Delegated*): Once more Honourable Speaker, I rise to issue a notice that this House adopts the report by the Committee on Delegated County Legislation on scrutiny on public finance management that is Bungoma County Disaster Management Emergency Fund Regulations 2020.

Mr. Speaker: Honourable Members, a notice of motion has been duly issued by the Committee on Delegated County Legislation on the scrutiny of the public finance management on Bungoma County Disaster Management Emergency Fund Regulations of 2020. The same should be shared with the Honourable Members. It's going to form part of our Order Paper in the course of the week or once scheduled by the HBC.

2. COMMITTEE ON LABOUR RELATIONS, MEMBER SERVICES AND FACILITIES

Mr. Speaker: Hon. Hentry!

Hon. Hentry Nyongesa (*Chairperson, Labour*): Thank you Hon. Chair. I stand to issue a notice of motion that this House adopts a report of the Sectoral Committee on Labuor Relations, Member

Services and Facilities on the consideration of financial statements for the period ended 30th June, 2025.

Mr. Speaker: Honourable Members, a notice of motion has been duly issued by the Sector Committee on Labor Relations Member Services and Facilities on the consideration of financial statements for the period ended 30th June, 2025. The same should be shared with Honourable Members, it's going to form our business on the Order Paper once scheduled by HBC.

QUESTIONS AND STATEMENTS

1. STATEMENT PURSUANT TO STANDING ORDER 47(2) (A) INFORMING THE HOUSE OF THE WEEKLY BUSINESS OF THE HOUSE

Mr. Speaker: Hon. Ipara, share the tentative weekly program for next week starting from 3rd and 4th March, 2026. Kindly, proceed!

Hon. Johnston Ipara: Thank you Hon. Speaker. This is a tentative weekly program of the Business of the County Assembly for the week commencing Wednesday 4th -Thursday 5th 2026.

Wednesday, 4th March, 2026, 9.30 a.m.

Papers

a) A report of the Liaison Committee on the activities of the County Assembly committees from July 2025-February, 2026.

Notice of motion

- a) That this House adopts the report of the Liaison Committee on the activities of the County Assembly committees from July 2025-February, 2026.

Questions and Statements

Under Standing Order 47 (2) (c), the following Members will request for statements for reply before the House

1. Statement 8 of 2026, member for Kaptama ward, Hon. Francis Chemion MCA to seek a statement from the Chairperson, sectorial Committee on Health Services regarding the implementation status of key health infrastructure projects in Kaptama ward.

2. Statement 9 of 2026, member for Kaptama ward, Hon. Francis Chemion, MCA to seek a statement from the Chairperson sectorial Committee on Roads, Transport, Infrastructure and Public Works regarding the status of Kiptoroko no.1 Road maintenance project

Motion

A report of the Sectorial Committee on Health Services on the consideration of the consolidated financial statements for the period ended 30th June, 2025.

Wednesday, 4th March, 2026, 2.30 a.m.

Questions and Statements

1. Statement No.39 of 2025, Member for Kimaeti ward Hon. Jack Wambulwa MCA to get a response from the Chairperson sectorial Committee on Health and Sanitation. The statement is in respect to the payment of stipend to community Health Promoters
2. Statement No.10 of 2026, member for Bumula ward, Hon. Hentry Nyongesa MCA to seek a statement from the Chairperson sectorial Committee on Education and Vocational Training. The statement concerns the management and Infrastructure development of Early Childhood Development Education (ECDE) and Vocational Training Centers (VTC's) by the County Government of Bungoma for the Financial Year 2023/2024 and 2024/2025
3. Statement 11 of 2026, Member for Bumula ward, Hon. Hentry Nyongesa, MCA to seek a statement from the Chairperson sectorial Committee on Agriculture, Livestock, Fisheries, Irrigation and Co-operatives Development. The statement concerns the management and utilization of resources allocated to Mabanga Agricultural Training Centre.

Motions

A report of the Sectoral Committee on Finance and Economic Planning on the consideration of the Receiver of Revenue Financial Statements for the period ended 30th June, 2025. It will be done by the Chairperson, Finance committee

Thursday, 5th March, 2026, 2.30 p.m.

Questions and Statements

1. Statement no.13 of 2026 -A member of the House Business Committee Pursuant to the Provisions of Standing Order 47 (2) (a) will inform the House of the Business to commence from Tuesday 10th-Thursday 12th March, 2026.
2. Statement No.38 of 2025- Member for Khalaba ward Hon. Cornelius Makhanu to get a response from the Chairperson sectorial Committee on Education and Vocational Training. The statement is in relation to the state of Kanduyi DEB and Mukhaweli ECDE centers.
3. Statement no.12 of 2026, member for Kimaeti ward Hon. Jack Wambulwa to seek a statement from the Chairperson of the sectorial Committee on Tourism , Environment, Water and Natural Resources regarding the utilization of the climate change funds within Bungoma County.

Motion

- a) A report of the sectorial Committee on Gender, Culture and Social Welfare on the consideration of the Financial Statements for the period ended 30th June, 2025 in respect to the department of Gender and Culture. This will be done by the Chairperson Gender committee.

This is a tentative program for next week .I submit

Mr. Speaker: Thank you Hon. Ipara for sharing the tentative program of the House starting from 3rd March-4th March, 2026. Hon. Nganga, you are out of order. Next item!

2. STATEMENT PURSUANT TO STANDING ORDER 47(2) (C) BY MEMBER FOR TONGAREN WARD HON. JOHNSTON IPARA OKASIDA

Mr. Speaker: Hon. Ipara, proceed and seek your statement.

Hon. Johnston Ipara: Hon. Speaker, can the Clerk kindly repeat the same?

Mr. Speaker: What is coming up is your statement seeking reply. Do you have the Order Paper for today?

Hon. Johnston Ipara: Thank you Hon. Speaker. Hon. Speaker Sir, there is a serious concern regarding questionable budgetary allocations arising from the alleged alteration of the First Supplementary Budget for 2025/2026 as well as the status of pending bills settled since the commencement of the 2025 /2026 Financial Year. I rise pursuant to the provisions of Standing Order 47(2) (c) of the County Assembly of Bungoma Standing Orders to seek a statement from the Chairperson of the sectorial Committee on Finance and Economic Planning. In the response, let the Chairperson enquire into and report on the following;

1. Budget comparison

Furnish this House with the officially uploaded version of the First Supplementary Budget to facilitate a line by line comparison with the documents originally passed and approved by this House.

2. Pending Bills status

Provide a verified, itemized list of all current pending Bill as of 30th January 2026

3. Settlement report

Provide a comprehensive report detailing all pending bills settled since the start of 2025 -2026 FY including the names of the firms paid, the amounts disbursed and the nature of the services rendered. Those are the issues I have raised.

Mr. Speaker: Chair Finance, Hon. Polycarp!

Hon. Polycarp Wandabusi (Chairperson, Finance): Thank you Hon. Speaker Sir, I request for...

Mr. Speaker: Hon., I am not sure what Hon. Hentry is after but where I sit, I have seen Hon. Polycarp, the Chair of Finance present.

Hon. Polycarp Wandabusi: Hon. Speaker, I think Hon. Hentry...

Mr. Speaker: Is it out of happiness? Kindly, Hon. Polycarp proceed!

Hon. Polycarp Wandabusi: Thank you Hon. Speaker Sir. I wish to request for 21 days so that we can come up with a conclusive answer.

Mr. Speaker: Hon. you will be given 14 days.

Hon. Polycarp Wandabusi: It's okay Hon. Speaker.

Mr. Speaker: 14 days leads us to specifically 18th of March. Hon. Ipara, we expect the feedback from the Chair Finance and Economic Planning on 18th March.

Next item!

Yes, Hon. Ipara, you proceed again, seek the second statement.

Hon. Johnston Ipara: Hon. Speaker, medical insurance for the County staff is critical welfare program that directly impacts productivity, morale and the efficient delivery of Public Service to the residents of Bungoma. In recent years, counties nationwide have faced systemic challenges including delayed premium remittance, hospital rejection of medical cards and inadequate benefit limits.

Therefore, it is imperative that this House seeks clarity on the procurement and management of the scheme to ensure staff receive uninterrupted high quality Health care.

Hon. Speaker Sir, Pursuant to the provisions of Standing Order 47 (2) (c) of the County Assembly of Bungoma Standing Orders, I rise to request for a statement from the Chairperson of the sectorial Committee on Public Administration and ICT regarding the Medical Insurance Cover for Bungoma County Executive Staff for the Financial Year 2025/2026.

In the response, the Chairperson should enquire into and report on the following;

1. Budgetary and covering

a) What is the total budget allocation for County Executive Staff Medical Insurance in the Financial Year 2025/2026?

b) How many staff members are covered under the scheme categorized by the permanent and contract status?

c).What is the premium per staff member and the total contract value?

2. Financial Status and Compliance

a) Are there outstanding arrears or pending Bills owed to current or previous insurers?

- b) Are premiums being remitted on time to prevent service interruption?
- c) Which insurance company or broker is providing the cover for the Financial Year 2025/2026?
- d) Was the procurement method used compliant with the Public Procurement and Assets Disposal Act and its addendum regulations? Provide tender advert, evaluation report, head of supply Chain management professional opinion and the contract agreement

3. Contract and performance Management

- a) What is the duration of the contract and when is it?
 - a. It's expiry date.
 - b. what performance measures are in place to ensure the insurer delivers services effectively
 - c. what specific actions will the county executive take if staff are denied treatment or medical cards are rejected
- 4, benefits and service delivery;
 - a. What are the specific benefit limits for inpatients, outpatients, maternity, dental, and optical services for staff and their dependents?
 - b. Does the cover cater for chronic illness, cancer, treatment, dialysis, and specialized care
 - c. Are staff required to make co-payments or top-ups when assessing treatment
 - d. Which hospitals within and outside the Bungoma County are currently accredited under the scheme

5. Monitoring and Accountability.

- a. How many complaints have been registered regarding denial of treatment or approval delays?
 - b. What is the average approval time for inpatients and outpatients services?
 - c. How many staff exhausted their medical limits before the end of the previous financial year?
 - d. Lastly, what mechanisms are in place to ensure value for money and strict oversight of the scheme
- Honourable Speaker.

Mr. Speaker: Vice Chair, Public Administration and ICT? Hon. Isaiah Sudi you are stepping in for the chairperson?

Hon. Isaiah Busolo: On behalf of my Chairperson, Public Administration and ICT, I wish to stand in and request for 14 days

Mr. Speaker: Equally you are given the 14 days up to 18th March, 2026 to respond to the statement as requested. Next item?

MOTION

REPORT OF THE SECTORAL COMMITTEE ON ROADS, TRANSPORT, INFRASTRUCTURE AND PUBLIC WORKS ON THE CONSIDERATION OF FINANCIAL STATEMENTS FOR THE PERIOD ENDED JUNE 30TH, 2025

Hon. Johnston Okasida (Mover): Honourable Speaker, I'm standing in for the Chairperson, Roads. Honourable Speaker, this is a report by the Sectoral Committee on Roads, Transport, Infrastructure and

Public Works on the financial statements for the period ended June 30th, 2025. Honourable Speaker, on page 2 is the table of contents. Honourable Speaker Sir...

Mr. Speaker: I'm trying to establish if this committee has a quorum to be able to move this motion or not. Hon. Timothy Chikati be quiet. Let's have Members be upstanding for confirmation.

Hon. Johnston Okasida: Honourable Members, let's be upstanding.

Mr. Speaker: Hon. Timothy Chikati, you are out of order. Since there are seven plus one, you will be able to proceed. Hon. Johnston Ipara, proceed.

Hon. Johnston Okasida: Thank you, Honourable Speaker. This is a report for the Sectoral Committee on Roads, Transport, Infrastructure and Public Works on financial statements for the period ended June 30th, 2025. Honorable Speaker, on page 2 is the table of contents.

Introduction

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

The report was subsequently tabled in this House on 9th September, 2025. The. Hon. Speaker directed that the report be committed to all sector committees for legislative processing and reporting.

The Bungoma County financial statements for the period ended June 30th, 2025 report presents budget execution status covering the period 1st July, 2024 to 30th June, 2025. The Committee has herein comprehensively considered the Bungoma County Financial Statements and presents this as its report for consideration by this House.

Honourable Speaker, with your permission, allow me to leave 1.2, the mandate of the committee, and proceed to 1.4, committee membership.

Mr. Speaker: Proceed

Hon. Johnston Okasida: Committee Membership

The Committee membership as currently constituted is as follows;

1. Hon. Franklin Simotwo Chairperson
2. Hon. Charles Nangulu Vice Chairperson
3. Hon. Everlyne Mutiambu

4. Hon. Stephen Kaiser
5. Hon. Jerusa Aleu
6. Hon. Hentry Nyongesa
7. Hon. Johnston Ipara
8. Hon. Violet Makhanu
9. Hon. Godfrey Mukhwana
10. Hon. Ali Machani
11. Hon. Everton Nganga
12. Hon. Idd Owongo
13. Hon. Timothy Chikati
14. Hon. Metrine Wilson
15. Hon. Brigid Katasi

Acknowledgement

It is now my privilege and pleasure on behalf of the Honorable Members of the Sectoral Committee on Roads, Transport, Infrastructure and Public Works to convey my gratitude to all Members of the Committee for the valuable input throughout its proceedings.

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

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

Honourable Speaker, it is therefore my privilege, on behalf of the Honourable Members of the Sectoral Committee on Roads, Transport, Infrastructure and Public Works, to table this report for consideration and adoption.

Signed by Hon. Franklin Simotwo, MCA-Chepyuk Ward
Chairperson, Sectoral Committee on Roads, Transport, Infrastructure and Public Works

CHAPTER TWO

Expenditure by Economic Classification

Roads and Public Works

The Department had the budget enhanced from Kshs.1,355,884 in the approved budget to Kshs.1,777,972,505 in the 1st supplementary, broken down as Kshs.130,876,938 recurrent and Kshs.1,647,095,567 development expenditure.

During the period, Kshs.1, 236, 272,285 was received broken down as Kshs.109, 022, 033 and Kshs.1, 127, 250,252 for recurrent and development respectively.

Expenses in the period include:

Recurrent Expenditure

1. General Administration, Planning and support services with an allocation of Kshs.130, 876,938, received Kshs.109, 022; 033.This represents 83% of budget absorption.

The expenses are as broken down below:

- i. Human Resource management: Kshs.85, 315,324 was received against a budget of Kshs.91, 264,624 which is 93% absorption. The 7% unspent allocation was occasioned by staff promotions not being effected during the period under review

The Human Resource Expenditure is summarized in the table below

Description	Amount
May-24	6,721,835.70
Jun-24	6,649,484.45
Jul-24	7,505,399.70
Aug-24	7,000,827.35
Sep-24	7,330,207.40
Oct-24	6,878,988.45
Nov -24	7,477,052.15
Dec-24	7,851,906.75
Jan-25	7,411,858.10
25-Feb	6,839,300.70
25-Mar	6,829,458.80
25-Apr	6,819,004.30
Total	85,315,323.85

The Committee noted that the salaries paid under the review period include two months relating to FY 2023/24 and 10 months for FY 2024/25.

The Committee noted fluctuations/ inconsistencies in salaries across the months which the Department submitted that they were occasioned by incremental credits, confirmation

of new employees resulting into a slight increase for the month of July, August, September up to December. There were interdepartmental transfers effected later that led to a slight reduction in the reported sums.

ii. Administration services received Kshs.23, 706,709 against a budget of Kshs.29, 107,726 which is 81% absorption. The expenses include:

- Hospitality allocated Kshs.10, 996,000 received Kshs.7, 268,449,
- Fuel and lubricants allocated Kshs.4, 999,634 received Kshs.4, 958, 255,
- Maintenance of vehicles allocated Kshs.6, 725,000 received Kshs.3, 110,349.

Development Expenditure

2. Transport infrastructure Development and Management with an allocation of Kshs.1,642,060,554 received Kshs.1,127,250,252 representing 69% absorption

Major expenses were:

- i. Ward based projects received Kshs.511, 068,622 against a budget of Kshs.645, 892,712 representing 79% absorption. Out of the total amount received, Kshs.461, 144,961 relates to WBP projects for the period under review while Kshs.40, 459,510 was utilized to pay pending bills for previous periods. (The list of the projects paid was submitted and is annexed
- ii. Bridges received Kshs.10,777,663 against a budget of Kshs.12m.The expenditure for the sum is as below:
 - Kibuke-Wacholi Box culvert at Kshs.5,650,895,
 - Opening, grading and compaction of Michael, Siyumbu,Wanyota junction Namasa-Murere, Namasa Market,ACK Church, Murere Bilasio Road
 - Maintenance of Pamus - Lusaka road and Santa Mara junction. Kibabii road in Kanduyi sub county at Kshs.970,574.

The Committee notes that despite the allocation being for bridges, no bridge was constructed in the period. Further, the Pamus - Lusaka road and Santa Mara junction. Kibabii road was a project under framework contract.

iii. Frame work contracts received Kshs.61, 102,320 against a budget of Kshs.136.5m (45% absorption. The following projects were paid during the period;

FRAMEWORK CONTRACTS					
S/No.	FY	Name of Project	Location	Contractor	Amount Paid (KShs)
1	2022/2023	Construction of Nalondo - Chekoko box culvert	Nalondo	Sultan Mega Company Limited	11,700,931.00
2	2022/2023	Contract for maintenance of roads in Kanduyi and Bumula	Kanduyi / Bumula	Framepack Company Ltd	4,546,535.00
3	2022/2023	Construction of Muteremko - Sango Box culvert	Luuya Bwake	Khatiri Enterprises Limited	3,861,542.00
4	2022/2023	Contract for periodic maintenance of roads in Kanduyi and Bumula sub counties	Kanduyi / Bumula	Framepack Company Ltd	3,636,716.00
5	2022/2023	Contract for periodic maintenance of roads in Kimilili and Tongaren sub counties	Kimilili / Tongaren	TAJ Logistics Ltd	7,201,122.00
6	2022/2023	Contract for periodic maintenance of roads in Webuye East and Webuye West sub counties	Webuye East	Chlovan Building & Construction Ltd	5,553,152.00

7	2022/2023	Contract for periodic maintenance of roads in Kimilili and Tongaren sub counties	Kimilili / Tongaren	Black Timber Company Limited	10,467,840.00
8	2022/2023	Periodic maintenance of Pamus - Lusaka road and Santa Mara junction to Kibabii road	Kanduyi	Before Seven Consulting Ltd	9,222,000.00
9	2024/2025	Contract for periodic maintenance of roads in Kabuchai and Sirisia sub counties	Kabuchai / Sirisia	Khatiri Enterprises Limited	5,883,056.00
					62,072,894.00

- The Committee noted that there was a variance of Kshs.970, 574 from the Department's submission regarding the payment of Kshs.62, 072,894.00 on framework contract projects. The amount reported in the financial statements was Kshs.61, 102,320. The Department stated the excess amount was charged from the allocation for bridges as explained in (ii) above.
 - Further, the payments reported were for projects done in the FY 2022/2023 and only one out of the 42 projects (periodic maintenance of roads in Kabuchai and Sirisia sub counties) had been done in the year under review.
- iv. Overhaul of roads and bridges received Kshs.473, 597,171 against an allocation of Kshs.549.5m (86% absorption). The projects undertaken are as listed below:
- a) Upgrading Misikhu –Naitiri- Brigadier road
The project had a total allocation of Kshs.370m i.e Kshs.120M in approved budget and Kshs.250M in the first supplementary budget
Phase I utilized Kshs.12, 528,000; under phase II it received Kshs.364, 668,376 bringing the total payment to Kshs.377, 196,376.

This implies an over utilization of Kshs.7, 196,376 against the budgeted amount. The Department submitted that the Kshs.7, 196,376 was drawn from Salmond-River Khalaba road project, under the same vote.

The contract sum of phase II is Kshs.525, 999, 390; a total of Kshs.364, 668,376 has been paid leaving a balance of Kshs.161, 331,014. The project status is at 70.66 %. Salmond- River Khalaba Road received Kshs.73, 597171 against an allocation of Kshs.74m.

- b) Kshs. 66, 400, 795 was utilized on the project a further Kshs.7, 196,376 was used to pay for a certificate on the Misikhu –Naitiri- Brigadier road.
- c) The dual carriage way received Kshs.30M against an allocation of Kshs.105m. The Department they prepared three certificates for payment of Kshs.51M, Kshs.23M and Kshs.30M; but only Kshs.30M was paid by the County Treasury.

The Committee noted that the Accounting Officer did not apply the provided the legal framework governing reallocations of funds as contained in PFMA Section 154, PFM Regulation 47, and PFM Regulation 39(9).

Any reallocation must be approved by the County Treasury- CECM finance- and forwarded to National treasury. Evidence ought to be provided that reallocations were approved. However, any reallocation done and approved must be regularized in the subsequent supplementary budget in line with PFM Reg. 47.

Section 154 (2): An accounting officer for a county government entity may reallocate funds between programs, or between Sub-Votes, in the budget for a financial year, but only if—

(a) provisions made in the budget of a program or Sub-Vote are available and are unlikely to be used;

(b) a request for the reallocation has been made to the County Treasury explaining the reasons for the reallocation and the County Treasury has approved the request; and

(c) The total of all reallocations made to or from a program or Sub-Vote does not exceed ten percent of the total expenditure approved for that program or Sub-Vote for that year.

Further, the PFM regulations provide that:

Regulation 39) In approving any estimates under sections 135 and 154 of the Act, that County Assembly approval shall not exceed ten (10%) percent of the approved budget estimates of a program of Sub-Vote unless it is for an unforeseen and unavoidable need as defined in section 112 of the Act.

Regulation 47) for purposes of section 154(3) of the Act, Accounting Officers, may authorize reallocation of funds within programmes or sub-votes provided that—

(a) This does not affect the total voted provision;

(b) The provisions in the budget of the programme or sub-vote from within which the funds are to be transferred are unlikely to be utilized;

4) *The County Treasury shall consolidate all reallocations and include them in the next revised budget.*

- v. Nonresidential buildings captured under supplier credit vote had an allocation of Kshs.2M; from this, Kshs.1M was received for maintenance of Moi Girls - Kaptola Box Culvert. The programs under the nonresidential buildings in the PBB are Hospitals, schools, offices etc.
- vi. Supplier credit received Kshs.69, 635,510 against an allocation of Kshs.116, 647,856 representing 60% absorption. The suppliers paid are listed in the table below.

Project name	Location	Amount
Rehabilitation works for fire station at Kanduyi in Bungoma county	Kanduyi	16,362,251
Maintenance Of Wenyila-Murram Lugulu Road	Ndivisi	1,078,819
Maintenance of 3x2 box culvert on Silanga river and 42 on Kabubero river	Siboti	9,481,840
Maintenance Of Misimo Secondary - Bakhwami - Maraka Road	Maraka	4,906,800
maintenance of Netima -R.Nandika road	Siboti	4,152,800
Maintenance Of Sichei -Wabombe -Samita primary sch -Siambi - Maramba road	Mukuyuni	12,000,000
maintenance of Pongola CBM - Muyayi Dam road in West Nalondo ward	Nalondo	3,152,880
Maintenance of Makutano - Wanangali - Tuuti Road	Tuuti-Marakaru	4,000,000
Maintenance of Land B - Chepyuk Centre - Kibumet Road	Chepyuk	520,000
Maintenance Of Roads in Chwele Kabuchai Ward	Chwele Kabuchai	4,498,500
MAFIGAH EAST AFRICA LIMITED		1,500
Em G Mondi Limited		500,000
Periodic Maintenance of Toywondet - Kapkeke Dispensary - Kapkeke Primary Road in Kapkateny	Kapkateny	8,835,372
Total		69,490,762

- vii. RMLF with a budget of Kshs.184, 554, 999 recorded zero expenditure for the period. During the interrogation, it was submitted that Kshs.63M has been released, but the amount is yet to be received by the Department. These funds were released after the close of the financial year. The Department submitted the work plan for the initial 184M (Annexed)

Accounts receivables

The outstanding imprest for the Department during the reporting period stood at Kshs.832, 161 which included Kshs488, 961 and Kshs.343, 200. Kshs.343, 200 relates to facilitation to attend a Senate meeting on 25th October, 2024 and has been fully accounted for.

Kshs488, 961 was facilitation for a Director in the Department to attend Lake-Region Economic block meeting which never took place.

The Committee notes with concern that a status report on the outstanding imprest and the corresponding proof of surrender for the period under review was not submitted. In previous expenditure reports, the Committee had recommended that the Chief Officer invokes the provisions of Public Finance Management (PFM) Regulation 93 (7) relating to the management of imprest; however, this had not been effected by the time of compilation of this report.

Accounts Payables

Accounts payables for the Department stood at Kshs.2, 332, 141, 738, broken down as Kshs.37, 360,368 recurrent and Kshs.2, 294,781,370 for development. The Committee notes with concern that despite the huge pending bill for the Department, there is no budgetary provision in the approved annual budget to settle the pending bills.

CHAPTER THREE

Committee Observations and Recommendations

Committee observations

The Committee observed as follows;

1. That while the absorption of recurrent funds stood at 83 per cent, the absorption of development funds was only 69 per cent. The Department attributed the low absorption of development funds to the non-release of the conditional grant (RMLF) during the period under review, which adversely affected expenditure performance. Other factors include procurement processes delays, delayed exchequer releases and non-achievement of targets for OSR.
2. The Department had pending bills amounting to Kshs.2, 332, 141, 738. It was further noted that there was no work plan in place to settle the said bills, as no such provision was made in the approved annual budget estimates. The Committee expressed concern that this contravenes the Public Finance Management Regulations, 2015, which provide that pending bills shall be accorded a first charge in the allocation of resources during the budget-making process.

Further, funds allocated for pending bills for the dual carriage way and Misikhu-Brigadier road projects was not fully utilized; the Department attributed this to delayed exchequer releases and County Treasury priorities.

3. The Department fully relies only on equitable share as its source of revenue to finance roads infrastructure and related projects. The Department has not prioritized policies that may guide partnerships with donors as is the case for other counties e.g. Kakamega County.
4. Human Resource Management (salaries) was allocated Kshs.91, 264,624 out of which Kshs.85, 315,324 were utilized translating to an absorption rate of 93 per cent. The Department qualified the underutilization as a consequence of not effecting staff promotions during the period under review
5. The long outstanding imprest advanced to the Director of Roads and Public Works, to facilitate attendance of the Lake Region Economic Bloc meeting in the year 2023 which did not take place has not been surrendered. The Committee has made repeated recommendations to recover the amount of Kshs.488, 961 in line with PFM Regulations 93 (7).
6. Ward based projects received Kshs.511, 068,622 against a budget of Kshs.645, 892,712 representing 79% absorption. Out of the total amount received, Kshs. 461,144,961 relates to WBP projects for the period under review while Kshs.40, 459, 510 was utilized to pay pending bills for previous periods.
7. The Accounting Officer did not apply the provided legal framework governing reallocations of funds as contained in PFMA Section 154, PFM Regulation 47, and PFM Regulation 39(9). The budget was not implemented as approved by the House. The payment of Kshs.7, 196,376 earmarked for Salmond- River Khalaba Road being utilized to settle a certificate for Misikhu–Brigadier Road, notwithstanding that the latter had its own budgetary allocation. Further, construction of bridges with a budgetary allocation of Kshs 12M received Kshs.10, 777, 663; that was utilized to pay for maintenance of a box culvert.
8. Framework contracts received an allocation of Kshs. 61,102,320. Out of this amount, only one project from Kabuchai was paid for in the FY 2024/2025, while the remaining payments were settled for projects carried over from previous financial years.

Committee Recommendations

The Committee recommends as follows;

1. The Department should streamline procurement processes, enhancing Own Source Revenue (OSR) mobilization, and proactively engage the National Treasury through COG to ensure timely release of conditional grants and exchequer funds to improve development funds absorption.

2. The Department should develop and implement a comprehensive work plan for the phased settlement of pending bills amounting to Kshs.2, 332,141,738, in compliance with the PFM Act. This should include prioritization of genuine and verified bills as a first charge on the budget, integration of pending bills into annual budget estimates, and adoption the pending bill action plan proposed by the CoB to curb accumulation of new arrears.
3. The Department should develop and fast-track the implementation of a comprehensive Resource Mobilization and Partnership Policy to diversify its funding sources for roads infrastructure and related projects. This policy should outline strategies for engaging development partners, donors, and the private sector through Public–Private Partnerships and grant financing. Additionally, the Department should benchmark best practices from counties that have successfully accessed external partnerships.
4. The Department should implement a structured **staff rationalization and career progression framework** to ensure timely promotions and optimal deployment of personnel, thereby enhancing motivation, improving productivity, and ensuring full utilization of allocated Human Resource Management funds.
5. Given the non-yielding efforts to recover the long outstanding imprest of Kshs.488, 961 advanced to the Director of Roads and Public Works for the aborted Lake Region Economic Bloc meeting in 2023, the Committee recommends enforcing personal accountability measures to ensure recovery of public funds including the surcharge of the full amount from the Chief Officer- Finance for failing to recover the amount from the accounting officer for the Department of Roads. The County Assembly had resolved from the Committee’s report on the Half year expenditure for FY 2024/25 that the County Treasury recovers the said sum from the Accounting Officer in the Department of Roads, Infrastructure, Transport and Public Works. This should be reported to this Committee within 60 days after adoption of this report.
6. The Department should strictly adhere to the approved budget allocations, and any reallocation of funds from one project to another shall only be effected through a duly approved supplementary budget. In future, any Accounting Officer found to have authorized the diversion of funds contrary to the law should be held personally liable and subjected to appropriate administrative and legal sanctions in accordance with the PFMA and other relevant regulations.
7. The Department should enhance the planning and execution of Ward-Based Projects (WBP) to ensure full absorption of allocated funds. Further, it should prioritize

timely settlement of pending bills to avoid diversion of resources meant for current years' projects. To achieve this, the Department should establish strict project implementation timelines, strengthen contract management, and regularly engage the County Assembly. This will allow for tracking of progress and addressing delays.

Hon. Johnstone Ipara: Honourable Speaker, the report is adopted by all the 15 Members and at this juncture I want to call upon Hon. Chikati who is busy to second the report.

Mr. Speaker: Thank you Hon. Ipara for moving the motion, Hon. Chikati you have been called upon to second the report of the committee. Proceed.

Hon. Timothy Chikati: Honourable Speaker, first of all allow me to thank Hon. Ipara that has been active today in the House for moving the report so eloquently and I hope the Members in the House have captured each and every content in that report. I beg to second.

(Applause)

Mr. Speaker: Honourable Members allow me to be able to propose motion for debate;

(Question proposed)

Honourable Members in view of what is prevailing it appears that the report is self-explanatory, there are no more contributions I will proceed and be able to put a question to the motion as moved and seconded.

(Question put and agreed to)

The report its observations and recommendations is hereby adopted by the House. We go to the next item.

BILLS

THE BUNGOMA COUNTY FOOD SAFETY COORDINATION BILL 2025 3RD READING

Mr. Speaker: Hon. Waiti, you proceed.

Hon. Wafula Waiti (Chairperson, Agriculture): Thank you Honourable Speaker. I rise to present to the House a Bill for an Act of the County Assembly of Bungoma to provide for the coordination of institutions in the control of Food safety make provisions for the establishment of the food safety coordinating committee, establishment of the County Laboratory and for the connected purposes - **3rd Reading.**

Mr. Speaker: Hon. Waiti I think my clerk did not prepare you very well...

Hon Benard Kikechi: Hon Speaker, I stand here to second the same.

Mr. Speaker: Honourable Members. A motion having been moved and been seconded, that the third reading of the bill, the Bungoma County Food Safety Coordinating Bill 2025, be read for the third time.

(Question put and agreed)

(Bill read for the third time)

Mr. Speaker: Honourable Members, a Bill having been read for the third time, is deemed approved by this House. Pursuant to the provisions of Standing Order No. 24 of the County Government Act, the same shall be referred to the Governor for his assent.

Honourable Members, I am informed by my officers here that that was the last item on our Order Paper.

Now, I am being reminded that we had a motion that was to be moved by my Deputy Speaker to alter our Calendar.

MOTION

ADJOURNMENT OF THE HOUSE, PURSUANT TO STANDING ORDER NO. 31(4)

Mr. Speaker: Yes, now Deputy Speaker, you can come in.

Hon. Stephen Wafula: Thank you, Hon Speaker. I stand to move a motion of adjournment of the House, pursuant to Standing Order No. 31(4) that aware that Standing Order No. 231(1), provides that every year, not later than 28th day February in each year, the County Executive Committee Member responsible for Finance shall submit to the House the County Fiscal Strategy Paper and the Medium Term Debt Management Strategy Paper in accordance with Sections 117 and 123 of the Public Finance Management Act 2012.

Further, aware that the County Fiscal Strategy Paper 2026 and the Medium Term Debt Management Strategy Paper for financial year 2026/2027 to financial year 2028/2029 have been submitted and tabled today before this House in compliance with the said provisions of the law.

Cognizant that Standing Order No. 31, subsection 4, provides that the House may, by resolution, alter its calendar.

Noting the critical role of the County Fiscal Strategy Paper and the Medium Term Debt Management Strategy Paper in setting the county's fiscal framework and guiding the annual budget process, appreciating the need to accord members and the respective committees adequate time to interrogate the said policy and fiscal documents within the statutory timelines, this House therefore resolves to adjourn its sitting as from today, Thursday 26th February 2026, to allow the comprehensive interrogation of the County Fiscal Strategy Paper 2026 and the Medium Term Debt Management Strategy Paper for financial year 2026/2027 to financial year 2028/2029 and further resolves that the House resumes its sittings on Wednesday 4th March, 2026 at 9.30 a.m.

Hon. Stephen Wamalwa: I call upon Hon. Sudi to second

Hon. Sudi Busolo: Thank you Hon Speaker, I second.

Mr. Speaker: Honourable Members allow me to propose a motion for debate;

(Question proposed)

Honourable Members if there are no contributions I will proceed and put a question to the said motion as moved by the Deputy Speaker Hon. Stephen Wamalwa and seconded by Hon. Sudi Busolo;

(Question put and agreed to)

I will urge Members to attend Sector Committee interrogations. I will invite all Members on behalf of the Chairperson - Education Committee to be present to determine whether we will have scholarship allocation in our budget or not. If you don't attend don't complain in April that there is no allocation. It is the right time to include that allocation in the ceiling for the department.

ADJOURNMENT

Mr. Speaker: I am informed that was our last item, we adjourn our sitting and resume next week on 3rd March, 2026 in our 9:30 a.m. session.

The House rose at: 3:57